

# PROPOSED OPERATING & CAPITAL IMPROVEMENT BUDGET

**FOR THE  
FISCAL YEAR**

2026 - 2027



**CITY OF COSTA MESA,  
CALIFORNIA**

**Proposed Operating and  
Capital Improvement Budget  
FISCAL YEAR 2026-2027**



Prepared By the Finance Department

Cecilia Gallardo-Daly  
City Manager



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# BUDGET MESSAGE



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*California Society of Municipal  
Finance Officers*

*Certificate of Award*

***Operating Budget Excellence Award  
Fiscal Year 2025-2026***

*Presented to the*

***City of Costa Mesa***

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

*February 5, 2026*



*Jennifer Wakeman*  
Jennifer Wakeman  
2025 CSMFO President

*James Russell-Field*  
James Russell-Field, Chair  
Recognition Committee

*Dedicated to Excellence in Municipal Financial Reporting*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Costa Mesa  
California**

For the Fiscal Year Beginning

**July 01, 2025**

*Christopher P. Morill*

**Executive Director**



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

*presents this*

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**

*to*

**Finance Department**  
City of Costa Mesa, California



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

Executive Director

*Christopher P. Morill*

Date: **1/12/2026**



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# GENERAL INFORMATION



## CITY LEADERSHIP

### CITY COUNCIL



**JOHN STEPHENS**  
MAYOR



**MANUEL CHAVEZ**  
MAYOR PRO TEM  
DISTRICT 4



**MIKE BULEY**  
COUNCIL MEMBER  
DISTRICT 1



**LOREN GAMEROS**  
COUNCIL MEMBER  
DISTRICT 2



**ANDREA MARR**  
COUNCIL MEMBER  
DISTRICT 3



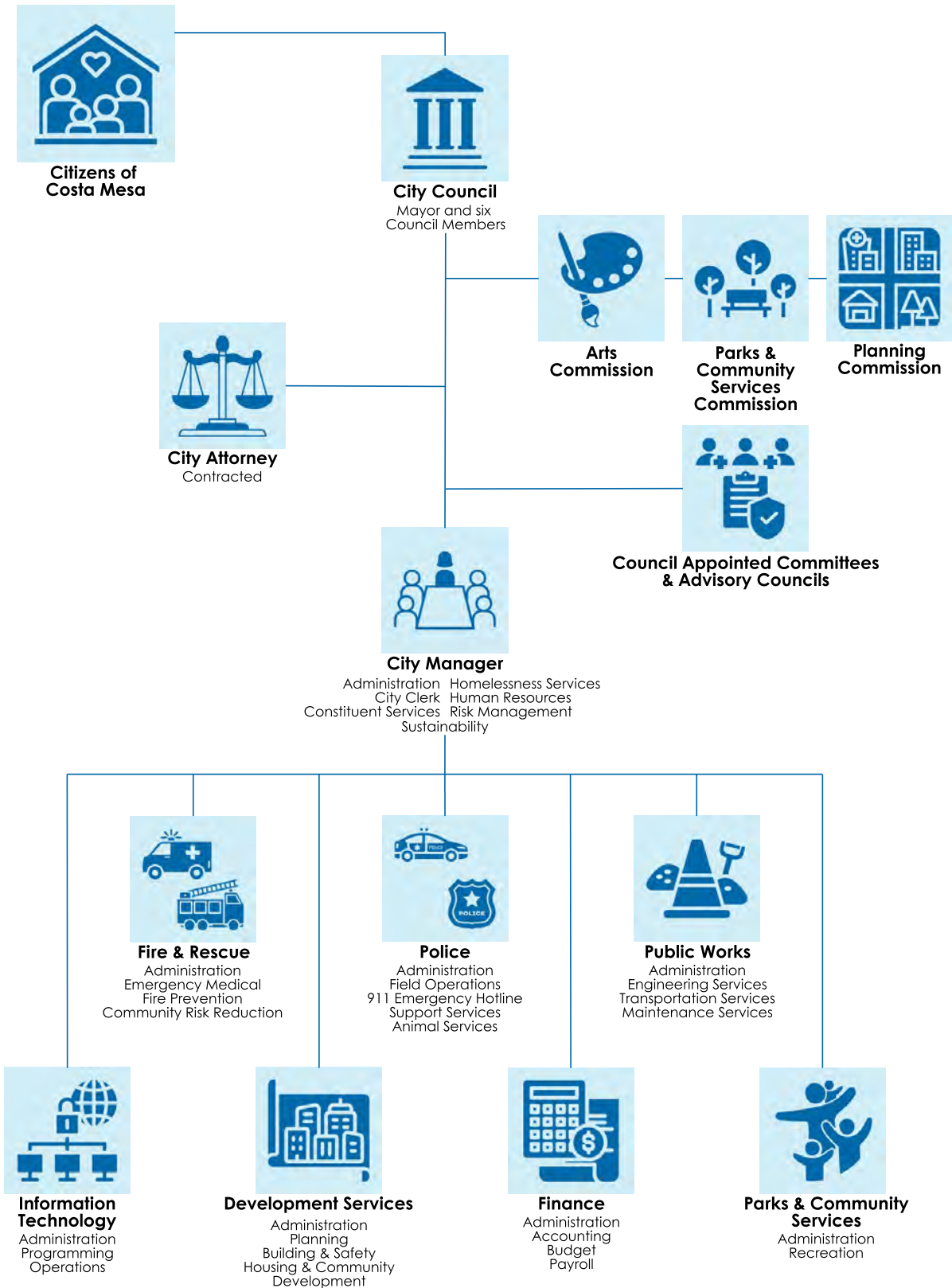
**ARLIS REYNOLDS**  
COUNCIL MEMBER  
DISTRICT 5



**JEFF PETTIS**  
COUNCIL MEMBER  
DISTRICT 6

### CITY OFFICIALS

City Manager	Cecilia Gallardo-Daly
City Attorney	Kimberly Barlow
Finance Director	Vacant
Director of Parks and Community Services	Brian Gruner
Director of Information Technology	Steve Ely
Chief of Police	Joyce LaPointe
Acting Fire Chief	Jason Pyle
Director of Economic & Development Services	Carrie Tai
Director of Public Works	Raja Sethuraman



## History of Costa Mesa

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

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

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

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

On June 29, 1953, the City was incorporated and a City Council-Manager form of government was chosen. The new City had an area of 3.5 square miles and a population of 16,840. The City currently has an area of 16.8 square miles and the population has increased to 109,423 as of July 2025.

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

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

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

## Miscellaneous Statistics

### GENERAL

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

### FIRE PROTECTION

Number of Fire Stations	6
Number of Sworn Fire Fighters	86
Fire Insurance Rating	Class 2

### POLICE PROTECTION

Number of Sworn Police Officers	142
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### STREETS, PARKS and SANITATION

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

### EDUCATION FACILITIES

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

## Budget Guide

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

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

### Budget Preparation Overview

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

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

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

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

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

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

## Budget Process

### Operating Budget

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

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

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

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

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

### Capital Budget

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

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

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

The FiPAC Committee presented the proposed CIP on March 11, 2026. The Parks, Arts and Community Services Commission presented the proposed CIP on March 12, 2026. The CIP was presented to the City Council at the March 31, 2026 study session. The Planning Commission will be presented the proposed CIP on April 27, 2026.

### Budget and Funding Accounting

#### Basis of Budgeting

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

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

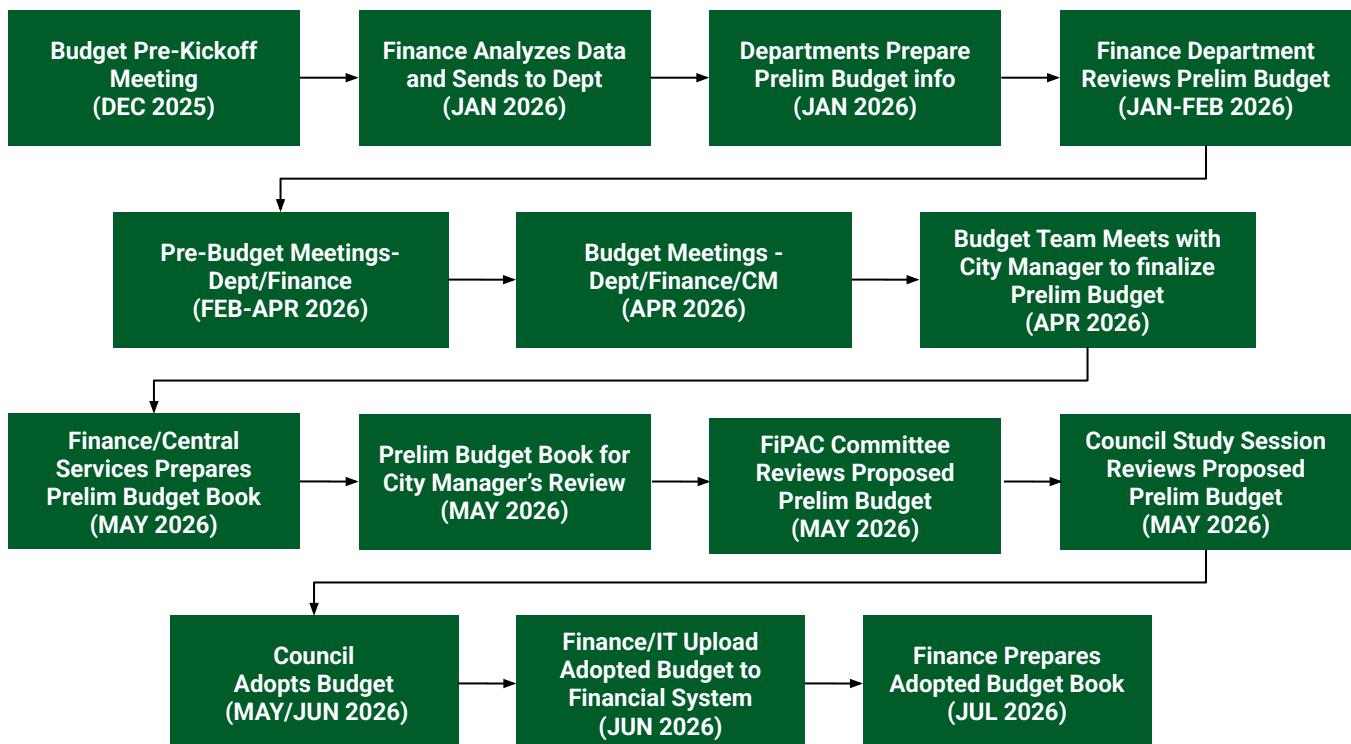
## Basis of Accounting

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

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

## User Fees & Charges

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



## Financial And Budget Policies

### Introduction

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

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

### Revenues

#### Revenues and Grants

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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

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

#### Balanced Budget

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

#### Salaries and Benefits

The Finance Department will set the regular salary and employee benefits base budgets based on known changes in bargaining unit MOUs, retirement rates, and other employee benefit costs. The FY 2019-20 Adopted Budget added a vacancy factor for each of the following departments: Parks and Community Services (6%), Public Works Department (1%) and Police (8%). The FY 2026-27 Proposed Budget recalculated the attrition factor to 2% across all departments and reallocated to Non Departmental in the General Fund.

## 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, 2020.

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 \$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, however in FY 2026-27 the full amount of the City Manager's contingency was deferred. Legal costs are included here to defend the City in litigation matters that are not assigned or associated with a specific department.

#### **Requests for Budget Increase**

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

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

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

## Five-Year Financial Forecast

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

### General Expenditure Management

### Mid-Year Budget Reviews

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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, 2025, combined reserves fund balance totals \$61.0 million as follows. The following information is from the City's audited financial statements for FY 2024-25.

Fund Balance Category	FY 2024-25 Audited
<b>Committed</b>	
Declared Disasters	\$ 14,125,000
Self Insurance	\$ 2,000,000
Economic Reserves	\$ 9,000,000
<b>Assigned</b>	
Compensated Absences	\$ 5,982,021
Police Retirement Supplemental	\$ 1,572,306
Worker's Compensation	\$ 2,000,000
Facilities Reserve	\$ 2,000,000
Strategic Plan Projects	\$ 2,000,000
Section 115 Trust	\$ 2,092,360
Non-spendable	\$ 883,072
<b>Unassigned</b>	\$ 19,307,000
<b>Total</b>	<b>\$ 60,961,759</b>

### 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 2020 and is periodically updated by the Finance Department to assess each category of risk and recommended to the City Council an adequate amount of reserves that will enable the City to prepare for the identified risks. At that time, Council determined the appropriate reserve level was \$55 million and committed to a plan to reach that goal and to increase the reserve level annually in years where the General

Fund had a surplus. During the mid-year budget report and preparation of the five-year financial plan, actual reserve amounts are compared to recommended amounts. If reserves are below target, recommendations will be made for increasing reserves. The City reached the \$55 million goal on June 30, 2016.

### Committed for Declared Disasters/Emergency Reserve

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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

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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

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

### Other General Fund Reserves

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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 \$19.3 million at June 30, 2025.

### Debt Service Fund Reserves

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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

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

## Debt

### Debt Issuance

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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

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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.



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# SUMMARIES OF FINANCIAL DATA

## Budget Overview

The Fiscal Year 2026-27 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 \$245 million, an increase of \$19.9 million, or 9 percent compared to the adopted budget for Fiscal Year 2025-26. Table 1 illustrates these amounts.

Table 1 - Proposed Budget - All Funds

Expenditure Category	Adopted	Proposed	Increase/(Decrease)		FY 2026-27
	FY 2025-26	FY 2026-27	Amount	Percent	% of Total
Operating Budget	\$ 202,433,823	\$ 211,466,653	\$ 9,032,830	4%	86%
Transfers Out	3,547,836	9,825,324	6,277,488	177%	4%
Capital Budget	18,957,631	23,585,595	4,627,964	24%	10%
Total	\$ 224,939,290	\$ 244,877,572	\$ 19,938,282	9%	100%

## General Fund Budget Overview

The General Fund comprises 81.7 percent of the total operating budget. Therefore, the succeeding discussion will focus primarily on the General Fund.

The General Fund budget is \$200.0 million (including transfers out), an increase of approximately \$13.1 million, or 7 percent compared to the Fiscal Year 2025-26 adopted budget. Table 2 below illustrates the components and the changes of the budget as compared to the prior year's budget.

Table 2 - General Fund Operating Budget

Expenditure Category	Adopted	Proposed	Increase/(Decrease)		FY 2026-27
	FY 2025-26	FY 2026-27	Amount	Percent	% of Total
Salaries and Benefits	\$ 137,367,317	\$ 146,171,618	\$ 8,804,301	6%	73%
Maintenance and Operations	43,726,192	41,165,570	(2,560,622)	-6%	21%
Fixed Assets	2,964,263	2,804,063	(160,200)	-5%	1%
Transfers Out	2,797,836	9,825,324	7,027,488	251%	5%
Total	\$ 186,855,608	\$ 199,966,575	\$ 13,110,967	7%	100%

## Salaries And Benefits

Budgeted personnel costs increased by \$8.8 million, or 6 percent. The Proposed Budget includes 599 full-time employees, a net decrease of one (1) FTE in the Park Ranger classification. The City is also proposing a reclassification to the following positions: Emergency Service Coordinator to a Fire Battalion Chief, Chief of Code Enforcement to a Senior Permit Technician, and Public Safety Dispatcher to a Public Safety Dispatcher Supervisor. These amended staffing adjustments and strategic workflow allocation provides the City with the appropriate classifications to deliver service. Further, as part of the efforts to maintain a balanced budget in FY 2026-27, the following positions are being proposed to be held vacant (hiring freeze): Associate Planner Economic, Principal Planner (3 months), Assistant Fire Marshal, Programmer Analyst II, and Office Police Records Shift Supervisor. Additionally, the following positions that were frozen in the prior fiscal year will remain frozen, including: Office Specialist II (Parks and Community Services Department), Office Specialist II (Economic and Development Services Department), Code Enforcement Officer II, Engineering Technician III, Facilities Maintenance Technician, and Maintenance Supervisor.

## 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 \$41.2 million, a net decrease of \$2.6 million, or 6 percent compared to the FY 2025-26 Adopted Budget. The decrease is attributed to a request by the City Manager for a one-time reduction in non-critical services in the General Fund. These reductions will be re-evaluated for consideration to be returned in the next budget cycle. Additional reductions include a realignment of \$350,000 for eligible landscaping expenses to the Gas Tax Fund (Fund 201), eligible drainage expenses of \$ 66,000 to the Drainage Fund ( Fund 209), and \$220,000 for traffic signal maintenance to Measure M2 (Fund 416).

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

- City Attorney: Increase of \$33,711 to reflect Consumer Price Index (CPI) adjustments in contractual agreements.
- City Manager’s Office / City Clerk Division: Increase of \$250,000 for election expenses in 2026.

Additional departmental information is detailed in each respective department.

## Transfers Out

The budget includes an operating transfer out totaling \$9.8 million from the General Fund, to fund Information Technology replacement needs and Capital Asset Needs (CAN) Ordinance to comply with this ordinance. City Council approved to implement 5% of General Fund revenues to be transferred to the Capital Improvement Fund, as required by the Capital Asset Needs (CAN) Ordinance. 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 2026-27 transfers out also includes a repayment of \$600,737 to the CAN and \$116,310 to the IT needs from prior year deferrals.

The total Adopted FY 2026-27 General Fund revenue is \$200.0 million, an increase of \$13.1 million or 7 percent compared to FY 2025-26 Adopted Budget. Table 3 illustrates the General Fund revenue sources estimates of each revenue source.

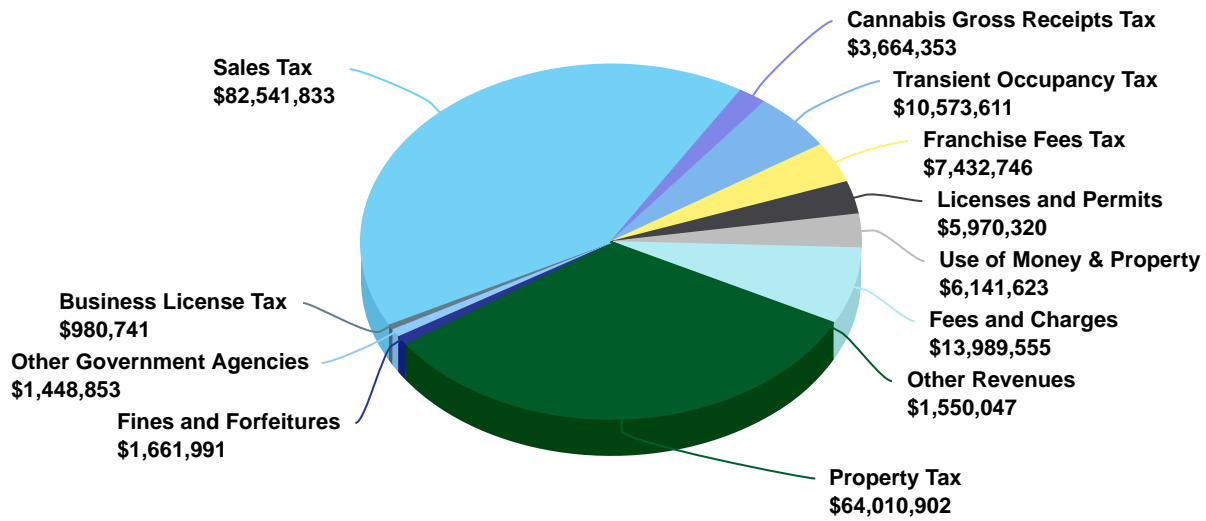
**Table 3 - General Fund Revenue Estimates**

Revenue Source	Adopted	Proposed	Increase/(Decrease)		FY 2026-27
	FY 2025-26	FY 2026-27	Amount	Percent	% of Total
Taxes	\$ 159,300,278	\$ 169,204,186	\$ 9,903,908	6%	85%
Licenses and Permits	5,700,227	5,970,320	270,093	5%	3%
Fines and Forfeitures	1,302,091	1,661,991	359,900	28%	1%
Use of Money and Property	5,108,250	6,141,623	1,033,373	20%	3%
Other Governmental Agencies	937,582	1,448,853	511,271	55%	1%
Fees and Charges for Service	13,181,206	13,989,555	808,349	6%	7%
Other Revenue	1,325,972	1,550,047	224,075	17%	1%
Operating Transfer In		-	-	100%	0%
<b>Total</b>	<b>\$ 186,855,606</b>	<b>\$ 199,966,575</b>	<b>\$ 13,110,969</b>	<b>7%</b>	<b>100%</b>

## Revenues

City management has been working with all Departments to develop a structurally balanced FY 2026-27 General Fund Budget. Table 3 above reflects an overall increase of \$13.1 million or 7 percent in General Fund revenue compared to the Fiscal Year 2025-26 Adopted Budget.

## Graph 1 - General Fund Revenue Estimates by Category



## Other Governmental Funds

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

Table 4 - Revenue Budget - All Funds by Fund Type

Fund Types	Adopted	Proposed	Increase/(Decrease)		FY 2026'27
	FY 2025'26	FY 2026'27	Amount	Percent	% of Total
General Fund	\$ 186,855,606	\$ 199,966,575	\$ 13,110,969	7%	89%
Special Revenue Funds	15,627,832	14,738,494	(889,338)	-6%	7%
Capital Projects Funds	6,111,122	11,231,034	5,119,912	84%	5%
<b>Total</b>	<b>\$ 208,594,560</b>	<b>\$ 225,936,103</b>	<b>\$ 17,341,543</b>	<b>8%</b>	<b>100%</b>

\*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 2026-27, 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 2026-27 budget totals \$5.9 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 comes 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. 2025-06, 1.5% of annual General Fund revenues is allocated to the Information Technology Replacement Fund to provide funding for the City’s immediate and future information technology needs, including those identified in the Information Technology Strategic Plan.

Table 5 - Revenue Budget - Internal Service Funds

Fund Types	Adopted		Proposed		Increase/(Decrease)		FY 2026-27 % of Total
	FY 2025-26	FY 2026-27	Amount	Percent	Amount	Percent	
Equipment Replacement Fund	\$ 5,953,599	\$ 5,953,599	\$ -	0%			40%
Self-Insurance Fund	5,412,265	5,920,958	508,693	9%			39%
IT Replacement Fund	1,597,836	3,115,809	1,517,973	95%			21%
Total	\$ 12,963,700	\$ 14,990,366	\$ 2,026,666	16%			100%

### Capital Improvement Projects

The Proposed Capital Budget is approximately \$23.6 million, an increase of \$4.6 million or 24% from the adopted FY 2025-26 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 2026-27 are:

- Citywide Alley Improvements
- Police Department Chiller Replacement
- Police Department Emergency Communications Center
- Citywide Tree Maintenance (in Public Right-of-Way)
- Harper Park Playground Improvements
- Costa Mesa Skate Park Expansion
- Adams Avenue Multipurpose Trail
- Newport Blvd. Improvement NB (22nd to Bristol) & SB (Bristol to Mesa)
- Mesa Del Mar Multimodal Access

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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.



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## Calculation of Projected Fund Balances for the Fiscal Year Ending June 30, 2027

Fund Description *	(1) Projected Fund Balances 7/1/2026	(2) Estimated Revenues FY 2026-27	(3) Proposed Operating Expenditures FY 2026-27
<b>GOVERNMENTAL FUNDS</b>			
<b>General Fund 101</b>	\$ 57,424,791	\$ 199,966,575	\$ 199,966,575
<b>Special Revenue Funds</b>			
Arts Cultural Master Plan 130 <sup>(1)</sup>	\$ (132,244)	242,200	\$ 242,200
First Time Homebuyer Program 140 <sup>(3)</sup>	621,812	242,200	227,472
Legal Defense Fund 145	20,280	-	-
Disaster Fund 150 <sup>(1)</sup>	29,462	-	-
Gas Tax Fund 201 <sup>(3)</sup>	1,789,380	3,302,813	2,858,513
Air Quality Management District Fund (AQMD) 203 <sup>(4)</sup>	457,532	145,800	16,000
American Rescue Plan 204	332,702	-	-
HOME Program Fund 205	1,438,951	380,848	730,814
Community Development Block Grant Fund (CDBG) 207	663,000	815,535	812,257
Supplemental Law Enforcement Services Fund 213 <sup>(1)</sup>	13,232	332,622	334,056
Rental Rehabilitation Program Fund 216	344,536	-	-
Narcotics Forfeiture Fund 217	837,268	-	300,000
Local Law Enforcement Block Grant Fund 219	37,704	-	-
Office of Traffic Safety 220	14,079	-	-
Housing Trust Fund 226	60,675	-	-
Opioid Settlement Funds 227	14,452	-	-
Federal Grants Fund 230 <sup>(2)</sup>	33,258	4,745,000	-
State Grants Fund 231 <sup>(2)</sup>	184,683	724,920	353,198
Grants -Other 232	14,990	650,000	-
RMRA Gas Tax Fund 251	1,644,642	3,156,556	-
<b>Subtotal Special Revenue Funds</b>	<b>\$ 8,420,394</b>	<b>\$ 14,738,494</b>	<b>\$ 5,874,511</b>
<b>Capital Projects Funds</b>			
Park Development Fees Fund 208	\$ 252,421	\$ 200,000	\$ 346,805
Drainage Fees Fund 209	268,186	120,000	168,339
Traffic Impact Fees Fund 214 <sup>(3)</sup>	442,497	400,000	-
Fire System Development Fees Fund 218	366,803	-	-
Fire Protective System Paramedic Fund 228	334,004	-	-
Cannabis Traffic Impact Fees 240	311,383	-	-
Capital Improvement Fund 401	3,486,366	6,709,516	1,128,352
Vehicle Parking District 1 409 <sup>(4)</sup>	82,169	4,026	-
Vehicle Parking District 2 410 <sup>(4)</sup>	170,298	12,285	-
Golf Course Improvement Fund 413 <sup>(3)</sup>	402,130	110,000	50,000
Measure "M2" Regional Fund 415 <sup>(3)</sup>	(557,033)	-	-
Measure "M2" Fairshare Fund 416	1,964,164	3,675,207	220,000
Jack Hammett SC Capital Improvement Fund 417	213,146	-	-
Lions Park Project 2017 Bond Fund 418	14,684	-	-
Park Land Acquisition 420	409,023	-	-
<b>Subtotal Capital Projects Funds</b>	<b>\$ 8,160,241</b>	<b>\$ 11,231,034</b>	<b>\$ 1,913,496</b>
<b>Total Governmental Funds</b>	<b>\$ 74,005,426</b>	<b>\$ 225,936,103</b>	<b>\$ 207,754,581</b>
<b>INTERNAL SERVICE FUNDS</b>			
Equipment Replacement Fund 601	\$ 4,240,959	\$ 5,953,599	\$ 6,090,648
Self-Insurance Fund 602	452,233	5,920,958	5,965,614
IT Replacement Fund 603	2,143,832	3,115,809	1,481,134
<b>Total Internal Service Funds</b>	<b>\$ 6,837,024</b>	<b>\$ 14,990,366</b>	<b>\$ 13,537,396</b>
<b>GRAND TOTAL</b>	<b>\$ 80,842,450</b>	<b>\$ 240,926,469</b>	<b>\$ 221,291,977</b>

### Explanation of negative fund balance:

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

<sup>(2)</sup> 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.

<sup>(3)</sup> Revenues adopted and higher than the expenses.

<sup>(4)</sup> Revenues are received annually, however no expenditures are allocated this Fiscal Year

**SUMMARIES OF  
FINANCIAL DATA**

(4) Proposed Capital Expenditures FY 2026-27	(5) = (3+4) Total Proposed Expenditures FY 2026-27	(6) = (2-5) Estimated Revenues Over (Under) Budget	(1) + (2) - (5) Projected Fund Balances 6/30/2027	% Incr/ (Dec)
\$ -	\$ 199,966,575	\$ -	\$ 57,424,791	0.00%
\$ -	242,200	\$ -	\$ (132,244)	0.00%
-	227,472	14,728	\$ 636,540	2.37%
-	-	-	\$ 20,280	0.00%
-	-	-	\$ 29,462	0.00%
1,790,000	4,648,513	(1,345,700)	\$ 443,680	(75.20%)
-	16,000	129,800	\$ 587,332	28.37%
-	-	-	\$ 332,702	0.00%
-	730,814	(349,966)	\$ 1,088,985	-24.32%
-	812,257	3,278	\$ 666,278	0.49%
-	334,056	(1,434)	\$ 11,798	-10.84%
-	-	-	\$ 344,536	0.00%
-	300,000	(300,000)	\$ 537,268	-35.83%
-	-	-	\$ 37,704	0.00%
-	-	-	\$ 14,079	0.00%
-	-	-	\$ 60,675	0.00%
-	-	-	\$ 14,452	0.00%
4,745,000	4,745,000	-	\$ 33,258	0.00%
349,920	703,118	21,802	\$ 206,485	11.81%
650,000	650,000	-	\$ 14,990	0.00%
3,150,000	3,150,000	6,556	\$ 1,651,198	0.40%
<b>\$ 10,684,920</b>	<b>\$ 16,559,431</b>	<b>\$ (1,820,937)</b>	<b>\$ 6,599,457</b>	<b>(21.63%)</b>
\$ 100,000	\$ 446,805	\$ (246,805)	\$ 5,616	(97.78%)
-	168,339	(48,339)	\$ 219,847	-18.02%
250,000	250,000	150,000	\$ 592,497	33.90%
-	-	-	\$ 366,803	0.00%
-	-	-	\$ 334,004	0.00%
150,000	150,000	-	\$ 161,383	-48.17%
6,100,000	7,228,352	(518,836)	\$ 2,967,530	-14.88%
-	-	4,026	\$ 86,195	4.90%
-	-	12,285	\$ 182,583	7.21%
-	50,000	60,000	\$ 462,130	14.92%
-	-	-	\$ (557,033)	0.00%
4,666,000	4,886,000	(1,210,793)	\$ 753,371	(61.64%)
-	-	-	\$ 213,146	0.00%
-	-	-	\$ 14,684	0.00%
-	-	-	\$ 409,023	0.00%
<b>\$ 11,266,000</b>	<b>\$ 13,179,496</b>	<b>\$ (1,948,462)</b>	<b>\$ 6,211,779</b>	<b>(23.88%)</b>
<b>\$ 21,950,920</b>	<b>229,705,501</b>	<b>(3,769,398)</b>	<b>\$ 70,236,028</b>	<b>(5.09%)</b>
\$ -	\$ 6,090,648	\$ (137,049)	\$ 4,103,910	-3.23%
-	5,965,614	(44,656)	407,577	-9.87%
1,634,675	3,115,809	-	\$ 2,143,832	0.00%
<b>\$ 1,634,675</b>	<b>\$ 15,172,071</b>	<b>\$ (181,705)</b>	<b>\$ 6,655,319</b>	<b>-2.66%</b>
<b>\$ 23,585,595</b>	<b>\$ 244,877,572</b>	<b>\$ (3,951,103)</b>	<b>\$ 76,891,347</b>	<b>(4.89%)</b>

## All Funds Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
<b>GENERAL FUND</b>					
<b>Fund 101 - General Fund</b>	<b>\$ 184,490,064</b>	<b>\$ 190,046,650</b>	<b>\$ 186,855,606</b>	<b>\$ 199,966,575</b>	<b>7%</b>
<b>SPECIAL REVENUE FUNDS</b>					
<b>Fund 130 - Cultural Arts Master Plan</b>					
Cannabis Q Bus Tax	\$ 132,412	\$ 231,201	\$ 242,200	\$ 242,200	0%
<b>Total Fund 130</b>	<b>\$ 132,412</b>	<b>\$ 231,201</b>	<b>\$ 242,200</b>	<b>\$ 242,200</b>	<b>0%</b>
<b>Fund 140 - First Time Homebuyer Program</b>					
Cannabis X Bus Tax	\$ -	\$ -	\$ 242,200	\$ 242,200	0%
Cannabis Q Bus Tax	132,412	231,201	-	-	0%
<b>Total Fund 140</b>	<b>\$ 132,412</b>	<b>\$ 231,201</b>	<b>\$ 242,200</b>	<b>\$ 242,200</b>	<b>0%</b>
<b>Fund 150 - Disaster Fund</b>					
FEMA Disaster Reimbursement	\$ -	\$ 63,574	\$ -	\$ -	0%
<b>Total Fund 150</b>	<b>\$ -</b>	<b>\$ 63,574</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund 201 - Gas Tax</b>					
Investment Earnings	\$ 209,088	\$ 342,767	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	140,331	134,499	-	-	0%
Gasoline Tax - Section 2103	1,023,298	1,074,745	1,023,777	1,099,842	7%
Gasoline Tax - Section 2105	682,428	698,938	716,150	735,444	3%
Gasoline Tax - Section 2106	439,467	455,475	458,786	474,070	3%
Gasoline Tax - Section 2107.1	923,725	927,202	977,383	983,457	1%
Gasoline Tax - Section 2107.5	10,000	10,000	10,000	10,000	0%
Other Reimbursements	167,874	218,959	-	-	0%
<b>Total Fund 201</b>	<b>\$ 3,596,212</b>	<b>\$ 3,862,586</b>	<b>\$ 3,186,096</b>	<b>\$ 3,302,813</b>	<b>4%</b>
<b>Fund 203 - Air Quality</b>					
Investment Earnings	\$ 10,571	\$ 17,906	\$ -	\$ -	0%
Air Quality Improvement Fees	150,191	145,853	145,800	145,800	0%
GASB 31 Market Value Adjustmnt	6,940	8,968	-	-	0%
<b>Total Fund 203</b>	<b>\$ 167,702</b>	<b>\$ 172,727</b>	<b>\$ 145,800</b>	<b>\$ 145,800</b>	<b>0%</b>
<b>Fund 204 - American Rescue Plan</b>					
Investment Earnings	\$ 166,876	\$ 77,484	\$ -	\$ -	100%
American Rescue Plan	3,620,652	4,894,160	-	-	0%
<b>Total Fund 204</b>	<b>\$ 3,787,528</b>	<b>\$ 4,971,644</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100%</b>
<b>Fund 205 - HOME Investment Partnerships Program (HOME)</b>					
Lien/Loan Repayment	\$ 123,856	\$ 134,836	\$ 20,000	\$ 40,000	100%
Investment Earnings	34,543	8,791	-	-	0%
HOME Invest. Partnership Grant	930,233	560,386	376,014	340,848	-9%
GASB 31 Market Value Adjustmnt	3,752	5,864	-	-	0%
<b>Total Fund 205</b>	<b>\$ 1,092,383</b>	<b>\$ 709,877</b>	<b>\$ 396,014</b>	<b>\$ 380,848</b>	<b>-4%</b>

## All Funds Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
<b>Fund 207 - Community Development Block Grant (CDBG)</b>					
Lien/Loan Repayment	\$ 30,900	\$ -	\$ -	\$ -	0%
Community Dev. Block Grant	\$ 619,833	\$ 1,509,889	\$ 874,288	\$ 815,535	-7%
Investment Earnings	4	1,661	-	-	0%
<b>Total Fund 207</b>	<b>\$ 650,738</b>	<b>\$ 1,511,551</b>	<b>\$ 874,288</b>	<b>\$ 815,535</b>	<b>-7%</b>
<b>Fund 213 - Supplemental Law Enforcement Services (SLESF)</b>					
Investment Earnings	\$ (33)	\$ (42)	\$ -	\$ -	0%
Citizens' Option Public Safety	321,103	332,622	332,622	332,622	0%
GASB 31 Market Value Adjustmnt	292	-	-	-	0%
<b>Total Fund 213</b>	<b>\$ 321,361</b>	<b>\$ 332,580</b>	<b>\$ 332,622</b>	<b>\$ 332,622</b>	<b>0%</b>
<b>Fund 216 - Rental Rehabilitation Program</b>					
Investment Earnings	\$ 6,975	\$ 10,767	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	4,318	4,997	-	-	0%
Lien/Loan Repayment	-	40,000	-	-	0%
<b>Total Fund 216</b>	<b>\$ 11,293</b>	<b>\$ 55,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund 217 - Narcotics Forfeiture</b>					
Investment Earnings	\$ 38,985	\$ 53,871	\$ -	\$ -	0%
Asset Forfeiture - Treasury	125,118	18,655	-	-	0%
GASB 31 Market Value Adjustmnt	23,516	24,215	-	-	0%
<b>Total Fund 217</b>	<b>\$ 187,619</b>	<b>\$ 96,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund 220 - Office of Traffic Safety</b>					
Other Federal Grants	\$ 170,219	\$ 329,559	\$ -	\$ -	0%
<b>Total Fund 220</b>	<b>\$ 170,219</b>	<b>\$ 329,559</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund 230 - Federal Grants</b>					
Investment Earnings	\$ 78,150	\$ 87,733	\$ -	\$ -	0%
Other Federal Grants	31,179	1,225,911	6,382,000	4,745,000	-26%
Local Law Enforcemnt Blk Grnt	5,638	18,946	-	-	0%
Other State Grants	47,310	-	-	-	0%
Other County Grants/Programs	83,009	-	-	-	0%
<b>Total Fund 230</b>	<b>\$ 245,286</b>	<b>\$ 1,332,590</b>	<b>\$ 6,382,000</b>	<b>\$ 4,745,000</b>	<b>-26%</b>
<b>Fund 231 - State Grants</b>					
Other State Grants	\$ 2,994,375	\$ 6,266,404	\$ 375,000	\$ 724,920	93%
<b>Total Fund 231</b>	<b>\$ 2,994,375</b>	<b>\$ 6,266,404</b>	<b>\$ 375,000</b>	<b>\$ 724,920</b>	<b>93%</b>
<b>Fund 232 - Federal Grants</b>					
State/Local Partnership Grant	\$ 50,000	\$ -	\$ -	\$ -	0%
Other Governmental Agencies	63,602	329,200	500,000	650,000	30%
Investment Earnings	78	(80)	-	-	0%
<b>Total Fund 230</b>	<b>\$ 113,680</b>	<b>\$ 329,121</b>	<b>\$ 500,000</b>	<b>\$ 650,000</b>	<b>30%</b>

## All Funds Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
<b>Fund 251 - Road Maintenance and Rehabilitation Account (RMRA) Gas Tax</b>					
Investment Earnings	\$ 297,830	\$ 446,790	\$ -	\$ -	0%
Gasoline Tax - RMRA	2,902,974	3,069,996	2,951,612	3,156,556	7%
GASB 31 Market Value Adjustmnt	198,542	218,444	-	-	0%
<b>Total Fund 251</b>	<b>\$ 3,399,347</b>	<b>\$ 3,735,230</b>	<b>\$ 2,951,612</b>	<b>\$ 3,156,556</b>	<b>7%</b>
<b>CAPITAL PROJECTS FUNDS</b>					
<b>Fund 208 - Park Development Fees</b>					
Investment Earnings	\$ 66,926	\$ 74,554	\$ -	\$ -	0%
Park Development Fees	142,598	262,786	100,000	200,000	100%
GASB 31 Market Value Adjustmnt	36,908	29,783	-	-	0%
<b>Total Fund 208</b>	<b>\$ 246,433</b>	<b>\$ 367,122</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>100%</b>
<b>Fund 209 - Drainage Fees</b>					
Investment Earnings	\$ 53,870	\$ 74,699	\$ 2,339	\$ -	-100%
Drainage Assessment Fees	81,806	150,933	100,000	120,000	20%
GASB 31 Market Value Adjustmnt	32,291	34,818	-	-	0%
<b>Total Fund 209</b>	<b>\$ 167,968</b>	<b>\$ 260,450</b>	<b>\$ 102,339</b>	<b>\$ 120,000</b>	<b>17%</b>
<b>Fund 214 - Traffic Impact Fees</b>					
Investment Earnings	\$ 120,724	\$ 145,916	\$ -	\$ -	0%
Traffic Impact Fees	39,292	554,731	600,000	400,000	-33%
GASB 31 Market Value Adjustmnt	69,611	61,768	-	-	0%
<b>Total Fund 214</b>	<b>\$ 229,627</b>	<b>\$ 762,416</b>	<b>\$ 600,000</b>	<b>\$ 400,000</b>	<b>-33%</b>
<b>Fund 401 - Capital Outlay</b>					
Investment Earnings	\$ 726,432	\$ 1,067,851	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	477,293	502,418	-	-	0%
Other Federal Grants	2,972	516,334	-	-	0%
Other Governmental Agencies	150,000	50,000	-	-	0%
Other Reimbursements	9,254	22,376	-	-	0%
Other	26,598	25	-	-	0%
<b>Total Revenues</b>	<b>\$ 1,392,551</b>	<b>\$ 2,159,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Operating Transfers In	\$ 7,194,994	\$ 3,949,994	\$ 1,200,000	\$ 6,709,516	459%
<b>Total Other Financing Sources</b>	<b>\$ 7,194,994</b>	<b>\$ 3,949,994</b>	<b>\$ 1,200,000</b>	<b>\$ 6,709,516</b>	<b>459%</b>
<b>Total Fund 401</b>	<b>\$ 8,587,545</b>	<b>\$ 6,108,997</b>	<b>\$ 1,200,000</b>	<b>\$ 6,709,516</b>	<b>459%</b>

## All Funds Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
<b>Fund 409 - Vehicle Parking District 1</b>					
Secured Property Tax	\$ 9,124	\$ 9,972	\$ 4,000	\$ 4,000	0%
Unsecured Property Tax	12	13	12	12	0%
Supplemental Property Tax	11	10	11	11	0%
Homeowners Property Tax	2	2	2	2	0%
Delinquent Tax - Penalties/Int	1	1	1	1	0%
Investment Earnings	1,284	2,072	-	-	0%
GASB 31 Market Value Adjustmnt	870	1,026	-	-	0%
<b>Total Fund 409</b>	<b>\$ 11,303</b>	<b>\$ 13,095</b>	<b>\$ 4,026</b>	<b>\$ 4,026</b>	<b>0%</b>
<b>Fund 410 - Vehicle Parking District 2</b>					
Secured Property Tax	\$ 15,440	\$ 17,894	\$ 12,260	\$ 12,260	0%
Unsecured Property Tax	10	11	11	11	0%
Supplemental Property Tax	9	8	11	11	0%
Homeowners Property Tax	1	1	2	2	0%
Delinquent Tax - Penalties/Int	0	1	1	1	0%
Investment Earnings	2,844	4,445	-	-	0%
GASB 31 Market Value Adjustmnt	1,888	2,174	-	-	0%
<b>Total Fund 410</b>	<b>\$ 20,193</b>	<b>\$ 24,534</b>	<b>\$ 12,285</b>	<b>\$ 12,285</b>	<b>0%</b>
<b>Fund 413 - Golf Course Improvement</b>					
Investment Earnings	\$ 15,581	\$ 67,726	\$ -	\$ -	0%
Golf Course Operations	179,443	186,142	110,000	110,000	0%
GASB 31 Market Value Adjustmnt	9,183	12,030	-	-	0%
<b>Total Fund 413</b>	<b>\$ 204,207</b>	<b>\$ 265,897</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>0%</b>
<b>Fund 415 - Measure M2 Competitive</b>					
Measure "M2" Regional Grant	\$ 680,760	\$ 375,000	\$ -	\$ -	0%
<b>Total Fund 415</b>	<b>\$ 680,760</b>	<b>\$ 375,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund 416 - Measure M2 Fairshare</b>					
Investment Earnings	\$ 176,465	\$ 254,273	\$ -	\$ -	0%
Measure "M2" Fairshare	3,489,746	3,485,654	3,982,472	3,675,207	-8%
GASB 31 Market Value Adjustmnt	119,330	120,327	-	-	0%
<b>Total Fund 416</b>	<b>\$ 3,785,541</b>	<b>\$ 3,860,254</b>	<b>\$ 3,982,472</b>	<b>\$ 3,675,207</b>	<b>-8%</b>
<b>Fund 417 - Jack Hammett Sports Complex Capital Improvement</b>					
Investment Earnings	\$ 9,809	\$ 15,605	\$ -	\$ -	0%
Jack Hammett Field Rental	165,000	-	-	-	0%
GASB 31 Market Value Adjustmnt	7,527	8,278	-	-	0%
<b>Total Fund 417</b>	<b>\$ 182,336</b>	<b>\$ 23,882</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund 420 - Park Land Acquisition</b>					
Operating Transfers In	\$ 384,576	\$ -	\$ -	\$ -	100%
Investment Earnings	\$ 1,516	\$ 11,104	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	\$ 5,866	\$ 5,960	\$ -	\$ -	0%
<b>Total Fund 420</b>	<b>\$ 391,958</b>	<b>\$ 17,065</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100%</b>

## All Funds Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
<b>INTERNAL SERVICE FUNDS</b>					
<b>Fund 601 - Equipment Replacement Fund</b>					
Investment Earnings	\$ 193,338	\$ 190,744	\$ 52,313	\$ 52,313	0%
Sale of Automotive Equipment	118,453	123,424	-	-	0%
Sale of Other Equipment	59,764	4,406	-	-	0%
Automotive Equipment, Rental	5,846,393	6,143,747	5,901,286	5,901,286	0%
GASB 31 Market Value Adjustmnt	117,420	98,154	-	-	0%
Damage to City Property	10,000	-	-	-	0%
Other Reimbursements	-	44,188	-	-	0%
Other	-	232	-	-	0%
<b>Total Revenues</b>	<b>\$ 6,345,367</b>	<b>\$ 6,604,893</b>	<b>\$ 5,953,599</b>	<b>\$ 5,953,599</b>	<b>0%</b>
Operating Transfers In	\$ 170,000	\$ -	\$ -	\$ -	0%
<b>Total Other Financing Sources</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Fund 601</b>	<b>\$ 6,515,367</b>	<b>\$ 6,604,893</b>	<b>\$ 5,953,599</b>	<b>\$ 5,953,599</b>	<b>0%</b>
<b>Fund 602 - Self Insurance Fund</b>					
Investment Earnings	\$ 452,080	\$ 556,617	\$ -	\$ -	0%
Unemployment Premiums	80,180	80,180	80,180	80,180	0%
General Liability Premiums	2,072,221	2,072,221	2,392,171	2,900,864	21%
Workers' Compensation Premiums	2,939,914	2,939,914	2,939,914	2,939,914	0%
GASB 31 Market Value Adjustmnt	283,642	255,878	-	-	0%
Damage to City Property	-	29,258	-	-	0%
<b>Total Revenues</b>	<b>\$ 5,828,037</b>	<b>\$ 5,934,068</b>	<b>\$ 5,412,265</b>	<b>\$ 5,920,958</b>	<b>9%</b>
Operating Transfers In	\$ 432,039	\$ -	\$ -	\$ -	0%
<b>Total Other Financing Sources</b>	<b>\$ 432,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Fund 602</b>	<b>\$ 6,260,076</b>	<b>\$ 5,934,068</b>	<b>\$ 5,412,265</b>	<b>\$ 5,920,958</b>	<b>9%</b>
<b>Fund 603 - IT Replacement Fund</b>					
Investment Earnings	\$ 248,493	\$ 362,202	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	174,489	189,300	-	-	0%
<b>Total Revenues</b>	<b>\$ 422,981</b>	<b>\$ 551,501</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Operating Transfers In	\$ 3,114,347	\$ 2,856,000	\$ 1,597,836	\$ 3,115,809	95%
<b>Total Other Financing Sources</b>	<b>\$ 3,114,347</b>	<b>\$ 2,856,000</b>	<b>\$ 1,597,836</b>	<b>\$ 3,115,809</b>	<b>95%</b>
<b>Total Fund 603</b>	<b>\$ 3,537,328</b>	<b>\$ 3,407,501</b>	<b>\$ 1,597,836</b>	<b>\$ 3,115,809</b>	<b>95%</b>
<b>TOTAL REVENUES</b>	<b>\$ 221,401,890</b>	<b>\$ 235,498,183</b>	<b>\$ 218,760,424</b>	<b>\$ 231,101,144</b>	<b>6%</b>
<b>TOTAL OTHER SOURCES</b>	<b>\$ 10,911,380</b>	<b>\$ 6,805,994</b>	<b>\$ 2,797,836</b>	<b>\$ 9,825,325</b>	<b>251%</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 232,313,270</b>	<b>\$ 242,304,177</b>	<b>\$ 221,558,260</b>	<b>\$ 240,926,469</b>	<b>9%</b>

## General Fund Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
<b>GENERAL FUND</b>					
<b>Fund 101 - General Fund</b>					
<b>Taxes</b>					
Secured Property Tax	\$ 37,592,131	\$ 39,550,555	\$ 42,215,803	\$ 42,471,611	1%
Unsecured Property Tax	1,091,599	1,231,279	1,225,024	1,459,338	19%
Supplemental Property Tax	933,133	948,375	996,508	1,010,873	1%
Homeowners Property Tax	145,287	144,520	168,295	151,779	-10%
Delinquent Tax - Penalties/Int	68,540	81,685	72,539	89,629	24%
Property Transfer Tax	995,403	871,383	1,139,605	924,364	-19%
Property Tax In-Lieu of VLF	15,639,656	16,489,859	17,154,400	17,903,308	4%
Sales Tax	76,400,160	78,244,492	73,654,333	81,105,836	10%
Sales Tax - Prop 172	1,396,143	1,392,219	1,395,843	1,435,997	3%
Transient Occupancy Tax	10,150,696	9,962,421	9,843,276	10,573,611	7%
Electric Utility Franchise Tax	1,781,661	1,859,611	1,859,611	1,896,233	2%
Cable TV Franchise Tax	722,645	646,857	838,557	486,242	-42%
PEG Cable TV Franchise Tax	172,565	125,179	164,416	108,623	-34%
Gas Utility Franchise Tax	392,610	258,366	412,610	302,586	-27%
Business License Tax	707,121	978,401	940,807	980,741	4%
			-	-	
Solid WasteHauler Franchise Tax	3,473,321	3,747,137	3,603,384	4,639,062	29%
Cannabis X Bus Tax	514,354	747,736	708,201	779,376	10%
Cannabis Q Bus Tax	2,416,215	2,871,971	2,907,066	2,884,977	-
<b>Total Taxes</b>	<b>\$ 154,593,240</b>	<b>\$ 160,152,045</b>	<b>\$ 159,300,278</b>	<b>\$ 169,204,186</b>	<b>6%</b>
<b>Licenses and Permits</b>					
Dog Licenses	\$ 63,545	\$ 70,818	\$ 74,066	\$ 66,183	-11%
Fire Permits	77,610	92,565	101,542	97,706	-4%
Fire Construction Permits	101,680	97,651	243,155	118,212	-51%
Building Permits	2,318,788	3,065,605	3,344,210	3,511,420	5%
Electrical Permits	215,770	225,751	293,872	279,983	-5%
Plumbing/Mechanical Permits	232,545	282,246	318,505	299,059	-6%
Street Permits	881,628	955,175	908,510	1,320,701	45%
Special Business Permits	-	-	430	-	-100%
Cannabis X Bus Permit	273,236	159,734	191,465	84,099	-56%
Cannabis Q Bus Permit	-	68,088	118,441	88,972	-25%
Home Occupation Permits	15,901	19,600	25,963	19,631	-24%
Operator's Permits	9,406	4,875	2,500	4,259	70%
Self-Haul Permit	40,600	32,800	37,260	33,161	-11%
Other Permits	37,897	42,591	40,308	46,934	16%
<b>Total Licenses and Permits</b>	<b>\$ 4,268,606</b>	<b>\$ 5,117,499</b>	<b>\$ 5,700,227</b>	<b>\$ 5,970,320</b>	<b>5%</b>

## General Fund Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
<b>Fund 101 - General Fund (continued)</b>					
<b>Fines and Forfeitures</b>					
Municipal Code Violations	\$ 83,752	\$ 111,391	\$ 175,000	\$ 116,254	-34%
Vehicle Code Violations	215,612	251,913	293,588	285,033	-3%
Parking Citations	980,277	1,069,108	803,503	1,240,704	54%
Red-Light Violation	17,678	23,352	30,000	20,000	-33%
<b>Total Fines and Forfeitures</b>	<b>\$ 1,297,319</b>	<b>\$ 1,455,764</b>	<b>\$ 1,302,091</b>	<b>\$ 1,661,991</b>	<b>28%</b>
<b>Use of Money and Property</b>					
Investment Earnings	\$ 1,167,635	\$ 1,585,572	\$ 500,000	\$ 1,100,000	120%
GASB 31 Market Value Adjustmnt	779,833	643,356	(500,000)	-	-100%
Int. Earned on Lease Payments	113,866	50,135	88,493	50,000	-43%
Buildings/Grounds, Rental	250,879	251,784	260,000	252,288	-3%
Downtown Community Center,Rent	22,021	33,910	21,758	33,978	56%
Balearic Community Center,Rent	11,831	13,027	12,573	13,053	4%
N Hertzog Comm Center, Rent	107,158	127,166	128,122	129,222	1%
Senior Center, Rental	140	-	-	-	100%
Field Rental	148,210	167,089	202,311	202,102	0%
Tennis,Rental	73,816	72,406	100,000	63,481	-37%
3175 Airway Rental	125,940	72,263	-	-	100%
Golf Course Operations	3,717,380	3,974,455	4,205,161	4,193,934	0%
Bus Shelter Advertising	55,419	99,325	89,832	103,565	15%
<b>Total Use of Money and Property</b>	<b>\$ 6,574,128</b>	<b>\$ 7,090,489</b>	<b>\$ 5,108,250</b>	<b>\$ 6,141,623</b>	<b>20%</b>
<b>Other Government Agencies</b>					
Other Federal Grants	\$ 838,889	\$ 326,713	\$ 53,354	\$ -	-100%
Motor Vehicle In-Lieu Tax	138,951	177,378	177,378	203,035	14%
Peace Offcns. Stand./Training	28,253	27,273	30,300	30,000	-1%
Beverage Container Program	-	-	31,050	-	-100%
Mattress Recycling Council	9,000	7,770	10,500	7,700	-27%
Reimb. of Mandated Costs	252,485	245,827	55,000	258,118	369%
Other State Grants	618,821	1,141,377	350,000	650,000	86%
Other County Grants/Programs	294,107	257,866	230,000	300,000	30%
<b>Total Other Govt. Agencies</b>	<b>\$ 2,180,506</b>	<b>\$ 2,184,204</b>	<b>\$ 937,582</b>	<b>\$ 1,448,853</b>	<b>55%</b>
<b>Fees and Charges</b>					
Plan Check Fee	\$ 1,367,067	\$ 1,654,522	\$ 1,765,079	\$ 2,057,180	17%
Zoning, Variance & CUP Fees	373,225	362,735	411,971	\$ 453,178	10%
Cannabis X CUP	-	-	-	\$ 22,105	100%
Cannabis Q CUP	36,998	(14,799)	-	\$ -	100%
Subdivision Map Fees	32,600	50,600	28,070	\$ 54,193	93%
Environmental Impact Fees	1,530	15,926	6,469	\$ 17,223	166%
Vacation/Abandonment of R-O-W	-	-	750	\$ -	-100%

## General Fund Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
<b>Fund 101 - General Fund (continued)</b>					
<b>Fees and Charges (continued)</b>					
Source Reduction/Recycling	\$ 1,830	\$ 2,440	\$ 2,484	\$ 2,613	5%
Self Haul Per-Project Fee	190,088	263,745	230,000	227,328	-1%
Special Policing Fees	426,674	454,072	400,000	486,311	22%
Cannabis X Background	144,499	61,181	38,813	30,051	-23%
Cannabis Q Background	199,396	53,856	60,576	46,696	-23%
Vehicle Storage/Impound Fees	337,100	466,293	350,000	481,705	38%
Vehicle Code Violation Fee	780	735	1,085	267	-75%
Repossessed Veh. Release Fees	3,090	3,261	3,728	3,625	-3%
DUI Emergency Response	-	-	-	-	100%
Police False Alarms	168,753	262,345	200,000	217,701	9%
Fingerprinting	13,372	9,568	23,175	5,947	-74%
Animal Pound Fees	-	20,010	-	6,027	100%
Fire Inspections	4,930	3,735	10,350	5,141	-50%
EMS - First Responder Fee	-	-	1,001	-	-100%
Paramedic Fee - Advanced	7,105,819	7,462,703	7,898,044	8,227,630	4%
Paramedic GEMT Fees	-	-	(140,887)	(140,887)	0%
Fire Plan Review Fees	79,643	87,754	158,288	120,408	-24%
Accident Cost Recovery	33,403	12,136	26,486	-	-100%
Fire Special Event Fees	20,845	18,614	41,462	79,550	92%
Park Permits	50,849	48,714	50,000	37,494	-25%
Park Improvements	7,185	2,215	17,624	4,730	-73%
Youth Sports	(0)	-	-	-	-
Aquatics	90,987	116,902	73,200	87,663	20%
Day Camp	199,885	180,235	187,500	160,000	-15%
Playgrounds	308,380	343,133	308,339	350,219	14%
Special Events	39,420	32,200	37,800	23,946	-37%
Early Childhood	132,241	129,052	131,328	134,305	2%
Instructional Classes	201,533	226,868	350,000	248,349	-29%
Basketball	27,275	31,369	26,200	-	-100%
Adult Open Gym	9,855	11,176	6,750	12,192	81%
Softball	38,283	34,320	37,500	34,867	-7%
Adult Futsal	-	-	-	-	100%
Teen Camp	38,725	51,907	37,000	35,000	-5%
Senior Center Charges	9,621	10,217	7,800	12,508	60%
Community Event Charges	1,825	(30)	6,500	-	-100%
Photocopies	3,752	3,503	3,300	3,500	6%
Building Doc Retention Fee	12,652	870	91,080	-	-100%
Police Reports	27,765	23,517	29,246	26,458	-10%
Police Clearance Letters	2,910	2,395	3,958	2,515	-36%
Sale of Other Supplies	-	-	700	-	-100%
Central Services Charges	66,875	65,936	80,000	66,029	-17%
Business License Proc Fee	36,202	40,365	45,000	43,932	-2%
EV Charge Station Fees	37,823	60,884	40,000	55,705	39%
Other Charges for Services	15,583	24,629	30,000	7,606	-75%
Special Assessments	-	-	1,000	-	-100%

## General Fund Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
Residential Permit Parking	30,712	37,683	62,437	45,383	-27%
TESSA C. Cards Transaction Fee	-	-	-	193,162	-
<b>Total Fees and Charges</b>	<b>\$ 11,931,983</b>	<b>\$ 12,729,491</b>	<b>\$ 13,181,206</b>	<b>\$ 13,989,555</b>	<b>6%</b>
<b>Fund 101 - General Fund (continued)</b>					
<b>Other Revenues</b>					
Contributions	\$ -	\$ -	\$ 25,000	\$ -	-100%
Sponsorship	61,000	32,500	60,000	112,000	87%
Donations	75,006	50,006	75,000	50,000	-33%
Construction Permit Insp. Fees	158,745	198,250	180,000	186,164	3%
Damage to City Property	160,899	25,007	100,000	61,974	-38%
Civil Subpoena Costs	18,433	19,410	14,407	14,466	0%
Settlements Revenue	113,012	42,091	20,000	11,268	-44%
Bus Shelter Maint Reimb	35,000	-	35,000	70,000	100%
Public Notices	11,752	31,900	24,840	33,993	37%
Other Reimbursements	789,620	862,596	470,000	832,538	77%
Nonoperating Income - Other	1,368,045	-	-	-	100%
Sale of Other Equipment	-	-	100	-	-100%
Other	(89,923)	29,168	300,000	157,644	-47%
Other Governmental Agencies	49,577	25,599	21,625	20,000	-8%
<b>Total Other Revenues</b>	<b>\$ 2,751,165</b>	<b>\$ 1,316,527</b>	<b>\$ 1,325,972</b>	<b>\$ 1,550,047</b>	<b>17%</b>
<b>Total Revenues</b>	<b>\$ 183,596,946</b>	<b>\$ 190,046,019</b>	<b>\$ 186,855,606</b>	<b>\$ 199,966,575</b>	<b>7%</b>
<b>Other Financing Sources</b>					
Operating Transfers In	\$ 888,618	\$ 631	\$ -	\$ -	100%
<b>Total Other Financing Sources</b>	<b>\$ 888,618</b>	<b>\$ 631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100%</b>
<b>Total Fund 101</b>	<b>\$ 184,485,564</b>	<b>\$ 190,046,650</b>	<b>\$ 186,855,606</b>	<b>\$ 199,966,575</b>	<b>7%</b>

## 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%
<b>City of Costa Mesa General Fund</b>	<b>1.00%</b>
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%
<b>Total Rate</b>	<b>7.75%</b>

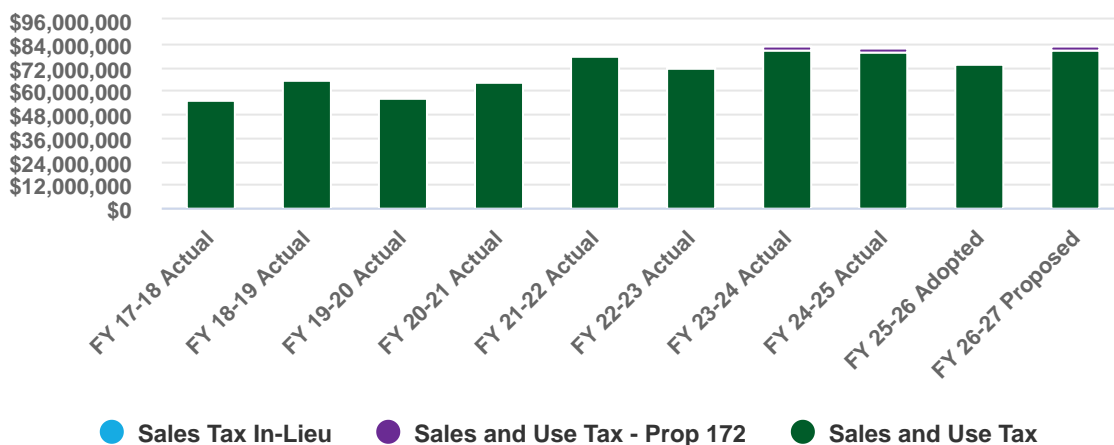
Sales and use tax represents Costa Mesa’s single largest revenue source at approximately 40 percent of the total General Fund revenues projected for Fiscal Year 2026-27.

### Trend

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

### Outlook

Sales tax receipts are forecasted to continue slightly grow in Fiscal Year 2026-27 from Fiscal Year 2025-26. While the consumer spending has previously proven to be relatively resistant, higher costs on core household goods, persistently high interest rates, geopolitical conflict, increased fuel prices, and uncertainty of fiscal policy (such as tariffs) on future inflation and economic growth have led consumers to remain cautious. A moderate sales tax receipt increased is forecasted at this time, however economic growth will be dependent on Fed policy and the duration of geopolitical conflict.



## 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 2026-27 is 2.37%. The City's top property taxpayers include The Irvine Company, South Coast Plaza, PR II MCC South Coast Property Owners LLC, United Dominion Realty LP, Advanced Costa Mesa 23 LLC, and Automobile Club of Southern CA.

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.

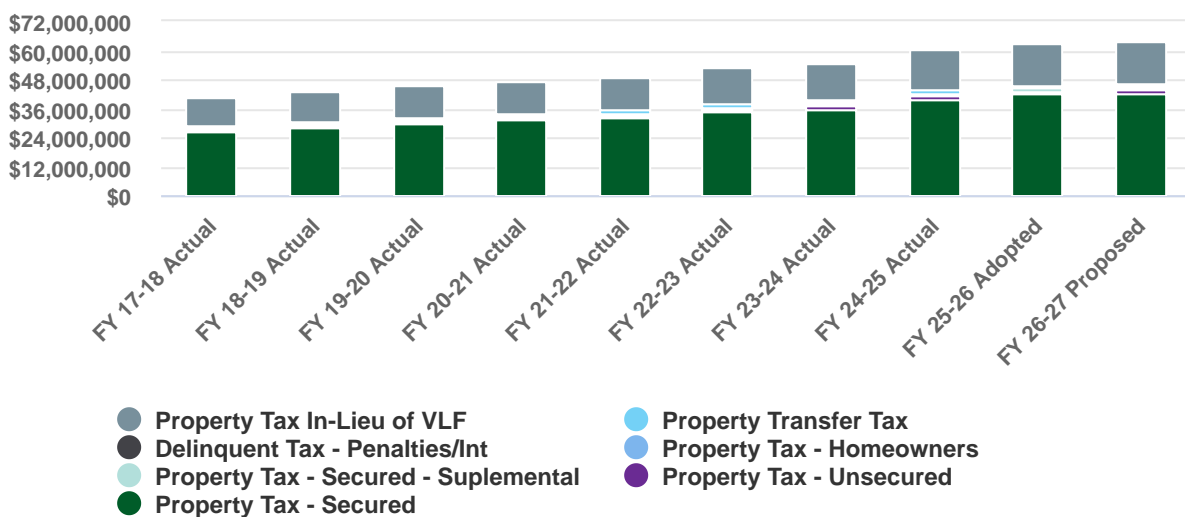
Property tax represents Costa Mesa's second largest revenue source at approximately 24% of the total General Fund revenues for Fiscal Year 2026-27.

### Trend

Home sales in fiscal year 2025-2026 have remained relatively flat versus the prior fiscal year as demand leveled off due to high interest rates. The median price in the City for 2025 increased from 2024 by 7.02 percent to \$1,600,000.

### Outlook

For Fiscal Year 2026-27, estimated revenue from property tax is \$64.0 million. This estimate is an increase of \$1.0 million, or 1.6 percent over the Fiscal Year 2025-26 adopted budget. The persistent pressure on the available homes for sale along with higher interest rates have not resulted in the year-over-year growth as we saw during the post-pandemic period. The City retains HdL Coren & Cone, an expert in municipal finance, to assist with forecasting, trend analysis, and other property tax services.



## Transient Occupancy Tax

### Description

Transient occupancy tax (TOT) is imposed on persons staying 30 days or less in a hotel, inn, motel, tourist home, or other lodging facilities. There are 29 hotels and lodging facilities located within Costa Mesa and the current TOT rate is 8%. Additionally, the City Council adopted a business improvement area (BIA), which includes memberships from 11 Costa Mesa hotels. BIA imposes an additional 3% levy on stays at member hotels and the collection is remitted to Travel Costa Mesa, a non-profit 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. Due to close proximity to the John Wayne Airport, the Costa Mesa hotel market benefits from business and leisure spending of both domestic and international travelers.

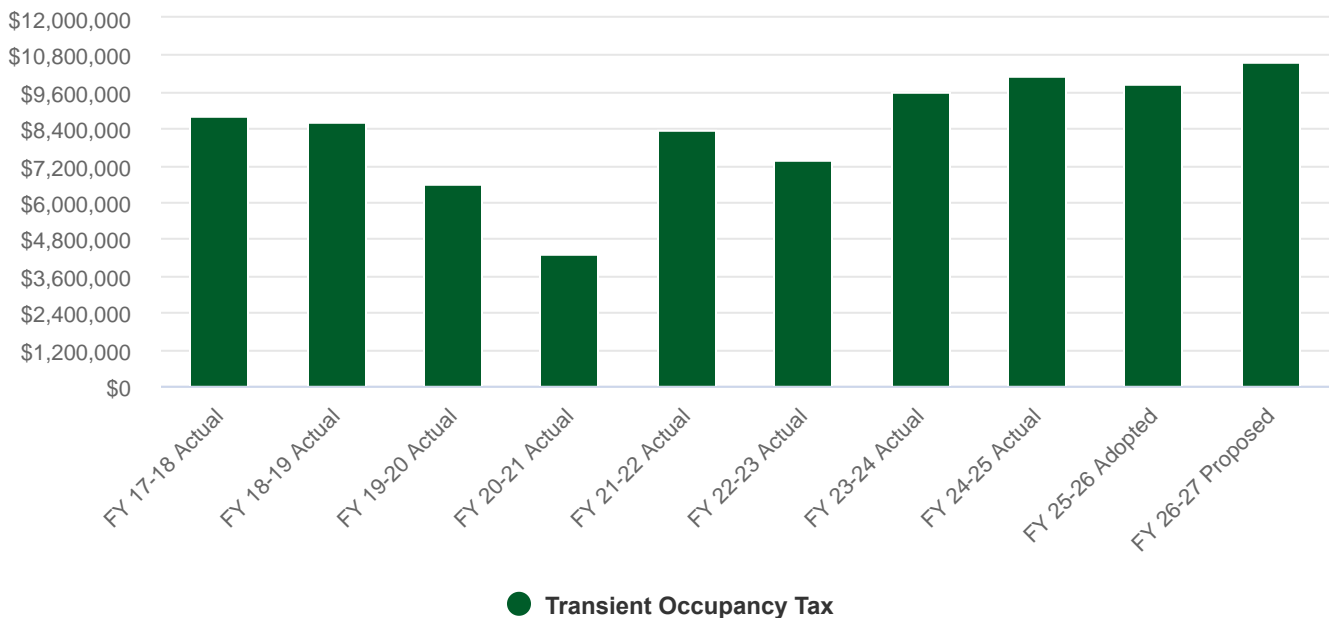
TOT is the General Fund’s fourth largest revenue source at approximately 5% of the total General Fund revenues.

### Trend

Costa Mesa saw a slight uptick in travel early in the Fiscal Year 2025-26 , however a reduction in spending by consumers on leisure travel may transpire if high fuel prices persist. .

### Outlook

In Fiscal Year 2026-27, hotel tax is projected at \$10.6 million, with an increase of approximately \$0.7 million or 7.4 percent above the prior year. Despite concerns over U.S. policies and geopolitical conflict, travel and hotel tax revenue is forecasted to increase slightly. The stock market has reached all-time highs, which increases the wealthier households’ discretionary spending on experiences such as leisure travel..



## Franchise Fees

### Description

Solid waste hauler franchise fee is the City’s largest franchise fee, which is estimated to be at approximately \$4.6 million annually. The City Council adopted the Solid Waste Hauler Franchise Ordinance and corresponding franchise fees, effective February 1, 2005. Over the years, the City Council revised the ordinance to define hauler classes and adopted new fees. The City’s current solid waste hauler franchise fee is 16 percent of gross receipts on business conducted within Costa Mesa. The City also allows contractors to obtain a Self-Haul Permit and corresponding Per-Project Permit. These permit fees are categorized under the licenses and permits and fees and charges for services revenue accounts, respectively.

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

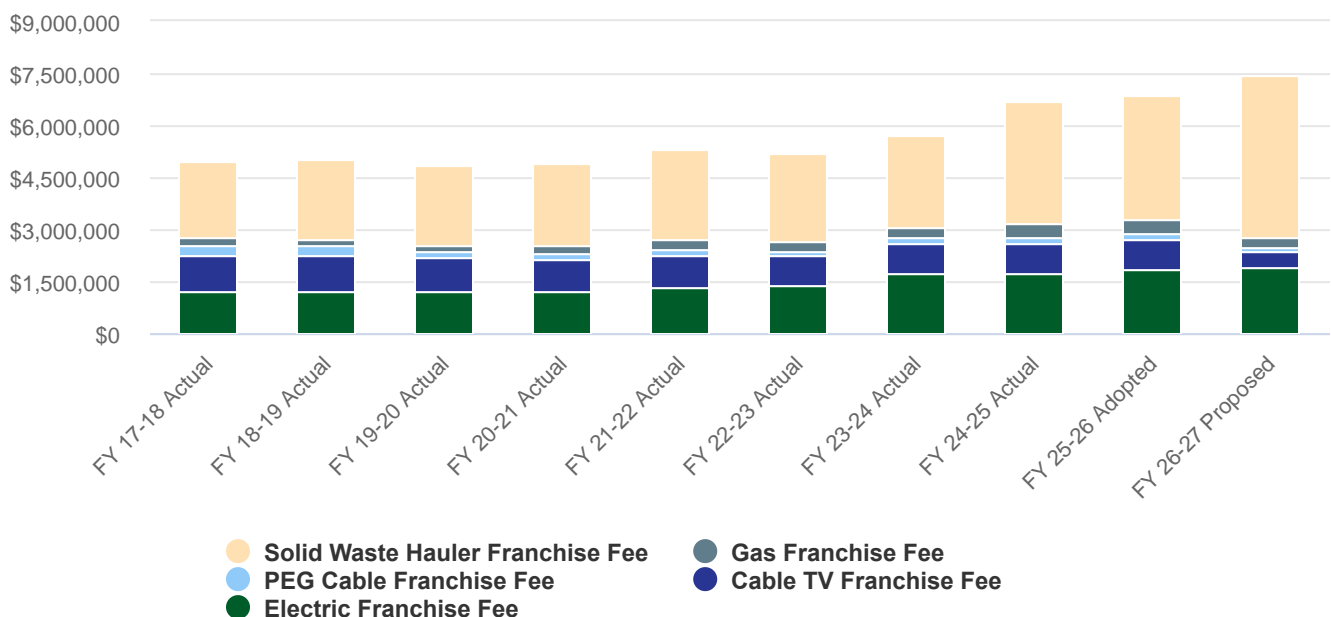
The cable franchise also pays a PEG (Public, Education, and Government) fee, estimated at \$109,000 for next year. The General Fund uses this amount to support the operating costs of public access cable television services provided by the City.

### 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 2026-27, franchise tax revenue is estimated at \$7.4 million. Franchise fees revenue makes up approximately 4 percent of the total General Fund revenues.



## Business Licenses

### Description

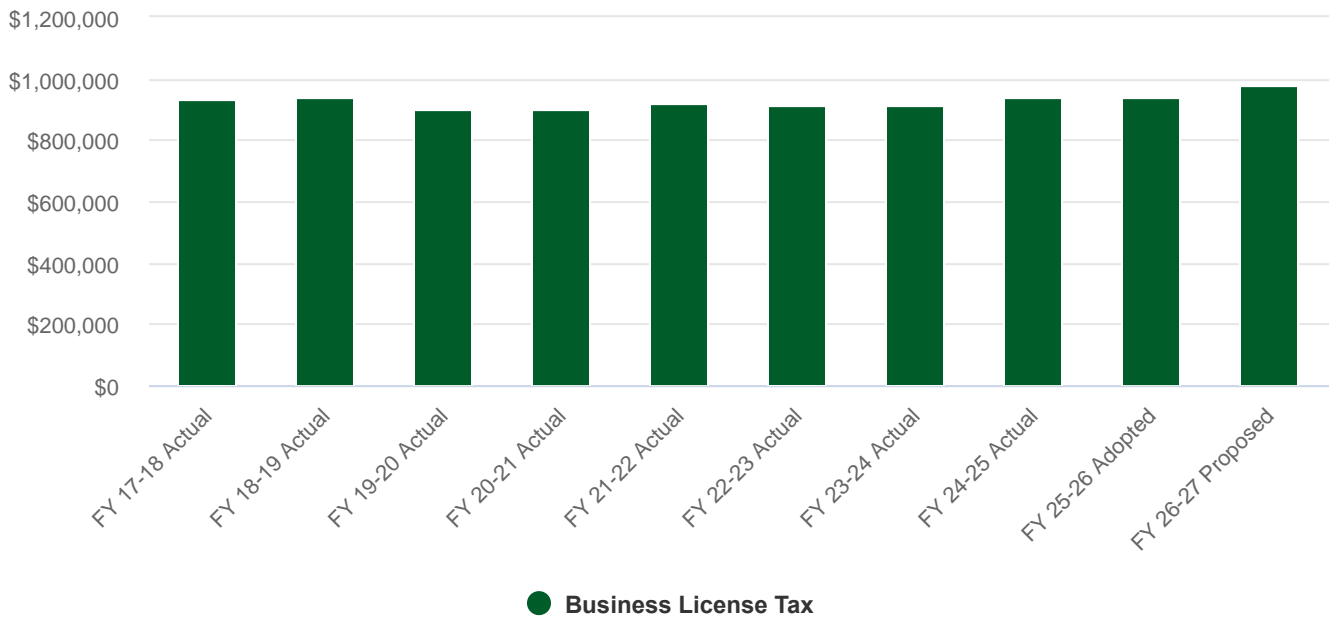
Business licenses are issued for either regulatory or cost recovery purposes, to applicants who conduct business activities within the City. The regulatory authority provides cities the means to protect overall community interests. The City of Costa Mesa contracts with HdL Companies to conduct a review of the businesses that are operating in the City. Business licenses tax is capped at \$200 and has not been adjusted in over four decades.

### Trend

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

### Outlook

For Fiscal Year 2026-27, estimated revenue from business licenses is \$980,741, which represents 0.5% of total General Fund revenues.



## Licenses and Permits

### Description

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

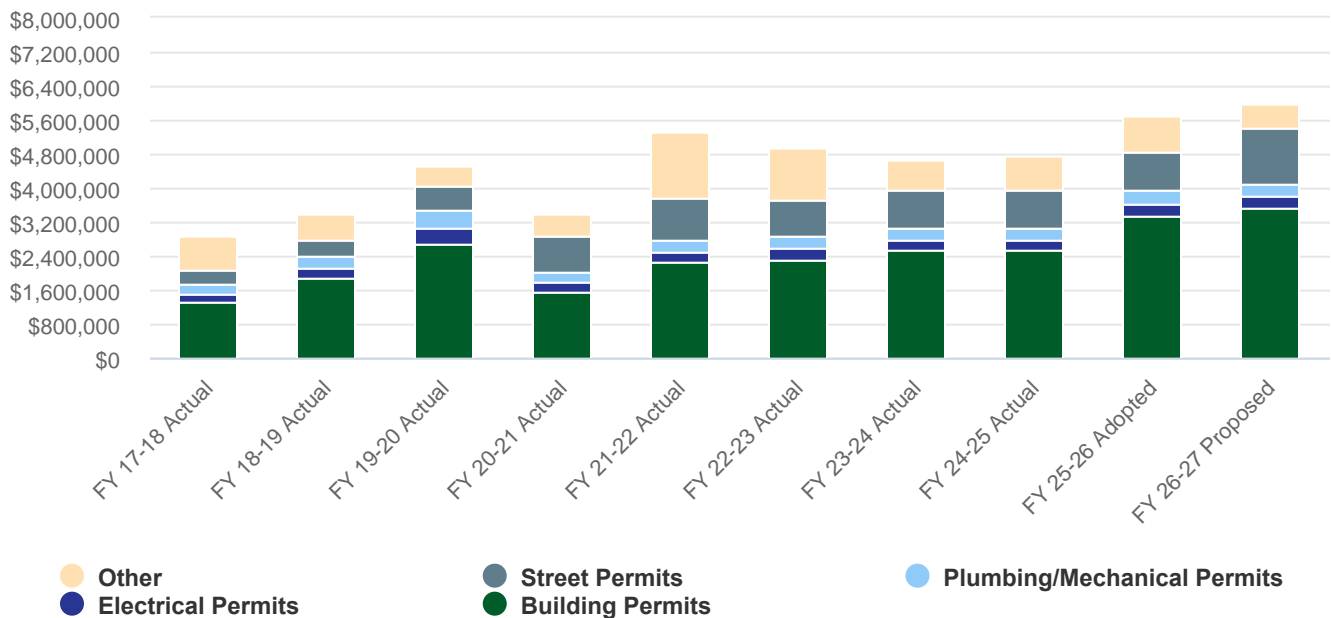
Building permits is the largest category of the license and permits revenue at \$3.3 million, followed by street and plumbing permits respectively. Building permits are required for most structure modifications and its volume reflects the local building activities.

### Trend

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

### Outlook

With rising interest rates tempering selling activity, property owners are still likely to maintain home improvement spending. For Fiscal Year 2026-27, estimated revenue from licenses and permits is \$6.0 million, which represents approximately 3% of total General Fund revenues.



## Fines and Forfeitures

### Description

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

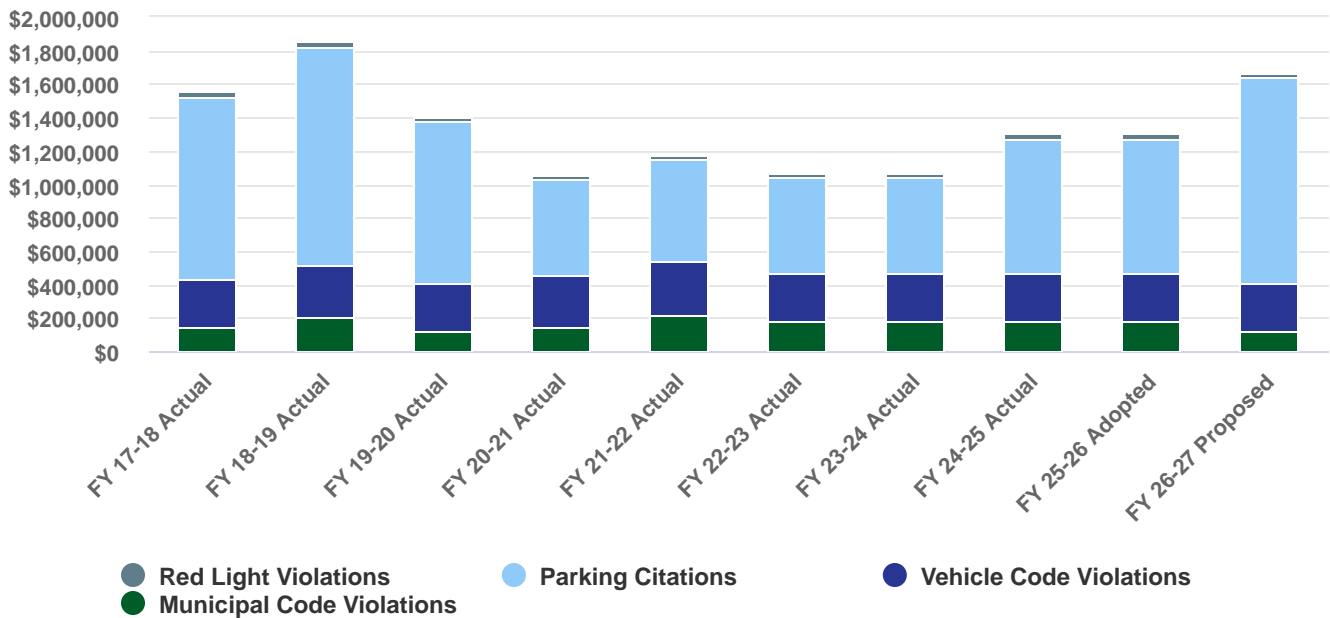
Parking citation is the largest line item in fines and forfeitures at approximately \$1.0 million. The citations are generally for violations that correspond to the no parking ordinances. Fines vary depending on the type of violation.

### Trend

Fines and forfeitures have been relatively consistent over the years, fluctuating between \$1.1 million and \$1.9 million over the last 10 years. Fiscal Year 2026-27 is projected to increase by \$300,000 from the prior Fiscal Year.

### Outlook

For Fiscal Year 2026-27, estimated revenue from fines and forfeitures is \$1.7 million, which represents approximately 1% of the total General Fund revenue. The estimated amount is reflected from last year's projected revenues.



## Use of Money and Property

### Description

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

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

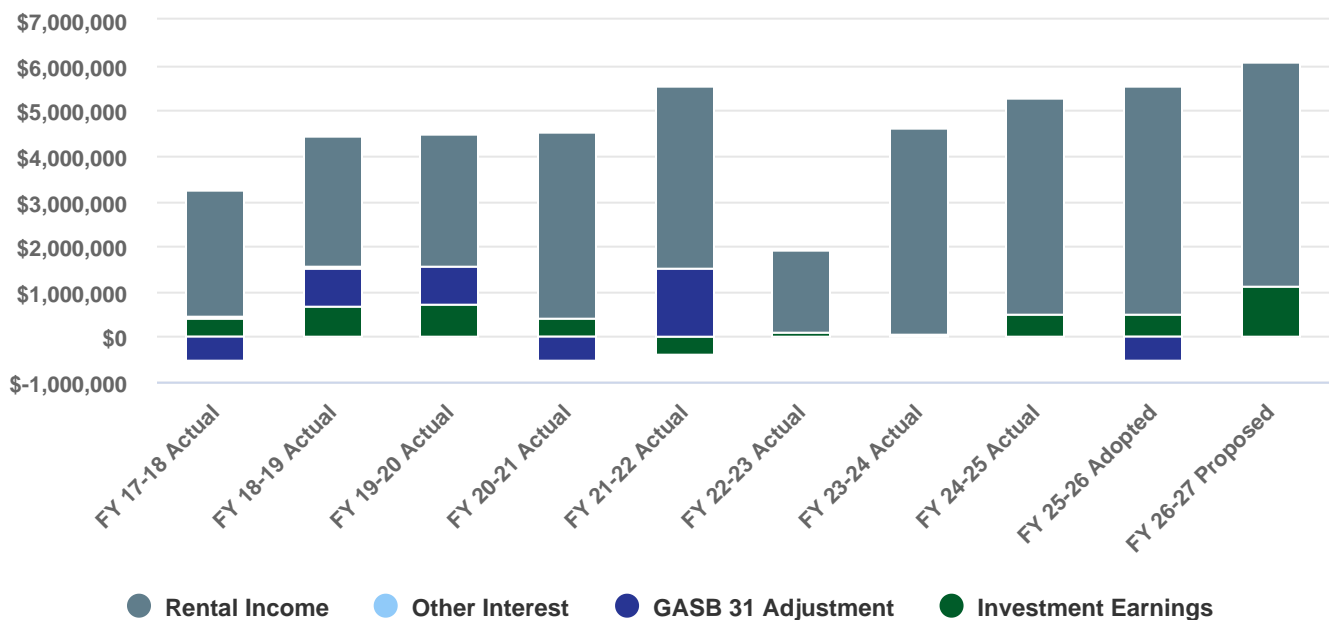
Other significant revenue included in this category under normal economic circumstances is the City’s investment portfolio earnings. The City’s investment portfolio, valued approximately at \$140 million, generates a steady income stream from interest. However, the market-to-market adjustment, which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

### Trend

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

### Outlook

For Fiscal Year 2026-27, estimated revenue from use of money and property total \$6.1 million, or approximately 3 % of the total General Fund revenues. The estimate represents a decrease in approximately \$1.1 million increase from prior year’s adopted estimate. Included in this total is also estimated Investment Earnings and the GASB impact at year end.



## Fees and Charges for Services

### Description

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

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

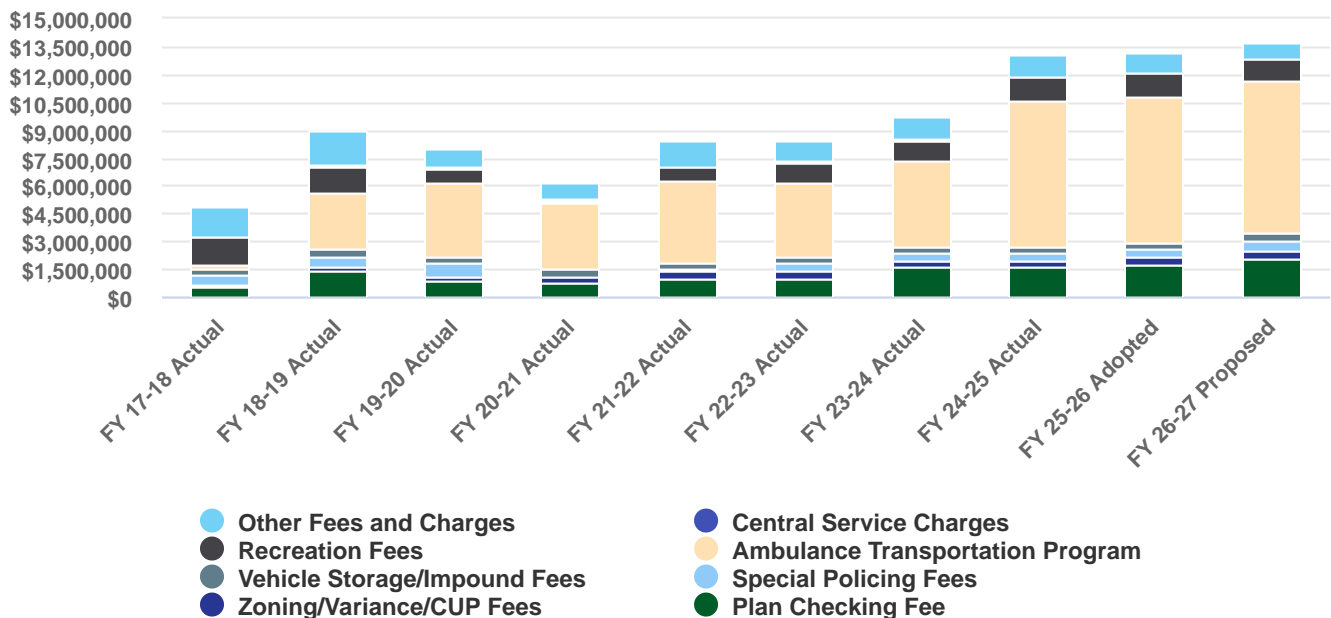
When the City reviews its user fees and charges, it submits any changes for Council approval. User fees and charges were revised effective January 1, 2009. A review of user fees and charges is currently being conducted with the assistance of a consultant for cost recovery. Since then, certain fees have been updated and approved by the Council. For classes offered by the Parks and Community Services Department, fee changes are also reviewed and approved by the Parks, Arts, and Community Services Commission.

### Trend

In 2018, the City Council authorized the annual adjustment of building fees to align to the change in regional consumer price index (CPI). Fees not proposed for adjustment are primarily Recreation and Facility Rental Fees and fees limited by State Law. It is the intent of staff to perform a full cost of service study every three to five years and to submit CPI adjustment during interim years with only minor adjustments. The ambulance transportation program, the largest fee line item, will be in its ninth year of operation in Fiscal Year 2026-27. 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 2026-27, estimated revenue from fees and charges for service is \$13.5 million, which represents approximately 7 percent of the total General Fund revenue. This includes a proposed consumer price index (CPI) increase of 3.3% to certain fees and a new credit card processing fee of 2.7%. This projected revenue is slightly higher to the prior year’s adopted budget.



## Schedule of Interfund Transfers for the Fiscal Year Ending June 30, 2027

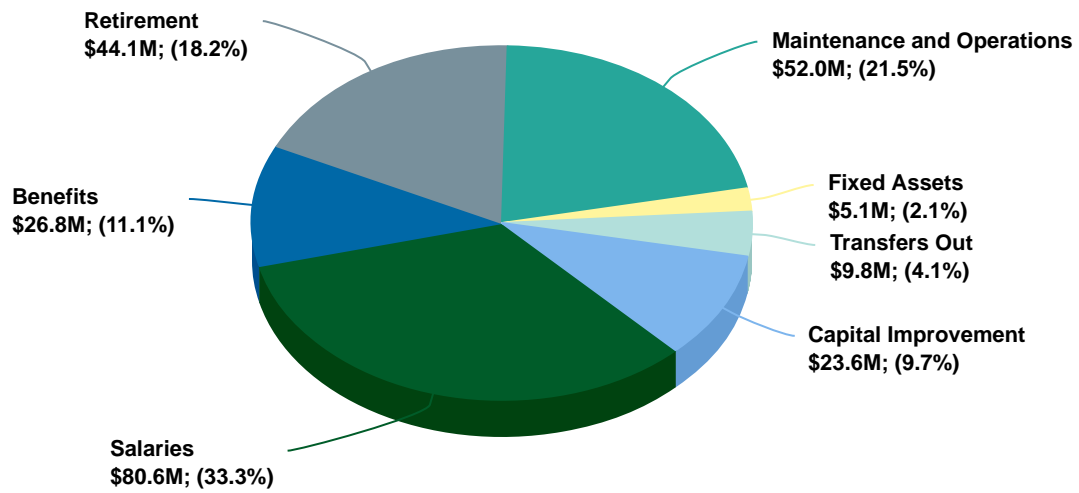
<b>Fund</b>	<b>Transfers In</b>	<b>Transfers Out</b>
General Fund - 101		9,825,324
IT Replacement Fund - 603	3,115,809	
Capital Improvement Fund - 401	6,709,516	
<b>Subtotal</b>	<b><u>\$ 9,825,325</u></b>	<b><u>\$ 9,825,324</u></b>
<b>TOTAL</b>	<b><u>\$ 9,825,325</u></b>	<b><u>\$ 9,825,324</u></b>

Total Appropriations - All Funds (Including Transfers)

**Total Appropriations - All Funds (Including Transfers)**  
for the Fiscal Year Ending June 30, 2027

**Total Appropriations - All Funds - \$244.9 (Includes Capital Improvement)**  
(in millions)

**By Category**



## Summary of Appropriations by Department/by Category – All Funds (Excludes CIP) From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Department/Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>City Council</b>				
Salaries and Benefits	\$ 572,515	\$ 603,902	\$ 790,962	\$ 805,653
Maintenance and Operations	178,062	193,616	161,181	161,181
Fixed Assets	-	-	2,000	2,000
<b>Subtotal City Council</b>	<b>\$ 750,577</b>	<b>\$ 797,518</b>	<b>\$ 954,143</b>	<b>\$ 968,834</b>
<b>City Manager's Office</b>				
Salaries and Benefits	\$ 9,010,354	\$ 10,677,599	\$ 10,096,234	\$ 10,987,159
Maintenance and Operations	7,488,942	8,025,001	4,912,360	5,399,603
Fixed Assets	100,887	14,054	16,900	8,900
<b>Subtotal City Manager's Office</b>	<b>\$ 16,600,184</b>	<b>\$ 18,716,655</b>	<b>\$ 15,025,494</b>	<b>\$ 16,395,662</b>
<b>City Attorney</b>				
Maintenance and Operations	977,061	1,107,716	1,123,700	1,157,411
<b>Subtotal City Attorney</b>	<b>\$ 977,061</b>	<b>\$ 1,107,716</b>	<b>\$ 1,123,700</b>	<b>\$ 1,157,411</b>
<b>Finance</b>				
Salaries and Benefits	\$ 3,578,893	\$ 4,440,258	\$ 4,985,873	\$ 5,168,834
Maintenance and Operations	798,210	603,605	1,273,330	852,551
Fixed Assets	39,480	17,094	787,300	37,300
<b>Subtotal Finance</b>	<b>\$ 4,416,583</b>	<b>\$ 5,060,956</b>	<b>\$ 7,046,503</b>	<b>\$ 6,058,685</b>
<b>Parks and Community Services</b>				
Salaries and Benefits	\$ 7,058,462	\$ 7,927,841	\$ 6,594,381	\$ 7,087,395
Maintenance and Operations	3,340,631	3,182,807	3,267,445	3,215,358
Fixed Assets	16,647	2,350	3,800	3,800
<b>Subtotal Parks and Community Services</b>	<b>\$ 10,415,740</b>	<b>\$ 11,112,999</b>	<b>\$ 9,865,626</b>	<b>\$ 10,306,553</b>
<b>Information Technology</b>				
Salaries and Benefits	\$ 4,141,132	\$ 4,879,652	\$ 4,819,929	\$ 5,195,161
Maintenance and Operations	858,650	791,693	965,396	514,570
Fixed Assets	1,370,904	1,040,493	1,883,227	2,271,416
<b>Subtotal Information Technology</b>	<b>\$ 6,370,686</b>	<b>\$ 6,711,838</b>	<b>\$ 7,668,552</b>	<b>\$ 7,981,147</b>
<b>Police Department</b>				
Salaries and Benefits	\$ 56,060,741	\$ 60,479,457	\$ 56,296,322	\$ 63,430,864
Maintenance and Operations	6,825,972	6,616,157	6,661,265	5,814,025
Fixed Assets	1,088,630	1,101,589	993,216	1,238,016
<b>Subtotal Police Department</b>	<b>\$ 63,975,342</b>	<b>\$ 68,197,203</b>	<b>\$ 63,950,803</b>	<b>\$ 70,482,905</b>
<b>Fire and Rescue Department</b>				
Salaries and Benefits	\$ 29,489,641	\$ 33,418,841	\$ 32,985,288	\$ 33,700,551
Maintenance and Operations	5,644,516	5,722,116	5,885,188	5,688,188
Fixed Assets	25,478	26,379	32,990	32,990
<b>Subtotal Fire and Rescue Department</b>	<b>\$ 35,159,635</b>	<b>\$ 39,167,336</b>	<b>\$ 38,903,466</b>	<b>\$ 39,421,729</b>

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

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Department/Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Development Services</b>				
Salaries and Benefits	\$ 8,452,749	\$ 8,915,953	\$ 9,454,779	\$ 10,184,644
Maintenance and Operations	2,113,323	2,253,568	2,000,455	2,183,180
Fixed Assets	83,403	11,882	28,250	54,500
<b>Subtotal Development Services</b>	<b>\$ 10,649,476</b>	<b>\$ 11,181,403</b>	<b>\$ 11,483,484</b>	<b>\$ 12,422,324</b>
<b>Public Works</b>				
Salaries and Benefits	\$ 11,744,853	\$ 12,913,806	\$ 13,565,636	\$ 16,003,689
Maintenance and Operations	16,673,276	17,342,748	16,120,329	15,901,129
Fixed Assets	724,521	204,075	1,478,900	1,472,100
<b>Subtotal Public Works</b>	<b>\$ 29,142,649</b>	<b>\$ 30,460,629</b>	<b>\$ 31,164,865</b>	<b>\$ 33,376,918</b>
<b>Non-Departmental</b>				
Salaries and Benefits	\$ -	\$ 2,047,615	\$ 4,859,345	\$ 1,793,572
Maintenance and Operations	9,070,177	8,106,376	11,565,032	10,673,725
Fixed Assets	14,857,218	11,573,359	2,797,836	9,825,324
<b>Subtotal Non-Departmental</b>	<b>\$ 23,927,395</b>	<b>\$ 21,727,351</b>	<b>\$ 19,222,213</b>	<b>\$ 22,292,621</b>
<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>				
Salaries and Benefits	\$ 132,070,247	\$ 146,304,923	\$ 144,448,749	\$ 154,357,520
Maintenance and Operations	\$ 53,968,821	53,945,404	53,508,491	51,988,111
Fixed Assets	\$ 18,307,168	13,991,275	8,024,419	14,946,346
<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>	<b>\$ 204,346,236</b>	<b>\$ 214,241,602</b>	<b>\$ 205,981,659</b>	<b>\$ 221,291,977</b>

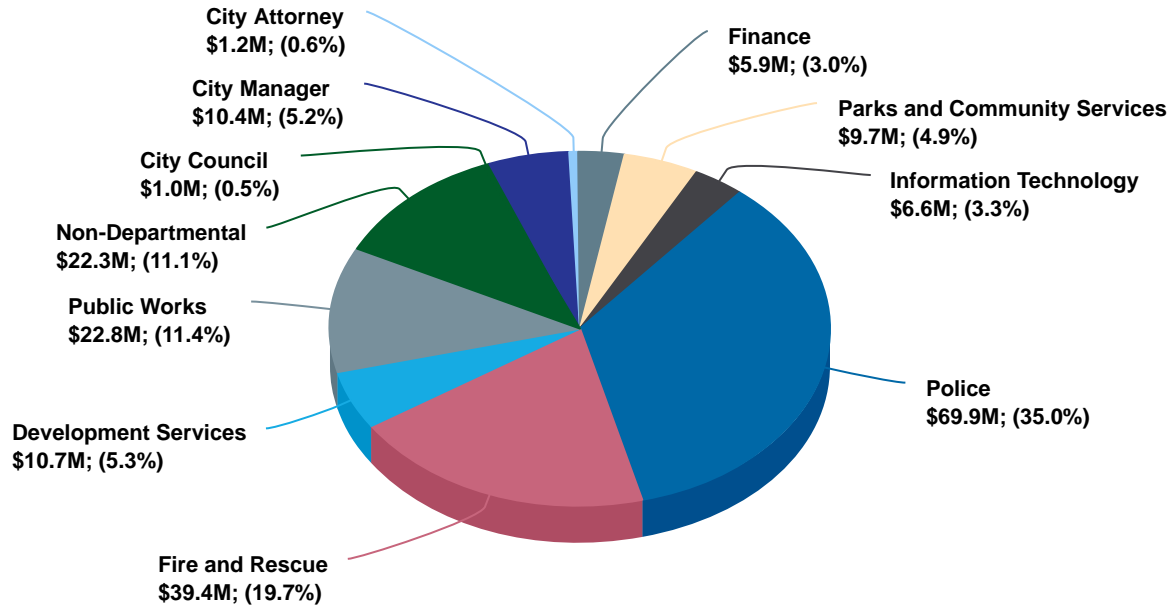
## Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Account Description	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Salaries and Benefits</b>					
Salaries and Wages	501000	\$ -	\$ -	\$ (4,346,404)	\$ (4,027,157)
Salaries & Wages	501001	-	-	1,977,205	2,938,589
Regular Salaries - Sworn	501100	26,301,467	27,197,952	29,599,752	30,899,907
Regular Salaries - Non-Sworn	501200	31,150,967	35,647,454	38,090,342	42,069,326
Regular Salaries - Part-Time	501300	5,724,714	5,970,991	5,023,463	5,007,353
Overtime	501400	8,314,837	10,917,873	4,904,449	5,025,449
Accrual Payoff - Excess Max.	501500	557,926	540,031	191,128	191,128
Vacation/Comp. Time Cash Out	501600	520,372	656,840	303,980	303,980
Holiday Allowance	501700	971,160	1,125,879	979,119	976,584
Separation Pay-Off	501800	391,598	446,192	145,776	145,776
Other Compensation	501900	3,961,466	4,218,914	4,366,638	4,823,497
Cafeteria Plan	505100	12,229,132	12,839,839	14,267,153	14,481,455
Medicare	505200	1,191,314	1,327,962	1,114,701	1,369,335
Retirement	505300	36,028,770	39,451,185	41,726,930	44,054,523
Longevity	505400	460,619	1,000,957	1,199,524	1,198,758
Executive Prof Development	505500	74,626	87,069	109,526	103,670
Auto Allowance	505600	38,415	46,707	48,300	48,300
Unemployment	505800	26,854	13,058	80,020	80,000
Workers' Compensation	505900	2,225,102	2,828,403	2,207,147	2,207,049
City Contrib - Retiree Medical	506100	1,900,907	1,987,615	2,460,000	2,460,000
<b>Subtotal Salaries and Benefits</b>		<b>\$ 132,070,247</b>	<b>\$ 146,304,923</b>	<b>\$ 144,448,749</b>	<b>\$ 154,357,520</b>
<b>Maintenance and Operations</b>					
Stationery and Office	510100	\$ 220,970	\$ 215,320	\$ 219,650	\$ 192,250
Multi-Media, Promos, Subscript.	510200	878,106	846,996	658,689	522,305
Small Tools and Equipment	510300	841,094	287,940	255,092	223,026
Uniforms and Clothing	510400	464,528	631,690	422,250	379,750
Safety and Health	510500	736,134	580,790	658,622	605,931
Maintenance and Construction	510600	1,155,456	954,538	717,250	717,250
Agriculture	510700	101,227	63,378	97,000	97,000
Fuel	510800	704,695	836,924	701,400	701,400
Electricity - Buildings & Fac.	515100	886,363	916,336	580,020	580,020
Electricity - Power	515200	364,680	324,763	281,800	281,800
Electricity - Street Lights	515300	1,237,221	1,272,173	1,000,000	1,000,000
Gas	515400	64,014	77,786	45,400	45,400
Water - Domestic	515500	61,352	92,761	76,100	76,100
Water - Parks and Parkways	515600	805,573	1,004,422	859,100	859,100
Waste Disposal	515700	271,191	258,605	262,462	262,702
Janitorial and Housekeeping	515800	586,380	629,518	692,143	692,143
Legal Advertising/Filing Fees	520200	223,108	292,731	329,600	325,600
Advertising and Public Info.	520300	23,582	14,673	16,300	15,900
Telephone/Radio/Communications	520400	1,017,966	913,232	810,089	810,089
Business Meetings	520500	97,076	123,191	51,580	54,445

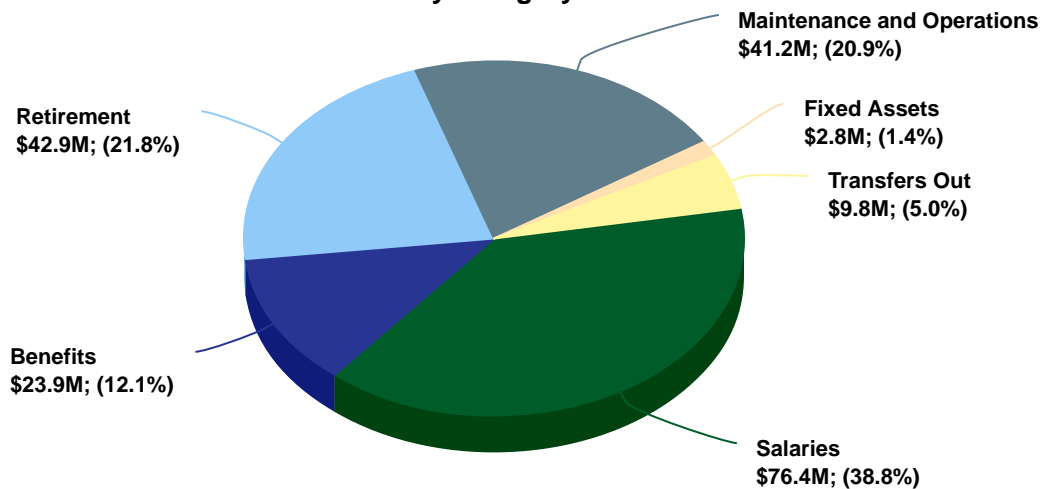
Mileage Reimbursement	520600	1,735	2,051	3,300	3,300
Dues and Memberships	520700	212,695	230,838	208,712	206,412
Board Member Fees	520800	50,200	50,600	49,700	48,806
Professional Development	520900	706,234	779,959	672,827	480,381
Buildings and Structures	525100	439,094	399,490	376,913	337,163
Landscaping and Sprinklers	525200	3,449,870	3,546,622	3,520,500	3,520,500
Automotive Equipment	525400	464,611	592,059	464,728	464,728
Office Furniture	525600	11,614	-	2,000	2,000
Office Equipment	525700	80,576	79,666	66,631	56,831
Other Equipment	525800	1,397,437	1,221,310	941,650	839,150
Streets, Alleys and Sidewalks	525900	1,726,929	1,753,245	1,812,790	1,812,790
Employment	530100	20,399	17,092	26,000	16,000
Consulting	530200	3,869,110	3,706,281	3,757,822	3,939,731
Legal	530300	1,947,474	1,447,516	2,880,450	1,825,211
Engineering and Architectural	530400	384,122	419,678	557,912	477,912
Financial & Information Svcs.	530500	683,969	531,852	1,078,750	677,971
Medical and Health Inspection	530600	192,811	282,744	228,100	226,100
Public Safety	530700	2,875,287	3,003,287	3,252,920	3,206,320
Recreation	530800	433,038	477,614	645,620	622,374
Sanitation	530900	46,960	1,040	1,200	1,200
Principal Payments	535100	2,254,849	2,607,704	3,738,983	3,838,983
Interest Payments	535200	996,717	958,932	1,156,448	1,156,448
External Rent	535400	805,389	669,327	965,742	993,909
Grants, Loans and Subsidies	535500	2,147,134	2,388,122	2,124,914	2,329,028
Depreciation	535600	1,532,452	1,632,720	1,679,726	1,375,000
Internal Rent Central Services	535800	66,875	65,936	99,722	99,722
Internal Rent Postage	535900	151,327	121,240	111,334	110,792
Internal Rent - Maintenance	536100	884,887	885,447	884,887	884,887
Internal Rent - Repl Cost	536200	4,385,219	4,514,439	4,514,999	4,514,999
Internal Rent - Fuel	536400	573,094	501,777	501,400	501,400
Internal Rent Genl Liability	536500	2,072,221	2,072,221	2,392,171	2,900,864
Internal Rent Workers' Comp	536600	2,939,914	2,939,914	2,939,914	2,939,915
Internal Rent Unemployment	536700	80,180	80,180	80,180	80,180
General Liability	540100	2,047,044	2,748,558	2,082,251	2,590,944
Special Liability	540200	-	-	9,400	9,400
Buildings & Personal Property	540500	-	-	195,200	195,200
Taxes and Assessments	540700	337,358	349,557	196,200	207,401
Contingency	540800	2,926,444	2,517,522	550,000	50,000
Other Costs	540900	3,711	6,867	1,948	1,948
Emergency Protective Measure	580200	29,125	4,229	-	-
<b>Subtotal Maintenance and Operations</b>		<b>\$ 53,968,821</b>	<b>\$ 53,945,404</b>	<b>\$ 53,508,491</b>	<b>\$ 51,988,111</b>
<b>Fixed Assets</b>					
Automotive Equipment	590500	709,476	137,258	1,441,000	1,441,000
Office Furniture	590600	42,847	14,085	12,900	7,900
Office Equipment	590700	4,515	-	-	-
Other Equipment	590800	2,660,333	2,207,106	3,022,683	3,672,122
Loss on Disposal of Assets	599100	32,779	58,835	-	-
<b>Subtotal Fixed Assets</b>		<b>\$ 3,449,950</b>	<b>\$ 4,146,146</b>	<b>\$ 4,476,583</b>	<b>\$ 5,121,022</b>
Transfers Out	595100	\$ 14,857,218	\$ 9,845,129	\$ 3,547,836	\$ 9,825,324
<b>Subtotal Transfers Out</b>		<b>\$ 14,857,218</b>	<b>\$ 9,845,129</b>	<b>\$ 3,547,836</b>	<b>\$ 9,825,324</b>
<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>		<b>\$ 204,346,236</b>	<b>\$ 214,241,602</b>	<b>\$ 205,981,659</b>	<b>\$ 221,291,977</b>

## Total Appropriations - General Fund (Including Transfers) for the Fiscal Year Ending June 30, 2027

**Total Appropriations - General Fund - \$200.0 (includes Capital Improvement)  
(in millions)**



**By Category**



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

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Department/Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>City Council</b>				
Salaries and Benefits	\$ 572,515	\$ 603,902	\$ 790,962	\$ 805,653
Maintenance and Operations	178,062	193,616	161,181	161,181
Fixed Assets	-	-	2,000	2,000
<b>Subtotal City Council</b>	<b>\$ 750,577</b>	<b>\$ 797,518</b>	<b>\$ 954,143</b>	<b>\$ 968,834</b>
<b>City Manager's Office</b>				
Salaries and Benefits	\$ 6,353,178	\$ 7,395,113	\$ 7,467,570	\$ 8,313,839
Maintenance and Operations	2,512,292	2,491,136	2,128,759	2,107,309
Fixed Assets	37,286	14,054	16,900	8,900
<b>Subtotal City Manager's Office</b>	<b>\$ 8,902,755</b>	<b>\$ 9,900,304</b>	<b>\$ 9,613,229</b>	<b>\$ 10,430,048</b>
<b>City Attorney</b>				
Maintenance and Operations	\$ 977,061	\$ 1,107,716	\$ 1,123,700	\$ 1,157,411
<b>Subtotal City Attorney</b>	<b>\$ 977,061</b>	<b>\$ 1,107,716</b>	<b>\$ 1,123,700</b>	<b>\$ 1,157,411</b>
<b>Finance</b>				
Salaries and Benefits	\$ 3,578,893	\$ 4,436,730	\$ 4,985,873	\$ 5,043,527
Maintenance and Operations	798,210	603,605	1,273,330	852,551
Fixed Assets	39,480	17,094	37,300	37,300
<b>Subtotal Finance</b>	<b>\$ 4,416,583</b>	<b>\$ 5,057,429</b>	<b>\$ 6,296,503</b>	<b>\$ 5,933,378</b>
<b>Parks and Community Services</b>				
Salaries and Benefits	\$ 6,883,249	\$ 7,744,619	\$ 6,414,691	\$ 7,057,245
Maintenance and Operations	2,860,191	2,663,849	2,683,340	2,656,503
Fixed Assets	9,911	-	3,800	3,800
<b>Subtotal Parks and Community Services</b>	<b>\$ 9,753,352</b>	<b>\$ 10,408,468</b>	<b>\$ 9,101,831</b>	<b>\$ 9,717,548</b>
<b>Information Technology</b>				
Salaries and Benefits	\$ 3,807,287	\$ 4,197,303	\$ 4,126,819	\$ 4,424,523
Maintenance and Operations	528,121	791,693	560,670	414,570
Fixed Assets	1,232,559	1,040,493	1,883,227	1,786,227
<b>Subtotal Information Technology</b>	<b>\$ 5,567,967</b>	<b>\$ 6,029,490</b>	<b>\$ 6,570,716</b>	<b>\$ 6,625,320</b>
<b>Police Department</b>				
Salaries and Benefits	\$ 55,153,482	\$ 59,383,960	\$ 55,642,498	\$ 62,792,930
Maintenance and Operations	6,527,658	6,272,190	6,226,075	6,233,215
Fixed Assets	324,768	1,046,592	951,896	896,696
<b>Subtotal Police Department</b>	<b>\$ 62,005,909</b>	<b>\$ 66,702,742</b>	<b>\$ 62,820,469</b>	<b>\$ 69,922,841</b>

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

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Department/Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Fire and Rescue Department</b>				
Salaries and Benefits	\$ 29,489,641	\$ 33,418,841	\$ 32,985,288	\$ 33,700,551
Maintenance and Operations	5,644,516	5,722,116	5,885,188	5,688,188
Fixed Assets	25,478	26,379	32,990	32,990
<b>Subtotal Fire and Rescue Department</b>	<b>\$ 35,159,635</b>	<b>\$ 39,167,336</b>	<b>\$ 38,903,466</b>	<b>\$ 39,421,729</b>
<b>Development Services</b>				
Salaries and Benefits	\$ 7,841,123	\$ 8,415,086	\$ 8,606,799	\$ 9,598,845
Maintenance and Operations	1,158,259	1,144,404	1,060,686	1,024,686
Fixed Assets	83,403	11,882	28,250	28,250
<b>Subtotal Development Services</b>	<b>\$ 9,082,786</b>	<b>\$ 9,571,371</b>	<b>\$ 9,695,735</b>	<b>\$ 10,651,781</b>
<b>Public Works</b>				
Salaries and Benefits	\$ 9,867,265	\$ 10,765,043	\$ 11,487,472	\$ 12,640,934
Maintenance and Operations	13,230,159	12,044,721	11,058,231	10,196,231
Fixed Assets	4,540	4,320	7,900	7,900
<b>Subtotal Public Works</b>	<b>\$ 23,101,963</b>	<b>\$ 22,814,083</b>	<b>\$ 22,553,603</b>	<b>\$ 22,845,065</b>
<b>Non-Departmental</b>				
Salaries and Benefits	\$ 1,960,907	\$ 2,047,615	\$ 4,859,345	\$ 1,793,572
Maintenance and Operations	9,030,177	8,049,376	11,565,032	10,673,725
Fixed Assets	-	1,478,861	-	-
Transfers Out	12,432,270	6,918,994	2,797,836	9,825,324
<b>Subtotal Non-Departmental</b>	<b>\$ 23,423,354</b>	<b>\$ 18,494,847</b>	<b>\$ 19,222,213</b>	<b>\$ 22,292,621</b>
<b>TOTAL APPROPRIATIONS - GENERAL FUND</b>				
Salaries and Benefits	\$ 125,507,538	\$ 138,408,211	\$ 137,367,317	\$ 146,171,618
Maintenance and Operations	43,444,708	41,084,423	43,726,192	41,165,570
Fixed Assets	1,757,426	3,639,674	2,964,263	2,804,063
Transfers Out	12,432,270	6,918,994	2,797,836	9,825,324
<b>TOTAL APPROPRIATIONS - GENERAL FUND</b>	<b>\$ 183,141,942</b>	<b>\$ 190,051,302</b>	<b>\$ 186,855,608</b>	<b>\$ 199,966,575</b>

## Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Account Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (4,346,404)	\$ (4,027,157)
Salaries & Wages	-	-	1,977,205	2,938,589
Regular Salaries - Sworn	26,037,765	27,019,962	29,325,600	30,648,303
Regular Salaries - Non-Sworn	29,170,030	33,227,712	35,588,159	38,375,276
Regular Salaries - Part-Time	5,585,102	5,820,130	4,848,561	4,844,745
Overtime	7,927,468	10,264,009	4,828,573	4,950,573
Accrual Payoff - Excess Max.	545,763	532,524	186,128	186,128
Vacation/Comp. Time Cash Out	509,827	650,019	302,980	302,980
Holiday Allowance	963,606	1,107,008	965,235	965,235
Separation Pay-Off	373,419	429,646	145,376	145,376
Other Compensation	3,913,768	4,177,004	4,312,649	4,775,675
Cafeteria Plan	11,807,771	12,383,220	13,735,999	14,030,013
Medicare	1,148,592	1,279,048	1,067,500	1,321,234
Retirement	35,049,145	38,403,378	40,623,510	42,913,158
Longevity	460,619	996,242	1,192,160	1,192,161
Executive Prof Development	75,341	83,987	105,786	101,030
Auto Allowance	38,415	46,707	48,300	48,300
City Contrib - Retiree Medical	1,900,907	1,987,615	2,460,000	2,460,000
<b>Subtotal Salaries and Benefits</b>	<b>\$ 125,507,538</b>	<b>\$ 138,408,211</b>	<b>\$ 137,367,317</b>	<b>\$ 146,171,618</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 220,515	\$ 213,749	\$ 214,150	\$ 191,250
Multi-Media, Promos, Subscript.	809,815	759,504	584,389	455,719
Small Tools and Equipment	790,764	259,084	240,151	211,026
Uniforms and Clothing	458,854	596,753	418,250	369,750
Safety and Health	659,605	561,844	658,122	604,931
Maintenance and Construction	482,693	442,011	328,250	328,250
Agriculture	101,227	63,378	97,000	97,000
Electricity - Buildings & Fac.	886,363	916,336	580,020	580,020
Electricity - Power	364,680	324,763	281,800	281,800
Electricity - Street Lights	1,237,221	1,272,173	1,000,000	1,000,000
Gas	64,014	77,786	45,400	45,400
Water - Domestic	61,352	92,761	76,100	76,100
Water - Parks and Parkways	805,573	1,004,422	859,100	859,100
Waste Disposal	232,704	256,895	261,462	261,702
Janitorial and Housekeeping	585,629	628,738	690,243	690,243
Legal Advertising/Filing Fees	222,392	291,990	311,600	243,600
Advertising and Public Info.	19,168	12,263	14,300	7,400
Telephone/Radio/Communications	1,017,966	913,232	810,089	810,089
Business Meetings	95,653	121,904	51,080	54,445
Mileage Reimbursement	1,735	2,051	3,300	3,300
Dues and Memberships	203,828	223,035	204,712	200,712

## Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Account Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Maintenance and Operations (Continued)</b>				
Board Member Fees	41,800	42,500	41,300	41,300
Professional Development	658,644	672,985	664,141	476,781
Buildings and Structures	405,414	329,926	276,913	237,163
Landscaping and Sprinklers	3,446,847	3,503,179	3,400,500	3,050,500
Automotive Equipment	2,159	3,603	-	-
Office Furniture	11,614	-	2,000	2,000
Office Equipment	80,190	79,252	66,431	56,431
Other Equipment	1,061,746	1,220,810	927,150	605,150
Streets, Alleys and Sidewalks	1,726,929	285,455	371,610	371,610
Employment	20,399	17,092	26,000	16,000
Consulting	2,909,759	2,729,640	2,890,160	3,070,636
Legal	1,944,321	1,447,516	2,880,000	1,825,211
Engineering and Architectural	384,122	419,678	547,848	467,848
Financial & Information Svcs.	683,969	531,852	1,078,750	677,971
Medical and Health Inspection	192,811	282,744	228,100	226,100
Public Safety	2,818,556	3,001,614	3,202,920	3,156,320
Recreation	372,935	408,496	504,220	496,020
Sanitation	960	1,040	1,200	1,200
Principal Payments	2,486,391	2,607,704	3,450,000	3,550,000
Interest Payments	941,676	880,601	1,067,905	1,067,905
External Rent	805,389	669,327	965,742	993,909
Grants, Loans and Subsidies	1,304,743	1,308,543	1,287,994	1,267,994
Internal Rent Central Services	66,875	65,936	99,722	99,722
Internal Rent Postage	151,305	121,240	110,792	110,792
Internal Rent - Maintenance	884,300	884,300	884,300	884,300
Internal Rent - Repl Cost	4,384,659	4,514,439	4,514,439	4,514,439
Internal Rent - Fuel	573,094	501,777	501,400	501,400
Internal Rent Genl Liability	2,069,259	2,069,259	2,389,209	2,897,902
Internal Rent Workers' Comp	2,910,749	2,896,619	2,938,441	2,938,441
Internal Rent Unemployment	79,264	79,099	79,687	79,687
Taxes and Assessments	211,642	252,158	96,200	107,401
Contingency	457,722	214,679	500,000	-
Other Costs	3,588	6,692	1,600	1,600
Emergency Protective Measure	29,125	-	-	-
<b>Subtotal Maintenance and Operations</b>	<b>\$ 43,444,708</b>	<b>\$ 41,084,423</b>	<b>\$ 43,726,192</b>	<b>\$ 41,165,570</b>

## Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Account Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Fixed Assets</b>				
Land	-	1,478,861	-	-
Automotive Equipment	33,187	-	-	-
Office Furniture	42,847	14,085	12,900	7,900
Office Equipment	4,515	-	-	-
Other Equipment	1,676,877	2,146,728	2,951,363	2,796,163
<b>Subtotal Fixed Assets</b>	<b>\$ 1,757,426</b>	<b>\$ 3,639,674</b>	<b>\$ 2,964,263</b>	<b>\$ 2,804,063</b>
<b>Transfers Out</b>				
Operating Transfers Out	\$ 12,432,270	\$ 6,918,994	\$ 2,797,836	\$ 9,825,324
<b>Subtotal Transfers Out</b>	<b>\$ 12,432,270</b>	<b>\$ 6,918,994</b>	<b>\$ 2,797,836</b>	<b>\$ 9,825,324</b>
<b>TOTAL APPROPRIATIONS - GENERAL FUND</b>	<b>\$ 183,141,942</b>	<b>\$ 190,051,302</b>	<b>\$ 186,855,608</b>	<b>\$ 199,966,575</b>

## Four-Year Personnel Summary by Department From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

	FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	FY 25-26 Amended	FY 26-27 Proposed
<b>City Council</b>					
Council Member	7.00	7.00	7.00	7.00	7.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total City Council</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>City Manager's Office</b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	2.00	2.00	2.00	2.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Community Outreach Worker ^	2.00	7.00	6.00	7.00	7.00
Community Outreach Supervisor	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	2.00	2.00	2.00	2.00	2.00
Deputy City Manager	1.00	1.00	1.00	1.00	1.00
Energy and Sustainability Services Manager	-	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Graphics Designer	1.00	1.00	1.00	1.00	1.00
Human Resources Administrator	2.00	2.00	2.00	2.00	2.00
Human Resources Analyst ^	4.00	4.00	3.00	3.00	3.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00
Human Resources Technician	1.00	1.00	1.00	1.00	1.00
Management Aide	2.00	1.00	1.00	1.00	1.00
Management Analyst	3.00	4.00	4.00	4.00	4.00
Neighborhood Improvement Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist II	1.00	1.00	1.00	2.00	2.00
Principal Human Resources Analyst	2.00	2.00	2.00	2.00	2.00
Public Affairs Manager	2.00	3.00	3.00	3.00	3.00
Real Property Manager	1.00	-	-	-	-
Senior Management Analyst ^	3.00	2.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	-	-
Video Production Coordinator	1.00	1.00	1.00	1.00	1.00
Video Production Specialist	2.00	-	-	-	-
Multimedia Specialist	-	2.00	2.00	2.00	2.00
Website Coordinator/ Programmer Analyst I ^	1.00	1.00	-	-	-
<b>Total City Manager's Office</b>	<b>43.00</b>	<b>49.00</b>	<b>45.00</b>	<b>46.00</b>	<b>46.00</b>
<b>Finance Department</b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II	4.00	4.00	4.00	4.00	4.00
Accounting Supervisor	1.00	-	-	-	-
Administrative Assistant (CON)		1.00	1.00	1.00	1.00

## Four-Year Personnel Summary by Department From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

	FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	FY 25-26 Amended	FY 26-27 Proposed
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Budget and Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Business License Inspector	1.00	1.00	1.00	1.00	1.00
Buyer	2.00	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Financial Analyst	2.00	2.00	2.00	2.00	2.00
Finance Manager	1.00	1.00	1.00	1.00	1.00
Finance Officer- Accounting	-	1.00	1.00	1.00	1.00
Finance Officer- Payroll (CON)	-	1.00	1.00	1.00	1.00
Finance Officer- Purchasing	-	1.00	1.00	1.00	1.00
Finance Officer- Revenue	-	1.00	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00	1.00	1.00
Payroll Supervisor	1.00	-	-	-	-
Permit Processing Specialist	1.00	1.00	1.00	1.00	1.00
Purchasing Supervisor	1.00	-	-	-	-
Revenue Supervisor	1.00	-	-	-	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Budget Analyst	2.00	2.00	2.00	2.00	2.00
<b>Total Finance Department</b>	<b>25.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>
<b>Parks And Community Services Department</b>					
Parks and Community Services Director	1.00	1.00	1.00	1.00	1.00
Arts Specialist	1.00	1.00	1.00	1.00	1.00
Community Outreach Worker	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Fairview Park Administrator	1.00	1.00	1.00	1.00	1.00
Fairview Park Senior Maintenance Technician				1.00	1.00
Maintenance Worker	1.00	1.00	1.00	-	-
Office Specialist II*	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator*	4.00	4.00	4.00	4.00	4.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Specialist	7.00	8.00	8.00	8.00	8.00
Recreation Supervisor	3.00	3.00	3.00	3.00	3.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Senior Recreation Supervisor	2.00	2.00	2.00	2.00	2.00
<b>Total Parks and Community Svcs Department</b>	<b>25.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>
<b>Information Technology Department</b>					
Information Technology Director	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	2.00	2.00	2.00	2.00	2.00
Computer Operations & Networking Sup.	1.00	1.00	1.00	1.00	1.00
Cyber Security Analyst	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Network Administrator	5.00	5.00	5.00	5.00	5.00
Office Specialist II	1.00	1.00	1.00	1.00	1.00
Programmer Analyst II	4.00	4.00	4.00	4.00	4.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Senior Programmer Analyst	4.00	4.00	4.00	4.00	4.00

## Four-Year Personnel Summary by Department From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

	FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	FY 25-26 Amended	FY 26-27 Proposed
Systems & Programming Supervisor	1.00	1.00	1.00	1.00	1.00
<b>Total Information Technology Department</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>
<b>Police Department</b>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Account Specialist II		1.00	1.00	1.00	1.00
Animal Services Coordinator		1.00	1.00	1.00	1.00
Animal Control Officer	3.00	3.00	3.00	3.00	3.00
Animal Control Supervisor	1.00	1.00	1.00	1.00	1.00
Civilian Investigator	1.00	1.00	1.00	1.00	1.00
Communications Installer	1.00	1.00	1.00	1.00	1.00
Communications Officer	11.00	11.00	11.00	11.00	11.00
Communications Supervisor	4.00	4.00	4.00	4.00	4.00
Community Services Specialist	7.00	7.00	7.00	7.00	7.00
Court Liaison	1.00	1.00	1.00	1.00	1.00
Crime Analyst	2.00	2.00	2.00	2.00	2.00
Crime Prevention Specialist	1.00	1.00	1.00	1.00	1.00
Crime Scene Investigation Supervisor	1.00	1.00	1.00	1.00	1.00
Crime Scene Specialist	4.00	4.00	4.00	4.00	4.00
Custody Officer**	10.00	10.00	11.00	11.00	10.00
Custody Supervisor**	1.00	1.00	1.00	1.00	2.00
Electronics Technician	1.00	1.00	1.00	1.00	1.00
Executive Assistant	2.00	2.00	2.00	2.00	2.00
Emergency Services Manager *	0.50	0.50	0.50	0.50	0.50
Office Specialist II	1.00	1.00	1.00	1.00	1.00
Park Ranger***	6.00	7.00	7.00	7.00	6.00
Permit Processing Specialist	-	1.00	1.00	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	107.00	107.00	107.00	107.00	107.00
Police Records Bureau Supervisor	1.00	1.00	1.00	1.00	1.00
Police Records Shift Supervisor	3.00	3.00	3.00	3.00	3.00
Police Records and Property & Evidence Manager	1.00	1.00	1.00	1.00	1.00
Police Sergeant	22.00	22.00	22.00	22.00	22.00
Police Training Assistant	1.00	1.00	1.00	1.00	1.00
Property Evidence Specialist	2.00	3.00	1.00	1.00	1.00
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 Property & Evidence Specialist			2.00	2.00	2.00
Senior Public Safety Dispatcher	6.00	6.00	6.00	6.00	6.00
Senior Communications Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00

## Four-Year Personnel Summary by Department From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

	FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	FY 25-26 Amended	FY 26-27 Proposed
Senior Police Officer	2.00	2.00	2.00	2.00	2.00
Senior Police Records Technician	16.00	16.00	16.00	16.00	16.00
Telecommunications Manager	0.50	0.50	0.50	0.50	0.50
<b>Total Police Department</b>	<b>238.00</b>	<b>242.00</b>	<b>243.00</b>	<b>243.00</b>	<b>242.00</b>

\*\*Reclassification of one Custody Officer to Custody Supervisor FY 2026-27

\*\*\* Reduction to one Park Ranger position

### Fire And Rescue Department

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

\* FY 2026-27 Emergency Medical Services Coordinator reclassified to a Battalion Chief

### Development Services Department

Economic & Development Services Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Development Services Director	1.00	1.00	1.00	1.00	1.00
Assistant Planner	4.00	4.00	4.00	4.00	4.00
Associate Planner	3.00	3.00	3.00	3.00	3.00
Building/Combination Bldg. Inspector	4.00	4.00	4.00	-	-
Building Inspector I/II				4.00	4.00
Building Official	1.00	1.00	1.00	1.00	1.00
Building Technician II	3.00	4.00	4.00	4.00	4.00
Chief of Code Enforcement *	1.00	1.00	1.00	1.00	-
Chief of Inspection	1.00	1.00	1.00	1.00	1.00
Chief Plans Examiner	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer *	7.00	7.00	7.00	7.00	7.00
Code Enforcement Manager				1.00	1.00
Community Improvement Manager	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

## Four-Year Personnel Summary by Department From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

	FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	FY 25-26 Amended	FY 26-27 Proposed
Grant Administrator	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Office Specialist II *	1.00	1.00	1.00	1.00	1.00
Permit Processing Specialist	3.00	3.00	3.00	3.00	3.00
Planning Manager				2.00	2.00
Planning and Sustainable Development Manager	1.00	2.00	2.00	-	-
Plan Check Engineer	3.00	3.00	3.00	3.00	3.00
Principal Planner	2.00	2.00	2.00	2.00	2.00
Senior Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00
Senior Combination Inspector	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00	2.00	2.00
Senior Permit Technician					1.00
Senior Planner	2.00	3.00	3.00	3.00	3.00
<b>Total Development Services Department</b>	<b>50.00</b>	<b>53.00</b>	<b>53.00</b>	<b>53.00</b>	<b>53.00</b>

### Public Works Department

Public Works Director	1.00	1.00	1.00	1.00	1.00
Active Transportation Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	3.00	3.00	3.00
Assistant Engineer	4.00	4.00	4.00	4.00	4.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
Associate Engineer	8.00	8.00	8.00	8.00	8.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Construction Inspector	3.00	3.00	3.00	3.00	3.00
Deputy Director of Public Works	1.00	1.00	1.00	1.00	1.00
Energy and Sustainability Service Manager	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	3.00	3.00
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	2.00
Lead Maintenance Worker	7.00	7.00	7.00	7.00	7.00
Lead Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Maintenance Assistant	1.00	1.00	1.00	1.00	1.00
Maintenance Services Manager	1.00	1.00	1.00	1.00	1.00
Maintenance Superintendent	3.00	3.00	3.00	3.00	3.00
Maintenance Supervisor *	5.00	5.00	5.00	5.00	5.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
Management Analyst	1.00	1.00	1.00	-	-
Office Specialist II	2.00	2.00	2.00	2.00	2.00
Senior Engineer *	4.00	4.00	4.00	4.00	4.00
Senior Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Senior Management Analyst	2.00	2.00	2.00	3.00	3.00
Storekeeper	2.00	2.00	2.00	2.00	2.00

## Four-Year Personnel Summary by Department From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

	FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	FY 25-26 Amended	FY 26-27 Proposed
Transportation Services Manager	1.00	1.00	1.00	1.00	1.00
<b>Total Public Works Department</b>	<b>80.00</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>
<b>Total Full-time Employees</b>	<b>588.00</b>	<b>602.00</b>	<b>599.00</b>	<b>600.00</b>	<b>599.00</b>
<b>Part-Time Employees FTE's (Full-Time Equivalent)</b>					
City Manager's Office	8.32	8.32	8.32	7.32	7.32
Finance Department	-	0.75	0.75	0.75	0.75
Parks and Community Services	63.82	62.57	62.57	62.57	62.57
Police Department	16.86	14.75	22.25	22.25	22.25
Fire and Rescue Department	2.25	2.25	2.25	2.25	2.25
Development Services Department	5.34	5.34	5.34	5.34	5.34
Public Works Department	5.50	6.00	6.00	6.00	6.00
<b>Total Part-time FTEs</b>	<b>102.09</b>	<b>99.98</b>	<b>107.48</b>	<b>106.48</b>	<b>106.48</b>
<b>Total Citywide FTEs</b>	<b>690.09</b>	<b>704.09</b>	<b>706.48</b>	<b>706.48</b>	<b>705.48</b>

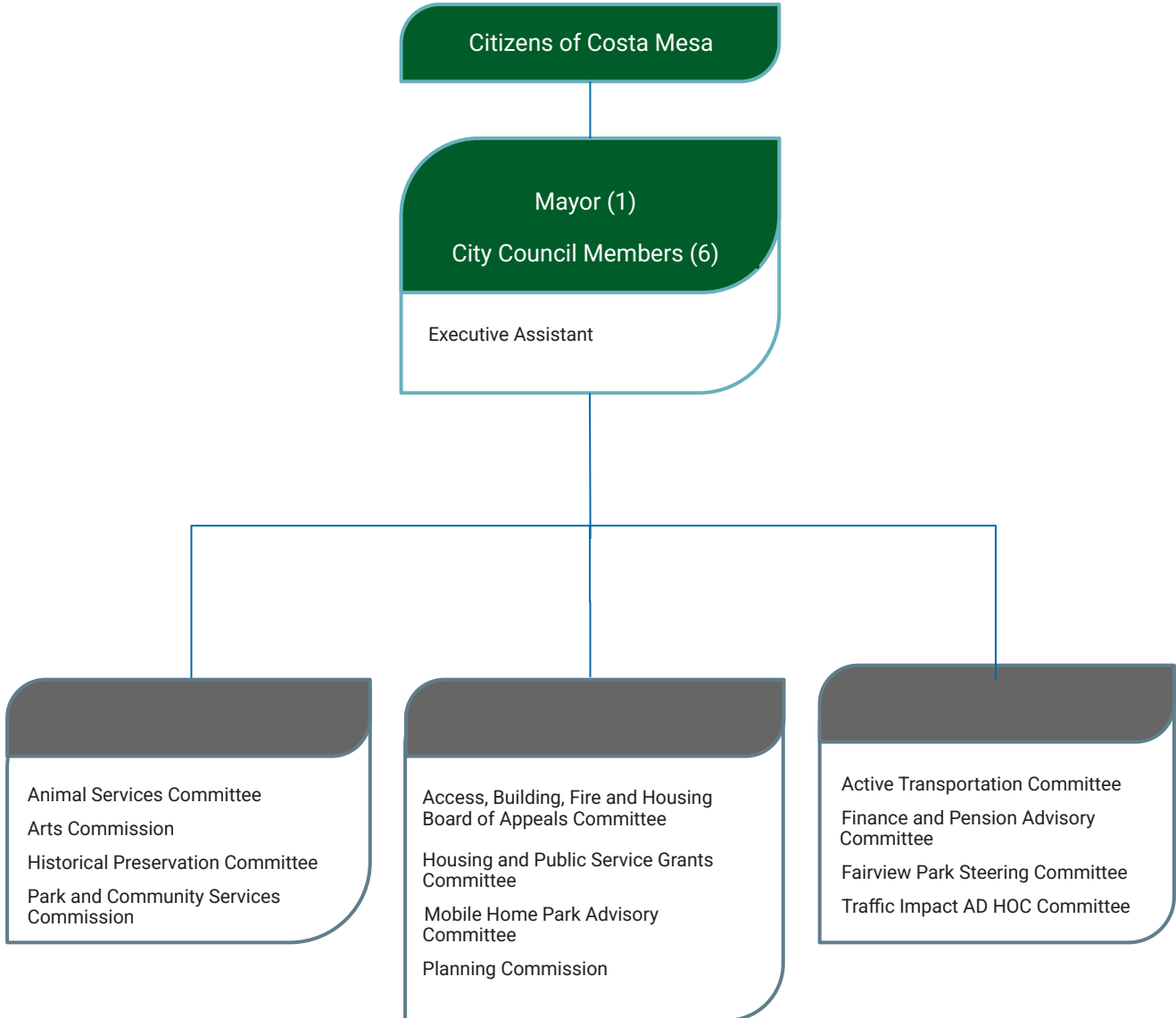


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# City Council

# City Council



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

## City Council – 10100

### City Council – 50110

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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 2026-27 budget for the Office of the City Council is \$968,834, an increase of \$14,691, or 2 percent, compared to the adopted budget for Fiscal Year 2025-26. The increase is primarily attributed to the proposed labor memorandum of understanding (MOU). The City Council's salaries and benefits budget funds the compensation of one (1) Mayor, six (6) council members, and one (1) Executive Assistant position.

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY COUNCIL BY FUNDING SOURCE</b>				
General Fund - 101	\$ 750,577	\$ 797,518	\$ 954,143	\$ 968,834
<b>Total City Council</b>	<b>\$ 750,577</b>	<b>\$ 797,518</b>	<b>\$ 954,143</b>	<b>\$ 968,834</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY COUNCIL BY PROGRAM</b>				
<b>ADMINISTRATION - 10100</b>				
<b>City Council - 50110</b>				
Salaries and Benefits	\$ 572,515	\$ 603,902	\$ 790,962	\$ 805,653
Maintenance and Operations	178,062	193,616	161,181	161,181
Fixed Assets	-	-	2,000	2,000
<b>Subtotal City Council</b>	<b>\$ 750,577</b>	<b>\$ 797,518</b>	<b>\$ 954,143</b>	<b>\$ 968,834</b>

### Emergency Services - 51040

<b>TOTAL CITY COUNCIL</b>				
Salaries and Benefits	\$ 572,515	\$ 603,902	\$ 790,962	\$ 805,653
Maintenance and Operations	178,062	193,616	161,181	161,181
Fixed Assets	-	-	2,000	2,000
<b>Total City Council</b>	<b>\$ 750,577</b>	<b>\$ 797,518</b>	<b>\$ 954,143</b>	<b>\$ 968,834</b>

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY COUNCIL BY ACCOUNT: ALL FUNDS</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Non-Sworn	\$ 150,595	\$ 126,804	\$ 220,144	\$ 216,159
Overtime	5,362	2,850	500	500
Holiday Allowance	701	-	-	-
Other Compensation	-	-	470	-
Cafeteria Plan	251,535	238,147	320,436	320,436
Medicare	5,111	4,776	3,199	5,739
Retirement	159,211	231,324	246,213	262,819
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 572,515</b>	<b>\$ 603,902</b>	<b>\$ 790,962</b>	<b>\$ 805,653</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 1,353	\$ 1,916	\$ 2,600	\$ 2,600
Multi-Media, Promos, Subscript.	1,951	4,220	4,000	4,000
Small Tools and Equipment	2,071	4,618	2,000	2,000
Uniforms and Clothing	500	1,505	500	500
Safety and Health	490	480	480	480
Business Meetings	23,320	29,062	15,000	15,000
Dues and Memberships	123,232	128,538	115,545	115,545
Professional Development	20,852	20,229	18,100	18,100
Office Equipment	827	1,272	-	-
External Rent	1,700	1,775	1,700	1,700
Internal Rent Central Services	-	-	1,224	1,224
Internal Rent Postage	1,766	1	32	32
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 178,062</b>	<b>\$ 193,616</b>	<b>\$ 161,181</b>	<b>\$ 161,181</b>
<b>Fixed Assets</b>				
Other Equipment	\$ -	\$ -	\$ 2,000	\$ 2,000
<b>Subtotal Fixed Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Total City Council</b>	<b>\$ 750,577</b>	<b>\$ 797,518</b>	<b>\$ 954,143</b>	<b>\$ 968,834</b>

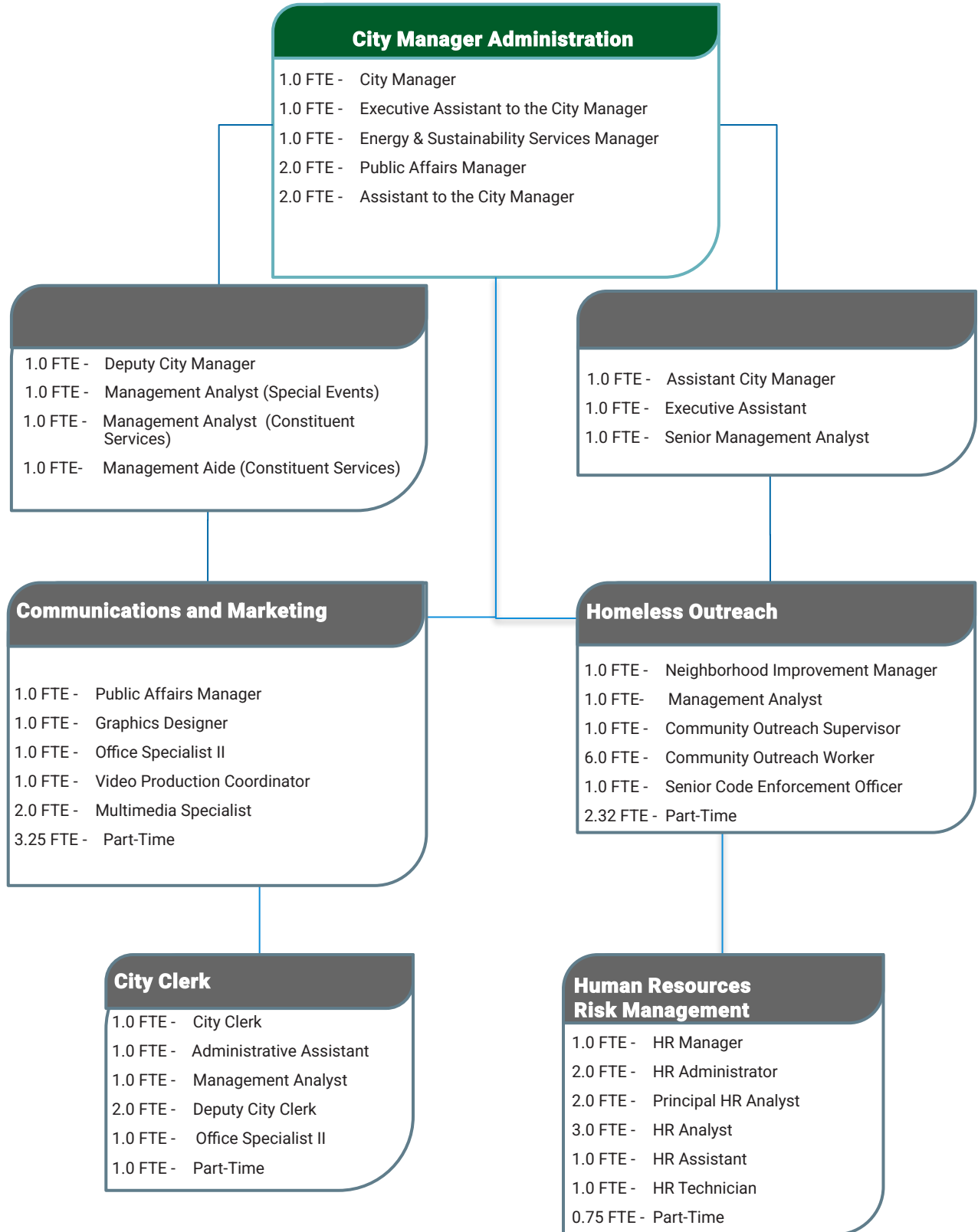
**From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027**

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY COUNCIL BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Non-Sworn	\$ 150,595	\$ 126,804	\$ 220,144	\$ 216,159
Overtime	5,362	2,850	500	500
Holiday Allowance	701	-	-	-
Other Compensation	-	-	470	-
Cafeteria Plan	251,535	238,147	320,436	320,436
Medicare	5,111	4,776	3,199	5,739
Retirement	159,211	231,324	246,213	262,819
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 572,515</b>	<b>\$ 603,902</b>	<b>\$ 790,962</b>	<b>\$ 805,653</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 1,353	\$ 1,916	\$ 2,600	\$ 2,600
Multi-Media, Promos, Subscript.	1,951	4,220	4,000	4,000
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<b>Fixed Assets</b>				
Other Equipment	\$ -	\$ -	\$ 2,000	\$ 2,000
<b>Subtotal Fixed Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Transfers Out</b>				
<b>Total City Council</b>	<b>\$ 750,577</b>	<b>\$ 797,518</b>	<b>\$ 954,143</b>	<b>\$ 968,834</b>



# City Manager's Office

## City Manager's Office



The City Manager's Office is a General Government Support function. The Department comprises of four (4) divisions, split into different programs and has 46 full-time staff members. Part-time staffing consists of 7.32 full-time equivalents. The divisions are as follows:

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

#### **Administration – 11100**

##### **Administration – 50001**

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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.

##### **Constituent Services – 50110**

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

##### **Communications and Marketing – 51050**

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The Communication and Marketing division specializes in ensuring quality communication, both internally and externally. The division manages internal communications, media relations, and public information and education. The division utilizes a variety of informational platforms, such as the City website, the City news blog, social media networks, and traditional media, such as television, newsletters, and print media, to maintain the City's branding throughout the community. The division manages in-house communications, including video production and editing, graphic design, and mail, print, and binding services.

##### **Energy and Sustainability - 20240**

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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 gases (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 prioritize 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**

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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**

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

### **Public Records – 50420**

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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**

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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 (MOUs).

### **Employee Benefits Administration – 50630**

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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**

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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**

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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**

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

## Fiscal Year 2025-26 Accomplishments

- The City funded \$200,000 in contract legal assistance services and created a legal assistance fund to support families in need and established a fund for the public to contribute monetary donations for impacted families needing assistance.
- The City made financial donations totaling \$100,000 supporting two local non-profits in providing assistance with food, utilities, and rent for residents in need.
- The City facilitated the acquisition of 778 Shalimar and assisted in preparing the building for demolition.
- The City enhanced public safety for participants and visitors of City Council meetings by implementing metal detector screening and bag inspections.
- The Constituent Services team developed the Costa Mesa CARES Resources, which identifies referral pathways to the community members in need of food, shelter, and legal resources.
- The Community Relations and Constituent Services team made the Costa Mesa CARES resource accessible via website, social media, bus shelter advertisement and in-person distribution.
- The Community Relations team assisted Public Works in ridership for the “Let’s Go Costa Mesa” free rideshare program to improve community mobility access to education, employment, medical, and retail locations.
- The Community Relations team worked with Development Services to implement the “Let’s Do Business” awareness campaign to connect local businesses with City service contract opportunities.
- The Communications team coordinated with Newport Mesa Unified School District Youth Engagement with real-world learning opportunities with City projects for students.
- The Communications team enhanced public outreach efforts in English and Spanish on key community issues such as Rental Assistance, Waste Management, and Residential Parking.
- The Communications team conducted targeted marketing and outreach campaigns to engage hard-to-reach communities in city initiatives through mailers, social media, door-to-door canvassing, and in-person events.
- The Communications team provided timely, accessible City communications through multiple platforms, including social media, press releases, brochures and flyers, City Hall Snapshot, the Costa Mesa Minute and the launch of Let’s Talk Costa Mesa.
- The Communications team expanded the City’s digital and social media presence across Facebook, X (Twitter), Instagram, Nextdoor, Nixle, YouTube, LinkedIn, and the City’s in-house podcast and is currently on pace to project a 20% increase over social media viewership.
- The Costa Mesa Television team (CMTV 3) team launched a new “interview” format series for social media called “Let’s Talk Costa Mesa/Hablemos Costa Mesa.” The series will feature subject matter experts from various city departments providing details about important initiatives, services and upcoming events to the public via Costa Mesa’s social media platforms.
- The Costa Mesa Television team (CMTV 3) earned two National NATOA Government Programming Awards for excellence in City programming by Costa Mesa Television.
- The Legislative Affairs Team, with the help of Townsend Public Affairs, helped secure federal House of Representatives Appropriations totaling \$1.29 million for critical projects.
- The Legislative Affairs Team, with the help of Townsend Public Affairs secured \$1.04 million from the Department of Justice for the Costa Mesa Police Department’s Real Time Crime Center.
- The Legislative Affairs Team, with the help of Townsend Public Affairs secured \$250,000 from the Department of Housing and Urban Development for the Costa Mesa Senior Center renovation which includes Roof, and HVAC Replacement.
- The Legislative Affairs team adopted the City’s first Legislative Platform to support and advance City Council goals and initiatives.
- The Legislative Affairs team developed a draft amendment to the Tenant Protection Ordinance and provided a 2025 update on tenant support services and at-fault eviction tracking.
- The Legislative Affairs team supported the ongoing development of the Fairview Development Center Visioning Project.
- The Legislative Affairs team presented an analysis of the Long Beach Self-Checkout Ordinance at the council’s request and developed a draft Costa Mesa Ordinance for consideration.

- The Special Events team planned, organized, coordinated and saw an increase in attendance in signature City events, including Independence Day, Snoopy House, State of the City, Love Costa Mesa Day, Hispanic Heritage Month Celebration, and the Earth Day Festival.
- The Special Events team celebrated major City investments through ribbon-cutting events and groundbreaking events, including Brentwood Park, Fire Station Training Tower, Ketchum-Libolt Park, and Shalimar Park.
- The Homeless and Housing Division oversaw the construction and lease-up of the Mesa Vista Apartments Homekey project (formerly Motel 6), delivering 40 Permanent Supportive Housing units for individuals experiencing homelessness and 46 Very Low-Income units for Costa Mesa seniors.
- The Homeless and Housing Division facilitated the acquisition and ongoing construction of the Avon River Apartments Homekey project (formerly Travelodge), which will provide 76 Permanent Supportive Housing units for individuals experiencing homelessness.
- The Homeless and Housing Division managed procurement for shelter operations and kitchen services to support individuals experiencing homelessness.
- The Homeless and Housing Division partnered with the City of Irvine to lease unused beds at the Bridge Shelter, maximizing regional shelter capacity.
- The Homeless and Housing Division successfully hosted a Network for Homeless Solutions Town Hall, informing City Council and the public about the City's comprehensive system of care for individuals experiencing homelessness.
- The Homeless and Housing Division and Constituent Services provided an update on support services and assistance for residents and tracking of at-fault evictions.
- The Human Resources Division partnered with the Police Department to achieve full staffing in sworn ranks for the first time in over 15 years by conducting ongoing recruitments for Police Recruits, Police Academy Graduates, and sworn Police Officers and promotional examinations for all sworn ranks, including Police Sergeant, Police Lieutenant and Police Captain.
- The Human Resources Division partnered with the Fire Department to conduct a large-scale Firefighter and Firefighter/Paramedic recruitment, which brought over 100 more applicants than prior recruitments.
- The Human Resources Division worked with the Fire Department to conduct promotional examinations for Fire Engineer and Fire Captain positions.
- The Human Resources Division partnered with the various departments to conduct recruitments for key executive positions, including Assistant Development Services Director, Energy & Sustainability Manager and Assistant Finance Director.
- The Human Resources Division advanced development of Costa Mesa University, the City's leadership, training, and mentoring program for employees across all departments including creating a comprehensive Supervisor's Resource Portal – a one-stop hub offering videos, templates, workbooks, links to upcoming training and other supervisory resources.
- The Human Resources Division expanded the use of NeoGov's Learn module to allow employees to view and sign up for training online, including coordinating Citywide cybersecurity training in partnership with the IT Department.
- The Human Resources Division piloted NeoGov's Perform module with the Police Department to allow supervisors and employees to submit and view performance evaluations in a new electronic format.
- The Human Resources Division facilitated employment law and employee relations training, including supervisory, performance management, and mandated harassment prevention training, through the Orange County Human Resources Consortium and implemented internal small-group training sessions to enable more in-depth, collaborative discussions with supervisors.
- The Human Resources Division initiated negotiations for successor Memoranda of Understanding (MOUs) with the Costa Mesa City Employees Association, Costa Mesa Police Association, and Costa Mesa Police Management Association.
- The Human Resources Division continues to promote employee health, safety and well-being as part of the City's Employee Wellness Program, including offering monthly on-site Employee Assistance Program Counselor wellness seminars, health screenings and various fitness activities.
- The Human Resources Division conducted and coordinated classification and compensation studies for various job classifications to realign salaries to the market and address internal alignment or compaction issues.

- The Human Resources Division coordinated monthly Meet and Greet events to acknowledge new hires, recent promotions, retirements and the City Manager’s Leadership Award recipient.
- The City Clerk Division served 36,274 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 1,442 public records requests in compliance with the Public Records Act.
- The City Clerk Division successfully conducted 21 City Council meetings and 7 Study Session meetings via hybrid format (in person and Zoom), ensuring the public’s right to access and to participate in public meetings.
- The City Clerk Division provided Spanish translation and interpretation services at all City Council meetings.
- The City Clerk Division provided Spanish translation of all the City Council Meeting agendas and agenda reports.
- The City Clerk Division promoted transparency, facilitating the scanning/importing of 11,891 documents into the Laserfiche Electronic Document Imaging System and providing the public access to these documents.
- The City Clerk Division successfully completed one Commission and Committee recruitment.
- The City Clerk Division conducted a Commission and Committee Nuts and Bolts Training for members.











## Fiscal Year 2026-27 Goals

- The City Manager's Office will establish department-wide Customer Service goals to respond to all constituent inquiries within 1 business day and resolve or provide a status update within 5 business days.
- The City Manager's Office will expand outreach efforts and transparency by providing bilingual services and translation to encourage civic engagement.
- The City Manager's office will ensure that City Council policies, goals and objectives are executed effectively and efficiently citywide.
- The City Manager's Office will efficiently plan, organize and implement ribbon cuttings and celebrations for major capital projects such as Ketchum-Libolt Park, Shalimar Park, Brentwood, Skate Park, and more.
- The Communications and Marketing Division will expand opportunities for youth engagement and participation in city programs, projects, and career paths through marketing and outreach.
- The Community Outreach and Constituent Services Team will increase levels of participation and awareness amongst hard-to-reach communities in Costa Mesa, including but not limited to residents whose primary language is not English.
- The Community Outreach and Constituent Services Team will increase community outreach by 15% over the current figures of enrollment and participation of residents and businesses in the Costa Mesa 311 App.
- The Community Outreach and Constituent Services Team will support effective methods of community outreach and engagement by City Departments, including pop-ups, neighborhood events, partnerships with community groups, and targeted canvassing designed to meet stakeholders where they are.
- 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 Communications and Marketing Division will continue to film innovative and engaging video content through long-form videos and short-term reels.
- The Communications & Marketing Division will launch a new quarterly City Employee newsletter that highlights accomplishments and individual employees.
- The Legislative and Government Affairs Team will advocate and implement the Costa Mesa Legislative Platform and analyze the November 2026 election impacts with a report to the City Council.
- The Legislative and Government Affairs Team will coordinate on the ongoing implementation of the Fairview Development Center Specific Plan and work with state agencies (Department of General Services, Department of Development Services, and California Office of Emergency Services) on the construction of the Southern Regional Emergency Operations Center and the sale of remaining lands.
- The Legislative and Government Affairs Team will assist Economic and Development Services in efforts to certify the city's housing element and restore eligibility for applicable state funding.
- The Legislative and Government Affairs Team will research, track, and evaluate legislative and funding earmark requests at the federal, state, and regional levels and prepare recommendations to advance City priorities and secure funding opportunities in alignment with City Council goals.
- 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 to efficiently and appropriately mitigate financial costs and proactively implement procedures, guidelines and training to reduce workers' compensation and general liability costs.
- 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 design and deliver comprehensive training and development programs that support the City's organizational needs, with a strong emphasis on enhancing customer service excellence.
- The HR Division will continue to identify and evaluate risk and loss exposures to the City to efficiently and appropriately mitigate risks and proactively implement procedures, guidelines and training to reduce and mitigate workers' compensation and general liability costs.
- The HR Division will continue to process liability claims quickly and efficiently to mitigate losses to the City.

- The HR Division will continue to provide managers and supervisors with proactive employee relations training, counseling, and assistance as 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 HR Division will complete negotiations with the Costa Mesa City Employees Association, Costa Mesa Police Association, and Costa Mesa Police Management Association and begin negotiations for a successor MOU with the Costa Mesa Firefighters Association, Costa Mesa Fire Management Association and the Costa Mesa Division Managers' Association.
- Human Resources will conduct a comprehensive overhaul of the performance evaluation process and continue to pilot NeoGov's Perform module with other Departments.
- The City Clerk's Division will conduct the 2026 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.
- The Neighborhood Improvement Division will execute a long-term contract with the City of Irvine for the use of beds at the Bridge Shelter.
- The Neighborhood Improvement Division will help facilitate construction completion and lease-up of the Travelodge Homekey project, which will produce 76 units of Permanent Supportive Housing for people experiencing homelessness.
- The Neighborhood Improvement Division will execute a new contract for Shelter Operations at the Bridge Shelter.
- The Neighborhood Improvement Division will implement on-site primary and dental care at the Bridge Shelter.

## Goals and Objectives

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

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



Quality  
Recruitment



Fiscally  
Sustainable



Safe  
Community



Environmental  
Sustainability



Housing  
Commitments

## GOALS AND OBJECTIVES



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

## Performance Measures/Workload Indicators: Workload Indicators

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimated	FY 26-27 Estimated
<b>CITY CLERK'S OFFICE</b>				
Number of City Clerk concierge contacts (walk-ins, call-ins, emails)	45,931	38,564	40,000	41,000
Number of public records requests processed	1,066	1,120	1,100	1,442
Number of public meetings with interpretation available	26	20	25	25
Number of contacts facilitated for bilingual assistance at public meetings*	194	146	200	150
<b>COMMUNICATIONS &amp; MARKETING</b>				
Number of Costa Mesa Minutes produced	81	74	40	40
Number of "Let's Talk Costa Mesa" produced	-	-	40	40
Number of Costa Mesa "El Minuto" produced	46	49	25	25
Number of "Hablamos Costa Mesa" produced	-	-	40	40
Number of City Hall Snapshots issued	50	50	50	50
Number of content views on City social media	453,500	3.9 million	7.9 million	7.9 million
<b>CONSTITUENT SERVICES</b>				
Number of letters sent on behalf of the Mayor and City Council**	26	56	50	50
Number of constituent contacts (in-person, calls, emails)	432	347	370	370
Number of Grand Opening/Ribbon Cutting events facilitated	18	26	25	25
Number of community outreach events supported	26	44	35	35
Number of proclamations provided	29	22	25	25
Number of Certificates of Recognitions produced	261	415	370	370
<b>HOMELESS OUTREACH &amp; BRIDGE SHELTER</b>				
Number of NHS hotline contacts (calls, emails)	2,102	2,526	2,700	2,700
Number of client contacts engaged by Homeless Outreach	178	164	200	200
Number of clients housed by Homeless Outreach, including reconnections	40	51	55	55
Number of clients housed from Shelter	32	31	35	35
Number of non-duplicated guests served in Shelter	259	231	250	250
<b>HUMAN RESOURCES</b>				
Number of recruitments processed	61	45	50	50
Number of job applications processed	7,305	12,762	8,000	8,000
Number of employee wellness events hosted	58	77	26	30
Number of full-time employees hired	68	68	70	70
Number of part-time employees hired	128	62	100	100
Number of new general liability claims processed	86	85	80	80
Number of benefit enrollment and benefit changes processed	2,101	2,247	2,100	2,100
Number of personnel actions processed	993	845	800	800

\*Headsets and live interpretation

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

## Performance Measures

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimated	FY 26-27 Estimated
Public record requests responded to within prescribed time	98%	100%	100%	100%
Completed City Council minutes by the following Council meeting	95%	98%	98%	100%
Citywide employee turnover rate (non-retirements)	4.70%	6.00%	4.70%	4.70%
Percentage of work-related injuries reported within 24-hr notice of injury	100%	100%	100%	100%
Percentage of claims filed that are closed without litigation	86%	85%	80%	80%

## Customer Service Goal

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

## Budget Narrative

The Fiscal Year 2026-27 budget for the City Manager’s Office for all funds is an increase of \$1.4 million or 9.1 percent to the adopted budget for Fiscal Year 2025-26. Key changes include increases related to labor-negotiated salary and benefit adjustments, and addition funding for election-related costs. These increases are partially offset by reductions in operating expenditure to ensure spending remains even with available resources.

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY MANAGER’S OFFICE BY FUNDING SOURCE</b>				
General Fund - 101	\$ 8,902,755	\$ 9,900,304	\$ 9,613,229	\$ 10,430,048
Disaster Fund - 150	-	3,461	-	-
Grants - Other - 232	63,602	50,000	-	-
Capital Improvements Fund - 401	-	37,180	-	-
Self-Insurance Fund - 602	7,633,827	8,725,710	5,412,265	5,965,614
<b>Total City Manager’s Office</b>	<b>\$ 16,600,184</b>	<b>\$ 18,716,655</b>	<b>\$ 15,025,494</b>	<b>\$ 16,395,662</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY MANAGER’S OFFICE BY PROGRAM</b>				
<b>ADMINISTRATION - 11100</b>				
<b>Energy &amp; Sustainability Program - 20250</b>				
Maintenance and Operations	17,502	\$ 104,238	-	-
Fixed Assets	63,602	\$ -	-	-
<b>Subtotal Energy &amp; Sustainability Program</b>	<b>\$ 81,104</b>	<b>\$ 104,238</b>	<b>\$ -</b>	<b>\$ -</b>
<b>City Manager Administration - 50001</b>				
Salaries and Benefits	\$ 1,883,145	\$ 2,686,977	\$ 2,945,175	\$ 3,096,726
Maintenance and Operations	1,067,421	1,116,929	975,897	893,857
Fixed Assets	31,383	12,076	2,000	-
<b>Subtotal City Manager Administration</b>	<b>\$ 2,981,949</b>	<b>\$ 3,815,982</b>	<b>\$ 3,923,072</b>	<b>\$ 3,990,583</b>
<b>Communications and Marketing - 51050</b>				
Salaries and Benefits	\$ 1,086,672	\$ 1,056,107	\$ 1,110,012	\$ 1,288,066
Maintenance and Operations	189,196	200,724	169,686	155,436
Fixed Assets	5,771	1,828	10,900	8,900
<b>Subtotal Communications and Marketing</b>	<b>\$ 1,281,640</b>	<b>\$ 1,258,659</b>	<b>\$ 1,290,598</b>	<b>\$ 1,452,402</b>
<b>City Council - 50110</b>				
Salaries and Benefits	\$ 490,363	\$ 617,769	\$ 593,734	\$ 647,627
<b>Subtotal City Council</b>	<b>\$ 490,363</b>	<b>\$ 617,769</b>	<b>\$ 593,734</b>	<b>\$ 647,627</b>

### CITY CLERK - 11200

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Elections - 50120</b>				
Salaries and Benefits	\$ 97,354	\$ 102,088	\$ 101,795	\$ 108,868
Maintenance and Operations	1,829	155,264	25,200	275,200
<b>Subtotal Elections</b>	<b>\$ 99,183</b>	<b>\$ 257,352</b>	<b>\$ 126,995</b>	<b>\$ 384,068</b>
<b>City Council Meetings - 50410</b>				
Salaries and Benefits	\$ 483,058	\$ 505,001	\$ 504,266	\$ 631,146
Maintenance and Operations	42,882	45,586	35,580	33,580
<b>Subtotal City Council Meetings</b>	<b>\$ 525,941</b>	<b>\$ 550,587</b>	<b>\$ 539,846</b>	<b>\$ 664,726</b>
<b>Public Records - 50420</b>				
Salaries and Benefits	\$ 439,193	\$ 464,900	\$ 399,543	\$ 520,954
Maintenance and Operations	13,862	19,535	43,157	12,157
Fixed Assets	132	151	2,000	-
<b>Subtotal Public Records</b>	<b>\$ 453,187</b>	<b>\$ 484,585</b>	<b>\$ 444,700</b>	<b>\$ 533,111</b>
<b>HUMAN RESOURCES - 14100</b>				
<b>Recruitment and Selection - 50610</b>				
Salaries and Benefits	\$ 1,527,467	\$ 1,596,797	\$ 1,584,138	\$ 1,717,584
Maintenance and Operations	1,058,029	806,363	771,739	629,579
Fixed Assets	-	-	2,000	-
<b>Subtotal Recruitment and Selection</b>	<b>\$ 2,585,496</b>	<b>\$ 2,403,160</b>	<b>\$ 2,357,877</b>	<b>\$ 2,347,163</b>
<b>Employee Benefit Administration - 50630</b>				
Salaries and Benefits	\$ 26,854	\$ 13,058	\$ 80,000	\$ 80,000
Maintenance and Operations	13,696	14,453	9,400	9,400
<b>Subtotal Employee Benefit Administration</b>	<b>\$ 40,550</b>	<b>\$ 27,512</b>	<b>\$ 89,400</b>	<b>\$ 89,400</b>
<b>Post-Employment Benefits - 50650</b>				
Salaries and Benefits	\$ 62,819	\$ 64,633	\$ -	\$ -
<b>Subtotal Post Employment Benefits</b>	<b>\$ 62,819</b>	<b>\$ 64,633</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Emergency Services - 51040</b>				
<b>RISK MANAGEMENT - 14400</b>				
<b>Risk Management Administration - 50661</b>				
Salaries and Benefits	\$ 282,500	\$ 300,841	\$ 228,907	\$ 302,867
Maintenance and Operations	105,001	115,223	98,100	98,100
<b>Subtotal Risk Management Administration</b>	<b>\$ 387,501</b>	<b>\$ 416,064</b>	<b>\$ 327,007</b>	<b>\$ 400,967</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Liability - 50662</b>				
Salaries and Benefits	\$ 165,436	\$ 181,088	\$ 165,141	\$ 178,004
Maintenance and Operations	4,643,684	5,161,846	2,442,291	2,950,984
<b>Subtotal Liability</b>	<b>\$ 4,809,120</b>	<b>\$ 5,342,934</b>	<b>\$ 2,607,432</b>	<b>\$ 3,128,988</b>
<b>Workers' Compensation - 50663</b>				
Salaries and Benefits	\$ 2,464,886	\$ 3,084,879	\$ 2,383,523	\$ 2,415,316
Maintenance and Operations	332,966	284,839	341,310	341,310
<b>Subtotal Workers' Compensation</b>	<b>\$ 2,797,853</b>	<b>\$ 3,369,718</b>	<b>\$ 2,724,833</b>	<b>\$ 2,756,626</b>
<b>TOTAL CITY MANAGER'S OFFICE</b>				
Salaries and Benefits	\$ 9,010,354	\$ 10,677,599	\$ 10,096,234	\$ 10,987,159
Maintenance and Operations	7,488,942	8,025,001	4,912,360	5,399,603
Fixed Assets	100,887	14,054	16,900	8,900
<b>Total City Manager's Office</b>	<b>\$ 16,600,184</b>	<b>\$ 18,716,655</b>	<b>\$ 15,025,494</b>	<b>\$ 16,395,662</b>

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY MANAGER'S OFFICE BY ACCOUNT: ALL FUNDS</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Non-Sworn	\$ 3,907,353	\$ 4,333,165	\$ 4,577,830	\$ 5,043,317
Regular Salaries - Part-Time	468,606	565,218	433,919	433,919
Overtime	119,832	126,728	49,100	49,100
Accrual Payoff - Excess Max.	6,599	6,830	5,000	5,000
Vacation/Comp. Time Cash Out	52,517	65,053	48,300	48,300
Holiday Allowance	14,540	11,672	12,485	11,765
Separation Pay-Off	15,432	46,427	8,100	8,100
Other Compensation	121,500	122,284	100,681	143,229
Cafeteria Plan	798,891	875,348	939,541	943,061
Medicare	74,361	82,909	74,424	97,722
Retirement	1,153,189	1,562,841	1,518,915	1,875,596
Executive Prof Development	14,592	23,790	27,090	27,200
Auto Allowance	10,986	13,876	13,800	13,800
Unemployment	26,854	13,058	80,000	80,000
Workers' Compensation	2,225,102	2,828,403	2,207,049	2,207,049
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 9,010,354</b>	<b>\$ 10,677,599</b>	<b>\$ 10,096,234</b>	<b>\$ 10,987,159</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 44,357	\$ 42,050	\$ 39,900	\$ 34,500
Multi-Media, Promos, Subscript.	154,272	153,191	142,300	105,110
Small Tools and Equipment	37,822	6,878	10,300	4,300
Uniforms and Clothing	6,771	5,222	3,800	800
Safety and Health	35,833	34,086	29,000	29,000
Legal Advertising/Filing Fees	16,836	23,052	20,000	18,000
Advertising and Public Info.	19,168	12,263	14,300	7,400
Telephone/Radio/Communications	22,298	25,442	23,900	23,900
Business Meetings	22,403	16,964	9,880	7,880
Mileage Reimbursement	795	706	500	500
Dues and Memberships	9,159	12,240	9,024	7,024
Professional Development	146,640	139,699	104,876	83,616
Buildings and Structures	-	84,504	-	-
Office Furniture	11,614	-	-	-
Office Equipment	36,027	34,145	20,300	20,300
Other Equipment	17,133	19,716	10,000	10,000
Employment	20,399	17,092	26,000	16,000
Consulting	1,051,063	912,722	692,150	905,150
Legal	137,891	123,025	231,300	152,800
Medical and Health Inspection	113,824	185,456	101,900	101,900
Public Safety	93,630	156,540	164,600	134,000
Sanitation	480	520	400	400

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY MANAGER'S OFFICE BY ACCOUNT: ALL FUNDS</b>				
<b>Maintenance and Operations (Continued)</b>				
External Rent	47,704	43,205	45,400	35,800
Grants, Loans and Subsidies	39,750	43,550	20,000	-
Internal Rent Central Services	12,815	13,847	13,429	13,429
Internal Rent Postage	15,425	4,552	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	3,055	1,000	1,000	1,000
Internal Rent Genl Liability	717,330	717,330	717,330	717,330
Internal Rent Workers' Comp	21,096	21,096	21,096	21,096
Internal Rent Unemployment	6,186	6,186	6,186	6,186
General Liability	2,047,044	2,748,558	2,082,251	2,590,944
Special Liability	-	-	9,400	9,400
Buildings & Personal Property	-	-	195,200	195,200
Taxes and Assessments	106,901	75,639	85,000	85,000
Contingency	2,468,722	2,302,843	50,000	50,000
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 7,488,942</b>	<b>\$ 7,987,822</b>	<b>\$ 4,912,360</b>	<b>\$ 5,399,603</b>
<b>Fixed Assets</b>				
Office Furniture	\$ 17,819	\$ 11,962	\$ -	\$ -
Other Equipment	83,068	2,093	16,900	8,900
<b>Subtotal Fixed Assets</b>	<b>\$ 100,887</b>	<b>\$ 14,054</b>	<b>\$ 16,900</b>	<b>\$ 8,900</b>
<b>Total City Manager's Office</b>	<b>\$ 16,600,184</b>	<b>\$ 18,679,475</b>	<b>\$ 15,025,494</b>	<b>\$ 16,395,662</b>

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY MANAGER BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Non-Sworn	\$ 3,688,126	\$ 4,117,434	\$ 4,365,009	\$ 4,818,402
Regular Salaries - Part-Time	387,314	463,359	413,394	413,394
Overtime	115,856	122,316	49,100	49,100
Accrual Payoff - Excess Max.	6,599	6,830	5,000	5,000
Vacation/Comp. Time Cash Out	51,114	63,530	48,300	48,300
Holiday Allowance	13,886	11,298	11,765	11,765
Separation Pay-Off	15,097	46,427	8,100	8,100
Other Compensation	120,449	121,245	99,617	143,025
Cafeteria Plan	762,040	839,593	903,231	903,231
Medicare	69,695	78,064	71,317	92,217
Retirement	1,097,603	1,487,778	1,452,287	1,780,744
Executive Prof Development	14,411	23,365	26,650	26,760
Auto Allowance	10,986	13,876	13,800	13,800
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 6,353,178</b>	<b>\$ 7,395,113</b>	<b>\$ 7,467,570</b>	<b>\$ 8,313,839</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 44,357	\$ 42,050	\$ 39,900	\$ 34,500
Multi-Media, Promos, Subscript.	154,272	153,191	142,300	105,110
Small Tools and Equipment	37,822	6,878	10,300	4,300
Uniforms and Clothing	6,771	5,222	3,800	800
Safety and Health	35,833	34,086	29,000	29,000
Legal Advertising/Filing Fees	16,836	23,052	20,000	18,000
Advertising and Public Info.	19,168	12,263	14,300	7,400
Telephone/Radio/Communications	22,298	25,442	23,900	23,900
Business Meetings	22,403	16,964	9,880	7,880
Mileage Reimbursement	795	706	500	500
Dues and Memberships	9,159	12,240	9,024	7,024
Professional Development	146,640	139,699	104,876	83,616
Buildings and Structures	-	84,504	-	-
Office Furniture	11,614	-	-	-
Office Equipment	36,027	34,145	20,300	20,300
Other Equipment	17,133	19,716	10,000	10,000
Employment	20,399	17,092	26,000	16,000
Consulting	694,864	543,077	330,400	543,400
Legal	137,891	123,025	231,300	152,800
Medical and Health Inspection	113,824	185,456	101,900	101,900
Public Safety	93,630	156,540	164,600	134,000
Sanitation	480	520	400	400
External Rent	47,704	43,205	45,400	35,800
Grants, Loans and Subsidies	39,750	43,550	20,000	-
Internal Rent Central Services	12,815	13,847	13,429	13,429

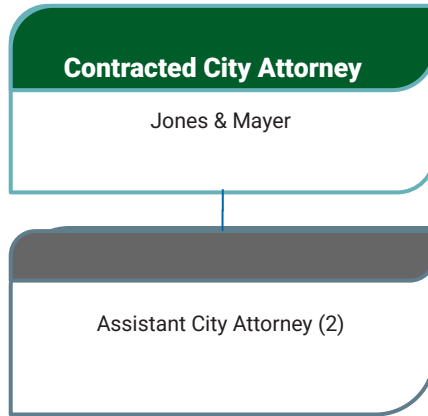
**From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027**

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY MANAGER BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Maintenance and Operations (Continued)</b>				
Internal Rent Postage	15,425	4,552	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	3,055	1,000	1,000	1,000
Internal Rent Genl Liability	717,330	717,330	717,330	717,330
Internal Rent Workers' Comp	21,096	21,096	21,096	21,096
Internal Rent Unemployment	6,186	6,186	6,186	6,186
Taxes and Assessments	2,216	-	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 2,512,292</b>	<b>\$ 2,491,136</b>	<b>\$ 2,128,759</b>	<b>\$ 2,107,309</b>
<b>Fixed Assets</b>				
Office Furniture	\$ 17,819	\$ 11,962	\$ -	\$ -
Other Equipment	19,466	2,093	16,900	8,900
<b>Subtotal Fixed Assets</b>	<b>\$ 37,286</b>	<b>\$ 14,054</b>	<b>\$ 16,900</b>	<b>\$ 8,900</b>
<b>Total City Manager's Office</b>	<b>\$ 8,902,755</b>	<b>\$ 9,900,304</b>	<b>\$ 9,613,229</b>	<b>\$ 10,430,048</b>



# 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**

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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 2026-27 budget for the City Attorney's Office is \$1,157,411, an increase of \$33,711, or 3.0% compared to the adopted budget for Fiscal Year 2025-26. The increase is primarily attributed to the adjustment in costs due to the Consumer Price Index in the agreement.

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY ATTORNEY'S OFFICE BY FUNDING SOURCE</b>				
General Fund - 101	\$ 977,061	\$ 1,107,716	\$ 1,123,700	\$ 1,157,411
<b>Total City Attorney's Office</b>	<b>\$ 977,061</b>	<b>\$ 1,107,716</b>	<b>\$ 1,123,700</b>	<b>\$ 1,157,411</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY ATTORNEY'S OFFICE BY PROGRAM</b>				
<b>ADMINISTRATION - 12100</b>				
<b>General Legal Services - 50320</b>				
Maintenance and Operations	\$ 977,061	\$ 1,107,716	\$ 1,123,700	\$ 1,157,411
<b>Subtotal General Legal Services</b>	<b>\$ 977,061</b>	<b>\$ 1,107,716</b>	<b>\$ 1,123,700</b>	<b>\$ 1,157,411</b>
<b>Emergency Services - 51040</b>				
<b>Local Emergency Responses - 52100</b>				
<b>TOTAL CITY ATTORNEY'S OFFICE</b>				
Maintenance and Operations	\$ 977,061	\$ 1,107,716	\$ 1,123,700	\$ 1,157,411
<b>Total City Attorney's Office</b>	<b>\$ 977,061</b>	<b>\$ 1,107,716</b>	<b>\$ 1,123,700</b>	<b>\$ 1,157,411</b>

**From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027**

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY ATTORNEY'S OFFICE BY ACCOUNT: ALL FUNDS</b>				
<b>Maintenance and Operations</b>				
Legal	977,061	1,107,716	1,123,700	1,157,411
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 977,061</b>	<b>\$ 1,107,716</b>	<b>\$ 1,123,700</b>	<b>\$ 1,157,411</b>
<b>Total City Attorney's Office</b>	<b>\$ 977,061</b>	<b>\$ 1,107,716</b>	<b>\$ 1,123,700</b>	<b>\$ 1,157,411</b>

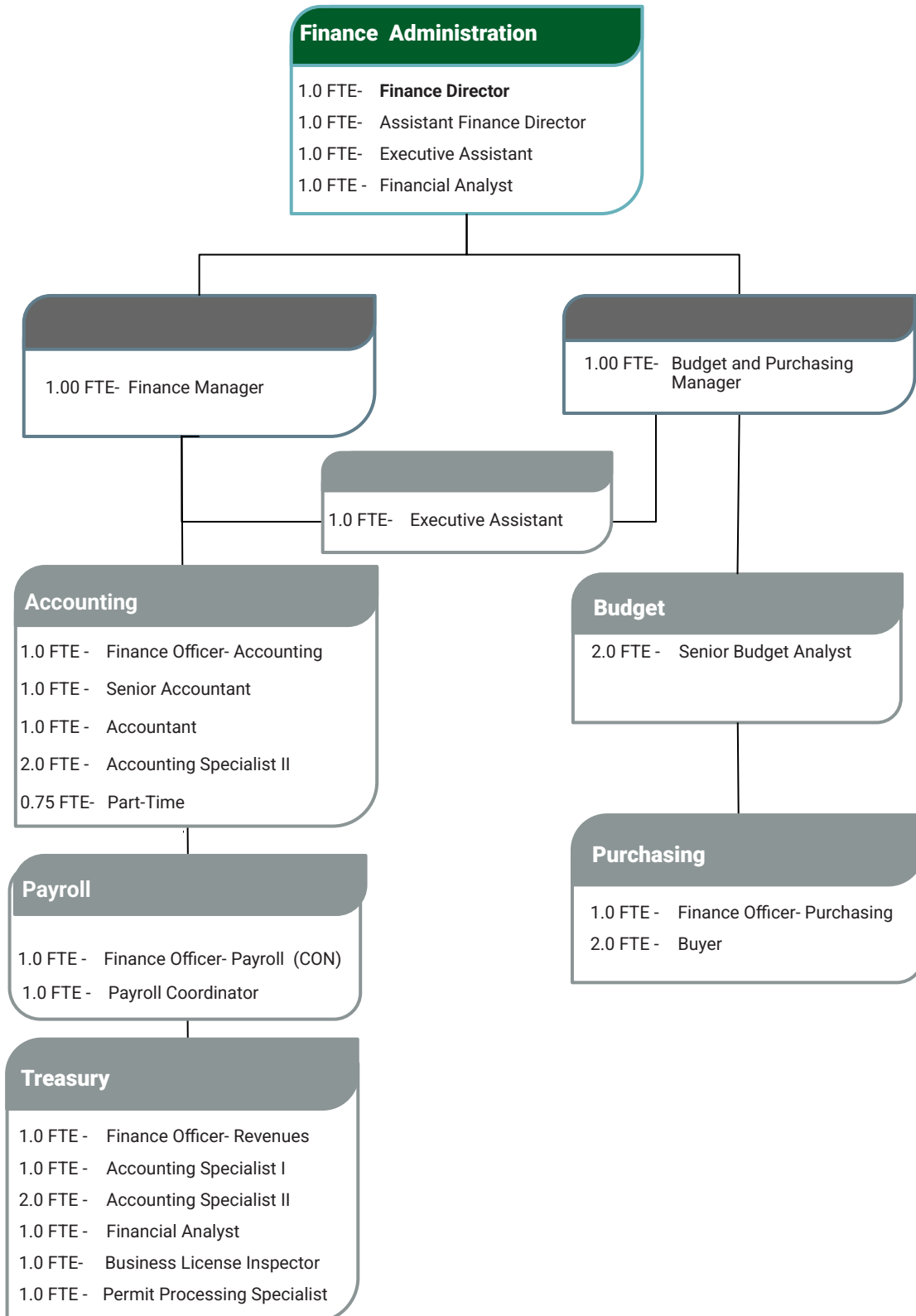
**From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027**

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>CITY ATTORNEY'S OFFICE BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Maintenance and Operations</b>				
Legal	977,061	1,107,716	1,123,700	1,157,411
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 977,061</b>	<b>\$ 1,107,716</b>	<b>\$ 1,123,700</b>	<b>\$ 1,157,411</b>
<b>Total City Attorney's Office</b>	<b>\$ 977,061</b>	<b>\$ 1,107,716</b>	<b>\$ 1,123,700</b>	<b>\$ 1,157,411</b>



# Finance Department

## Finance Department



The Finance Department is a General Government Support function. The Department has 26 full-time staff members composed of four (4) 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**

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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**

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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 to 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**

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Maintains the accounting and fixed assets systems; provides accounts payable services to departments, including 1099 reporting; 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); coordinates State-mandated costs reimbursement claim (SB 90); provides accounting for the Housing Authority, and the Costa Mesa Foundation.

#### **Budget**

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Prepares and administers the City's annual budget development process and prepares the annual budget for adoption by City Council. The Budget Division also prepares and monitors expenditure and revenue projections; prepares budget forecast and performance reports, including the quarterly and mid-year review; performs special research projects or analysis as assigned by the Finance Director, City Manager, and/or City Council. The Budget Division also participates in preparing labor cost estimates for labor negotiations, future budgets, and long-term forecasting.

#### **Payroll**

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Payroll division is managed by two full time staff, the payroll coordinator and payroll officer. Payroll plans, organizes, coordinates, and supervises activities for bi-weekly payroll processing in compliance with Federal and State tax law, and City labor contracts for each labor group accurately and timely. The division prepares monthly, quarterly and annual reporting for Federal taxes, California Public Employee's Retirement System (CalPERS), and California Employment Development Department (EDD). In addition, Payroll prepares annual census data and prepares the legally required W-2 forms that's distributed to all city staff part-time and full-time City staff.

## Purchasing

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The City of Costa Mesa Procurement staff is dedicated to the principles of competition, fairness, and transparency in procurement. Our goal is to ensure that Costa Mesa taxpayers receive the best quality at the best price on every purchase, supported by effective contract management and the use of digital tools such as PlanetBids to promote open and competitive bidding. All expenditures are conducted in a manner that preserves the public trust. Purchasing operates in compliance with federal, state, and local law and is strictly prohibited from taking any actions that do not reflect the ideals of honor and integrity in the performance of its work.

## Treasury

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Monitors and safeguards the public funds of the City; Provides centralized cashiering and collections; performs investment functions under direction of the Finance Director/City Treasurer; monitors accounting and collections for all City revenues, including transient occupancy taxes; cannabis taxes; franchise taxes and lease revenues; sidewalk sales, non-profit solicitations, and firework stands; coordinates the annual update of Schedule of User and Regulatory Fees (Master Fee Schedule); administers the City's business license programs; generates billings for various receivables; reviews audits performed by outside consultants for cannabis tax, transient occupancy tax, waste hauler franchises, Costa Mesa golf course and tennis center; prepares the Treasurer's Report, Property Tax Report, and Sales Tax Report.

## Fiscal Year 2025-2026 Accomplishments











- Maintained the City's AA+ Lease Revenue Bond credit rating.
- Received the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award
- Recipient of the Government Finance Officer Association's (GFOA) Certificate of Recognition for Budget Preparation for fiscal year ended June 30, 2025.
- Implemented Governmental Accounting Standards Board (GASB) 101, a reporting standard for compensated absences.
- Prepared the June 30, 2025 Annual Comprehensive Financial Report (ACFR), Single Audit Report, Financing Authority Financial Statements, Housing Authority Financial Statements, Cities Financial Transactions Report to the State Controller's Office, and the Development Impact Fees Annual Report.
- Exceeded City Council General Fund reserve policy of \$55 million by \$5 million for a year end of \$60.9 million.
- Continue to provide recommended updates to the Citywide Master Fee and Charges Schedule to FiPAC and request for City Council consideration during the annual budget process.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for fiscal year ended June 30, 2025.
- Received the GFOA Distinguished Budget Presentation Award for fiscal year beginning July 1, 2025.
- Successfully submitted a balanced FY 2025-26 budget to the City Council.
- Successfully transitioned the W-2 printing and distribution process to Automatic Data Processing (ADP), Inc.
- Implemented payroll changes to reflect new requirements and compensation updates enacted through the One Big Beautiful Bill Act (OBBBA).
- Ensured the continued processing of payroll accurately and on time, while maintaining compliance with all federal and state-mandated reporting requirements.
- Provide financial reports that includes State Tax and Property Tax for City Council and FiPAC.
- Coordinated with legislative staff to identify external restricted revenue sources.
- Initiated the implementation of the City's new Enterprise Resource Planning (ERP), a major modernization initiative designed to replace multiple legacy platforms.
- Per City Council direction, conduct a comprehensive review and analysis of both Business License Tax and Hotel Tax (Transient Occupancy Tax) for consideration of a November 2026 ballot initiative.
- As per City Council direction, worked with FiPAC subcommittee to review the feasibility of two ballot measures.
- Continued to safeguard the City's assets and invested available cash in accordance with the City's adopted investment policy, optimizing returns.
- Continue to work with Public Works and the Fire and Rescue Departments to secure funding for Fire Station 2.

## Fiscal Year 2026-2027 Goals

- Continue to provide excellent customer service for the City's external customers in the Treasury Division
- As an internal general government support department, provide excellent customer service to internal departments and increase interdepartmental collaboration.
- Present FY 2026-2027 Mid-Year Budget updates and adjustments to the City Council, as needed.
- Continue to prepare for annual financial statement audits and work with departments to ensure compliance.
- Implement Government Accounting Standards Board (GASB) 104, ensuring compliant reporting of capital assets.
- Continue to review cost recovery models across all departments.
- Continue to audit the cannabis business tax receipts for Measures X and Q.
- Maintain ongoing audits of the hotel tax (transient occupancy tax) receipts.
- Continue the implementation of the City's new Enterprise Resource Planning (ERP) system, a major modernization initiative replacing multiple legacy platforms. This will include finalizing configuration of core financial and procurement modules, and completing data conversion and validation.
- Receipt of two triple-combination pumping engines is anticipated in the fall of 2026.
- Initiate contract execution and purchase distribution through digital procurement, transitioning to a paperless process.
- Potentially place ballot measures, in collaboration with the City Council, on the November 2026 elections.

## Goals and Objectives

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

	 Quality Recruitment	 Fiscally Sustainable	 Safe Community	 Environmental Sustainability	 Housing Commitments
GOALS AND OBJECTIVES					
1 Implementation of ERP financial software solutions to improve reporting efficiencies		<input checked="" type="checkbox"/>			
2 Continue to evaluate and implement multi-year strategic funding options of the Self Insurance Fund		<input checked="" type="checkbox"/>			
3 Identify options for reducing the net pension liability and net OPEB liability		<input checked="" type="checkbox"/>			
4 Monitor Measure Q and X tax rate and fees.		<input checked="" type="checkbox"/>			
5 Continue to provide quarterly financial reports to the City Council and FiPAC		<input checked="" type="checkbox"/>			

## Performance Measures/Workload Indicators:

### Workload Indicators

	FY 23-24	FY 24-25	FY 25-26	FY 26-27
	Actual	Actual	Estimated	Estimated
Number of Waitwhile bookings of business licenses	1,605	1,573	1,500	1,500
Number of budget adjustments processed	54	85	72	75
Number of budget transfers	343	348	350	350
Number of business licenses issued or renewed	6,307	9,554	10,000	10,200
Number of business license renewal notices sent	11,560	7,536	8,000	8,200
Number of cash register transactions processed	6,898	6,805	7,000	8,000
Number of contracts issued	393	492	495	495
Number of form 1099s issued	223	230	245	290
Number of form W-2s issued	867	913	915	915
Number of journal entries prepared	966	665	700	700
Number of payroll issued	19,286	20,204	20,500	20,500
Number of purchase orders issued	1,760	1,316	1,400	1,400
Number of Vendor Payments issued	19,254	7599	8,000	8,500
Number of Accounts Receivable Invoices	1,033	1,318	1,600	1,800

### Performance Measures

	FY 23-24	FY 24-25	FY 25-26	FY 26-27
	Actual	Actual	Estimated	Estimated
Years received GFOA Distinguished Budget Award	23	24	25	26
Years received the ACFR Excellence in Financial Reporting Award	26	27	28	29
Years with Structurally Balanced Budget since 2019	5	6	7	8
Years with Positive Fiscal Year End Balance Results	5	6	7	8
Number of Years with Clean "Unmodified" Audit Results	5	6	7	8
Number of Years Maintain/Exceed General Fund Reserve Target of \$55 million since 2019	3	4	5	6

### Customer Service Goal

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

## Budget Narrative

The Fiscal Year 2026-27 budget for the Finance Department is \$6.1 million, a decrease of \$987,818, or 14.0 percent compared to the adopted budget for Fiscal Year 2025-26. While there are increases attributed to adjustments to salaries and benefits as result of labor negotiations, the operating budget is temporarily being reduced to maintain a balanced budget under current economic conditions.

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FINANCE DEPARTMENT BY FUNDING SOURCE</b>				
General Fund - 101	\$ 4,416,583	\$ 5,057,429	\$ 6,296,503	\$ 5,933,378
Payroll Clearing - 120	500	-	-	-
Disaster Fund - 150	-	3,527	-	-
Grants - State - 231	-	-	750,000	-
IT Replacement Fund - 603	-	-	-	125,307
<b>Total Finance Department</b>	<b>\$ 4,417,083</b>	<b>\$ 5,060,956</b>	<b>\$ 7,046,503</b>	<b>\$ 6,058,685</b>

Expense by Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FINANCE DEPARTMENT BY PROGRAM</b>				
<b>ADMINISTRATION - 13100</b>				
<b>Finance Administration - 50001</b>				
Salaries and Benefits	\$ 915,324	\$ 1,213,194	\$ 1,486,634	\$ 1,531,976
Maintenance and Operations	97,648	151,778	426,360	406,360
Fixed Assets	22,860	-	7,900	7,900
<b>Subtotal Finance Administration</b>	<b>\$ 1,035,832</b>	<b>\$ 1,364,973</b>	<b>\$ 1,920,894</b>	<b>\$ 1,946,236</b>
<b>Emergency Services - 51040</b>				
Maintenance and Operations	4,331	-	-	-
<b>Subtotal Emergency Services</b>	<b>\$ 4,331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FINANCIAL OPERATIONS - 13200</b>				
<b>Financial Services - 50500<sup>(1)(2)</sup></b>				
Salaries and Benefits	\$ 2,658,614	\$ 3,223,536	\$ 3,499,239	\$ 3,636,858
Maintenance and Operations	696,730	451,827	846,970	446,191
Fixed Assets	16,621	17,094	779,400	29,400
<b>Subtotal Financial Services</b>	<b>\$ 3,371,965</b>	<b>\$ 3,692,456</b>	<b>\$ 5,125,609</b>	<b>\$ 4,112,449</b>

Expense by Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>TOTAL FINANCE DEPARTMENT</b>				
Salaries and Benefits	\$ 3,578,893	\$ 4,440,258	\$ 4,985,873	\$ 5,168,834
Maintenance and Operations	798,710	603,605	1,273,330	852,551
Fixed Assets	39,480	17,094	787,300	37,300
<b>Total Finance Department</b>	<b>\$ 4,417,083</b>	<b>\$ 5,060,956</b>	<b>\$ 7,046,503</b>	<b>\$ 6,058,685</b>

(1) As of Fiscal Year 2024-25, Financial Services consists of Accounting, Treasury, Budget and Purchasing.

(2) As of Fiscal Year 2024-25, Warehouse operations were transferred from the Finance Department to the Public Works Department.

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FINANCE DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Non-Sworn	\$ 1,981,521	\$ 2,515,951	\$ 3,108,737	\$ 3,201,303
Regular Salaries - Part-Time	171,712	281,934	73,492	73,492
Overtime	57,344	95,852	36,500	36,500
Accrual Payoff - Excess Max.	-	-	3,200	3,200
Vacation/Comp. Time Cash Out	18,635	28,013	20,600	20,600
Holiday Allowance	8,904	7,979	5,088	5,088
Separation Pay-Off	32,142	8,683	9,080	9,080
Other Compensation	32,247	30,471	37,567	28,074
Cafeteria Plan	391,997	488,482	594,248	594,248
Medicare	35,476	46,135	46,418	52,731
Retirement	835,991	923,124	1,034,683	1,127,818
Executive Prof Development	6,007	6,695	9,360	9,800
Auto Allowance	6,919	6,938	6,900	6,900
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 3,578,893</b>	<b>\$ 4,440,258</b>	<b>\$ 4,985,873</b>	<b>\$ 5,168,834</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 20,819	\$ 19,316	\$ 14,300	\$ 14,300
Multi-Media, Promos, Subscript.	2,625	543	1,300	1,300
Safety and Health	773	789	400	400
Legal Advertising/Filing Fees	-	-	6,000	6,000
Telephone/Radio/Communications	3,997	9,941	400	400
Business Meetings	3,781	3,549	-	-
Mileage Reimbursement	61	239	200	200
Dues and Memberships	2,370	2,770	2,000	2,000
Professional Development	17,137	20,601	14,660	14,660
Office Equipment	5,804	8,114	3,700	3,700
Consulting	164,690	123,709	277,500	257,500
Legal	1,288	8,694	10,000	10,000
Financial & Information Svcs.	489,524	326,398	838,750	437,971
Sanitation	480	520	800	800
External Rent	2,069	1,893	-	-
Internal Rent Central Services	4,321	4,362	20,000	20,000
Internal Rent Postage	11,781	9,009	20,460	20,460
Internal Rent - Fuel	-	300	-	-
Internal Rent Genl Liability	25,990	25,990	25,990	25,990
Internal Rent Workers' Comp	34,090	34,090	34,090	34,090
Internal Rent Unemployment	2,780	2,780	2,780	2,780
Emergency Protective Measure	4,331	-	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 798,710</b>	<b>\$ 603,605</b>	<b>\$ 1,273,330</b>	<b>\$ 852,551</b>

**From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027**

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FINANCE DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Fixed Assets</b>				
Office Furniture	\$ 22,860	\$ -	\$ 2,900	\$ 2,900
Other Equipment	16,621	17,094	34,400	34,400
<b>Subtotal Fixed Assets</b>	<b>\$ 39,480</b>	<b>\$ 17,094</b>	<b>\$ 37,300</b>	<b>\$ 37,300</b>
<b>Transfers Out</b>				
Transfers Out	-	-	750,000	-
<b>Subtotal Transfers Out</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>-</b>
<b>Total Finance Department</b>	<b>\$ 4,417,083</b>	<b>\$ 5,060,956</b>	<b>\$ 7,046,503</b>	<b>\$ 6,058,685</b>

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FINANCE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Non-Sworn	\$ 1,981,521	\$ 2,513,117	\$ 3,108,737	\$ 3,102,844
Regular Salaries - Part-Time	171,712	281,504	73,492	73,492
Overtime	57,344	95,852	36,500	36,500
Accrual Payoff - Excess Max.	-	-	3,200	3,200
Vacation/Comp. Time Cash Out	18,635	28,013	20,600	20,600
Holiday Allowance	8,904	7,979	5,088	5,088
Separation Pay-Off	32,142	8,683	9,080	9,080
Other Compensation	32,247	30,471	37,567	27,582
Cafeteria Plan	391,997	488,482	594,248	594,248
Medicare	35,476	46,135	46,418	51,296
Retirement	835,991	922,861	1,034,683	1,102,897
Executive Prof Development	6,007	6,695	9,360	9,800
Auto Allowance	6,919	6,938	6,900	6,900
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 3,578,893</b>	<b>\$ 4,436,730</b>	<b>\$ 4,985,873</b>	<b>\$ 5,043,527</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 20,819	\$ 19,316	\$ 14,300	\$ 14,300
Multi-Media, Promos, Subscript.	2,625	543	1,300	1,300
Safety and Health	773	789	400	400
Legal Advertising/Filing Fees	-	-	6,000	6,000
Telephone/Radio/Communications	3,997	9,941	400	400
Business Meetings	3,781	3,549	-	-
Mileage Reimbursement	61	239	200	200
Dues and Memberships	2,370	2,770	2,000	2,000
Professional Development	17,137	20,601	14,660	14,660
Office Equipment	5,804	8,114	3,700	3,700
Consulting	164,690	123,709	277,500	257,500
Legal	1,288	8,694	10,000	10,000
Financial & Information Svcs.	489,024	326,398	838,750	437,971
Sanitation	480	520	800	800
External Rent	2,069	1,893	-	-
Internal Rent Central Services	4,321	4,362	20,000	20,000
Internal Rent Postage	11,781	9,009	20,460	20,460
Internal Rent - Fuel	-	300	-	-
Internal Rent Genl Liability	25,990	25,990	25,990	25,990
Internal Rent Workers' Comp	34,090	34,090	34,090	34,090
Internal Rent Unemployment	2,780	2,780	2,780	2,780
Emergency Protective Measure	4,331	-	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 798,210</b>	<b>\$ 603,605</b>	<b>\$ 1,273,330</b>	<b>\$ 852,551</b>

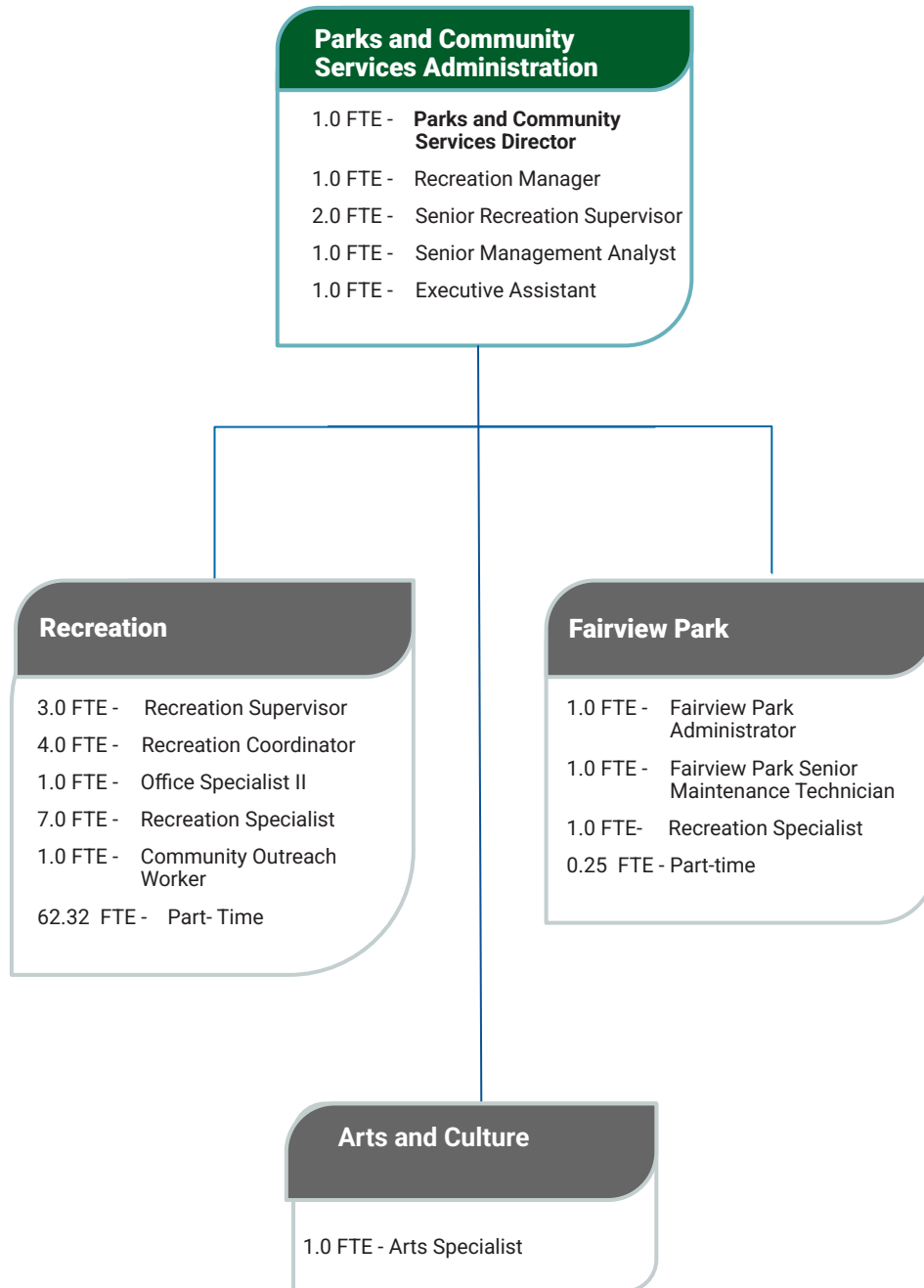
**From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027**

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FINANCE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Fixed Assets</b>				
Office Furniture	\$ 22,860	\$ -	\$ 2,900	\$ 2,900
Other Equipment	16,621	17,094	34,400	34,400
<b>Subtotal Fixed Assets</b>	<b>\$ 39,480</b>	<b>\$ 17,094</b>	<b>\$ 37,300</b>	<b>\$ 37,300</b>
<b>Total Finance Department</b>	<b>\$ 4,416,583</b>	<b>\$ 5,057,429</b>	<b>\$ 6,296,503</b>	<b>\$ 5,933,378</b>



# Parks and Community Services Department

## Parks and Community Services Department



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

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

### **Parks and Community Services – 14300**

#### **Fairview Park – 20115**

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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**

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

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

#### **Balearic Community Center (BCC) – 40122**

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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. The 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 and pickleball courts, and a large athletic field, the use of which is permitted by the City.

#### **Norma Hertzog Community Center (NHCC) – 40123**

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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

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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

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The Costa Mesa Tennis Center, located at TeWinkle Park, 880 Junipero Drive, is currently managed by an independent 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

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The Department offers year-round adult recreational basketball leagues and oversees a contract with Major League Softball to run adult softball leagues. Adult softball leagues are offered Sunday through Friday throughout the year for men's, women's, and co-ed teams at the TeWinkle Park Athletic Complex, creating recreational tailored to older adults.

## Fields / Ambassadors – 40216

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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

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The Department hosts a variety of youth sports activities, including pickleball, basketball, pep squad, volleyball, running, and general fitness. The pickleball program offers eight (8) weeks of clinic-based instruction from September through November. The basketball and pep squad programs include eight (8) weeks of clinic-based instruction from January through March, concluding with game play and a halftime performance. The volleyball program provides eight (8) weeks of clinic-based instruction from March through May. The running program consists of eight (8) weeks of practices at local parks, preparing for an end-of-season run.

## Senior Center – 40231 & Senior Mobility – 40251

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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.

## Camp Costa Mesa - Day Camp – 40232

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

### Playgrounds Program (R.O.C.K.S) – 40233

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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 select NMUSD elementary schools throughout the school year. The program also offers free summer activities for resident 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

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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 Spring and Summer Camps are fee-based seasonal camps that offer games, sports, arts and crafts, and excursions that emphasize an active and healthy lifestyle. The Teen Program also hosts four seasonal special events which are open to all teenagers 13 – 17 years of age.

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

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The Department's recreational, fee-based Early Childhood Program, known as L.E.A.P. (Learn, Explore, Play), serves children ages 3-5 years and 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 children for entrance into kindergarten. A special six-week summer camp component, Camp Mini Explorers, allows participants to continue growing during the summer months.

### Adult and Youth Instructional Classes – 40242 & 40243

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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

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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

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The Department hosts a Mobile Recreation Program that provides enrichment opportunities through both structured and unstructured recreational and educational activities within the community with insufficient access to, or financial constraints to, City programs and/or parks. The Mobile Recreation Program consists of a van-sized vehicle stocked with 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

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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

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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 and Commission) - 40252

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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 and includes the following programs and events: Art Crawl, Arts Grant program, ARTventure Juried Art Exhibition, exhibition spaces, Free Park Performances, Free at Segerstrom Center Campus, Poet Laureate program, Utility Box Art program, and public art.

The Arts Commission, established through a 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

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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

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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

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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 2025-2026 Accomplishments











- Presented the draft Fairview Park Master Plan Update to City Council, advancing long-term planning for park restoration, preservation, and community use of one of the City's most significant natural assets.
- Initiated the design and implementation phases for Fairview Park mesa restoration and cultural resource preservation, reinforcing the City's commitment to environmental stewardship and historic conservation.
- Maintained ongoing monthly communication in partnership with the Golf Course operator, ensuring operational continuity.
- Successfully launched a new sponsorship program, generating supplemental revenue to enhance and sustain community events.
- Expanded pickleball opportunities through the addition and enhancement of public courts, responding to growing community demand.
- Secured and incorporated new grant funding for the Senior Transportation Program, supporting mobility and access for seniors in the Costa Mesa community.
- Implemented the final year of the Arts and Culture Master Plan, including public art initiatives that enriched civic spaces and community identity.
- Continued to deliver innovative and engaging creative programming to increase participation in instructional classes such as foreign languages and karate training for competition.
- Advanced Fairview Park restoration efforts through hands-on, public volunteer opportunities, fostering community stewardship and environmental awareness

## Fiscal Year 2026-2027 Goals

- Take initial steps to implement the Fairview Park Master Plan, focusing on priority projects that balance environmental preservation, public access, and educational opportunities.
- Create and implement a more sustainable Senior Transportation Program.
- Continue to improve and strengthen collaborative partnerships with the Newport-Mesa Unified School District to maximize shared-use facilities, joint programming, and community benefit.
- Collaborate with Public Works to finalize and implement parks and facilities assessment initiatives, supporting data-driven maintenance, capital planning, and long-term infrastructure sustainability.
- Continue to support and expand creative opportunities for both passive and active recreation across parks and open spaces, ensuring residents of all ages and interests can connect with nature, wellness, and play.
- Broaden adaptive recreation and program services to serve participants with a wide range of abilities, fostering inclusive experiences that promote independence, confidence, and community connection.
- Continue Fairview Park restoration efforts by engaging the community through hands-on volunteer opportunities that support habitat restoration, environmental education, and long-term ecological sustainability.
- Continue to provide free or low-cost recreational, cultural, and educational programs for under-represented and underserved populations, ensuring equitable access to City services throughout the Costa Mesa community.

## Goals and Objectives

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

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

## Performance Measures/Workload Indicators: Workload Indicators

	FY 23-24 Actual	FY 24-25 Actuals	FY 25-26 Estimated	FY 26-27 Estimated
Number of recreation program enrollments	16,806	14,460	16,000	15,000
Number of park permits issued	550	642	550	550
Number of permits processed via TESSA	52	92	50	70
Number of hours permitted on athletic fields (all user groups)	38,115*	90,000	75,000	75,000
Total number of participants served in sports leagues	247,371*	335,000	375,000	300,000
Number of classes offered	556	463	500	500
Number of youth served in free city programs	3,035	2,903	3,500	3,000
Number of youth served in after-school programs (ages 7-12)	1,229	1,328	1,200	1,200
Number of rides provided to seniors through transportation programs	17,640	24	20,000	20,000
Number of meals provided to seniors	46,965	44,181	45,000	45,000
Number of utility box art projects completed	13	12	12	12
Number of swim lessons taught	247	328	400	300
Square yardage of non-native plant removal and habitat enhancement at Fairview Park	8,000	8,000	8,000	8,000
Fairview Park restoration volunteer service hours	800	1,200	800	1,500
Number of facility reservations processed	3,126	3,058	3,000	3,000
Number of attendees at City special events	35,000	38,000	35,000	35,000

\*Due to increased inclement weather, fields were closed.

## Performance Measures

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimated	FY 26-27 Estimated
Percent increase of after school program enrollment	N/A	140%*	50%	25%
Percentage of classes offered that were completed	89.50%	90%	90%	90%
Retention of participants in adult sports leagues	55%	40%	50%	55%
Percent of "Excellent"/ "Good" ratings for LEAP (preschool) program	92%	100%	90%	90%
Percent of "Excellent"/ "Good" ratings for ROCKS (K-6) program	80%	81%	85%	90%
Average ArtVenture rating	4.1/5	4.5/5	4.7/5	4.8/5

\*Due to making capacity unlimited

## Customer Service Goal

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

## Budget Narrative

The Fiscal Year 2026-27 budget for the Parks and Community Services Department is \$10.3 million, an increase of \$440,927, or 4.5 percent compared to the adopted budget for Fiscal Year 2025-26. FY 2026-27 funded the Arts & Cultural Master Plan in the 130-Arts & Cultural Master Plan Fund with a total budget of \$242,200. This fund is supported by Measure Q Cannabis Tax of 0.5 percent.

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PARKS AND COMMUNITY SERVICES DEPARTMENT BY FUNDING SOURCE</b>				
General Fund - 101	\$ 9,753,352	\$ 10,408,468	\$ 9,101,831	\$ 9,717,548
Arts and Culture Master Plan - 130	318,006	364,465	416,990	242,200
Disaster Fund - 150	-	656	-	-
Park Development Fees Fund - 208	344,382	339,410	346,805	346,805
Senior Transportation - 241	-	65,660	-	-
<b>Total Parks and Community Services Department</b>	<b>\$ 10,415,740</b>	<b>\$ 11,178,658</b>	<b>\$ 9,865,626</b>	<b>\$ 10,306,553</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PARKS AND COMMUNITY SERVICES DEPARTMENT BY PROGRAM</b>				
<b>PARKS AND COMMUNITY SERVICES - 14300</b>				
<b>Parks and Community Services Administration - 50001</b>				
Salaries and Benefits	\$ 1,653,332	\$ 1,842,620	\$ 1,471,405	\$ 1,872,675
Maintenance and Operations	632,766	442,113	386,293	386,293
Fixed Assets	3,913	-	2,000	2,000
<b>Subtotal Parks and Comm. Svs. Admin.</b>	<b>\$ 2,290,011</b>	<b>\$ 2,284,732</b>	<b>\$ 1,859,698</b>	<b>\$ 2,260,968</b>
<b>Fairview Park - 20115</b>				
Salaries and Benefits	\$ 403,794	\$ 539,155	\$ 501,900	\$ 530,346
Maintenance and Operations	399,028	388,371	400,805	400,805
Fixed Assets	6,736	2,350	-	-
<b>Subtotal Fairview Park</b>	<b>\$ 809,558</b>	<b>\$ 929,876</b>	<b>\$ 902,705</b>	<b>\$ 931,151</b>
<b>Network for Homeless Solutions - 20605</b>				
Salaries and Benefits	\$ 1,315	\$ -	\$ -	\$ -
<b>Subtotal Network for Homeless Solutions</b>	<b>\$ 1,315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Downtown Recreation Center - 40121</b>				
Salaries and Benefits	\$ 169,249	\$ 171,308	\$ 102,105	\$ 105,611
Maintenance and Operations	117,736	127,289	87,170	92,080
<b>Subtotal Downtown Recreation Center</b>	<b>\$ 286,985</b>	<b>\$ 298,597</b>	<b>\$ 189,275</b>	<b>\$ 197,691</b>
<b>Balearic Community Center - 40122</b>				
Salaries and Benefits	\$ 51,121	\$ 53,632	\$ 45,298	\$ 47,922
Maintenance and Operations	171,452	62,817	133,165	163,944
Fixed Assets	-	-	800	800
<b>Subtotal Balearic Community Center</b>	<b>\$ 222,573</b>	<b>\$ 116,449</b>	<b>\$ 179,263</b>	<b>\$ 212,666</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Norma Hertzog Community Center - 40123</b>				
Salaries and Benefits	\$ 435,336	\$ 508,439	\$ 448,834	\$ 475,398
Maintenance and Operations	323,092	349,180	350,453	352,161
<b>Subtotal Norma Hertzog Community Center</b>	<b>\$ 758,428</b>	<b>\$ 857,619</b>	<b>\$ 799,287</b>	<b>\$ 827,559</b>
<b>Aquatics - 40212</b>				
Salaries and Benefits	\$ 522,671	\$ 620,193	\$ 492,611	\$ 516,671
Maintenance and Operations	14,395	16,087	13,660	13,660
<b>Subtotal Aquatics</b>	<b>\$ 537,066</b>	<b>\$ 636,280</b>	<b>\$ 506,271</b>	<b>\$ 530,331</b>
<b>Tennis - 40213</b>				
Maintenance and Operations	40,868	23,458	34,600	34,600
<b>Subtotal Tennis</b>	<b>\$ 40,868</b>	<b>\$ 23,458</b>	<b>\$ 34,600</b>	<b>\$ 34,600</b>
<b>Adult Sports Basketball - 40214</b>				
Salaries and Benefits	\$ 66,723	\$ 76,929	\$ 60,983	\$ 63,647
Maintenance and Operations	16,398	16,858	9,325	-
<b>Subtotal Adult Sports Basketball</b>	<b>\$ 83,121</b>	<b>\$ 93,788</b>	<b>\$ 70,308</b>	<b>\$ 63,647</b>
<b>Adult Sports Softball - 40215</b>				
Salaries and Benefits	\$ 21,872	\$ 24,602	\$ 22,811	\$ 24,142
<b>Subtotal Adult Sports Softball</b>	<b>\$ 21,872</b>	<b>\$ 24,602</b>	<b>\$ 22,811</b>	<b>\$ 24,142</b>
<b>Fields/Field Ambassadors - 40216</b>				
Salaries and Benefits	\$ 518,926	\$ 500,290	\$ 263,838	\$ 275,485
Maintenance and Operations	257,346	263,096	405,735	434,723
<b>Subtotal Fields/Field Ambassadors</b>	<b>\$ 776,272</b>	<b>\$ 763,386</b>	<b>\$ 669,573</b>	<b>\$ 710,208</b>
<b>Youth Sports - 40218</b>				
Salaries and Benefits	\$ 152,127	\$ 129,290	\$ 165,549	\$ 173,150
Maintenance and Operations	8,903	9,959	10,900	10,900
<b>Subtotal Youth Sports</b>	<b>\$ 161,031</b>	<b>\$ 139,249</b>	<b>\$ 176,449</b>	<b>\$ 184,050</b>
<b>Adult Sports Futsal - 40222</b>				
Maintenance and Operations	-	-	500	500
<b>Subtotal Adult Sports Futsal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>Senior Center - 40231</b>				
Salaries and Benefits	\$ 775,304	\$ 988,427	\$ 916,822	\$ 964,335
Maintenance and Operations	361,726	323,579	596,114	558,897
Fixed Assets	5,999	-	1,000	1,000
<b>Subtotal Senior Center</b>	<b>\$ 1,143,029</b>	<b>\$ 1,312,007</b>	<b>\$ 1,513,936</b>	<b>\$ 1,524,232</b>
<b>Day Camp - 40232</b>				
Salaries and Benefits	\$ 159,126	\$ 194,888	\$ 100,893	\$ 107,333
Maintenance and Operations	105,858	84,109	83,400	83,400
<b>Subtotal Day Camp</b>	<b>\$ 264,984</b>	<b>\$ 278,997</b>	<b>\$ 184,293</b>	<b>\$ 190,733</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>R.O.C.K.S (Playgrounds) - 40233</b>				
Salaries and Benefits	\$ 1,235,441	\$ 1,226,582	\$ 1,164,296	\$ 1,208,927
Maintenance and Operations	20,782	22,958	30,900	30,900
<b>Subtotal R.O.C.K.S (Playgrounds)</b>	<b>\$ 1,256,223</b>	<b>\$ 1,249,539</b>	<b>\$ 1,195,196</b>	<b>\$ 1,239,827</b>
<b>Teen Programs - 40236</b>				
Salaries and Benefits	\$ 234,084	\$ 261,135	\$ 161,151	\$ 168,600
Maintenance and Operations	24,203	57,020	66,150	66,150
<b>Subtotal Teen Programs</b>	<b>\$ 258,286</b>	<b>\$ 318,154</b>	<b>\$ 227,301</b>	<b>\$ 234,750</b>
<b>Concerts - 40237</b>				
Maintenance and Operations	1,882	1,812	10,000	10,000
<b>Subtotal Concerts</b>	<b>\$ 1,882</b>	<b>\$ 1,812</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Early Childhood - 40241</b>				
Salaries and Benefits	\$ 285,209	\$ 351,380	\$ 397,327	\$ 418,515
Maintenance and Operations	8,394	8,563	9,050	9,050
<b>Subtotal Early Childhood</b>	<b>\$ 293,603</b>	<b>\$ 359,942</b>	<b>\$ 406,377</b>	<b>\$ 427,565</b>
<b>Adult Instructional Classes - 40242</b>				
Salaries and Benefits	\$ -	\$ 153	\$ 188	\$ 188
Maintenance and Operations	22,939	21,516	50,000	50,000
<b>Subtotal Adult Instructional Classes</b>	<b>\$ 22,939</b>	<b>\$ 21,669</b>	<b>\$ 50,188</b>	<b>\$ 50,188</b>
<b>Youth Instructional Classes - 40243</b>				
Maintenance and Operations	192,821	190,141	232,300	186,620
<b>Subtotal Youth Instructional Classes</b>	<b>\$ 192,821</b>	<b>\$ 190,141</b>	<b>\$ 232,300</b>	<b>\$ 186,620</b>
<b>Special Recreation Events - 40244</b>				
Salaries and Benefits	\$ 46,763	\$ 90,561	\$ -	\$ -
Maintenance and Operations	159,399	188,251	45,200	45,200
<b>Subtotal Special Recreation Events</b>	<b>\$ 206,162</b>	<b>\$ 278,812</b>	<b>\$ 45,200</b>	<b>\$ 45,200</b>
<b>Mobile Recreation - 40245</b>				
Salaries and Benefits	\$ 67,106	\$ 107,276	\$ 34,099	\$ 37,157
Maintenance and Operations	3,106	2,228	3,475	3,475
<b>Subtotal Mobile Recreation</b>	<b>\$ 70,212</b>	<b>\$ 109,504</b>	<b>\$ 37,574</b>	<b>\$ 40,632</b>
<b>Bark Park - 40248</b>				
Salaries and Benefits	\$ 12,984	\$ 13,763	\$ 25,104	\$ 26,301
Maintenance and Operations	503	326	1,600	1,600
<b>Subtotal Bark Park</b>	<b>\$ 13,488</b>	<b>\$ 14,089</b>	<b>\$ 26,704</b>	<b>\$ 27,901</b>
<b>Community Gardens - 40249</b>				
Salaries and Benefits	\$ 36,701	\$ 43,995	\$ 19,594	\$ 20,271
Maintenance and Operations	4,661	5,034	3,600	3,600
<b>Subtotal Community Gardens</b>	<b>\$ 41,362</b>	<b>\$ 49,029</b>	<b>\$ 23,194</b>	<b>\$ 23,871</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Animal Care Services - 40250</b>				
Salaries and Benefits	\$ 5,572	\$ -	\$ -	\$ -
<b>Subtotal Animal Care Services</b>	<b>\$ 5,572</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Senior Mobility Program - 40251</b>				
Salaries and Benefits	\$ 24,687	\$ -	\$ 19,883	\$ 20,570
Maintenance and Operations	247,845	318,740	2,800	2,800
<b>Subtotal Senior Mobility Program</b>	<b>\$ 272,532</b>	<b>\$ 318,740</b>	<b>\$ 22,683</b>	<b>\$ 23,370</b>
<b>Arts and Culture Master Plan - 40252</b>				
Salaries and Benefits	\$ 175,213	\$ 182,567	\$ 179,690	\$ 30,150
Maintenance and Operations	142,794	181,898	237,300	212,050
<b>Subtotal Arts and Culture Master Plan</b>	<b>\$ 318,006</b>	<b>\$ 364,465</b>	<b>\$ 416,990</b>	<b>\$ 242,200</b>
<b>Save Our Youth - 40255</b>				
Maintenance and Operations	38,584	42,000	42,000	42,000
<b>Subtotal Save Our Youth</b>	<b>\$ 38,584</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>
<b>Parks, Arts and Community Services Commission - 50125</b>				
Maintenance and Operations	8,600	8,142	7,950	7,950
<b>Subtotal Parks, Arts and Comm. Svs. Comm.</b>	<b>\$ 8,600</b>	<b>\$ 8,142</b>	<b>\$ 7,950</b>	<b>\$ 7,950</b>
<b>Cultural Arts Committee - 50190</b>				
Maintenance and Operations	13,159	10,849	13,000	12,000
<b>Subtotal Cultural Arts Committee</b>	<b>\$ 13,159</b>	<b>\$ 10,849</b>	<b>\$ 13,000</b>	<b>\$ 12,000</b>
<b>Emergency Services - 51040</b>				
Maintenance and Operations	-	1,391	-	-
<b>Subtotal Emergency Services</b>	<b>\$ -</b>	<b>\$ 1,391</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL PARKS AND COMMUNITY SERVICES DEPARTMENT</b>				
Salaries and Benefits	\$ 7,058,462	\$ 7,927,841	\$ 6,594,381	\$ 7,087,395
Maintenance and Operations	3,340,631	3,248,467	3,267,445	3,215,358
Fixed Assets	16,647	2,350	3,800	3,800
<b>Total Parks and Community Services Department</b>	<b>\$ 10,415,740</b>	<b>\$ 11,178,658</b>	<b>\$ 9,865,626</b>	<b>\$ 10,306,553</b>

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PARKS AND COMMUNITY SERVICES DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (298,366)	\$ -
Regular Salaries - Non-Sworn	2,373,621	2,585,373	2,598,453	2,630,878
Regular Salaries - Part-Time	2,974,256	3,334,536	2,564,558	2,643,879
Overtime	99,000	117,897	16,340	16,340
Vacation/Comp. Time Cash Out	8,218	24,495	3,760	3,760
Holiday Allowance	5,730	11,580	1,802	1,802
Separation Pay-Off	22,165	2,172	940	940
Other Compensation	19,199	34,369	35,933	39,342
Cafeteria Plan	500,230	547,900	541,296	571,377
Medicare	82,797	91,129	75,288	94,528
Retirement	967,710	1,169,511	1,042,077	1,072,249
Executive Prof Development	3,129	1,940	5,400	5,400
Auto Allowance	2,407	6,938	6,900	6,900
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 7,058,462</b>	<b>\$ 7,927,841</b>	<b>\$ 6,594,381</b>	<b>\$ 7,087,395</b>

### Maintenance and Operations

Stationery and Office	\$ 21,314	\$ 18,727	\$ 22,150	\$ 22,150
Multi-Media, Promos, Subscript.	300,157	292,208	201,650	105,456
Small Tools and Equipment	264,763	44,804	68,555	68,430
Uniforms and Clothing	23,230	17,818	26,700	25,700
Safety and Health	14,091	9,968	16,250	16,250
Maintenance and Construction	12,205	22,208	15,600	15,600
Electricity - Buildings & Fac.	146,277	155,736	94,570	94,570
Electricity - Power	34,010	15,460	26,600	26,600
Gas	23,651	24,366	20,400	20,400
Water - Domestic	13,345	18,405	18,100	18,100
Janitorial and Housekeeping	144,176	151,470	158,630	158,630
Telephone/Radio/Communications	25,448	23,236	20,900	20,900
Business Meetings	5,427	10,620	200	200
Mileage Reimbursement	9	180	600	600
Dues and Memberships	4,298	3,952	4,490	4,490
Board Member Fees	17,000	16,200	16,100	15,206
Professional Development	20,193	30,717	16,025	16,025
Landscaping and Sprinklers	58,505	51,180	50,000	50,000
Office Furniture	-	-	2,000	2,000
Office Equipment	7,393	6,789	4,350	4,350
Other Equipment	31,881	27,706	22,370	22,370
Consulting	672,344	797,704	720,088	719,822
Medical and Health Inspection	475	850	700	700

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PARKS AND COMMUNITY SERVICES DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Maintenance and Operations (Continued)</b>				
Recreation	433,038	477,614	645,620	622,374
Principal Payments	78,938	82,490	-	-
Interest Payments	3,552	1,814	-	-
External Rent	568,815	511,628	706,534	766,301
Grants, Loans and Subsidies	7,500	20,000	15,500	14,170
Internal Rent Central Services	31,196	30,896	20,501	20,501
Internal Rent Postage	58,306	68,441	42,137	42,137
Internal Rent - Maintenance	47,300	47,300	47,300	47,300
Internal Rent - Repl Cost	14,400	14,400	14,400	14,400
Internal Rent - Fuel	23,186	18,300	18,300	18,300
Internal Rent Genl Liability	88,367	88,367	88,367	88,367
Internal Rent Workers' Comp	109,180	109,180	109,180	109,180
Internal Rent Unemployment	12,078	12,078	12,078	12,078
Taxes and Assessments	23,193	25,655	20,500	31,701
Emergency Protective Measure	1,391	-	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 3,340,631</b>	<b>\$ 3,248,467</b>	<b>\$ 3,267,445</b>	<b>\$ 3,215,358</b>
<b>Fixed Assets</b>				
Other Equipment	16,647	2,350	3,800	3,800
<b>Subtotal Fixed Assets</b>	<b>\$ 16,647</b>	<b>\$ 2,350</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>
<b>Total Parks and Community Services Department</b>	<b>\$ 10,415,740</b>	<b>\$ 11,178,658</b>	<b>\$ 9,865,626</b>	<b>\$ 10,306,553</b>

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PARKS AND COMMUNITY SERVICES DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (298,366)	\$ -
Regular Salaries - Non-Sworn	2,262,756	2,466,576	2,480,913	2,630,878
Regular Salaries - Part-Time	2,974,256	3,334,536	2,564,558	2,643,879
Overtime	92,152	114,632	16,340	16,340
Vacation/Comp. Time Cash Out	8,218	24,495	3,760	3,760
Holiday Allowance	5,730	11,580	1,802	1,802
Separation Pay-Off	22,165	2,172	940	940
Other Compensation	19,199	34,369	35,345	39,342
Cafeteria Plan	481,256	528,269	521,496	571,377
Medicare	80,971	89,257	73,575	94,528
Retirement	931,009	1,129,855	1,002,028	1,042,099
Executive Prof Development	3,129	1,940	5,400	5,400
Auto Allowance	2,407	6,938	6,900	6,900
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 6,883,249</b>	<b>\$ 7,744,619</b>	<b>\$ 6,414,691</b>	<b>\$ 7,057,245</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 21,314	\$ 18,727	\$ 22,150	\$ 22,150
Multi-Media, Promos, Subscript.	233,367	220,004	129,150	40,670
Small Tools and Equipment	264,763	44,804	68,555	68,430
Uniforms and Clothing	23,230	17,818	26,700	25,700
Safety and Health	14,091	9,968	16,250	16,250
Maintenance and Construction	12,205	22,208	15,600	15,600
Electricity - Buildings & Fac.	146,277	155,736	94,570	94,570
Electricity - Power	34,010	15,460	26,600	26,600
Gas	23,651	24,366	20,400	20,400
Water - Domestic	13,345	18,405	18,100	18,100
Janitorial and Housekeeping	144,176	151,470	158,630	158,630
Telephone/Radio/Communications	25,448	23,236	20,900	20,900
Business Meetings	5,427	10,620	200	200
Mileage Reimbursement	9	180	600	600
Dues and Memberships	4,298	3,952	4,490	4,490
Board Member Fees	8,600	8,100	7,700	7,700
Professional Development	20,193	30,717	16,025	16,025
Landscaping and Sprinklers	55,482	48,893	50,000	50,000
Office Furniture	-	-	2,000	2,000
Office Equipment	7,393	6,789	4,350	4,350
Other Equipment	30,253	27,706	16,870	16,870
Consulting	339,348	450,455	376,283	376,283
Medical and Health Inspection	475	850	700	700

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PARKS AND COMMUNITY SERVICES DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Maintenance and Operations (Continued)</b>				
Recreation	372,935	408,496	504,220	496,020
Principal Payments	78,938	82,490	-	-
Interest Payments	3,552	1,814	-	-
External Rent	568,815	445,968	706,534	766,301
Grants, Loans and Subsidies	-	-	3,000	3,000
Internal Rent Central Services	31,196	30,896	20,501	20,501
Internal Rent Postage	58,306	68,441	42,137	42,137
Internal Rent - Maintenance	47,300	47,300	47,300	47,300
Internal Rent - Repl Cost	14,400	14,400	14,400	14,400
Internal Rent - Fuel	23,186	18,300	18,300	18,300
Internal Rent Genl Liability	88,367	88,367	88,367	88,367
Internal Rent Workers' Comp	109,180	109,180	109,180	109,180
Internal Rent Unemployment	12,078	12,078	12,078	12,078
Taxes and Assessments	23,193	25,655	20,500	31,701
Emergency Protective Measure	1,391	-	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 2,860,191</b>	<b>\$ 2,663,849</b>	<b>\$ 2,683,340</b>	<b>\$ 2,656,503</b>
<b>Fixed Assets</b>				
Other Equipment	9,911	-	3,800	3,800
<b>Subtotal Fixed Assets</b>	<b>\$ 9,911</b>	<b>\$ -</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>
<b>Total Parks and Community Services Department</b>	<b>\$ 9,753,352</b>	<b>\$ 10,408,468</b>	<b>\$ 9,101,831</b>	<b>\$ 9,717,548</b>

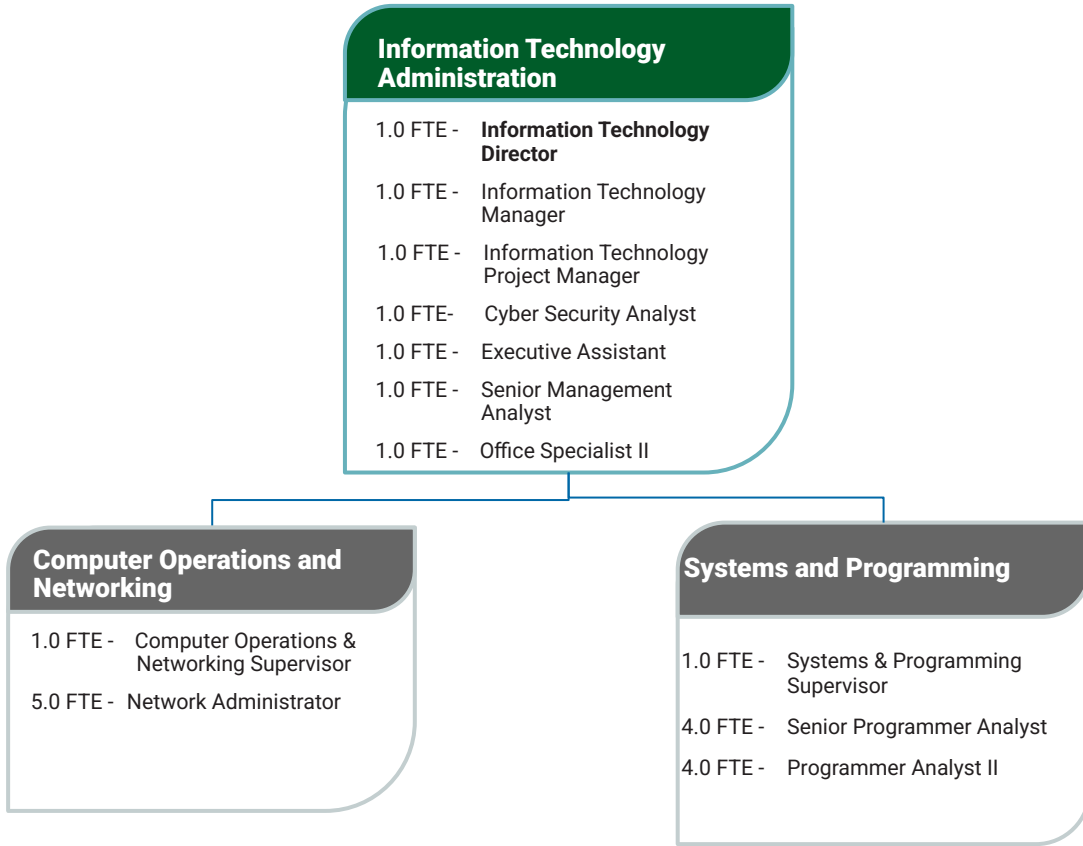


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# Information Technology Department

# Information Technology Department



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

Information Technology Department (IT) has three divisions:

- Administration
- Computer Operations and Networking
- Systems and Programming

### **Information Technology Administration – 14600**

#### **Administrative Services – 50001**

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

#### **Computer Operations And Networking – 50710**

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

#### **Systems And Programming – 50720**

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

## Fiscal Year 2025-2026 Accomplishments

- Installed temporary battery backup power for City Hall to increase runtime and reliability.
- Upgraded Telephone System to be Voice Over IP capable.
- Initiated the Enterprise-Wide Network Cabling Upgrade in preparation for new IT equipment.
- Completed the deployment of Single Device Strategy to reduce costs of ownership.
- Updated and replaced outdated City Hall fiber connections.
- Provide funding for CAD/RMS Replacement.
- Began to implement a new ERP system.
- Completed replacement of outdated security camera systems for the Police Department.
- Upgrade the GIS Enterprise system to version 11.3 and establish a backup system for critical data.
- Upgraded all Cyber Security Systems to the latest versions.
- Replaced PD 2-Factor Authentication System for DOJ Compliance.
- Updated CAD & RMS Systems to enhance current infrastructure requirements.
- Enhance and support TESSA modules, and reports for departments.

## Fiscal Year 2026-2027 Goals

- Develop a Continuity of Operation Plan for the IT Department.
- Complete the Disaster Recovery Plan updates.
- Develop a new 5-year IT Strategic Plan.
- Deploy 150 user Desktops and Laptops.
- Plan and initiate the enterprise replacement of switches, routers and firewalls.
- Complete the GIS Master Plan Road Map.
- Install redundant Internet Connectivity for Public Safety and City ERP requirements.
- Implement new Enterprise Resource Planning (ERP) for Financials and Human Capital Management.
- Initiate CAD/RMS Business Process and Needs Analysis review with independent third party vendor.
- Planning for demonstration and replacement of all Public Safety Mobile Data Computers.

## Goals And Objectives

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



Quality  
Recruitment



Fiscally  
Sustainable



Safe  
Community



Environmental  
Sustainability



Housing  
Commitments

### GOALS AND OBJECTIVES



1 Develop a Continuity of Operation Plan for the IT Department.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
2 Complete the Disaster Recovery Plan updates.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
3 Develop a new 5-year IT Strategic Plan.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
4 Deploy 150 user Desktops and Laptops.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
5 Plan and initiate the enterprise replacement of switches, routers and firewalls.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
6 Deploy VOIP phones for the enterprise to replace obsolete analog devices.		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
7 Complete the GIS Master Plan Road Map.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8 Install redundant Internet Connectivity for Public Safety and City ERP requirements.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
9 Hire replacement for Programmer Analyst II/ Application Specialist.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
10 Implement Citizen Request Management System.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
11 Implement new Enterprise Resource Planning (ERP) for Financials and Human Capital Management.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
12 Initiate CAD/RMS Business Process and Needs Analysis review with independent 3rd party vendor.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
13 Planning for demonstration and replacement of all Public Safety Mobile Data Computers.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
14 Uninterruptible Power Supply for City Hall Server Room, Emergency Operations Switch Room and PD Switch Room.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

## Performance Measures/Workload Indicators:

### Workload Indicators

	FY 23-24 Actual	FY 24-25 Estimated	FY 25-26 Estimated	FY 26-27 Estimated
Number of computers and monitors maintained	1,744	2,529	2,529	2,971
Number of forms and Help Desk Requests resolved	2,280	2,372	2,500	2,500
Number of mobile devices and laptops	700	265	275	275
Number of servers maintained	204	166	175	178
Number of miscellaneous devices maintained	329	231	241	291
Number of City developed software applications supported	7	7	7	7
Number of vendor software applications maintained*	54	53	55	55
Percent of time with server availability	99.70%	99.70%	99.50%	99.50%
Cybersecurity alerts	668,310	500,000	600,000	735,141

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

### Performance Measures

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimated	FY 26-27 Estimated
Desktop, laptops, Servers, Printers, Smart Phone, Monitors & Tablets per Network Administrator	675 to 1	675 to 1	675 to 1	681 to 1
Number of Software & Applications per Programmer	12 to 1	12 to 1	12 to 1	12 to 1
Percentage of ITSP projects completed per Fiscal Year	65%	75%	70%	67%
Percentage of ITSP projects in progress per Fiscal Year	27%	25%	16%	28%
Percentage of ITSP projects not yet initiated per Fiscal Year *	8%	0%	14%	5%

\*In Phase I, total 31 ITSP projects identified for delivery

### Customer Service Goal

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

### Budget Narrative

The Fiscal Year 2026-27 All Funds budget is \$8.0 million, an increase of \$0.3 million or 4 percent to the adopted budget for Fiscal Year 2025-26. This \$1.5 million increase to the IT Replacement Fund reflects the full 1.5 percent General Fund revenue contribution as well as the scheduled FY 2025–26 deferral repayment of \$116,310. The IT Replacement Fund (Fund 603) continues to be fully supported by the Information Technology Needs allocation established in the Municipal Code, which dedicates 1.5 percent of General Fund revenues to this purpose.

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>INFORMATION TECHNOLOGY DEPARTMENT BY FUNDING SOURCE</b>				
General Fund - 101	\$ 5,567,967	\$ 6,029,490	\$ 6,570,716	\$ 6,625,320
Disaster Fund - 150	-	2,369	-	-
IT Replacement Fund - 603	802,719	679,980	1,097,836	1,355,827
<b>Total Information Technology Department</b>	<b>\$ 6,370,686</b>	<b>\$ 6,711,838</b>	<b>\$ 7,668,552</b>	<b>\$ 7,981,147</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>INFORMATION TECHNOLOGY DEPARTMENT BY PROGRAM</b>				
<b>INFORMATION TECHNOLOGY - 14600</b>				
<b>IT Administration - 50001</b>				
Salaries and Benefits	\$ 784,630	\$ 1,313,370	\$ 1,384,793	\$ 1,553,414
Maintenance and Operations	49,595	54,670	75,347	46,347
Fixed Assets	2,168	2,123	10,000	5,000
<b>Subtotal IT Administration</b>	<b>\$ 836,394</b>	<b>\$ 1,370,162</b>	<b>\$ 1,470,140</b>	<b>\$ 1,604,761</b>
<b>Computer Operations - 50710</b>				
Salaries and Benefits	\$ 1,961,355	\$ 1,618,305	\$ 1,477,062	\$ 1,579,761
Maintenance and Operations	752,403	672,331	729,522	390,196
Fixed Assets	716,099	203,714	1,034,181	1,519,370
<b>Subtotal Computer Operations</b>	<b>\$ 3,429,858</b>	<b>\$ 2,494,350</b>	<b>\$ 3,240,765</b>	<b>\$ 3,489,327</b>
<b>Computer Systems Development - 50720</b>				
Salaries and Benefits	\$ 1,395,147	\$ 1,945,608	\$ 1,958,074	\$ 2,061,986
Maintenance and Operations	56,651	64,692	160,527	78,027
Fixed Assets	652,636	834,656	839,046	747,046
<b>Subtotal Computer Systems Develop.</b>	<b>\$ 2,104,435</b>	<b>\$ 2,844,957</b>	<b>\$ 2,957,647</b>	<b>\$ 2,887,059</b>
<b>Emergency Services - 51040</b>				
<b>TOTAL INFORMATION TECHNOLOGY DEPARTMENT</b>				
Salaries and Benefits	\$ 4,141,132	\$ 4,879,652	\$ 4,819,929	\$ 5,195,161
Maintenance and Operations	858,650	791,693	965,396	514,570
Fixed Assets	1,370,904	1,040,493	1,883,227	2,271,416
<b>Total Information Technology Department</b>	<b>\$ 6,370,686</b>	<b>\$ 6,711,838</b>	<b>\$ 7,668,552</b>	<b>\$ 7,981,147</b>

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>INFORMATION TECHNOLOGY DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (48,870)	\$ -
Regular Salaries - Non-Sworn	2,641,898	3,192,697	3,211,801	3,434,326
Regular Salaries - Part-Time	1,637	-	-	-
Overtime	136,307	170,133	110,605	110,605
Vacation/Comp. Time Cash Out	12,207	8,539	3,040	3,040
Holiday Allowance	7,341	8,296	-	-
Other Compensation	23,471	24,639	29,872	17,140
Cafeteria Plan	406,782	506,794	505,044	554,532
Medicare	42,847	51,664	48,392	54,278
Retirement	857,328	902,337	945,545	1,006,740
Executive Prof Development	4,397	7,615	7,600	7,600
Auto Allowance	6,919	6,938	6,900	6,900
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 4,141,132</b>	<b>\$ 4,879,652</b>	<b>\$ 4,819,929</b>	<b>\$ 5,195,161</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 6,583	\$ 6,655	\$ 4,800	\$ 4,800
Multi-Media, Promos, Subscript.	541	118	700	700
Small Tools and Equipment	2,005	1,793	2,000	2,000
Safety and Health	747	600	1,000	1,000
Telephone/Radio/Communications	291,286	275,923	260,600	260,600
Business Meetings	1,865	3,494	4,000	4,000
Mileage Reimbursement	723	653	350	350
Dues and Memberships	-	2,000	1,000	1,000
Professional Development	33,059	41,353	70,732	632
Office Equipment	569	644	5,000	5,000
Other Equipment	324,541	-	-	-
Consulting	68,771	72,067	175,447	99,447
Principal Payments	94,773	342,771	-	-
Interest Payments	1,804	12,556	-	-
External Rent	2,337	1,940	5,000	5,000
Depreciation	-	-	404,726	100,000
Internal Rent Central Services	-	-	1,007	1,007
Internal Rent Postage	34	113	21	21
Internal Rent Genl Liability	15,594	15,594	15,594	15,594
Internal Rent Workers' Comp	11,841	11,841	11,841	11,841
Internal Rent Unemployment	1,578	1,578	1,578	1,578
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 858,650</b>	<b>\$ 791,693</b>	<b>\$ 965,396</b>	<b>\$ 514,570</b>
<b>Fixed Assets</b>				
Office Furniture	\$ 2,168	\$ 2,123	\$ 10,000	\$ 5,000
Other Equipment	1,368,735	1,038,370	1,873,227	2,266,416
<b>Subtotal Fixed Assets</b>	<b>\$ 1,370,904</b>	<b>\$ 1,040,493</b>	<b>\$ 1,883,227</b>	<b>\$ 2,271,416</b>
<b>Transfers Out</b>				
<b>Total Information Technology Department</b>	<b>\$ 6,370,686</b>	<b>\$ 6,711,838</b>	<b>\$ 7,668,552</b>	<b>\$ 7,981,147</b>

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>INFORMATION TECHNOLOGY DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (48,870)	\$ -
Regular Salaries - Non-Sworn	2,485,948	2,729,846	2,745,616	2,909,376
Regular Salaries - Part-Time	1,637	-	-	-
Overtime	136,303	169,783	110,605	110,605
Vacation/Comp. Time Cash Out	12,207	8,539	3,040	3,040
Holiday Allowance	7,341	7,602	-	-
Other Compensation	24,856	22,650	27,541	16,070
Cafeteria Plan	384,047	426,286	422,496	463,380
Medicare	40,178	44,412	40,390	45,958
Retirement	702,561	775,837	813,701	863,794
Executive Prof Development	5,293	5,410	5,400	5,400
Auto Allowance	6,919	6,938	6,900	6,900
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 3,807,287</b>	<b>\$ 4,197,303</b>	<b>\$ 4,126,819</b>	<b>\$ 4,424,523</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 6,583	\$ 6,655	\$ 4,800	\$ 4,800
Multi-Media, Promos, Subscrpt.	541	118	700	700
Small Tools and Equipment	2,005	1,793	2,000	2,000
Safety and Health	747	600	1,000	1,000
Telephone/Radio/Communications	291,286	275,923	260,600	260,600
Business Meetings	1,865	3,494	4,000	4,000
Mileage Reimbursement	723	653	350	350
Dues and Memberships	-	2,000	1,000	1,000
Professional Development	33,059	41,353	70,732	632
Office Equipment	569	644	5,000	5,000
Consulting	62,783	72,067	175,447	99,447
Principal Payments	94,773	342,771	-	-
Interest Payments	1,804	12,556	-	-
External Rent	2,337	1,940	5,000	5,000
Internal Rent Central Services	-	-	1,007	1,007
Internal Rent Postage	34	113	21	21
Internal Rent Genl Liability	15,594	15,594	15,594	15,594
Internal Rent Workers' Comp	11,841	11,841	11,841	11,841
Internal Rent Unemployment	1,578	1,578	1,578	1,578
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 528,121</b>	<b>\$ 791,693</b>	<b>\$ 560,670</b>	<b>\$ 414,570</b>
<b>Fixed Assets</b>				
Office Furniture	\$ 2,168	\$ 2,123	\$ 10,000	\$ 5,000
Other Equipment	1,230,391	1,038,370	1,873,227	1,781,227
<b>Subtotal Fixed Assets</b>	<b>\$ 1,232,559</b>	<b>\$ 1,040,493</b>	<b>\$ 1,883,227</b>	<b>\$ 1,786,227</b>
<b>Transfers Out</b>				
<b>Total Information Technology Department</b>	<b>\$ 5,567,967</b>	<b>\$ 6,029,490</b>	<b>\$ 6,570,716</b>	<b>\$ 6,625,320</b>



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# Police Department

# Police Department

## Police Administration

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

## Police Field Operations

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

## Police Support Services

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

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

- Police Administration
- Police Field Operations
- Police Support Services

## **Police Administration – 15100**

### **Administration – 50001**

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

### **Training – 10133**

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

## **Police Field Operations – 15300**

### **Patrol Services – 10111**

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

### **Traffic Safety – 10113**

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

### **Contract & Special Events – 10114**

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

### **Jail Operations – 10137**

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

### **Animal Services – 10139**

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

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

## **Police Support Services – 15400**

### **Administration – 50001**

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

### Helicopter Patrol – 10112

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

### Crime Investigation – 10120

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

### Special Investigations Unit – 10127

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

### Records/Information Unit – 10131

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

### Crime Scene Investigations/Photos – 10132

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

### Youth Crime Intervention – 10135

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

### Property and Evidence – 10136

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

### Telecommunications Operations – 51010

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

### Technical Support and Maintenance – 51020

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

### Emergency Services – 51040

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

## Fiscal Year 2025-2026 Accomplishments

- Appointed a new Chief of Police and completed a series of key promotions, including Deputy Chief, Captain, two Lieutenants, multiple Sergeants, a Records Supervisor, a Park Ranger, and an Executive Assistant.
- Filled all police officer vacancies through strategic recruitment, hiring, and onboarding processes.
- Added a Custody Officer position to expand jail coverage.
- Seventeen officers and one reserve officer successfully completed Field Training.
- Achieved full compliance with all POST, STC, and State legislative training mandates.
- Expanded Records Bureau staffing with the hiring of two Records Technicians.
- Modernized the Records Bureau training program by transitioning to LEFTA and increasing education-based training opportunities on NIBRS, public records releases, and report review.
- Achieved a 100% homicide closure rate.
- Seized significant quantities of illegal narcotics, including over 60 lbs. of methamphetamine, 70,000 fentanyl pills, eight lbs. of powder fentanyl, and 8,000 oxycodone pills.
- Six officers were recognized by MADD for DUI enforcement, including one Century Award recipient.
- Completed more than 1,900 discovery requests.
- Added an additional elementary school to the GRIP program.
- Secured multiple grants, including Cannabis Traffic Safety Grant, 2024 Operation Stonegarden Grant for narcotics interdiction, FY 2025–2026 OTS Selective Traffic Enforcement Program Grant, California OTS TRIP Grant to implement electronic crash reporting and enhance RMS integration
- Launched the cloud-based P2C online reporting portal, expanding the list of reportable incidents.
- Records Bureau maintained full DOJ compliance under the FY 2023–2025 audit cycle, including CLETS Security, CORI, and CJIS/NCIC audits.
- Maintained DOJ NIBRS certification with an error rate below 3% on all monthly submissions.
- Collaborated with Field Operations to implement electronic submission of Missing Persons reports from the Rite of Passage Group Home.
- Completed interior painting, flooring, and wall décor upgrades in the Police Department main building.
- Completed the expansion of the Police Department back parking lot.
- Relocated the Property & Evidence warehouse to Airway and successfully transferred 1,300 evidence items.
- Conducted the first-ever onsite narcotics destruction, eliminating more than 2,000 lbs. of narcotics.
- Added a part-time cadet to support the Property & Evidence Unit.
- CMPD social media presence grew by 9,131 followers, including expansion to the Threads platform.
- Hosted major community events such as Coffee with a Cop (three events), National Night Out, Spring Barkbash, Tip-A-Cop, Vaccine Clinic, Santa's Sleigh, Shop with a Cop, and the annual Torch Run.
- Participated in citywide events including NMUSD Lunch & Learns, Back2School Fresh, Costa Mesa's Hispanic Heritage event, and Bike Safety presentations.
- Supported 45 active Neighborhood Watch groups.
- Graduated 23 residents from the Citizens' Academy and 19 students from the Teen Academy.
- Delivered six safety presentations at the Senior Center, 55+ communities, and local churches.
- Created a Business Watch manual and webpage to support the South Coast Metro Alliance and local businesses.
- Developed and conducted the City's first Cyber Tabletop Exercise with participation from all City departments, local jurisdictions, OCIAC, and the FBI.
- Developed and published a bilingual Community Preparedness Guide (English and Spanish).
- Created a new Office of Emergency Management webpage to share preparedness resources.
- As part of the OCEMO EOC Academy Working Group, received the OCEMO Helping Hands Award for 2025.

## Fiscal Year 2026-2027 Goals

- Strengthen recruitment and retention strategies for Public Safety Dispatch personnel to ensure adequate staffing and operational continuity.
- Continue developing the Unmanned Aerial System (UAS) Team by expanding staffing and equipment to support future integration into a Drone as a First Responder (DFR) program and the Real Time Information Center (RTIC).
- Prioritize the replacement and repair of public safety vehicles and apparatus to maintain operational readiness.
- Begin construction and facility improvements for the Public Safety Communications Center.
- Complete temporary upgrades at the Westside Substation to enhance the work environment for assigned personnel.
- Implement improvements at the new Property & Evidence Warehouse on Airway Avenue.
- Continue upgrading and modernizing police facilities to support staffing needs, improve workflow efficiency, and enhance service delivery.
- Complete Year 5 initiatives of the IT Strategic Plan, including funding and progress toward the CAD/RMS Public Safety System Replacement.
- Develop the location, staffing model, and equipment requirements necessary to establish a Real Time Information Center (RTIC) to support data-driven policing and situational awareness.
- Implement proactive communication programs designed to strengthen public engagement, transparency, and community trust.

## Goals and Objectives

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

	 Quality Recruitment	 Fiscally Sustainable	 Safe Community	 Environmental Sustainability	 Housing Commitments
<b>GOALS AND OBJECTIVES</b>					
1	Recruit and retain Public Safety Dispatch Personnel	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
2	Prioritize replacement/repair of public safety vehicles and apparatus	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
3	Public Safety Communications Center – start construction and facility improvements	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
4	Complete Year 5 programs for the IT Strategic Plan, which includes funding for the CAD/RMS Public Safety System Replacement	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
5	Westside Substation – Complete temporary improvements to improve work environment for the personnel	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
6	Make improvements to the new Property and Evidence Warehouse on Airway Ave.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
7	Implement proactive communication programs for public engagement		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
8	Continue to upgrade and improve police facility to accommodate staffing levels and improve efficiencies	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	Development location, staffing, and equipment necessary to operate a Real Time Information Center (RTIC)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	Continue to develop the Unmanned Aerial System (UAS) Team with staffing and equipment in order to support the possible development of a Drone as a First Responder (DFR) program which integrates with the RTIC	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

## Performance Measures/Workload Indicators:

### Workload Indicators

	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimated
<b>REQUESTS FOR SERVICE</b>				
Telephone Calls Received by Dispatch (Emergency & Non-Emergency)	183,668	169,332	163,192	157,275
Calls for Service (Require Personnel at the Scene)	101,488	98,360	81,202	67,037
911 Emergency/Public Safety Calls Received	46,964	43,956	41,406	39,004
Non-Emergency Calls Responded (Require Personnel at the Scene)	100,291	94,801	80,418	68,217
Animal Control – Calls for Service	3,137	3,780	3,037	3,187
Animal Control – Impounds	700	546	856	670
Property & Evidence – Total Items Booked	10,553	9,068	9,368	10,322
<b>REQUIRED CRIME REPORTING</b>				
Part 1 Crimes: Crimes Against Persons	3,632	NA	N/A	N/A
Part 2 Crimes: Property Crimes	6,231	NA	N/A	N/A
Group A Offenses: Crimes Against Persons, Property, and Society	1,462	7,869	7,040	7,455
Group B Offenses: All other offenses (arrests only)	173	1,204	1,524	1,364
Reports Taken and Processed	18,449	16,709	17,506	18,294
Arrests (Felony and Misdemeanor)	5,864	5,143	6,040	5,991
Citations Issued	8,462	9,698	11,808	9,900
Adult Bookings	4,511	3,985	4,500	4,511
Injury Traffic Collisions	760	547	523	500
<b>CASELOAD DISTRIBUTION</b>				
Assigned Hit-and-Run Cases	431	456	579	477
Assigned Robbery Cases	166	87	79	116
Assigned Burglary Cases	1,073	701	571	465
Assigned Juvenile Cases	359	496	465	396
Assigned Economic/Identity Theft Cases	474	391	336	376
<b>COMMUNITY OUTREACH</b>				
Community Outreach and Engagement Events	71	63	53	59

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

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

### Performance Measures

	Actual 2023	Actual 2024	Actual 2025	Estimated 2026
<b>911 Calls Answered within 10 Seconds</b>	99%	99%	99%	99%
Emergency Calls Dispatched within 5 minutes	96%	97%	97%	97%
Non-Emergency Calls Responded within 30 minutes	87%	85%	88%	87%

### Customer Service Goal

	Goal	2024	2025	2026
Response time – 5 minutes or less – Emergency Calls Dispatched	90%	96%	94%	94%

## Budget Narrative

The Fiscal Year 2026-27 budget for the Police Department is \$70.9 million, an increase of \$7,386,482 or 11.6 percent, compared to the adopted budget for Fiscal Year 2025-26. The attrition factor of \$3.7 million was recalculated and transferred to Non-Departmental budget beginning in Fiscal Year 2026-27. The Department has reduced personnel by one Park Ranger (1 FTE). The Narcotics Forfeiture Fund has a budget of \$300,000 available to support essential equipment purchases.

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>POLICE BY FUNDING SOURCE</b>				
General Fund - 101	\$ 62,005,909	\$ 66,702,742	\$ 62,820,469	\$ 69,922,841
Disaster Fund - 150	-	1,926	-	-
Supp. Law Enforcement COP Fund - 213	359,983	376,562	351,659	334,056
Narcotics Forfeiture Fund - 217	254,705	-	-	300,000
Office of Traffic Safety - 220	197,735	301,306	-	-
Grants - Federal - 230	77,523	56,076	-	-
Grants - State - 231	1,079,488	758,592	351,485	353,198
<b>Total Police Department</b>	<b>\$ 63,975,342</b>	<b>\$ 68,197,203</b>	<b>\$ 63,523,613</b>	<b>\$ 70,910,095</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>POLICE DEPARTMENT BY PROGRAM</b>				
<b>ADMINISTRATION - 15100</b>				
<b>Administration - 50001</b>				
Salaries and Benefits	\$ 3,102,783	\$ 3,192,388	\$ 3,303,168	\$ 3,082,426
Maintenance and Operations	2,411,098	2,386,878	2,384,968	2,375,533
Fixed Assets	122,217	104,325	105,850	105,850
<b>Subtotal Administration</b>	<b>\$ 5,636,097</b>	<b>\$ 5,683,590</b>	<b>\$ 5,793,986</b>	<b>\$ 5,563,809</b>
<b>Training - 10133</b>				
Salaries and Benefits	\$ 791,765	\$ 841,213	\$ 823,933	\$ 878,178
Maintenance and Operations	296,811	368,415	318,580	276,580
Fixed Assets	-	5,198	1,500	1,500
<b>Subtotal Training</b>	<b>\$ 1,088,576</b>	<b>\$ 1,214,826</b>	<b>\$ 1,144,013</b>	<b>\$ 1,156,258</b>
<b>BSCC Local Assistance Fund - 71100</b>				
Salaries and Benefits	\$ 85,794	\$ 244,079	\$ -	\$ -
Maintenance and Operations	24,770	69,930	-	-
Fixed Assets	310,466	48,457	-	-
<b>Subtotal BSCC Local Assistance</b>	<b>\$ 421,030</b>	<b>\$ 362,466</b>	<b>\$ -</b>	<b>\$ -</b>

### POLICE FIELD OPERATIONS - 15300

<b>Administration - 50001</b>				
Salaries and Benefits	\$ 45,811	\$ -	\$ -	\$ -

### Field Area Policing - 10111

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
Salaries and Benefits	\$ 26,373,890	\$ 27,962,618	\$ 22,781,297	\$ 28,503,847
Maintenance and Operations	1,160,905	961,097	1,011,549	1,032,749
Fixed Assets	182,108	388	15,400	5,400
<b>Subtotal Field Area Policing</b>	<b>\$ 27,716,904</b>	<b>\$ 28,924,102</b>	<b>\$ 23,808,246</b>	<b>\$ 29,541,996</b>
<b>Traffic Enforcement - 10113</b>				
Salaries and Benefits	\$ 4,461,128	\$ 4,648,792	\$ 3,954,676	\$ 4,893,066
Maintenance and Operations	458,394	474,416	603,725	602,225
Fixed Assets	21,836	14,528	20,000	15,000
<b>Subtotal Traffic Enforcement</b>	<b>\$ 4,941,358</b>	<b>\$ 5,137,737</b>	<b>\$ 4,578,401</b>	<b>\$ 5,510,291</b>
<b>Contract and Special Events - 10114</b>				
Salaries and Benefits	\$ 621,594	\$ 672,066	\$ 570,611	\$ 584,989
<b>Subtotal Contract and Special Events</b>	<b>\$ 621,594</b>	<b>\$ 672,066</b>	<b>\$ 570,611</b>	<b>\$ 584,989</b>
<b>Jail - 10137</b>				
Salaries and Benefits	\$ 1,564,041	\$ 1,782,907	\$ 1,827,395	\$ 2,060,619
Maintenance and Operations	\$ 60,088	\$ 74,267	\$ 93,600	\$ 46,350
Fixed Assets	17,563	24	1,600	1,600
<b>Subtotal Jail</b>	<b>\$ 1,641,692</b>	<b>\$ 1,857,198</b>	<b>\$ 1,922,595</b>	<b>\$ 2,108,569</b>
<b>Animal Control - 10139</b>				
Salaries and Benefits	\$ 475,647	\$ 799,073	\$ 854,176	\$ 849,446
Maintenance and Operations	33,951	568,121	579,425	627,425
<b>Subtotal Animal Control</b>	<b>\$ 509,597</b>	<b>\$ 1,367,194</b>	<b>\$ 1,433,601</b>	<b>\$ 1,476,871</b>
* FY 24/25 Animal Services Funds Transferred in from 15000 program 40250				
<b>AB 109 Post Release Comm. Sup. - 71019</b>				
Salaries and Benefits	\$ 18,727	\$ 10,226	\$ 25,000	\$ 25,000
Maintenance and Operations	97,039	78,553	8,000	8,000
Fixed Assets	-	-	41,320	41,320
<b>Subtotal AB 109 Post Release Comm. Sup.</b>	<b>\$ 115,766</b>	<b>\$ 88,779</b>	<b>\$ 74,320</b>	<b>\$ 74,320</b>
<b>2023 STEP Grant - 71034</b>				
Salaries and Benefits	\$ 23,415	\$ -	\$ -	\$ -
Maintenance and Operations	4,971	-	-	-
<b>Subtotal 2023 Step Grant</b>	<b>\$ 28,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POLICE SUPPORT SERVICES - 15400</b>				
<b>Administration - 50001</b>				
Salaries and Benefits	\$ 632,646	\$ 649,680	\$ 706,321	\$ 955,525
Maintenance and Operations	285,277	282,331	331,768	262,568
Fixed Assets	32,056	16,051	26,041	1,041

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Subtotal Administration</b>	\$ 949,978	\$ 948,062	\$ 1,064,130	\$ 1,219,134
<b>Helicopter Patrol - 10112</b>				
Maintenance and Operations	\$ 264,382	\$ 43,456	\$ 300,000	\$ 50,000
Fixed Assets	-	101,780	-	-
<b>Subtotal Helicopter Patrol</b>	\$ 264,382	\$ 145,236	\$ 300,000	\$ 50,000
<b>Crime Investigation - 10120</b>				
Salaries and Benefits	\$ 4,888,000	\$ 5,867,536	\$ 8,042,346	\$ 7,208,278
Maintenance and Operations	122,973	136,816	126,185	126,185
Fixed Assets	5,840	6,534	5,500	-
<b>Subtotal Crime Investigation</b>	\$ 5,016,812	\$ 6,010,886	\$ 8,174,031	\$ 7,334,463
<b>2021 Justice Assistance Grant - 70916</b>				
Maintenance and Operations	\$ 5,638	\$ -	\$ -	\$ -
<b>Subtotal 2019 Justice Assistance Grant</b>	\$ 5,638	\$ -	\$ -	\$ -
<b>Orange County Auto Theft Task Force - 71050</b>				
Salaries and Benefits	\$ 301,769	\$ 149,814	\$ 277,165	\$ 278,878
<b>Subtotal Orange County Auto Theft Task Force - 71050</b>	\$ 301,769	\$ 149,814	\$ 277,165	\$ 278,878
<b>Special Investigation Unit - 10127</b>				
Salaries and Benefits	\$ 1,869,152	\$ 1,797,807	\$ 1,722,814	\$ 1,781,379
Maintenance and Operations	122,857	120,819	122,000	112,000
Fixed Assets	258,643	81	3,500	300,000
<b>Subtotal Special Investigation Unit</b>	\$ 2,250,653	\$ 1,918,707	\$ 1,848,314	\$ 2,193,379
<b>Records/Information System - 10131</b>				
Salaries and Benefits	\$ 2,494,847	\$ 2,817,254	\$ 2,891,819	\$ 3,068,294
Maintenance and Operations	96,208	89,561	125,975	94,475
Fixed Assets	18,099	16,194	16,570	16,570
<b>Subtotal Records/Information System</b>	\$ 2,609,154	\$ 2,923,009	\$ 3,034,364	\$ 3,179,339
<b>POLICE SUPPORT SERVICES - 15400 (Continued)</b>				
<b>Crime Scene Investigation/Photos - 10132</b>				
Salaries and Benefits	\$ 831,242	\$ 811,482	\$ 913,151	\$ 1,011,753
Maintenance and Operations	23,176	18,465	32,990	29,990
Fixed Assets	2,420	1,192	3,000	3,000
<b>Subtotal Crime Scene Investigation/Photos</b>	\$ 856,838	\$ 831,139	\$ 949,141	\$ 1,044,743
<b>Youth Crime Intervention - 10135</b>				
Salaries and Benefits	\$ 2,184,659	\$ 2,577,072	\$ 2,328,727	\$ 2,450,443
Maintenance and Operations	33,264	24,700	26,850	26,850
Fixed Assets	2,170	-	1,150	1,150
<b>Subtotal Youth Crime Intervention</b>	\$ 2,220,092	\$ 2,601,772	\$ 2,356,727	\$ 2,478,443

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Property and Evidence - 10136</b>				
Salaries and Benefits	\$ 533,473	\$ 674,890	\$ 680,996	\$ 733,420
Maintenance and Operations	238,455	336,022	129,974	121,523
Fixed Assets	6,103	-	-	-
<b>Subtotal Property and Evidence</b>	<b>\$ 778,031</b>	<b>\$ 1,010,912</b>	<b>\$ 810,970</b>	<b>\$ 854,943</b>
<b>Operations - 51010</b>				
Salaries and Benefits	\$ 4,128,985	\$ 4,203,029	\$ 4,137,363	\$ 4,579,936
Maintenance and Operations	264,887	208,880	256,744	256,815
Fixed Assets	6,965	4,612	3,785	2,585
<b>Subtotal Operations</b>	<b>\$ 4,400,837</b>	<b>\$ 4,416,521</b>	<b>\$ 4,397,892</b>	<b>\$ 4,839,336</b>
<b>Technical Support/Maintenance - 51020</b>				
Salaries and Benefits	\$ 311,698	\$ 325,800	\$ 331,550	\$ 350,130
Maintenance and Operations	254,457	228,378	160,417	160,417
Fixed Assets	-	771,075	732,000	727,000
<b>Subtotal Technical Support/Maintenance</b>	<b>\$ 566,155</b>	<b>\$ 1,325,253</b>	<b>\$ 1,223,967</b>	<b>\$ 1,237,547</b>
<b>Emergency Services - 51040</b>				
Salaries and Benefits	\$ 137,291	\$ 105,749	\$ 123,814	\$ 135,257
Maintenance and Operations	47,180	26,414	48,515	31,530
Fixed Assets	3,988	4,610	16,000	16,000
<b>Subtotal Emergency Services</b>	<b>\$ 188,459</b>	<b>\$ 136,773</b>	<b>\$ 188,329</b>	<b>\$ 182,787</b>
<b>EMPG - 71300</b>				
Maintenance and Operations	-	2,376	-	-
Fixed Assets	\$ 24,574	\$ 6,540	\$ -	\$ -
<b>Subtotal EMPG</b>	<b>\$ 24,574</b>	<b>\$ 8,916</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Youth Investment Grant - 71350</b>				
Maintenance and Operations	45,698	-	-	-
<b>Subtotal Youth Investment Grant</b>	<b>\$ 45,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Salaries and Benefits	\$ 56,060,741	\$ 60,479,457	\$ 56,296,322	\$ 63,430,864
Maintenance and Operations	6,825,972	6,616,157	6,234,075	6,241,215
Fixed Assets	1,088,630	1,101,589	993,216	1,238,016
<b>Total Police Department</b>	<b>\$ 63,975,342</b>	<b>\$ 68,197,203</b>	<b>\$ 63,523,613</b>	<b>\$ 70,910,095</b>

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>POLICE DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (3,671,868)	\$ -
Regular Salaries - Sworn	16,148,090	16,191,556	18,270,414	19,207,826
Regular Salaries - Non-Sworn	7,432,277	9,085,959	8,911,252	9,542,104
Regular Salaries - Part-Time	1,480,715	1,094,205	1,186,979	1,186,979
Overtime	3,917,658	4,686,333	1,810,612	1,932,612
Accrual Payoff - Excess Max.	451,807	437,328	143,828	143,828
Vacation/Comp. Time Cash Out	211,156	263,175	123,280	123,280
Holiday Allowance	451,045	454,971	441,074	440,658
Separation Pay-Off	138,060	200,593	72,956	72,956
Other Compensation	2,722,912	2,845,374	2,520,203	2,839,657
Cafeteria Plan	5,135,003	5,279,434	5,715,060	6,247,549
Medicare	500,445	539,822	438,190	558,606
Retirement	17,187,580	18,790,422	19,598,891	20,404,951
Longevity	260,034	588,519	716,425	715,659
Executive Prof Development	23,960	21,766	19,026	14,200
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 56,060,741</b>	<b>\$ 60,479,457</b>	<b>\$ 56,296,322</b>	<b>\$ 63,430,864</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 76,857	\$ 81,034	\$ 86,700	\$ 75,200
Multi-Media, Promos, Subscript.	97,550	113,341	92,550	89,550
Small Tools and Equipment	257,281	85,235	62,105	39,105
Uniforms and Clothing	252,997	291,690	176,950	175,450
Safety and Health	229,610	190,426	194,592	154,401
Maintenance and Construction	23,068	27,270	14,250	14,250
Electricity - Buildings & Fac.	937	1,258	1,200	1,200
Water - Domestic	780	1,237	1,000	1,000
Waste Disposal	2,060	2,505	2,162	2,402
Janitorial and Housekeeping	169,358	182,326	174,413	174,413
Telephone/Radio/Communications	434,526	362,378	338,945	338,945
Business Meetings	16,822	39,409	12,800	18,165
Mileage Reimbursement	92	10	300	1,300
Dues and Memberships	48,420	54,961	48,585	48,585
Professional Development	276,817	310,939	219,152	189,152
Buildings and Structures	63,088	83,826	74,413	34,663
Automotive Equipment	2,159	7,103	-	-
Office Equipment	17,441	21,902	24,581	18,581
Other Equipment	7,326	8,741	13,870	13,870
Consulting	788,952	729,893	660,039	863,515
Legal	1,084	2,247	15,000	5,000
Financial & Information Svcs.	6	662	-	-
Medical and Health Inspection	78,512	96,046	120,500	120,500
Public Safety	419,027	436,787	566,320	550,320
Principal Payments	144,297	152,052	-	-
Interest Payments	14,835	11,856	-	-

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>POLICE DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Maintenance and Operations (Continued)</b>				
External Rent	118,672	106,919	125,500	103,500
Internal Rent Central Services	2,547	4,467	5,303	5,303
Internal Rent Postage	16,556	14,748	8,031	8,031
Internal Rent - Maintenance	384,800	384,800	384,800	384,800
Internal Rent - Repl Cost	400,000	400,000	400,000	400,000
Internal Rent - Fuel	259,596	190,200	190,200	190,200
Internal Rent Genl Liability	275,496	275,496	275,496	275,496
Internal Rent Workers' Comp	1,914,655	1,914,655	1,914,655	1,914,655
Internal Rent Unemployment	29,663	29,663	29,663	29,663
Other Costs	85	73	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 6,825,972</b>	<b>\$ 6,616,157</b>	<b>\$ 6,234,075</b>	<b>\$ 6,241,215</b>
<b>Fixed Assets</b>				
Automotive Equipment	33,187	-	-	-
Other Equipment	1,055,443	1,100,958	993,216	1,238,016
<b>Subtotal Fixed Assets</b>	<b>\$ 1,088,630</b>	<b>\$ 1,100,958</b>	<b>\$ 993,216</b>	<b>\$ 1,238,016</b>
<b>Transfers Out</b>				
Transfers Out	-	631	-	-
<b>Subtotal Transfers Out</b>	<b>-</b>	<b>631</b>	<b>-</b>	<b>-</b>
<b>Total Police Department</b>	<b>\$ 63,975,342</b>	<b>\$ 68,197,203</b>	<b>\$ 63,523,613</b>	<b>\$ 70,910,095</b>

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>POLICE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (3,671,868)	\$ -
Regular Salaries - Sworn	15,884,388	16,013,566	17,996,262	18,956,222
Regular Salaries - Non-Sworn	7,432,086	9,084,997	8,911,252	9,542,104
Regular Salaries - Part-Time	1,476,483	1,089,843	1,186,979	1,186,979
Overtime	3,603,945	4,079,255	1,764,436	1,886,436
Accrual Payoff - Excess Max.	439,644	429,820	138,828	138,828
Vacation/Comp. Time Cash Out	205,043	263,175	123,280	123,280
Holiday Allowance	450,134	444,013	429,309	429,309
Separation Pay-Off	138,060	184,047	72,956	72,956
Other Compensation	2,684,966	2,820,254	2,490,036	2,815,303
Cafeteria Plan	5,085,479	5,247,989	5,664,204	6,189,493
Medicare	490,350	529,768	433,267	553,923
Retirement	16,978,911	18,591,663	19,375,470	20,174,836
Longevity	260,034	583,804	709,061	709,062
Executive Prof Development	23,960	21,766	19,026	14,200
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 55,153,482</b>	<b>\$ 59,383,960</b>	<b>\$ 55,642,498</b>	<b>\$ 62,792,930</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 76,857	\$ 81,034	\$ 86,700	\$ 75,200
Multi-Media, Promos, Subscript.	97,550	103,151	92,550	89,550
Small Tools and Equipment	207,329	68,621	62,105	39,105
Uniforms and Clothing	252,997	264,177	176,950	175,450
Safety and Health	153,223	171,480	194,592	154,401
Maintenance and Construction	23,068	27,270	14,250	14,250
Electricity - Buildings & Fac.	937	1,258	1,200	1,200
Water - Domestic	780	1,237	1,000	1,000
Waste Disposal	2,060	2,505	2,162	2,402
Janitorial and Housekeeping	169,358	182,326	174,413	174,413
Telephone/Radio/Communications	434,526	362,378	338,945	338,945
Business Meetings	15,398	38,122	12,800	18,165
Mileage Reimbursement	92	10	300	1,300
Dues and Memberships	48,420	54,961	48,585	48,585
Professional Development	236,983	210,144	219,152	189,152
Buildings and Structures	63,088	83,826	74,413	34,663
Automotive Equipment	2,159	3,603	-	-
Office Equipment	17,441	21,902	24,581	18,581
Other Equipment	7,326	8,741	13,870	13,870
Consulting	686,351	607,183	652,039	855,515
Legal	1,084	2,247	15,000	5,000
Financial & Information Svcs.	6	662	-	-
Medical and Health Inspection	78,512	96,046	120,500	120,500
Public Safety	419,027	436,787	566,320	550,320
Principal Payments	144,297	152,052	-	-
Interest Payments	14,835	11,856	-	-
External Rent	118,672	106,919	125,500	103,500
Internal Rent Central Services	2,547	4,467	5,303	5,303

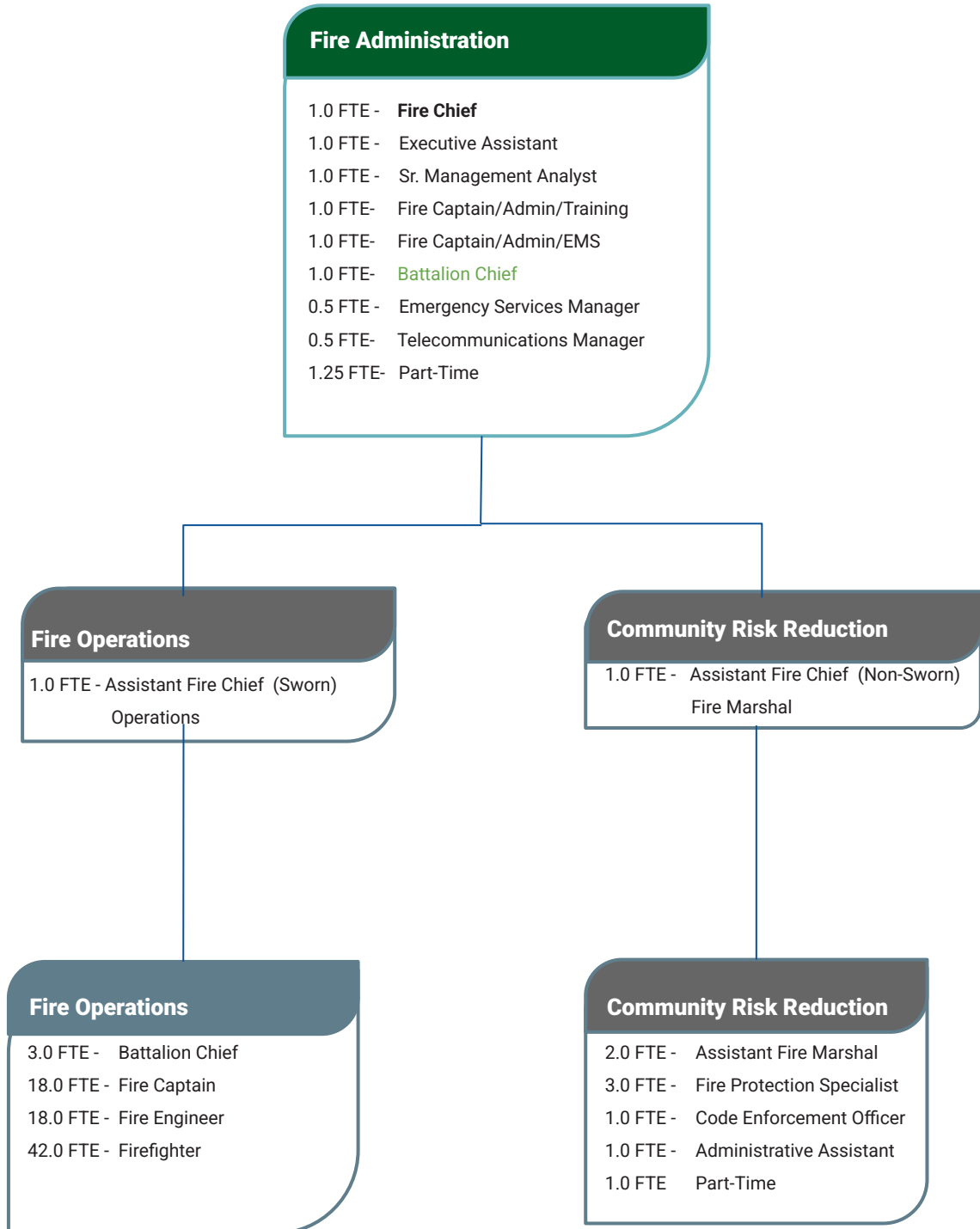
## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>POLICE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
Internal Rent Postage	16,556	14,748	8,031	8,031
<b>Maintenance and Operations (Continued)</b>				
Internal Rent - Maintenance	384,800	384,800	384,800	384,800
Internal Rent - Repl Cost	400,000	400,000	400,000	400,000
Internal Rent - Fuel	259,596	190,200	190,200	190,200
Internal Rent Genl Liability	275,496	275,496	275,496	275,496
Internal Rent Workers' Comp	1,886,963	1,872,833	1,914,655	1,914,655
Internal Rent Unemployment	29,240	29,075	29,663	29,663
Other Costs	85	73	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 6,527,658</b>	<b>\$ 6,272,190</b>	<b>\$ 6,226,075</b>	<b>\$ 6,233,215</b>
<b>Fixed Assets</b>				
Automotive Equipment	\$ 33,187	\$ -	\$ -	\$ -
Other Equipment	291,581	1,046,592	951,896	896,696
<b>Subtotal Fixed Assets</b>	<b>\$ 324,768</b>	<b>\$ 1,046,592</b>	<b>\$ 951,896</b>	<b>\$ 896,696</b>
<b>Transfers Out</b>				
<b>Total Police Department</b>	<b>\$ 62,005,909</b>	<b>\$ 66,702,742</b>	<b>\$ 62,820,469</b>	<b>\$ 69,922,841</b>



# Fire and Rescue Department

# Fire and Rescue



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

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

The Department is budgeted for 97 full-time staff members: 86 sworn positions and 11 non-sworn positions. Part-time staffing consists of 2.25 full-time equivalents to serve within the 3 divisions. The 3 divisions are Fire Administration, Fire /Rescue Operations /Emergency Medical Services, and Community Risk Reduction

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

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

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

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

## **Fire Administration – 16100**

### **Administration – 50001**

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

## **Fire Operations – 16200**

### **Fire/Rescue Operations – 10210**

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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**

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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**

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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 2025-2026 Accomplishments






- Provided proactive communication internally and externally to improve service quality and community outreach.
- Initiated the next phase of Center of Public Safety Excellence (CPSE) / Commission on Fire Accreditation International (CFAI) Accreditation Project.
- Continued to move our Strategic Plan forward, inclusive of quarterly reports, in written and digital form, to be shared internally and externally.
- Completed phase 1 on construction of new Costa Mesa Fire & Rescue (CMFR) Regional Fire & Rescue Training Facility.
- Completed the Fire Apparatus Engineer Promotional Testing Process.
- Completed the Fire Captain Promotional Testing Process.
- Completed the implementation phase of Tablet Command Project.
- Initiated the ECC CAD (Joint CMPD/CMFR/ECC) project.
- Continued to play a key role with regional and statewide engagement through California's Master Mutual Aid System, Cal OES, and our three Cal OES Engines (i.e., Type 1, 3, and 6).
- Highlighted and celebrated CMFR's 100th Year Anniversary.
- Continued to place a high priority on our Operations and our Community Risk Reduction efforts, inclusive of the enhancement of Emergency Medical Service (EMS) and Training programs, both from an internal, quality assurance perspective and an external, community outreach perspective.
- The CMFR team responded to 13,254 incidents. Completed successful transfer of command for Fire Chief.
- Successfully promoted throughout in the ranks of Battalion Chief, Fire Captain, Engineer and Firefighter and Fire Marshal.
- Hired new Firefighters.

## Fiscal Year 2026-2027 Goals

- Continue to provide proactive communication internally and externally to improve of quality service and community outreach.
- Complete our Standard of Coverage (SOC) project.
- Continue to move our Strategic Plan forward, inclusive of quarterly reports, in written and digital form, to be shared internally and externally.
- Initiate the next phase of our CPSE / CFAI Accreditation Project - Winter 2026.
- Complete construction of the new CMFR Regional Fire & Rescue Training Facility -water reclaim system and phase 2.
- Formally break ground on our Fire Station no. 2 new construction project.
- Complete the entry level Firefighter recruitment Testing Process.
- Complete the Battalion Chief Promotional Testing Process.
- Continue to place the highest priority on our people, specifically related to health, wellness, safety, professional development, succession planning, active leadership and paramedic school.
- Complete the implementation of our Tablet Command Project- phase 2 Implement bilateral communication with Tablet Command.
- Proceed to collaborate on the ECC CAD (Joint CMPD/CMFR/ECC) project.
- Continue to move the respective ECC and EOC programs forward, in partnership with CMPD and the City Manager's Office.
- Continue to play a key role with our regional and statewide engagement through California's Master Mutual Aid System, Cal OES, and our three Cal OES Engines (i.e., Type 1, 3, and 6).
- Expand usage of PS Trax asset management for all apparatus related checks and inventory.
- Expand usage of Starlink across apparatus, dispatch and EOC for resiliency and redundancy.
- Launch the new updated CERT program.

## Goals and Objectives

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

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

## Performance Measures/Workload Indicators: WorkLoad Indicators

	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual
<b>CALLS FOR SERVICE</b>			
Fire Incidents	261	253	215
EMS & Rescue	10,439	10,459	10,108
Non-Emergency/Good Intent Service Calls	433	414	1,673
False and/or Unintentional Alarms	682	695	697
Incidents involving Narcan Administration	170	124	65
<b>PATIENT TRANSPORT TOTALS</b>			
Advanced life support transports (ALS)	3,624	3,693	3,724
Basic life support transports (BLS)	3,929	4,097	4,145
<b>COMMUNITY RISK REDUCTION</b>			
Plan Check Reviews*	983	984	1,604
Fire Systems Plans	-	-	626
Architectural Plans	-	-	978
<b>INSPECTIONS</b>			
Fire Prevention System Construction Permit	447	1,075	330
Sprinklers	-	-	193
Life Safety- Building Permits	287	205	567
<b>ANNUAL INSPECTIONS</b>			
Fire Prevention Inspections	1,779	1,492	1,568
Fire permit inspection/issued	518	347	567
<b>FIRE PREVENTION PROGRAM</b>			
Total Number of Hours Worked	1,040	1,040	1,040
Re-inspection for compliance within the same year	889	1,081	1,217
<b>COMMUNITY EDUCATION PROGRAMS</b>			
Number of Participants at Hands only CPR Events	352	794	592
Number of Participants Hosted at Fire Station Tours	143	238	587
Number of Special Events Attended	15	47	60
Volunteer Hours – CERT	5,629	787	865

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

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

## Performance Measures

	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual
<b>CALLS FOR SERVICE (first on-scene within 7 minutes or less from dispatch)</b>			
Fire	93.10%	86.67%	86.49%
Fire - from dispatch/average Response Time	5:00	5:33	5:45
Emergency Medical Services	93.22%	92.60%	93.48%
Emergency Medical Service - from dispatch/average Response Time	4:47	4:50	4:46
Rescue (with or without injury, including all freeway response)	82.36%	83.22%	78.36%
Rescue (with or without injury, including all freeway response) - from dispatch/average Response Time	5:24	5:27	5:40
<b>COMMUNITY RISK REDUCTION</b>			
Plan Review Completed within 14 Calendar Days	96%	97%	73.46 *
Plan Review Resubmittal Review Completed within 7 Calendar Days	98%	99%	71.32 *
Percentage of apartments inspected in the City	100%	100%	100%
Percentage of high-rises (7+ stories) inspected in the City	100%	100%	100%
<b>Percentage of education buildings (up to grade 12) inspected in the City</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

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

\* Plan check turnaround times vary by permit type. This percentage reflects multiple permit categories. Metrics will be updated in 2026 to include permit-type breakouts.

## Customer Service Goal

	Goal	2024	2025
Response time – 7 minutes or less – All Calls for Service From Dispatch	90%	90%	98.82
All Emergency Calls for Service from dispatch/average Response Time		4:59	4:56

### Budget Narrative

The Fiscal Year 2026-27 budget for the Fire and Rescue Department is \$39.4 million, an increase of \$0.5 million or 1.3 percent compared to the adopted budget for Fiscal Year 2025-26. The increase is primarily attributed to adjustments to salaries and benefits as a result of labor negotiations. While there are increases attributed to adjustments to salaries and benefits as result of labor negotiations, the operating budget is temporarily being reduced to maintain a balanced budget under current economic conditions. Additionally, the department requests to reclassify the vacant Emergency Medical Services Coordinator to Battalion Chief. The FTE count will remain the same.

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FIRE AND RESCUE DEPARTMENT BY FUNDING SOURCE</b>				
General Fund - 101	\$ 35,159,635	\$ 39,167,336	\$ 38,903,466	\$ 39,421,729
<b>Total Fire and Rescue Department</b>	<b>\$ 35,159,635</b>	<b>\$ 39,167,336</b>	<b>\$ 38,903,466</b>	<b>\$ 39,421,729</b>
<b>FIRE AND RESCUE DEPARTMENT BY PROGRAM</b>				
<b>ADMINISTRATION - 16100</b>				
<b>Fire Administration - 50001</b>				
Salaries and Benefits	\$ 2,716,705	\$ 1,971,239	\$ 2,198,341	\$ 2,211,953
Maintenance and Operations	1,075,640	1,049,677	1,040,948	1,019,948
<b>Subtotal Fire Administration</b>	<b>\$ 3,792,345</b>	<b>\$ 3,020,916</b>	<b>\$ 3,239,289</b>	<b>\$ 3,231,901</b>
<b>Operations - 51010</b>				
Salaries and Benefits	\$ -	\$ -	\$ 118,401	\$ 112,469
<b>Subtotal Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118,401</b>	<b>\$ 112,469</b>
<b>FIRE OPERATIONS - 16200</b>				
<b>Response and Control - 10210</b>				
Salaries and Benefits	\$ 25,592,559	\$ 30,157,902	\$ 29,080,998	\$ 29,606,386
Maintenance and Operations	1,432,084	1,520,311	1,395,200	1,333,200
Fixed Assets	20,436	20,204	22,990	22,990
<b>Subtotal Response and Control</b>	<b>\$ 27,045,079</b>	<b>\$ 31,698,416</b>	<b>\$ 30,499,188</b>	<b>\$ 30,962,576</b>
<b>Emergency Medical Aid - 10230</b>				
Maintenance and Operations	3,032,299	3,062,057	3,255,700	3,225,700
Fixed Assets	5,041	6,175	10,000	10,000
<b>Subtotal Emergency Medical Aid</b>	<b>\$ 3,037,340</b>	<b>\$ 3,068,232</b>	<b>\$ 3,265,700</b>	<b>\$ 3,235,700</b>
<b>COMMUNITY RISK REDUCTION - 16300</b>				
<b>Fire Prevention - 10220</b>				
Salaries and Benefits	\$ 1,175,785	\$ 1,289,700	\$ 1,587,548	\$ 1,769,743
Maintenance and Operations	93,289	75,698	193,340	109,340
<b>Subtotal Fire Prevention</b>	<b>\$ 1,269,075</b>	<b>\$ 1,365,398</b>	<b>\$ 1,780,888</b>	<b>\$ 1,879,083</b>
<b>TOTAL FIRE AND RESCUE DEPARTMENT</b>				
Salaries and Benefits	\$ 29,489,641	\$ 33,418,841	\$ 32,985,288	\$ 33,700,551
Maintenance and Operations	5,644,516	5,722,116	5,885,188	5,688,188
Fixed Assets	25,478	26,379	32,990	32,990
<b>Total Fire and Rescue Department</b>	<b>\$ 35,159,635</b>	<b>\$ 39,167,336</b>	<b>\$ 38,903,466</b>	<b>\$ 39,421,729</b>

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FIRE AND RESCUE DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Sworn	\$ 10,153,377	\$ 11,006,396	\$ 11,329,338	\$ 11,692,081
Regular Salaries - Non-Sworn	872,250	995,749	1,365,392	1,523,593
Regular Salaries - Part-Time	110,226	93,473	103,480	103,480
Overtime	3,466,007	5,330,307	2,666,125	2,666,125
Accrual Payoff - Excess Max.	91,167	90,342	32,600	32,600
Vacation/Comp. Time Cash Out	152,784	139,066	51,800	51,800
Holiday Allowance	437,824	585,824	502,869	502,869
Separation Pay-Off	13,611	72,784	41,400	41,400
Other Compensation	869,182	991,877	1,436,036	1,550,469
Cafeteria Plan	2,421,387	2,468,324	2,924,242	2,538,228
Medicare	245,213	292,706	210,366	247,263
Retirement	10,445,474	10,926,625	11,823,691	12,253,944
Longevity	200,585	412,438	483,099	483,099
Executive Prof Development	10,553	12,930	14,850	13,600
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 29,489,641</b>	<b>\$ 33,418,841</b>	<b>\$ 32,985,288</b>	<b>\$ 33,700,551</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 13,731	\$ 14,501	\$ 12,000	\$ 12,000
Multi-Media, Promos, Subscript.	23,727	35,099	25,000	25,000
Small Tools and Equipment	174,779	64,057	68,000	68,000
Uniforms and Clothing	142,520	279,435	186,500	146,500
Safety and Health	449,193	340,209	413,000	400,000
Maintenance and Construction	33,119	51,392	32,500	32,500
Waste Disposal	-	-	1,500	1,500
Janitorial and Housekeeping	8,059	8,691	13,200	13,200
Telephone/Radio/Communications	124,349	110,844	86,544	86,544
Business Meetings	15,761	9,949	4,100	4,100
Dues and Memberships	5,058	4,660	6,803	6,803
Professional Development	138,824	169,220	164,771	124,771
Buildings and Structures	-	-	2,500	2,500
Landscaping and Sprinklers	-	-	500	500
Office Equipment	1,113	869	2,700	2,700
Other Equipment	11,819	6,138	24,000	22,000
Consulting	87,744	67,213	75,000	55,000
Engineering and Architectural	40,384	31,157	142,000	62,000
Financial & Information Svcs.	194,939	204,792	240,000	240,000
Medical and Health Inspection	-	392	5,000	3,000
Public Safety	2,305,111	2,407,532	2,472,000	2,472,000
External Rent	1,995	1,826	2,010	2,010

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FIRE AND RESCUE DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Maintenance and Operations (Continued)</b>				
Internal Rent Central Services	2,871	1,725	14,958	14,958
Internal Rent Postage	1,434	797	2,744	2,744
Internal Rent - Maintenance	355,900	355,900	355,900	355,900
Internal Rent - Repl Cost	511,500	511,500	511,500	511,500
Internal Rent - Fuel	158,063	193,477	193,400	193,400
Internal Rent Genl Liability	213,400	213,400	213,400	213,400
Internal Rent Workers' Comp	585,952	585,952	585,952	585,952
Internal Rent Unemployment	12,206	12,206	12,206	12,206
Taxes and Assessments	28,225	32,711	13,900	13,900
Other Costs	2,740	6,471	1,600	1,600
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 5,644,516</b>	<b>\$ 5,722,116</b>	<b>\$ 5,885,188</b>	<b>\$ 5,688,188</b>
<b>Fixed Assets</b>				
Other Equipment	25,478	26,379	32,990	32,990
<b>Subtotal Fixed Assets</b>	<b>\$ 25,478</b>	<b>\$ 26,379</b>	<b>\$ 32,990</b>	<b>\$ 32,990</b>
<b>Total Fire and Rescue Department</b>	<b>\$ 35,159,635</b>	<b>\$ 39,167,336</b>	<b>\$ 38,903,466</b>	<b>\$ 39,421,729</b>

\*Includes Ambulance Program Contractual Services.

**From Fiscal Year 2023-2024  
Through Fiscal Year 2026-2027**

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>FIRE AND RESCUE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Sworn	\$ 10,153,377	\$ 11,006,396	\$ 11,329,338	\$ 11,692,081
Regular Salaries - Non-Sworn	872,250	995,749	1,365,392	1,523,593
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From Fiscal Year 2023-2024  
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<b>Total Fire and Rescue Department</b>	<b>\$ 35,159,635</b>	<b>\$ 39,167,336</b>	<b>\$ 38,903,466</b>	<b>\$ 39,421,729</b>

\*Includes Ambulance Program Contractual Services.

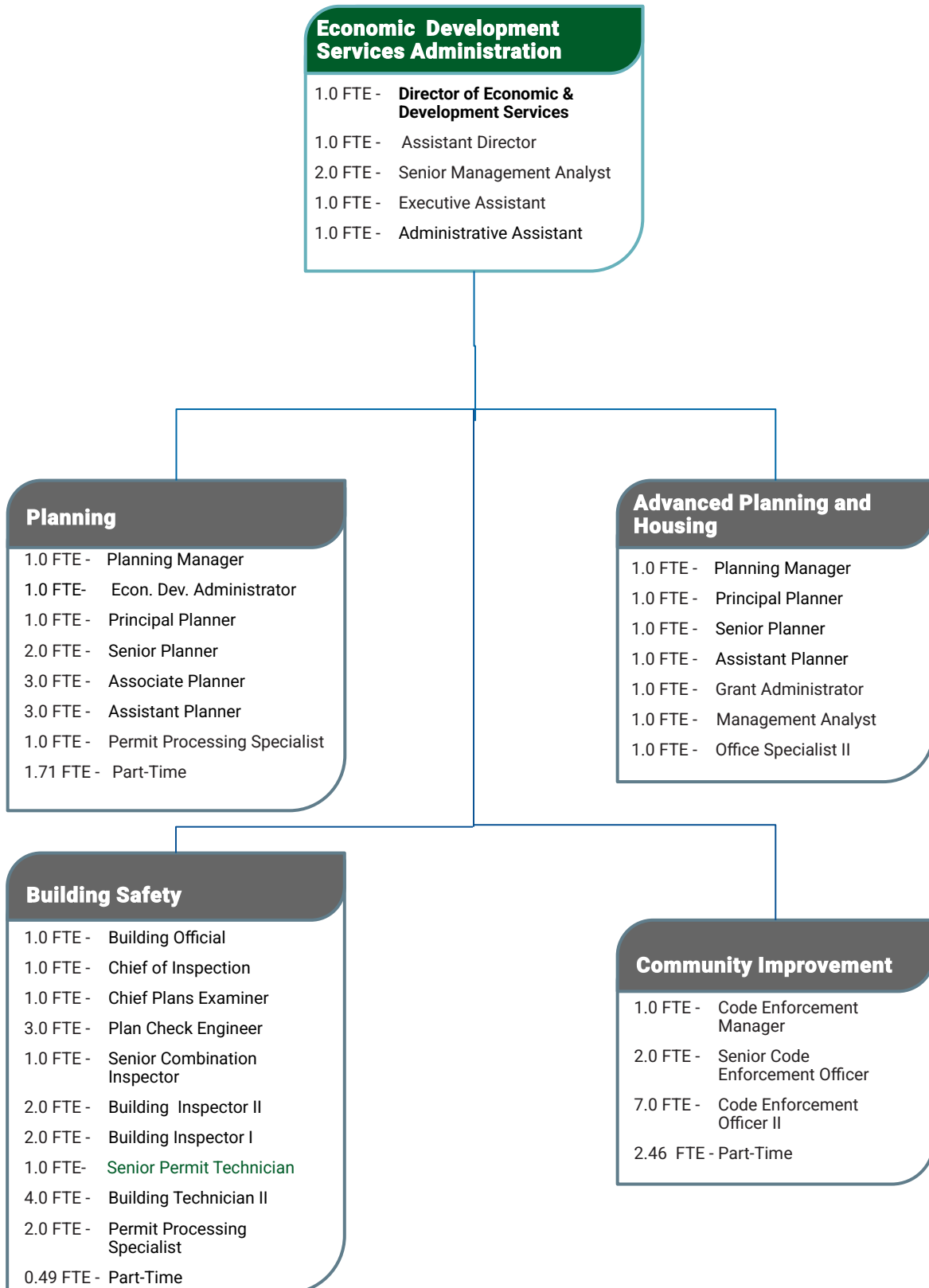


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# Economic & Development Services Department

## Economic & Development Services Department



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

- Administration
- Advanced Planning and Housing
- Building Safety
- Code Enforcement
- Current Planning and Economic Development

## **Code Enforcement Administration – 18100**

### **Community Development Administration – 50001**

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

## **Planning – 18200**

### **Advanced Planning and Housing – 20310**

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The Advanced Planning and Housing Division provides comprehensive City planning services in long-range planning by maintaining the City's General Plan and Specific Plans with needed updates, coordinating with State and regional planning agencies including the State Department of Housing and Community Development and the Southern California Association of Governments, ensuring consistency with legislative mandates, tracking and responding to socio-economic and demographic trends, and monitoring grant opportunities for advance planning projects. Additionally, this section manages the annual funding cycles of the U.S. Department of Housing and Urban Development (HUD) for federal Community Development Block Grant (CDBG), HOME and CalHOME funding and subrecipients, including reporting and compliance. The Advanced Planning section is overseeing the Fairview Developmental Center Specific Plan effort, the City's first Climate Action and Adaptation Plan, the City's Neighborhoods Where We All Belong (NWWAB) rezone program, Housing Element Implementation, monitoring of affordable housing and agreements, and implementing the HUD certified and City adopted Consolidated Plan (2025-2029), the Annual Action Plan and Consolidated Annual Performance and Evaluation Reports (CAPERs).

### **Public Service Grants Programs – 20421**

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

## Single Family Housing Rehabilitation – 20422

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

## CDBG Administration – 20427

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

## HOME Administration – 20440

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

## HOME Projects – 20445

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

## HOME-ARP Supportive Services – 20446

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

## Tenant Based Rental Assistance – 20448

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

## Current Planning – 20320

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

## Planning Commission – 20360

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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.

## Economic Development – 20370

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

## Building Safety – 18300

### Permit & Plan Check Services – 20410

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

## Inspection Services – 20410

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

### Code Enforcement – 18400

The Code Enforcement 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

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

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

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

Code Enforcement Officers perform 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.

A portion of the City is located in the CDBG geographical area. Accordingly, CDBG funds a subset of the Code Enforcement operations.

### Cannabis Business Permitting/Inspections – 20350

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The Code Enforcement 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.

## Fiscal Year 2025-2026 Accomplishments

- The City made significant strides toward the Neighborhoods Where We All Belong (NWAAB) rezoning efforts, including completion of Round 1 and 2 community outreach, City Council approved of rezoning of the Housing Element sites and associated zoning map and zoning code amendments. The City submitted to HCD for consideration of housing element certification.
- The City made significant strides forward towards drafting the Fairview Developmental Center Specific Plan (FDC SP). The planning efforts focused on continuing community engagement through workshops and public meetings, honing in on key land use components that will shape the land use development of site, established a project description for environmental review and that will help define policies and standards, began drafting the Specific Plan, and initiated the EIR process pursuant to California Environmental Quality Act. The project is part of the approved Housing Element Programs (Program 3B) and is anticipated to be completed by 2026.
- The City made significant strides toward the Neighborhoods Where We All Belong (NWAAB) rezoning efforts, including completion of Round 1 and 2 community outreach, City Council approved of rezoning of the Housing Element sites and associated zoning map and zoning code amendments. The City submitted to HCD for consideration of housing element certification.
- Continued to process the Climate Action and Adaptation Plan (CAAP), conducted community outreach through summer 2025 and spring 2026. Held internal and external stakeholders' meetings, developed detailed greenhouse gas emissions inventory and climate vulnerability and risk assessment, conducted an update meeting with the City Council in February 2026 and released draft policies for public review.
- Completed a technical zoning code clean-up to provide technical updates and clarifications, including codifying several Zoning Administrator Determinations, state law updates and establishing a procedure for determining shared parking requirements to reflect current parking trends.
- Prepared and submitted to the Department of Housing and Urban Development (HUD) the City's Consolidated Annual Performance & Evaluation Report (CAPER) and the 2025-2026 Annual Action Plan, in line with the City's adopted five-year 2025-2029 Consolidated Plan.
- Released the City's Community Development Block Grant (CDBG) Public Service Grants program online application.
- Awarded \$1.5 million of HOME funds in a loan configuration to assist two affordable housing developments.
- Exceeded the annual goal of 10 properties with the HOME funded rehabilitation program within the first six months of the fiscal year.
- Exceeded the annual goal of assisting 10 low-income families through the HOME funded tenant based rental assistance program (TBRA) administered by Families Forward.
- Responded to over 1,200 community concerns related to sub-standard housing, building violations, and property maintenance.
- Victoria Place (220 Victoria Place) - Approved a 40-unit for-sale residential development, supporting the City's ongoing efforts to expand ownership housing opportunities.
- Bear Street (3150 Bear Street) - Approved a 142-unit ownership residential community, including townhomes and stacked flats, replacing an underutilized site with much-needed for-sale housing.
- Accomplished Council's goal of recruiting and retaining staff by filling the Planning Manager, Principal Planner, Grant Administrator, two Building Inspectors, Permit Processing Specialist and two Senior Code Enforcement Officers vacancies.
- Launched the Active Development Map, providing staff and the public with real-time visibility into development activity citywide; and a public-facing Parcel Viewer, expanding access to zoning, land-use, and development related parcel information.
- Developed and launched a Welcome Packet for New Businesses, improving onboarding, clarity of requirements, and awareness of available City resources.
- Certified three Green Businesses, including a national retailer, supporting City sustainability goals.
- City staff attended the 2026 Innovating Commerce Serving Communities (ICSC) Conference, supporting business attraction and site-selection outreach.
- Attracted several businesses to Costa Mesa, including facilitation of a future tenant at the former At Home site, which will help decrease General Merchandise retail leakage from the City.

- The Code Enforcement Manager participated in the Orange County Code Enforcement Supervisors' monthly meetings and a town hall to showcase the division's community efforts.
- Code Enforcement assisted the Neighborhood Improvement staff in addressing situations involving unhoused individuals, with a focus on safety and compliance of properties.
- Code Enforcement responded and addressed 59 complaints of unpermitted residential and commercial and held administrative hearings.
- Code Enforcement staff successfully collaborated with the Costa Mesa Police Department, Community Policing and Special Investigation units to address commercial and residential property issues.
- The Building Division adopted the new 2025 California Building Construction Codes.
- Building staff participated in annual training offered by the California Building Officials Training Institute for significant changes to the Building Codes.
- Completed the implementation of SB326 and SB720 requirements for the Exterior Elevated Elements (EEE) into TESSA.
- Building staff continued to work closely with the Sanitation District, Mesa Water, and Orange County Health to streamline and enhance the permitting process.
- The inspection staff performed approximately 25,000 building inspections.






## Fiscal Year 2026-2027 Goals

- Complete the City's Neighborhoods Where We All Belong (NWWAB) community visioning and re-zoning efforts. Provide the City Council and public with regular project progress updates.
- Complete the required objective design guidelines in conjunction with the City's community visioning and re-zoning efforts to provide for high-quality new housing opportunities and revitalization of key commercial and industrial corridors.
- Continue to work with the State agencies in preparing the City's Fairview Development Center (FDC) specific plan, with the goal of City Council approval in 2026. Provide the City Council and public regular project progress updates.
- Complete the City's Climate Action and Adaptation Plan (CAAP) and begin implementation.
- Manage a high volume of development applications, while promoting high-quality neighborhoods and businesses in Costa Mesa. Provide the public and decision-makers with informative staff reports, clear recommendations, and appropriate project informational materials.
- Continue to recruit and retain high quality staff to assist with the City's many advanced planning efforts and current planning demands. Continue long-term resource and succession planning. Pursue additional staff training, including the use of new technologies, to enhance customer service.
- Continue coordinating and funding efforts for the approved affordable senior housing project at the City's Senior Center site and assist Jamboree Housing in completing building permit plan check. During construction, work with the construction team to meet the project timing goals, which will ultimately provide for additional senior affordable housing resources in the City.
- Continue to facilitate, promote, and improve the City's efforts regarding Green Businesses.
- Continue to monitor and modify the City's online land development and business license permitting system (TESSA) to ensure that permits and licenses are obtained in a timely manner with a user-friendly public interface. Provide the City Council with an annual update of the system progress.
- Prioritize and complete General Plan and municipal code updates required to comply with State mandates for hazard planning, parking, active transportation, environmental justice, and open space.
- Assist housing developers with and promote the City's adopted Affordable Housing Ordinance with the goal of increasing housing production and providing affordable housing opportunities in the city.
- Prepare and submit to the Department of Housing and Urban Development (HUD) the City's 2026-2027 Annual Action Plan.
- Prepare draft guidelines for City Council review of Measure Q "First-Time Homebuyer Program".
- Maintain timely permit and inspection services for all development applications. Continue to enhance online permitting services and plan check response times.

- Continue promoting Public Health and Safety by identifying and addresses potential hazards like unsafe structures, unsanitary living conditions.
- Improving Quality of Life by addressing nuisances to create a clean, orderly, and safe environment, fostering a sense of pride and a better living experience for all residents.
- Continue to collaborate with commercial business owners to promote and safeguard public health, safety, and welfare. This collaboration involves helping businesses meet established standards, which in turn supports their compliance efforts. By doing so, we can facilitate smooth operations and ensure these businesses operate legitimately.

## Goals and Objectives

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

	 Quality Recruitment	 Fiscally Sustainable	 Safe Community	 Environmental Sustainability	 Housing Commitments
<b>GOALS AND OBJECTIVES</b>					
1	Complete the City's Neighborhoods Where We All Belong (NWWAB) community visioning and re-zoning efforts. Provide the City Council and public with regular project progress updates.	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
2	Continue to work with the State agencies in preparing the City's Fairview Development Center (FDC) specific plan, with the goal of City Council approval in 2026. Provide the City Council and public regular project progress updates.				<input checked="" type="checkbox"/>
3	Complete the City's Climate Action and Adaptation Plan (CAAP) and begin implementation.			<input checked="" type="checkbox"/>	
4	Manage a high volume of development applications, while promoting high-quality neighborhoods and businesses in Costa Mesa. Provide the public and decision-makers with informative staff reports, clear recommendations, and appropriate project informational materials.				<input checked="" type="checkbox"/>
5	Continue to recruit and retain high quality staff to assist with the City's many advanced planning efforts and current planning demands. Continue long-term resource and succession planning. Pursue additional staff training, including the use of new technologies, to enhance customer service.	<input checked="" type="checkbox"/>			
6	Continue coordinating and funding efforts for the approved affordable senior housing project at the City's Senior Center site and assist Jamboree Housing in completing building permit plan check. During construction, work with the construction team to meet the project timing goals, which will ultimately provide for additional senior affordable housing resources in the City.				<input checked="" type="checkbox"/>
7	Continue to facilitate, promote and improve the City's efforts regarding Green Businesses.			<input checked="" type="checkbox"/>	
8	Continue to monitor and modify the City's online land development and business license permitting system (TESSA) to ensure that permits and licenses are obtained in a timely manner with a user-friendly public interface. Provide the City Council with an annual update of the system progress.			<input checked="" type="checkbox"/>	
9	Prioritize and complete General Plan and municipal code updates required to comply with State mandates for hazard planning, parking, active transportation, environmental justice, and open space.				<input checked="" type="checkbox"/>
10	Assist housing developers with and promote the City's adopted Affordable Housing Ordinance with the goal of increasing housing production and providing affordable housing opportunities in the city.				<input checked="" type="checkbox"/>



Quality  
Recruitment



Fiscally  
Sustainable



Safe  
Community



Environmental  
Sustainability



Housing  
Commitments

## GOALS AND OBJECTIVES



11	Prepare and submit to the Department of Housing and Urban Development (HUD) the City's 2026-2027 Annual Action Plan.					<input checked="" type="checkbox"/>
12	Prepare draft guidelines for City Council review of Measure Q "First-Time Homebuyer Program".					<input checked="" type="checkbox"/>
13	Provide high quality customer service and maintain high level of customer satisfaction.		<input checked="" type="checkbox"/>			
14	Maintain timely permit and inspection services for all development applications. Continue to enhance online permitting services and plan check response times.			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
15	Continue promoting Public Health and Safety by identifying and addresses potential hazards like unsafe structures, unsanitary living conditions.			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
16	Improving Quality of Life by addressing nuisances to create a clean, orderly, and safe environment, fostering a sense of pride and a better living experience for all residents.			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
17	Continue to collaborate with commercial business owners to promote and safeguard public health, safety, and welfare. This collaboration involves helping businesses meet established standards, which in turn supports their compliance efforts. By doing so, we can facilitate smooth operations and ensure these businesses operate legitimately.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

## Performance Measures/Workload Indicators:

### Workload Indicators

	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Estimated (Adopted)	FY 26-27 Estimated
<b>PLANNING DIVISION</b>				
Number of customers assisted at the customer service counter*	1,895	2,000	1,900	1700
Number of general calls/emails				1950
Number of land use applications reviewed	363	300	450	316
Number of building permits reviewed	1,791	2,000	2,000	2580
<b>BUILDING DIVISION</b>				
Number of customers assisted at the customer service counter*	2,877	3,000	2,500	3500
Number of building permits issued	2,635	2,500	2,800	3000
Number of building site inspections performed	20,880	20,000	24,000	26000
Number of plan checks performed	1,976	2,000	1,800	2000
Number of building code violations issued	51	50	N/A	NA
Plan checks approved per FTE	225 to 1	220 to 1	332 to 1	650 to 1
Number of inspections conducted per inspector	4,176 to 1	4,000 to 1	4,000 to 1	5200 to 1
<b>COMMUNITY IMPROVEMENT DIVISION</b>				
Number of calls received to report code violations	786	750	800	800
Number of community concerns addressed (in person, by phone, email, 311 app)	1,726	1,700	1,800	2,200
Number of administrative citations issued	186	175	185	150
Number of cases closed per Code officer	127 to 1	120 to 1	126 to 1	1 to 300
Number of actions per Code officer	6,630 to 1	6,000 to 1	6,300 to 1	6,500 to 1
<b>HOUSING AND COMMUNITY DEVELOPMENT DIVISION</b>				
Federal CDBG and HOME housing grant funds administered	\$1.5m	\$1.4m	\$1.4m	\$1.3M
Number of housing rehabilitation grants/loans issued	13	10	10	14
Number of housing workshops held (English and Spanish)***	19	16	16	15

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

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

### Performance Measures

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimated	FY 26-27 Estimated
<b>PLANNING DIVISION</b>				
Percentage of entitlement applications to Planning Commission (PC) within three months of the date determined complete	85%	90%	95%	90%
Percentage of entitlement applications for Zoning Administrator (ZA) review within two months of the date determined complete	78%	80%	85%	75%
<b>BUILDING DIVISION</b>				
Percentage of plan checks reviewed within 14 days	48%*	65%	75%	75%
Percentage plan review re-checks reviewed within 10 working days	60%	75%	85%	85%
<b>COMMUNITY IMPROVEMENT DIVISION</b>				
Percentage of community concerns investigated within 5 days	59%*	80%	85%	85%
Percentage of Code Enforcement cases resolved within 30 days	60%	75%	80%	80%
Percentage of Code Enforcement cases over 60 days old	19%	15%	15%	10%

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

### Customer Service Goal

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

## Budget Narrative

The Fiscal Year 2026-27 budget for the Economic and Development Services Department is \$12.4 million, an increase of \$0.9 million or 8.2 percent, compared to the adopted budget for Fiscal Year 2025-26. Increases within the General Fund (Fund 101) are primarily attributable to salary and benefit adjustments resulting from recently negotiated labor contracts. These increases are partially offset by reductions in operating expenditures to align spending with projected revenues

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT BY FUNDING SOURCE</b>				
General Fund - 101	\$ 9,082,786	\$ 9,571,371	\$ 9,695,735	\$ 10,651,781
1st Time Homebuyers Prg(MeasQ) - 140	-	-	227,472	227,472
Disaster Fund - 150	-	126	-	-
American Rescue Plan Fund - 204	-	411,656	-	-
HOME Program Fund - 205	788,958	551,646	640,632	730,814
CDBG Fund - 207	587,182	605,826	919,645	812,257
Grants - State - 231	161,477	38,458	-	-
IT Replacement Fund - 603	29,073	2,321	-	-
<b>Total ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT</b>	<b>\$ 10,649,476</b>	<b>\$ 11,181,403</b>	<b>\$ 11,483,484</b>	<b>\$ 12,422,324</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT BY PROGRAM</b>				
<b>ADMINISTRATION - 18100</b>				
<b>Development Administration - 50001</b>				
Salaries and Benefits	\$ 1,012,954	\$ 1,257,959	\$ 1,584,246	\$ 1,684,717
Maintenance and Operations	133,999	122,772	350,820	350,820
Fixed Assets	11,655	9,908	24,250	24,250
<b>Subtotal Development Admin.</b>	<b>\$ 1,158,608</b>	<b>\$ 1,390,639</b>	<b>\$ 1,959,316</b>	<b>\$ 2,059,787</b>
<b>Economic Development - 20370</b>				
Salaries and Benefits	\$ 266,162	\$ 281,176	\$ 232,400	\$ 256,953
Maintenance and Operations	74,355	146,038	1,250	1,250
Fixed Assets	5,319	-	-	-
<b>Subtotal Economic Development</b>	<b>\$ 345,836</b>	<b>\$ 427,214</b>	<b>\$ 233,650</b>	<b>\$ 258,203</b>
<b>PLANNING - 18200</b>				
<b>Planning - 20320</b>				
Salaries and Benefits	\$ 2,155,392	\$ 2,320,335	\$ 2,275,325	\$ 2,598,349
Maintenance and Operations	330,898	249,256	280,590	269,490
Fixed Assets	21,362	429	-	-
<b>Subtotal Planning</b>	<b>\$ 2,507,653</b>	<b>\$ 2,570,021</b>	<b>\$ 2,555,915</b>	<b>\$ 2,867,839</b>
<b>Planning Commission - 20360</b>				
Maintenance and Operations	35,157	38,292	36,940	36,940
<b>Subtotal Planning Commission</b>	<b>\$ 35,157</b>	<b>\$ 38,292</b>	<b>\$ 36,940</b>	<b>\$ 36,940</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Local Action Early Plan (LEAP) - 20395</b>				
Maintenance and Operations	95,984	8,235	-	-
<b>Subtotal Local Action Early Plan (LEAP)</b>	<b>\$ 95,984</b>	<b>\$ 8,235</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BUILDING SAFETY - 18300</b>				
<b>Building Safety - 20410</b>				
Salaries and Benefits	\$ 2,944,186	\$ 3,145,887	\$ 3,177,007	\$ 3,484,620
Maintenance and Operations	421,204	461,394	476,885	468,885
Fixed Assets	8,131	1,545	4,000	4,000
<b>Subtotal Building Safety</b>	<b>\$ 3,373,522</b>	<b>\$ 3,608,826</b>	<b>\$ 3,657,892</b>	<b>\$ 3,957,505</b>
<b>CODE ENFORCEMENT - 18400</b>				
<b>Code Enforcement - 20350</b>				
Salaries and Benefits	\$ 1,799,082	\$ 1,673,476	\$ 1,937,218	\$ 2,003,143
Maintenance and Operations	174,445	138,351	146,649	129,749
Fixed Assets	36,936	-	-	-
<b>Subtotal Code Enforcement</b>	<b>\$ 2,010,463</b>	<b>\$ 1,811,828</b>	<b>\$ 2,083,867</b>	<b>\$ 2,132,892</b>
<b>HOUSING ADMINISTRATION - 11310</b>				
<b>Public Service Programs - 20421</b>				
Salaries and Benefits	\$ 32,543	\$ 28,686	\$ -	\$ 30,000
Maintenance and Operations	120,808	115,714	121,575	102,147
<b>Subtotal Public Service Programs</b>	<b>\$ 153,351</b>	<b>\$ 144,400</b>	<b>\$ 121,575</b>	<b>\$ 132,147</b>
<b>CDBG Administration - 20427</b>				
Salaries and Benefits	\$ 88,158	\$ 114,017	\$ 70,373	\$ 72,891
Maintenance and Operations	50,531	67,213	72,617	77,057
Fixed Assets	-	-	-	26,250
<b>Subtotal CDBG Administration</b>	<b>\$ 138,689</b>	<b>\$ 181,230</b>	<b>\$ 142,990</b>	<b>\$ 176,198</b>
<b>CDBG Housing Rehab Admin. - 20455</b>				
Salaries and Benefits	\$ 41,255	\$ 37,291	\$ 42,433	\$ -
Maintenance and Operations	-	-	8,274	70,000
<b>Subtotal CDBG Housing Rehab Admin.</b>	<b>\$ 41,255</b>	<b>\$ 37,291</b>	<b>\$ 50,707</b>	<b>\$ 70,000</b>
<b>HOME - 11320</b>				
<b>Single Family Housing Rehab. - 20422</b>				
Salaries and Benefits	\$ 14,759	\$ 34,635	\$ 37,838	\$ 42,535
Maintenance and Operations	187,647	285,031	239,139	393,948
<b>Subtotal Single Family Housing Rehab</b>	<b>\$ 202,406</b>	<b>\$ 319,666</b>	<b>\$ 276,977</b>	<b>\$ 436,483</b>
<b>HOME Program - 20440</b>				
Salaries and Benefits	\$ 53,819	\$ 18,015	\$ 52,063	\$ 11,437
Maintenance and Operations	1,557	19,136	40,454	26,295

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Subtotal HOME Program</b>	\$ 55,375	\$ 37,151	\$ 92,517	\$ 37,732
<b>HOME Projects - 20445</b>				
Maintenance and Operations	\$ -	\$ -	\$ 75,262	\$ 56,599
<b>Subtotal HOME Projects</b>	\$ -	\$ -	\$ 75,262	\$ 56,599
<b>HOME ARP - 20446</b>				
Salaries and Benefits	\$ -	\$ -	\$ 45,876	\$ -
<b>Subtotal HOME Projects</b>	\$ -	\$ -	\$ 45,876	\$ -
<b>Tenant Based Rental Assistance - 20448</b>				
Maintenance and Operations	\$ 157,553	\$ 190,480	\$ 150,000	\$ 200,000
<b>Subtotal TBRA Projects</b>	\$ 157,553	\$ 190,480	\$ 150,000	\$ 200,000
<b>CalHome - 20460</b>				
<b>TOTAL ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT</b>				
Salaries and Benefits	\$ 8,452,749	\$ 8,915,953	\$ 9,454,779	\$ 10,184,644
Maintenance and Operations	2,113,323	2,253,568	2,000,455	2,183,180
Fixed Assets	83,403	11,882	28,250	54,500
<b>TOTAL ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT</b>	<b>\$ 10,649,476</b>	<b>\$ 11,181,403</b>	<b>\$ 11,483,484</b>	<b>\$ 12,422,324</b>

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Non-Sworn	\$ 5,006,117	\$ 5,318,139	\$ 5,688,606	\$ 6,266,833
Regular Salaries - Part-Time	234,313	188,390	302,217	206,786
Overtime	328,312	179,242	129,467	128,467
Accrual Payoff - Excess Max.	2,962	-	3,300	3,300
Vacation/Comp. Time Cash Out	23,542	44,121	12,500	12,500
Holiday Allowance	14,544	14,661	218	-
Separation Pay-Off	74,861	53,398	2,500	2,500
Other Compensation	61,831	61,166	69,303	85,785
Cafeteria Plan	953,873	992,466	1,122,750	1,078,488
Medicare	87,555	89,621	86,410	107,983
Retirement	1,654,869	1,963,535	2,016,290	2,270,903
Executive Prof Development	5,706	6,132	14,200	14,200
Auto Allowance	4,265	5,080	6,900	6,900
Unemployment	-	-	20	-
Workers' Compensation	-	-	98	-
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 8,452,749</b>	<b>\$ 8,915,953</b>	<b>\$ 9,454,779</b>	<b>\$ 10,184,644</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 22,600	\$ 17,586	\$ 29,500	\$ 18,500
Multi-Media, Promos, Subscript.	82,019	59,607	20,989	20,989
Small Tools and Equipment	29,868	19,068	6,032	3,091
Uniforms and Clothing	13,786	5,529	11,000	8,000
Safety and Health	1,304	1,299	600	600
Maintenance and Construction	710	499	-	-
Waste Disposal	-	1,836	-	-
Janitorial and Housekeeping	9,437	12,000	-	-
Legal Advertising/Filing Fees	16,456	25,225	23,500	21,500
Advertising and Public Info.	4,414	2,411	2,000	8,500
Telephone/Radio/Communications	21,924	23,878	16,300	16,300
Business Meetings	3,801	5,640	5,200	4,700
Mileage Reimbursement	54	250	1,350	350
Dues and Memberships	16,567	17,774	16,385	16,085
Board Member Fees	33,200	34,400	33,600	33,600
Professional Development	24,042	24,252	51,041	25,955
Office Equipment	6,420	4,250	4,100	-
Consulting	449,327	394,467	317,329	319,028
Legal	3,153	-	450	-
Engineering and Architectural	340,989	388,520	397,348	397,348
Public Safety	789	755	-	-
External Rent	53,209	56,896	64,698	64,698
Grants, Loans and Subsidies	794,890	1,002,579	824,420	1,049,864
Internal Rent Central Services	8,646	6,835	18,736	18,736
Internal Rent Postage	40,813	19,523	27,339	26,797
Internal Rent - Maintenance	36,787	37,347	36,787	36,787

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>Maintenance and Operations (Continued)</b>				
Internal Rent - Repl Cost	18,160	17,600	18,160	18,160
Internal Rent - Fuel	18,216	11,800	11,800	11,800
Internal Rent Genl Liability	36,183	36,183	36,183	36,183
Internal Rent Workers' Comp	19,529	19,529	19,529	19,530
Internal Rent Unemployment	6,031	6,031	6,031	6,031
Other Costs	-	-	48	48
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 2,113,323</b>	<b>\$ 2,253,568</b>	<b>\$ 2,000,455</b>	<b>\$ 2,183,180</b>
<b>Fixed Assets</b>				
Office Equipment	4,515	-	-	-
Other Equipment	\$ 78,889	\$ 11,882	\$ 28,250	\$ 54,500
<b>Subtotal Fixed Assets</b>	<b>\$ 83,403</b>	<b>\$ 11,882</b>	<b>\$ 28,250</b>	<b>\$ 54,500</b>
<b>TOTAL ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT</b>	<b>\$ 10,649,476</b>	<b>\$ 11,181,403</b>	<b>\$ 11,483,484</b>	<b>\$ 12,422,324</b>

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Regular Salaries - Non-Sworn	\$ 4,651,546	\$ 5,054,418	\$ 5,264,229	\$ 5,979,846
Regular Salaries - Part-Time	183,143	144,597	192,469	109,332
Overtime	292,214	174,463	116,467	116,467
Accrual Payoff - Excess Max.	2,962	-	3,300	3,300
Vacation/Comp. Time Cash Out	23,542	44,121	12,500	12,500
Holiday Allowance	14,393	14,009	-	-
Separation Pay-Off	74,861	53,398	2,500	2,500
Other Compensation	59,348	59,072	67,182	73,926
Cafeteria Plan	899,481	957,188	1,020,384	1,020,384
Medicare	82,585	86,012	78,551	102,843
Retirement	1,547,077	1,816,595	1,828,117	2,156,646
Executive Prof Development	5,706	6,132	14,200	14,200
Auto Allowance	4,265	5,080	6,900	6,900
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 7,841,123</b>	<b>\$ 8,415,086</b>	<b>\$ 8,606,799</b>	<b>\$ 9,598,845</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 22,600	\$ 17,586	\$ 24,500	\$ 18,500
Multi-Media, Promos, Subscript.	82,019	59,607	20,989	20,989
Small Tools and Equipment	29,868	19,068	3,091	3,091
Uniforms and Clothing	13,786	5,529	11,000	8,000
Safety and Health	1,304	1,299	600	600
Maintenance and Construction	710	499	-	-
Waste Disposal	-	1,836	-	-
Janitorial and Housekeeping	9,437	12,000	-	-
Legal Advertising/Filing Fees	16,456	25,225	21,500	21,500
Telephone/Radio/Communications	21,924	23,878	16,300	16,300
Business Meetings	3,801	5,640	4,700	4,700
Mileage Reimbursement	54	250	1,350	350
Dues and Memberships	7,700	9,971	12,385	10,385
Board Member Fees	33,200	34,400	33,600	33,600
Professional Development	24,042	23,453	43,455	23,455
Office Equipment	6,420	4,250	4,000	-
Consulting	311,684	304,969	233,222	233,222
Engineering and Architectural	340,989	388,520	397,348	397,348
Public Safety	789	755	-	-
External Rent	53,209	56,896	64,698	64,698
Internal Rent Central Services	8,646	6,835	18,736	18,736
Internal Rent Postage	40,791	19,523	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	18,216	11,800	11,800	11,800
Internal Rent Genl Liability	33,221	33,221	33,221	33,221
Internal Rent Workers' Comp	18,056	18,056	18,056	18,056
Internal Rent Unemployment	5,538	5,538	5,538	5,538
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 1,158,259</b>	<b>\$ 1,144,404</b>	<b>\$ 1,060,686</b>	<b>\$ 1,024,686</b>
<b>Fixed Assets</b>				

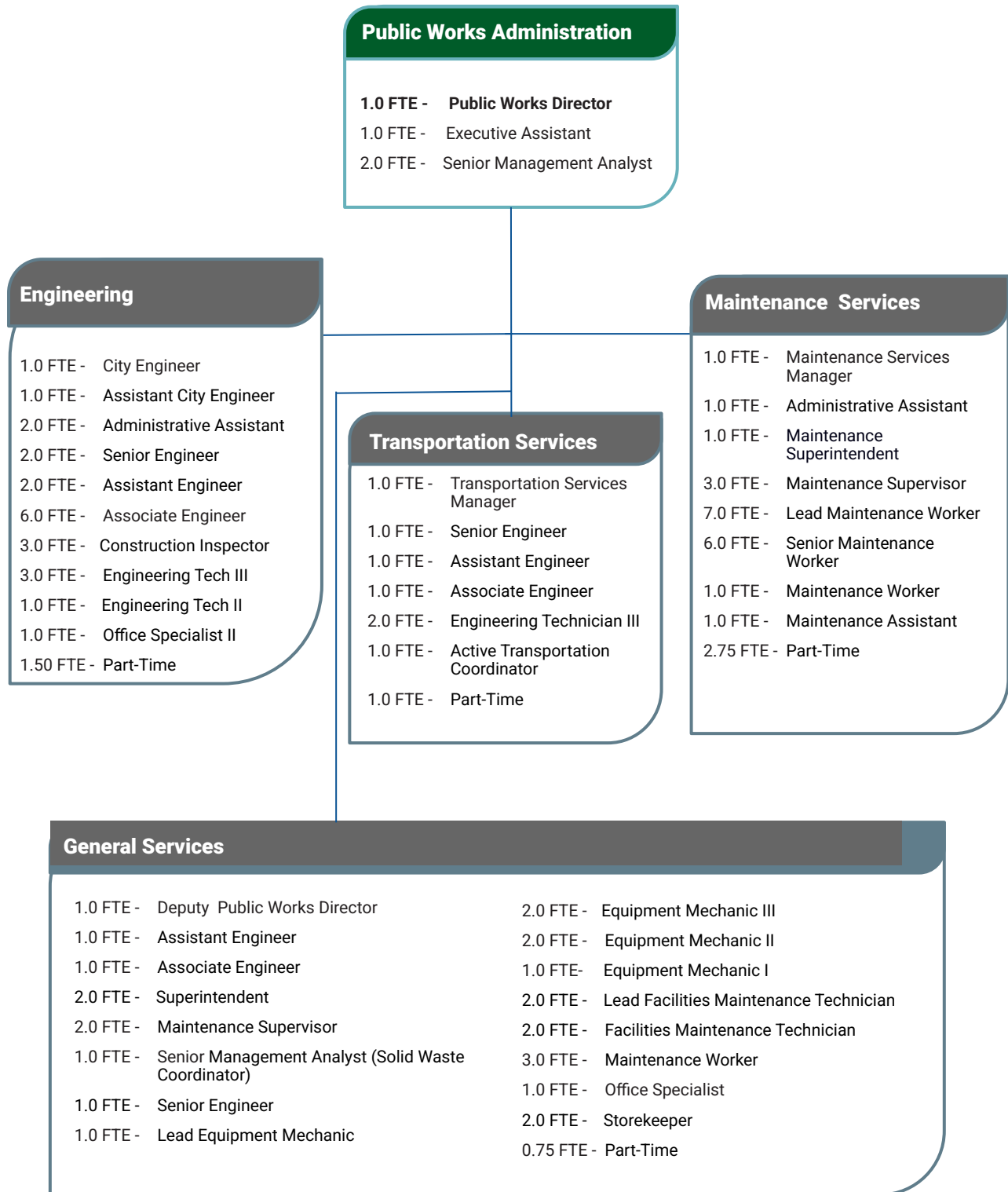
**From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027**

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
Office Equipment	\$ 4,515	\$ -	\$ -	\$ -
Other Equipment	78,889	11,882	28,250	28,250
<b>Subtotal Fixed Assets</b>	<b>\$ 83,403</b>	<b>\$ 11,882</b>	<b>\$ 28,250</b>	<b>\$ 28,250</b>
<b>TOTAL ECONOMIC &amp; DEVELOPMENT SERVICES DEPARTMENT</b>	<b>\$ 9,082,786</b>	<b>\$ 9,571,371</b>	<b>\$ 9,695,735</b>	<b>\$ 10,651,781</b>



# Public Works Department

# Public Works Department



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

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

## **Public Works Administration - 19100**

### **Administration – 50001**

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

### **General Services –**

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

### **Recycling – 20230**

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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**

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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**

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

## Warehouse – 50925

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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

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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

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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

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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

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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

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

## Real Property – 30320

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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

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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

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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, the Pedestrian Master Plan, the Local Road Safety 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

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Responsible for the implementation of the Circulation Element of the City's General Plan. Studies and implements short- and long-range transportation improvements in the Local Road Safety Plan and in accordance with the General Plan. Manages the City's transportation model and residential parking permit program, including special event parking permits such as during the OC Fair. 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

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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 television cameras (CCTV), video detection for all users, and a centralized Traffic Management Center (TMC). Designs and implements multi-modal traffic operations improvements such as radar speed feedback signs, emergency vehicle preemption devices, traffic signal timing, and enhanced pedestrian crossing improvements.

## Active Transportation Program – 30225

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Responsible for the implementation of the City's Active Transportation Plan component of the City's Circulation Element and the Pedestrian Master Plan. Proactively address bikeway and pedestrian concerns, bicycle/pedestrian network connectivity and infrastructure maintenance requests. Plan, design, and construct bicycle and pedestrian facility improvements, installation of new bicycle racks, and complete street solutions, where applicable. Deliver education and outreach campaigns focused on bicycle skills and safe travel behaviors.

## Residential Permit Parking – 30244

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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**

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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**

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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**

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

### **Graffiti Abatement – 20130**

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

### **Street Maintenance – 30111**

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

### **Storm Drain Maintenance – 30121**

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

### **Signs And Markings – 30243**

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

### **Park, Parkway And Median Maintenance – 40111**

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Maintains the City's 31 parks, including one dog park and one skate park that are located within TeWinkle Park, two sports complexes (Jack Hammett and TeWinkle Athletic Complex), two sports fields (Luke Davis - combo baseball/softball/soccer and Balearic Soccer), approximately 14 acres of landscape medians, and 23,776 trees. Administers the City's landscape maintenance and tree maintenance contracts.

## Fiscal Year 2025-2026 Accomplishments

### Public Works Administration & General Services Division:

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- Created a webpage that provides a timeline and status of all CIP-related projects semi-annually to the public, including grant funded projects with deadlines.
- Successfully executed amendment No. 1 to the franchise waste hauler agreements.
- 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.
- Transitioned contractor Self-Haul Permits to TESSA.
- Established new contract for waste disposal services at City Facilities.
- Transitioned public right-of-way dumpster permits to TESSA.
- Distributed 520 bags of compost during the annual Earth Day event.
- Processed 938 Construction & Demolition inspections and 255 Contractor Self-Haul Permit Applications.
- Substantial completion of design for Fire Station # 2.
- Substantial completion of Fire Station # 4 Training Tower and Facility Improvement construction.
- Substantial completion of Lions Park Café construction.
- Successfully completed and remodeled a few of the buildings for the Snoopy Holiday event at City Hall.
- Treated the Balearic Community Center for termites.
- Tented the Adobe (Diego) House for termites.
- Installed new commercial toilets at the Costa Mesa Bridge Shelter.
- Replaced fire sprinkler heads at the Costa Mesa Bridge Shelter and the PD Warehouse.
- Replaced and upgraded lights and ceiling tiles in the Information Technology Computer Operations area.
- Completed window cleaning at various City facilities.
- Replaced and upgraded the roof access at the Costa Mesa Bridge Shelter.
- Building Maintenance added 2 new staff, 1 full-time and 1 part-time employees.
- Installed EV chargers for various City facilities.
- Installed downpour for the Police Department warehouse.
- Procured vehicles as authorized in the Fiscal Year 2025-2026 budget.
- Identified vehicles and equipment that are past their recommended service life and developed a plan to modernize the City's fleet.
- Fleet Services awarded City Partner of the Year award from the Costa Mesa Fire Department.
- Mechanics attended BMW motorcycle training to support specialized fleet maintenance.
- Warehouse staff updated and standardized the supply catalog for Citywide use.
- Fuel operations for the city were successfully transitioned to the Warehouse.
- Completed design of Communications tenant improvement plans.
- Completed flooring, interior paint and tenant improvements at the Police Department.
- Finalized a comprehensive facility condition assessment for all City facilities.
- Relocated Police Department evidence and storage to 3175 Airway facility.

### Engineering Division:

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- Annual Citywide Parkway, Street Rehabilitation, and Slurry Seal Project - Completed design and construction of several pavement rehabilitation projects to maintain high Pavement Condition Index (PCI).
- Completed citywide sidewalk improvements, including sidewalk rehabilitation at the City's parks.
- Completed parking lot improvements and expansion at the Police Department parking lot.
- Completed retaining wall construction along South Coast Drive.

- Completed Freeway Maintenance Agreements with Caltrans for the I-405 freeway widening and secured a Memorandum of Understanding (MOU) to receive nearly \$2 million in funding from OCTA / Caltrans to improve affected City streets near the I-405.
- Completed construction and installation of the Greenville-Banning Channel Hydrodynamic Separator project.
- Construction completed for the City Hall basement training room and offices.
- Design completed for the Rule 20A and Rule 20B utility undergrounding project along Adams Avenue between Mesa Verde Drive and Albatross Drive / Shantar Drive.
- Design completed for Costa Mesa skate park expansion and construction to begin in 2026.
- Design completed for Shalimar Park improvements and construction to begin in 2026.
- Design completed for Ketchum-Libolt Park improvements and construction began in late 2025.
- Design completed and construction started in 2025 for the TeWinkle Park Lakes rehabilitation and improvement project.
- Completed the Drainage Fee Study for the Storm Drain System Master Plan with Council approval scheduled in 2026.

### Transportation Services Division:

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- Started design for Fairview Road Mobility Improvements (Fair Drive to Adams Avenue).
- Completed design and began construction of Adams Avenue Bicycle Facility (Harbor Boulevard to Fairview Road).
- Completed substantial construction of Fairview Road Active Transportation Improvements (Fair Drive to Newport Boulevard).
- Completed remaining installation of Class IV cycle track on Placentia Avenue from Estancia High School to West 19th Street.
- Completed Bicycle Safety Education Program workshops, bike rodeos, and trainings.
- Delivered first year of Let's Go Costa Mesa On-demand Ride Share Service and utilized additional grant funding to secure 4th fleet vehicle.
- Installed 14 bike racks at City facilities and in commercial corridors.
- Organized Walk to School and Bike to School events in October and May, respectively, with 14 participating schools.
- Secured grants for Fair Drive for All Project (Newport Boulevard to Harbor Boulevard) and Adams Multipurpose Project (Royal Palm Drive to Santa Ana River).
- Started the Safe Routes to School Action Plan study including 3 workshops and walk audits at all participating schools.
- Issued over 1,700 annual permits and managed over 4,600 permits for OC Fair Temporary Parking.
- Addressed nearly 200 citizen request items related to traffic and parking concerns.
- Provided traffic signal and electrical maintenance to 131 traffic signals.

### Maintenance Services Division :

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- Provided landscape maintenance of 463 acres of City parks, fields, parkways, and medians.
- Managed approximately 24,000 City-owned trees.
- Renovated 30 acres of sports fields and turf areas.
- Completed a Citywide Tree Canopy Assessment.
- Completed a Citywide Park and Playground Assessment.
- Hosted the City's annual Arbor Day Tree Planting Event planting 60 trees citywide..
- Planted 270 trees.
- Completed the renovation of Brentwood Park including the replacement of the playground equipment, picnic shelter and lighting.
- Completed infield renovations at Davis Field.
- Abated graffiti within 24 hours of notification or discovery.

- Responded to 6,933 calls for service related to graffiti removal.
- Repaired potholes within 24 hours of notification or discovery.
- Removed 7,324 bulky items from the City's right-of-ways, including furniture, shopping carts, appliances and over 679 mattresses were retrieved and recycled.
- Cleaned and maintained 1,100 catch basins and drainage facilities.

## Fiscal Year 2026-2027 Goals

### General Services Division:

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- Follow through the implementation of SB1383 requirements including citywide organics program roll-out, procurement/ purchasing requirements, edible food program, education/outreach, inspection & monitoring among others. Identify tools and resources to comply with the State mandate.
- Establish citywide community compost program to aid in SB 1383 procurement compliance.
- Establish new solid waste service agreements for Bulky Item collection.
- Execute new County proposed Waste Infrastructure System Enterprise (WISE) agreements with franchise haulers.
- In collaboration with Finance Department, implement SB 1383 compliant Environmentally Preferable Purchasing Policy (EPP).
- Proceed with roll-out of organics and mixed recycling at additional city facilities.
- Update dumpster enclosure standards in conjunction with other internal departments.
- Secure grant funding from CalRecycle to support the City's effort to implement SB1383 and Beverage Container Recycling.
- Complete Norma Hertzog Community Center Roof Replacement.
- Install Fire Station 3 Above Ground Fuel Storage Tank.
- Complete City Hall Chiller and Generator Replacement.
- Procure vehicles as authorized in the Fiscal Year 2026-2027 budget.
- Evaluate Fleet Services shop's needs, improvements, and upgrades.
- Upgrade and improve AssetWorks program for fuel monitoring and billing.
- Repair the Police Department Roof and resolve the short-circuiting issue due to leaks.
- Replace the gutters and downspout at the Downtown Recreation Center.
- Upgrade the current master key system at City Hall.
- Replace the current Exhaust Fans for the Restrooms at City Hall.

### Engineering Division:

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- Continue implementation of the Citywide Parkway, Street Rehabilitation, and Slurry Seal Improvements Project – Design and construction to maintain the City's high PCI.
- Complete the next construction phase of the Citywide Alley improvement project.
- Move forward with the Citywide Priority Sidewalk Repair, Missing Sidewalk Links, and Parkway and Medians Improvement projects.
- Continue implementing the Community Workforce Agreement (CWA) provisions on select projects.
- Begin construction of the Newport Boulevard improvements from Bristol Street to 19th Street.
- Begin Rule 20A and 20B construction of Southern California Edison's (SCE's) utility undergrounding along Adams Avenue between Mesa Verde Drive to Albatross Drive / Shantar Drive.
- Begin and complete construction of the Costa Mesa Skate Park expansion project.
- Begin and complete construction improvements for the following parks:
  - Shalimar Park
  - Ketchum-Libolt Park
- Complete construction for the TeWinkle Park Lakes Repair and Rehabilitation Project.
- Begin construction of the Fairview Park Bluff Stabilization and Restoration project.
- Complete the design for the Fairview Park Wetlands Restoration project.
- Approve the Fee Study and implement the Storm Drain Master Plan Update.
- Continue with the review and issuance of encroachment permits.
- Continue with development reviews and issuance of conditions.
- Continue with right-of-way reviews, easements, and vacations.

### Transportation Services Division:

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- Continue operations and maintenance of signal timing improvements of multi-modal traffic signal synchronization projects along Baker Street, Placentia Avenue, Victoria Street, and West 19th Street.
- Advance design of multi-modal traffic signal synchronization project along Bristol Street in collaboration with City of Santa Ana (project lead) and City of Newport Beach.
- Complete new traffic signal at the intersection of Fairview Road and Belfast Avenue.
- Complete construction of the Signal Modernization for Systemic Safety Improvements at 128 traffic signals citywide.
- Continue operating the Let's Go Costa Mesa program serving mobility needs in southern portion of City.
- Initiate design of mobility and safety improvements for the Fair Drive for All Project between Harbor Boulevard and Newport Boulevard.
- Initiate design of mobility and safety improvements along Junipero Drive between Presidio Drive and Arlington Drive.
- Complete design of the Adams Avenue Active Transportation Improvements Multipurpose Trails project between the Santa Ana River to Royal Palm Drive.
- Advance construction of parking and mobility improvements on College Avenue between Victoria Street and Wilson Street.
- Advance towards construction of pedestrian and bicycle improvements at the Placentia Avenue at Center Street Intersection.
- Complete construction of Fairview Road Active Transportation Improvements between Adams Avenue to Fair Drive project.
- Complete construction of mobility and safety improvements along Adams Avenue between Harbor Boulevard and Fairview Road.
- Continue installation of bicycle racks at City facilities and in commercial corridors.
- Complete a comprehensive update of the City's Traffic Impact Fee program in collaboration with the City's Traffic Impact Fee Ad Hoc Committee.
- Complete Safe Routes to School (SRTS) Action Plan with Safe Streets and Roads for All (SS4A) grant funding.
- Initiate update to Local Road Safety Plan (LRSP) to maintain grant funding eligibility.
- Initiate the Pedestrian Safety Festival project funded by the USDOT Safe Roads and Streets for All (SS4A) grant.

### Maintenance Services Division:

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

## Goals and Objectives

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



Quality  
Recruitment



Fiscally  
Sustainable



Safe  
Community



Environmental  
Sustainability



Housing  
Commitments

### GOALS AND OBJECTIVES



1	Maintain a webpage that provides a timeline and status of all CIP-related projects to the public, including grant funded projects with deadlines.			✓		
2	Provide proactive communication internally and to the public to improve response times for all calls, emails, and inquiries.			✓		
3	Provide an update to the City Manager on SB 1383 compliance				✓	
4	Renew agreement to provide Bulky Item collection citywide				✓	
5	Execute County Waste Infrastructure System Enhancements agreement				✓	
6	Citywide Street Improvements - Strive to consistently maintain and upgrade the City's street infrastructure in order to maintain or improve a PCI of 85.			✓		
7	Implement the City's Community Workforce Agreement (CWA) for select projects.	✓		✓		
8	Citywide Storm Drain System / Master Plan - Complete the Storm drain master plan, fund for future improvements, update the fee structure, and upgrade the City's storm drain system.				✓	
9	Maintain consultant services to meet National Pollutant Discharge Elimination System (NPDES) requirements.			✓		
10	Priority Sidewalks - Work towards the goal of repairing all of the City's damaged sidewalks, curbs, and gutters			✓		
11	Complete new missing sidewalks and complete networks for safe pedestrian travel.			✓		
12	Citywide Alleys - Complete the repair and reconstruction of all the City's public alleys			✓		
13	Complete design, bid opening, and select contractor to begin construction for the Newport Blvd. (Bristol St. to 19th St.) Rehabilitation and Active Transportation Project.			✓		
14	Coordinate design with SCE to begin construction of Adams Avenue Utility Undergrounding.			✓		
15	Ketchum-Libolt Park – Finish construction for park expansion.			✓		
16	Shalimar Park – Finish construction for park expansion.			✓		
17	TeWinkle Park– Finish construction for lake repairs and construction.			✓		
18	Costa Mesa Skate Park – Begin and finish construction of the skate park.			✓		
19	Begin construction of the Fairview Park Bluff Stabilization Restoration Project.			✓	✓	
20	Complete design for the Fairview Park Wetlands Restoration Project.			✓	✓	
21	Brentwood Park Improvements – Finish installation of the new playground equipment and walkways.			✓		



Quality  
Recruitment



Fiscally  
Sustainable



Safe  
Community



Environmental  
Sustainability



Housing  
Commitments

## GOALS AND OBJECTIVES



22	Begin update to the City's Local Road Safety Plan.			✓		
23	Complete the Safe Routes to School Action Plan.			✓		
24	Work towards vehicle miles traveled (VMT) reduction and mode shift in the City.			✓	✓	
25	Works towards a 10/15 minute walkable city.			✓	✓	
26	Complete design of the Adams Avenue Active Transportation Improvements - Multipurpose Trails project.			✓	✓	
27	Complete design of the Fairview Road (Adams Ave. to Fair Dr.) Active Transportation Improvements Project			✓	✓	
28	Begin design of the Fair Drive for All Project (Harbor Blvd. to Newport Blvd.)			✓	✓	
29	Begin design of Junipero Drive (Arlington Dr. to Presidio Dr.)			✓	✓	
30	Complete design of the Adams Avenue Mobility Improvements (Santa Ana River to Royal Palm Drive).			✓	✓	
31	Complete design of the Placentia Ave./Center St. Intersection Improvements.			✓		
32	Begin construction of the Fairview Rd./Belfast Ave. Traffic Signal.			✓		
33	Complete construction of Adams Avenue Bicycle Facility Project (Harbor Blvd. to Fairview Rd.).			✓	✓	
34	Complete construction of Fairview Road (Fair Dr. to Newport Blvd.) Active Transportation Project.			✓	✓	
35	Begin construction of the Signal Modernization for Systemic Safety Improvements project			✓		
36	Implement the Facility Needs and Assessment Study for approximately 20 City-owned facilities.			✓		
37	Begin Public Safety Emergency Communications Center tenant improvements	✓		✓		
38	Fire Station 4 – begin exploring bond funding Phase 2 tenant improvements to living quarters	✓		✓		
39	Fire Station 2 – Begin reconstruction efforts by exploring bond funding and begin design and permits.	✓		✓		
40	Completion of James Street rental units improvements					✓
41	Norma Hertzog Community Center Roof Replacement				✓	
42	Fire Station 3 Above Ground Fuel Storage Tank			✓		
43	Cooperate City Hall Chiller Replacement			✓	✓	
44	Complete City Hall Generator Replacement			✓	✓	
45	Conduct ongoing communication and facility management with the Golf Course operator.				✓	
46	Enhance the City's Parkway Tree Planting Program to ensure a vibrant tree canopy cover throughout the City and map the City's Urban Forest.				✓	
47	Implement tree planting & maintenance based on recommendations from the Tree Canopy Assessment.			✓		
48	Conduct a sidewalk and bus shelter assessment to complement the Facility and Parks needs assessments.			✓		
49	Explore additional opportunities for replacing the City's fleet with alternative energy and electric vehicles.				✓	

## Performance Measures/Workload Indicators:

### Workload Indicators

	FY 23-24 Actuals	FY 24-25 Actual	FY 25-26 Estimated	FY 26-27 Estimated
<b>CAPITAL IMPROVEMENT PROJECTS</b>				
Number of budgeted Capital Improvement Projects	51	47	23	35
Number of completed or active Capital Improvement Projects	81	108	72	96
<b>MAINTENANCE: BUILDING &amp; EQUIPMENT</b>				
Number of facility rehabilitation projects completed	14	12	12	4
Number of facility work requests	1,450	2,000	1442	1430
Number of pieces of equipment maintained	383	383	383	360
<b>MAINTENANCE: PARKS &amp; LANDSCAPE</b>				
Number of trees planted	350	300	350	300
Acres of City parks and fields maintained	463	463	463	463
<b>MAINTENANCE: STREETS</b>				
Number of calls for service for graffiti	6,740	6,700	6700	6700
Numbers of bulky items removed from City right-of-way	6,000	7,500	7,000	7,000
Tons of asphalt applied annually by City forces	250	250	250	250
Number of lineal feet of red curb repainted	244,995	290,00	300,000	270,000
Number of crosswalks repainted/reapplied	25	25	30	40
Number of linear feet of lanes repainted	952,072	995,000	995,000	960,000
Number of linear feet of roadway rehabilitated	74,845	77,000	80,000	80,000
Number of traffic and street signs maintained	754*	750	800	800
Number of traffic signals maintained	131	131	131	131
Number of Radar Speed Signs, Rapid Flashing/HAWK Beacons maintained	62	68	69	72
<b>TRANSPORTATION SERVICES</b>				
Number of schools participating in Walk to School / Bike to School events	13	13	13	14
Linear feet of new and improved bicycle facilities	64,000	80,000	20,000	34,000
Number of traffic control plans reviewed	641	750	750	750
Number of completed resident requests related to transportation	146	150	175	175
<b>WASTE</b>				
Tons of organic waste diversion (City & CMSD customers)	11,470	12,223	14,700	15,000
Tons of debris removed and diverted from the waterways	1,600	1,600	1,600	1,600
<b>ENGINEERING SERVICES</b>				
Number of planning development reviews conducted	1,900	2,000	2,100	2,200
Number of building plan checks processed	190	200	215	250
Number of encroachments permits processed	900	950	1025	1200

\*Increase due to funding being restored.

## Performance Measures

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimated	FY 26-27 Estimated
Percent of budgeted building maintenance projects completed	95%	95%	95%	95%
Pavement Condition Index (PCI) for street network	85	85	85	85
Number of trees grid trimmed	992	1378	2000	2000
Percent of Citywide sidewalk conditions assessed (5 Year Plan)	N/A	20%	20%	20%
Percent of traffic control plans review on time	N/A	95%*	95%	95%
Percent of planning development reviews conducted on time	N/A	95%*	95%	95%
Percent of building plan checks processed on time	N/A	95%*	95%	95%
Percent of encroachment permits processed on time	N/A	95%*	95%	95%

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

## Customer Service Goal

	Goal
Average response time to customers within 48 hours	95%

## Budget Narrative

The Fiscal Year 2026-27 budget for the Public Works Department is \$33.4 million, an increase of \$2.2 million, or 7 percent compared to the adopted budget for Fiscal Year 2025-26. An attrition factor of \$327,300 was applied in Fiscal Year 2024–25, this amount was recalculated and transferred to the Non-Departmental budget beginning in Fiscal Year 2026–27. The department’s budget also includes several notable expenditure reallocations intended to more accurately align expenditure with revenue sources. The Gas Tax Fund will provide \$350,000 to support tree trimming services along medians and public right of ways. In addition, the Measure M2 Fairshare Fund (Fund 416) will offset a portion of the City’s traffic signal maintenance costs in the amount of \$220,000.

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PUBLIC WORKS DEPARTMENT BY FUNDING SOURCE</b>				
General Fund - 101	\$ 23,101,963	\$ 22,814,083	\$ 22,553,603	\$ 22,845,065
Disaster Fund - 150	-	53,413	-	-
Gas Tax Fund - 201	722,852	2,560,339	2,439,323	2,858,513
Air Quality Improvement Fund - 203	716	741	16,000	16,000
Drainage Fees Fund - 209	5,237	-	102,340	168,339
Grants - State - 231	106,836	7,782	-	-
Capital Improvements Fund - 401	58,256	2,959	50,000	1,128,352
Golf Course Improvement Fund - 413	187,575	49,870	50,000	50,000
Measure "M2" Fairshare - 416	-	-	-	220,000
Equipment Replacement Fund - 601	4,959,214	4,971,441	5,953,599	6,090,648
<b>Total Public Works Department</b>	<b>\$ 29,142,649</b>	<b>\$ 30,460,629</b>	<b>\$ 31,164,865</b>	<b>\$ 33,376,918</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PUBLIC WORKS DEPARTMENT BY PROGRAM</b>				
<b>ADMINISTRATION - 19100</b>				
<b>Administration - 50001</b>				
Salaries and Benefits	\$ 885,384	\$ 979,166	\$ 1,150,692	\$ 1,000,030
Maintenance and Operations	1,095,630	1,062,815	1,028,086	1,027,586
<b>Subtotal Administration</b>	<b>\$ 1,981,014</b>	<b>\$ 2,041,981</b>	<b>\$ 2,178,778</b>	<b>\$ 2,027,616</b>
<b>Recycling - 20230</b>				
Salaries and Benefits	\$ 62,015	\$ 163,852	\$ -	\$ 186,569
Maintenance and Operations	\$ 373,126.98	\$ 300,713	\$ 297,800	\$ 297,800
<b>Subtotal Recycling</b>	<b>\$ 435,142</b>	<b>\$ 464,565</b>	<b>\$ 297,800</b>	<b>\$ 484,369</b>
<b>Emergency Services - 51040</b>				
Maintenance and Operations	1,000	-	-	-
<b>Subtotal Emergency Services</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING - 19200</b>				
<b>Administration - 50001</b>				
Salaries and Benefits	\$ 18,197	\$ 11,097	\$ -	\$ -
<b>Subtotal Administration</b>	<b>\$ 18,197</b>	<b>\$ 11,097</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Expense Category by Program</b>	<b>FY 23-24 Actuals</b>	<b>FY 24-25 Actuals</b>	<b>FY 25-26 Adopted Budget</b>	<b>FY 26-27 Proposed Budget</b>
<b>ENGINEERING - 19200 (Continued)</b>				
<b>Water Quality - 20510</b>				
Salaries and Benefits	\$ 96,817	\$ 97,168	\$ 103,490	\$ 113,555
Maintenance and Operations	219,042	278,112	547,400	426,800
<b>Subtotal Water Quality</b>	<b>\$ 315,860</b>	<b>\$ 375,280</b>	<b>\$ 650,890</b>	<b>\$ 540,355</b>
<b>Street Improvements - 30112</b>				
Salaries and Benefits	\$ 617,343	\$ 1,048,811	\$ 1,681,616	\$ 1,276,154
Maintenance and Operations	19,381	24,001	20,100	19,400
Fixed Assets	900	600	900	900
<b>Subtotal Street Improvements</b>	<b>\$ 637,623</b>	<b>\$ 1,073,412</b>	<b>\$ 1,702,616</b>	<b>\$ 1,296,454</b>
<b>Storm Drain Improvements - 30122</b>				
Salaries and Benefits	\$ 132,418	\$ 224,490	\$ 186,310	\$ 219,839
Maintenance and Operations	354	936	3,200	3,200
Fixed Assets	1,000	-	1,000	1,000
<b>Subtotal Storm Drain Improvements</b>	<b>\$ 133,772</b>	<b>\$ 225,426</b>	<b>\$ 190,510</b>	<b>\$ 224,039</b>
<b>Public Works - Development - 30310</b>				
Salaries and Benefits	\$ 545,542	\$ 691,340	\$ 628,081	\$ 885,255
Maintenance and Operations	12,445	42,993	800	800
<b>Subtotal Public Works - Development</b>	<b>\$ 557,987</b>	<b>\$ 734,334</b>	<b>\$ 628,881</b>	<b>\$ 886,055</b>
<b>Public Works - Real Property - 30320</b>				
Salaries and Benefits	\$ -	\$ -	\$ 1,000	\$ 1,000
Maintenance and Operations	483	579	700	150
<b>Subtotal Public Works - Real Property</b>	<b>\$ 483</b>	<b>\$ 579</b>	<b>\$ 1,700</b>	<b>\$ 1,150</b>
<b>Park Development - 40112</b>				
Salaries and Benefits	\$ 136,460	\$ 154,251	\$ 1,140	\$ 236,727
Maintenance and Operations	188,947	51,374	51,700	51,015
<b>Subtotal Park Development</b>	<b>\$ 325,407</b>	<b>\$ 205,625</b>	<b>\$ 52,840</b>	<b>\$ 287,742</b>
<b>Construction Management - 50002</b>				
Salaries and Benefits	\$ 1,584,609	\$ 1,963,609	\$ 1,945,206	\$ 2,613,936
Maintenance and Operations	21,007	21,070	89,000	88,035
Fixed Assets	1,000	780	1,000	1,000
<b>Subtotal Construction Management</b>	<b>\$ 1,606,616</b>	<b>\$ 1,985,459</b>	<b>\$ 2,035,206</b>	<b>\$ 2,702,971</b>
<b>TRANSPORTATION SERVICES - 19300</b>				
<b>Traffic Planning - 30210</b>				
Salaries and Benefits	\$ 523,153	\$ 463,816	\$ 480,403	\$ 654,064
Maintenance and Operations	80,958	53,672	61,850	61,850
<b>Subtotal Traffic Planning</b>	<b>\$ 604,111</b>	<b>\$ 517,487</b>	<b>\$ 542,253</b>	<b>\$ 715,914</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>Active Transportation Improvement - 30225</b>				
Salaries and Benefits	\$ 427,905	\$ 408,079	\$ 463,067	\$ 443,892
Maintenance and Operations	31,400	29,870	41,900	41,900
<b>Subtotal Active Transportation Imp.</b>	<b>\$ 459,305</b>	<b>\$ 437,949</b>	<b>\$ 504,967</b>	<b>\$ 485,792</b>
<b>Traffic Operations - 30241</b>				
Salaries and Benefits	\$ 365,227	\$ 310,700	\$ 356,878	\$ 471,195
Maintenance and Operations	2,345,187	2,457,603	1,963,769	1,963,769
<b>Subtotal Traffic Operations</b>	<b>\$ 2,710,415</b>	<b>\$ 2,768,303</b>	<b>\$ 2,320,647</b>	<b>\$ 2,434,964</b>
<b>Residential Permit Parking - 30244</b>				
Maintenance and Operations	56,731	-	50,000	50,000
<b>Subtotal Residential Permit Parking</b>	<b>\$ 56,731</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>MAINTENANCE SERVICES - 19500</b>				
<b>Administration - 50001</b>				
Salaries and Benefits	\$ 530,057	\$ 721,400	\$ 417,939	\$ 799,682
Maintenance and Operations	18,789	4,762	5,400	5,400
<b>Subtotal Administration</b>	<b>\$ 548,846</b>	<b>\$ 726,162</b>	<b>\$ 423,339</b>	<b>\$ 805,082</b>
<b>Fairview Park - 20115</b>				
Salaries and Benefits	\$ 15,868	\$ 2,789	\$ -	\$ -
Maintenance and Operations	-	4,808	8,000	8,000
<b>Subtotal Fairview Park</b>	<b>\$ 15,868</b>	<b>\$ 7,597</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>Street Cleaning - 20120</b>				
Salaries and Benefits	\$ 82,406	\$ 82,497	\$ 44,950	\$ 85,054
Maintenance and Operations	1,467,790	1,467,790	1,467,790	1,467,790
<b>Subtotal Street Cleaning</b>	<b>\$ 1,550,197</b>	<b>\$ 1,550,287</b>	<b>\$ 1,512,740</b>	<b>\$ 1,552,844</b>
<b>Graffiti Abatement - 20130</b>				
Salaries and Benefits	\$ 553,791	\$ 503,981	\$ 512,447	\$ 550,372
Maintenance and Operations	75,771	72,903	52,400	52,400
Fixed Assets	1,640	1,140	-	-
<b>Subtotal Graffiti Abatement</b>	<b>\$ 631,201</b>	<b>\$ 578,024</b>	<b>\$ 564,847</b>	<b>\$ 602,772</b>
<b>Street Maintenance - 30111</b>				
Salaries and Benefits	\$ 601,135	\$ 649,257	\$ 471,431	\$ 922,987
Maintenance and Operations	397,038	380,362	424,600	423,600
<b>Subtotal Street Maintenance</b>	<b>\$ 998,174</b>	<b>\$ 1,029,619</b>	<b>\$ 896,031</b>	<b>\$ 1,346,587</b>
<b>Storm Drain Maintenance - 30121</b>				
Salaries and Benefits	\$ 339,483	\$ 365,380	\$ 148,390	\$ 362,149
Maintenance and Operations	3,495	1,657	1,600	1,600
<b>Subtotal Storm Drain Maintenance</b>	<b>\$ 342,978</b>	<b>\$ 367,038</b>	<b>\$ 149,990</b>	<b>\$ 363,749</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>MAINTENANCE SERVICES - 19500 (Continued )</b>				
<b>Signs and Markings - 30243</b>				
Salaries and Benefits	\$ 538,624	\$ 521,803	\$ 677,989	\$ 755,277
Maintenance and Operations	197,185	189,536	201,056	201,056
<b>Subtotal Signs and Markings</b>	<b>\$ 735,809</b>	<b>\$ 711,339</b>	<b>\$ 879,045</b>	<b>\$ 956,333</b>
<b>Park Maintenance - 40111</b>				
Salaries and Benefits	\$ 898,493	\$ 632,559	\$ 1,078,270	\$ 875,723
Maintenance and Operations	4,942,120	5,050,581	4,859,100	4,859,100
<b>Subtotal Park Maintenance</b>	<b>\$ 5,840,613</b>	<b>\$ 5,683,140</b>	<b>\$ 5,937,370</b>	<b>\$ 5,734,823</b>
<b>Building Maintenance - 50910</b>				
Salaries and Benefits	\$ 1,539,341	\$ 1,566,658	\$ 1,480,877	\$ 1,733,512
Maintenance and Operations	2,009,262	2,092,081	1,626,360	1,525,360
Fixed Assets	-	1,800	5,000	5,000
<b>Subtotal Building Maintenance</b>	<b>\$ 3,548,603</b>	<b>\$ 3,660,539</b>	<b>\$ 3,112,237</b>	<b>\$ 3,263,872</b>
<b>MAINTENANCE SERVICES - 19500 (Continued)</b>				
<b>Equipment Maintenance - 50920</b>				
Salaries and Benefits	\$ 1,210,031	\$ 1,198,071	\$ 1,477,035	\$ 1,428,283
Maintenance and Operations	3,105,782	3,728,480	3,314,918	3,321,718
Fixed Assets	719,981	199,756	1,471,000	1,464,200
<b>Subtotal Equipment Maintenance</b>	<b>\$ 5,035,793</b>	<b>\$ 5,126,307</b>	<b>\$ 6,262,953</b>	<b>\$ 6,214,201</b>
<b>Warehouse - 50925</b>				
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 388,434
Maintenance and Operations	-	-	-	2,800
<b>Subtotal Warehouse</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 391,234</b>
<b>Operations - 51010</b>				
Maintenance and Operations	93	-	-	-
<b>Subtotal Operations</b>	<b>\$ 93</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>				
Salaries and Benefits	\$ 11,744,853	\$ 12,913,806	\$ 13,565,636	\$ 16,003,689
Maintenance and Operations	16,673,276	17,342,748	16,120,329	15,901,129
Fixed Assets	724,521	204,075	1,478,900	1,472,100
<b>Total Public Works Department</b>	<b>\$ 29,142,649</b>	<b>\$ 30,460,629</b>	<b>\$ 31,164,865</b>	<b>\$ 33,376,918</b>

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PUBLIC WORKS DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
<b>SALARIES AND BENEFITS</b>				
Salaries and Wages	\$ -	\$ -	\$ (327,300)	\$ -
Regular Salaries - Non-Sworn	6,785,336	7,493,617	8,408,127	10,210,814
Regular Salaries - Part-Time	283,250	413,235	358,818	358,818
Overtime	185,015	208,530	85,200	85,200
Accrual Payoff - Excess Max.	5,391	5,532	3,200	3,200
Vacation/Comp. Time Cash Out	41,314	84,379	40,700	40,700
Holiday Allowance	30,532	30,896	15,583	14,402
Separation Pay-Off	95,326	62,134	10,800	10,800
Other Compensation	111,124	108,734	136,573	119,800
Cafeteria Plan	1,369,434	1,442,943	1,604,536	1,633,536
Medicare	117,510	129,199	132,014	150,485
Retirement	2,707,420	2,921,467	3,078,485	3,357,363
Executive Prof Development	6,282	6,202	12,000	11,670
Auto Allowance	6,919	6,938	6,900	6,900
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 11,744,853</b>	<b>\$ 12,913,806</b>	<b>\$ 13,563,899</b>	<b>\$ 16,003,689</b>
<b>MAINTENANCE AND OPERATIONS</b>				
Stationery and Office	\$ 13,356	\$ 13,536	\$ 7,700	\$ 8,200
Multi-Media, Promos, Subscript.	5,951	7,174	6,200	6,200
Small Tools and Equipment	72,505	61,486	36,100	36,100
Uniforms and Clothing	24,724	30,492	16,800	22,800
Safety and Health	4,092	2,933	3,300	3,800
Maintenance and Construction	1,086,354	853,168	654,900	654,900
Agriculture	101,227	63,378	97,000	97,000
Fuel	704,695	836,924	701,400	701,400
Electricity - Buildings & Fac.	739,149	759,341	484,250	484,250
Electricity - Power	330,669	309,302	255,200	255,200
Electricity - Street Lights	1,237,221	1,272,173	1,000,000	1,000,000
Gas	40,363	53,420	25,000	25,000
Water - Domestic	47,228	73,119	57,000	57,000
Water - Parks and Parkways	805,573	1,004,422	859,100	859,100
Waste Disposal	269,131	254,264	258,800	258,800
Janitorial and Housekeeping	255,350	275,030	345,900	345,900
Legal Advertising/Filing Fees	189,816	244,453	280,100	280,100
Telephone/Radio/Communications	94,138	81,590	62,500	62,500
Business Meetings	3,897	4,502	400	400
Mileage Reimbursement	-	14	-	-
Dues and Memberships	3,591	3,943	4,880	4,880
Professional Development	28,671	22,949	13,470	7,470
Buildings and Structures	376,007	231,160	300,000	300,000
Landscaping and Sprinklers	3,391,365	3,495,442	3,470,000	3,470,000
Automotive Equipment	462,452	584,955	464,728	464,728
Office Equipment	4,979	1,680	1,900	2,200
Other Equipment	1,004,738	1,159,010	871,410	770,910
Streets, Alleys and Sidewalks	1,726,929	1,753,245	1,812,790	1,812,790
Consulting	572,956	570,902	839,269	719,269

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PUBLIC WORKS DEPARTMENT BY ACCOUNT: ALL FUNDS</b>				
Engineering and Architectural	2,750	-	18,564	18,564
Public Safety	56,731	1,674	50,000	50,000
Sanitation	46,000	-	-	-
Principal Payments	(231,542)	-	288,983	288,983
Interest Payments	55,041	78,332	88,543	88,543
External Rent	8,890	8,905	14,900	14,900
Depreciation	1,532,452	1,632,720	1,275,000	1,275,000
Internal Rent Central Services	4,479	3,804	4,564	4,564
Internal Rent Postage	5,212	4,056	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	110,978	86,700	86,700	86,700
Internal Rent Genl Liability	699,861	699,861	699,861	699,861
Internal Rent Workers' Comp	243,571	243,571	243,571	243,571
Internal Rent Unemployment	9,658	9,658	9,658	9,658
Taxes and Assessments	179,040	215,551	76,800	76,800
Other Costs	269	323	300	300
Emergency Protective Measure	23,403	4,229	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 16,673,276</b>	<b>\$ 17,342,748</b>	<b>\$ 16,120,329</b>	<b>\$ 15,901,129</b>
<b>FIXED ASSETS</b>				
Automotive Equipment	676,289	137,258	1,441,000	1,441,000
Other Equipment	15,453	7,982	37,900	31,100
Loss on Disposal of Assets	32,779	58,835	-	-
<b>Subtotal Fixed Assets</b>	<b>\$ 724,521</b>	<b>\$ 204,075</b>	<b>\$ 1,478,900</b>	<b>\$ 1,472,100</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>\$ 29,142,649</b>	<b>\$ 30,460,629</b>	<b>\$ 31,163,128</b>	<b>\$ 33,376,918</b>

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PUBLIC WORKS DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (327,300)	\$ -
Regular Salaries - Non-Sworn	\$ 5,645,202	\$ 6,138,771	\$ 7,126,867	\$ 7,652,073
Regular Salaries - Part-Time	280,332	412,819	314,189	314,189
Overtime	158,286	174,549	68,500	68,500
Accrual Payoff - Excess Max.	5,391	5,532	3,200	3,200
Vacation/Comp. Time Cash Out	38,285	79,080	39,700	39,700
Holiday Allowance	24,694	24,703	14,402	14,402
Separation Pay-Off	77,483	62,134	10,400	10,400
Other Compensation	103,521	97,066	118,855	109,958
Cafeteria Plan	1,130,549	1,188,941	1,365,262	1,429,236
Medicare	99,012	107,919	110,417	127,467
Retirement	2,291,308	2,460,841	2,625,180	2,853,238
Executive Prof Development	6,282	5,750	10,900	11,670
Auto Allowance	6,919	6,938	6,900	6,900
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 9,867,265</b>	<b>\$ 10,765,043</b>	<b>\$ 11,487,472</b>	<b>\$ 12,640,934</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 12,901	\$ 11,965	\$ 7,200	\$ 7,200
Multi-Media, Promos, Subscript.	4,451	2,075	4,400	4,400
Small Tools and Equipment	72,127	49,245	24,100	24,100
Uniforms and Clothing	19,050	23,068	12,800	12,800
Safety and Health	3,950	2,933	2,800	2,800
Maintenance and Construction	413,591	340,641	265,900	265,900
Agriculture	101,227	63,378	97,000	97,000
Electricity - Buildings & Fac.	739,149	759,341	484,250	484,250
Electricity - Power	330,669	309,302	255,200	255,200
Electricity - Street Lights	1,237,221	1,272,173	1,000,000	1,000,000
Gas	40,363	53,420	25,000	25,000
Water - Domestic	47,228	73,119	57,000	57,000
Water - Parks and Parkways	805,573	1,004,422	859,100	859,100
Waste Disposal	230,644	252,554	257,800	257,800
Janitorial and Housekeeping	254,599	274,250	344,000	344,000
Legal Advertising/Filing Fees	189,100	243,712	264,100	198,100
Telephone/Radio/Communications	94,138	81,590	62,500	62,500
Business Meetings	3,897	4,502	400	400
Mileage Reimbursement	-	14	-	-
Dues and Memberships	3,591	3,943	4,880	4,880
Professional Development	20,916	17,569	12,370	6,370
Buildings and Structures	342,327	161,596	200,000	200,000
Landscaping and Sprinklers	3,391,365	3,454,286	3,350,000	3,000,000
Office Equipment	4,594	1,266	1,800	1,800
Other Equipment	995,215	1,158,510	862,410	542,410
Streets, Alleys and Sidewalks	1,726,929	285,455	371,610	371,610

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>PUBLIC WORKS DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Maintenance and Operations (Continued)</b>				
Consulting	549,031	560,542	769,269	649,269
Engineering and Architectural	2,750	-	8,500	8,500
External Rent	8,890	8,905	14,900	14,900
Internal Rent Central Services	4,479	3,804	4,564	4,564
Internal Rent Postage	5,212	4,056	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	110,978	86,700	86,700	86,700
Internal Rent Genl Liability	699,861	699,861	699,861	699,861
Internal Rent Workers' Comp	243,571	243,571	243,571	243,571
Internal Rent Unemployment	9,658	9,658	9,658	9,658
Taxes and Assessments	158,009	193,791	61,800	61,800
Other Costs	146	147	-	-
Emergency Protective Measure	23,403	-	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 13,230,159</b>	<b>\$ 12,044,721</b>	<b>\$ 11,058,231</b>	<b>\$ 10,196,231</b>
<b>Fixed Assets</b>				
Other Equipment	\$ 4,540	\$ 4,320	\$ 7,900	\$ 7,900
<b>Subtotal Fixed Assets</b>	<b>\$ 4,540</b>	<b>\$ 4,320</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>
<b>Total Public Works Department</b>	<b>\$ 23,101,963</b>	<b>\$ 22,814,083</b>	<b>\$ 22,553,603</b>	<b>\$ 22,845,065</b>



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# 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**

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

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

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

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

### Budget Narrative

The Fiscal Year 2026-27 Non-Departmental budget is \$22.3 million, an increase of \$3.1 million, or 16.0 percent compared to the adopted budget for Fiscal Year 2025-26. The principal and interest payment includes \$1.1 million to the fund the financing of the Fire Station #2 reconstruction projects.

The City is proposing a budget Capital Asset Needs (CAN) General Fund contribution of \$6.7 million for CAN inclusive of repayment of prior year deferment and \$3.1 million contributed to the IT Replacement Fund, inclusive of repayment of prior year deferment in FY 2025-26 .

Expense by Fund	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>NON-DEPARTMENTAL BY FUNDING SOURCE</b>				
General Fund - 101	\$ 23,423,354	18,494,847	\$ 19,222,213	\$ 22,292,621
American Rescue Plan Fund - 204	2,060,652	2,982,504	\$ -	-
Park Development Fees Fund - 208	-	250,000	\$ -	-
Capital Improvements Fund - 401	384,576	-	\$ -	-
Equipment Replacement Fund - 601	220	-	\$ -	-
IT Replacement Fund - 603	19,500	-	-	-
<b>Total Non-Departmental</b>	<b>\$ 25,888,302</b>	<b>\$ 21,727,351</b>	<b>\$ 19,222,213</b>	<b>\$ 22,292,621</b>

Expense Category by Program	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>NON-DEPARTMENTAL BY PROGRAM</b>				
<b>NON-DEPARTMENTAL - 90000</b>				
<b>Non-Departmental - 50240</b>				
Salaries and Benefits	\$ 1,960,907	\$ 2,047,615	\$ 4,859,345	\$ 1,793,572
Maintenance and Operations	9,070,177	8,106,376	11,565,032	10,673,725
Fixed Assets	14,857,218	11,573,359	2,797,836	9,825,324
<b>Subtotal Non-Departmental</b>	<b>\$ 25,888,302</b>	<b>\$ 21,727,351</b>	<b>\$ 19,222,213</b>	<b>\$ 22,292,621</b>

<b>TOTAL NON-DEPARTMENTAL</b>				
Salaries and Benefits	\$ 1,960,907	\$ 2,047,615	\$ 4,859,345	\$ 1,793,572
Maintenance and Operations	9,070,177	8,106,376	11,565,032	10,673,725
Fixed Assets	14,857,218	11,573,359	2,797,836	9,825,324
<b>Total Non-Departmental</b>	<b>\$ 25,888,302</b>	<b>\$ 21,727,351</b>	<b>\$ 19,222,213</b>	<b>\$ 22,292,621</b>

## From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>NON-DEPARTMENTAL BY ACCOUNT: ALL FUNDS</b>				
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ -	\$ (4,027,157)
Salaries & Wages	\$ -	\$ -	\$ 1,977,205	\$ 2,938,589
Retirement	60,000	60,000	422,140	422,140
City Contrib - Retiree Medical	1,900,907	1,987,615	2,460,000	2,460,000
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 1,960,907</b>	<b>\$ 2,047,615</b>	<b>\$ 4,859,345</b>	<b>\$ 1,793,572</b>
<b>Maintenance and Operations</b>				
Multi-Media, Promos, Subscript.	\$ 209,313	\$ 181,494	\$ 164,000	\$ 164,000
Consulting	13,264	425	1,000	1,000
Legal	826,997	205,835	1,500,000	500,000
Principal Payments	2,168,383	2,030,391	3,450,000	3,550,000
Interest Payments	921,485	854,375	1,067,905	1,067,905
Grants, Loans and Subsidies	1,304,993	1,321,993	1,264,994	1,264,994
Internal Rent - Repl Cost	3,167,403	3,297,183	3,297,183	3,297,183
Internal Rent Genl Liability	-	-	319,950	828,643
Contingency	457,722	214,679	500,000	-
Other Costs	618	-	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 9,070,177</b>	<b>\$ 8,106,376</b>	<b>\$ 11,565,032</b>	<b>\$ 10,673,725</b>
<b>Fixed Assets</b>				
Land	\$ -	\$ 1,728,861	\$ -	\$ -
<b>Subtotal Fixed Assets</b>	<b>\$ -</b>	<b>\$ 1,728,861</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Out</b>				
Operating Transfers Out	\$ 14,857,218	\$ 9,844,498	\$ 2,797,836	\$ 9,825,324
<b>Subtotal Transfers Out</b>	<b>\$ 14,857,218</b>	<b>\$ 9,844,498</b>	<b>\$ 2,797,836</b>	<b>\$ 9,825,324</b>
<b>Total Non-Departmental</b>	<b>\$ 25,888,302</b>	<b>\$ 21,727,351</b>	<b>\$ 19,222,213</b>	<b>\$ 22,292,621</b>

From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Expense by Account	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>NON-DEPARTMENTAL BY ACCOUNT: GENERAL FUND ONLY</b>				
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ -	\$ (4,027,157)
Salaries & Wages	-	-	1,977,205	2,938,589
Retirement	60,000	60,000	422,140	422,140
City Contrib - Retiree Medical	1,900,907	1,987,615	2,460,000	2,460,000
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 1,960,907</b>	<b>\$ 2,047,615</b>	<b>\$ 4,859,345</b>	<b>\$ 1,793,572</b>
<b>Maintenance and Operations</b>				
Multi-Media, Promos, Subscript.	\$ 209,313	\$ 181,494	\$ 164,000	\$ 164,000
Consulting	13,264	425	1,000	1,000
Legal	826,997	205,835	1,500,000	500,000
Principal Payments	2,168,383	2,030,391	3,450,000	3,550,000
Interest Payments	921,485	854,375	1,067,905	1,067,905
Grants, Loans and Subsidies	1,264,993	1,264,993	1,264,994	1,264,994
Internal Rent - Repl Cost	3,167,403	3,297,183	3,297,183	3,297,183
Internal Rent Genl Liability	-	-	319,950	828,643
Contingency	457,722	214,679	500,000	-
Other Costs	618	-	-	-
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 9,030,177</b>	<b>\$ 8,049,376</b>	<b>\$ 11,565,032</b>	<b>\$ 10,673,725</b>
<b>Fixed Assets</b>				
	<b>0%</b>	<b>295772252%</b>	<b>0%</b>	<b>0%</b>
Land	\$ -	\$ 1,478,861	\$ -	\$ -
<b>Subtotal Fixed Assets</b>	<b>\$ -</b>	<b>\$ 1,478,861</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Out</b>				
Operating Transfers Out	\$ 12,432,270	\$ 6,918,994	\$ 2,797,836	\$ 9,825,324
<b>Subtotal Transfers Out</b>	<b>\$ 12,432,270</b>	<b>\$ 6,918,994</b>	<b>\$ 2,797,836</b>	<b>\$ 9,825,324</b>
<b>Total Non-Departmental</b>	<b>\$ 23,423,354</b>	<b>\$ 18,494,847</b>	<b>\$ 19,222,213</b>	<b>\$ 22,292,621</b>



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# CAPITAL IMPROVEMENT PROGRAM



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**CAPITAL IMPROVEMENT PROGRAM**

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

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

The FY 2026-27 proposed CIP budget is approximately \$34 million, across all funds, of which an estimated \$12 million will be secured with bond financing for the Fire Station 2 reconstruction. The CIP budget was prepared using a variety of funding sources, which includes actuals, estimated revenues, and fund balances, to maximize the utilization of available funds to maintain, improve, and develop essential City assets. These funding sources also include County, State and Federal grants, many of which are reserved for CIP. There are sufficient fund balances and estimated revenues to support the projects recommended for the FY 2026-27 CIP from the various funding sources. The table below reflects the proposed project expenditures for the CIP as well as approximately \$87 million in budgeted funds estimated to carry forward from the prior fiscal year for ongoing capital projects:

<b>TOTAL CAPITAL IMPROVEMENT PROGRAM</b>	
1-Year CIP	\$33,950,920
Ongoing CIP (continuing appropriation)	\$86,484,990
<b>Total Capital Improvement Program</b>	<b>\$120,435,910</b>

## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### CAPITAL IMPROVEMENT PROGRAM (CIP) OVERVIEW

The CIP is organized and summarized by the following sections:

#### *BUDGET GUIDE*

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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*

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

#### *ONGOING CAPITAL IMPROVEMENT PROJECTS*

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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*

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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 Sidewalk 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.

## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

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 Fiscal 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*

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

### *PROPOSED CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE*

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The summary of proposed capital projects by funding source provides a detailed list of each project and corresponding funding sources for Fiscal Year 2026-27. This summary is organized by the following project types:

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

### *CAPITAL IMPROVEMENT PROJECT DETAILS*

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

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

## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### *FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM*

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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 2030-2031. 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 2026-27 Budget. The schedule provides a view of upcoming fiscal year capital projects that could be adjusted based on changing City Council and community priorities or financial capabilities. The revised 5-year CIP represents an overall well-balanced, long-term plan reflecting current City Council’s strategic goals and priorities. All projects including those in “future” years remain eligible for any grant funding, should opportunities arise.

### *CIP GOALS*

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The CIP is developed based on the City Council and community’s overarching goals. This is specifically reflected in the Proposed 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 proposed planning documents and master plans.

### *CIP BUDGET DEVELOPMENT PROCESS*

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

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

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

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

## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### PRIORITIZATION & CATEGORIZATION

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

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

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

### PROJECT ESTIMATES & FUNDING SOURCES

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

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

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

## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

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

The City employs a combination of approaches to fund its capital projects. The Public Works Department and Finance Department funding recommendations are based upon the most current revenue projections. For many smaller improvement projects, funds are appropriated from available cash on hand. Large-scale capital projects`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

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

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

CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

WHAT DID WE DO DURING FISCAL YEAR 2025-26?

CITYWIDE STREET IMPROVEMENTS

The City completed slurry seal paving on various streets throughout the community. These improvements provide a protective layer that helps extend the lifespan of the pavement while enhancing overall drivability. New pavement markings were installed on select streets. The slurry seal project is expected to improve traffic flow and contribute to a higher quality of life for residents in the surrounding area.

Streets completed were Andros Street, Chestnut Avenue, Corvo Place, Ellesmere Avenue, Elm Avenue, Jacaranda Avenue, Java Road, Lemon Street, Mindanao Drive, Myrtlewood Street, and Serang Place. Additionally, the City’s contractor completed localized street repairs on California Street near Colorado Lane, where significant pavement settlement had occurred. The repair work involved removing and replacing the underlying base material, followed by repaving the affected section to restore roadway integrity.

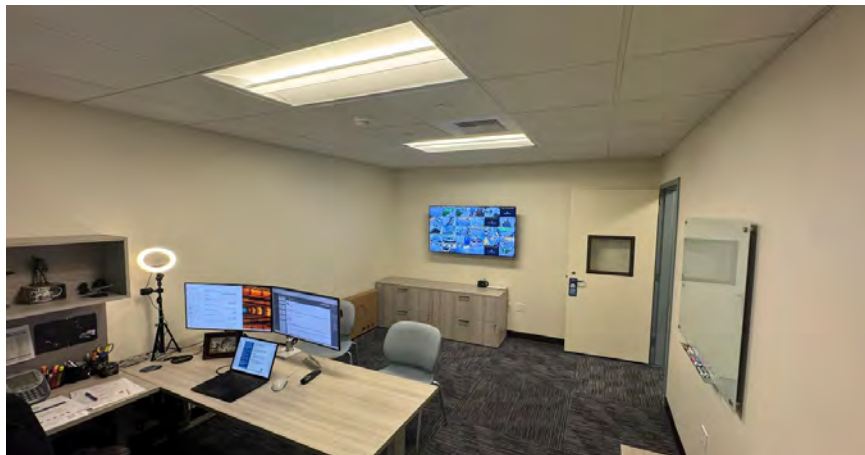


## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### CITY HALL TRAINING ROOM & INFORMATION TECHNOLOGY OFFICES

The project included a centralized space for training to be utilized by City staff, two new offices for the Information Technology Department, and reconfigured storage areas for Finance, Fire and Public Works. The classroom and office facilities were furnished with new computer network equipment and cabling, office and classroom furniture, and related finishes and fixtures.

Construction included new walls and partition; mechanical heating, ventilation, and air conditioning (HVAC); electrical; lighting; low voltage and data; fire alarm; painting; and flooring/carpet improvements; along with installation of an advanced audio-visual (AV) system to support classroom-style training.



## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### *FIRE STATION NO. 4 TRAINING TOWER*

Fire Station No. 4 now features a state-of-the-art regional training center and tower, replacing its aging infrastructure. The facility will serve neighboring cities and agencies, strengthening regional preparedness for fire emergencies and natural disasters while fostering collaboration. It also enhances hands-on training by bridging fire dynamics knowledge with practical training props and spaces, using locally sourced and sustainable materials.

The project incorporates water reclamation systems to capture and reuse water from training exercises, significantly reducing waste and supporting sustainable operations during drought conditions. Energy-efficient LED lighting, increased natural light, and solar-powered backup systems improve energy performance, while low-flow fixtures and drought-resistant landscaping promote long-term water conservation.



## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### BRENTWOOD PARK IMPROVEMENTS

Prior to construction, Brentwood Park featured a single playground structure alongside an underutilized sand volleyball court, with the original play equipment dating back to 1995.

Following the recent improvements, the park has been significantly enhanced with the addition of two new playground areas, incorporating four slides and seven climbing components designed to encourage active and engaging play. These upgrades provide a more dynamic environment and better accommodate a wider range of interests and activity levels.

The newly installed equipment includes two distinct play areas, one-designed for children ages 5 to 12, and a separate area that replaced the sand volleyball court designed for children ages 2 to 5. Both offer age-appropriate play features. Additional amenities include a shade structure for comfort, 13 accessible play elements, two inclusive features, swings, and an interactive activity boards.

The project also added a new decomposed granite walking path on the east side of the park that connects Monte Vista Avenue with Brentwood Street. A new concrete walkway stamped with poetry was implemented based on input from the Arts Commission that connects Brentwood Street with the play area.



CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

FAIRVIEW ROAD IMPROVEMENTS FROM FAIR DR. TO NEWPORT BLVD.

The Fairview Road improvement project included class IV cycle tracks, green bicycle conflict zone striping, and high visibility pedestrian crossings. A new pedestrian hybrid beacon is included in the project south of Fair Drive to better connect students and parents in residential areas to College Park Elementary School and Wilson Park. New landscaping and irrigation were also included along with a new bicycle signal at Fairview Road/Wilson Street.



## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### *NORMA HERTZOG COMMUNITY CENTER ROOF REPLACEMENT*

The project involved the removal of the existing metal panels and roofing materials to allow for an inspection and repair of underlying leaks to ensure the structural integrity and long-term performance of the roof system.

The new roofing system included an upgraded and more efficient drainage design, which will help prevent water accumulation and extend the overall lifespan of the structure. In addition, new underlayment and metal panels were installed, providing increased durability and improved weather resistance. These upgrades resulted in a more resilient and long-lasting roofing system that better protects the facility.

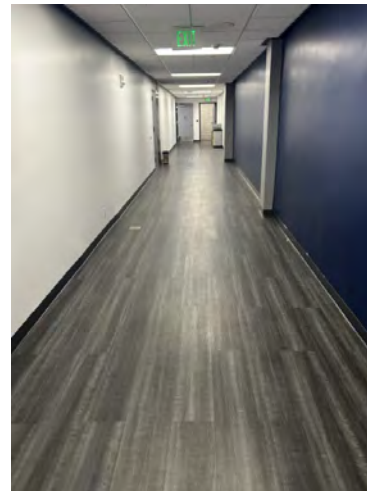
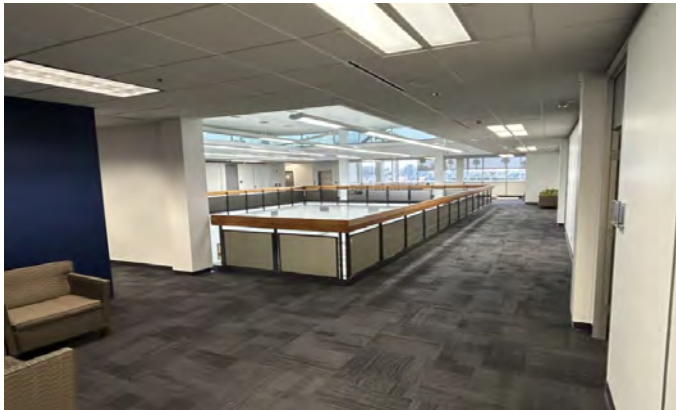


## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### *POLICE DEPARTMENT CARPET REPLACEMENT AND INDOOR PAINT*

The Police Department received an interior refresh in fall 2025 that included sanding, repairs, priming, and repainting all interior surfaces. Exterior and roll-up doors were also updated to coordinate with the new flooring. Interior walls were finished in Ultra-Pure White, doors in “Cool Ashes” (a light gray), door and window trim in “Cracked Pepper” (a dark gray), and mural walls in a deep blue.

Flooring upgrades incorporated a range of materials suited to each space, including carpet, rubber flooring in the gym, and luxury vinyl tile. New baseboard trim was installed to complete the improvements. Existing moisture barriers were preserved, while all rubber floor bases and door thresholds were replaced. The project was completed in October 2025.



## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### *BICYCLE SAFETY EDUCATION PROGRAM*

The Bicycle Safety Education Program developed curriculum and materials for safety training classes for students at sixteen local schools, eight community bike safety festivals, and two League of American Bicyclists instructor training sessions.

The program provided training on general bicycle safety, riding, and maintenance to students, parents, and community members with a focus on electric bicycles. The program is part of the education strategy employed by the City to encourage safe riding habits with the rapid proliferation of electric bicycles, and the ongoing implementation of the 2018 Active Transportation Plan. The City-funded program was developed with the input of a Bicycle Safety Education Task Force which began meeting in March of 2024. The program culminated in January 2026, with a final community bike safety festival hosted at Costa Mesa City Hall.



**CAPITAL IMPROVEMENT PROGRAM**

Ongoing Capital Improvement Projects  
Remaining Balances as of 4/30/26

		<b>TOTAL ALL FUNDS</b>			
<b>No.</b>	<b>Proj #</b>	<b>Project Name</b>	<b>Budget</b>	<b>Actuals</b>	<b>Remaining Balance</b>
1	200013	Fire Station #2 Reconstruction	3,150,000	682,043	2,467,957
2	200040	HVAC Replacement at Various Facilities	1,030,000	419,926	610,074
3	200062	Building Maintenance Projects	4,031,136	3,799,875	231,261
4	200077	City Hall Cast Iron Drain Repair	254,019	-	254,019
5	200097	Electric Vehicle Fleet and Infrastructure	544,368	279,964	264,404
6	200099	Finance Security & Efficiency Reconfiguration	305,000	60,841	244,159
7	200102	Fire Station 3 Fuel Tank Replacement	475,461	25,421	450,040
8	200107	Sewer Line Improvement City Facilities	260,000	2,261	257,739
9	210004	Fire Stations - Minor Projects at Various Stations	702,000	590,866	111,134
10	210012	City Hall-Paint, Carpet & Misc. Improvements	660,000	390,566	269,434
11	210013	Fire Station 4 Training Tower & Grounds Reconstruction	5,315,000	4,725,963	589,037
12	210015	Police Dept - Emergency Comm Facilities Remodel	1,230,000	190,328	1,039,672
13	210019	City Hall 5th Floor Air Handler Replacement	140,000	-	140,000
14	210021	City Hall Heater(s) Replacement	350,000	-	350,000
15	210025	NHCC- Roof Replacement	825,342	411,461	413,881
16	210026	Police Dept - Locker Rooms Remodel	400,000	-	400,000
17	210027	Police Dept - Weather Proofing	350,000	65,900	284,100
18	210028	City Hall and Communication Generators Replacement	700,000	-	700,000
19	300090	Safe Route to School Grant Project	788,090	104,189	683,901
20	300148	Citywide Bicycle Rack Improvements	250,000	74,945	175,055
21	300163	Citywide Neighborhood Traffic Improvements	862,800	761,450	101,350
22	300169	Newport Blvd Improvement - Victoria /22nd to 19th	1,178,820	128,691	1,050,129
23	300171	SB Newport Blvd Improvement (Mesa to Victoria)	1,965,652	97,040	1,868,612
24	300172	Pavement Mitigation I -405 Project	2,650,980	-	2,650,980
25	300173	Newport Blvd Improvement NB (22nd to Bristol) &SB (Bristol to Mesa)	2,134,145	94,186	2,039,959
26	300177	Westside Street Improvements- Wilson Street	487,000	-	487,000
27	300178	Sunflower Ave Rehabilitation Project	2,570,782	-	2,570,782
28	300179	Adams Ave Active Transportation Project	3,750,000	180,150	3,569,850
29	300181	Fairview Road Improvement Project	3,216,116	1,067,291	2,148,825
30	300182	Fairview Rd Rehab (RMRA) Project	2,780,829	-	2,780,829

**CAPITAL IMPROVEMENT PROGRAM**

Ongoing Capital Improvement Projects  
Remaining Balances as of 4/30/26

			<b>TOTAL ALL FUNDS</b>		
<b>No.</b>	<b>Proj #</b>	<b>Project Name</b>	<b>Budget</b>	<b>Actuals</b>	<b>Remaining Balance</b>
31	300184	Traffic Signal at Fairview Rd and Belfast	600,000	37,983	562,017
32	300185	Harbor, 17th & Gisler Rehab (RMRA) Project	3,500,000	-	3,500,000
33	300186	Clean Mobility - On Demand Transit Services	1,000,000	692,507	307,493
34	300187	Fairview Road Improvement Fair to Adams	2,299,000	207,965	2,091,035
35	300188	Signal Modern Multi Modal Safety Improvements	3,936,820	280,256	3,656,564
36	300189	Harbor Boulevard Rehab RMRA	2,951,612	-	2,951,612
37	350030	Westside Restoration Project	765,000	247,586	517,414
38	350033	Citywide Tree Maintenance in Public Right-of-Way	200,000	197,884	2,116
39	370010	Mesa Del Mar Multimodal Access	111,465	11,465	100,000
40	370042	Bus Shelter Improvement	300,000	-	300,000
41	370058	Citywide Traffic Signal Improvements	64,114	62,912	1,202
42	400012	Citywide Alley Improvements	3,235,000	1,480,675	1,754,325
43	400015	Citywide Street Improvements	49,095,940	39,407,704	9,688,236
44	450010	Citywide Class II, III and IV Bicycle Projects	1,220,461	1,138,704	81,757
45	450013	Adams Ave Multi-Purpose Trail	4,788,796	363,690	4,425,106
46	450014	Adams Ave Bicycle Facility Project	3,482,547	381,088	3,101,459
47	450015	Bicycle/Pedestrian Infrastructure Improvements	950,000	107,993	842,007
48	450016	Mesa/Santa Ana Bicycle Facility Improvements	100,000	-	100,000
49	450017	MV/Peterson PI Class II Bicycle Facility	100,000	-	100,000
50	470003	Center Street Pedestrian Infrastructure Improvements	50,000	-	50,000
51	470004	Pedestrian Safety Festival	400,000	-	400,000
52	500009	New Sidewalk / Missing Link Program	1,091,525	691,525	400,000
53	500010	Parkway Maintenance Program Citywide	1,916,243	746,800	1,169,443
54	500017	Priority Sidewalk Repair	530,000	374,725	155,275
55	550011	Citywide Storm Drain Improvements - Fairview Park Storm	353,055	14,726	338,329
56	550011	Citywide Storm Drain Improvements	2,065,842	1,581,474	484,368
57	550022	Westside Storm Drain Improvements	1,600,000	485,336	1,114,664
58	700027	TeWinkle Park - Skate Park Expansion	3,349,000	281,302	3,067,698
59	700080	Park Security Lighting Replacement	374,880	350,768	24,112
60	700106	Various Parks - Sidewalk Replacement	139,686	-	139,686

**CAPITAL IMPROVEMENT PROGRAM**






**Ongoing Capital Improvement Projects  
Remaining Balances as of 4/30/26**

<b>TOTAL ALL FUNDS</b>					
<b>No.</b>	<b>Proj #</b>	<b>Project Name</b>	<b>Budget</b>	<b>Actuals</b>	<b>Remaining Balance</b>
61	700128	Park Sidewalk Accessibility Program	290,000	284,568	5,433
62	700129	Shalimar Park Improvements	250,000	21,882	228,118
63	700132	Fairview Park - Vernal Pool Restoration	407,366	355,991	51,375
64	700133	Canyon Park Inventory Management & Restoration	60,000	-	60,000
65	700134	Fairview Park Fence Sign Trail	300,000	52,475	247,525
66	700135	Fairview Park Master Plan Update	389,565	298,425	91,140
67	700137	TeWinkle Park Lakes Repairs	2,849,308	577,306	2,272,002
68	700139	Ketchum-Libolt Park Expansion	3,112,443	399,768	2,712,675
69	700141	Costa Mesa Country Club Modernization	350,000	-	350,000
70	700144	Fairview Park-Pump Station & Westlands Recirculation System	655,000	128,159	526,841
71	700145	Shalimar Park Expansion	2,000,000	272,092	1,727,908
72	700146	Various Parks - Playground Repair and Replacement	320,000	197,744	122,256
73	700147	CM Country Club Cart Path & Ground Improvements	300,000	60,346	239,654
74	700149	Fairview Park Educational Hubs and Signage	90,000	8,357	81,643
75	700150	Fairview Park Mesa Restoration/Cultural Resource Preservation CA- ORA- 58	2,000,000	429,674	1,570,326
76	700151	Fairview Park West Bluff Stabilize & Restoration	2,000,000	36,331	1,963,669
77	700154	Golf Course & Tennis Center Improvements	1,200,000	292,962	907,038
78	700155	Jack Hammett SC Relevel and Restore Fields 1 and 2	500,000	-	500,000
79	700157	TeWinkle Batting Cage Structure & Other Improv.	325,000	230,188	94,812
80	800029	EOC Equipment Update	150,000	33,648	116,352
81	800031	Westside Police Sub-Station Improvements	911,125	-	911,125
82	800035	Senior Center- HVAC Replacement	725,000	-	725,000
83	800036	Senior Center Roof and Roof Cap Replacement	350,000	-	350,000
<b>Total Ongoing Capital Improvement Projects</b>			<b>\$ 153,463,333</b>	<b>66,978,343</b>	<b>\$ 86,484,990</b>

No.	Project Name	Category	Dist. No.
1	Building Modification Projects	5 - Asset Condition, Annual Recurring Costs	All
2	City Hall - Development Services Workstations	5 - Asset Condition, Annual Recurring Costs	3
3	Civic Center - Miscellaneous Repairs	5 - Asset Condition, Annual Recurring Costs	3
4	Corp Yard - Equipment Maintenance - Replace Vehicle Hoists	1 - Risk to Health, Safety or Environment	4
5	Downtown Aquatic Center Pool Gutter Grates	1 - Risk to Health, Safety or Environment	5
6	Fire Station 2 Reconstruction	5 - Asset Condition, Annual Recurring Costs	2
7	Fire Stations - Minor Projects at Various Stations	1 - Risk to Health, Safety or Environment	All
8	Fire Stations - Overhead, Rolling & Apparatus Door Replacement	5 - Asset Condition, Annual Recurring Costs	All
9	Police Department - Chillers Replacement	1 - Risk to Health, Safety or Environment	3
10	Police Department - Emergency Comm Facility Improvement and Roof Replacement	5 - Asset Condition, Annual Recurring Costs	3
11	Police Department - Facility Expand/Reconfigure for Real Time Information Center	3 - Grant Funding	3
12	Senior Center - Facility Improvements	1 - Risk to Health, Safety or Environment	4
13	Citywide Tree Maintenance (in Public Right-of-Way)	1 - Risk to Health, Safety or Environment	All
14	Costa Mesa Skate Park Expansion	3 - Grant Funding	3
15	Fairview Park - Vernal Pools Restoration	2 - Regulatory or Mandated Requirement	5
16	Fairview Park Master Plan Implementation	4 - Master Plan, General Plan	5
17	Harper Park - Playground Replacement	1 - Risk to Health, Safety or Environment	6
18	Moon Park - Playground Replacement	1 - Risk to Health, Safety or Environment	1
19	Park Parking Lot and Playground Rehabilitation	1 - Risk to Health, Safety or Environment	All
20	Park Security Lighting Replacement	1 - Risk to Health, Safety or Environment	All
21	Park Sidewalk Replacement	1 - Risk to Health, Safety or Environment	All
22	Shiffer Park - Playground and Park Improvements	1 - Risk to Health, Safety or Environment	2
23	Citywide Alley Improvements	1 - Risk to Health, Safety or Environment	All

**CAPITAL IMPROVEMENT PROGRAM**






**Capital Improvement Projects  
By Category and City Council Goals  
Proposed Fiscal Year 2026-27**

 Quality Recruitment	 Fiscal Sustainability	 Safe Community	 Environmental Sustainability	 Housing Commitments	Fiscal Year 2026-2027
		✓	✓		\$ 250,000
✓					\$ 120,000
✓		✓	✓		\$ 150,000
✓					\$ 250,000
		✓			\$ 100,000
✓	✓	✓	✓		\$ 12,000,000
✓		✓			\$ 150,000
✓		✓			\$ 150,000
			✓		\$ 800,000
✓		✓			\$ 900,000
✓		✓			\$ 1,039,000
		✓			\$ 250,000
		✓			\$ 200,000
		✓			\$ 500,000
			✓		\$ 80,000
		✓	✓		\$ 100,000
		✓			\$ 400,000
		✓			\$ 50,000
		✓			\$ 100,000
		✓	✓		\$ 150,000
		✓			\$ 50,000
		✓			\$ 250,000
	✓	✓	✓		\$ 200,000

No.	Project Name	Category	Dist. No.
24	Citywide Street Improvements	4 - Master Plan, General Plan	All
25	New Sidewalk/Missing Link Program	1 - Risk to Health, Safety or Environment	All
26	Newport Blvd. Improvement NB (22nd to Bristol) & SB (Bristol to Mesa)	4 - Master Plan, General Plan	3, 5, 6
27	Parkway & Medians Improvement Program	1 - Risk to Health, Safety or Environment	All
28	Priority Sidewalk Repair	1 - Risk to Health, Safety or Environment	All
29	Adams Avenue Multipurpose Trails	3 - Grant Funding	1
30	Bicycle and Pedestrian Infrastructure Improvements	1 - Risk to Health, Safety or Environment	All
31	Bristol Street Traffic Signal Synchronization Project	3 - Grant Funding	2, 3
32	Center Street Pedestrian Crossing and Circulation Improvements	1 - Risk to Health, Safety or Environment	4
33	Citywide Neighborhood Traffic Improvements	1 - Risk to Health, Safety or Environment	All
34	Citywide Traffic Signal Improvements	1 - Risk to Health, Safety or Environment	All
35	Clean Mobility Options Program - On-Demand Transit Services	3 - Grant Funding	4, 5, 6
36	College Avenue Parking and Circulation Improvements	1 - Risk to Health, Safety or Environment	5
37	Fair Drive Circulation Improvements	3 - Grant Funding	3
38	Harbor Blvd. Cornerstone Bike Trail	1 - Risk to Health, Safety or Environment	1
39	Local Road Safety Plan Update	1 - Risk to Health, Safety or Environment	All
40	Mesa Del Mar Multimodal Access	3 - Grant Funding	3
41	Signal Modernization for Systemic Multi-Modal Safety Improvements	3 - Grant Funding	All

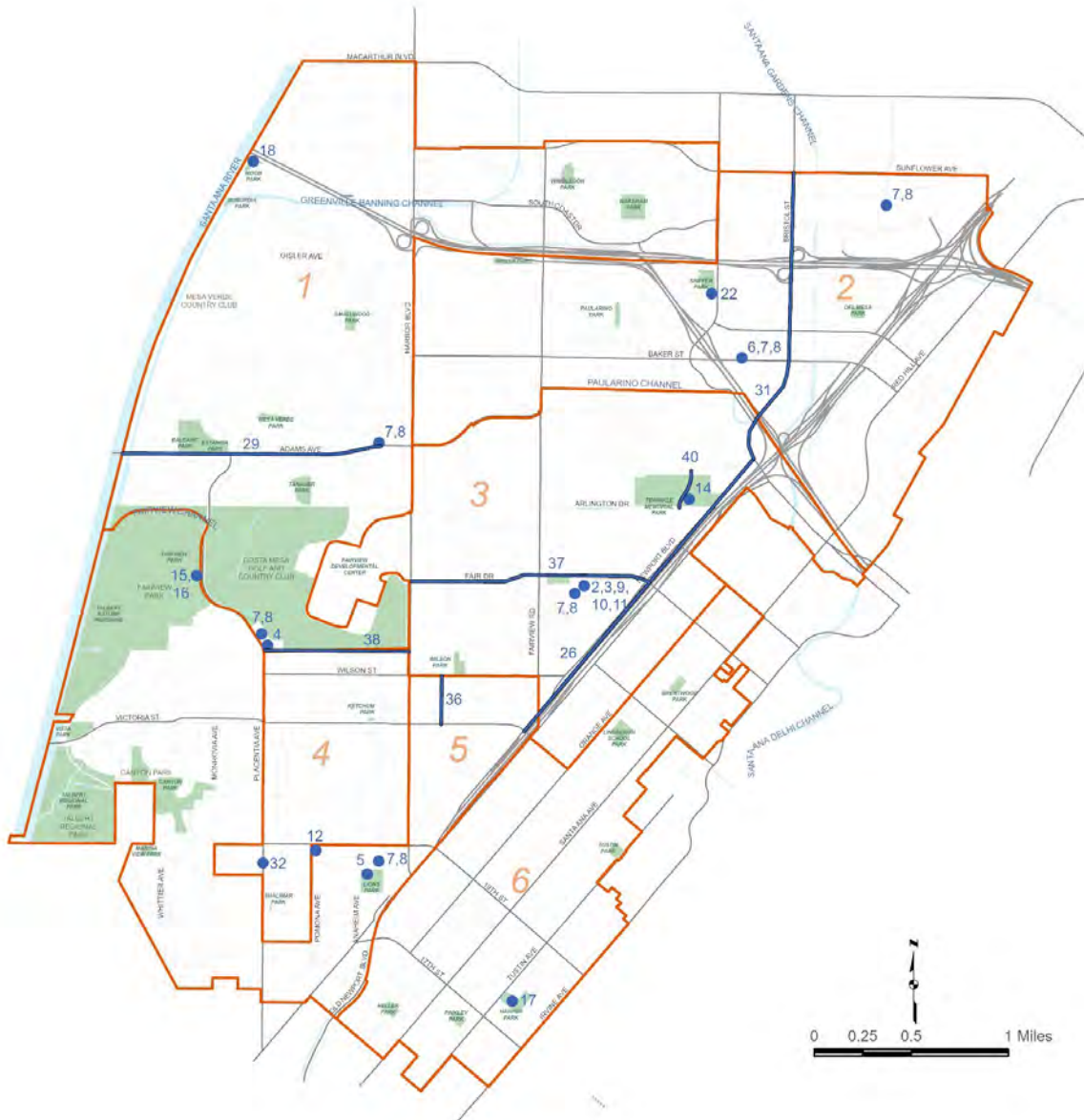
CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Projects  
By Category and City Council Goals  
Proposed Fiscal Year 2026-27

 Quality Recruitment	 Fiscal Sustainability	 Safe Community	 Environmental Sustainability	 Housing Commitments	Fiscal Year 2026-2027
	✓	✓	✓		\$ 5,950,000
	✓	✓	✓		\$ 100,000
	✓	✓	✓		\$ 2,350,000
	✓	✓	✓		\$ 200,000
	✓	✓	✓		\$ 65,000
		✓	✓		\$ 2,777,000
		✓	✓		\$ 250,000
		✓			\$ 315,000
		✓	✓		\$ 500,000
		✓			\$ 75,000
		✓			\$ 200,000
		✓	✓		\$ 650,000
		✓			\$ 150,000
		✓	✓		\$ 880,000
		✓			\$ 450,000
		✓			\$ 150,000
		✓	✓		\$ 349,920
		✓			\$ 300,000
					<b>\$ 33,950,920</b>

## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

Map by Voting District



Note: Citywide projects that are not specifically defined and/or larger projects are not geographically displayed above as they are not specific to any one location or district.



No.	Category/Project Title	Gas Tax (HUTA) Fund	Park Dev. Fees Fund	Traffic Impact Fee Fund	Cannabis Traffic Impact Fees Fund	Gas Tax (RMRA) Fund
		201	208	214	240	251
<b>FACILITIES</b>						
1	Building Modification Projects					
2	City Hall - Development Services Workstations					
3	Civic Center - Miscellaneous Repairs					
4	Corp Yard - Equipment Maintenance - Replace Vehicle Hoists					
5	Downtown Aquatic Center Pool Gutter Grates					
6	Fire Station 2 Reconstruction					
7	Fire Stations - Minor Projects at Various Stations					
8	Fire Stations - Overhead, Rolling & Apparatus Door Replacement					
9	Police Department - Chillers Replacement					
10	Police Department - Emergency Comm Facility Improvement and Roof Replacement					
11	Police Department - Facility Expand/Reconfigure for Real Time Information Center					
12	Senior Center - Facility Improvements					
	<b>TOTAL FACILITIES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PARKS</b>						
13	Citywide Tree Maintenance (in Public Right-of-Way)	\$ 200,000				
14	Costa Mesa Skate Park Expansion					
15	Fairview Park - Vernal Pools Restoration					
16	Fairview Park Master Plan Implementation		\$ 100,000			
17	Harper Park - Playground Replacement					
18	Moon Park - Playground Replacement					
19	Park Parking Lot and Playground Rehabilitation					
20	Park Security Lighting Replacement					
21	Park Sidewalk Replacement					
22	Shiffer Park - Playground and Park Improvements					
	<b>TOTAL PARKS</b>	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -
<b>STREETS</b>						
23	Citywide Alley Improvements	\$ 200,000				
24	Citywide Street Improvements	\$ 1,000,000				\$ 350,000
25	New Sidewalk/Missing Link Program	\$ 100,000				
26	Newport Blvd. Improvement NB (22nd to Bristol) & SB (Bristol to Mesa)					\$ 2,350,000
27	Parkway & Medians Improvement Program	\$ 75,000				
28	Priority Sidewalk Repair	\$ 65,000				
	<b>TOTAL STREETS</b>	\$ 1,440,000	\$ -	\$ -	\$ -	\$ 2,700,000
<b>TRANSPORTATION</b>						
29	Adams Avenue Multipurpose Trails					
30	Bicycle and Pedestrian Infrastructure Improvements			\$ 100,000	\$ 150,000	
31	Bristol Street Traffic Signal Synchronization Project			\$ 150,000		
32	Center Street Pedestrian Crossing and Circulation Improvements					
33	Citywide Neighborhood Traffic Improvements					
34	Citywide Traffic Signal Improvements					
35	Clean Mobility Options Program - On-Demand Transit Services					
36	College Avenue Parking and Circulation Improvements	\$ 150,000				
37	Fair Drive Circulation Improvements					
38	Harbor Blvd. Cornerstone Bike Trail					\$ 450,000
39	Local Road Safety Plan Update					

## CAPITAL IMPROVEMENT PROGRAM

### Capital Improvement Projects by Funding Source

Proposed Fiscal Year 2026-27

Capital Improve. Fund	Measure M2 Fairshare Fund	Grant Fund	Future Bond/ Financing	Total
401	416	230/231/232		
\$ 250,000				\$ 250,000
\$ 120,000				\$ 120,000
\$ 150,000				\$ 150,000
\$ 250,000				\$ 250,000
\$ 100,000				\$ 100,000
			\$ 12,000,000	\$ 12,000,000
\$ 150,000				\$ 150,000
\$ 150,000				\$ 150,000
\$ 800,000				\$ 800,000
\$ 900,000				\$ 900,000
		\$ 1,039,000		\$ 1,039,000
		\$ 250,000		\$ 250,000
\$ 2,870,000	\$ -	\$ 1,289,000	\$ 12,000,000	\$ 16,159,000

				\$ 200,000
\$ 500,000				\$ 500,000
\$ 80,000				\$ 80,000
				\$ 100,000
\$ 400,000				\$ 400,000
\$ 50,000				\$ 50,000
\$ 100,000				\$ 100,000
\$ 150,000				\$ 150,000
\$ 50,000				\$ 50,000
\$ 250,000				\$ 250,000
\$ 1,580,000	\$ -	\$ -	\$ -	\$ 1,880,000

				\$ 200,000
\$ 1,500,000	\$ 3,100,000			\$ 5,950,000
				\$ 100,000
				\$ 2,350,000
\$ 75,000	\$ 50,000			\$ 200,000
				\$ 65,000
\$ 1,575,000	\$ 3,150,000	\$ -	\$ -	\$ 8,865,000

		\$ 2,777,000		\$ 2,777,000
				\$ 250,000
	\$ 165,000			\$ 315,000
	\$ 500,000			\$ 500,000
\$ 75,000				\$ 75,000
	\$ 200,000			\$ 200,000
		\$ 650,000		\$ 650,000
				\$ 150,000
	\$ 201,000	\$ 679,000		\$ 880,000
				\$ 450,000
	\$ 150,000			\$ 150,000



No.	Category/Project Title	Gas Tax (HUTA) Fund	Park Dev. Fees Fund	Traffic Impact Fee Fund	Cannabis Traffic Impact Fees Fund	Gas Tax (RMRA) Fund
		201	208	214	240	251
<b>TRANSPORTATION (continued)</b>						
40	Mesa Del Mar Multimodal Access					
41	Signal Modernization for Systemic Multi-Modal Safety Improvements					
	<i>TOTAL TRANSPORTATION</i>	\$ 150,000	\$ -	\$ 250,000	\$ 150,000	\$ 450,000
<b>Total One-Year Capital Improvement Projects</b>		\$ 1,790,000	\$ 100,000	\$ 250,000	\$ 150,000	\$ 3,150,000

## CAPITAL IMPROVEMENT PROGRAM

### Capital Improvement Projects by Funding Source Proposed Fiscal Year 2026-27

Capital Improve. Fund	Measure M2 Fairshare Fund	Grant Fund 230/231/232	Future Bond/ Financing	Total
401	416			
		\$ 349,920		\$ 349,920
	\$ 300,000			\$ 300,000
\$ 75,000	\$ 1,516,000	\$ 4,455,920	\$ -	\$ 7,046,920
\$ 6,100,000	\$ 4,666,000	\$ 5,744,920	\$ 12,000,000	\$ 33,950,920

**CAPITAL IMPROVEMENT PROGRAM**

**Building Modification Projects**

**Type:** Facilities **Item No. 1**  
**Department:** Public Works **CIP Project No. 200062**  
**Category:** 5 - Asset Condition, Annual Recurring Costs **District No. All**  
**Project Status:** Ongoing citywide project; therefore, no prior budgeted amounts are included below.  
**Project Description:** The attached summary of proposed maintenance projects are building modifications and maintenance projects in the 23 City-owned buildings and parks, including those leased to outside agencies. The City administers and supervises contract services for maintaining these facilities.  
**Project Justification:** Building Modification Projects consolidates many smaller projects that are minor maintenance and repair-related (i.e. painting, electrical, repair, etc.) amounting to \$30,000 or less.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 250,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,200,000	\$ 3,050,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 250,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,200,000	\$ 3,050,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 250,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,200,000	\$ 3,050,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 250,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,200,000	\$ 3,050,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 3,050,000

**Location:** Citywide **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-401-19500-50910-200062



## CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

### Building Modification Projects

Item No. 1

No.	Project Location	Cost	Description
1	City Hall	\$ 29,800	Restroom Exhaust Fan Upgrade
2	Corporation Yard	\$ 30,000	Fleet Shop Improvements
3	Del Mesa Park	\$ 20,000	Restroom Building Improvements
4	Downtown Recreation Center	\$ 25,000	Downspouts Improvements
5	Various Parks	\$ 20,000	Various Park Amenities
6	Various Parks	\$ 30,000	Parks Dog Waste Bags
7	Various Parks	\$ 20,200	Replenish Playground Sand
8	Various Parks	\$ 25,000	Restroom Painting
9	Various Parks	\$ 30,000	Restroom Partitions & Doors
10	Various Parks	\$ 20,000	Sport Court Resurfacing
<b>TOTAL</b>		<b>\$ 250,000</b>	



Note: Citywide projects that are not specifically defined and/or larger projects are not geographically displayed above as they are not specific to any one location or district.

**CAPITAL IMPROVEMENT PROGRAM**

**City Hall - Development Services Workstations**

**Type:** Facilities **Item No. 2**  
**Department:** Development Services **CIP Project No. 202701**  
**Category:** 5 - Asset Condition, Annual Recurring Costs **District No. 3**  
**Project Status:** New Project

**Project Description:** Space Planning, Construction and Furniture in the Planning and Building Divisions.

**Project Justification:** The current layout no longer meets operational needs, particularly for Planning and Building staff who require adequate workspace to perform their duties and serve the public. The proposed project design will efficiently accommodate the needs of the department

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 16,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,157
Contingency		\$ 4,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,040
Other		\$ 99,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,803
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 120,000

**Location:** City Hall - Development Services **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
 500000-401-19500-50910-202701



## CAPITAL IMPROVEMENT PROGRAM

### Civic Center - Miscellaneous Repairs

**Type:** Facilities **Item No. 3**  
**Department:** Public Works **CIP Project No. 210012**  
**Category:** 5 - Asset Condition, Annual Recurring Costs **District No. 3**  
**Project Status:** Existing Project

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

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

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 900,000

**Location:** Civic Center **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-401-19500-50910-210012



**CAPITAL IMPROVEMENT PROGRAM**

**Corp Yard - Equipment Maintenance - Replace Vehicle Hoists**

**Type:** Facilities **Item No.:** 4  
**Department:** Public Works **CIP Project No.:** 202702  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** 4  
**Project Status:** New Project

**Project Description:** This request would replace out-of-service lifts in the equipment services maintenance bays.

**Project Justification:** There are currently three lifts that are red tagged and not in use due to safety issues. New lifts will also improve the ability to perform maintenance and turn equipment around due to the current limits of having them out of service. Due to the age of the lifts, the vendor is having a difficult time getting parts for the lifts necessitating the need for full replacement.

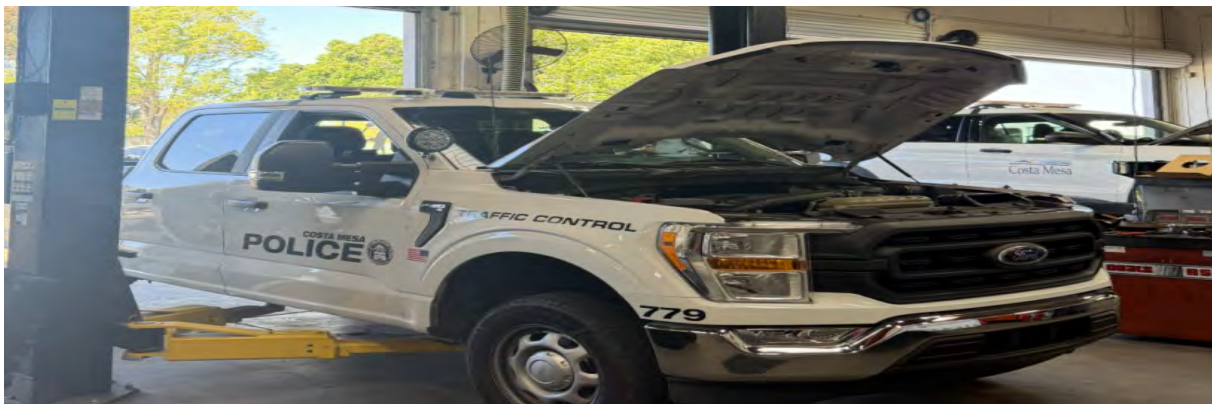
Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

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

**Location:** Corporation Yard **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
 500000-401-19500-50910-202702



## CAPITAL IMPROVEMENT PROGRAM

### Downtown Aquatic Center Pool Gutter Grates

<b>Type</b>	Facilities	<b>Item No.</b>	5
<b>Department:</b>	Parks and Comm. Svcs	<b>CIP Project No.</b>	202703
<b>Category:</b>	1 - Risk to Health, Safety or Environment	<b>District No.</b>	5

**Project Status:** New Project

**Project Description:** Replace existing pool grates and associated drains at the Downtown Aquatics Center.

**Project Justification:** Pool grates at the Downtown Aquatics Center have deteriorated, creating hazards like cracks and uneven surfaces. Replacement will improve safety, ensure code compliance, protect infrastructure, and enhance appearance. Timely action is essential to protect visitors and staff to maintain facility integrity.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

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

**Location:** Downtown Aquatics Center      **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-401-14300-40212-202703



**CAPITAL IMPROVEMENT PROGRAM**

**Fire Station 2 Reconstruction**

**Type:** Facilities **Item No. 6**  
**Department:** Fire **CIP Project No. 200013**  
**Category:** 5 - Asset Condition, Annual Recurring Costs **District No. 2**  
**Project Status:** Existing Project

**Project Description:** Demolition and replacement of Fire Station 2.

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

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 12,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 12,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Future Bond 1		\$ 12,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000
Capital Improvement Fund		\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 12,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost: \$ 15,000,000**

**Location:** Fire Station 2 **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

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

500000-TBD-19500-50910-200013  
 500000-401-19500-50910-200013



## CAPITAL IMPROVEMENT PROGRAM

### Fire Stations - Minor Projects at Various Stations

**Type:** Facilities **Item No. 7**  
**Department:** Fire **CIP Project No. 210004**  
**Category:** 1 - Risk to Health, Safety or Environment **District No. All**  
**Project Status:** Existing Project

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

**Project Justification:** Aging facilities at all the of City's six fire stations require annual maintenance, upgrades and improvements. Typical upgrades include restroom fixtures, electrical, lighting, plumbing and life safety amenities. Funding is needed to ensure continued operations of all six stations.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 900,000

**Location:** Fire Stations 1-6 **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-401-19500-50910-210004



**CAPITAL IMPROVEMENT PROGRAM**

**Fire Stations - Overhead, Rolling & Apparatus Door Replacement**

**Item No.** 8

**Type** Facilities

**CIP Project No.** 202704

**Department:** Public Works

**District No.** All

**Category:** 5 - Asset Condition, Annual Recurring Costs

**Project Status:** New Project

**Project Description:** This project includes the replacement of overhead, rolling, and apparatus doors and associated operators at multiple fire stations to improve reliability, safety, and operational readiness.

**Project Justification:** Aging fire station doors are unreliable, causing maintenance issues and potential response delays. Replacement will improve reliability, safety, reduce costs, and ensure uninterrupted emergency readiness. Fully functional doors are essential for security and timely response.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 750,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 750,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 750,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 750,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 750,000

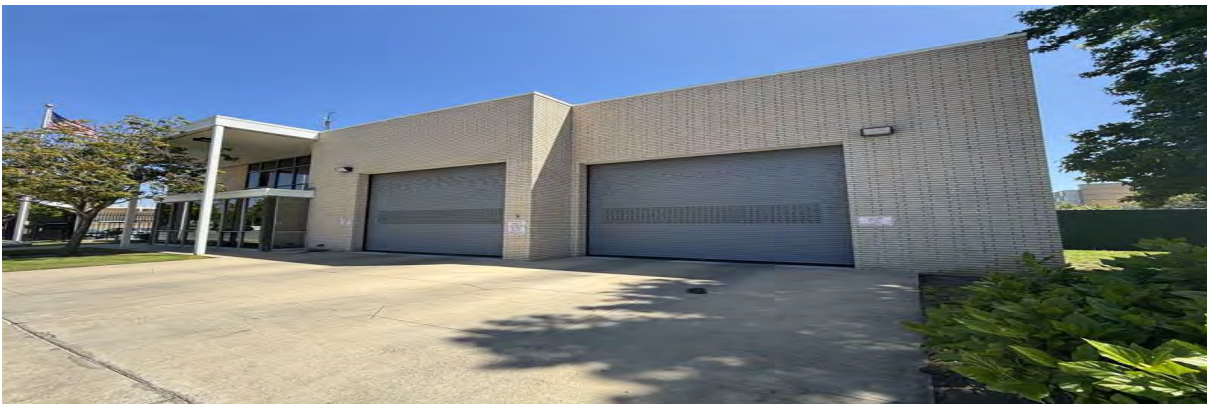
**Location:** Fire Stations 1-6

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-401-19500-50910-202704



## CAPITAL IMPROVEMENT PROGRAM

### Police Department - Chillers Replacement

<b>Type</b>	Facilities	<b>Item No.</b>	9
<b>Department:</b>	Public Works	<b>CIP Project No.</b>	200054
<b>Category:</b>	1 - Risk to Health, Safety or Environment	<b>District No.</b>	3

**Project Status:** New Project

**Project Description:** This project involves removing the two existing chillers and installing new, high-efficiency chillers that meet current performance and energy standards.

**Project Justification:** The existing chillers have reached the end of the useful life and are no longer operating reliably or efficiently. Replacing the units will reduce the risk of failure, improve energy efficiency, and ensure consistent cooling performance.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000

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

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

**Project Account (Account-Fund-Org-Program-Project):**  
500000-401-19500-50910-200054



**CAPITAL IMPROVEMENT PROGRAM**

**Police Department - Emergency Comm Facility Improvement and Roof Replacement** **Item No. 10**  
**Type** Facilities **CIP Project No. 210015**  
**Department:** Public Works **District No. 3**  
**Category:** 5 - Asset Condition, Annual Recurring Costs **Project Status:** Existing Project

**Project Description:** This project is to improve the Emergency Communications Center that requires upgrades to meet current standards.

**Project Justification:** Improvements include building systems, equipment, and construction elements such as fire suppression, plumbing, HVAC, electrical and communication infrastructure, ADA-compliant bathrooms, accessibility, and overall safety and security. Due to the scope of the project, it is funded over multiple fiscal years.

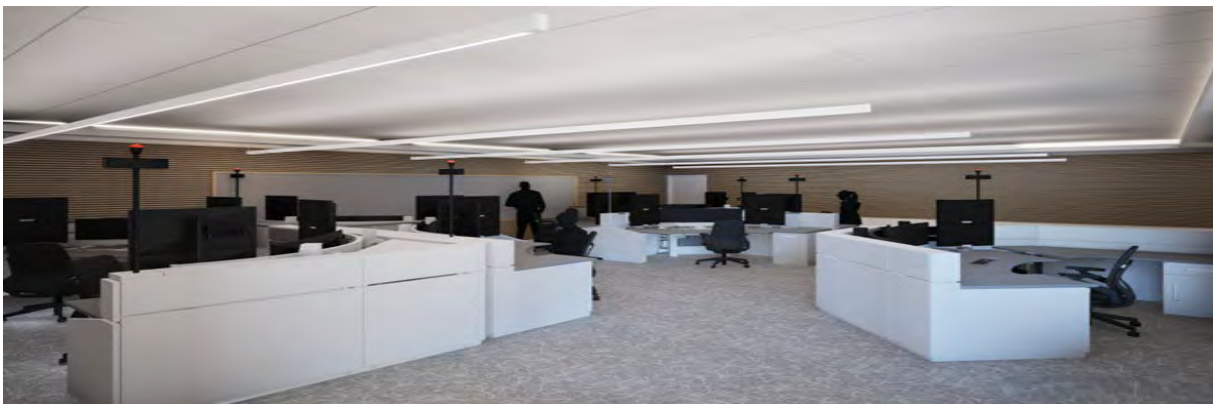
Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 900,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 900,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 900,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 900,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 2,900,000

**Location:** PD Emergency Communication Center **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
 500000-401-19500-50910-210015



## CAPITAL IMPROVEMENT PROGRAM

**Police Department - Facility Expand/Reconfigure for Real Time Information Center** **Item No.** 11  
**Type** Facilities **CIP Project No.** 202705  
**Department:** Police **District No.** 3  
**Category:** 3 - Grant Funding **Project Status:** New Project

**Project Description:** To expand and reconfigure the Records Bureau and Watch Commander Office to support the Real-Time Information Center (RTIC) and Drone as a First Responder program.

**Project Justification:** The proposed RTIC will centralize real-time public safety data to improve crime prevention, response, and investigations. It will integrate technologies into a unified platform and require dedicated staffing, technology upgrades, and facility enhancements.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 1,039,000	\$ 400,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 3,439,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 1,039,000	\$ 400,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 3,439,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Blank Fund 12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant		\$ 1,039,000	\$ 400,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 3,439,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 1,039,000	\$ 400,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 3,439,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 3,439,000

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

**Project Account (Account-Fund-Org-Program-Project):**  
500000-230-19500-50910-202705



**CAPITAL IMPROVEMENT PROGRAM**

**Senior Center - Facility Improvements**

**Type:** Facilities **Item No. 12**  
**Department:** Public Works **CIP Project No. 200037**  
**Category:** 1 - Risk to Health, Safety or Environment **District No. 4**  
**Project Status:** New Project

**Project Description:** Perform various tenant improvements including, but not limited to new flooring, interior and exterior paint, exterior drainage repair, roof repairs, interior equipment, plumbing improvements and any needed improvements identified by staff.

**Project Justification:** The Senior Center serves as a crucial service and recreational hub for the senior citizens of Costa Mesa. There are numerous programs and services that are performed at the facility and is a high use, critical infrastructure building needing funding for improvements.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 250,000	\$ 250,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 950,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 250,000	\$ 250,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 950,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ -	\$ 250,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 700,000
Federal Grant		\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 250,000	\$ 250,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 950,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 950,000

**Location:** Senior Center **Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-401-19500-50910-200037  
 500000-230-19500-50910-200037



## CAPITAL IMPROVEMENT PROGRAM

### Citywide Tree Maintenance (in Public Right-of-Way)

<b>Type</b>	Parks	<b>Item No.</b>	13
<b>Department:</b>	Public Works	<b>CIP Project No.</b>	350033
<b>Category:</b>	1 - Risk to Health, Safety or Environment	<b>District No.</b>	All

**Project Status:** Existing Project

**Project Description:** Tree Planting and Small Tree Care.

**Project Justification:** This project would provide funding to plant trees and provide initial care and maintenance for new trees as well as implement plantings in the Public Right-of-Way as outlined in the Tree Canopy Assessment.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Gas Tax (HUTA) Fund		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000

**Funds Expended to Date:** \$ -      **Total Estimated Project Cost:** \$ 1,200,000

**Location:** Citywide      **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-201-19500-40111-350033



**CAPITAL IMPROVEMENT PROGRAM**

**Costa Mesa Skate Park Expansion**

**Type:** Parks  
**Department:** Public Works  
**Category:** 3 - Grant Funding

**Item No.:** 14  
**CIP Project No.:** 700027  
**District No.:** 3

**Project Status:** Existing Project

**Project Description:** The skate park will incorporate new and enhanced features, as well as expand to now include a clover pool, pump track, snake run, and street area.

**Project Justification:** City Council awarded the construction contract agreement on April 7, 2026. Project will enhance and expand the current skate park and is currently funded through ARPA funds from the County of Orange, Park Development Fees Fund, and the Capital Improvement Fund. Council directive is to proceed and construct the new Costa Mesa Skate Park. Additional funds are required to finance the costs for construction management and the project contingency.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 3,349,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,349,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	<b>\$ 3,349,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,849,000</b>

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Park Development Fees Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Capital Improvement Fund	\$ 1,249,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,749,000
ARPA Fund from County	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 3,349,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,849,000</b>

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 3,849,000

**Location:** Costa Mesa Skate Park

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-208-19200-40112-700027

500000-401-19200-40112-700027

500000-230-19200-40112-700027



**CAPITAL IMPROVEMENT PROGRAM**

**Fairview Park - Vernal Pools Restoration**

**Type:** Parks **Item No. 15**  
**Department:** Parks and Comm. Svcs **CIP Project No. 700132**  
**Category:** 2 - Regulatory or Mandated Requirement **District No. 5**  
**Project Status:** Existing Project

**Project Description:** Fairview Park Vernal Pools restoration, monitoring, and reporting.

**Project Justification:** A long-term restoration plan for Fairview Park vernal pools and watershed was approved by the U.S. Fish and Wildlife Service. It includes a two-year weed abatement phase starting in 2020, followed by five years of restoration, monitoring, and reporting through 2028-29.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 167,378	\$ 80,000	\$ 80,000	\$ 25,000	\$ -	\$ 200,000	\$ -	\$ 552,378
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	<b>\$ 167,378</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 552,378</b>

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 80,000	\$ 80,000	\$ 25,000	\$ -	\$ 200,000	\$ -	\$ 385,000
State Grant	\$ 167,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,378
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 167,378</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 552,378</b>

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 552,378

**Location:** Fairview Park **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

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

500000-401-14300-20115-700132  
 500000-231-14300-20115-700132



**CAPITAL IMPROVEMENT PROGRAM**

**Fairview Park Master Plan Implementation**

**Type:** Parks **Item No.:** 16  
**Department:** Parks and Comm. Svcs **CIP Project No.:** 700135  
**Category:** 4 - Master Plan, General Plan **District No.:** 5  
**Project Status:** New Project

**Project Description:** This project is to implement Fairview Master Plan elements, and as match for conservation and restoration grants that staff pursue.

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

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ 100,000	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 500,000	\$ 1,500,000
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 100,000	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 500,000	\$ 1,500,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Park Development Fees Fund		\$ 100,000	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 500,000	\$ 1,500,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 500,000	\$ 1,500,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 1,500,000

**Location:** Fairview Park

**Maintenance Cost Impact Description:** TBD by FVP Administrator

**Annual Cost Impact:** \$ -

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

500000-208-14300-20115-700135



## CAPITAL IMPROVEMENT PROGRAM

### Harper Park - Playground Replacement

**Type:** Parks **Item No.:** 17  
**Department:** Public Works **CIP Project No.:** 202706  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** 6  
**Project Status:** New Project

**Project Description:** Remove and replace playground equipment with updated age appropriate and accessible equipment. Replace playground safety surfacing.

**Project Justification:** Playground equipment installed in 1995 is worn and deteriorated, with obsolete replacement parts. Replacing it will improve safety, reduce risk of injuries and claims, and enhance the site's appearance and surrounding neighborhood.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

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

**Location:** Harper Park

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-401-19500-40111-202706



**CAPITAL IMPROVEMENT PROGRAM**

**Moon Park - Playground Replacement**

**Type:** Parks **Item No. 18**  
**Department:** Public Works **CIP Project No. 202707**  
**Category:** 1 - Risk to Health, Safety or Environment **District No. 1**  
**Project Status:** New Project

**Project Description:** The proposed project is for initial community outreach and development of a conceptual plan. Final design and construction will be requested in future fiscal years budget to remove and replace entire playground equipment with updated age appropriate and accessible equipment, and replace playground safety surfacing.

**Project Justification:** The playground equipment is worn and deteriorated. Replacement parts are obsolete and difficult to procure. 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 its surrounding neighborhood.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction		\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 50,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 50,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 50,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000

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

**Location:** Moon Park **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
 500000-401-19500-40111-202707



## CAPITAL IMPROVEMENT PROGRAM

### Park Parking Lot and Playground Rehabilitation

**Type:** Parks **Item No.:** 19  
**Department:** Public Works **CIP Project No.:** 700146  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** All

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

**Project Description:** Implement necessary rehabilitation, repairs and replacement of playground equipment and playground surfacing.

**Project Justification:** This project would replace damaged, worn out, or unsafe playground equipment. The repairs would eliminate potential hazards due to unsafe conditions on the playground structure and playground equipment.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000

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

**Location:** Various City Parks **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-401-19500-40111-700146



**CAPITAL IMPROVEMENT PROGRAM**

**Park Security Lighting Replacement**

**Type:** Parks **Item No. 20**  
**Department:** Public Works **CIP Project No. 700080**  
**Category:** 1 - Risk to Health, Safety or Environment **District No. All**  
**Project Status:** Ongoing citywide project; therefore, no prior budgeted amounts are included below.

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

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

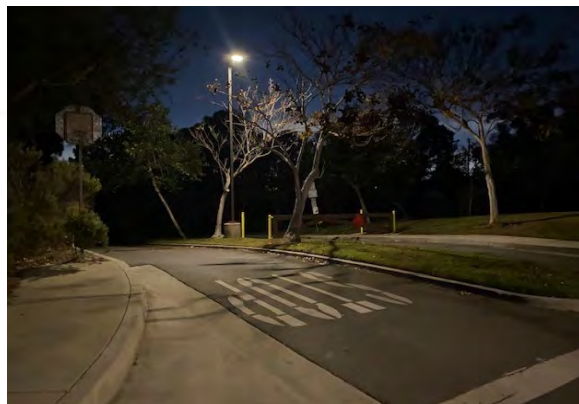
Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,050,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,050,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,050,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,050,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 1,050,000

**Location:** Various City Parks **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
 500000-401-19200-40112-700080



## CAPITAL IMPROVEMENT PROGRAM

### Park Sidewalk Replacement

**Type:** Parks **Item No.:** 21  
**Department:** Public Works **CIP Project No.:** 700106  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** All

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

**Project Description:** Resurface parking lots, and remove and replace sidewalk at various park locations.

**Project Justification:** This project will rehabilitate and repair deteriorating asphalt and striping in parking lots at various park sites and would replace cracked, raised, or buckled concrete in walkways, eliminating potential hazards due to unsafe walking conditions.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 425,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 425,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 425,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 425,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 425,000

**Location:** Various City Parks **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-401-19500-40111-700106



**CAPITAL IMPROVEMENT PROGRAM**

**Shiffer Park - Playground and Park Improvements**

**Type:** Parks **Item No.:** 22  
**Department:** Public Works **CIP Project No.:** 202708  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** 2  
**Project Status:** New Project

**Project Description:** Remove and replace entire playground equipment. Remove sand and replace with rubber surfacing and wood fiber.

**Project Justification:** Future park improvements that could include playground improvements, restroom improvements or the addition of other park amenities.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 250,000	\$ -			\$ -	\$ 750,000	\$ 1,000,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 1,000,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 250,000	\$ -			\$ -	\$ 750,000	\$ 1,000,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 1,000,000

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

**Location:** Shiffer Park Playground Replacement **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
 500000-401-19500-40111-202708



**CAPITAL IMPROVEMENT PROGRAM**

**Citywide Alley Improvements**

**Type:** Streets **Item No.:** 23  
**Department:** Public Works **CIP Project No.:** 400012  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** All  
**Project Status:** Existing Project

**Project Description:** Citywide alley rehabilitation by replacing aging asphalt alleys with concrete surfacing.

**Project Justification:** A comprehensive study was conducted assessing the conditions and improvements for all of the City's public alleyways. This is a multi-year project that is nearing completion. Funding is requested this fiscal year to design the remaining alleys.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 200,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,200,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 200,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,200,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Gas Tax (HUTA) Fund		\$ 200,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,200,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 200,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,200,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 1,200,000

**Location:** Citywide-Variou Locations **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
 500000-201-19200-30112-400012



**CAPITAL IMPROVEMENT PROGRAM**

**Citywide Street Improvements**

**Type:** Streets  
**Department:** Public Works  
**Category:** 4 - Master Plan, General Plan

**Item No.:** 24  
**CIP Project No.:** 400015  
**District No.:** All

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

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

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

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 5,950,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 30,950,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 5,950,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 30,950,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Gas Tax (HUTA) Fund		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,000,000
Gas Tax (RMRA) Fund		\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Capital Improvement Fund		\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,500,000
Measure M2 Fairshare Fund		\$ 3,100,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 18,100,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 5,950,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 30,950,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 30,950,000

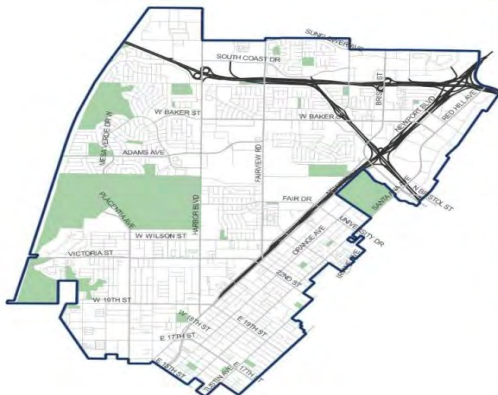
**Location:** Citywide-Variou Locations

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

- 500000-201-19200-30112-400015
- 500000-251-19200-30112-400015
- 500000-401-19200-30112-400015
- 500000-416-19200-30112-400015



## CAPITAL IMPROVEMENT PROGRAM

### New Sidewalk/Missing Link Program

<b>Type</b> Streets	<b>Item No.</b> 25
<b>Department:</b> Public Works	<b>CIP Project No.</b> 500009
<b>Category:</b> 1 - Risk to Health, Safety or Environment	<b>District No.</b> All

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

**Project Description:** This program includes the construction of new sidewalk at locations where short segments are missing.

**Project Justification:** This program allows for the construction of new sidewalk mid-block where short segments are missing to provide a continuous path of travel or for entire blocks at or near high priority areas, such as around schools, hospitals, convalescent homes, public facilities, bus routes, and major highways.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Gas Tax (HUTA) Fund		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000

**Funds Expended to Date:** \$ -      **Total Estimated Project Cost:** \$ 600,000

**Location:** Citywide-Variou Locations      **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-201-19200-30130-500009



**CAPITAL IMPROVEMENT PROGRAM**

**Newport Blvd. Improvement NB (22nd to Bristol) & SB (Bristol to Mesa)**

**Type:** Streets  
**Department:** Public Works  
**Category:** 4 - Master Plan, General Plan

**Project Status:** Existing Project

**Item No.:** 26  
**CIP Project No.:** 300173  
**District No.:** 3, 5, 6

**Project Description:** This street improvement project will be funded with Road Maintenance and Rehabilitation Account (RMRA) funds, a program that provides funding for major rehabilitation of streets that are in need of improvement.

**Project Justification:** Striping, markings, and bicycle facilities will be consistent with the City's Active Transportation Plan (ATP). Enhanced bicycle facilities and landscape are proposed along this segment of Newport Boulevard for a road requiring additional funding.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,350,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,350,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Gas Tax (RMRA) Fund		\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,350,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,350,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 2,350,000

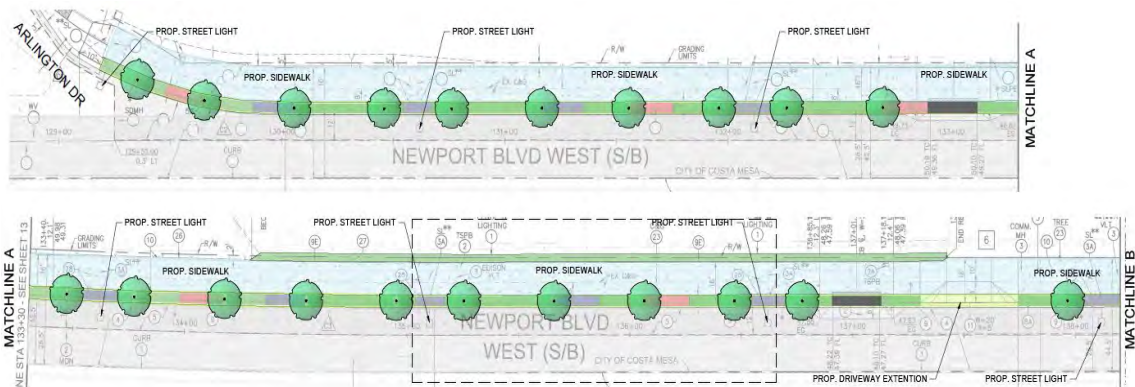
**Location:** Newport Boulevard

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-251-19200-71200-300173



## CAPITAL IMPROVEMENT PROGRAM

### Parkway & Medians Improvement Program

**Type:** Streets **Item No.:** 27  
**Department:** Public Works **CIP Project No.:** 500010  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** All

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

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

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

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 200,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,075,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 200,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,075,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Gas Tax (HUTA) Fund		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000
Capital Improvement Fund		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000
Measure M2 Fairshare Fund		\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 175,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 200,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,075,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 1,075,000

**Location:** Citywide-Variou 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



**CAPITAL IMPROVEMENT PROGRAM**

**Priority Sidewalk Repair**

**Type:** Streets  
**Department:** Public Works  
**Category:** 1 - Risk to Health, Safety or Environment

**Item No.:** 28  
**CIP Project No.:** 500017  
**District No.:** All

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

**Project Description:** This project is an ongoing maintenance program to remove and replace damaged curb, gutter, and sidewalk. Additionally, ADA accessibility ramps are constructed as staff receives individual requests. These funds will be also used to perform the necessary parkway repairs where staff has been directed to remove trees by the Parks & Community Services Commission.

**Project Justification:** A sidewalk maintenance program is essential to remove and replaced damaged curg, gutter, and siddewalk. This program is intended to provide funds to repair the damaged concrete improvements within the City right-of-way.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 390,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 390,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Gas Tax (HUTA) Fund		\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 390,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 390,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 390,000

**Location:** Citywide-Variou Locations

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-201-19200-30130-500017



## CAPITAL IMPROVEMENT PROGRAM

### Adams Avenue Multipurpose Trails

**Type:** Transportation  
**Department:** Public Works  
**Category:** 3 - Grant Funding

**Item No.:** 29  
**CIP Project No.:** 450013  
**District No.:** 1

**Project Status:** Existing Project

**Project Description:** The Adams Avenue Active Transportation Improvements project will build Class I multi-use paths from the Santa Ana River to Royal Palm Drive. Improvements include medians, landscaping, lighting, and signal upgrades. The project enhances safety and accessibility, connecting to planned and existing bicycle facilities.

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

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 4,788,796	\$ 2,777,000	\$ 1,677,000	\$ -	\$ -	\$ -	\$ -	\$ 9,242,796
Contingency		\$ -	\$ 868,000	\$ -	\$ -	\$ -	\$ -	\$ 868,000
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	<b>\$ 4,788,796</b>	<b>\$ 2,777,000</b>	<b>\$ 2,545,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,110,796</b>

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Gas Tax (HUTA) Fund	\$ 565,796	\$ -	\$ 1,245,000	\$ -	\$ -	\$ -	\$ -	\$ 1,810,796
Federal Grant	\$ 4,223,000	\$ 2,777,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 4,788,796</b>	<b>\$ 2,777,000</b>	<b>\$ 2,545,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,110,796</b>

**Funds Expended to Date:** \$ 345,875      **Total Estimated Project Cost:** \$ 10,110,796

**Location:** Adams Avenue

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-201-19300-30225-450013

500000-230-19300-30225-450013



**CAPITAL IMPROVEMENT PROGRAM**

**Bicycle and Pedestrian Infrastructure Improvements**

**Type:** Transportation **Item No.:** 30  
**Department:** Public Works **CIP Project No.:** 450015  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** All  
**Project Status:** Ongoing citywide project; therefore, no prior budgeted amounts are included below.

**Project Description:** Citywide bicycle and pedestrian infrastructure improvements to implement the adopted Active Transportation Plan and the Pedestrian Master Plan and to address other safety and mobility needs for people walking and cycling within the community.

**Project Justification:** Increase access and mobility and improve safety for bicyclists and pedestrians. The improvements address some of the many requests by local community members, advocates, and the Active Transportation Committee seeking to improve mobility and safety for vulnerable road users traveling by walking or cycling.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 950,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ 200,000	\$ 500,000	\$ 2,600,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	<b>\$ 950,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 500,000</b>	<b>\$ 2,600,000</b>

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Traffic Impact Fee Fund	\$ 600,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 500,000	\$ 1,800,000
Measure M2 Fairshare Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Cannabis Traffic Impact Fees Fund	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 750,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 950,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 500,000</b>	<b>\$ 2,600,000</b>

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 2,600,000

**Location:** Citywide **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

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

500000-214-19300-30225-450015  
 500000-416-19300-30225-450015  
 500000-240-19300-30225-450015



**CAPITAL IMPROVEMENT PROGRAM**

**Bristol Street Traffic Signal Synchronization Project**

**Type** Transportation  
**Department:** Public Works  
**Category:** 3 - Grant Funding

**Item No.** 31  
**CIP Project No.** 370044  
**District No.** 2, 3

**Project Status:** New Project

**Project Description:** The Bristol Street Traffic Signal Synchronization Project upgrades signal equipment and communications, including controllers, APS push buttons, bike detection, fiber optics, and Traffic Management Center improvements. The project enhances connectivity and coordination along Bristol St. and the Anton Blvd. corridor.

**Project Justification:** Costa Mesa, Santa Ana, and Newport Beach received an OCTA Project P grant for traffic signal equipment and communication upgrades along Bristol Street. Led by Santa Ana, the project supports regional signal synchronization and improved corridor traffic operations. Funding is required for City's match portion of the project.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Traffic Impact Fee Fund		\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Measure M2 Fairshare Fund		\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 315,000

**Location:** Districts 2, 3

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-214-19300-30241-370044

500000-416-19300-30241-370044



**CAPITAL IMPROVEMENT PROGRAM**

**Center Street Pedestrian Crossing and Circulation Improvements**

**Type:** Transportation **Item No.:** 32  
**Department:** Public Works **CIP Project No.:** 470003  
**Category:** 1 - Risk to Health, Safety or Environment **Project Status:** Existing Project **District No.:** 4

**Project Description:** The project will install a Pedestrian Hybrid Beacon (HAWK) and high-visibility crosswalk at Center Street and Placentia Avenue. Improvements include a bulb-out, striping, and signal coordination. Community members have consistently requested pedestrian safety and access improvements.

**Project Justification:** The project will enhance the safety and accessibility for pedestrians crossing the intersection of Center Street and Placentia Avenue and is consistent with the City's goals of enhancing safety and accessibility for all users. The community has consistently requested improvements at this intersection to address pedestrian safety.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction		\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	<b>\$ 50,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Measure M2 Fairshare Fund		\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 50,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 550,000

**Location:** District 4 **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

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

500000-401-19300-30225-470003  
 500000-416-19300-30225-470003



## CAPITAL IMPROVEMENT PROGRAM

### Citywide Neighborhood Traffic Improvements

**Type:** Transportation **Item No.:** 33  
**Department:** Public Works **CIP Project No.:** 300163  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** All

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

**Project Description:** This project includes ongoing citywide implementation of neighborhood traffic improvements including signs, approved speed humps, flashing beacons, vehicle speed feedback signs, and other improvements to enhance the neighborhood character.

**Project Justification:** The project will enhance citywide neighborhood character and improve neighborhood traffic for all modes of transportation. The traffic improvements will address the many citizen requests that are received by the Transportation Division annually related to traffic operations, concerns, safety, and quality of life.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 575,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 575,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund		\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 575,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 575,000

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 575,000

**Location:** Citywide **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-401-19300-30241-300163



**CAPITAL IMPROVEMENT PROGRAM**

**Citywide Traffic Signal Improvements**

**Type:** Transportation **Item No.:** 34  
**Department:** Public Works **CIP Project No.:** 370058  
**Category:** 1 - Risk to Health, Safety or Environment **District No.:** All  
**Project Status:** Existing Project

**Project Description:** Construct traffic signal improvements Citywide to upgrade traffic signal infrastructure for all modes of travel as needed. Improvements include but are not limited to new signal controllers, video detection, Accessible Pedestrian Signal (APS) push buttons, emergency vehicle preemption, pedestrian safety lighting, and battery backup systems.

**Project Justification:** Traffic signal improvement upgrades are needed at several locations citywide to continue operational efficiency for all modes of travel which are not already funded by grants. Proactively addressing failing equipment will minimize traffic congestion and costly delays to the community traveling through the traffic signal network on major corridors.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,350,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,350,000</b>

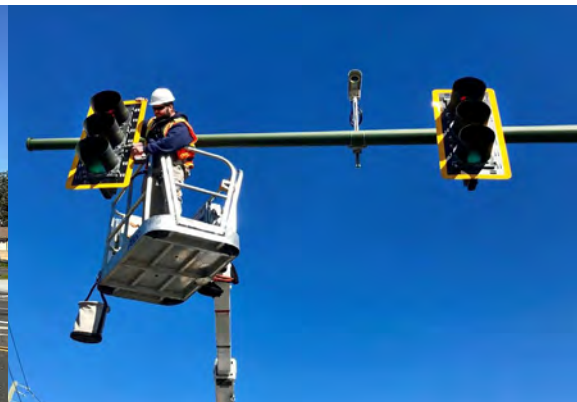
Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Measure M2 Fairshare Fund	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,250,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,350,000</b>

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 1,350,000

**Location:** Citywide **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

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

500000-401-19300-30241-370058  
 500000-416-19300-30241-370058



## CAPITAL IMPROVEMENT PROGRAM

### Clean Mobility Options Program - On-Demand Transit Services

**Type** Transportation  
**Department:** Public Works  
**Category:** 3 - Grant Funding

**Item No.** 35  
**CIP Project No.** 300186  
**District No.** 4, 5, 6

**Project Status:** Existing Project

**Project Description:** The project funds an on-demand, all-electric transit service for disadvantaged communities west of Newport Boulevard. It serves key destinations in the southern portion of the City and operates four vehicles seven days a week for a multi-year evaluation period.

**Project Justification:** The City received \$1.8 million in funding for a zero-emission on-demand shuttle pilot program for Disadvantaged or Low-Income areas to provide transit connections to OCTA bus routes, grocery stores, shopping, and job centers in Costa Mesa.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 1,150,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	<b>\$ 1,150,000</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Other Grant	\$ 1,150,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 1,150,000</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>

**Funds Expended to Date:** \$ -      **Total Estimated Project Cost:** \$ 1,800,000

**Location:** Districts 4, 5, 6

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-232-19300-30241-300186



**CAPITAL IMPROVEMENT PROGRAM**

**College Avenue Parking and Circulation Improvements**

**Type:** Transportation **Item No. 36**  
**Department:** Public Works **CIP Project No. 202709**  
**Category:** 1 - Risk to Health, Safety or Environment **District No. 5**  
**Project Status:** New Project

**Project Description:** The project will design and construct parking and circulation improvements along College Avenue between Victoria Street and Wilson Street. Proposed improvements includes but are not limited to slurry seal, Class III bicycle routes, and signing and striping improvements. The project will serve to increase available parking along College Avenue.

**Project Justification:** Due to the wide width of College Avenue, the existing lane configuration can be modified to increase the parking supply through the addition of angle parking similar to the improvements constructed along Randolph Avenue. The project will also install a Class III bicycle route consistent with the City's Active Transportation Plan.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Future Bond 1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Tax (HUTA) Fund		\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

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

**Location:** College Avenue **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
 500000-201-19300-30210-202709



## CAPITAL IMPROVEMENT PROGRAM

### Fair Drive Circulation Improvements

**Type** Transportation  
**Department:** Public Works  
**Category:** 3 - Grant Funding

**Item No.** 37  
**CIP Project No.** 202710  
**District No.** 3

**Project Status:** New Project

**Project Description:** The project will improve safety and mobility for travelers between Harbor Boulevard and Newport Boulevard with potential improvements including roadway paving, new medians, transit stop upgrades, Cycle Tracks, signal and intersection improvements.

**Project Justification:** Consistent with the City's General Plan and the Active Transportation Plan, the City received a competitive federal grant for this project to improve safety and mobility for all travelers, grow transportation options, beautify the corridor, improve air quality, and strengthen connections to major destinations.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 880,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,880,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Measure M2 Fairshare Fund		\$ 201,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,000
Federal Grant		\$ 679,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 679,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 880,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,880,000

**Funds Expended to Date:** \$ -      **Total Estimated Project Cost:** \$ 3,880,000

**Location:** Fair Drive

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-416-19300-30210-202710

500000-230-19300-30210-202710



**CAPITAL IMPROVEMENT PROGRAM**

**Harbor Blvd. Cornerstone Bike Trail**

**Type:** Transportation **Item No. 38**  
**Department:** Public Works **CIP Project No. 202711**  
**Category:** 1 - Risk to Health, Safety or Environment **District No. 1**  
**Project Status:** New Project

**Project Description:** Replace vandalized lighting on the Harbor Boulevard portion of the Joann Bike Trail and Cornerstone Bike Trail with new LED lighting.

**Project Justification:** This project will replace the vandalized lighting with solar powered LED lights. The advanced lighting system will increase visibility and safety, reduce vandalism and provide energy savings.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Gas Tax (RMRA) Fund		\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000

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

**Location:** Harbor Blvd. **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
 500000-251-19500-40111-202711



## CAPITAL IMPROVEMENT PROGRAM

### Local Road Safety Plan Update

<b>Type</b> Transportation	<b>Item No.</b> 39
<b>Department:</b> Public Works	<b>CIP Project No.</b> 300176
<b>Category:</b> 1 - Risk to Health, Safety or Environment	<b>District No.</b> All

**Project Status:** Existing Project

**Project Description:** Update the City's 2022 Local Road Safety Plan (LRSP) to maintain grant eligibility. The update will analyze five years of crash data, set safety goals, solicit stakeholder input, and develop criteria to prioritize safety improvements.

**Project Justification:** To be eligible for Highway Safety Improvement Program (HSIP) grant funding, local jurisdictions must update their LRSP every five years. The LRSP offers a proactive approach to addressing safety needs and demonstrates agency responsiveness to safety challenges.

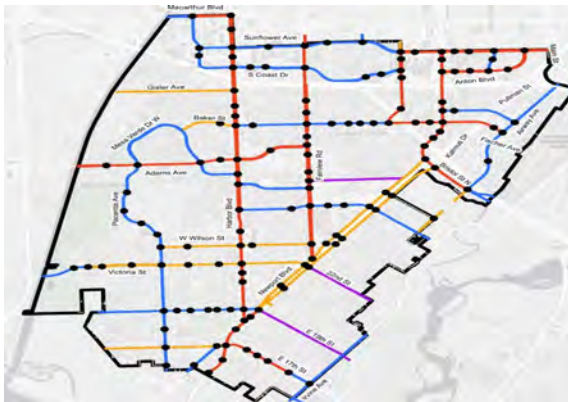
Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Measure M2 Fairshare Fund		\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

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

**Location:** Citywide      **Maintenance Cost Impact Description:** None  
**Annual Cost Impact:** \$ -

**Project Account (Account-Fund-Org-Program-Project):**  
500000-416-19300-30210-300176



**CAPITAL IMPROVEMENT PROGRAM**

**Mesa Del Mar Multimodal Access**

**Type** Transportation  
**Department:** Public Works  
**Category:** 3 - Grant Funding

**Item No.** 40  
**CIP Project No.** 370010  
**District No.** 3

**Project Status:** Existing Project

**Project Description:** The Junipero Drive and Arlington Drive Safety Improvement Project will add sidewalks, Cycle Tracks, signing and striping, and a raised intersection. Improvements from Presidio to Arlington Drive will enhance safety and accessibility, including connections to the Arlington Class I multi-use path.

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

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 349,920	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 799,920
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	\$ -	\$ 349,920	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 799,920

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
State Grant		\$ 349,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 349,920
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ -	\$ 349,920	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 799,920

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 799,920

**Location:** Mesa Del Mar

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

500000-231-19300-370010



**CAPITAL IMPROVEMENT PROGRAM**

**Signal Modernization for Systemic Multi-Modal Safety Improvements**

**Type** Transportation  
**Department:** Public Works  
**Category:** 3 - Grant Funding

**Item No.** 41  
**CIP Project No.** 300188  
**District No.** All

**Project Status:** Existing Project

**Project Description:** This project will implement safety and operations improvements including Leading Pedestrian Intervals, countdown signals, reflective backplates, battery backup equipment, and emergency vehicle preemption. Planned improvements enhance visibility, maintain operations during outages, and support safer, more efficient travel for all users and emergency services.

**Project Justification:** This is a competitive grant project awarded from the State of California's Highway Safety Improvement Program. The purpose of this grant project is to achieve significant reduction in fatalities and serious injuries for all modes of travel on public roads.

Expenditure Breakdown	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Construction	\$ 4,040,100	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,340,100
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Costs</b>	<b>\$ 4,340,100</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,640,100</b>

Funding Sources	2025-26 and Prior	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31	Future	Total
Capital Improvement Fund	\$ 434,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434,010
Measure M2 Fairshare Fund		\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Federal Grant	\$ 3,906,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,906,090
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 4,340,100</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,640,100</b>

**Funds Expended to Date:** \$ - **Total Estimated Project Cost:** \$ 4,640,100

**Location:** Citywide

**Maintenance Cost Impact Description:** None

**Annual Cost Impact:** \$ -

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

- 500000-401-19300-30241-300188
- 500000-416-19300-30241-300188
- 500000-230-19300-30241-300188



<b>Category/Project Title</b>	<b>FY 2026-27</b>
<b>ENERGY &amp; SUSTAINABILITY</b>	
1 City Hall - HVAC Retrofit Project	\$ -
2 Citywide - Costa Mesa Green Business Program	\$ -
3 Citywide - Drought Resistant Landscape and Vegetation Replacement	\$ -
4 Citywide - Energy Efficiency Projects	\$ -
5 Fire Stations - EV Solar and Power Stations	\$ -
6 Various Facilities - Electric Vehicle Charging Stations	\$ -
<i>TOTAL ENERGY &amp; SUSTAINABILITY</i>	\$ -
<b>FACILITIES</b>	
7 3175 Airway Roof Replacement (Bridge Shelter)	\$ -
8 Balearic Center - ADA Upgrades	\$ -
9 Balearic Center - Fire Protection Sprinklers	\$ -
10 Balearic Center - Install New HVAC Unit	\$ -
11 Bridge Shelter - HVAC Automation	\$ -
12 Building Modification Projects	\$ 250,000
13 City Hall - 1st Floor Restroom and ADA Improvements	\$ -
14 City Hall - Air Handler Replacement Various Floors	\$ -
15 City Hall - All Doors Lock Replacement and Re-Key	\$ -
16 City Hall - Breezeway Roof	\$ -
17 City Hall - Chiller	\$ -
18 City Hall - Curtain and Window Improvements (1 floor per year)	\$ -
19 City Hall - Dampers	\$ -
20 City Hall - Development Services Workstations	\$ 120,000
21 City Hall - Fire Department Expansion of Two CRR offices into Three Offices	\$ -
22 City Hall - Information Technology Server Room A/C	\$ -
23 City Hall - Office Remodel Various Floors	\$ -
24 City Hall - Public Works General Services Workstations	\$ -
25 Civic Center - Miscellaneous Repairs	\$ 150,000
26 Corp Yard - Equipment Maintenance - Replace Vehicle Hoists	\$ 250,000
27 Corp Yard - Facility Perimeter Concrete Improvements	\$ -
28 Corp Yard - Fleet Extend Bay #2 on North Side of Building for Fire Apparatus	\$ -
29 Corp Yard - Solar Storage Canopy	\$ -
30 Corp Yard - Workspace Modernization	\$ -
31 Costa Mesa Country Club Grounds Improvements	\$ -
32 Costa Mesa Country Club Modernization	\$ -
33 Costa Mesa Housing James / 18th Street Property Improvements	\$ -
34 Donald Dungan Library HVAC Automation and Remote Access	\$ -
35 Donald Dungan Library Watt Stopper Lighting Control Replacement	\$ -
36 Downtown Aquatic Center Pool Gutter Grates	\$ 100,000
37 Downtown Recreation Center Flat Mineral Roof Replacement	\$ -
38 Downtown Recreation Center Lighting Upgrade	\$ -

*All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.*

## CAPITAL IMPROVEMENT PROGRAM

### Five-Year Capital Improvement Program From Proposed Fiscal Year 2026-27 Through Fiscal Year 2030-2031

	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Future	Total
\$	-	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 1,800,000
\$	-	\$ -	\$ 50,000	\$ 50,000	\$ 200,000	\$ 300,000
\$	-	\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000	\$ 1,200,000
\$	-	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000	\$ 600,000
\$	-	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
\$	-	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 450,000
\$	-	\$ 300,000	\$ 1,250,000	\$ 1,100,000	\$ 1,850,000	\$ 4,500,000

\$	-	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000
\$	-	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
\$	-	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000
\$	-	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
\$	-	\$ -	\$ -	\$ 165,000	\$ -	\$ 165,000
\$	400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,200,000	\$ 3,050,000
\$	-	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
\$	-	\$ 150,000	\$ 150,000	\$ 150,000	\$ 300,000	\$ 750,000
\$	-	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
\$	420,000	\$ -	\$ -	\$ -	\$ -	\$ 420,000
\$	-	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$	-	\$ -	\$ -	\$ -	\$ 550,000	\$ 550,000
\$	-	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 120,000
\$	-	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$	-	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$	-	\$ 200,000	\$ 200,000	\$ 200,000	\$ 400,000	\$ 1,000,000
\$	150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
\$	150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
\$	250,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
\$	-	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
\$	-	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
\$	-	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
\$	-	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
\$	-	\$ -	\$ -	\$ 300,000	\$ 600,000	\$ 900,000
\$	-	\$ -	\$ -	\$ -	\$ 4,800,000	\$ 4,800,000
\$	-	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
\$	-	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
\$	-	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 100,000
\$	-	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
\$	-	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.



Category/Project Title	FY 2026-27
<b>FACILITIES (continued)</b>	
39 Downtown Recreation Center Rooftop Heater Replacement	\$ -
40 Fire Station 2 Reconstruction	\$ 12,000,000
41 Fire Station 3 Rooftop HVAC Replacement	\$ -
42 Fire Station 4 Living Quarters Reconstruction	\$ -
43 Fire Station 4 Training Tower - Phase 2	\$ -
44 Fire Station 6 Repair Perimeter Walls	\$ -
45 Fire Stations - Minor Projects at Various Stations	\$ 150,000
46 Fire Stations - Overhead, Rolling & Apparatus Door Replacement	\$ 150,000
47 Fire Stations 3,5, and 6 Modernization	\$ -
48 Mesa Verde Library - ADA Compliance Improvements	\$ -
49 Mesa Verde Library - HVAC Replacement	\$ -
50 Mesa Verde Library - Roof Replacement	\$ -
51 Norma Hertzog Community Center - HVAC Automation and Remote Access	\$ -
52 Norma Hertzog Community Center - Watt Stopper Lighting Control Replacement	\$ -
53 Police Department - Chillers Replacement	\$ 800,000
54 Police Department - Detective Bureau Remodel Project	\$ -
55 Police Department - Emergency Comm Facility Improvement and Roof Replacement	\$ 900,000
56 Police Department - Emergency Operations Center Equipment Update	\$ -
57 Police Department - Exhaust Fans	\$ -
58 Police Department - Exterior Repainting	\$ -
59 Police Department - Facility Expand/Reconfigure for Real Time Information Center	\$ 1,039,000
60 Police Department - Locker Room Remodel/HVAC	\$ -
61 Senior Center - Facility Improvements	\$ 250,000
62 Senior Center - Generator	\$ -
63 Senior Center - Lighting Control Replacement	\$ -
64 Senior Center - Roof Replacement	\$ -
65 Various Facilities - HVAC Replacement Program	\$ -
66 West Side Substation HVAC Replacement	\$ -
67 West Side Substation Renovation	\$ -
68 West Side Substation Roof Replacement	\$ -
<b>TOTAL FACILITIES</b>	<b>\$ 16,159,000</b>
<b>PARKS</b>	
69 Balearic Community Center Playground Replacement	\$ -
70 Balearic Park Playground Replacement	\$ -
71 Bark Park Turf Renovation	\$ -
72 Butterfly Gardens	\$ -
73 Canyon Park Playground Replacement	\$ -
74 Citywide Tree Maintenance (in Public Right-of-Way)	\$ 200,000

*All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.*

## CAPITAL IMPROVEMENT PROGRAM

### Five-Year Capital Improvement Program From Proposed Fiscal Year 2026-27 Through Fiscal Year 2030-31

	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Future	Total
\$	-	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
\$	3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
\$	-	\$ -	\$ -	\$ -	\$ 360,000	\$ 360,000
\$	-	\$ -	\$ -	\$ -	\$ 8,000,000	\$ 8,000,000
\$	-	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
\$	-	\$ -	\$ -	\$ 400,000	\$ 100,000	\$ 500,000
\$	150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
\$	150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 750,000
\$	-	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000
\$	-	\$ -	\$ -	\$ -	\$ 550,000	\$ 550,000
\$	-	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
\$	-	\$ -	\$ -	\$ -	\$ 480,000	\$ 480,000
\$	-	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
\$	-	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 800,000
\$	-	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
\$	2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000
\$	-	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
\$	-	\$ -	\$ -	\$ -	\$ 185,000	\$ 185,000
\$	-	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
\$	400,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 3,439,000
\$	-	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$	250,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 950,000
\$	-	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$	-	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
\$	500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
\$	-	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,000,000	\$ 1,450,000
\$	-	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
\$	-	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
\$	-	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
\$	7,820,000	\$ 4,050,000	\$ 1,950,000	\$ 2,615,000	\$ 39,670,000	\$ 72,264,000

\$	-	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
\$	-	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$	-	\$ -	\$ -	\$ -	\$ 530,000	\$ 530,000
\$	-	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000
\$	-	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$	200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.

<b>Category/Project Title</b>	<b>FY 2026-27</b>
<b>PARKS (continued)</b>	
75 Community Gardens	\$ -
76 Costa Mesa Skate Park Expansion	\$ 500,000
77 Costa Mesa Skate Park Parking Lot and Parking Spaces Expansion	\$ -
78 Costa Mesa Tennis Center Improvements	\$ -
79 Del Mesa Park Playground Replacement	\$ -
80 Estancia Park Covered Picnic Shelters/Pavilions	\$ -
81 Fairview Park - Fencing, Signage, and Trail Restoration	\$ -
82 Fairview Park - Educational Hubs and Signage	\$ -
83 Fairview Park - Mesa Restoration & Cultural Resource Preservation CA-ORA-58	\$ -
84 Fairview Park - Vernal Pools Restoration	\$ 80,000
85 Fairview Park Master Plan Implementation	\$ 100,000
86 Gisler Park Playground Replacement	\$ -
87 Harper Park - Playground Replacement	\$ 400,000
88 Heller Park Playground Replacement and Restroom Improvement	\$ -
89 Lindbergh Park Playground Replacement	\$ -
90 Marina View Park Playground Replacement	\$ -
91 Mesa Verde Park Playground Replacement	\$ -
92 Moon Park - Playground Replacement	\$ 50,000
93 Neth Park Sculpture Garden	\$ -
94 Park Parking Lot and Playground Rehabilitation	\$ 100,000
95 Park Security Lighting Replacement	\$ 150,000
96 Park Sidewalk Replacement	\$ 50,000
97 Shalimar Park Expansion	\$ -
98 Shiffer Park - Playground and Park Improvements	\$ 250,000
99 Shiffer Park - Restroom Improvements	\$ -
100 Smallwood Park Playground Replacement (5-12yo)	\$ -
101 TeWinkle Park - Amphitheater	\$ -
102 TeWinkle Park - Rubberized Surfacing Replacement	\$ -
103 TeWinkle Park Athletic Complex Drainage Improvements	\$ -
104 Tree Planting and Small Tree Care	\$ -
105 Various Parks - Rainbird Irrigation Controller Replacement	\$ -
106 Victoria Corridor Park Development	\$ -
107 Vista Park Playground Replacement	\$ -
108 Wakeham Park Playground Replacement	\$ -
109 Westside Park Development	\$ -
110 Wilson Park Playground Replacement	\$ -
111 Wimbledon Park Playground Replacement	\$ -
<b>TOTAL PARKS</b>	<b>\$ 1,880,000</b>

*All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.*

## CAPITAL IMPROVEMENT PROGRAM

### Five-Year Capital Improvement Program From Proposed Fiscal Year 2026-27 Through Fiscal Year 2030-31

	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Future	Total
\$	50,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,050,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 500,000
\$	50,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 300,000
\$	-	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
\$	-	\$ -	\$ -	\$ -	\$ 550,000	\$ 550,000
\$	-	\$ -	\$ 150,000	\$ -	\$ 75,000	\$ 225,000
\$	350,000	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 575,000
\$	-	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
\$	-	\$ -	\$ -	\$ -	\$ 8,000,000	\$ 8,000,000
\$	80,000	\$ 25,000	\$ -	\$ 200,000	\$ -	\$ 385,000
\$	150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 500,000	\$ 1,500,000
\$	-	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 400,000
\$	-	\$ 450,000	\$ 500,000	\$ -	\$ -	\$ 950,000
\$	-	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000
\$	-	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
\$	-	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
\$	600,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000
\$	-	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000
\$	150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000
\$	100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,050,000
\$	75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 425,000
\$	-	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000
\$	-	\$ -	\$ -	\$ -	\$ 750,000	\$ 1,000,000
\$	-	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
\$	-	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$	-	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000
\$	150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
\$	-	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
\$	150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
\$	50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000	\$ 550,000
\$	200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,400,000
\$	-	\$ -	\$ -	\$ -	\$ 550,000	\$ 550,000
\$	-	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
\$	400,000	\$ -	\$ -	\$ -	\$ 12,000,000	\$ 12,400,000
\$	-	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
\$	-	\$ -	\$ -	\$ -	\$ 560,000	\$ 560,000
\$	2,755,000	\$ 2,525,000	\$ 2,600,000	\$ 2,050,000	\$ 36,965,000	\$ 48,775,000

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.

<b>Category/Project Title</b>	<b>FY 2026-27</b>
<b>STREETS</b>	
112 Arlington Dr. at Newport Blvd. - Streetscape Improvements	\$ -
113 Brentwood Avenue - Storm Drain System	\$ -
114 Cherry Lake Storm Drain System - Phase I, II & III	\$ -
115 Cherry Lake Storm Drain System - Phase IV & V	\$ -
116 Citywide Alley Improvements	\$ 200,000
117 Citywide Storm Drain Improvements	\$ -
118 Citywide Street Improvements - RMRA	\$ -
119 Citywide Street Improvements	\$ 5,950,000
120 Citywide Street Sign Replacement	\$ -
121 Fair Drive Median Improvement - Vanguard Way to Newport Blvd.	\$ -
122 Gisler Avenue - Bike Trail and Parkway Landscaping	\$ -
123 New Sidewalk/Missing Link Program	\$ 100,000
124 Newport Blvd. Improvement NB (22nd to Bristol) & SB (Bristol to Mesa)	\$ 2,350,000
125 Newport Boulevard Landscape Improvements - 19th St. to Bristol St.	\$ -
126 Newport Boulevard Landscape Improvements - S/O 17th Street	\$ -
127 Parkway & Medians Improvement Program	\$ 200,000
128 Priority Sidewalk Repair	\$ 65,000
129 Water Quality Improvement Project	\$ -
130 Westside Restoration Project	\$ -
131 Westside Storm Drain Improvements	\$ -
<i>TOTAL STREETS</i>	<b>\$ 8,865,000</b>
<b>TRANSPORTATION</b>	
132 Adams Avenue Multipurpose Trails	\$ 2,777,000
133 Airport Channel / Delhi Channel Multi-Use Trail	\$ -
134 Baker - Coolidge Ave Traffic Signal Modifications	\$ -
135 Bicycle and Pedestrian Infrastructure Improvements	\$ 250,000
136 Bristol St. / Baker St. - Intersection Improvement (Add EBT, WBT)	\$ -
137 Bristol St. / I-405 NB - Ramps (Add WBR)	\$ -
138 Bristol St. / Paularino Ave. (Add 2nd WBL)	\$ -
139 Bristol St. / Sunflower Ave. - Intersection Improvement (Add 3rd NBL)	\$ -
140 Bristol Street (Bear St. to Santa Ana Av.) - Bicycle Facility	\$ -
141 Bristol Street Traffic Signal Synchronization Project	\$ 315,000
142 Bus Shelter Improvements	\$ -
143 Center Street Pedestrian Crossing and Circulation Improvements	\$ 500,000
144 Citywide Neighborhood Traffic Improvements	\$ 75,000
145 Citywide Traffic Signal Improvements	\$ 200,000
146 Clean Mobility Options Program - On-Demand Transit Services	\$ 650,000
147 College Avenue Parking and Circulation Improvements	\$ 150,000

*All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.*

## CAPITAL IMPROVEMENT PROGRAM

### Five-Year Capital Improvement Program From Proposed Fiscal Year 2026-27 Through Fiscal Year 2030-31

	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Future	Total
\$	-	-	-	-	180,000	\$ 180,000
\$	-	-	-	-	793,040	\$ 793,040
\$	-	-	-	-	2,721,600	\$ 2,721,600
\$	-	-	-	-	2,009,360	\$ 2,009,360
\$	500,000	500,000	-	-	-	\$ 1,200,000
\$	-	-	-	-	15,000,000	\$ 15,000,000
\$	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	\$ 14,000,000
\$	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	\$ 30,950,000
\$	50,000	50,000	50,000	50,000	-	\$ 200,000
\$	-	-	160,000	-	-	\$ 160,000
\$	-	-	-	-	500,000	\$ 500,000
\$	100,000	100,000	100,000	100,000	100,000	\$ 600,000
\$	-	-	-	-	-	\$ 2,350,000
\$	-	-	-	-	1,100,000	\$ 1,100,000
\$	-	-	-	25,000	250,000	\$ 275,000
\$	175,000	175,000	175,000	175,000	175,000	\$ 1,075,000
\$	65,000	65,000	65,000	65,000	65,000	\$ 390,000
\$	-	100,000	100,000	100,000	100,000	\$ 400,000
\$	250,000	250,000	250,000	250,000	250,000	\$ 1,250,000
\$	800,000	1,800,000	1,800,000	2,000,000	2,000,000	\$ 8,400,000
\$	9,740,000	10,840,000	10,500,000	10,565,000	33,044,000	\$ 83,554,000
\$	2,545,000	-	-	-	-	\$ 5,322,000
\$	-	-	-	-	2,540,000	\$ 2,540,000
\$	-	-	-	-	300,000	\$ 300,000
\$	250,000	250,000	200,000	200,000	500,000	\$ 1,650,000
\$	-	-	-	-	962,500	\$ 962,500
\$	-	-	-	-	90,000	\$ 90,000
\$	-	-	-	-	300,210	\$ 300,210
\$	-	-	-	-	1,130,000	\$ 1,130,000
\$	-	-	-	-	525,000	\$ 525,000
\$	-	-	-	-	-	\$ 315,000
\$	-	150,000	100,000	50,000	-	\$ 300,000
\$	-	-	-	-	-	\$ 500,000
\$	100,000	100,000	100,000	100,000	100,000	\$ 575,000
\$	200,000	200,000	200,000	200,000	200,000	\$ 1,200,000
\$	-	-	-	-	-	\$ 650,000
\$	-	-	-	-	-	\$ 150,000

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.

**Category/Project Title**

**FY 2026-27**

**TRANSPORTATION (continued)**

148 E. 17th St. / Irvine Ave. - Intersection Improvement (Add SBR, EBR)	\$ -
149 Eastside Traffic Calming (Cabrillo St., 18th St., 22nd St.)	\$ -
150 Fair Drive Circulation Improvements	\$ 880,000
151 Fairview Channel Trail - Placentia Ave (n/o park) to Placentia Ave (s/o park)	\$ -
152 Fairview Road. / Wilson St. - Improvements (Add EBT, WBT)	\$ -
153 Gisler Ave Class IV Cycle Tracks from Gibraltar Ave to Harbor Blvd	\$ -
154 Gisler Ave Multi-use Trail from Gisler Ave Class II facility to Fairview Rd	\$ -
155 Greenville-Banning Channel Phase 1 (Sunflower Ave to South Coast Drive)	\$ -
156 Greenville-Banning Channel Phase 2 (Santa Ana River Trail to South Coast Drive)	\$ -
157 Harbor Blvd. / Adams Ave. - Intersection Improvements (Add NBL, NBR)	\$ -
158 Harbor Blvd. / Gisler Ave. - Intersection Improvements (Add SBR)	\$ -
159 Harbor Blvd. / South Coast Dr. - Intersection Improvement (Add EBR)	\$ -
160 Harbor Blvd. / Sunflower Ave. - Intersection Improvement (Add EBR, WBR)	\$ -
161 Harbor Blvd. Cornerstone Bike Trail	\$ 450,000
162 Hyland Ave. / I-405 NB Ramp & South Coast Drive (Add 2nd WBT)	\$ -
163 Local Road Safety Plan Update	\$ 150,000
164 Mesa Del Mar Multimodal Access	\$ 349,920
165 Mesa Drive and Santa Ana Ave Bicycle Facility Improvement	\$ -
166 Mesa Verde Drive East/ Peterson Place Class II Bicycle Facility	\$ -
167 Newport Blvd. / 17th St. (Add NBR)	\$ -
168 Newport Blvd. Northbound/22nd St. (Add WBTR, convert NBT to NBTR)	\$ -
169 Newport Blvd. Southbound at Fair Dr. (Add 2nd SBR)	\$ -
170 Orange Coast College West Bicycle Trail	\$ -
171 Paularino Channel - Multipurpose Trail	\$ -
172 Pedestrian Safety Festival	\$ -
173 Placentia Av. / 19th St. (Add SBR)	\$ -
174 Placentia Av. / 20th St. HAWK Signal	\$ -
175 Placentia Ave Multi-Use Path from Joann Trail to Estancia High School	\$ -
176 SR-55 Frwy. N/B / Baker St. - Intersection Improvement (Add NBL, EBL)	\$ -
177 SR-55 Frwy. N/B / Paularino Ave. - Intersection Improvement (Add WBR)	\$ -
178 SR-55 Frwy. S/B / Baker St. - Intersection Improvement (Add SBR)	\$ -
179 SR-55 Frwy. S/B / Paularino Ave. - Intersection Improvement (Add SBR)	\$ -
180 Santa Ana / Delhi Channel Multi-Use Trail from Santa Ana Ave to east City boundary	\$ -
181 Signal Modernization for Systemic Multi-Modal Safety Improvements	\$ 300,000
182 Superior Av. / 17th St. (Convert WBT to WBTL, NBR)	\$ -
183 Susan Street Multi-Use Path from I-405 to South Coast Drive	\$ -
184 West 17th St. Widening - (Newport Boulevard to Placentia Avenue)	\$ -

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.

## CAPITAL IMPROVEMENT PROGRAM

### Five-Year Capital Improvement Program From Proposed Fiscal Year 2026-27 Through Fiscal Year 2030-31

	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Future	Total		
\$	-	\$	-	\$	-	\$ 800,000	\$ 800,000	
\$	-	\$	-	\$	-	2,200,000	\$ 2,200,000	
\$	-	\$	-	\$	-	3,000,000	\$ 3,880,000	
\$	-	\$	-	\$	-	1,080,000	\$ 1,080,000	
\$	-	\$	-	\$	-	1,525,000	\$ 1,525,000	
\$	-	\$	-	\$	-	200,000	\$ 200,000	
\$	-	\$	-	\$	-	400,000	\$ 400,000	
\$	-	\$	-	\$	-	870,000	\$ 870,000	
\$	-	\$	-	\$	-	3,280,000	\$ 3,280,000	
\$	-	\$	-	\$	-	6,000,000	\$ 6,000,000	
\$	-	\$	-	\$	-	4,895,000	\$ 4,895,000	
\$	-	\$	-	\$	-	2,167,200	\$ 2,167,200	
\$	-	\$	-	\$	-	920,000	\$ 920,000	
\$	-	\$	-	\$	-	-	\$ 450,000	
\$	-	\$	-	\$	-	863,000	\$ 863,000	
\$	-	\$	-	\$	-	-	\$ 150,000	
\$	450,000	\$	-	\$	-	-	\$ 799,920	
\$	-	\$	-	\$	1,200,000	\$	-	\$ 1,200,000
\$	-	\$	-	\$	400,000	\$	-	\$ 400,000
\$	-	\$	-	\$	-	\$	500,000	\$ 500,000
\$	-	\$	-	\$	-	\$	250,000	\$ 250,000
\$	-	\$	-	\$	-	\$	800,000	\$ 800,000
\$	-	\$	-	\$	-	\$	760,000	\$ 760,000
\$	-	\$	-	\$	-	\$	4,500,000	\$ 4,500,000
\$	100,000	\$	-	\$	-	\$	-	\$ 100,000
\$	-	\$	-	\$	-	\$	386,000	\$ 386,000
\$	-	\$	40,000	\$	260,000	\$	-	\$ 300,000
\$	-	\$	200,000	\$	-	\$	-	\$ 200,000
\$	-	\$	-	\$	-	\$	1,370,000	\$ 1,370,000
\$	-	\$	-	\$	-	\$	642,750	\$ 642,750
\$	-	\$	-	\$	-	\$	625,350	\$ 625,350
\$	-	\$	-	\$	-	\$	413,730	\$ 413,730
\$	-	\$	-	\$	-	\$	540,000	\$ 540,000
\$	-	\$	-	\$	-	\$	-	\$ 300,000
\$	-	\$	-	\$	-	\$	700,000	\$ 700,000
\$	-	\$	-	\$	-	\$	420,000	\$ 420,000
\$	-	\$	-	\$	-	\$	1,200,000	\$ 1,200,000

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.



Category/Project Title	FY 2026-27
<b>TRANSPORTATION (continued)</b>	
185 Wilson Street (Fairview Rd. to Santa Ana Av.) - Bicycle Facility	\$ -
186 Wilson Street Widening - from College Ave. to Fairview Rd.	\$ -
TOTAL TRANSPORTATION	\$ 7,046,920
<b>Total Five-Year Capital Improvement Projects</b>	<b>\$ 33,950,920</b>

*All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.*

## CAPITAL IMPROVEMENT PROGRAM

### Five-Year Capital Improvement Program From Proposed Fiscal Year 2026-27 Through Fiscal Year 2030-2031

	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Future	Total
\$	-	-	-	-	200,000	\$ 200,000
\$	-	-	-	-	10,000,000	\$ 10,000,000
\$	3,645,000	940,000	1,260,000	1,750,000	58,155,740	\$ 72,797,660
\$	23,960,000	18,655,000	17,560,000	18,080,000	169,684,740	\$ 281,890,660

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2026-27 is appropriated.



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# HOUSING AUTHORITY

On January 17, 2012, the City Council established the Costa Mesa Housing Authority in accordance with California Housing Authorities Law, Health, and Safety Code Section 34200, et seq. Also on that date by resolution, the City Council selected the Housing Authority to serve as the housing successor and to assume the housing assets, duties, functions and obligations of the former Costa Mesa Redevelopment Agency (Former Agency) as of February 1, 2012. These actions occurred due to the mandatory dissolution of all California redevelopment agencies under the requirements of Division 24, Parts 1.8 and 1.85 of the California Health and Safety Code (Dissolution Law). The Dissolution Law sets forth the processes and obligations of all successor agencies. These entities are separate from the city (or county) that formed the former agency and charged with winding down the affairs of former redevelopment agencies. Further, the Dissolution Law sets forth the functions, obligations and requirements of housing successors.

Section 34176.1 of the California Health and Safety Code establishes certain limitations on expenditures by housing successors. Thus, each fiscal year the Housing Authority's funding is limited in two categories: (1) administrative costs, and (2) homelessness prevention and rapid rehousing.

The Behavioral Health Bridge Housing (BHBH) Program was created by Assembly Bill 179 (AB179), which allocated \$1.5 billion to the Department of Health Care Services (DHCS) for allocation to counties to support planning, implementation, and infrastructure costs for the CARE Act. The City was awarded BHBH funds in FY 2024-25 by the County to assist homeless individuals who are experiencing serious behavioral health conditions by providing temporary housing and support services.

### **Covenant Monitoring and Administration - 11500**

#### **Rental Rehabilitation – 20425**

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Offers deferred loans to owner of multi-family properties to make improvements and repair code violations. Loans were originated in the 1990s and deferred unless the owner sells transfers or defaults on the property.

#### **Housing Authority Administration – 20600**

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Provides administration support such as conducting required board meetings, maintaining financial records and preparing annual reports, etc.

#### **Costa Mesa Family Village – 20620**

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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**

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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**

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The Housing Authority holds interest to the land used for the development of five single-family homes by Habitat for Humanity in 2004. The Housing Authority maintains enforceable covenants on the properties. No loan repayment is required unless the owner defaults.

#### **Single Family Rehabilitation Program – 20640**

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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**

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St. Johns Manor is a 36-unit senior rental project. The Housing Authority's loan to this project was paid off in Fiscal Year 2018-19.

### Costa Mesa Village – 20655

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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

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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

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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

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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 100 homeless adults.

### Behavioral Health Bridge Housing Program- 20670

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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. Beginning in Fiscal Year 2023-24 a Memorandum of Understanding between the Orange County Health Care Agency (OCHCA) and the City of Costa Mesa was entered to establish BHBH services.

**Budget Narrative**

The Fiscal Year 2026-27 budget for the Housing Authority is approximately \$4.5 million, a decrease of \$299,260, or 6 percent, compared to the adopted budget for Fiscal Year 2025-26. The decrease of \$299,260 is primarily due to lower costs for shelter services.

	<b>FY 23-24 Actuals</b>	<b>FY 24-25 Adopted Budget</b>	<b>FY 25-26 Adopted Budget</b>	<b>FY 26-27 Proposed Budget</b>
<b>REVENUES BY FUNDING SOURCE</b>				
Behavioral Health Services			\$ 972,051	\$ 972,051
Costa Mesa Family Village Ground Lease	\$ 231,776	\$ 200,000	200,000	200,000
James/W. 18th Street Property	248,386	250,000	250,000	300,000
Investment Income	90,317	23,400	-	-
Loan Repayments	115,500	200,000	390,000	390,000
RDA Loan Repayment from DOF (Annual ROPS)	-	381,141	-	-
State SB 2 Grant	-	324,000	-	-
General Fund Contribution	1,264,993	1,264,993	1,264,993	1,264,993
Other Governmental Agencies	1,266,243	1,000,000	1,359,219	446,205
Donations	1,532	-	-	-
Use of Fund Balance	-	1,549,646	834,559	2,108,106
Transfers in from (State Grants)	2,662,644	454,308	750,000	-
<b>Total Housing Authority Revenues</b>	<b>\$ 5,881,391</b>	<b>\$ 5,647,488</b>	<b>\$ 6,020,822</b>	<b>\$ 5,681,355</b>

	<b>FY 23-24 Actuals</b>	<b>FY 24-25 Adopted Budget</b>	<b>FY 25-26 Adopted Budget</b>	<b>FY 26-27 Proposed Budget</b>
<b>EXPENSE CATEGORY BY PROGRAM</b>				
<b>COVENANT MONITORING AND ADMINISTRATION - 11500</b>				
<b>Housing Authority Administration - 20600</b>				
Salaries and Benefits	\$ 62,021	\$ 114,319	\$ 111,697	\$ 70,697
Maintenance and Operations	9,381	31,303	60,000	60,000
<b>Subtotal Housing Authority Administration</b>	<b>\$ 71,403</b>	<b>\$ 145,622</b>	<b>\$ 171,697</b>	<b>\$ 130,697</b>
<b>Costa Mesa Family Village - 20620</b>				
Maintenance and Operations	-	-	5,000	-
<b>Subtotal Costa Mesa Family Village</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>First Time Homebuyer Program - 20625</b>				
Maintenance and Operations	-	-	11,000	-
<b>Subtotal First Time Homebuyer Program</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,000</b>	<b>\$ -</b>
<b>Habitat for Humanity - 20630</b>				
Maintenance and Operations	-	-	7,000	7,000
Fixed Assets	50,854	56,505	-	-
<b>Subtotal Habitat for Humanity</b>	<b>\$ 50,854</b>	<b>\$ 56,505</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
<b>Single Family Rehabilitation Program - 20640</b>				
Maintenance and Operations	-	-	20,000	-
<b>Subtotal Single Family Rehabilitation Prog.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>

	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
<b>COVENANT MONITORING AND ADMINISTRATION - 11500 (Continued)</b>				
<b>St. John Manor - 20650</b>				
Maintenance and Operations	-	-	5,000	-
<b>Subtotal St. John Manor</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>Costa Mesa Village - 20655</b>				
Maintenance and Operations	-	-	3,100	-
<b>Subtotal Costa Mesa Village</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,100</b>	<b>\$ -</b>
<b>Subtotal Covenant Monitoring and Admin.</b>	<b>\$ 122,257</b>	<b>\$ 202,127</b>	<b>\$ 222,797</b>	<b>\$ 137,697</b>
<b>HOUSING DEVELOPMENT AND PRESERVATION OF AFFORDABLE HOUSING - 11500</b>				
<b>James/West 18th Street Property - 20635</b>				
Salaries and Benefits	\$ 40,107	\$ 50,035	\$ 65,226	\$ 60,072
Maintenance and Operations	262,122	189,594	202,500	202,500
Fixed Assets	-	-	27,600	27,600
<b>Subtotal James/West 18th Street Property</b>	<b>\$ 302,229</b>	<b>\$ 239,629</b>	<b>\$ 295,326</b>	<b>\$ 290,172</b>
<b>HOMELESS OUTREACH AND BRIDGE SHELTER OPERATION - 11310 11500 14300 11100</b>				
<b>CDBG-CV - 20435</b>				
Salaries and Benefits	\$ 1,136	\$ 2,109	\$ -	\$ -
Maintenance and Operations	170,027	21,860	-	-
<b>Subtotal Homeless Outreach</b>	<b>\$ 171,163</b>	<b>\$ 23,968</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Tenant Based Rental Assistance - 20448</b>				
Salaries and Benefits	\$ -	\$ 255,389	\$ 208,314	\$ 221,076
Maintenance and Operations	-	375,765	-	-
<b>Subtotal Homeless Outreach</b>	<b>\$ -</b>	<b>\$ 631,153</b>	<b>\$ 208,314</b>	<b>\$ 221,076</b>
<b>Homeless Outreach - 20605 *</b>				
Salaries and Benefits	\$ 1,145,954	\$ 1,355,216	\$ 1,535,537	\$ 1,664,516
Maintenance and Operations	63,659	281,803	108,243	108,243
<b>Subtotal Homeless Outreach</b>	<b>\$ 1,209,613</b>	<b>\$ 1,637,019</b>	<b>\$ 1,643,780</b>	<b>\$ 1,772,759</b>
<b>Bridge Shelter Operation - 20606</b>				
Maintenance and Operations	3,246,644	2,333,618	2,678,553	2,278,553
Fixed Assets	33,233	-	-	-
<b>Subtotal Bridget Shelter Operation</b>	<b>\$ 3,279,877</b>	<b>\$ 2,333,618</b>	<b>\$ 2,678,553</b>	<b>\$ 2,278,553</b>
<b>Behavioral Health Services - 20670</b>				
Salaries and Benefits	\$ -	\$ 166,888	\$ 284,050	\$ 293,097
Maintenance and Operations	-	471,904	688,001	688,001
Fixed Assets	-	281,539	-	-
<b>Subtotal Behavioral Health Services</b>	<b>\$ -</b>	<b>\$ 920,330</b>	<b>\$ 972,051</b>	<b>\$ 981,098</b>

	<b>FY 23-24 Actuals</b>	<b>FY 24-25 Adopted Budget</b>	<b>FY 25-26 Adopted Budget</b>	<b>FY 26-27 Proposed Budget</b>
<b>TOTAL HOUSING AUTHORITY</b>				
Salaries and Benefits	\$ 1,249,219	\$ 1,943,955	\$ 2,204,824	\$ 2,309,458
Maintenance and Operations	3,751,833	3,705,847	3,788,397	3,344,297
Fixed Assets	84,087	338,043	27,600	27,600
<b>Total Housing Authority</b>	<b>\$ 5,085,139</b>	<b>\$ 5,987,845</b>	<b>\$ 6,020,821</b>	<b>\$ 5,681,355</b>



# APPENDIX



## Governmental Funds

Governmental funds are used to account for most, if not all, of a government's tax-supported activities. The general fund, special revenue funds, debt service funds, and capital projects funds are considered governmental funds.

### General Fund – 101

The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. The Sales and Use Tax revenue from Proposition 172 are reflected in the General Fund summaries.

### Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

#### Culture Arts Master Plan Fund – 130:

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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:

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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:

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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:

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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:

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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:

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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:

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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 and 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.

### Housing Trust Fund – 226:

The Housing Trust Fund was created to set aside funding for the development of affordable housing. City Council has emphasized the importance of developing affordable housing for residents of Costa Mesa and this Fund will assist in creating a pathway to achieving the long-term goal of housing affordability for different income levels.

### 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.

### Behavioral Health Fund – 229:

The City received an award for the Behavioral Health Bridge Housing (BHBH) from the Orange County Health Care Agency (OCHCA) to provide emergency shelter and behavioral health services at the Costa Mesa Bridge Shelter. The program implements a wide range of behavioral health care services, which include housing navigation, workforce development, case management, and housing retention.

### Federal Grants Fund – 230:

Established to account for the receipt and disbursement of federal money granted to carry out a public purpose of support or stimulation authorized by federal law. Funds are restricted for federally-funded projects utilized within the city. All projects are to abide by the uniform guidance set by the office of management and budget.

### State Grants Fund – 231:

Established to account for the receipt and disbursement of state money granted. Funds are restricted for projects funded by the state of California and are to abide by all state requisites.

### State Grants Fund – 232:

Established to account for the receipt and disbursement of money granted by various governmental entities.

### **Cannabis Traffic Impact Fees Fund – 240:**

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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.

### **Senior Transportation Program – 241:**

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Established to account for funding and expenditures related to the Senior Transportation Program. These programs are designed to provide access to seniors for medical and personal visits. Funding sources may include, but are not limited to: Enhanced Mobility for Senior and Individuals with Disabilities grant; Orange County Transit Authority Measure M2 grant; and Hoag Hospital grant.

### **RMRA Gas Tax Fund – 251:**

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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:**

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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:**

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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:**

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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:**

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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:**

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Established to account for the receipt and disbursement of funds for off-site transportation improvements citywide. Financing is provided by fees charged to residential and commercial developers.

### **Capital Improvement Fund – 401:**

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Established to account for capital expenditures financed by the City's General Fund and any grant not accounted for in a special revenue fund. This includes:

1) *capital projects*: with a value greater than \$30,000 including, publicly owned or operated streets, highways, bridges, sidewalks, curbs, gutters, alleys, storm drains, storm water pump stations, trees, landscaping, medians, parks, playgrounds, traffic signals, streetlights, fences, and walls; and

2) *capital facilities*: city owned or operated buildings including, city hall, civic center, police department, old corp yard, new corp yard, fire stations, libraries, and community centers.

The city approved 5.0% of General Fund revenues to be transferred to fund capital assets, as required by the Capital Asset Needs (CAN) ordinance. On May 19, 2020, the council approved to waive the CAN ordinance required contribution amount to capital projects. The reduction was a necessary measure to assist in closing the FY 2020-21 fiscal impact resulting from COVID-19.

#### Vehicle Parking Districts Fund – 409/410:

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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:

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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:

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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:

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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:

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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:

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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:

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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:

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Established to account for all fleet equipment, fuel and repair of City-owned vehicles used by City departments.

### Self-Insurance Fund – 602:

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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:

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Established to provide funds for future replacement and upgrades to the City's computer equipment, systems, and supporting infrastructure. On March 18, 2020, the City Council adopted Ordinance No. 2020-06 amending Chapter V (Finance) of Title 2 (Administration) of the Costa Mesa Municipal Code to revise Article 8 (Capital Asset Needs) and add Article 9 (Information Technology Needs) reallocating 1.5% of General Fund revenues from capital improvements to information technology improvements. In March 2020, City Council adopted a five year Information Technology Strategic Plan that is technologically strategic, operationally responsive, and fiscally responsible.

## Glossary of Budget Terms

**ACCRUAL BASIS OF ACCOUNTING:** Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

**ADOPTED BUDGET:** The official budget as approved by the City Council at the start of each fiscal year.

**AD VALOREM TAX:** (which means according to its value) A state or local government tax based on the value of real property as determined by the county tax assessor.

**AGENCY FUND:** Used to account for assets held by the City in a fiduciary capacity for individuals, government entities, and others. Such funds are operated by carrying out the specifications of trust indentures, statutes, ordinances, or other governing regulations.

**AMENDED BUDGET:** The adopted budget as amended by the City Council through the course of a fiscal year.

**APPROPRIATIONS:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

**ARBITRAGE:** The interest rate differential that exists when proceeds from a tax-free municipal bond carries a lower yield and is invested in taxable securities with a yield that is higher. The 1986 Tax Reform Act made this practice by municipalities illegal to solely use as a borrowing tactic, except under certain safe-harbor conditions.

**ASSESSED VALUATION:** A municipality's property tax base stated in dollars based on real estate and/or other taxable business property for taxation purposes.

**AUDIT:** Prepared by an independent certified public accountant (CPA) to form an opinion regarding the legitimacy of transactions and internal controls. An audit is an examination and evaluation of the City's records and procedures to ensure compliance with specified rules, regulations, and best practices.

**AUTHORITY OR AGENCY:** A state or local unit of government created to perform a single activity or a limited group of functions and authorized by the state legislature to issue bonded debt.

**AUTHORIZING ORDINANCE:** A law that, when enacted, allows the unit of government to sell a specific bond issue or finance a specific project.

**BALANCED BUDGET:** A budget in which planned expenditures do not exceed planned revenues available.

**BEHAVIORAL HEALTH:** State program providing short-term housing and services for people with mental health needs.

**BOND:** A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.

**BOND PREMIUM:** The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

**BUDGET:** A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).

**BUDGET MESSAGE:** A written discussion of the budget presented by the City Manager to the City Council.

**CAPITAL BUDGET:** A budget which focuses on capital projects to implement the Capital Improvement Program.

**CAPITAL IMPROVEMENT PROGRAM:** A plan for capital improvements to be implemented each year over a number of years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.

**CAPITAL IMPROVEMENT PROJECT:** The budget unit to group activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

**CAPITAL PROJECTS FUNDS:** Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

**CERTIFICATES OF PARTICIPATION (COP):** A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments, or loan payments relating to the acquisition or construction of specific equipment, land, or facilities. COP has become a popular financing device in California since the passage of Proposition 13. COP are not viewed legally as debt because payment is tied to an annual appropriation by the government body. As a result, COP are seen by investors as providing weaker security and often carry ratings that are a notch or two below an agency's general obligation rating.

**COMMUNITY FACILITIES DISTRICT 91-1:** Established to account for a special tax received under the Mello-Roos Community Facilities Act of 1982. Bonds were issued to provide for improvements within the district and the special tax revenue is restricted for payment of principal and interest to the bondholder.

**CONTRACTED SERVICES:** Services rendered in support of City operations and activities by external parties. These may be based upon either formal contracts or ad hoc charges.

**COUPON RATE:** The specified annual interest rate payable to the bond or note holder as printed on the bond. This term is still used even though there are no coupon bonds anymore.

**DEBT LIMIT:** The maximum statutory or constitutional amount of debt that the general obligation bond issuer can either issue or have outstanding at any time.

**DEBT SERVICE FUNDS:** Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.

**DELINQUENT TAXES:** Property Taxes that have been levied but remain unpaid on and after the due date. In California, the due dates are December 10 and April 10. Special taxes and assessments are often due on these dates as well.

**DEPARTMENT:** A major organizational group of the City with overall management & responsibility for an operation or a group of related operations within a functional area.

**DEPRECIATION:** A noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence.

**DISCOUNT:** The amount by which market value of a bond is less than par or face value.

**DIVISION:** An organizational subgroup of a department.

**ENCUMBRANCE:** The commitment of appropriated funds to purchase goods, which have not yet been received, or services that have yet to be rendered.

**ENTERPRISE FUND:** A fund established to account for operations that are financed and operated in a manner similar to private enterprise. Examples of enterprise funds are water and sewer services.

**EXPENDITURES:** Decreases in net position. An Expense represents the consumption of a cost during a period regardless of the timing or related payment.

**EXPENSES:** Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**FEASIBILITY STUDY:** A financial study provided by the issuer of a revenue bond that estimates service needs, construction schedules, and most importantly, future project revenues and expenses used to determine the financial feasibility and creditworthiness of the project to be financed.

**FISCAL AGENT:** The bank, designated by the issuer, to pay interest and principal to the bondholder. Also known as the Paying Agent.

**FISCAL YEAR:** A 12-month period to which the annual operating budget applies and at the end of which an entity determines its financial position, the results of its operations, and adopts a budget for the coming year. The City of Costa Mesa's fiscal year is from July 1 to June 30.

**FIXED ASSETS:** Equipment costing \$5,000 or more per unit, including tax and shipping, with a useful life longer than one year, and not qualifying as a capital improvement project. Which includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, etc.

**FULL FAITH AND CREDIT:** The pledge of the full faith, credit, and taxing power without limitation as to rate or amount. A phrase used primarily in conjunction with General Obligation bonds to convey the pledge of utilizing all taxing powers and resources, if necessary, to pay the bond holders.

**FULL-TIME EQUIVALENT (FTE):** The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working 20 hours a week for a year would be 0.5 FTE.

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves, and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE:** The equity (assets minus liabilities) of governmental fund and fiduciary fund types.

**GENERAL OBLIGATION (GO) BOND:** A bond secured by a pledge of the issuer's taxing powers (limited or unlimited). More commonly the general obligation bonds of local governments are paid from ad valorem property taxes and other general revenues. Considered the most secure of all municipal debt. Limited in California by Proposition 13 to debt authorized by a two-thirds vote in the case of local governments or a simple majority for State issuance.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

**GOVERNMENTAL FUNDS:** Typically are used to account for tax-supported (governmental) activities. These include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

**HOMEOWNERS' SUBVENTION:** Owner-occupied properties are eligible for an annual exemption of \$7,000 of the assessed value of the property. This State exemption is reimbursed to the City through this subvention.

**HOUSING AUTHORITY:** Manages city housing programs and funds.

**INTERFUND TRANSFERS:** Defined as "flows of assets" (such as goods or services) without equivalent flows of assets in return and without requirement for repayment.

**INTERGOVERNMENTAL REVENUE:** Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

**INTERNAL SERVICE FUNDS:** Account for the goods or services provided by one fund and/or department to another fund and/or department on a cost reimbursement basis.

**INVESTMENT GRADE:** A rating issued by the three major bond rating agencies, Moody's, Standard & Poors, and Fitch, rated BBB, Baa, or better. Many fiduciaries, trustees, and some mutual fund managers can only invest in securities with an investment grade rating.

**ISSUER:** A state or local unit of government that borrows money through the sale of bonds and/or notes.

**JOINT POWERS AUTHORITY (JPA):** The formation of two or more public entities with common powers to consolidate their forces and resources to acquire assets and/or provide services to the public. Their bonding authority and taxing ability is the same as their powers as separate units.

**LETTER OF CREDIT:** A form of supplement or, in some cases, direct security for a municipal bond under which a commercial bank or private corporation guarantees payment on the bond under certain specified conditions.

**LIEN:** A claim on revenues, assessments, or taxes made for a specific issue of bonds.

**MARKS-ROOS BOND:** The State Legislature enacted the Marks-Roos (named after its legislative sponsors) Local Bond Pooling Act of 1985 to facilitate the financing of local government facilities by bond bank pools funded by bond proceeds. The pool, formed under a Joint Powers Authority, can buy any type of legally issued debt instrument within or outside its geographic area. The idea was to save money through economies of scale by selling one large bond issue to finance several small projects.

**MELLO-ROOS BOND:** The Mello-Roos (named for its legislative sponsors) Community Facilities District Act of 1982 established another method whereby almost every municipal subdivision of the state may form a special, separate district to finance a long list of public facilities by the sale of bonds and finance certain public works on a pay-as-you-go basis. These Community Facilities Districts are formed by bond issues authorized by a two-thirds vote of the property owners in the district. Typically, the only voters in a district are one or more real estate developers who own or have an option on all of the land in the district. Bonds are sold to finance facilities that can include schools, parks, libraries, public utilities, and other forms of infrastructure. The Districts may provide public

works that include police and fire protection, recreation programs, area maintenance, library services, flood, and storm drainage. Bonded debt service and/or public works are paid for by special taxes levied on the real property within the district. As the developer subdivides and sells off the land, the new property owner assumes the tax burden. (Tax delinquencies can lead to fines and penalties which can ultimately lead to foreclosure and sale. The ultimate security for Mello-Roos bonds is the value of the real property being taxed, consequently, a provision in the law requires the appraised value of the land be three times the bonded debt.)

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting where revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. All governmental funds are accounted for using the modified accrual basis of accounting.

**NET BUDGET:** The legally adopted budget less interfund transactions. The amounts in the budget representing transfers and interfund reimbursements that are subtracted from the legally adopted budget amount.

**OBJECTIVE:** A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should specify a standard of performance for a given program or stated goal.

**OBJECT CODE:** The classification of expenditures in terms of what is bought and paid for grouped into categories.

**OFFICIAL STATEMENT (OS):** A document (prospectus) circulated for an issuer prior to a bond sale containing salient facts regarding the proposed financing. There are two OS, the first known as the preliminary, or red herring because some of the type on its cover is printed in red and is supposed to be available to the investor before the sale. The final OS must be sent to the purchaser before delivery of the bonds.

**OPERATING BUDGET:** A budget which focuses on everyday operating activities and programs. Usually includes personnel, maintenance, operations, and capital equipment.

**OVERLAPPING DEBT:** The proportionate share of the general obligation bonds of local governments located wholly or in part within the limits of the reporting unit of government, that must be borne by property owners within the unit.

**PAR VALUE:** The face value or principal amount of a bond, usually \$5,000, due to the holder at maturity. It has no relation to the market value.

**PERSONNEL EXPENSES:** Compensation paid to or on behalf of City employees for salaries and wages, overtime, and benefits.

**PREMIUM:** The amount, if any, by which the price exceeds the principal amount (par value) of a bond. Its current yield will be less than its coupon rate.

**PRINCIPAL:** The face value of a bond, exclusive of interest.

**PROFESSIONAL SERVICES:** Includes the cost of outside professional and specialized services purchased by the City, such as consultants for special studies, outside attorneys, architectural and engineering, etc.

**PROPRIETARY FUND:** Funds used to account for City activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges on a cost reimbursement basis. There are two types of proprietary funds: Enterprise Funds and Internal Service Funds.

**PROGRAM BUDGET:** A budget organized by a grouping of related activities, projects, and services which are similar in purpose. The expenditure focus of a program budget is related to the nature of work and services performed.

**PROPERTY TAX:** A tax levied on real estate and personal property. The basic rate in Orange County is 1% of assessed value, of which Costa Mesa receives approximately 15 cents for every dollar collected.

**PROPERTY TRANSFER TAX:** An assessment on real property transfers at the current rate of \$.55 per \$500 in market value, and is collected at the time of the transfer with the County receiving half the collected amount. Also known as the Documentary Transfer Tax.

**PROPOSED BUDGET:** The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.

**RATINGS:** Various alphabetical and numerical designations used by institutional investors, underwriters, and commercial rating companies to indicate bond and note creditworthiness. Standard & Poors and Fitch Investors Service Inc. use the same system, starting with their highest rating of AAA, AA, A, BBB, BB, B, CCC, CC, C, and D for default. Moody's Investors Service uses Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C, and D. Each of the services use + or - or +1 to indicate half steps in between. The top four grades are considered Investment Grade Ratings.

**REFUNDING BOND:** The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

**RETAINED EARNINGS:** An equity account reflecting the accumulated earnings of Proprietary Fund types. For budgeting purposes, the working capital definition of fund balance is used.

**REVENUE:** Money that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**REVENUE BOND:** A municipal bond whose debt service is payable solely from the revenues received from operating the facilities acquired or constructed with the proceeds of the bonds.

**SELF-INSURANCE:** The retention of liabilities, arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. The City currently provides self-insurance for workers' compensation, general liability and unemployment, and purchases outside insurance for excess coverage in these areas.

**SPECIAL REVENUE FUNDS:** Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

**SUPPLEMENTAL ROLL PROPERTY TAXES:** Assessed on property that changes ownership during the year and is based on the difference between the new and old assessed values.

**TAX BASE:** The total resource of the community that is legally available for taxation.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.

**TRUSTEE:** A bank designated as the custodian of funds and official representative of bondholders. Appointed to ensure compliance with trust indenture.

**UNDERWRITER:** Acquired bonds through negotiated sale or via competitive bidding for a financial institution (either an investment or commercial bank) to purchase a new issue of municipal securities for resale.

**USER CHARGES:** Payments made by users or customers of publicly provided services that benefit specific individuals. These services exhibit "public good" characteristics. Examples of user charges are fees paid for recreational activities, building fees, police fees, etc.

## Acronyms

**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

**BHBH:** Behavioral Health Bridge Housing

**BMP:** Best Management Practices

**CAD:** Computer Automated Dispatch

**CAL OSHA:** California Occupational Safety and Health Administration

**CalPERS:** California Public Employees Retirement System

**CalTrans:** California Department of Transportation

**CAN:** Capital Asset Needs

**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

**CIP:** 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

**DAC:** Downtown Aquatic Center

**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

**EMPG:** Emergency Performance Management Grant

**EMS:** Emergency Medical Service

**EOC:** Emergency Operations Center

**ERAF:** Educational Revenue Augmentation Fund

**ERF:** Equipment Replacement Fund

**ERP:** Enterprise Resource Planning

**FEMA:** Federal Emergency Management Agency

**FHWA:** Federal Highway Administration

**FiPAC:** 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

<b>GIS:</b> Geographic Information System	<b>NMUSD:</b> Newport-Mesa Unified School District
<b>GMA:</b> Growth Management Area	<b>NPDES:</b> National Pollutant Discharge Elimination System
<b>GO:</b> General Obligation	<b>NPI:</b> National Purchasing Institute
<b>HCD:</b> Housing and Community Development	<b>OCFCD:</b> Orange County Flood Control District
<b>HEPA:</b> High-Efficiency Particulate Air (Filter)	<b>OCFEC:</b> Orange County Fair & Exposition Center
<b>HUD:</b> Housing and Urban Development	<b>OCA:</b> Orange County Transportation Authority, OC Treasurer's Association
<b>HUTA:</b> Highway Users Tax Account	<b>OPEB:</b> Other Post Employment Benefits
<b>HVAC:</b> Heating, Ventilation, Air Conditioning	<b>OS:</b> Official Statement
<b>I-405:</b> Interstate 405, also known as the San Diego Freeway	<b>OTS:</b> Office of Traffic Safety
<b>ICE:</b> Immigration & Customs Enforcement	<b>PC:</b> Personal Computer, Penal Code
<b>ICU:</b> Intersection Capacity Utilization	<b>PD:</b> Police Department
<b>IIP:</b> Intersection Improvement Project	<b>PDAOC:</b> Planning Director's Association of Orange County
<b>IIPP:</b> Injury and Illness Prevention Program	<b>PEG:</b> Public, Education & Government
<b>IPEMA:</b> International Playground Equipment Association	<b>PERS:</b> Public Employees Retirement System
<b>IT:</b> Information Technology	<b>POST:</b> Peace Officer Standard Training
<b>JIC:</b> Joint Information Center	<b>PPE:</b> Personal Protective Equipment
<b>JPA:</b> Joint Powers Authority	<b>PUC:</b> Public Utility Commission
<b>JUA:</b> Joint Use Agreement	<b>RAID:</b> Reduce/Remove Aggressive & Impaired Drivers
<b>LIDAR:</b> Light Detection and Ranging	<b>RAN:</b> Revenue Anticipation Note
<b>LLEBG:</b> Local Law Enforcement Block Grant	<b>RMRA:</b> Road Maintenance and Rehabilitation Account
<b>LOS:</b> Level of Service	<b>RMS:</b> Records Management System
<b>LRMS:</b> Law Records Management System	<b>ROCKS:</b> Recreation on Campus for Kids
<b>LTD:</b> Long-Term Disability	<b>ROR:</b> Rate of Return
<b>LTO:</b> Linear Tape Open	<b>ROW:</b> Right-of-Way
<b>M&amp;O:</b> Maintenance & Operation	<b>RRIP:</b> Residential Remodel Incentive Program
<b>MADD:</b> Mothers Against Drinking and Driving	<b>SAAV:</b> Service Authority for Abandoned Vehicles
<b>MDC:</b> Mobile Data Computer	<b>SB:</b> Senate Bill
<b>MIC:</b> Mobile Intensive Care	<b>SBOE:</b> State Board of Equalization
<b>MIS:</b> Management Information Services	<b>SCBA:</b> Self-Contained Breathing Apparatus
<b>MOU:</b> Memorandum of Understanding	<b>SEC:</b> Security and Exchange Commission
<b>MPAH:</b> Master Plan of Arterial Highways	<b>SED:</b> Special Enforcement Detail
<b>MTP:</b> Medical Transportation Program	<b>SEMS:</b> Standardized Emergency Management Systems
<b>NACSLB:</b> National Advisory Council on State and Local Budgeting	<b>SIP:</b> Signal Improvement Program
<b>NCC:</b> Neighborhood Community Center	<b>SLESEF:</b> Supplemental Law Enforcement Services Fund
<b>NEC:</b> National Electric Code	<b>SMP:</b> Senior Mobility Program
<b>NFN:</b> Neighbors for Neighbors	<b>SOBECA:</b> South Bristol Entertainment and Cultural Arts
<b>NHCC:</b> Norma Hertzog Community Center	
<b>NIMS:</b> National Incident Management System	

**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

**TMC:** Turning Movement Count

**TOT:** Transient Occupancy Tax

**TPA:** Third Party Administrator

**TRAN:** Tax and Revenue Anticipation Note

**UASI:** Urban Area Security Initiative

**UBC:** Uniform Building Code

**UCM:** Utility Cost Management

**UMC:** Uniform Mechanical Code

**UPC:** Uniform Plumbing Code

**UPS:** Uninterrupted Power System

**UST:** Underground Storage Tank

**VLF:** Vehicle License Fee

**WMD:** Weapons of Mass Destruction

**WROC:** Westside Revitalization Oversight Committee

## Computation of Legal Debt Margin

### Fiscal Year Ended June 30, 2025

TAXABLE ASSESSED VALUE		\$ <u>275,447,557,700</u>
	General Government	
DEBT LIMIT: 3.75 Percent Of Assessed Value		\$ 10,329,283,414
Amount Of Debt Applicable To Debt Limit:		
Total Bonded Debt	\$ _____	-
LESS: Assets In Debt Service Fund (Net)	\$ _____	-
TOTAL AMOUNT OF DEBT APPLICABLE TO DEBT LIMIT		\$ -
LEGAL DEBT MARGIN		<u>\$ 10,329,283,414</u>

## Assessed Valuation Value Last 10 Fiscal Years

Fiscal Year	Taxable Assessed Value	Increase (Decrease)	Percent Increase (Decrease)
2016-17	16,532,734,533	821,010,625	5.23%
2017-18	17,470,054,913	937,320,380	5.67%
2018-19	18,504,516,800	1,034,461,887	5.92%
2019-20	19,900,173,601	1,395,656,801	7.54%
2020-21	21,112,546,355	1,212,372,754	6.09%
2021-22	22,119,624,749	1,007,078,394	4.77%
2022-23	22,739,694,600	620,069,851	2.80%
2023-24	24,367,144,155	1,627,449,555	7.16%
2024-25	26,015,815,692	1,648,671,537	6.77%
2025-26	27,544,755,770	1,528,940,078	5.88%

Sources: HDL Coren & Cone and County of Orange Assessor Combined Tax Rolls

## **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 was authorized to purchase a Mobile Command Vehicle (MCV) to support the ability of the Department to safely manage emergency incidents. The Mobile Command Vehicle total \$2,049,652, and will be paid over a 10-year term through a Master Lease Agreement reflecting an estimated two percent rate through June 30, 2032.

In June 2021, the Costa Mesa Fire & Rescue Department was authorized to purchase a new Pierce 1500 GPM Triple Combination Pumper Truck. The request replaced a 2003 American LaFrance Pumper apparatus due to high mileage, heavy wear and tear on all powertrain suspension, steering and pump

### **Police Armored Vehicle**

In July 2022, the Costa Mesa Police Department was authorized to finance an Armored Vehicle for Police Field Operations. An armored rescue vehicle can significantly decrease the threat to officers when deployed appropriately in situations such as active shooters, officer/citizen down rescues, armed barricaded suspects, and other major incidents where an act of violence or threat of violence is imminent. The vehicle and outfitting total \$441,834, and will be paid over a 5 year term through June 3, 2028.

### **Fire Ambulances**

In September 2022, the Fire & Rescue Department requisitioned to finance four (4) ambulances to replace four (4) 2013 Horton Model 623. The ambulances provide support to the City's Fire and Rescue Department, and residents of the City of Costa Mesa. The rescue ambulances not only respond to medical emergencies and traffic accidents but are also known as "all risk," meaning they respond to all types of incidents, including structure fires, specialized rescues, and hazardous materials spills. The four (4) Fire ambulances will total \$933,225, and will be paid over a 5 year term through June 30, 2028

### **Pierce1500 GPM Triple Combination Pumper Truck & Public Works Equipment Lease Purchase Agreement**

In June 2023, the Fire & Rescue Department requisitioned a new Pierce 1500 GPM Triple Combination Pumper Truck. The request will replace existing 2003 American LaFrance Pumper apparatus due to high mileage, heavy wear and tear on all powertrain suspension, steering and pump.

The Public Works Department requested a 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 lease amount of \$2,275,000, 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, 2026, are as follows (excluding loans payable and advances from other funds for which minimum annual payments have not been established):

Year Ending June 30	Financing Authority 2017 Lease Revenue Bonds	Pierce Arrow XT Tiller Lease Purchase Agreement	Mobile Command & Triple Pumper Lease Purchase Agreement	Ambulance	Police Armored Vehicle	Pierce 1500 GPM Triple Combination & Public Works Equipment	Total
2027	2,789,550	162,497	228,360	186,645	88,367	377,526	3,832,944
2028	1,069,800	162,497	228,360	186,645	88,367	377,526	2,113,194
2029	1,070,550	162,497	228,360			377,526	1,838,932
2030	1,069,800	162,497	228,360			377,526	1,838,182
2031	1,072,425	162,497	228,360				1,463,282
2032	1,068,425		228,360				1,296,785
2033	1,067,800						1,067,800
2034	1,065,425						1,065,425
2035	1,066,175						1,066,175
2036	1,073,375						1,073,375
2037	1,072,106						1,072,106
2038	1,075,044						1,075,044
2039	1,070,356						1,070,356
2040	1,069,806						1,069,806
2041	1,068,281						1,068,281
2042	1,070,700						1,070,700
2043	1,067,063						1,067,063
<hr/>							
Total principal and interest	19,906,682	812,486	1,370,161	373,290	176,735	1,510,103	24,149,452
Less interest payments	(5,354,013)	(59,645)	(121,428)	(38,717)	(17,102)	(201,840)	(5,792,745)
Outstanding principal	\$ 14,552,669	\$ 752,841	\$ 1,248,733	\$ 334,573	\$159,632	\$ 1,308,263	\$ 18,356,707

