

CITY OF COSTA MESA, CALIFORNIA

**PRELIMINARY
OPERATING & CAPITAL
IMPROVEMENT BUDGET
SUMMARIES**



**FISCAL YEAR
2011-2012**

CITY OF COSTA MESA, CALIFORNIA
PRELIMINARY OPERATING AND
CAPITAL IMPROVEMENT BUDGET
FISCAL YEAR 2011-2012

CITY COUNCIL

Gary C. Monahan
Mayor

James M. Righeimer
Mayor Pro Tem

Eric R. Bever
Council Member

Wendy B. Leece
Council Member

Stephen M. Mensinger
Council Member

Thomas R. Hatch
Chief Executive Officer

Prepared by the Finance Department

Bobby R. Young
Budget & Research Officer



City Council



James M. Righeimer
Mayor Pro Tem



Eric R. Bever
Council Member



Gary C. Monahan
Mayor



Wendy B. Leece
Council Member



Stephen M. Mensinger
Council Member

**California Society of
Municipal Finance Officers**

Certificate of Award

***Excellence in Operating Budget
Fiscal Year 2010-2011***

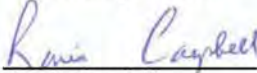
Presented to the

City of Costa Mesa

For meeting the criteria established to achieve the Excellence Award in the Operating Budget.

February 24, 2011





Ronnie Campbell
CSMFO President



Chu Thai, Chair
*Professional Standards and
Recognition Committee*

Dedicated 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 1, 2010



President

Executive Director



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LISTING OF PUBLIC OFFICIALS

FISCAL YEAR 2011-2012

Thomas R. Hatch
Chief Executive Officer

Terry S. Matz
Interim Assistant Chief Executive Officer

Thomas Duarte
City Attorney (Contract)

Kirk J. Dominic
Acting Fire Chief

Steven H. Staveley
Acting Police Chief

Kimberly Brandt
Development Services Director

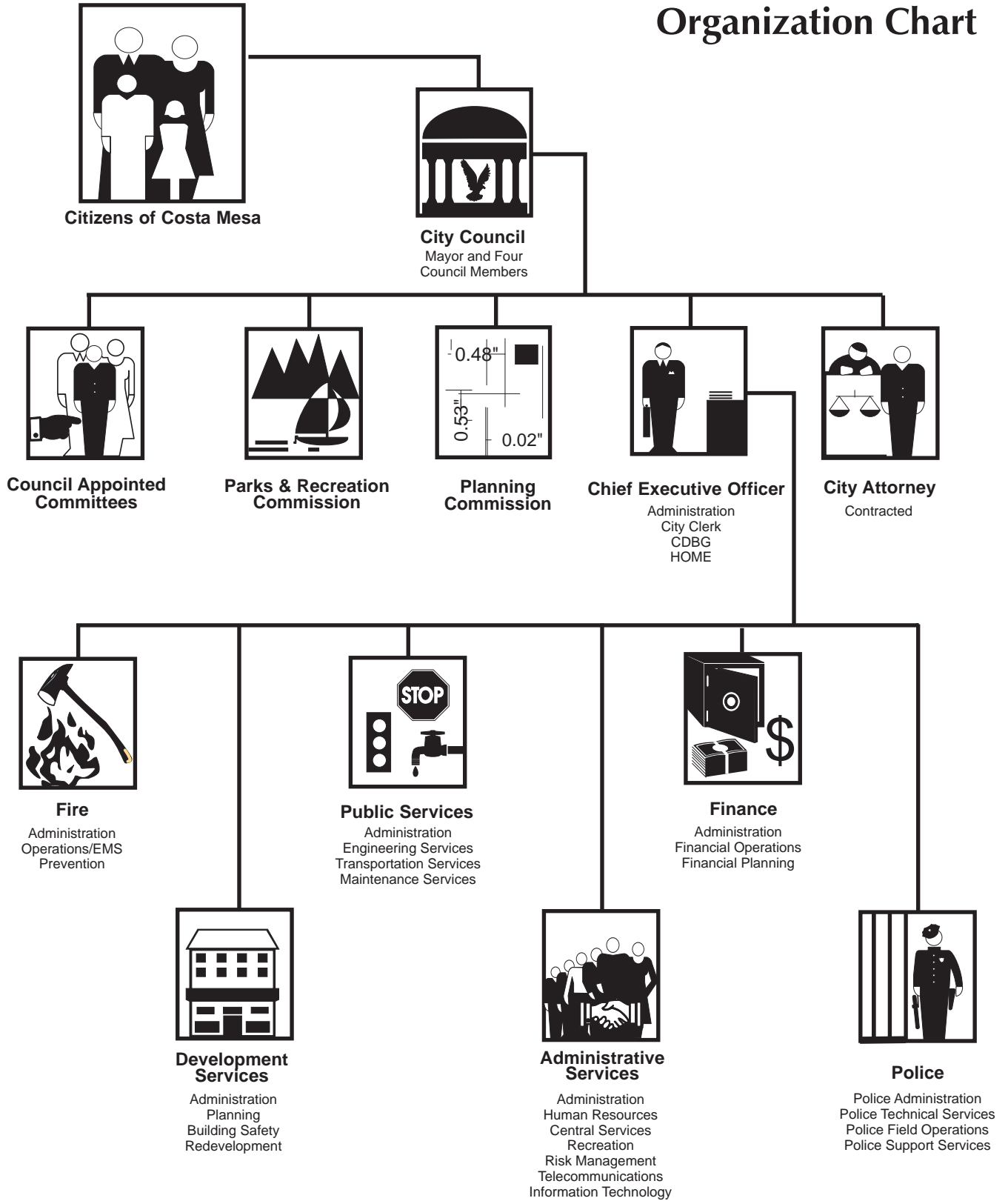
Lawrence D. Hurst
Interim Director of Finance

Tamara S. Letourneau
Interim Administrative Services Director

Peter Naghavi
Public Services Director

City of Costa Mesa, California

Organization Chart



Visit our Web site at www.ci.costa-mesa.ca.us

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, by department, by division, by 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.

After the proposed budget is submitted by the Chief Executive Officer to the City Council in May, a budget study session is held on the second Tuesday in June followed by community hearings and employee orientation. The intent is to adopt the budget by the second Council meeting in June.

Budget Message: This section includes the Chief Executive Officer'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.

General Information: This section includes the Budget Guide; describes the budget process; and provides the description of each fund. The funds are listed by fund type: Governmental Funds (include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds); and Proprietary Funds (include the Internal Service Funds).

Summaries of Financial Data: This section provides a variety of financial analyses such as the beginning and ending fund balances; pie charts of resources and appropriations; multi-year budget comparisons by fund/by expenditure/by category/by program; revenue details/narratives with historical trends; summary of personnel changes by department; a listing of approved fixed assets, new and replacement vehicles, and building modifications and maintenance projects for the fiscal year.

Departmental Details: This section divides the document by department. It starts with the City Council. The reader will find an organization chart; multi-year personnel summary; a narrative of the department describing each division and each program within that department; the accomplishments for the prior year; the objectives for the coming year; and measurements of how the department achieves its objectives from year to year. This section also provides the financial data of each department including multi-year comparisons of expenditures sorted in many ways – by division, by expenditure category, by funding source, by account, and by program. The last department is the "Non-Departmental" which is not an actual department with staff. 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 a summary of the capital improvement projects planned for the year including their descriptions, funding sources, and the estimated cost of each project. The reader will also find what is called a Capital Improvement Project form, which provides details about each project; and finally, a schedule of the Seven-Year Capital Improvement Program.

Appendix: This is the final section of the budget document 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); financial policies; 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

The City's budget process begins in December with a kick-off meeting between Finance and departmental budget liaisons. The Chief Executive Officer outlines the goals and directives for the development of the coming year's budget. Finance distributes the budget calendar, instructions, forms, and budget worksheets to the departments. Maintenance Services coordinates the departmental building modification and vehicle replacement requests. Engineering coordinates the capital improvement project requests.

After the departments have input their budget requests, Finance compiles the data and calculates the total amount requested including estimated revenues and projected fund balances. The Chief Executive Officer holds departmental budget hearings. Subsequently, the Chief Executive Officer makes his recommendations and Finance, along with Central Services, prepares the proposed budget document. The Chief Executive Officer submits the proposed budget to City Council. The Council conducts a budget study session; sets a public hearing; and, adopts the budget prior to the beginning of the fiscal year.

After the budget is adopted, staff integrates the budgetary data into the City's accounting system and reconciles the labor distribution for actual payroll charges during the year. Staff issues the adopted budget document and submits it for both the national and the state budget awards program. Month-end reports are distributed to the departments to monitor budget performance throughout the year.

Capital Improvement Projects Budget Process: The City maintains a rolling Seven-Year Capital Improvement Program (CIP). In October-November each year, the Public Services 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 Services the estimated fund balances available for appropriation for CIP. These fund balances usually come from Special Revenues Funds and Capital Projects Funds. Both these fund types are earmarked for specific uses. If and when the General Fund provides funding for CIP, cash is transferred to the Capital Outlay Fund, where the project will reside.

Public Services staff then prepares the Capital Improvement Project form, which provides detailed information about the proposed capital improvement 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 what the City calls Building Modification projects. These are the routine maintenance and/or repairs of City buildings and facilities.

During the departmental budget hearings, the Chief Executive Officer and staff conduct a "walkthrough" of the various proposed projects. After the Chief Executive Officer's evaluation of what will be included in the proposed budget, the CIP is submitted to the Planning Commission to determine if the projects conform to the General Plan. The proposed CIPs relating to parks is also submitted to the Parks & Recreation Commission for comments and recommendations.

User Fees & Charges: As part of the budget cycle, the City updates 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's salaries and benefits which are allocated on a pro-rata basis; overhead charges are for maintenance and operations costs which are also allocated in the same manner. Both 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.

Budget amendments: Supplemental appropriations, when required during the fiscal year, require approval by the City Council. Budget changes within each department or between accounts are approved by the Chief Executive Officer.

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

BUDGET PROCESS

The City does not have an enterprise fund. However, the City utilizes the internal service funds for its fleet services operations and for its self-insurance 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 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. Open encumbrances are reported as reservations of fund balances at fiscal year-end.

Budgetary data: Annual budgets are legally adopted for all funds on a basis consistent with generally accepted accounting principles, except for the following funds for which no budget is proposed for FY 11-12.

Special Revenue Funds:

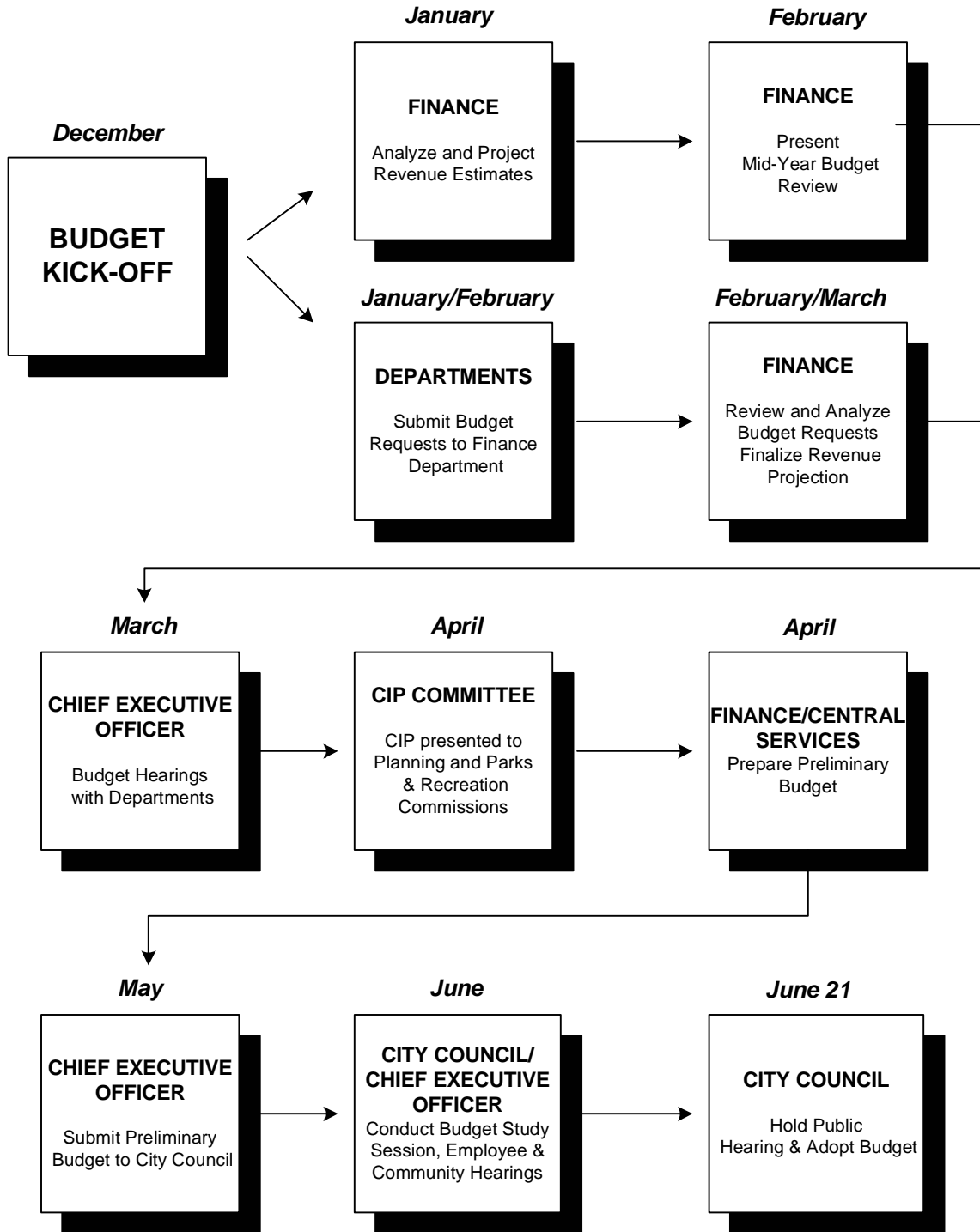
- Park Development Fees Fund
- Fire System Development Fees Fund
- Traffic Impact Fees Fund

Capital Projects Funds:

- Vehicle Parking District #1 Fund
- Vehicle Parking District #2 Fund

The following Flow Chart describes the City's annual budget process.

**CITY OF COSTA MESA
BUDGET PROCESS
FLOW CHART
FISCAL YEAR 2011-2012**



DESCRIPTION OF FUNDS & FUND TYPES

GOVERNMENTAL FUNDS

Governmental funds are used to account for most, if not all, of a government's tax-supported activities. The general fund, special revenues funds, debt service funds, and capital projects funds are considered governmental funds.

GENERAL FUND

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.

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.

AIR QUALITY IMPROVEMENT FUND (AQMD) - 203: Established to account for the City's share of funds received under Health & Safety Code Section 44223 (AB 2766) to finance mobile source air pollution reduction programs consistent with the California Clean Air Act of 1988.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG) - 207: This fund accounts for revenues received from the Department of Housing and Urban Development. 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.

DRAINAGE FEES FUND - 209: Established to account for the construction and maintenance of the City's drainage system. Financing is provided by fees charged to residential and commercial developers.

FIRE SYSTEM DEVELOPMENT FEES FUND - 218: Established to account for the receipt and disbursement of the development impact fees established by Ordinance No 89-1 for future construction of fire protection facilities and equipment for north Costa Mesa.

GAS TAX FUND - 201: Established to account for the receipt and disbursement of funds used for construction and maintenance of the road network system of the City. Financing is provided by the City's share of State gasoline taxes.

HOME PROGRAM FUND - 205: Established to account for the receipt and disbursement of funds received under the Federal Home Investment Partnership Program of the Department of Housing and Urban Development. These revenues must be expended for acquisition, rehabilitation, and new construction of rental housing.

LOCAL LAW ENFORCEMENT BLOCK GRANT FUND (LLEBG) - 219: Established to account for Federal grant monies provided by the 1998 Appropriations Act, Public Law 105-119. Funds are restricted for projects utilized to reduce crime and improve public safety.

LOW AND MODERATE INCOME HOUSING FUND - 471: Established per Section 33334.3 of the Health and Safety Code to account for 20% of tax increment received by the Costa Mesa Redevelopment Agency which is to be expended for the purpose of increasing, improving, and preserving the low and moderate-income housing available at affordable housing costs to persons and families of low or moderate-income and to very low-income households.

NARCOTICS FORFEITURE FUND - 217: Established to account for receipt and disbursement of narcotic forfeitures received from County, State and Federal agencies pursuant to Section 11470 of State Health and Safety Code and Federal Statute 21USC Section 881.

DESCRIPTION OF FUNDS & FUND TYPES

PARK DEVELOPMENT FEES FUND - 208: Established to account for the development of new park site and playground facilities. Financing is provided by fees charged to residential and commercial developers.

PROPOSITION 172 FUND - 202: Established to account for the receipt and disbursement of voter-approved one-half cent permanent increase in the State sales tax in November 1993. These revenues must be expended for public safety purposes.

RENTAL REHABILITATION PROGRAM FUND - 216: Established to account for revenues received from the Department of Housing and Urban Development under Section 17 of the U.S. Housing Act of 1937. These revenues must be expended to provide assistance to rehabilitate primarily privately-owned residential rental property.

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 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).

TRAFFIC IMPACT FEES FUND - 214: Established to account for the receipt and disbursement of funds for off-site transportation improvements Citywide. Financing is provided by fees charged to residential and commercial developers.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for accumulation of resources for, and the payment of, general long-term debt including principal and interest.

FINANCING AUTHORITY DEBT SERVICE FUND - 380: To accumulate monies for payment of the Lease Revenue Bonds, the 1991 Local Agency Revenue Bonds and the 2003 Refunding Revenue Bonds of the Corporation. The 1990 Lease Revenue Bonds provided for the construction of a fire station and senior center, and the reconstruction of Victoria Street. The 1991 Local Agency Revenue Bonds provided monies for the purchase of the Costa Mesa Community Facilities 1991 Special Tax Bonds. The 2003 Refunding Revenue Bonds provided for the refunding of the Costa Mesa City Hall and Public Safety Facilities, Inc. 1966 and 1988 Lease Revenue Bond issues.

REDEVELOPMENT DEBT SERVICE FUND - 370: To accumulate monies for payment of the 1993 Tax Allocation Refunding Bonds, the promissory note due upon demand to the City of Costa Mesa and other developer loans. All tax increments received are placed in this fund and are used to retire debt (bonded or loans) in accordance with the Health and Safety Code.

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 funds and trust funds).

CAPITAL OUTLAY FUND - 401: Established to account for the construction of capital facilities financed by the City's General Fund and any grant not accounted for in a special revenue fund.

MEASURE "M" REGIONAL FUND - 403: Established to account for competitive regional grant monies provided by the April 1991 voter-approved one-half percent sales tax for local transportation improvements.

MEASURE "M" TURNBACK FUND - 414: Established to account for the expenditure of the April 1991 voter-approved one-half percent sales tax for local transportation improvements.

DESCRIPTION OF FUNDS & FUND TYPES

REDEVELOPMENT PROJECTS FUND - 470: Established to account for financial resources to be used for acquisition or construction of major capital facilities within the Redevelopment Project Areas of Costa Mesa. Financing is to be provided by the Costa Mesa Redevelopment Agency.

VEHICLE PARKING DISTRICTS FUND - 409/410: Established under the Vehicle Parking District Law of 1943 to provide vehicle facilities in the downtown area. Financing is provided through specific property tax levies.

PROPRIETARY FUNDS

Proprietary funds are used to account for a government's business-type activities. Enterprise funds and internal service funds are considered proprietary funds. The City does not have an enterprise fund.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

EQUIPMENT REPLACEMENT FUND - 601: Established to account for all motorized equipment used by City departments.

SELF-INSURANCE FUND - 602: Established to account for the receipt and disbursement of funds used to pay workers' compensation, general liability, and unemployment claims filed against the City.

THE CITY'S FLOW OF FUNDS STRUCTURE

REVENUE SOURCES:

Property Tax
Sales Tax
Transient Occupancy Tax
Other Taxes
Licenses & Permits
Fines & Forfeitures
Use of Money & Property
Fees & Charges
Revenues from Other Agencies

Gasoline Tax
Measure "M"
Park Development Fees
Drainage Assessment Fees
Traffic Impact Fees
Fire Protection System Dev. Fees
Grants

Internal Rent Charges
Workers' Compensation Charges
General Liability Charges
Unemployment Charges

CITY'S GENERAL FUND

CAPITAL FUNDS

OTHER FUNDS

USES OF FUNDS:

General Operating Expenditures
(including debt service obligations)

Infrastructure
Repairs/Maintenance/Improvements
Permanent facilities
Environmental facilities

Maintenance & replacement of City's fleet
Payments for workers' compensation,
general liability and unemployment claims
against the City



Costa Mesa

SUMMARIES OF FINANCIAL DATA

SUMMARIES OF FINANCIAL DATA

FISCAL YEAR 2011-2012

CALCULATION OF PROJECTED FUND BALANCES
for the Fiscal Year Ending June 30, 2012

Fund Description	Projected Balances 07/01/11	Estimated Revenues FY 11-12	Preliminary Operating Budget FY 11-12
General Fund*	\$ 39,920,065	\$ 94,578,394	\$ 97,771,613
Gas Tax Fund	3,921,925	3,190,000	335,404
Proposition 172 Fund	498,006	826,000	1,233,043
Air Quality Management District Fund (AQMD)	202,456	146,300	20,000
HOME Program Fund	-	665,085	665,085
Community Development Block Grant Fund (CDBG)	-	1,230,892	880,892
Park Development Fees Fund	-	20,000	-
Drainage Fees Fund	245,974	210,000	-
Supplemental Law Enforcement Services Fund	34,269	100,000	208,529
Traffic Impact Fees Fund	3,547,298	190,000	-
Narcotics Forfeiture Fund	223,580	309,500	114,000
Fire System Development Fees Fund	467,692	6,000	-
Subtotal Special Revenue Funds	\$ 9,141,200	\$ 6,893,777	\$ 3,456,953
Capital Improvement Fund	\$ 195,000	\$ 1,282,600	\$ -
Measure "M" Regional Fund	3,268,793	30,000	97,857
Measure "M" Turnback Fund	1,435,662	1,325,000	620,556
Vehicle Parking District 1&2 Funds	4,339	906	-
Subtotal Capital Projects Funds	\$ 4,903,794	\$ 2,638,506	\$ 718,413
Total Governmental Funds	\$ 53,965,059	\$ 104,110,677	\$ 101,946,979
Equipment Replacement Fund	\$ 5,372,949	\$ 4,069,854	\$ 2,166,318
Self Insurance Fund	7,106,080	3,183,883	3,042,782
Total Internal Service Funds	\$ 12,479,029	\$ 7,253,737	\$ 5,209,100
GRAND TOTAL	\$ 66,444,088	\$ 111,364,414	\$ 107,156,079

* Calculated projected balance 7/1/11 using: total unreserved fund balance from FY 09-10 CAFR, then subtracted estimated use of fund balance amount as presented at the February 8, 2011 budget review.

CITY OF COSTA MESA, CALIFORNIA

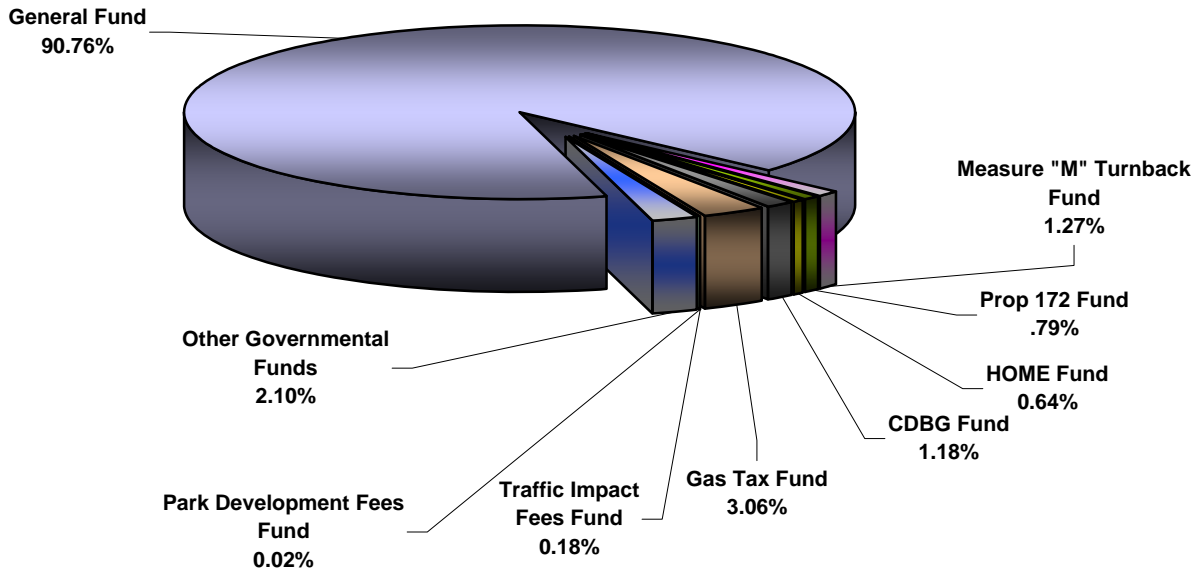
Preliminary Capital Budget FY 11-12	Total Preliminary Budget FY 11-12	Estimated Revenues Over (Under) Preliminary Budget	Transfers In	Transfers Out	Projected Balances 06/30/12
\$ -	\$ 97,771,613	\$ (3,193,219)	\$ -	\$ 100,000	\$ 36,626,846
6,141,000	6,476,404	(3,286,404)	-	-	635,521
-	1,233,043	(407,043)	-	-	90,963
75,000	95,000	51,300	-	-	253,756
-	665,085	-	-	-	-
350,000	1,230,892	-	-	-	-
-	-	20,000	-	-	20,000
300,000	300,000	(90,000)	-	-	155,974
-	208,529	(108,529)	100,000	-	25,740
-	-	190,000	-	-	3,737,298
-	114,000	195,500	-	-	419,080
-	-	6,000	-	-	473,692
\$ 6,866,000	\$ 10,322,953	\$ (3,429,176)	\$ 100,000	\$ -	\$ 5,812,024
\$ 1,477,600	\$ 1,477,600	\$ (195,000)	\$ -	\$ -	\$ -
-	97,857	(67,857)	-	-	3,200,936
2,105,522	2,726,078	(1,401,078)	-	-	34,584
-	-	906	-	-	5,245
\$ 3,583,122	\$ 4,301,535	\$ (1,663,029)	\$ -	\$ -	\$ 3,240,765
\$ 10,449,122	\$ 112,396,101	\$ (8,285,424)	\$ 100,000	\$ 100,000	\$ 45,679,635
\$ -	\$ 2,166,318	\$ 1,903,536	\$ -	\$ -	\$ 7,276,485
-	3,042,782	141,101	-	-	7,247,181
\$ -	\$ 5,209,100	\$ 2,044,637	\$ -	\$ -	\$ 14,523,666
\$ 10,449,122	\$ 117,605,201	\$ (6,240,787)	\$ 100,000	\$ 100,000	\$ 60,203,301

TOTAL RESOURCES & APPROPRIATIONS - ALL GOVERNMENTAL FUNDS

FISCAL YEAR 2011-2012

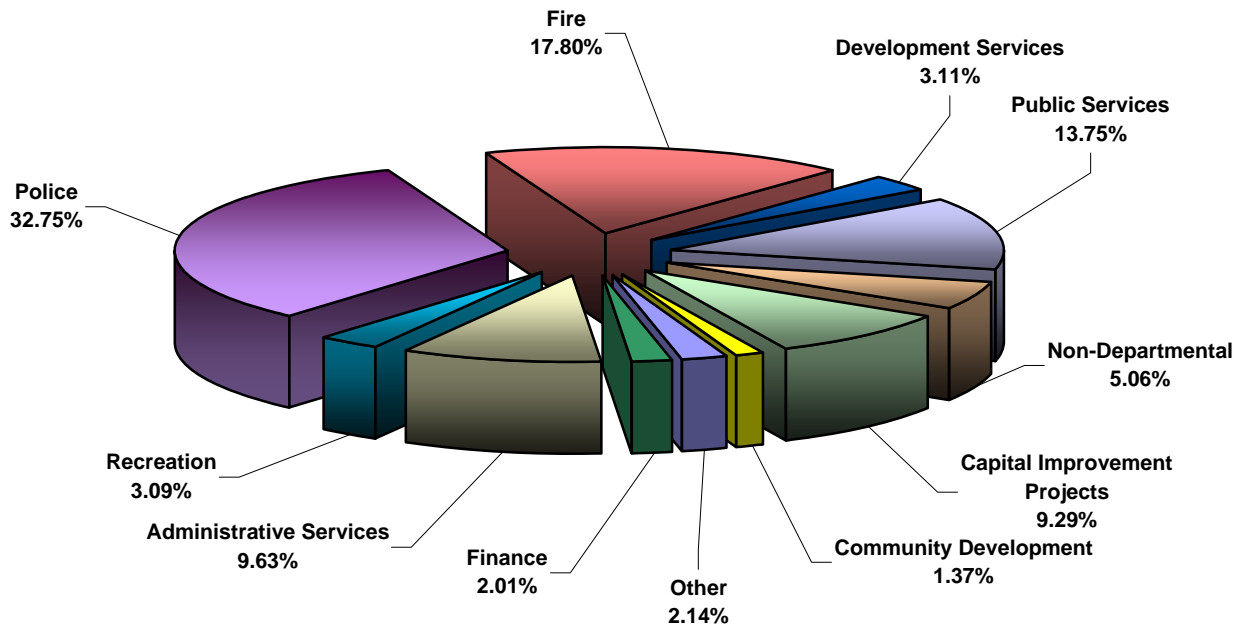
TOTAL RESOURCES - \$104,210,677

(Where Monies Come From)
(Including Transfers In)



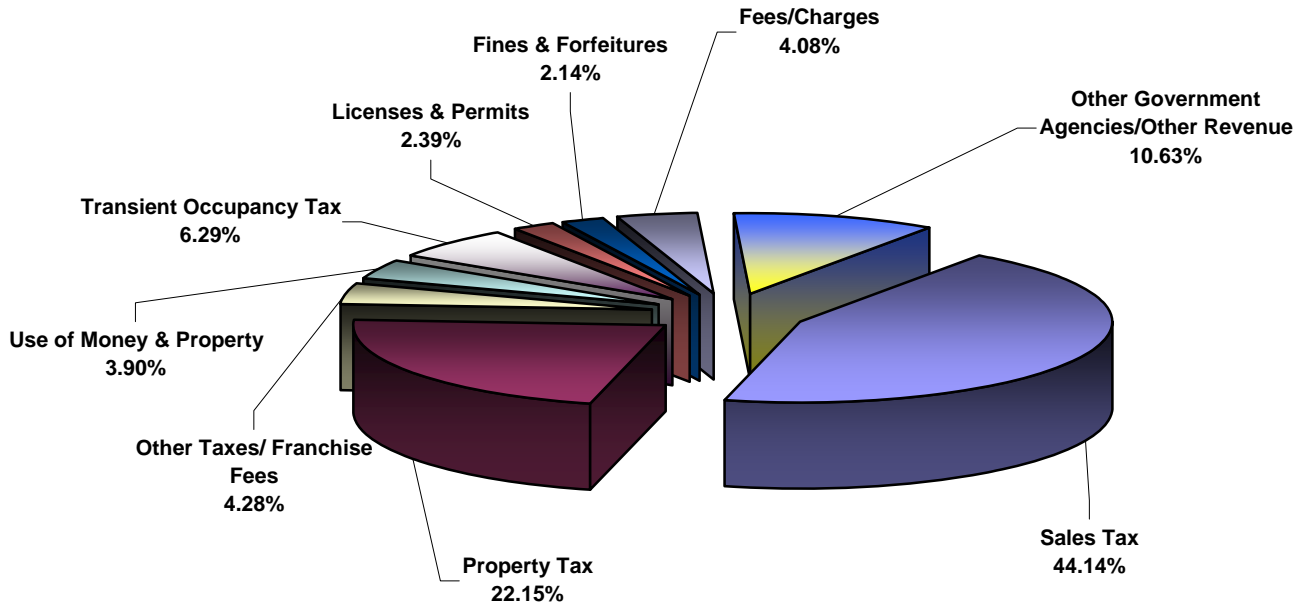
TOTAL APPROPRIATIONS - \$112,496,100

(Where Monies Go)
(Including Transfers Out)

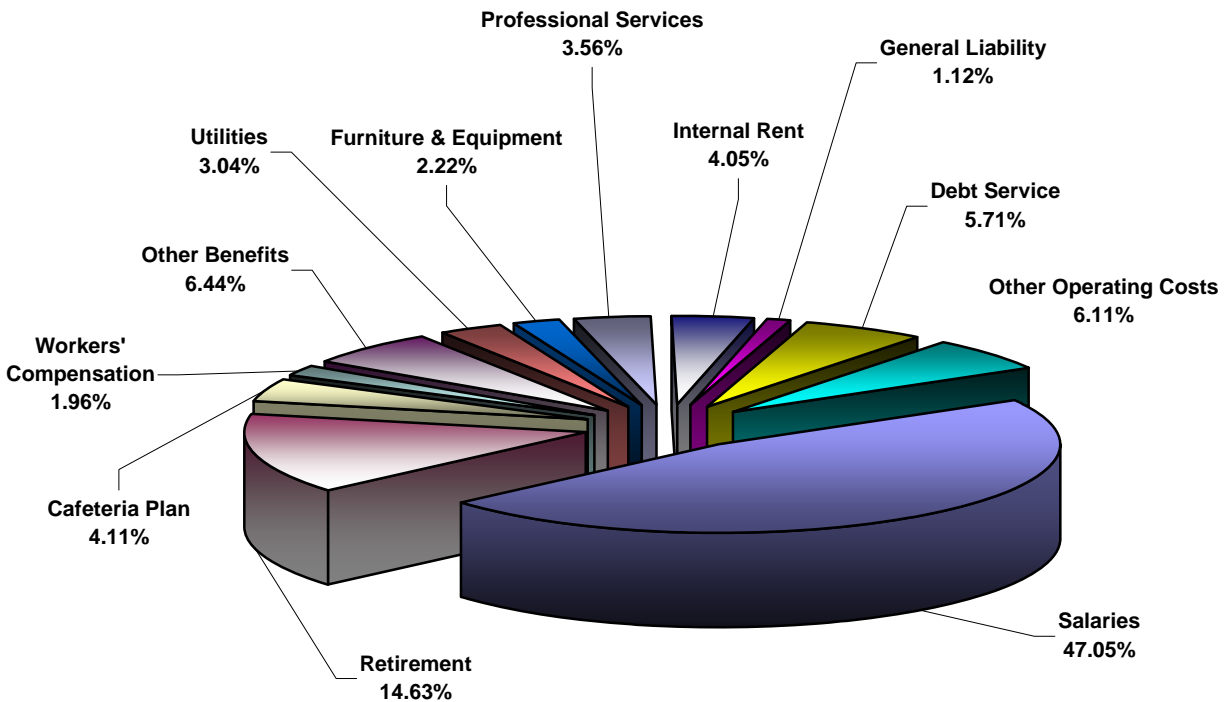


CITY OF COSTA MESA, CALIFORNIA
GENERAL FUND RESOURCES & APPROPRIATIONS
 FISCAL YEAR 2011-2012

GENERAL FUND RESOURCES - TOTAL \$94,578,394
 (Including Transfers In)



GENERAL FUND APPROPRIATIONS - TOTAL \$97,871,613



SCHEDULE OF INTERFUND TRANSFERS

FISCAL YEAR 2011-2012

<u>FUND</u>	<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>
General Fund - 101	\$ -	\$ 100,000 ¹
Supplemental Law Enforcement Fund - 213	100,000	
Total	<u>\$ 100,000</u>	<u>\$ 100,000</u>

¹ Funding of \$100,000 for support of Supplemental Law Enforcement Fund.

REVENUE SUMMARIES

FISCAL YEAR 2011-2012

CITY OF COSTA MESA, CALIFORNIA

REVENUE & OTHER FINANCING SOURCES
 FROM FISCAL YEAR 2008-2009 THROUGH FISCAL YEAR 2011-2012

FUND/ACCT DESCRIPTION	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 10-11 Revised	FY 11-12 Estimated
Fund 101 - General Fund					
Property Tax - Secured	\$ 19,318,328	\$ 19,608,503	\$ 18,500,000	\$ 19,000,000	\$ 19,475,000
Property Tax - Unsecured	844,473	835,771	750,000	800,000	800,000
Property Tax - Supplemental	358,708	187,574	250,000	250,000	100,000
Property Tax - Homeowners	173,626	175,764	170,000	170,000	170,000
Delinquent Tax - Penalties/Int	219,151	187,941	250,000	150,000	100,000
Property Transfer Tax	287,855	326,461	200,000	300,000	300,000
Sales & Use Tax	27,678,291	27,288,810	26,334,000	29,200,000	31,250,000
Sales Tax In-Lieu	10,980,964	7,228,020	8,250,000	9,840,000	10,500,000
Transient Occupancy Tax	4,719,158	4,268,984	4,000,000	5,050,000	5,950,000
Electric Franchise Fee	1,326,555	1,267,914	1,350,000	1,200,000	1,300,000
Cable TV Franchise Fee	955,649	1,030,706	900,000	1,000,000	1,000,000
PEG Cable Franchise Fee	183,624	205,274	175,000	200,000	200,000
Gas Franchise Fee	380,855	219,878	350,000	300,000	300,000
Solid Waste Hauler Franchise Fee	1,328,488	1,221,387	1,250,000	1,250,000	1,250,000
Business License	860,491	858,566	850,000	850,000	850,000
Total Taxes	\$ 69,616,216	\$ 64,911,553	\$ 63,579,000	\$ 69,560,000	\$ 73,545,000
Dog License	\$ 33,223	\$ 40,769	\$ 30,000	\$ 65,000	\$ 100,000
Fire Permits	68,771	79,600	80,000	80,000	100,000
Building Permits	419,983	560,723	480,000	480,000	820,000
Electrical Permits	65,226	78,924	70,000	80,000	95,000
Plumbing/Mechanical Permits	58,908	80,968	70,000	80,000	80,000
Street Permits	135,050	109,735	100,000	110,000	125,000
Special Business Permits	315	430	500	1,000	500
Home Occupation Permits	15,840	15,250	19,000	15,000	15,000
Operator's Permits	-	3,375	1,000	2,500	2,500
Other Permits	156,208	88,055	110,000	50,000	75,000
Total Licenses & Permits	\$ 953,524	\$ 1,057,829	\$ 960,500	\$ 963,500	\$ 1,413,000
Municipal Code Violations	\$ 131,628	\$ 128,954	\$ 100,000	\$ 100,000	\$ 125,000
Vehicle Code Violations	1,192,965	1,005,432	800,000	800,000	900,000
Parking Citations	1,116,362	999,009	1,000,000	1,000,000	950,000
Illegal Sign Removal	-	-	-	-	-
Shopping Cart Retrieval	14,565	9,057	5,000	5,000	-
Red Light Camera Violations	495,952	345,871	250,000	200,000	50,000
Total Fines & Forfeitures	\$ 2,951,472	\$ 2,488,323	\$ 2,155,000	\$ 2,105,000	\$ 2,025,000

REVENUE & OTHER FINANCING SOURCES
FROM FISCAL YEAR 2008-2009 THROUGH FISCAL YEAR 2011-2012

FUND/ACCT DESCRIPTION	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 10-11 Revised	FY 11-12 Estimated
Fund 101 - General Fund (continued)					
Investment Earnings	\$ (283,728)	\$ 360,998	\$ 175,000	\$ 175,000	\$ 150,000
GASB 31 Adjustment	565,579	1,057,191	-	-	-
Interest Earned - CMRA Note	920,333	889,983	857,000	857,000	820,000
Other Interest	27,180	243,832	50,000	50,000	75,000
Buildings/Grounds, Rental	191,389	174,503	200,000	200,000	200,000
Rental - Downtown Comm. Center	6,716	8,705	9,000	9,000	11,000
Rental - Balearic Center	30,115	25,465	25,000	25,000	20,000
Rental - Neighborhood Comm. Ctr.	152,849	151,903	140,000	150,000	160,000
Rental - Fields	124,960	146,237	120,000	120,000	125,000
Rental - Tennis	28,576	26,395	28,500	28,500	28,500
Rental - Golf Course Operations	2,222,675	2,096,030	2,000,000	2,000,000	2,000,000
Rental - Bus Shelter Ads	124,387	94,588	100,000	100,000	100,000
Total Use of Money & Property	\$ 4,111,031	\$ 5,275,830	\$ 3,704,500	\$ 3,714,500	\$ 3,689,500
Motor Vehicle In-Lieu Tax	\$ 389,159	\$ 342,149	\$ 200,000	\$ 200,000	300,000
Vehicle License Fee Swap - Property Tax	8,826,768	8,775,317	8,000,000	8,500,000	8,750,000
FEMA - Disaster Reimbursement	-	-	-	-	-
Other Federal Grants	124,299	215,118	-	-	-
POST Reimbursements	33,268	48,537	40,000	40,000	40,000
Custody Officers Training	-	-	-	-	-
Used Oil Recycling Grant	6,202	-	-	-	-
Beverage Container Program	33,902	14,144	-	-	-
SB 90 - State Mandated Costs	23,203	62,449	50,000	60,000	50,000
Other State Grants	383,247	72,671	-	10,156	-
OCTA - SAAV	48,418	44,497	25,000	25,000	40,000
Other County Grants	73,160	77,595	77,500	83,053	80,000
Reimbursement - ABLE	373,307	442,077	300,000	300,000	106,000
Reimb. - Oth Governmental Agencies	-	35,060	-	-	-
Total Other Govt. Agencies	\$ 10,314,933	\$ 10,129,614	\$ 8,692,500	\$ 9,218,209	\$ 9,366,000
Zoning/Variance/CUP Fees	\$ 108,675	\$ 98,288	\$ 60,000	\$ 85,000	\$ 85,000
Subdivision Map Fees	7,935	8,665	2,000	7,500	3,000
Environmental Impact Fees	1,570	-	2,750	2,750	2,000
Plan Checking Fee	212,972	231,771	200,000	200,000	315,000
Vacation/Abandonment of ROW	450	-	500	500	500

REVENUE & OTHER FINANCING SOURCES
FROM FISCAL YEAR 2008-2009 THROUGH FISCAL YEAR 2011-2012

FUND/ACCT DESCRIPTION	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 10-11 Revised	FY 11-12 Estimated
Fund 101 - General Fund (continued)					
Source Reduction/Recycling	\$ 7,930	\$ 6,710	\$ 8,700	\$ 8,700	\$ 8,700
Special Policing Fees	474,026	509,778	420,000	450,000	400,000
Vehicle Storage/Impound Fees	444,210	391,260	375,000	375,000	375,000
Repo Vehicle Release Fee	2,535	2,640	2,000	2,500	2,000
DUI/Emergency Response	70,599	51,976	100,000	100,000	50,000
Jail Booking Fees - City	(75,140)	112,891	210,000	150,000	150,000
Jail Booking Fees - County	-	-	-	-	-
Police False Alarms	385,642	259,630	300,000	250,000	275,000
Fingerprinting	38,445	45,020	40,000	40,000	40,000
Animal Pound Fees	125	120	100	100	100
Fire Inspections	7,095	5,680	11,000	5,000	5,000
Hazmat Disclosure Fee	73,030	93,306	100,000	100,000	100,000
EMS - First Responder Fee	226,210	238,364	300,000	300,000	200,000
Paramedic Fee - Advanced	33,085	55,406	50,000	50,000	100,000
Medical Supply Reimbursement	93,727	97,066	100,000	100,000	100,000
Fire False Alarms	22,075	16,065	20,000	30,000	30,000
Accident Cost Recovery	-	45,339	60,000	60,000	60,000
Dispatch/Phone Svc. in 911 Center	7,350	8,493	7,400	7,400	7,400
Park Permits	39,730	35,740	30,000	35,000	35,000
Park Improvements	5,781	9,820	-	2,500	5,000
Youth Sports - Basketball & Football	-	24,942	26,300	-	26,300
Recreation - Aquatics	75,919	81,666	75,000	75,000	95,000
Recreation - Day Camp	167,837	147,190	170,000	170,000	170,000
Playgrounds	2,089	4,040	3,000	5,000	117,494
Special Events	21,997	38,833	650	20,000	650
Recreation - Early Childhood	109,127	133,536	110,000	125,000	120,000
Instructional Classes	571,269	575,927	620,000	620,000	600,000
Recreation - Basketball	27,558	29,672	35,000	61,300	45,000
Adult Open Gym	5,104	3,974	-	5,000	-
Recreation - Softball	128,482	132,260	130,000	130,000	130,000
Teen Camp	26,965	29,305	32,400	32,400	29,000
Family Night/Kids Night	4,034	(30)	-	-	-
Other Adult Sports	-	-	-	-	-
Photocopies	2,343	2,255	2,000	2,500	2,500

CITY OF COSTA MESA, CALIFORNIA

REVENUE & OTHER FINANCING SOURCES
 FROM FISCAL YEAR 2008-2009 THROUGH FISCAL YEAR 2011-2012

FUND/ACCT DESCRIPTION	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 10-11 Revised	FY 11-12 Estimated
Fund 101 - General Fund (continued)					
Police Reports	\$ 34,991	\$ 31,386	\$ 33,000	\$ 30,000	\$ 33,000
Police Clearance Letters	3,675	4,620	3,000	3,000	3,000
Sale - Maps & Publications	20,136	13,392	12,500	12,500	12,500
Sale - Miscellaneous Supplies	745	775	750	750	750
Central Services Reimb	101,654	83,768	100,000	100,000	100,000
Charges for Other Services	24,430	8,392	15,000	15,000	15,000
Special Assessments	12,737	58,558	-	8,000	10,000
Total Fees & Charges	\$ 3,529,149	\$ 3,728,489	\$ 3,768,050	\$ 3,777,400	\$ 3,858,894
Contributions	\$ 9,506	\$ 5,600	\$ 2,500	\$ 2,500	\$ 2,500
Sponsorship Naming Rights	33,480	33,480	30,000	30,000	33,000
Reimb. - Const. Permit Insp. Fees	-	294,411	500	300,000	500
Reimb. - Overtime Construction	-	-	100	100	-
Damage to City Property	57,387	86,663	30,000	55,000	30,000
Civil Subpoena Costs	13,783	12,928	10,000	10,500	10,000
Settlements	2,000	-	-	-	-
Other Reimbursements	1,383,566	919,171	200,000	200,000	300,000
Sale - Other Equipment	6,267	1,180	5,000	5,000	5,000
Other	543,695	505,154	50,000	50,000	300,000
Total Other Revenues	\$ 2,049,684	\$ 1,858,587	\$ 328,100	\$ 653,100	\$ 681,000
Total Revenues	\$ 93,526,009	\$ 89,450,225	\$ 83,187,650	\$ 89,991,709	\$ 94,578,394
Operating Transfers In	\$ 220,843	\$ 2,929,230	\$ 1,976,064	\$ 2,879,004	\$ -
Total Other Financing Sources	\$ 220,843	\$ 2,929,230	\$ 1,976,064	\$ 2,879,004	\$ -
Total Fund 101	\$ 93,746,852	\$ 92,379,455	\$ 85,163,714	\$ 92,870,713	\$ 94,578,394
Fund 201 - Gas Tax					
Investment Earnings	\$ (42,432)	\$ 256,205	\$ 70,000	\$ 70,000	\$ 75,000
Gas Tax - 2103	-	-	-	-	1,180,000
Gas Tax - 2105	783,868	627,233	600,000	600,000	650,000
Gas Tax - 2106	491,707	396,565	375,000	375,000	425,000
Gas Tax - 2107.1	1,047,688	834,715	800,000	800,000	850,000
Gas Tax - 2107.5	10,000	10,000	10,000	10,000	10,000
Traffic Congestion Relief Fund	969,284	1,055,081	1,134,805	1,134,805	-
AHRP Grant	1,185,125	-	-	-	-
Total Fund 201	\$ 4,445,240	\$ 3,179,799	\$ 2,989,805	\$ 2,989,805	\$ 3,190,000

REVENUE & OTHER FINANCING SOURCES
FROM FISCAL YEAR 2008-2009 THROUGH FISCAL YEAR 2011-2012

FUND/ACCT DESCRIPTION	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 10-11 Revised	FY 11-12 Estimated
<u>Fund 202 - Prop 172</u>					
Investment Earnings	\$ 1,051	\$ 3,060	\$ -	\$ -	\$ 1,000
Sales Tax - Public Safety	829,159	750,513	750,000	750,000	825,000
Total Revenues	\$ 830,210	\$ 753,573	\$ 750,000	\$ 750,000	\$ 826,000
Operating Transfers In	\$ 460,000	\$ 650,000	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 460,000	\$ 650,000	\$ -	\$ -	\$ -
Total Fund 202	\$ 1,290,210	\$ 1,403,573	\$ 750,000	\$ 750,000	\$ 826,000
<u>Fund 203 - Air Quality</u>					
Investment Earnings	\$ (3,079)	\$ 15,275	\$ 6,700	\$ 6,700	\$ 6,300
AB 2766 - AQMD	133,271	131,886	140,000	140,000	140,000
Other Reimbursements	9,863	-	-	-	-
Total Fund 203	\$ 140,055	\$ 147,161	\$ 146,700	\$ 146,700	\$ 146,300
<u>Fund 205 - HOME</u>					
Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Lien/Loan Repayment	78,949	148,479	-	-	-
HOME Invest/Partnership Grant	851,381	716,241	771,888	771,888	665,085
Total Fund 205	\$ 930,330	\$ 864,720	\$ 771,888	\$ 771,888	\$ 665,085
<u>Fund 207 - CDBG</u>					
Investment Earnings	\$ 5,303	\$ 5,156	\$ -	\$ -	\$ -
Lien/Loan Repayment	18,055	20,048	-	-	-
Community Dev. Block Grant	1,561,385	1,583,843	2,074,174	2,074,174	1,230,892
Other Reimbursements	1,654	-	-	-	-
Total Revenues	\$ 1,586,397	\$ 1,609,047	\$ 2,074,174	\$ 2,074,174	\$ 1,230,892
Operating Transfers In	\$ 99,309	\$ 94,868	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 99,309	\$ 94,868	\$ -	\$ -	\$ -
Total Fund 207	\$ 1,685,706	\$ 1,703,915	\$ 2,074,174	\$ 2,074,174	\$ 1,230,892
<u>Fund 208 - Park Development</u>					
Investment Earnings	\$ (48,711)	\$ 58,914	\$ 25,000	\$ 25,000	\$ 20,000
Other State Grants	-	-	-	-	-
Park Development Fees	10,829	-	-	-	-
Total Fund 208	\$ (37,882)	\$ 58,914	\$ 25,000	\$ 25,000	\$ 20,000

REVENUE & OTHER FINANCING SOURCES
FROM FISCAL YEAR 2008-2009 THROUGH FISCAL YEAR 2011-2012

FUND/ACCT DESCRIPTION	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 10-11 Revised	FY 11-12 Estimated
<u>Fund 209 - Drainage Fees</u>					
Investment Earnings	\$ 39,031	\$ 21,164	\$ 9,200	\$ 9,200	\$ 10,000
Drainage Assessment Fees	212,488	113,631	250,000	250,000	200,000
Total Fund 209	\$ 251,519	\$ 134,795	\$ 259,200	\$ 259,200	\$ 210,000
<u>Fund 213 - SLESF</u>					
Investment Earnings	\$ (1,027)	\$ -	\$ -	\$ -	\$ -
Citizens' Option for Public Safety (COPS)	109,171	111,462	141,750	141,750	100,000
Total Revenues	\$ 108,144	\$ 111,462	\$ 141,750	\$ 141,750	\$ 100,000
Operating Transfers In	\$ 37,228	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Other Financing Sources	\$ 37,228	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Fund 213	\$ 145,372	\$ 211,462	\$ 241,750	\$ 241,750	\$ 200,000
<u>Fund 214 - Traffic Impact Fees</u>					
Investment Earnings	\$ (125,105)	\$ 92,404	\$ 41,000	\$ 41,000	\$ 40,000
OCTA Regional Grant	204,393	-	-	-	-
Traffic Impact Fees	106,299	(20,757)	300,000	300,000	150,000
Other Reimbursements	-	78	-	-	-
Total Fund 214	\$ 185,587	\$ 71,725	\$ 341,000	\$ 341,000	\$ 190,000
<u>Fund 216 - Rental Rehab</u>					
Investment Earnings	\$ (374)	\$ -	\$ -	\$ -	\$ -
Total Fund 216	\$ (374)	\$ -	\$ -	\$ -	\$ -
<u>Fund 217 - Narcotic Seizure</u>					
Asset Forfeiture - DOJ	\$ 116,147	\$ -	\$ 100,000	\$ 100,000	\$ 200,000
Asset Forfeiture - County/Other	43,344	-	70,000	70,000	100,000
Investment Earnings	(1,033)	-	4,000	4,000	4,500
Regional Narc Suppression Program	-	-	-	-	-
High Intensity Drug Trafficking	16,329	-	5,000	5,000	5,000
Total Fund 217	\$ 174,787	\$ -	\$ 179,000	\$ 179,000	\$ 309,500
<u>Fund 218 - Fire System Dev.</u>					
Investment Earnings	\$ (952)	\$ 11,751	\$ 4,400	\$ 4,400	\$ 6,000
Fire Protection System Dev. Fees	-	-	-	-	-
Total Fund 218	\$ (952)	\$ 11,751	\$ 4,400	\$ 4,400	\$ 6,000

REVENUE & OTHER FINANCING SOURCES
FROM FISCAL YEAR 2008-2009 THROUGH FISCAL YEAR 2011-2012

FUND/ACCT DESCRIPTION	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 10-11 Revised	FY 11-12 Estimated
<u>Fund 219 - LLEBG</u>					
Local Law Enforcement Block Grant	\$ 15,342	\$ -	\$ -	\$ -	\$ -
Total Fund 219	\$ 15,342	\$ -	\$ -	\$ -	\$ -
<u>Fund 401 - Capital Outlay</u>					
Lien/Loan Repayment	\$ 26,008	\$ -	\$ -	\$ -	\$ -
Investment Earnings	30,915	27,782	35,000	35,000	15,000
Other Federal Grants	-	910,015	156,005	156,005	243,000
State Park Bond Act Grant	-	186,000	-	-	-
Other State Grants	2,316,847	725,512	-	-	1,024,600
Other	190,943	432,000	-	-	-
Total Revenues	\$ 2,564,713	\$ 2,281,309	\$ 191,005	\$ 191,005	\$ 1,282,600
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund 401	\$ 2,564,713	\$ 2,281,309	\$ 191,005	\$ 191,005	\$ 1,282,600
<u>Fund 403 - Measure M Regional</u>					
Investment Earnings	\$ (104,641)	\$ 185,674	\$ 50,000	\$ 50,000	\$ 30,000
Measure "M" Regional Grant	4,774,372	1,743,458	500,000	500,000	-
OCTA Growth Mgmt. Area Grant	-	-	-	-	-
Other County Grants	-	-	-	-	-
Other Reimbursements	-	-	-	-	-
Other	-	-	-	-	-
Total Fund 403	\$ 4,669,731	\$ 1,929,132	\$ 550,000	\$ 550,000	\$ 30,000
<u>Fund 414 - Measure M Turnback</u>					
Investment Earnings	\$ -	\$ 50,668	\$ 50,000	\$ 50,000	\$ 25,000
Measure "M" Turnback	1,405,375	1,425,312	1,300,000	1,300,000	1,300,000
Total Fund 403	\$ 1,405,375	\$ 1,475,980	\$ 1,350,000	\$ 1,350,000	\$ 1,325,000
<u>Fund 409 - Veh Prkg Dist. 1</u>					
Property Tax - Secured	\$ 405	\$ -	\$ 420	\$ 420	\$ 425
Property Tax - Unsecured	17	-	20	20	25
Property Tax - Supplemental	7	-	5	5	5
Property Tax - Homeowners	3	-	3	3	3
Delinquent Tax - Penalties/Int	5	-	3	3	3
Investment Earnings	(162)	-	15	15	17
Total Fund 409	\$ 275	\$ -	\$ 466	\$ 466	\$ 478

REVENUE & OTHER FINANCING SOURCES
FROM FISCAL YEAR 2008-2009 THROUGH FISCAL YEAR 2011-2012

FUND/ACCT DESCRIPTION	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 10-11 Revised	FY 11-12 Estimated
<u>Fund 410 - Veh Prkg Dist. 2</u>					
Property Tax - Secured	\$ 336	\$ -	\$ 350	\$ 350	\$ 375
Property Tax - Unsecured	14	-	20	20	25
Property Tax - Supplemental	6	-	5	5	5
Property Tax - Homeowners	3	-	3	3	3
Delinquent Tax - Penalties/Int	4	-	3	3	3
Investment Earnings	6	-	15	15	17
Total Fund 410	\$ 369	\$ -	\$ 396	\$ 396	\$ 428
<u>Fund 601 - Equipment Replacement</u>					
Investment Earnings	\$ 11,245	\$ 207,068	\$ 75,000	\$ 75,000	\$ 75,000
Rental of Automotive Equip	3,878,367	678,987	-	-	3,984,854
Damage to City Property	47,580	(4,094)	-	-	-
Sale of Automotive Equipment	107,589	43,806	10,000	10,000	10,000
Total Revenues	\$ 4,044,781	\$ 925,767	\$ 85,000	\$ 85,000	\$ 4,069,854
Operating Transfers In	\$ 65,395	\$ -	\$ -	\$ -	\$ -
Total Other Sources	\$ 65,395	\$ -	\$ -	\$ -	\$ -
Total Fund 601	\$ 4,110,176	\$ 925,767	\$ 85,000	\$ 85,000	\$ 4,069,854
<u>Fund 602 - Self Insurance</u>					
Investment Earnings	\$ (12,774)	\$ 228,074	\$ 110,000	\$ 110,000	\$ 90,000
General Liability Premiums	1,122,156	572,268	1,169,540	1,169,540	1,112,381
Workers' Comp. Premiums	2,102,163	1,135,406	2,001,356	2,001,356	1,940,484
Unemployment Premiums	45,774	24,383	46,453	46,453	41,018
Other Reimbursements	322,699	115,278	-	-	-
Total Fund 602	\$ 3,580,018	\$ 2,075,409	\$ 3,327,349	\$ 3,327,349	\$ 3,183,883
TOTAL REVENUES	\$ 117,014,299	\$ 103,604,789	\$ 95,024,783	\$ 101,828,842	\$ 111,364,414
TOTAL OTHER SOURCES	\$ 882,775	\$ 3,774,098	\$ 2,076,064	\$ 2,979,004	\$ 100,000
GRAND TOTAL ALL FUNDS	\$ 117,897,074	\$ 107,378,887	\$ 97,100,847	\$ 104,807,846	\$ 111,464,414

SALES & USE TAX

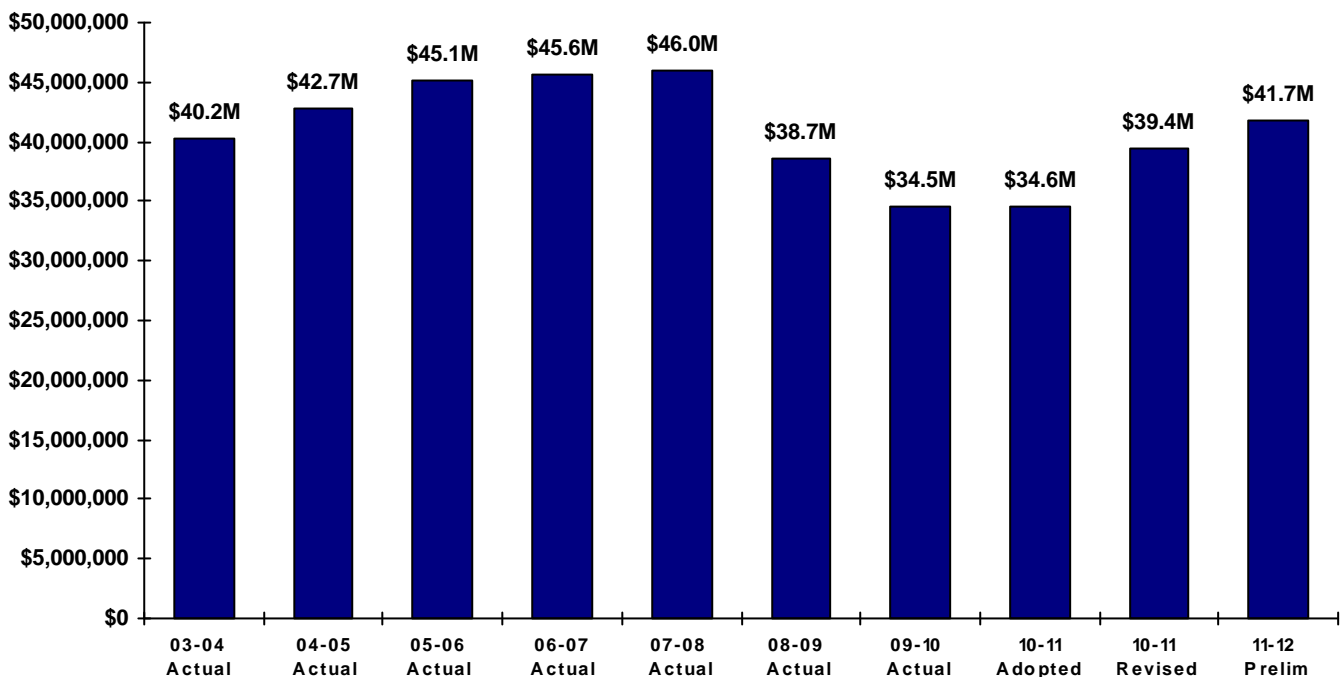
Sales Tax is imposed on retailers selling tangible personal property in California. The Use Tax is imposed on the user of a product purchased out-of-state and delivered for use in California. The Sales & Use Tax rate for Orange County is 8.75% and is broken down as follows:

State General Fund	6.00%
City/County Local Tax	1.00%
Countywide Transportation Tax	0.25%
County Mental Health	0.50%
Public Safety Augmentation Fund (Prop 172)	0.50%
County Transactions Tax (Measure M)	<u>0.50%</u>
Total Rate	<u>8.75%</u>

Sales & Use Tax represents Costa Mesa's single largest revenue source and is preliminarily estimated at \$41.7 million or 44.14% of the total General Fund revenues estimated for FY 11-12. This amount represents an increase of \$7.2 million or 20.72% from the adopted estimate in FY 10-11, but an increase of \$2.7 million or 6.94% from the mid-year revised estimate. This change in revenue is directly attributed to a continued increase in sales activity. The City has been experiencing increases in Sales Tax revenues for the last six consecutive quarters, starting in the winter of 2009. While the City does not anticipate a complete rebound to the highs of 2007-2008 for some time, it is anticipating a "slow, low growth" with respect to revenues typically effected by the regional/national economy.

Also, included as part of the \$41.7 million estimate is \$10.5 million backfill from the State in the form of property taxes (accounted for as Sales Tax In-Lieu). This backfill from the State is the result of the "triple flip", which was approved by the voters in 2004 under Proposition 57 to finance the State's Fiscal Recovery Bonds. Under this Proposition, the State took one fourth of the local agencies' sales tax and backfilled it with a like amount in property taxes from the Educational Revenue Augmentation Fund (ERAF). The State estimates the "triple flip" to continue for 13 years or until the bonds are paid off.

The State Board of Equalization administers the sales tax and remits to local governments: 30% for the first month of each quarter, another 30% the following month, and 40% at the end of the quarter with a "clean-up" payment. The "triple flip" portion is remitted only twice a year, in January and May. Costa Mesa's sales tax base remains strong with South Coast Plaza; the Harbor Blvd. of Cars; a host of other retailers throughout the City; a variety of restaurants and hotels; and major businesses and industries located within the City.

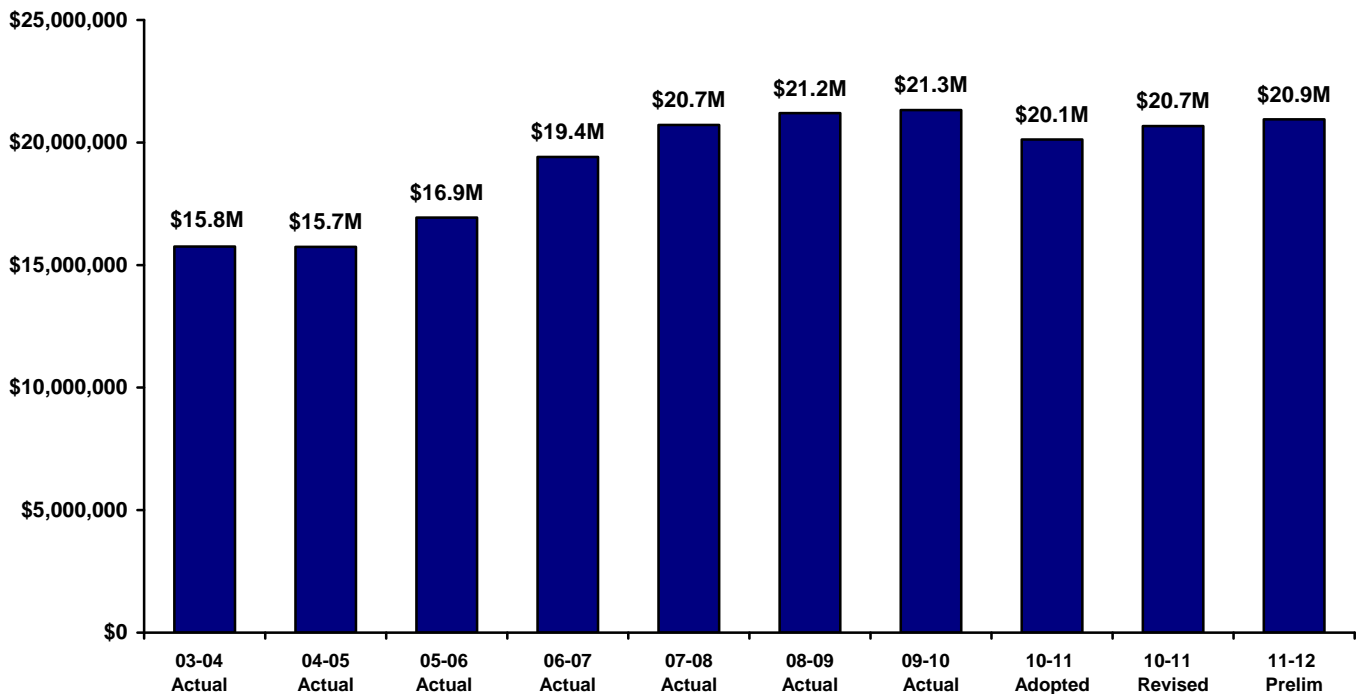


PROPERTY TAX

Property Tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the State, based on the property value rather than on a fixed amount or benefit. Properties are distinguished as secured and unsecured (property for which the value of the lien is not sufficient to assure payment of the tax). Article XIII A of the State Constitution limits the real property tax rate to 1% of the property's assessed value plus rates imposed to fund indebtedness approved by the voters. The City of Costa Mesa's share of the 1% is equivalent to 15 cents for every \$1.00 collected by the County for property taxes. With the passage of Prop 13 in 1978, assessed valuations are limited to a 2% CPI increase each year when the CPI index exceeds 2%.

Costa Mesa's property tax base is made up of both residential and industrial properties. Many residential homes were built during the 1960's and 1970's, and include a large portion of long time residents. Because of this dynamic and the Prop 13 restriction to assessed values, the assessed value of many properties is still far less than market value. Over the last few years as market values have declined, the City has benefited from positive Prop 13 CPI adjustment factors to properties where the assessed value was still lower than the market value. These positive adjustments have balanced most reductions to properties previously assessed higher than the current market value. Last fiscal year, the CPI adjustment factor was a negative .0237%. This was the first time since Prop 13 was enacted (34 years ago) where the CPI adjustment factor was negative. For FY 11-12, the CPI adjustment factor is a positive 0.753%.

For FY 11-12, the preliminary estimated revenue from Property Taxes is \$20.9 million, which represents 22.15% of the total General Fund revenue. This estimate is an increase of \$825,000 or 4.10% over the adopted revenue in FY 10-11, but only a \$275,000 or 1.33% over the revised FY 10-11 estimate. Because the CPI adjustment factor is less than 2%, the City is expecting only a slight increase in revenue. Included in the estimates are Secured Property Tax at \$19.5 million, Unsecured Taxes at \$800,000, Supplemental Taxes at \$100,000; Homeowner's Exemption (\$7,000 of assessed value is exempt from property tax, which is made up by State subvention) at \$170,000, Delinquent Taxes at \$100,000; and \$300,000 derived from Property Transfers (assessed at 55 cents for every \$500 of market value at the time of transfer – half of this amount or 27.5 cents goes to the County).

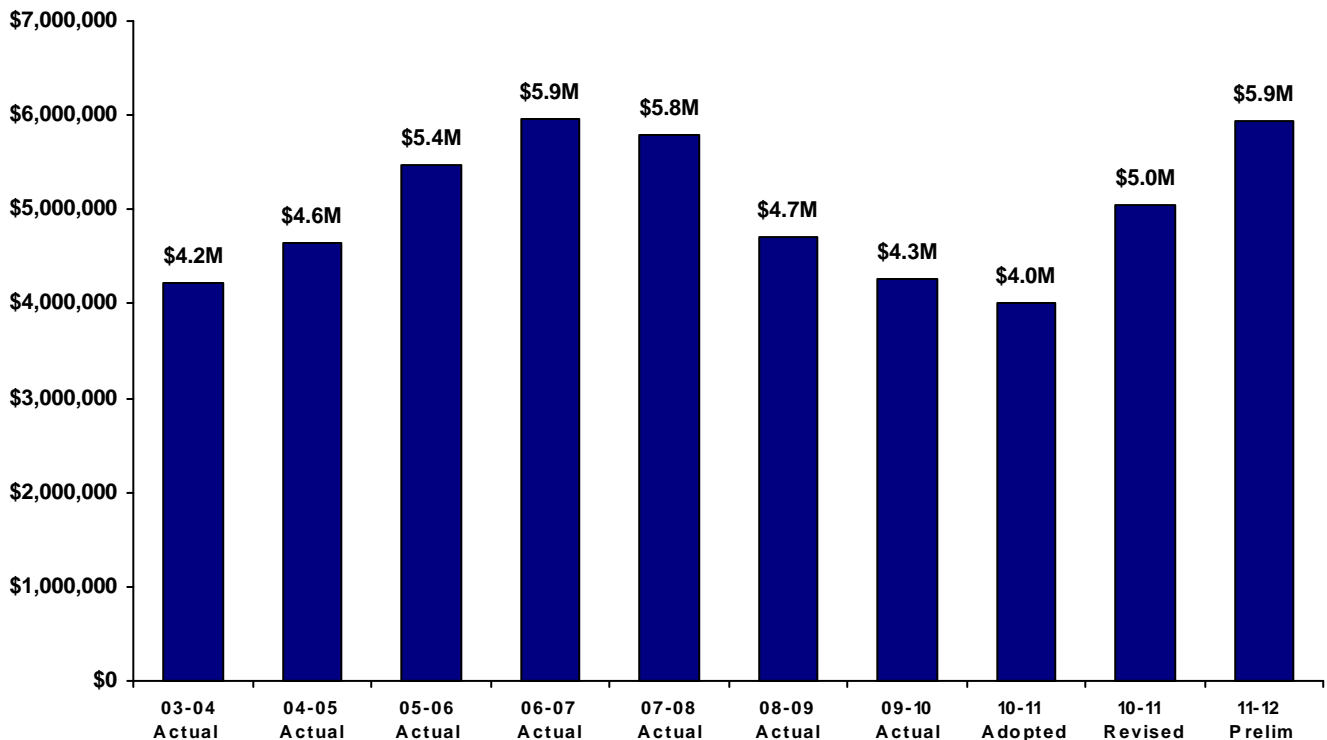


TRANSIENT OCCUPANCY TAX

Transient Occupancy Tax (TOT) is imposed on persons staying 30 days or less in a hotel, inn, motel, tourist home or other lodging facilities. In November 2010, the voter's of Costa Mesa approved a measure to increase the City's rate from 6% to 8%. The Business Improvement Area (BIA), comprised of ten hotels within the City, imposes an additional 3%. The amount collected from the additional 3% is remitted to the Costa Mesa Conference and Visitor's Bureau to promote travel and tourism throughout the City. Thirty-two hotels/lodging facilities are located within the City.

TOT is the City's fourth largest revenue source. For FY 11-12, the preliminary estimated revenue from TOT is \$5.9 million, which represents 6.29% of the total General Fund revenue. The projected amount reflects an increase of \$1.9 million or 48.75% from the adopted in FY 10-11, and an increase of \$900,000 or 17.82% from the mid-year revised estimate. Since the increase in the rate began in January 2011, the City is expecting an increase above the mid-year revised estimate due to the remaining 6 month collection (at the new rate) in the 2011-2012 fiscal year.

Taking out the increased revenues due to the increase in the rate, the City is projecting an increase of 1.5% above estimated FY 10-11 activity.



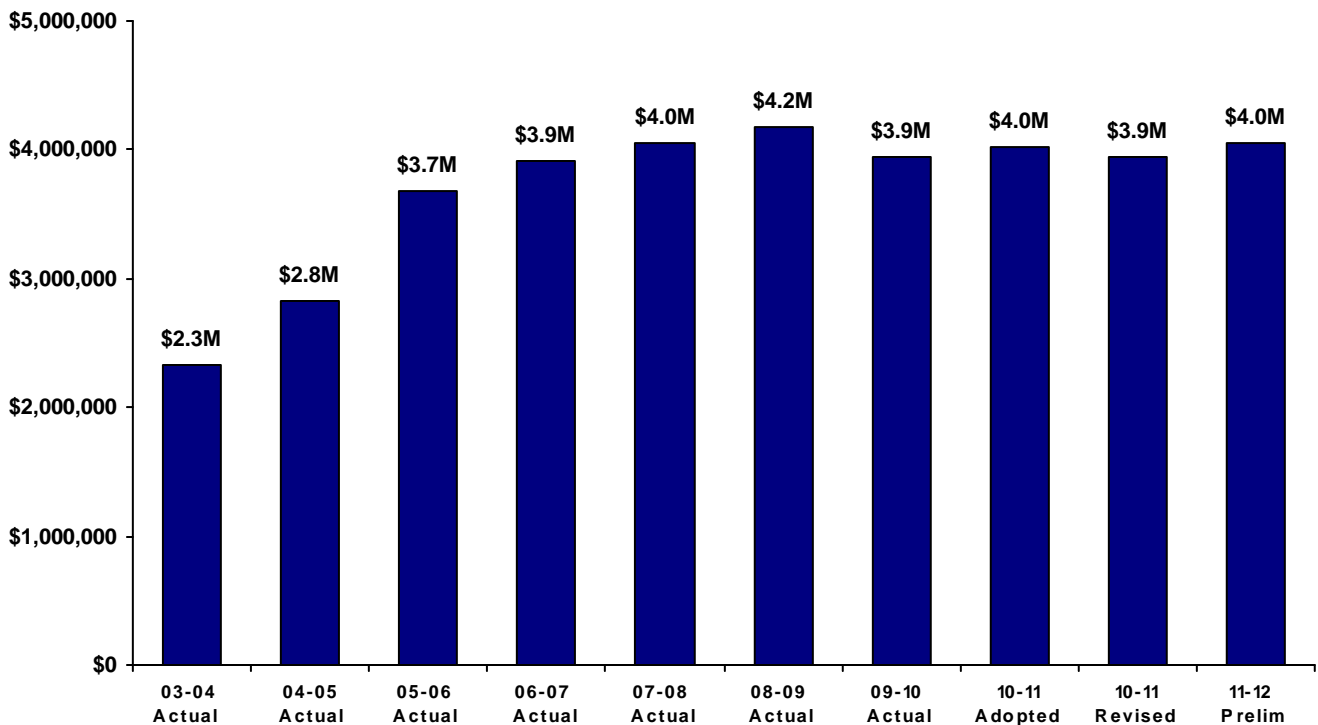
FRANCHISE FEES

The City grants a franchise to utility companies for the use of City streets and rights-of-way. Currently, the City collects electric franchise fees from Southern California Edison and gas franchise fees from Southern California Gas Company at the rate of 2% of gross receipts arising from use, operation or possession of the franchise; and, cable franchise fees from Time Warner at the rate of 5% of receipts, net of bad debt. The electric and gas franchise fees are paid annually while the cable franchise fees are paid on a quarterly basis. By authority of the Public Utility Commission (PUC), electric and gas franchise fees are limited to 2% and cable franchise fees are limited to 5% of gross receipts. Any growth in franchise revenues would be as a result of utility rate increases imposed by the electric, gas, and cable companies.

On November 15, 2004, the City Council adopted an ordinance to implement a Solid Waste Hauler’s Franchise Fee to be effective January 1, 2005. So far, the City has granted non-exclusive franchises to 10 waste haulers. Currently, six franchise holders fall into Class “A” – those pay a \$10,000 minimum franchise fee; while the remaining four franchisees fall into Class “B” – those pay a \$1,500 minimum franchise fee. The current franchise rate is 16% of gross receipts payable quarterly to the City.

For FY 11-12, the preliminary estimated revenue from all Franchise Fees is \$4.0 million, which represents 4.28% of the total General Fund revenue. The estimated revenue projections are essentially flat.

The City also receives approximately \$200,000 from a PEG (Public, Education and Government) fee paid by the cable franchisee. This amount is received in the General Fund to support the operating costs for cable television services provided by the City.



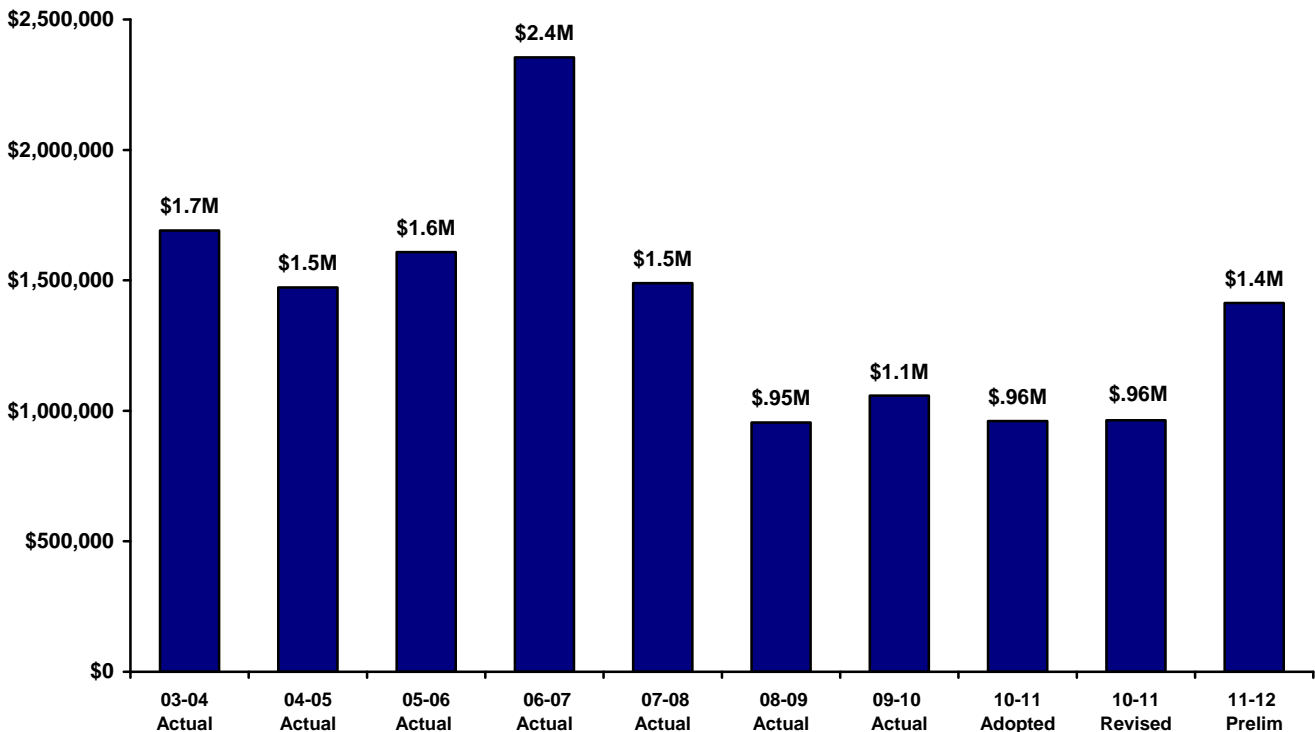
LICENSES & PERMITS

Licenses or permits are issued for either regulatory or cost recovery purposes, to applicants who conduct business activities within the City. This regulatory authority provides cities the means to protect the overall community interests.

Examples of licenses issued are animal and bicycle licenses. The types of permits issued include: temporary vendor permits; permits for signs and home occupation; and various building permits including electrical, plumbing, and mechanical. Building permits are set by the Uniform Building Code (UBC); electrical permits are set by the National Electrical Code (NEC); plumbing permits are set by the Uniform Plumbing Code (UPC); and the mechanical permits are set by the Uniform Mechanical Code (UMC).

For FY 11-12, the preliminary estimated revenue from Licenses & Permits is \$1.4 million, which represents 1.49% of the total General Fund revenue. This estimate reflects an increase of \$452,500 or 47.11% from the adopted revenue in FY 10-11. The largest component for this revenue source comes from building permits projected at \$820,000. The City estimates that permits related to larger projects will increase building permit revenue by 40%.

Another component of this category includes revenue from Dog Licensing. In July 2010, City Council approved to increase the dog licenses fee, from \$10 to \$20 for Altered dogs and from \$20 to \$75 for Unaltered dogs. Therefore, the City is estimating an increase of \$70,000 from the adopted revenue in FY 10-11.

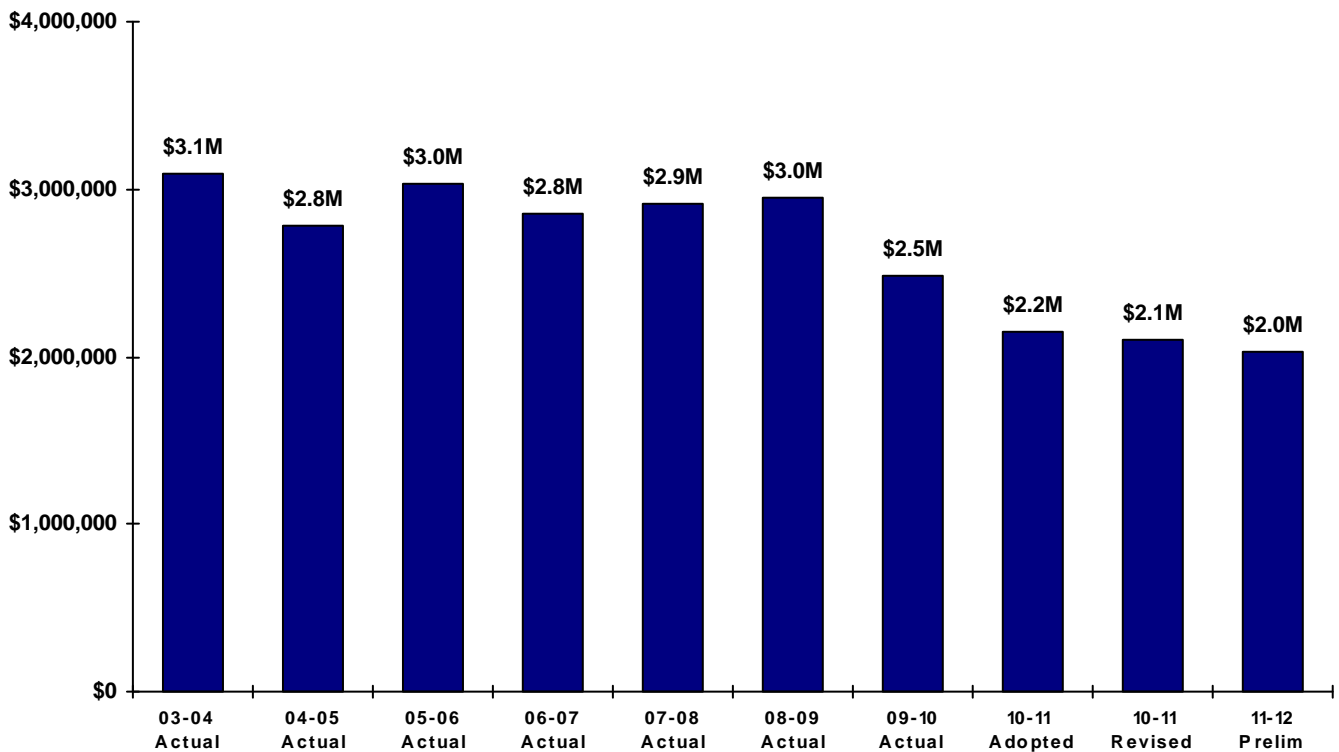


FINES & FORFEITURES

Fines & Forfeitures come from municipal code violations, motor vehicle code violations, parking fines and bail monies forfeited upon conviction of a misdemeanor or municipal infraction. Amounts paid by a defendant include the fine and various penalties, assessments, and restitution. Cities share the revenue from fines and forfeitures with the State and the County.

In 1993, the Legislature decriminalized parking violations and gave the responsibility for administering and collecting parking fines to cities and agencies that issue parking citations. Parking violations are generally violations of “no parking” ordinances. Fines vary depending on the type of violation.

For FY 11-12, the preliminary estimated revenue from Fines & Forfeitures is \$2.0 million, which represents 2.14% of the total General Fund revenue. The estimated amount reflects a decrease of \$130,000 or 6.03% from the adopted revenue in FY 10-11. The decrease is primarily attributed to the Red Light Camera Program revenue which decreased \$200,000 because the program has been eliminated.



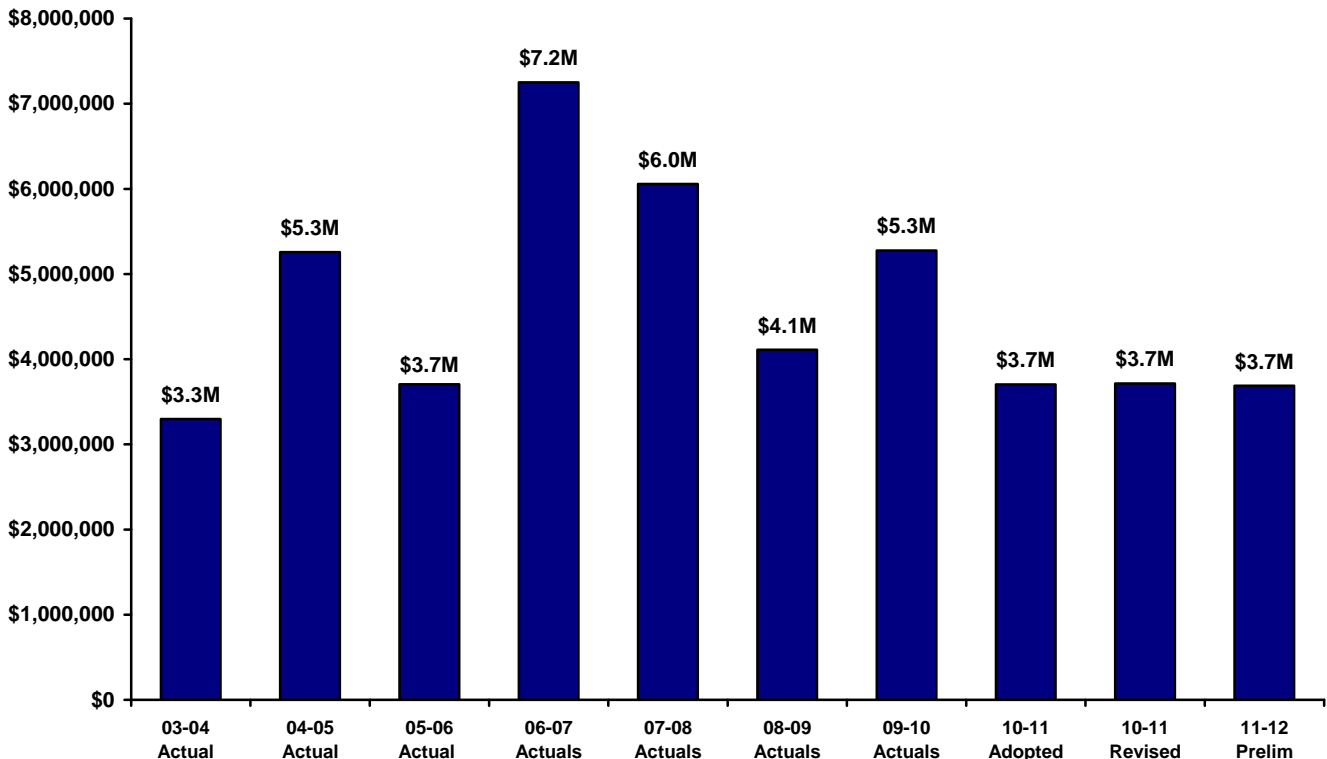
USE OF MONEY & PROPERTY

Revenues derived from the Use of Money & Property come from interest earned from investing the City's cash; interest on loans by the City to the Costa Mesa Redevelopment Agency; and rental from the golf course operations and other City facilities such as the Balearic Center, the Downtown Recreation Center, the Neighborhood Community Center, and the Placentia Street Fire Training Facility.

For FY 11-12, the preliminary estimated revenue from Use of Money & Property is \$3.7 million or 3.90% of the total General Fund revenue. The estimated revenues reflect a decrease of \$15,000 or 0.40% from the adopted revenue in FY 10-11. The estimate includes projected investment earnings based on a weighted average rate of return (ROR) of 1.00% (same as prior year). The ROR reflects the continued reduction in the Federal Funds rate throughout the past year in an effort to continue to stabilize the economy. This rate reduces the rate of return on investment vehicles the City can purchase based on the City Investment Policy. Also, in recent years, the City's General Fund has been utilizing more its' Fund Balance to make up for declines in revenues. By doing so, the amount of available cash to invest has decreased, thereby decreasing overall investment earnings revenue.

Also included in the Use of Money & Property prior year actuals, is the Governmental Accounting Standards Board (GASB) 31 Adjustment. This requirement set forth by GASB is to adjust the City's investments from book value to market value at the end of the year. The City does not budget for this adjustment as it is difficult to estimate what the market value will be at the end of the year.

A private company manages the golf course operations on behalf of the City; in return, the City receives between 6% - 35% of gross receipts on green fees, food and beverages, banquet facilities and the pro shop. Rental revenue from golf course operations is projected to remain the same as last year at \$2.0 million, because it does not appear there has been an increase in activity at the golf course, possibly due to the economy.



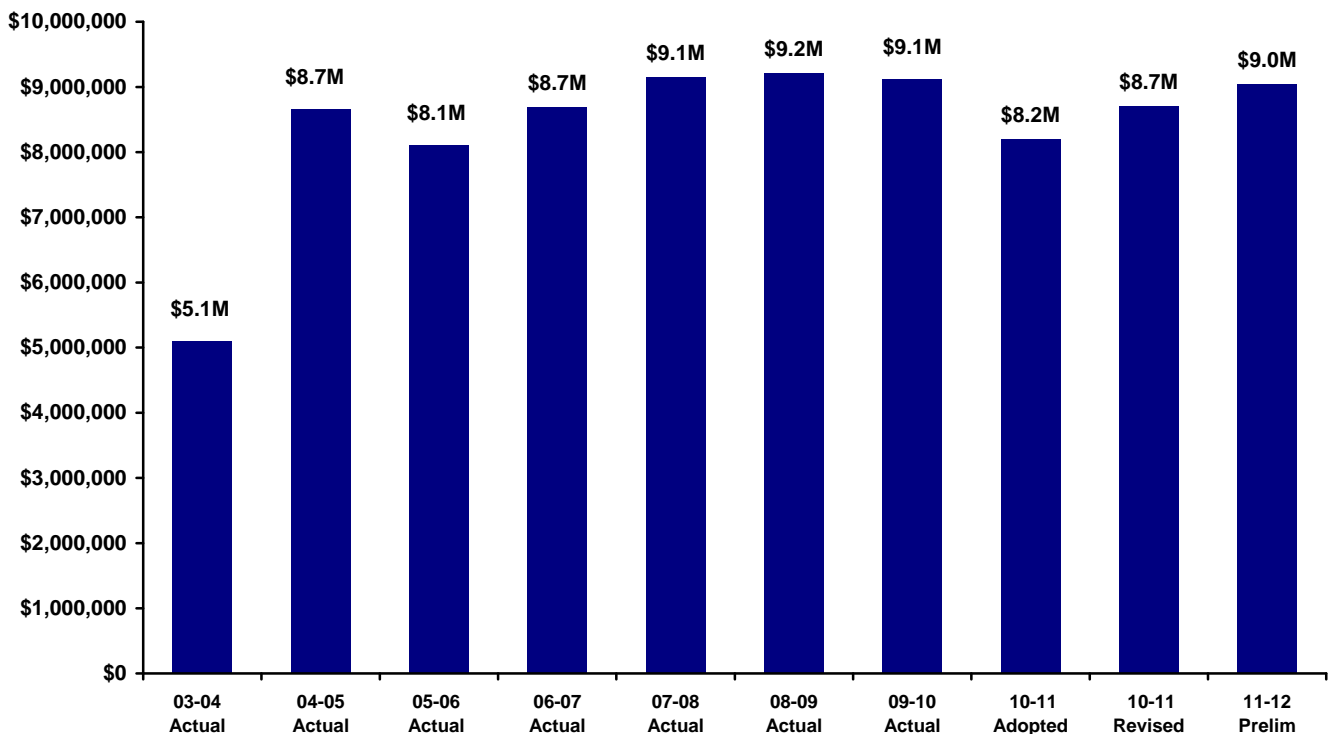
MOTOR VEHICLE LICENSE FEES

The Motor Vehicle License Fee (VLF) is a fee charged for operating the vehicle on public streets. This fee is collected by the State Department of Motor Vehicles and disbursed to governmental agencies by the State Controller. VLF is based on a fee equivalent to 2% of the market value (based on an 11-year depreciation schedule) of motor vehicles. Cities and counties received 81.25% of this revenue based on population.

In 1998, legislation was passed to reduce the VLF paid by the taxpayers by 25% and again by 35% in 2002. (Subsequently, the VLF rate was permanently reduced to its current rate of 0.65%.) As a result of these reductions, cities and counties would have experienced a significant revenue loss. However, legislation was also passed to provide a backfill from the State as long as the actual State General Fund revenues come within certain targets.

For FY 11-12, the preliminary estimated revenue from VLF is \$8.2 million, which represents 9.57% of the total General Fund revenue. This estimate reflects an increase of \$850,000 or 10.36% from the adopted revenue in FY 09-10. In the prior year, the City had estimated a lower revenue due to the State’s continued budget problem and reduction in expected purchases of new vehicles. While revenue had decreased over the recent years, the current estimate is reflective of current actual revenue received.

The total estimated revenue from VLF includes \$8.75 million from the VLF Swap. The VLF Swap is the result of the State’s action in 2003 to permanently reduce the VLF from 2% to 0.65%. In the past, local government received its full share of the 2% rate. However, when Proposition 1A was passed in November 2004, the League of California Cities and the Governor reached an agreement that the backfill amount will be replaced with a like amount in the form of property taxes but still classified as VLF revenue. This backfill is tied directly to the growth or declines in property values. For FY 11-12, the estimate from the VLF Swap includes an increase of \$750,000 because of the increases in assessed property values.



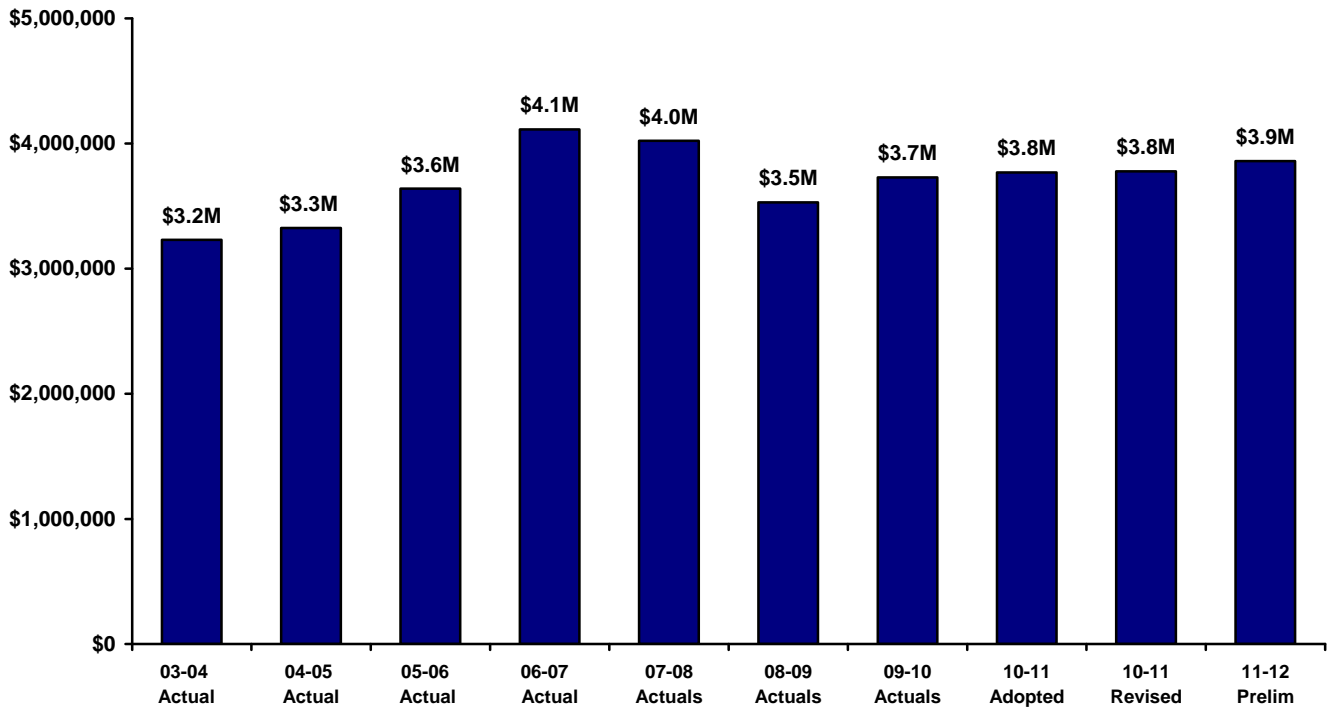
FEES & CHARGES FOR SERVICES

Cities have the general authority to impose fees or charges for services. Fees & Charges are distinguished from taxes in two principle ways: 1) that 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) that 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 & Charges include: user fees charged to a person or entity participating in the various Recreation classes offered by the City; plan check fees and other services provided by the Planning Division related to zoning and conditional use permits; fingerprinting, false alarms, police reports, jail booking fees for the Police Department; and, fire inspection, false alarms, paramedic, and hazardous materials disclosure fees for the Fire Department.

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. For classes offered by the Recreation Division, fee changes are also reviewed and approved by the Parks & Recreation Commission.

For FY 11-12, the preliminary estimated revenue from Fees & Charges for Services is \$3.9 million, which represents 4.08% of the total General Fund revenue. This amount reflects the trend in activities for the current year and some of the changes to fees approved by Council during FY 10-11. The FY 11-12 estimated revenue amount reflects an increase of \$90,844 or 2.41% over the adopted revenue in FY 10-11. The most notable increases are in the Plan Checking, Advanced Paramedic Fee, and Playground Program accounts.

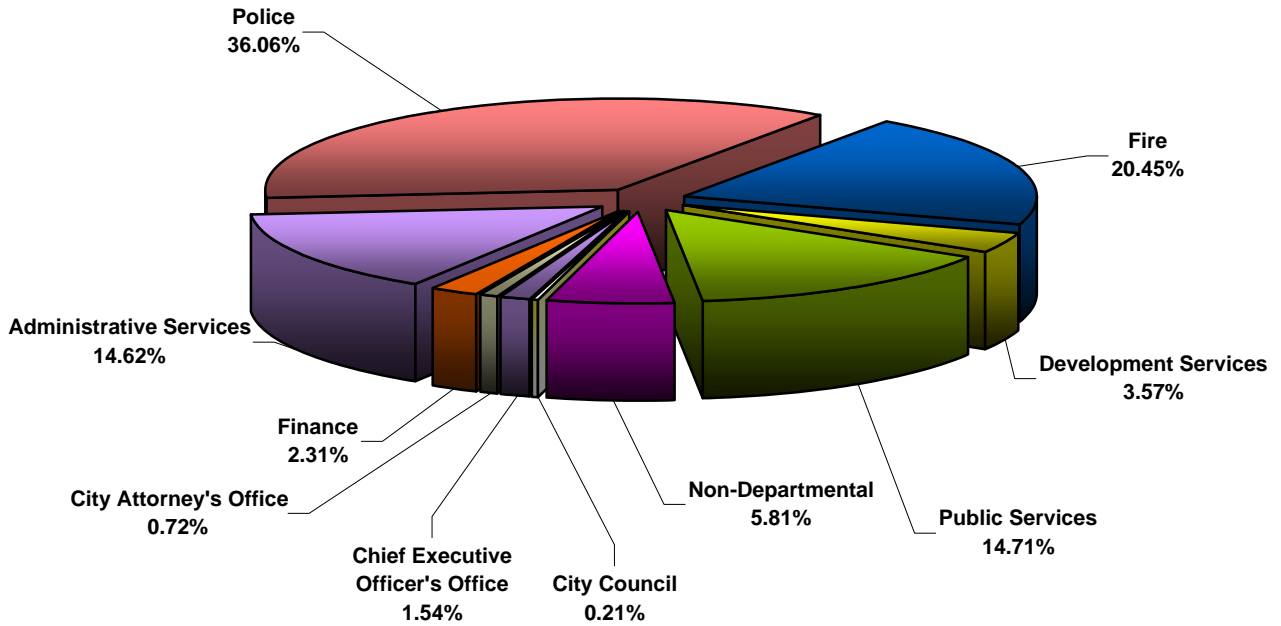


APPROPRIATIONS SUMMARIES

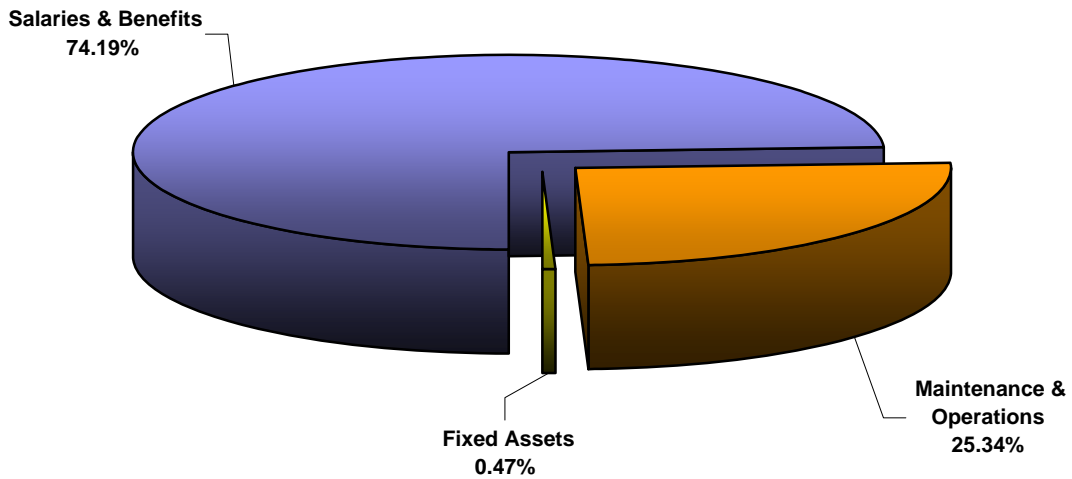
FISCAL YEAR 2011-2012

CITY OF COSTA MESA, CALIFORNIA
GENERAL FUND APPROPRIATIONS
 FISCAL YEAR 2011-2012

GENERAL FUND APPROPRIATIONS by DEPARTMENT
 Total \$97,871,613



GENERAL FUND APPROPRIATIONS by CATEGORY
 Total \$97,871,613



BUDGET COMPARISON BY FUND/BY DEPARTMENT

<u>Fund/Department</u>	<u>FY 08-09 Actual</u>	<u>FY 09-10 Actual</u>	<u>FY 10-11 Adopted</u>	<u>FY 11-12 Preliminary</u>
<u>General Fund (101)</u>				
City Council	\$ 270,545	\$ 252,196	\$ 204,985	\$ 209,645
Chief Executive Officer's Office	1,630,488	1,469,899	1,297,612	1,496,462
City Attorney's Office	448,050	625,150	530,550	703,000
Finance	2,753,764	2,679,971	2,089,929	2,260,872
Administrative Services	15,222,449	13,477,422	14,007,824	14,313,517
Police	41,254,987	40,702,615	36,007,043	35,290,842
Fire	22,899,325	20,088,251	19,398,404	20,015,653
Development Services	4,519,390	4,283,752	2,934,892	3,495,400
Public Services	17,505,277	14,695,345	12,377,046	14,396,390
Non-Departmental	6,282,435	4,133,616	5,737,000	5,689,831
Subtotal Fund 101	<u>\$ 112,786,708</u>	<u>\$ 102,408,217</u>	<u>\$ 94,585,285</u>	<u>\$ 97,871,613</u>
<u>Gas Tax Fund (201)</u>				
Capital Improvement Projects	\$ 1,850,000	\$ 1,835,000	\$ 1,800,000	\$ 6,141,000
Public Services	-	-	-	335,404
Subtotal Fund 201	<u>\$ 1,850,000</u>	<u>\$ 1,835,000</u>	<u>\$ 1,800,000</u>	<u>\$ 6,476,404</u>
<u>Prop 172 Fund (202)</u>				
Police	\$ 1,132,024	\$ 1,292,521	\$ 521,074	\$ 1,228,043
Fire	3,701	5,000	5,000	5,000
Subtotal Fund 202	<u>\$ 1,135,725</u>	<u>\$ 1,297,521</u>	<u>\$ 526,074</u>	<u>\$ 1,233,043</u>
<u>AQMD Fund (203)</u>				
Capital Improvement Projects	\$ 408,200	\$ 87,000	\$ 28,995	\$ 75,000
Public Services	11,497	20,000	20,000	20,000
Subtotal Fund 203	<u>\$ 419,697</u>	<u>\$ 107,000</u>	<u>\$ 48,995</u>	<u>\$ 95,000</u>
<u>HOME Fund (205)</u>				
Chief Executive Officer's Office	\$ 1,016,211	\$ 781,039	\$ 771,888	\$ 665,085
Subtotal Fund 205	<u>\$ 1,016,211</u>	<u>\$ 781,039</u>	<u>\$ 771,888</u>	<u>\$ 665,085</u>
<u>CDBG Fund (207)</u>				
Chief Executive Officer's Office	\$ 560,221	\$ 497,899	\$ 759,786	\$ 586,380
Development Services	289,113	301,053	359,278	294,512
Capital Improvement Projects	758,512	520,000	1,040,000	350,000
Subtotal Fund 207	<u>\$ 1,607,846</u>	<u>\$ 1,318,951</u>	<u>\$ 2,159,063</u>	<u>\$ 1,230,892</u>
<u>Park Dev Fees Fund (208)</u>				
Capital Improvement Projects	\$ 490,000	\$ -	\$ -	\$ -
Subtotal Fund 208	<u>\$ 490,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Drainage Fees Fund (209)</u>				
Capital Improvement Projects	\$ 200,000	\$ 200,000	\$ 440,000	\$ 300,000
Subtotal Fund 209	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 440,000</u>	<u>\$ 300,000</u>

**BUDGET COMPARISON
BY FUND/BY DEPARTMENT**

<u>Fund/Department</u>	<u>FY 08-09 Actual</u>	<u>FY 09-10 Actual</u>	<u>FY 10-11 Adopted</u>	<u>FY 11-12 Preliminary</u>
<u>SLESF Fund (213)</u>				
Police	\$ 219,074	\$ 208,640	\$ 211,312	\$ 208,529
Subtotal Fund 213	\$ 219,074	\$ 208,640	\$ 211,312	\$ 208,529
<u>Traffic Impact Fees Fund (214)</u>				
Capital Improvement Projects	\$ 140,200	\$ -	\$ -	\$ -
Subtotal Fund 214	\$ 140,200	\$ -	\$ -	\$ -
<u>Narcotics Forfeiture Fund (217)</u>				
Police	\$ 61,215	\$ 73,000	\$ 108,000	\$ 114,000
Non-Departmental	-	100,000	200,000	-
Subtotal Fund 217	\$ 61,215	\$ 173,000	\$ 308,000	\$ 114,000
<u>Fire System Development Fund (218)</u>				
Capital Improvement Projects	\$ 250,000	\$ -	\$ -	\$ -
Subtotal Fund 218	\$ 250,000	\$ -	\$ -	\$ -
<u>Capital Outlay Fund (401)</u>				
Capital Improvement Projects	\$ 5,103,565	\$ 172,020	\$ 226,005	\$ 1,477,600
Non-Departmental	930,193	-	1,591,064	-
Subtotal Fund 401	\$ 6,033,758	\$ 172,020	\$ 1,817,069	\$ 1,477,600
<u>Measure M Fund (403)</u>				
Capital Improvement Projects	\$ 1,950,000	\$ 2,050,000	\$ -	\$ -
Public Services	-	1,443,733	-	97,857
Non-Departmental	190,475	100,000	-	-
Subtotal 403 Fund	\$ 2,140,475	\$ 3,593,733	\$ -	\$ 97,857
<u>Vehicle Prk Dist 2 Fund (410)</u>				
Non-Departmental	\$ 6	\$ -	\$ -	\$ -
Subtotal Fund 410	\$ 6	\$ -	\$ -	\$ -
<u>Measure M Turnback Fund (414)</u>				
Capital Improvement Projects	\$ -	\$ -	\$ 283,588	\$ 2,105,522
Public Services	-	-	1,071,995	620,556
Subtotal Fund 414	\$ -	\$ -	\$ 1,355,583	\$ 2,726,078
<u>Vehicle Repl Fund (601)</u>				
Public Services	\$ 2,836,007	\$ 2,124,740	\$ 2,115,163	\$ 1,946,677
Non-Departmental	20,559	260,000	75,000	219,641
Subtotal Fund 601	\$ 2,856,566	\$ 2,384,740	\$ 2,190,163	\$ 2,166,318
<u>Self-Insurance Fund (602)</u>				
Administrative Services	\$ 3,910,655	\$ 3,447,925	\$ 3,166,185	\$ 3,042,782
Non-Departmental	9,923	333,000	110,000	-
Subtotal Fund 602	\$ 3,920,578	\$ 3,780,925	\$ 3,276,185	\$ 3,042,782
Grand Total	\$135,128,061	\$118,260,787	\$109,489,618	\$117,705,199

CITY OF COSTA MESA, CALIFORNIA
SUMMARY OF APPROPRIATIONS
BY ACCOUNT - ALL FUNDS

Description	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Preliminary
Regular Salaries - Sworn	\$ 25,237,233	\$ 24,757,602	\$ 23,563,956	\$ 23,365,899
Regular Salaries - Non-Sworn	23,664,274	21,342,804	18,931,803	19,130,985
Regular Salaries - Part-Time	2,766,729	2,315,875	2,023,362	1,931,646
Overtime	5,857,868	4,725,929	4,354,634	4,257,888
Accrual Payoff - Excess Max.	548,945	360,236	252,164	232,254
Vacation/Comp. Time Cash Out	447,963	132,363	220,856	149,216
Holiday Allowance	1,004,804	961,819	875,045	504,578
Separation Pay-Off	295,748	1,097,887	1,444	-
Other Compensation	2,408,688	2,440,917	2,621,997	2,752,686
Cafeteria Plan	5,215,047	4,937,977	4,332,997	4,310,321
Medicare	748,214	723,124	692,648	699,523
Retirement	16,552,457	16,129,517	15,609,679	15,040,700
Longevity	12,054	4,027	2,304	2,304
Professional Development	359,475	251,925	286,430	259,599
Auto Allowance	26,033	18,742	10,800	16,350
Clothing Allowance	-	-	500	-
Unemployment	73,549	64,663	46,453	41,018
Workers' Compensation	3,486,491	3,036,735	3,733,192	3,583,737
Employer Contr.Retirees' Med.	1,761,086	1,571,025	1,798,976	1,799,500
Salaries & Benefits	\$ 90,466,659	\$ 84,873,167	\$ 79,359,240	\$ 78,078,204
Stationery and Office	\$ 164,069	\$ 131,168	\$ 163,200	\$ 155,950
Multi-Media, Promos, Subscript.	251,331	173,800	233,705	228,915
Small Tools and Equipment	395,122	226,835	335,668	322,989
Uniforms and Clothing	280,457	264,909	379,413	335,265
Safety and Health	359,558	351,887	420,978	419,342
Maintenance and Construction	1,166,173	882,668	806,639	1,003,055
Agriculture	70,251	42,970	84,000	84,000
Fuel	672,139	639,726	700,600	700,200
Electricity - Buildings & Fac.	585,114	547,799	558,200	555,200
Electricity - Power	203,263	203,324	219,500	210,500
Electricity - Street Lights	996,066	1,040,667	996,000	1,100,000
Gas	46,405	46,626	52,000	41,300
Water - Domestic	71,723	59,223	71,750	83,800
Water - Parks and Parkways	595,361	511,391	540,000	490,000
Waste Disposal	167,860	154,232	152,390	159,750
Janitorial and Housekeeping	357,110	321,767	286,750	337,600
Postage	97,520	91,085	103,865	100,675
Legal Advertising/Filing Fees	249,289	206,010	298,881	257,569
Advertising and Public Info.	60,724	49,056	11,005	13,805
Telephone/Radio/Communications	410,203	279,686	368,350	369,000
Meetings and Conferences	2,042	357	1,000	-
Mileage Reimbursement	6,528	1,671	5,120	5,245
Board Member Fees	29,400	27,250	27,000	27,000
Buildings and Structures	345,790	80,846	343,889	260,350
Landscaping and Sprinklers	1,169,516	1,056,483	951,428	1,207,450
Underground Lines	171	2,046	-	5,000
Automotive Equipment	133,097	121,559	125,000	125,000
Subtotal Maint. & Operations	\$ 8,886,281	\$ 7,515,041	\$ 8,236,331	\$ 8,598,960

CITY OF COSTA MESA, CALIFORNIA
SUMMARY OF APPROPRIATIONS
BY ACCOUNT - ALL FUNDS

Description	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Preliminary
Office Furniture	\$ 7,554	\$ 908	\$ 2,650	\$ 1,600
Office Equipment	721,821	705,785	786,257	844,145
Other Equipment	816,733	808,933	874,623	876,674
Streets, Alleys and Sidewalks	256,862	127,167	95,117	232,750
Employment	27,707	27,472	21,500	29,500
Consulting	2,082,204	1,319,435	1,342,959	1,979,253
Legal	209,189	191,420	202,903	272,544
Engineering and Architectural	145,135	106,753	155,000	377,000
Financial & Information Svcs.	97,933	89,459	116,750	114,400
Medical and Health Inspection	147,188	118,660	187,875	190,091
Law Enforcement	1,468,517	1,361,128	958,547	528,975
Recreation	488,753	516,349	488,820	542,020
Sanitation	414	-	-	-
Principal Payments	3,778,322	3,434,842	3,890,904	4,182,926
Interest Payments	1,946,124	2,507,831	1,752,096	1,626,546
Internal Rent	-	-	75	-
External Rent	700,606	599,586	550,600	554,394
Grants, Loans and Subsidies	1,195,779	784,936	1,060,123	988,133
Depreciation	806,960	735,237	-	-
Central Services	99,557	82,476	120,981	109,650
Internal Rent - Maint. Charges	1,514,958	678,987	34,375	1,899,374
Internal Rent - Repl.Cost	2,363,409	-	21,951	2,160,403
General Liability	2,133,328	3,791,508	2,121,580	2,044,389
Special Liability	16,790	11,208	11,000	11,000
Buildings & Personal Property	254,907	306,476	337,130	315,346
Faithful Performance Bonds	-	12,868	7,800	7,800
Taxes and Assessments	103,889	126,939	123,050	125,155
Contingency	1,053,031	-	-	-
Other Costs	1,937	4,283	-	-
Operating Transfers Out	1,713,780	3,679,228	2,076,064	100,000
Maintenance & Operations	\$ 33,039,666	\$ 29,644,914	\$ 25,577,061	\$ 28,713,028
Automotive Equipment	\$ 5,476	\$ -	\$ 193,000	\$ -
Office Furniture	-	-	31,000	-
Office Equipment	45,714	5,193	2,800	-
Other Equipment	420,069	76,849	507,929	464,845
Fixed Assets	\$ 471,258	\$ 82,042	\$ 734,729	\$ 464,845
Total Operating	\$123,977,584	\$114,600,123	\$105,671,030	\$107,256,077
Capital Improvements	\$ 11,150,477	\$ 12,476,391	\$ 3,818,588	\$ 10,449,122
Total Appropriations	\$135,128,061	\$127,076,514	\$109,489,618	\$117,705,199

SUMMARY OF APPROPRIATIONS BY FUNCTION/PROGRAM**PROTECTION OF PERSONS AND PROPERTY**

(Excludes CIP)

GOAL: To promote an environment in which the citizens of Costa Mesa can safely live and feel reasonably secure that they and their properties are protected from harm.

	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Adopted	Preliminary
Police Protection				
Police Administration - 50001	\$ 3,617,322	\$ 2,670,671	\$ 3,100,976	\$ 3,243,207
Field Area Policing - 10111	18,140,387	17,401,868	17,384,052	17,978,245
Helicopter Patrol - 10112	2,041,519	1,958,601	1,330,263	212,545
Traffic Enforcement - 10113	5,419,944	4,284,000	3,548,363	3,648,208
Contract & Special Event Policing - 10114	608,848	596,806	844,642	827,957
Crime Investigation - 10120	3,772,744	3,777,521	3,317,122	3,598,807
Vice and Narcotics - 10125	1,063,259	54,342	-	-
Records / Information Systems - 10131	2,080,609	2,005,812	2,139,266	2,109,418
Crime Scene Inv./Photographic Svcs - 10132	736,236	628,510	475,625	502,048
Training - 10133	654,363	874,756	797,994	793,737
Community Services - 10134	248,959	202,089	-	-
Youth Crime Intervention - 10135	1,676,196	1,642,627	1,662,907	1,615,977
Property and Evidence - 10136	363,268	318,859	375,054	354,291
Jail - 10137	1,275,282	1,308,152	1,374,833	1,402,841
Equipment Maintenance - 10138	56,758	21,305	36,330	47,801
Animal Control - 10139	545,326	454,404	419,735	453,424
RAID - 10143	36,607	34,922	40,269	52,909
Recruitment - 10146	329,673	5,384	-	-
Total Police Protection	\$ 42,667,300	\$ 38,240,630	\$ 36,847,429	\$ 36,841,413
Fire Protection				
Fire Administration - 50001	\$ 1,904,152	\$ 1,418,401	\$ 1,380,080	\$ 1,343,563
Response and Control - 10210	19,052,401	17,629,224	16,448,636	17,248,504
Fire Prevention - 10220	855,883	806,242	408,999	461,834
Emergency Medical Aid - 10230	1,090,589	999,226	1,165,690	966,752
Total Fire Protection	\$ 22,903,026	\$ 20,853,094	\$ 19,403,404	\$ 20,020,653
Other Public Safety Services				
Building Safety - 20410	\$ 1,978,815	\$ 1,471,817	\$ 1,258,386	\$ 1,281,463
Total Other Public Safety Services	\$ 1,978,815	\$ 1,471,817	\$ 1,258,386	\$ 1,281,463
Total Protection of Persons and Property	\$ 67,549,141	\$ 60,565,540	\$ 57,509,220	\$ 58,143,529

SUMMARY OF APPROPRIATIONS BY FUNCTION/PROGRAM**COMMUNITY HEALTH AND ENVIRONMENT****(Excludes CIP)**

GOAL: To promote, preserve and develop Costa Mesa's physical and social features in order to have a clean and attractive environment in which the citizens of Costa Mesa can live, work, and play.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Preliminary
Beautification				
Parkway and Median Maintenance - 20111	\$ 1,011,643	\$ 922,425	\$ 901,931	\$ 959,014
Street Cleaning - 20120	800,871	442,673	240,645	634,156
Graffiti Abatement - 20130	226,026	136,011	201,020	231,100
Park Maintenance - 40111	3,701,051	3,041,051	2,668,963	3,296,719
Park Development - 40112	348,506	297,840	284,722	292,007
Total Beautification	\$ 6,088,097	\$ 4,840,000	\$ 4,297,281	\$ 5,412,995
Sanitation				
Recycling - 20230	\$ 62,931	\$ 69,006	\$ 24,800	\$ 39,000
Water Quality - 20510	473,117	394,263	494,744	458,021
Total Sanitation	\$ 536,048	\$ 463,268	\$ 519,544	\$ 497,021
Planning				
Development Services Admin. - 50001	\$ 531,264	\$ 414,770	\$ 472,174	\$ 449,510
Current Planning - 20320	1,111,957	911,476	835,750	1,317,176
Code Enforcement - 20350	1,156,303	905,033	703,260	717,163
Planning Commission - 20360	30,163	24,179	24,600	24,600
Total Planning	\$ 2,829,687	\$ 2,255,459	\$ 2,035,784	\$ 2,508,448
Housing and Community Development				
Code Enforcement - 20350	\$ 20,522	\$ 14,726	\$ 19,225	\$ 19,201
Public Service Programs - 20421	208,558	188,217	350,375	200,000
Single Family Housing Rehabilitation - 20422	328,389	179,594	350,000	300,000
Neighborhood Improvement Program - 20425	613,276	291,480	215,728	164,641
Neighbors for Neighbors - 20426	86,501	77,783	95,537	86,485
CDBG Administration - 20427	244,640	239,929	294,649	268,695
CDBG Tool Rental Program - 20430	-	-	-	12,000
HOME Program -20440	74,546	70,756	93,014	97,654
HOME Projects -20445	-	-	113,146	102,790
Total Housing & Community Dev	\$ 1,576,432	\$ 1,062,485	\$ 1,531,674	\$ 1,251,466
Total Community Health & Environment	\$ 11,030,264	\$ 8,621,213	\$ 8,384,283	\$ 9,669,930

SUMMARY OF APPROPRIATIONS BY FUNCTION/PROGRAM**TRANSPORTATION****(Excludes CIP)**

GOAL: To promote the safe, expeditious, and convenient movement of people and goods for the residents and businesses of Costa Mesa.

	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Adopted	Preliminary
Administration				
Development - 30310	\$ -	\$ -	\$ 98,644	\$ 99,057
Real Estate - 30320	-	-	111,881	109,406
Public Services Admin. - 50001	1,162,485	783,915	1,149,176	1,098,232
Construction Management - 50002	919,742	653,512	687,497	717,048
Total Administration	\$ 2,082,226	\$ 1,437,427	\$ 2,047,199	\$ 2,023,742
Traveled Ways				
Street Maintenance - 30111	\$ 1,519,924	\$ 1,098,775	\$ 852,416	\$ 1,407,307
Street Improvements - 30112	756,937	1,131,069	424,240	429,505
Storm Drain Maintenance - 30121	157,455	157,222	153,698	189,178
Storm Drain Improvements - 30122	427,532	235,725	237,658	234,142
Total Traveled Ways	\$ 2,861,848	\$ 2,622,792	\$ 1,668,012	\$ 2,260,132
Traffic Safety				
Traffic Planning - 30210	\$ 469,746	\$ 385,175	\$ 372,647	\$ 382,920
Traffic Operations - 30241	2,005,819	2,013,591	1,973,959	2,096,947
Signs and Markings - 30243	690,834	343,432	284,532	448,803
Total Traffic Safety	\$ 3,166,400	\$ 2,742,198	\$ 2,631,138	\$ 2,928,670
Total Transportation	\$ 8,110,474	\$ 6,802,416	\$ 6,346,349	\$ 7,212,545

SUMMARY OF APPROPRIATIONS BY FUNCTION/PROGRAM**LEISURE AND COMMUNITY SERVICES**

(Excludes CIP)

GOAL: To provide the citizens of Costa Mesa with a variety of year-round recreational activities and facilities for enjoyment, health, relaxation, and cultural enrichment.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Preliminary
Community Facilities				
Downtown Recreation Center - 40121	\$ 203,480	\$ 202,580	\$ 240,156	\$ 185,315
Balearic Community Center - 40122	195,661	176,859	122,391	81,305
Neighborhood Community Center - 40123	324,775	297,111	229,679	289,522
Total Community Facilities	\$ 723,916	\$ 676,550	\$ 592,226	\$ 556,141
Community Programs				
Recreation Administration - 50001	\$ 637,601	\$ 650,800	\$ 559,275	\$ 580,980
Aquatics - 40212	253,935	209,371	244,051	207,282
Tennis - 40213	1,796	2,386	28,050	27,525
Adult Sports Basketball and Volleyball - 40214	55,966	46,160	62,418	47,255
Adult Sports Softball - 40215	81,445	75,272	86,883	78,561
Adult Sports Misc/Field Ambassadors - 40216	385,642	327,002	358,041	338,777
Youth Sports Basketball/Cheerleading - 40218	46,484	33,032	37,549	-
Youth Sports Football/Cheer/Soccer- 40219	45,224	28,577	34,541	-
Senior Citizens - 40231	342,396	342,829	316,200	355,078
Day Camp - 40232	192,551	173,278	189,534	174,551
Playgrounds - 40233	389,044	398,152	418,451	335,785
Youth and Family Programs - 40235	9,973	76	-	-
Teen Programs - 40236	100,009	76,612	101,416	105,835
Concert Programs - 40237	25,934	12,010	-	17,166
Early Childhood - 40241	122,999	120,387	126,618	124,887
Adult Instructional Classes - 40242	99,933	115,561	106,144	122,984
Youth Instructional Classes - 40243	385,023	411,946	374,763	402,764
Special Recreation Events - 40244	36,069	331	-	-
Mobile Recreation - 40245	56,093	453	-	-
Total Community Programs	\$ 3,268,116	\$ 3,024,234	\$ 3,043,936	\$ 2,919,431
Total Leisure and Community Services	\$ 3,992,032	\$ 3,700,785	\$ 3,636,162	\$ 3,475,572

SUMMARY OF APPROPRIATIONS BY FUNCTION/PROGRAM**GENERAL GOVERNMENT SUPPORT**

(Excludes CIP)

GOAL: To formulate City policies and provide effective and efficient administrative support to all City programs.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Preliminary
Representation				
City Council - 50110	\$ 316,094	\$ 297,932	\$ 250,823	\$ 254,698
Elections - 50120	102,137	706	125,410	-
Parks & Recreation Comm. - 50125	8,559	3,215	3,650	3,650
Child Care and Youth Services - 50140	-	28	-	-
Fairview Pk Friend/Comm. - 50145	5	-	-	-
Cultural Arts Committee - 50190	9,405	4,819	-	-
Historic Resources Committee - 50191	3,935	4,171	-	-
Total Representation	\$ 440,136	\$ 310,871	\$ 379,883	\$ 258,348
Policy Formulation & Implementation				
Chief Executive Officer - 50210	\$ 1,108,590	\$ 940,502	\$ 847,099	\$ 857,248
Nondepartmental - 50240	7,433,591	9,621,903	7,713,064	5,909,472
Public Communications - 51030	347,498	280,177	313,332	274,715
Total Policy Formulation & Implement	\$ 8,889,679	\$ 10,842,581	\$ 8,873,495	\$ 7,041,436
Legal Services				
General Legal Services - 50320	\$ 448,050	\$ 405,425	\$ 530,550	\$ 703,000
Total Legal Services	\$ 448,050	\$ 405,425	\$ 530,550	\$ 703,000
City Clerk				
City Council Meetings - 50410	\$ 233,325	\$ 240,695	\$ 215,624	\$ 257,768
Public Records - 50420	140,883	76,211	63,640	61,678
Total City Clerk	\$ 374,207	\$ 316,906	\$ 279,265	\$ 319,446
Financial Services				
Finance Administration - 50001	\$ 425,696	\$ 263,517	\$ 197,395	\$ 376,081
Accounting - 50510	865,823	858,881	756,048	746,042
Budget and Research - 50520	363,863	299,927	253,761	248,848
Purchasing - 50530	416,807	413,797	308,634	325,561
Treasury - 50540	681,575	634,224	574,091	564,340
Total Financial Services	\$ 2,753,764	\$ 2,470,347	\$ 2,089,929	\$ 2,260,872

SUMMARY OF APPROPRIATIONS BY FUNCTION/PROGRAM**GENERAL GOVERNMENT SUPPORT**

(Excludes CIP)

	<u>FY 08-09</u> <u>Actual</u>	<u>FY 09-10</u> <u>Actual</u>	<u>FY 10-11</u> <u>Adopted</u>	<u>FY 11-12</u> <u>Preliminary</u>
Personnel Services				
Administrative Services Admin. - 50001	\$ 677,905	\$ 476,927	\$ 579,010	\$ 616,284
Human Resources Administration - 50610	820,739	647,805	654,407	743,337
Employee Benefit Administration - 50630	186,608	185,815	93,092	132,841
Post Employment Benefits - 50650	1,381,790	1,596,644	1,461,935	1,874,450
Insurance Administration - 50661	379,175	440,406	442,252	429,979
General Liability - 50662	2,077,193	3,353,993	1,152,825	1,088,136
Workers' Compensation- 50663	2,012,632	2,329,139	2,173,206	2,107,660
Total Personnel Services	\$ 7,536,042	\$ 9,030,729	\$ 6,556,726	\$ 6,992,687
Computer Services				
Computer Operations - 50710	\$ 1,720,922	\$ 1,702,234	\$ 1,540,846	\$ 1,883,788
Computer Systems Development - 50720	1,045,653	986,427	762,270	744,612
Total Computer Services	\$ 2,766,575	\$ 2,688,661	\$ 2,303,116	\$ 2,628,400
Central Services				
Printing and Graphics - 50810	\$ 347,119	\$ 324,353	\$ 318,567	\$ 310,654
Reprographics - 50820	192,153	184,335	108,142	98,133
Mailing and Delivery - 50840	111,889	115,707	33,103	39,671
Total Central Services	\$ 651,161	\$ 624,395	\$ 459,812	\$ 448,459
Maintenance Services				
Maintenance Services Admin. - 50001	\$ 286,329	\$ 276,519	\$ 290,396	\$ 287,529
Facility Maintenance - 50910	2,491,926	1,906,007	2,015,470	2,060,117
Fleet Services - 50920	2,839,908	2,546,285	2,115,163	1,946,677
Total Maintenance Services	\$ 5,618,163	\$ 4,728,811	\$ 4,421,029	\$ 4,294,323
Telecommunications				
Operations - 51010	\$ 3,132,285	\$ 2,812,739	\$ 3,246,582	\$ 3,152,902
Technical Support and Maintenance - 51020	499,055	489,309	563,757	569,035
Emergency Services - 51040	186,557	189,296	90,872	85,593
Total Telecommunications	\$ 3,817,896	\$ 3,491,345	\$ 3,901,211	\$ 3,807,531
Total General Government Support	\$ 33,295,672	\$ 34,910,071	\$ 29,795,016	\$ 28,754,501

FOUR-YEAR PERSONNEL SUMMARY BY DEPARTMENT

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Preliminary
<u>City Council</u>				
Council Member	5.00	5.00	5.00	5.00
Total City Council	5.00	5.00	5.00	5.00
<u>Chief Executive Officer's Office</u>				
Chief Executive Officer	1.00	1.00	1.00	1.00
Assistant Chief Executive Officer	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Executive Secretary	2.00	2.00	2.00	2.00
Executive Assistant to the Chief Executive Officer	1.00	1.00	1.00	1.00
Legislative & Public Affairs Manager	1.00	1.00	-	-
Management Analyst	4.81	5.00	4.00	4.00
Neighborhood Improvement Manager	1.00	1.00	1.00	1.00
Office Specialist II	2.00	2.00	1.00	1.00
Video Production Coordinator	-	-	-	1.00
Video Production Specialist	-	-	-	1.00
Total City Manager's Office	15.81	16.00	13.00	15.00
<u>Finance Department</u>				
Director of Finance	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Accounting Specialist I	1.00	1.00	1.00	1.00
Accounting Specialist II	4.00	4.00	3.00	3.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00
Budget & Research Officer	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	-	-
Budget Specialist	1.00	1.00	1.00	1.00
Business License Inspector	1.00	1.00	-	-
Buyer	1.00	1.00	-	-
Executive Secretary	1.00	1.00	1.00	1.00
Grant Administrator	1.00	1.00	-	-
Payroll Coordinator	1.00	1.00	1.00	1.00
Permit Processing Specialist	1.00	1.00	1.00	1.00
Purchasing Supervisor	1.00	1.00	1.00	1.00
Revenue Investment Specialist	1.00	1.00	-	-
Revenue Supervisor	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Tax Auditing Specialist	1.00	1.00	1.00	1.00
Total Finance Department	23.00	23.00	17.00	17.00
<u>Administrative Services Department</u>				
Administrative Services Director	1.00	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00	3.00
Assistant Recreation Supervisor	2.00	2.00	2.00	2.00
Benefits Coordinator	1.00	1.00	-	-
Central Services Supervisor	1.00	1.00	1.00	1.00
Communications Installer	1.00	1.00	1.00	1.00
Communications Officer	15.00	15.00	15.00	15.00

FOUR-YEAR PERSONNEL SUMMARY BY DEPARTMENT

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Preliminary
<u>Administrative Services Department (continued)</u>				
Communications Supervisor	3.00	3.00	4.00	4.00
Computer Operations & Networking Sup.	1.00	1.00	1.00	1.00
Electronics Technician	1.00	1.00	1.00	1.00
Emergency Services Training Specialist	1.00	1.00	-	-
Executive Secretary	1.00	1.00	-	-
Graphics Designer	2.00	2.00	2.00	2.00
Human Resources Administrator	2.00	2.00	2.00	2.00
Human Resources Analyst	3.00	3.00	3.00	3.00
Human Resources Manager	1.00	1.00	1.00	1.00 *
Human Resources Office Specialist II	-	-	1.00	1.00
Human Resources Secretary	1.00	1.00	-	-
Information Technology Manager	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Messenger	1.00	1.00	-	-
Network Administrator	5.00	5.00	3.00	3.00
Office Specialist II	4.00	4.00	-	-
Offset Press Operator II	1.00	1.00	1.00	1.00
Principal Human Resources Analyst	1.00	1.00	1.00	1.00
Programmer Analyst I	1.00	1.00	-	-
Programmer Analyst II	2.00	2.00	-	-
Recreation Coordinator	2.00	2.00	2.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Specialist	1.00	1.00	1.00	1.00
Recreation Supervisor	2.00	2.00	1.00	1.00
Senior Communications Officer	3.00	3.00	2.00	2.00
Senior Communications Supervisor	1.00	1.00	1.00	1.00
Senior Programmer Analyst	3.00	3.00	3.00	3.00
Systems & Programming Supervisor	1.00	1.00	1.00	1.00
Telecommunications Manager	1.00	1.00	1.00	1.00
Video Production Coordinator	1.00	1.00	1.00	-
Video Production Specialist	1.00	1.00	1.00	-
Total Administrative Services Department	74.00	74.00	60.00	57.00
<u>Police Department</u>				
Police Chief	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
Animal Control Officer	3.00	3.00	3.00	3.00
Civilian Investigator	2.00	2.00	1.00	1.00
Community Services Specialist	15.00	15.00	6.00	6.00
Corporal	9.00	2.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00
Crime Prevention Specialist	2.00	2.00	-	-
Crime Scene Investigator Supervisor	1.00	1.00	1.00	1.00
Crime Scene Specialist	5.00	5.00	2.00	2.00
Custody Officer	11.00	11.00	11.00	11.00
Executive Secretary	1.00	1.00	1.00	1.00

* Position authorized, but unfunded

**FOUR-YEAR PERSONNEL SUMMARY
BY DEPARTMENT**

	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Adopted	Preliminary
<u>Police Department (continued)</u>				
Management Analyst	1.00	1.00	-	-
Office Specialist II	4.00	4.00	2.00	2.00
Police Administrative Svcs Commander	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00
Police Helicopter Pilot	4.00	4.00	3.00	-
Police Helicopter Sergeant	1.00	1.00	1.00	1.00
Police Lieutenant	8.00	8.00	8.00	8.00
Police Officer	101.00	108.00	100.00	98.00
Police Records Administrator	1.00	1.00	1.00	1.00
Police Records Bureau Shift Supervisor	3.00	3.00	3.00	3.00
Police Records Bureau Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	25.00	25.00	22.00	22.00
Police Training Assistant	1.00	1.00	1.00	1.00
Police Training Administrator	1.00	1.00	-	-
Property Evidence Specialist	1.00	1.00	1.00	1.00
Property Evidence Supervisor	1.00	1.00	1.00	1.00
Range Master	1.00	1.00	1.00	1.00
Senior Police Officer	13.00	13.00	11.00	11.00
Senior Police Records Technician	18.00	18.00	16.00	16.00
Total Police Department	240.00	240.00	204.00	199.00
<u>Fire Department</u>				
Fire Chief	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00
Deputy Fire Chief/Fire Marshal	1.00	1.00	1.00	-
Deputy Fire Chief/Operations	1.00	1.00	1.00	1.00
Emergency Medical Services Coordinator	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Fire Administrative Battalion Chief	1.00	1.00	1.00	-
Fire Captain	24.00	24.00	21.00	21.00
Fire Engineer	24.00	24.00	24.00	24.00
Fire Protection Analyst	2.00	2.00	1.00	1.00
Fire Protection Specialist	2.00	2.00	2.00	2.00
Firefighter	48.00	48.00	39.00	39.00
Management Analyst	1.00	1.00	1.00	1.00
Office Specialist II	1.00	1.00	-	-
Total Fire Department	111.00	111.00	97.00	95.00
<u>Development Services Department</u>				
Development Services Director	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
Assistant Development Services Director	1.00	1.00	-	-
Assistant Planner	2.00	2.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00
Building Inspector	2.00	2.00	-	-
Building Official	1.00	1.00	1.00	1.00
Building Technician	1.00	1.00	1.00	1.00

**FOUR-YEAR PERSONNEL SUMMARY
BY DEPARTMENT**

	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Adopted	Preliminary
<u>Development Services Department (continued)</u>				
Building Technician II	1.00	1.00	-	-
Chief of Code Enforcement	1.00	1.00	-	-
Chief of Inspection	1.00	1.00	1.00	1.00
Chief Plans Examiner	1.00	1.00	1.00	-
Code Enforcement Officer	8.00	8.00	4.00	4.00
Combination Inspector	2.00	2.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Office Coordinator	1.00	1.00	1.00	1.00
Office Specialist II	6.00	6.00	4.00	4.00
Permit Processing Specialist	1.00	1.00	-	-
Plan Check Engineer	2.00	2.00	1.00	1.00
Plan Checker	1.00	1.00	1.00	-
Principal Planner	2.00	2.00	2.00	2.00
Senior Electrical Inspector	1.00	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00	2.00
Senior Plumbing/Mechanical Inspector	1.00	1.00	1.00	-
Total Development Services Department	43.00	43.00	28.00	25.00
<u>Public Services Department</u>				
Director of Public Services	1.00	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00	3.00
Assistant Engineer	6.00	6.00	4.00	4.00
Assistant Street Superintendent	1.00	1.00	1.00	1.00
Associate Engineer	3.00	3.00	2.00	2.00
Chief Construction Inspector	1.00	1.00	-	-
City Engineer	1.00	1.00	1.00	1.00
Construction Inspector	2.00	2.00	1.00	1.00
Contract Administrator	-	-	1.00	1.00
Engineering Technician I	1.00	1.00	-	-
Engineering Technician II	5.00	5.00	4.00	4.00
Engineering Technician III	3.00	3.00	2.00	2.00
Equipment Mechanic II	3.00	3.00	2.00	2.00
Equipment Mechanic III	3.00	3.00	3.00	3.00
Executive Secretary	1.00	1.00	1.00	1.00
Facilities & Equipment Supervisor	1.00	1.00	1.00	1.00
Facility Maintenance Technician	3.00	3.00	2.00	2.00
Lead Maintenance Worker	8.00	8.00	6.00	6.00
Maintenance Services Manager	1.00	1.00	1.00	1.00
Maintenance Supervisor	5.00	5.00	5.00	5.00
Maintenance Worker	19.00	19.00	11.00	12.00
Management Analyst	1.19	1.00	1.00	1.00
Office Specialist I	1.00	1.00	-	-
Office Specialist II	1.00	1.00	1.00	1.00

**FOUR-YEAR PERSONNEL SUMMARY
BY DEPARTMENT**

	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Adopted	Preliminary
<u>Public Services Department (continued)</u>				
Senior Engineer	3.00	3.00	3.00	3.00
Senior Maintenance Supervisor	1.00	1.00	1.00	1.00
Senior Maintenance Technician	1.00	1.00	1.00	1.00
Senior Maintenance Worker	19.00	19.00	14.00	15.00
Transportation Services Manager	1.00	1.00	1.00	1.00
Total Public Services Department	99.19	99.00	74.00	76.00
Total Full-time Employees	611.00	611.00	498.00	489.00
<u>Part-time Employees FTE's (Full-time Equivalents)</u>				
City Council	0.50	0.50	-	-
City Manager's Office	0.75	-	0.50	0.75
Finance Department	1.42	1.42	0.75	0.75
Administrative Services Department	52.21	42.68	43.05	40.00
Police Department	26.75	14.63	9.88	9.13
Fire Department	1.92	1.92	1.44	1.44
Development Services Department	2.00	1.50	1.50	1.00
Public Services Department	9.71	9.96	2.50	3.25
Redevelopment	-	-	0.50	0.50
Total Part-time FTE's	95.26	72.61	60.12	56.82

SUMMARY OF REQUESTED FIXED ASSETS

FISCAL YEAR 2011-2012

DEPARTMENT/Division	Qty	Description	Amount
CHIEF EXECUTIVE OFFICER'S OFFICE			
Public Communications	1	Field Production Video Camera	\$ 7,250
Total Chief Executive Officer's Office			7,250
ADMINISTRATIVE SERVICES			
Information Technology	1	HP NonStop S1202 Server Hardware for Premier CAD	307,880
Total Administrative Services			307,880
POLICE			
Technical Services	1	Digital Imaging Computer	6,000
Total Police			6,000
FIRE			
Operations	1	Auto Pulse Automated CPR Device	16,215
	1	Auto Pulse Trainer	7,500
Total Fire			23,715
DEVELOPMENT SERVICES			
Building Safety	1	Field Units w/ wireless access for Code Enforcement Officers & Building Inspectors	120,000
Total Development Services			120,000
Total Requested Fixed Assets			\$ 464,845

SUMMARY OF REQUESTED MAINTENANCE PROJECTS
FISCAL YEAR 2011-2012

Facility	Requested Project Description	Cost
City Hall	Replace sewer plumbing - 1 floor per year	\$ 15,000
	Repair roof leaks in Civic Center canopy cover walkway	15,000
New Corp Yard	Replace Air Conditioning unit - Bldg. A	19,000
Mesa Verde Library	Replace 3 toilet fixtures	3,000
	Replace AC #2	24,000
PARKS:		
Estancia Park	Restroom - replace entrance concrete (trip hazard)	3,500
Farm Complex	Replace 6 irrigation isolation valves - currently inoperable	11,000
TeWinkle Park		
TW Skate Park	Replace artificial turf with rubber surface	10,000
Various Locations	Repair ADA playground equipment & surfaces	25,000
Victoria Street Easement	Replace wrought iron fence (per Council request)	20,000
Wilson Park	Restroom - repair or replace roof	12,000
	Fumigate and Repair Termite Damage in Restroom	10,000
Total Requested Maintenance Projects		\$ 167,500

SUMMARY OF REQUESTED CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012

Improvement Category	Total
Parkway & Median Improvements, Program #20111	
Harbor Blvd. Beautification Project	\$ 65,000
Street Improvements, Program #30112	
Broadway Safe Route to Schools Project	939,600
Gisler Avenue In-Pavement Flashing Crosswalk	95,000
Paularino Channel Bicycle Trail	35,000
Victoria/Valley Intersection Improvements	273,000
Citywide Street Improvements	6,500,000
Major & Primary Arterial Street Rehab Project	605,522
Citywide Unimproved Alley- Harbor Blvd. (No. 30)	676,000
CDBG Alley Improvement-Mission Drive (No. 122)	350,000
Storm Drain Improvements, Program #30122	
Pomona Ave/ Industrial Wy Water Quality & Storm Drain Improvement	300,000
Curbs and Sidewalks, Program #30130	
Priority Sidewalk Repair	50,000
Parkway Improvement Program	250,000
New Sidewalk / Missing Link	100,000
Park Improvements	
Concrete Replacement Various Parks	50,000
Tewinkle Park Lake- Infrastructure Repairs	160,000
Total Requested Capital Improvement Projects	\$ 10,449,122

Thank you to the following staff members for their contribution in preparing the
Fiscal Year 2011-2012 Budget:

Budget Staff:

Sheri Sanders

Departmental Budget Liaisons:

Bryan Glass
Barbara Marcosa
Alma Penalosa
Dan Baker
Alma Reyes
Donna Theriault
Hilda Veturis

Police
Fire
Community Development
City Council/CEO's Office
Public Services
Administrative Services
Development Services

Additional Assistance From:

John Aguilar
Victoria Barner
Dane Bora
Willa Bouwens-Killeen
Thanh Bui
Anna Dolewski
Julie Folcik
Scheralee Ford
Deborah Freeland
Les Gogerty
Bruce Hartley
Cheryl Helwig
Rick Kirkbride
Kasama Lee
Brad Long
Doug Lovell
Lisa McPherson
Ernesto Munoz
Lance Nakamoto
Khanh Nguyen
Colleen O'Donoghue
Steve Ridgway
Kelly Shelton
Jennifer Sommers
Marian Stueve
Anna Tellez
Kathy Ulrich
Bill Verderber
Debra Yasui

Maintenance Services
Information Technology
Telecommunications/Cable TV
Planning
Information Technology
Finance/Payroll
City Clerk's Office
Police
Maintenance Services
Police
Maintenance Services
Public Services
Information Technology
Human Resources
Telecommunications/Cable TV
Maintenance Services
Recreation
Engineering
Human Resources
Building Safety
Finance
Maintenance/Fleet Services
CEO's Office
Risk Management
Maintenance Services
Telecommunications
Finance Administration
Information Technology
Risk Management

Central Services (Printing & Graphics):

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