



Transparency in Labor Negotiations (TIN) Analysis Certification

City of Costa Mesa Policy 300-8 Section 2 of Practices and Procedures states:

Section 2 Economic Analysis

- a. The Finance Director shall prepare an economic analysis on the fiscal impacts of each term and condition of employment made available to the members of all recognized employee organizations. The economic analysis must be verified by an independent auditor.
- b. The economic analysis shall be updated with each proposal and counterproposal presented throughout the negotiation process and posted on the website along with all proposals and counter proposals.
- c. The economic analysis shall be prepared in the format shown on Attachment A and shall include written council member acknowledgement that the analysis has been reviewed by the council member.

Certification:

In accordance with this section, Lance, Soll & Lunghard, LLP, an independent auditor, has reviewed the Costa Mesa Division Managers Association proposal #1 dated October 14, 2024 **for the Costa Mesa Division Managers Association** and the related study of supplemental data prepared by the City and believe that they accurately reflect the fiscal impacts.

Bryan Gruber, CPA
Partner, Lance, Soll & Lunghard, LLP

A handwritten signature in blue ink, appearing to read 'B. Gruber', is written above a horizontal line.

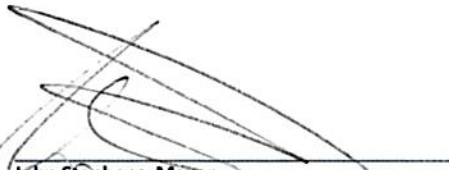



City of Costa Mesa
 CMDMA Proposal #1
 Dated October 14, 2024
 City Council Closed Session: October 15, 2024


TERM: July 1, 2024 to September 30, 2027 (3 Years)


Type	Adjustment	FY 24/25	FY 25/26	FY 26/27	Total
CMDMA GROUP ONLY					
FTE	19				
Personnel Wellness Reimbursement					
From	To				
\$1,000	\$1,300	5,700	-	-	\$5,700
Salary and Wages (COLA)					
7/1/2024	3.75%	128,848			128,848
7/1/2025	3.75%		133,601		133,601
7/1/2026	3.50%			129,370	129,370
Annual Impact		134,548	133,601	129,370	397,520
Cumulative			268,149	397,520	

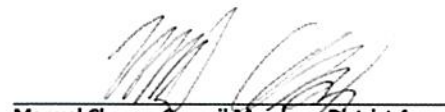
Council Member Acknowledgement



 John Stephens, Mayor

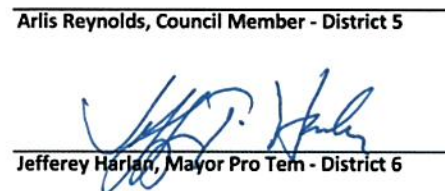

 Loren Gameros, Council Member - District 1


 Don Harper, Council Member - District 2


 Andrea Marr, Council Member - District 3


 Manuel Chavez, Council Member - District 4


 Arlis Reynolds, Council Member - District 5


 Jefferey Harlan, Mayor Pro Tem - District 6