



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:

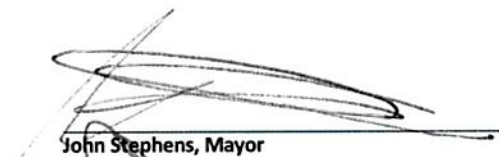
In accordance with this section, Lance, Soll & Lunghard, LLP, an independent auditor, has reviewed the Costa Mesa Division Mangers Association proposal #1 dated October 14, 2024 **for the Costa Mesa Confidential Management Unit** and the related study of supplemental data prepared by the City and believe 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 over a horizontal line.

Type	Adjustment	FY 24/25	FY 25/26	FY 26/27	Total
CONFIDENTIAL GROUP: IMPACTED BY CMDMA					
FTE	9				
Personnel Wellness Reimbursement					
From	To				
\$1,000	\$1,300	2,700			\$2,700
Salary and Wages (COLA)					
7/1/2024	3.75%	60,396			60,396
7/1/2025	3.75%		62,597		62,597
7/1/2026	3.50%			60,615	60,615
Annual Impact		63,096	62,597	60,615	186,308
Cumulative			125,693	186,308	

Council Member Acknowledgement


 John Stephens, Mayor


 Manuel Chavez, Council Member - District 4


 Loren Gameros, Council Member - District 1


 Arlis Reynolds, Council Member - District 5


 Don Harper, Council Member - District 2


 Jeffrey Harlan, Mayor Pro Tem - District 6


 Andrea Marr, Council Member - District 3