



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 City Executive Confidential 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

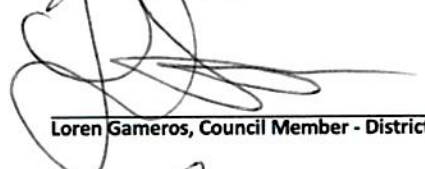
A handwritten signature in blue ink, appearing to read 'B Gruber', is written over a horizontal line.

Type	Adjustment	FY 24/25	FY 25/26	FY 26/27	Total
EXECUTIVE					
FTE	13				
Personnel Wellness Reimbursement					
	\$300 Increase per year	3,900			\$3,900
	7/1/2024	3.75%	131,514		131,514
	7/1/2025	3.75%		136,383	136,383
	7/1/2026	3.50%		132,065	132,065
Annual Impact		135,414	136,383	132,065	403,862
Cumulative			271,798	403,862	

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



 Jeffrey Harlan, Mayor Pro Tem - District 6