

BUDGET COMPARISON BY FUND/BY DEPARTMENT

Fund/Department	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Adopted	FY 12-13 Adopted
General Fund (101)				
City Council	\$ 252,877	\$ 190,685	\$ 209,645	\$ 313,010
Chief Executive Officer's Office	1,303,168	1,445,606	1,545,107	5,873,780
City Attorney's Office	405,425	853,861	803,000	803,000
Finance & IT	2,470,347	2,067,667	2,317,430	4,706,284
Administrative Services	14,242,746	12,543,389	13,858,389	-
Police	36,891,418	33,609,649	34,517,561	39,085,419
Fire	20,853,094	19,258,130	19,745,467	20,425,313
Development Services	3,470,224	2,674,959	3,277,207	3,393,256
Public Services	13,540,988	12,659,146	14,266,546	18,187,957
Non-Departmental	5,986,513	5,939,692	4,109,831	8,281,691
Subtotal Fund 101	\$ 99,416,799	\$ 91,242,785	\$ 94,650,182	\$ 101,069,710
Gas Tax Fund (201)				
Capital Improvement Projects	\$ 1,835,000	\$ 1,128,646	\$ 6,141,000	\$ 3,860,000
Public Services	-	-	335,404	502,844
Subtotal Fund 201	\$ 1,835,000	\$ 1,128,646	\$ 6,476,404	\$ 4,362,844
Prop 172 Fund (202)				
Police	\$ 1,031,129	\$ 700,377	\$ 1,228,043	\$ 824,723
Fire	-	3,090	5,000	57,634
Subtotal Fund 202	\$ 1,031,129	\$ 703,467	\$ 1,233,043	\$ 882,357
AQMD Fund (203)				
Capital Improvement Projects	\$ 87,000	\$ 174,442	\$ 75,000	\$ 352,200
Public Services	5,887	5,057	20,000	15,000
Subtotal Fund 203	\$ 92,887	\$ 179,499	\$ 95,000	\$ 367,200
HOME Fund (205)				
Chief Executive Officer's Office	\$ 541,782	\$ 423,809	\$ 846,670	\$ -
Development Services	-	-	-	461,320
Subtotal Fund 205	\$ 541,782	\$ 423,809	\$ 846,670	\$ 461,320
CDBG Fund (207)				
Chief Executive Officer's Office	\$ 520,704	\$ 580,152	\$ 561,377	\$ -
Development Services	257,151	351,990	292,842	774,664
Public Services	-	16,963	-	-
Capital Improvement Projects	520,000	824,521	350,000	570,000
Subtotal Fund 207	\$ 1,297,855	\$ 1,773,627	\$ 1,204,218	\$ 1,344,664
Park Dev Fees Fund (208)				
Capital Improvement Projects	\$ -	\$ 99,782	\$ -	\$ 624,250
Non-Departmental	243,845	243,832	-	-
Subtotal Fund 208	\$ 243,845	\$ 343,614	\$ -	\$ 624,250

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**BUDGET COMPARISON
BY FUND/BY DEPARTMENT**

<u>Fund/Department</u>	<u>FY 09-10 Actual</u>	<u>FY 10-11 Actual</u>	<u>FY 11-12 Adopted</u>	<u>FY 12-13 Adopted</u>
<u>Drainage Fees Fund (209)</u>				
Capital Improvement Projects	\$ 200,000	\$ 44,300	\$ 300,000	\$ 500,000
Subtotal Fund 209	\$ 200,000	\$ 44,300	\$ 300,000	\$ 500,000
<u>SLESF Fund (213)</u>				
Police	\$ 205,036	\$ 212,888	\$ 208,529	\$ 212,615
Subtotal Fund 213	\$ 205,036	\$ 212,888	\$ 208,529	\$ 212,615
<u>Traffic Impact Fees Fund (214)</u>				
Capital Improvement Projects	\$ -	\$ -	\$ -	\$ 1,353,150
Subtotal Fund 214	\$ -	\$ -	\$ -	\$ 1,353,150
<u>Narcotics Forfeiture Fund (217)</u>				
Police	\$ 113,047	\$ 352,943	\$ 397,000	\$ 513,300
Non-Departmental	335,862	-	-	50,000
Subtotal Fund 217	\$ 448,909	\$ 352,943	\$ 397,000	\$ 563,300
<u>Capital Outlay Fund (401)</u>				
Capital Improvement Projects	\$ 172,020	\$ 3,271,211	\$ 1,477,600	\$ 7,321,950
Public Services	-	8,037	-	-
Non-Departmental	2,548,331	-	-	-
Subtotal Fund 401	\$ 2,720,351	\$ 3,279,248	\$ 1,477,600	\$ 7,321,950
<u>Measure M Fund (403)</u>				
Capital Improvement Projects	\$ 2,050,000	\$ 1,017,051	\$ -	\$ 3,000,000
Public Services	68,530	21,407	97,857	413,027
Subtotal 403 Fund	\$ 2,118,530	\$ 1,038,458	\$ 97,857	\$ 3,413,027
<u>Vehicle Prk Dist 1 Fund (409)</u>				
Non-Departmental	\$ 45	\$ 36	\$ -	\$ -
Subtotal Fund 409	\$ 45	\$ 36	\$ -	\$ -
<u>Vehicle Prk Dist 2 Fund (410)</u>				
Non-Departmental	\$ 44	\$ 34	\$ -	\$ -
Subtotal Fund 410	\$ 44	\$ 34	\$ -	\$ -
<u>Police Depart Exp Fund (412)</u>				
Non-Departmental	\$ -	\$ 1,583,005	\$ -	\$ -
Subtotal Fund 412	\$ -	\$ 1,583,005	\$ -	\$ -
<u>Golf Course Improvement Fund (413)</u>				
Non-Departmental	\$ -	\$ 190,000	\$ -	\$ -
Subtotal Fund 413	\$ -	\$ 190,000	\$ -	\$ -
<u>Measure M Turnback Fund (414)</u>				
Capital Improvement Projects	\$ -	\$ 382,968	\$ 2,105,522	\$ -
Public Services	672,982	47,603	620,556	-
Subtotal Fund 414	\$ 672,982	\$ 430,571	\$ 2,726,078	\$ -

**BUDGET COMPARISON
BY FUND/BY DEPARTMENT**

<u>Fund/Department</u>	<u>FY 09-10 Actual</u>	<u>FY 10-11 Actual</u>	<u>FY 11-12 Adopted</u>	<u>FY 12-13 Adopted</u>
<u>Measure M 2 (415)</u>				
Capital Improvement Projects	\$ -	\$ 843	\$ -	\$ 2,625,386
Public Services	-	-	-	99,664
Subtotal Fund 415	\$ -	\$ 843	\$ -	\$ 2,725,050
<u>Measure M 2 Fair Share (416)</u>				
Capital Improvement Projects	\$ -	\$ -	\$ -	\$ 500,000
Public Services	-	-	-	92,333
Subtotal Fund 416	\$ -	\$ -	\$ -	\$ 592,333
<u>Vehicle Repl Fund (601)</u>				
Public Services	\$ 2,546,097	\$ 2,595,855	\$ 1,941,047	\$ 2,458,092
Non-Departmental	234,065	122,429	219,641	219,642
Subtotal Fund 601	\$ 2,780,162	\$ 2,718,284	\$ 2,160,688	\$ 2,677,734
<u>Self-Insurance Fund (602)</u>				
Chief Executive Officer's Office	\$ -	\$ -	\$ -	\$ 4,104,795
Administrative Services	5,585,578	3,224,806	3,042,782	-
Non-Departmental	273,210	116,076	-	-
Subtotal Fund 602	\$ 5,858,788	\$ 3,340,882	\$ 3,042,782	\$ 4,104,795
Grand Total	\$ 119,464,144	\$ 108,986,939	\$ 114,916,050	\$ 132,576,299

Adopted Operating and Capital Improvement Budget 2012-2013

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**SUMMARY OF APPROPRIATIONS
BY DEPARTMENT/BY FUND**

Fund	City Council	CEO Office	City Attorney	Finance & I.T.	Police
General Fund - 101	\$ 313,010	\$ 5,873,780	\$ 803,000	\$ 4,706,284	\$ 39,085,419
Gas Tax Fund - 201	-	-	-	-	-
Prop 172 Fund - 202	-	-	-	-	824,722
AQMD Fund - 203	-	-	-	-	-
HOME Fund - 205	-	-	-	-	-
CDBG Fund - 207	-	-	-	-	-
Park Devel Fees Fund - 208	-	-	-	-	-
Drainage Fund - 209	-	-	-	-	-
SLESF Fund - 213	-	-	-	-	212,615
Traffic Impact Fees Fund - 214	-	-	-	-	-
Narcotics & Seizure Fund - 217	-	-	-	-	513,300
Fire System Devel Fund - 218	-	-	-	-	-
Capital Outlay Fund - 401	-	-	-	-	-
Measure M Fund - 403	-	-	-	-	-
Measure M Fund - 414	-	-	-	-	-
Measure M Fund - 415	-	-	-	-	-
Measure M Fund - 416	-	-	-	-	-
Equipment Replacement Fund - 601	-	-	-	-	-
Self-Insurance Fund - 602	-	4,104,795	-	-	-
Total	\$ 313,010	\$ 9,978,575	\$ 803,000	\$ 4,706,284	\$ 40,636,056

* Housed under the Public Services Department

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CITY OF COSTA MESA, CALIFORNIA

Fire	Development Services	Public Services	Recreation*	Non-Departmental	CIP	Total
\$ 20,425,313	\$ 3,393,256	\$ 14,715,710	\$ 3,472,247	\$ 8,281,691	\$ -	\$ 101,069,710
-	-	502,844	-	-	3,860,000	4,362,844
57,634	-	-	-	-	-	882,356
-	-	15,000	-	-	352,200	367,200
-	461,320	-	-	-	-	461,320
-	774,664	-	-	-	570,000	1,344,664
-	-	-	-	-	624,250	624,250
-	-	-	-	-	500,000	500,000
-	-	-	-	-	-	212,615
-	-	-	-	-	1,353,150	1,353,150
-	-	-	-	-	-	513,300
-	-	-	-	-	-	-
-	-	-	-	-	7,321,950	7,321,950
-	-	413,027	-	-	3,000,000	3,413,027
-	-	99,664	-	-	-	99,664
-	-	92,333	-	-	2,625,386	2,717,719
-	-	-	-	-	500,000	-
-	-	2,458,092	-	219,642	-	2,677,734
-	-	-	-	-	-	4,104,795
\$ 20,482,947	\$ 4,629,240	\$ 18,296,670	\$ 3,472,247	\$ 8,501,333	\$ 20,706,936	\$ 132,526,299

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SUMMARY OF APPROPRIATIONS BY ACCOUNT - GENERAL FUND ONLY

Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Adopted	FY 12-13 Adopted
Regular Salaries - Sworn	\$ 24,091,025	\$ 22,093,218	\$ 21,707,431	\$ 21,980,958
Regular Salaries - Non-Sworn	19,726,929	16,905,250	14,763,897	14,959,628
Regular Salaries - Part-Time	2,214,720	1,670,376	2,150,808	2,462,550
Overtime	4,661,440	4,913,582	4,210,388	4,296,799
Accrual Payoff - Excess Max.	345,012	258,121	226,454	224,493
Vacation/Comp. Time Cash Out	124,822	344,665	145,216	135,069
Holiday Allowance	937,039	600,149	501,078	457,884
Separation Pay-Off	1,085,493	821,265	-	2,490
Other Compensation	2,349,901	2,359,982	2,584,512	2,620,807
Cafeteria Plan	4,756,820	3,794,473	3,958,827	3,902,568
Medicare	699,404	653,080	653,722	660,976
Retirement	15,605,681	13,713,443	13,953,632	16,037,090
Longevity	4,027	2,052	2,304	2,304
Professional Development	248,017	185,230	256,499	328,306
Auto Allowance	18,580	21,704	16,350	10,800
Unemployment	23,774	45,280	40,235	39,440
Workers' Compensation	1,110,452	1,956,816	1,915,209	2,284,000
Employer Contr.Retirees' Med.	1,568,740	1,797,310	1,799,500	1,921,600
Salaries & Benefits	\$ 79,571,876	\$ 72,135,995	\$ 68,886,062	\$ 72,327,762
Stationery and Office	\$ 128,712	\$ 108,004	\$ 152,850	\$ 146,136
Multi-Media, Promos, Subscript.	173,562	151,316	227,465	263,656
Small Tools and Equipment	222,656	188,398	306,256	306,171
Uniforms and Clothing	262,667	246,160	329,765	301,160
Safety and Health	351,453	296,321	418,992	365,020
Maintenance and Construction	601,433	458,997	739,855	405,800
Agriculture	42,970	55,198	84,000	139,000
Fuel	221	-	200	200
Electricity - Buildings & Fac.	547,799	545,233	555,200	556,300
Electricity - Power	203,324	214,996	210,500	215,000
Electricity - Street Lights	1,040,667	1,039,671	1,100,000	1,100,000
Gas	46,626	47,950	41,300	47,300
Water - Domestic	59,223	55,660	83,800	92,400
Water - Parks and Parkways	511,391	495,336	490,000	590,000
Waste Disposal	153,239	153,384	158,550	203,458
Janitorial and Housekeeping	320,664	295,928	336,400	344,900
Postage	89,363	79,132	98,125	92,445
Legal Advertising/Filing Fees	199,298	224,725	236,569	252,100
Advertising and Public Info.	48,249	4,957	6,305	5,750
Telephone/Radio/Communications	277,577	214,619	367,000	295,900
Meetings and Conferences	357	493	-	-
Mileage Reimbursement	1,355	1,714	4,545	2,545
Board Member Fees	27,250	27,990	27,000	27,000
Buildings and Structures	72,191	79,240	246,350	581,475
Landscaping and Sprinklers	1,056,483	875,858	1,207,450	1,366,600
Underground Lines	2,046	70,865	5,000	5,000
Automotive Equipment	-	550	-	-
Subtotal Maint. & Operations	\$ 6,440,777	\$ 5,932,694	\$ 7,433,477	\$ 7,705,316

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**SUMMARY OF APPROPRIATIONS
BY ACCOUNT - GENERAL FUND ONLY**

Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Adopted	FY 12-13 Adopted
Office Furniture	\$ 908	\$ 250	\$ 1,600	\$ 1,600
Office Equipment	704,981	659,794	843,470	918,467
Other Equipment	801,463	732,509	869,674	911,656
Streets, Alleys and Sidewalks	127,167	64,152	232,750	276,500
Employment	24,691	54,377	29,500	16,000
Consulting	905,138	1,150,994	1,608,204	1,909,370
Legal	181,783	352,967	358,000	358,000
Engineering and Architectural	78,814	176,605	328,000	553,120
Financial & Information Svcs.	89,459	88,255	171,400	175,400
Medical and Health Inspection	118,660	131,176	190,091	187,147
Law Enforcement	1,337,856	815,049	503,975	505,272
Recreation	516,349	468,132	542,020	511,820
Principal Payments	3,434,842	3,760,904	4,000,739	3,872,050
Interest Payments	1,801,671	1,695,916	1,589,092	1,419,641
External Rent	524,251	439,327	468,694	537,532
Grants, Loans and Subsidies	240,000	240,000	240,000	240,000
Central Services	80,379	68,908	106,900	102,900
Internal Rent - Maint. Charges	667,055	-	1,838,462	1,742,052
Internal Rent - Repl.Cost	-	-	1,693,248	983,600
General Liability	566,681	1,153,258	1,095,678	1,506,200
Buildings & Personal Property	306,476	274,257	315,346	-
Faithful Performance Bonds	-	-	7,800	-
Taxes and Assessments	72,199	83,255	50,155	23,975
Contingency	-	-	970,000	1,000,000
Other Costs	4,163	3,366	-	100,000
Acquisition Costs	-	-	-	500,000
Operating Transfers Out	750,000	482,873	100,000	2,590,000
Maintenance & Operations	\$ 19,775,763	\$ 18,829,017	\$ 25,588,275	\$ 28,647,618
Office Furniture	\$ -	\$ 8,826	\$ -	\$ -
Office Equipment	5,193	-	-	12,150
Other Equipment	63,968	268,947	175,845	82,180
Fixed Assets	\$ 69,161	\$ 277,773	\$ 175,845	\$ 94,330
Total Appropriations	\$ 99,416,799	\$ 91,242,785	\$ 94,650,182	\$101,069,710

Adopted Operating and Capital Improvement Budget 2012-2013

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NON-DEPARTMENTAL

For accounting and budgeting purposes only, the Non-Departmental serves as a cost center to house charges and appropriations that are not assigned or chargeable to a specific department or function. It is categorized as a General Government Support function. A "Division 90000" and a "Program 50240" are assigned to this "department" bearing the same description as Non-Departmental.

Typically, this cost center reflects the budget for general salary adjustment for the coming year. After the budget is adopted and labor negotiations are completed, the appropriations for general salary adjustment are moved to each department, as appropriate. Hence, the "actual" columns for salaries and benefits account reflect a zero amount.

Also included in the FY 12-13 Non-Departmental adopted budget are the debt service requirements, a payment towards reducing the unfunded liability for retirement costs, and interfund transfers planned for during the fiscal year.

For FY 12-13, the adopted budget for Non-Departmental includes the following:

Debt Service:

1998 Revenue Bonds	\$1,281,250
2003 Refunding Certificates of Participation (COPs)	1,255,864
2005 TeWinkle Park Ball Fields Project	262,062
2006 Refunding Revenue Bonds	221,012
2007 Certificates of Participation – Police Facility Expansion	2,271,504
2009 Fire Truck Lease – Equipment Replacement Fund	219,641
Total Debt Service	<u>\$5,511,333</u>

Interfund Transfers:

General Fund to the Capital Improvement Fund	\$2,590,000
General Fund to the Supplemental Law Enforcement Fund	50,000
Total Transfers Out	<u>\$2,640,000</u>

Other:

Regular Salaries	(\$1,750,000)
Unfunded Liability Retirement Payment	500,000
Retiree's Medical Liability	50,000
Contingency	1,000,000
Acquisition Costs	500,000
Other Costs	100,000
Total Other	<u>\$400,000</u>

Total Non-Department Adopted Budget \$8,551,333

A Schedule of Interfund Transfers is found on page 20.

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