



CITY COUNCIL AGENDA REPORT

MEETING DATE: June 17, 2014

ITEM NUMBER:

SUBJECT: ADOPTION OF THE FISCAL YEAR 2014-15 BUDGET

DATE: June 3, 2014

FROM: FINANCE DEPARTMENT

PRESENTATION BY: STEPHEN DUNIVENT, INTERIM FINANCE DIRECTOR

**FOR FURTHER INFORMATION CONTACT: STEPHEN DUNIVENT, INTERIM FINANCE DIRECTOR,
(714) 754-5243**

RECOMMENDED ACTIONS:

1. Approve attached Resolution 14-___ adopting the FY 2014-15 City of Costa Mesa Operating and Capital Improvement Budget.
2. Approve attached Resolution 14-___ restructuring the loan made to the Park Development Fees Fund.

BACKGROUND:

The FY 2014-15 budget development process officially started on December 12, 2013 with a kickoff meeting with the CEO, Finance Department Staff and department representatives. Since that meeting, departments prepared their budget requests and submitted them to the Finance Department for review. Finance Staff prepared revenue projections and forecasts, reviewed departmental requests and met with the departments to discuss their budget requests. These meetings were followed by joint budget hearings involving the CEO, Finance Department and department representatives. Out of these discussions and further meetings, a Preliminary FY 2014-15 Budget was developed.

On May 13 the City Council held a special study session on the budget recommendations. This was followed the next day by a community question and answer session with the CEO. The Parks and Recreation Commission reviewed the Capital Improvement Program budget on May 22 and recommended a few changes. The Finance Advisory Committee received an overview of the budget on May 27 and made no recommended changes.

The budget recommendations have been updated based on Council member input from the study session. It is now presented for Council consideration and adoption.

ANALYSIS:

The total FY 2014-15 budget for all funds is \$139,875,104, an increase of \$8,327,398 or 6.3% over the current adopted budget. The General fund is \$109,430,235, an increase of \$6,179,749 or 6% over the current adopted budget and \$3,429,256 or 3.2% over the current projected funding level. Budgeted revenues are based on current trends, local economic forecasts, current development activity and overall conservative assumptions. The tables below illustrate the total source of funds and the allocation of those funds among operating budgets, transfers and capital uses.

FY 2014-15 Budget—All Funds—Source of Funds

	Adopted	Preliminary	Increase (Decrease)	
	FY 13-14	FY 14-15	Amount	Percent
General Fund Rev.	\$ 103,250,486	\$ 109,430,235	\$ 6,179,749	5.99%
Special Rev. Funds	7,076,729	7,680,276	603,547	8.53%
Capital Funds	4,750,903	9,204,040	4,453,137	93.73%
Internal Serv. Funds	6,792,785	6,468,039	(324,746)	-4.78%
Use of Fund Bal.	5,691,803	1,575,447	(4,116,356)	-72.32%
Operating Tsf.	3,985,000	5,517,067	1,532,067	38.45%
Total	\$ 131,547,706	\$ 139,875,104	\$ 8,327,398	6.33%

FY 2014-15 Budget—Use of Funds

Appropriations/ All Funds	Adopted	Preliminary	Increase (Decrease)	
	FY 13-14	FY 14-15	Amount	Percent
Operating Budget	\$ 109,508,647	\$ 114,937,036	\$ 5,428,389	4.96%
Transfers Out	3,985,000	5,517,067	1,532,067	38.45%
Capital Budget	18,054,059	19,421,001	1,366,942	7.57%
Total	\$ 131,547,706	\$ 139,875,104	\$ 8,327,398	6.33%

In consideration of the comments received from the Council’s May 13th study session, the following changes were made to the preliminary Capital Improvement Plan:

1. Delete the City Hall Lock Replacements project #66 in the amount of \$50,000. Alternative funding for this project will be sought during the next fiscal year.
2. Add the Citywide Way-Finding Signage project #9 in the amount of \$50,000
3. Reduce the following Transportation Planning projects:
 - a. Bristol Street Medians project #8 by \$25,000
 - b. Placentia Avenue Medians project #11 by \$50,000
 - c. Red Hill Avenue Medians #12 by \$25,000
4. Add an additional \$100,000 to the existing Tree Planting Program #1 for a new total of \$200,000

While the individual line item budgets for the above projects have changed, the overall budget total remains the same. An updated Summary of Capital Improvement Projects is attached.

On May 22, 2014 the Parks and Recreation Commission reviewed the proposed Capital Improvement Program for FY 2014-15. A copy of the draft meeting notes is attached. The notes contain Commissioner comments various projects. The summary motion as amended included approvals on nine projects. One of these was at the amount recommended by the CEO; eight projects were approved that were not recommended by the CEO due to funding limitations. The attached worksheet lists the nine projects and the comparative dollar amounts. If all the projects the Commission approved were included in the FY 2014-15 budget, \$1,840,000 in additional funding would be needed. Although staff agrees that these are important projects, we are not recommending that those projects be funded this year. If additional funding for capital projects becomes available these projects will be considered.

One of the Special Revenue Funds included in the FY 2014-15 budget is the Park Development Fees Fund 208. In 2007 the General Fund advanced \$3,571,045 to this fund for the purchase of property on Monte Vista Avenue for the expansion of Brentwood Park. The interest rate was set at 6% and the loan was to be repaid with in future years as park development fees were received. Over time, other park improvement projects took priority over the loan repayment; only two payments have been made. The current loan balance is now \$4,285,269 with accumulated interest. Staff recommends restating the loan term and interest rate to 20 years and 0.50% respectively. The revised annual loan payment will be \$225,690 and the budget will be modified to include appropriations for the interest portion of the payment (\$21,427). The attached resolution restructures the terms of repayment for this loan.

The following are the next steps in the budget and financial process:

1. FY 2013-14 fiscal year-end closing during the months following June 30, 2014
2. Publishing the FY 2014-15 Adopted Operating and Capital Improvement Program budget book
3. Development of a five-year financial plan and reserves study
4. FY 2014-15 mid-year budget report in February 2015

ALTERNATIVES CONSIDERED:

State Government Code requires the annual budget to be adopted prior to the beginning of the fiscal year which is July 1st.

LEGAL REVIEW

The City Attorney has reviewed and approved the attached resolutions as to form.

CONCLUSION:

Staff recommends adoption of the attached resolution adopting the FY 2014-15 Budget as well as the resolution restructuring the loan made to the Park Development Fee Fund. The adoption of the City's FY 2014-15 budget will enable the City to continue providing the Community with quality programs and services.

Stephen Dunivent
Interim Finance Director

Thomas R. Hatch
City CEO

Thomas P. Duarte, City Attorney

Attachments:

1. [Resolution adopting the FY 2014-15 Operating and Capital Improvement Program Budget](#)
2. [Summary of Capital Improvement Projects](#)
3. [Parks & Recreation Commission May 22, 2014 Meeting Notes](#)
4. [Comparison of Parks & Recreation Commission Recommendations to Preliminary Budget Amounts](#)
5. [Resolution amending General Fund Loan to Park Development Fees](#)



**CITY OF COSTA MESA
FINANCE DEPARTMENT
INTEROFFICE MEMORANDUM**

TO: HONORABLE CITY COUNCIL

FROM: THOMAS HATCH, CHIEF EXECUTIVE OFFICER
STEPHEN DUNIVENT, INTERIM FINANCE DIRECTOR

DATE: JUNE 13, 2014

SUBJECT: *FY 14-15 Preliminary Budget Study Session Follow-Up Items*

Thank you for your participation in the FY 14-15 Preliminary Budget study session on May 13th. Your comments and feedback help us finalize the budget recommendations for your consideration on June 17th.

In follow up to your questions and requests for additional information, please see the following:

Legal Fees: The FY 14-15 Preliminary Budget for legal fees by fund and department total \$1,554,984 and are summarized on the attached worksheet.

Parks and Recreation Commissioners Reviewing Park Locations: The Parks and Recreation Commissioners are assigned park locations. The Commissioners do visit the park sites involved in the agenda items that come before them as well as touring the assigned parks and bringing items forward.

Pavement Condition Report: Please see Attachment A which provides the PCI number for each of the proposed Citywide street improvement projects.

Jack Hammett Field Upgrade: Regarding the rebate program for the proposed project, if funding becomes available, and if the project is approved, the Turf Removal Program would contribute to upgrading one field at Jack Hammett Sports Complex (about 80,000 square feet) at an estimated rebate of \$2 per square foot. The rebate would be \$160,000. However, Metropolitan Water District (MWD) has not yet announced 2015 funding for this program. The actual estimated cost for one field upgrade is approximately \$1.2 Million. The MWD grant would cover only a small portion of project construction cost; other funding will be required for a substantial portion of the project.

Home Ranch Development Agreement: Please see the attached copy of the Third Amendment to the Development Agreement for Home Ranch recorded August 27, 2010 regarding the provision of a site for a new fire station.

Computers at the Proposed Library: The conceptual plan for the proposed Library includes 254 computer work stations where patrons would have data ports to plug in their own laptops. In addition, the conceptual plan includes 30 computers.

Way-finding signage: We will modify the CIP budget to allocate \$50,000 for this project from the City Hall Lock Replacement project B12#66.

Tree planting program: We will modify the CIP budget to allocate an additional \$100,000 in order to accelerate this program. Funds will come from reductions in the Bristol Street Medians (\$25,000), Placentia Avenue Medians (\$50,000) and Red Hill Avenue Medians (\$25,000).

Vehicles: A list of vehicles and related equipment recommended for replacement is attached.

Traffic Impact Fees: Traffic Impact Fees are budgeted in Fund 214 (page 30 in the budget book) and are forecasted to be \$100,000 in FY 14-15.

Contingency funds: As noted in the presentation, \$1,000,000 is recommended for this line item for FY 14-15. For your information, an update on the use of FY 13-14 contingency funds is attached.

If you have additional questions or need other budget information, please call me at 714.754.5241.



STEPHEN DUNIVENT
Interim Finance Director



THOMAS HATCH
City CEO

Attachments: FY 14-15 Legal Expenses Budget
Citywide Street Improvements PCI
Third Amendment to the Development Agreement for Home Ranch
Summary of vehicles recommended for replacement
Use of FY 13-14 Contingency Funds

City of Costa Mesa
 FY 14-15 Legal Expenses Budget by Fund and Department/Division

	General Fund	Other Funds	Total	Other Fund Description
Recap by Department:				
Housing Administration		9,592	9,592	Fund 207 CDBG
Development Services HOME		392	392	Fund 205 HOME Program
City Attorney	800,000		800,000	
Human Resources Management	75,000		75,000	
Risk Management	10,000	650,000	660,000	Fund 602 Self Insurance
Planning	10,000		10,000	
Total	<u>\$ 895,000</u>	<u>\$ 659,984</u>	<u>\$ 1,554,984</u>	

Recap by Account:				
530200 Consulting	245,000	9,984	254,984	
530300 Legal	650,000		650,000	
540100 General Liability		650,000	650,000	
Total	<u>\$ 895,000</u>	<u>\$ 659,984</u>	<u>\$ 1,554,984</u>	

Citywide Street Improvements
B12 # 11
Fiscal Year 2014-2015

Proposed Street Boundries	PCI
Bear Street from the 405 FWY deck to Sunflower Avenue	73
Bristol Street from the 405 FWY deck to Randolph	43-70
Fayette Cir from Ludington St to Cul-de-sac	78
Grand Haven Cir from Ludington St to Cul-de-sac	63
Manistee Dr from Paularino Ave to Pierpont Dr.	72
Pierpont Dr from Ludington St to Sturgeon Dr.	67
Sturgeon Dr Ludington St Pierpont Dr.	67
Traverse Dr Ludington St Sturgeon Dr.	66
San Carlos Ln from De Soto Ave to Coronado Dr.	56
De Soto Ave from Presidio Dr to Coronado Dr.	71
San Lucas Lane from Presidio Drive to the cul-de sac	59
Corona Lane from Salvador St. to El Camino Drive	54
Mission Drive from Monterey Avenue to Mendoza Dr.	55
Continental Ave. from Arbor St. to Oak St.	38
Evergreen Pl. from Monrovia Ave, to the cul de sac	23
National Ave. from Oak St. to Monrovia Ave.	27
Republic Ave. from Oak st. to the cul de sac	30
Whittier Ave. from Arbor St. to Cul-de-Sac	54

These funds will be used towards rehabilitation of the following residential streets within the CDBG area:

Proposed Street Boundries	PCI
Beach Street from Arnold Ave. to Meyer Pl.	60
Cove St. from Arnold Ave. to Meyer Pl.	85
Seal St. from Arnold Ave. to Meyer Pl.	64
Surf St. from Arnold Ave. to Meyer Pl.	74
Arnold Ave. from Cove St. to Beach St.	63

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CITY OF COSTA MESA
77 Fair Drive
Costa Mesa, CA 92626
Attn: CITY Clerk

ACCM 08 12 A

(Space Above This Line for Recorder's Use)

This Third Amendment to the Development Agreement for Home Ranch Development Property is recorded at the request and for the benefit of the CITY of Costa Mesa and is exempt from the payment of a recording fee pursuant to Government Code § 6103

THIRD AMENDMENT TO THE
DEVELOPMENT AGREEMENT FOR
HOME RANCH

by and between

CITY OF COSTA MESA

and

C.J. SEGERSTROM & SONS, HENRY T. SEGERSTROM PROPERTIES LLC AND RUTH
ANN MORIARTY PROPERTIES, LLC

DA-00-01
Ordinance No. 01-29

f. Relocation of Structures. Notwithstanding anything to the contrary above in this paragraph 3, CJS or any successive Historic Site Owner may apply to the City, at the sole cost of the Historic Site Owner, for a determination as to whether the Historic Structures may be relocated off the Historic Site to an alternative site which must be located in the City of Costa Mesa. Any proposal to relocate the Historic Structures must comport with all then applicable requirements which may include without limitation additional expert studies (at the Historic Site Owner's cost), additional public processing and new discretionary approval by the City. City is not hereby obligating itself to approve any relocation. In connection with any off-site relocation proposal, an ad hoc committee appointed by the City Council will be activated and charged with reviewing the proposed relocation plan for the Historic Structures and making recommendations to the City Council. The ad hoc committee will include a representative from each of the Costa Mesa Historic Preservation Committee, Costa Mesa Historical Society, City and Historic Site Owner. All off-site relocation plans must address maintenance obligations and preservation of the Historic Structures for the remainder of the Historic Term. No alternative site for the Historic Structures has been identified at this time. The alternative site may or may not be owned by CJS. If the Historic Structures are relocated to an alternative site as discussed in this paragraph, then the Historic Site shall be relieved of the obligations of paragraph 3(a) above and the Use Restrictions, but the alternative site shall be burdened by all such restrictions as may be imposed by the City in connection with the relocation.

g. Development Rights. All development rights for the Historic Site, including square footage and trip budget, are transferred and belong to the remainder of the Home Ranch Project south of South Coast Drive and east of Susan Street, excluding the Fire Station Site.

h. Original Agreement Amended. The entirety of Section B in Exhibit "F" to the Original Agreement (entitled "Cultural Resources") is hereby deleted from the Development Agreement and shall be of no further force or effect.

4. Fire Station.

a. Study Completed. The fire suppression study called for in Section G in Exhibit "F" to the Original Agreement (entitled "Fire Station") has been completed by the City and it has been determined that a new fire station is needed in the Home Ranch area. In addition, City's Fire Department has determined that its preferred fire station will require more square footage than the 30,000 square feet required under the Original Agreement.

b. Fire Station Site. The fire station shall be located on the Home Ranch on a square parcel consisting of 40,000 square feet (200 feet deep by 200 feet wide) fronting on South Coast Drive as more particularly shown on Exhibit "C" attached hereto (the "Fire Station Site"). City shall provide one year prior notice to CJS of City's intent to commence construction of a fire station on the Fire Station Site, and CJS shall convey the Fire Station Site to City upon notice from City that City has issued construction documents initiating the bidding process for the fire facility. The Fire Station Site shall be conveyed to City subject to a deed restriction providing that the Site may be used solely for fire station purposes. Costs of conveying the Fire

Station Site to the City shall be the sole responsibility of CJS. If construction of a fire facility has not commenced on the Fire Station Site before expiration of the Development Agreement (as extended in paragraph 1 above), the Fire Station Site shall be conveyed by City back to the original CJS owner. Costs of reconveying the Fire Station Site back to the original CJS owner shall be the sole responsibility of City. CJS's obligation to convey the Fire Station Site to the City terminates with expiration of the Development Agreement.

c. Owner's Development. Nothing contained in this paragraph 4 above shall be deemed or construed to preclude the exercise of all development rights granted or reserved to CJS in the Development Agreement. In other words, development of the Property, or any portion(s) thereof, shall not be conditioned upon construction by City of the fire station. In addition, prior to conveyance of the Fire Station Site to the City or subsequent to the conveyance of the site to the City but prior to construction of the fire station, the location of the Fire Station Site may be moved along South Coast Drive to accommodate development of the Property or any portion(s) thereof, subject to review and approval of the City.

d. Home Ranch Entrances. City expressly agrees that the remainder of the Home Ranch Project south of South Coast Drive and east of Susan Street shall be entitled to at least one dedicated full entrance (left and right turn in and out) on South Coast Drive between Fairview Road and Susan Street and one dedicated full entrance on Susan Street. Development of the fire station shall preserve these entrances for development of the remainder of the Home Ranch Project.

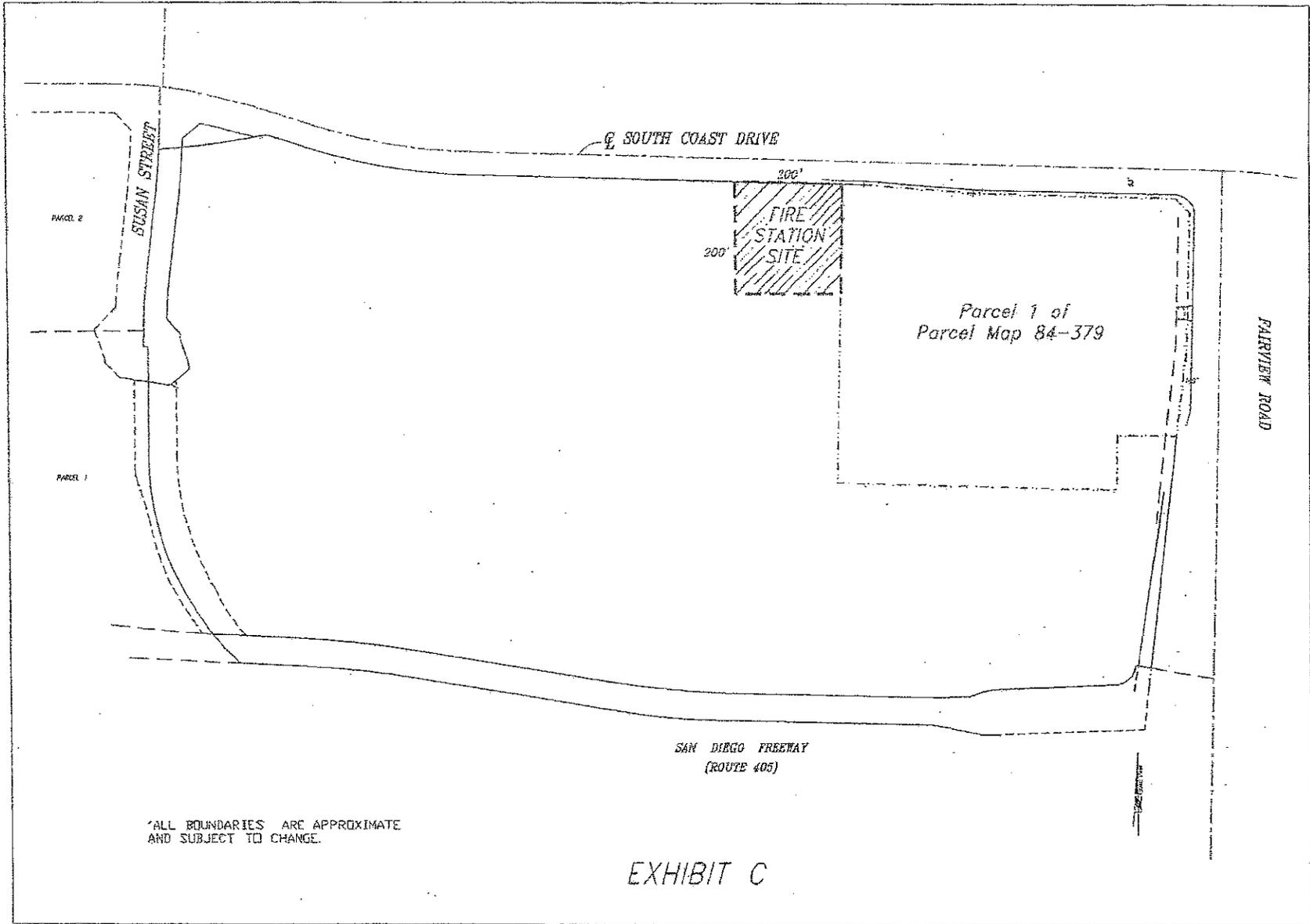
e. Fire Impact Fees. On or before 20 days after execution of this Amendment by all parties, CJS shall pay to City \$264,210.38 as the full and final payment due for any reason under Section G of Exhibit "F" to the Original Agreement (entitled "Fire Station"), including without limitation due for fire impact fees or for cost of building construction and site improvement costs. No other amounts whatsoever shall be due under said Section G.

f. Development Rights. All development rights for the Fire Station Site, including square footage and trip budget, are transferred and belong to the remainder of the Home Ranch Project south of South Coast Drive and east of Susan Street, excluding the Historic Site.

g. Original Agreement Amended. In the event of any conflict between the terms of this paragraph 4 and Section G in Exhibit "F" to the Original Agreement (entitled "Fire Station"), the provisions of this paragraph 4 shall control.

5. Exhibits. The Exhibits attached to this Amendment are incorporated herein by this reference.

6. Conflicts. Except as otherwise set forth herein to the contrary, all terms and provisions of the Development Agreement shall remain unamended and continue in full force and effect. This Amendment with the Development Agreement shall be construed together



ALL BOUNDARIES ARE APPROXIMATE
AND SUBJECT TO CHANGE.

EXHIBIT C

**EXCERPT FROM EXHIBIT "F" OF HOME RANCH
DEVELOPMENT AGREEMENT**

Foundation or Foundations to ensure that the proceeds identified above will be used to the exclusive benefit of Costa Mesa students.

D. Contribution For High School Athletic Facilities

Concurrently with issuance of the first Building Permit for the Project, OWNER shall contribute a total of \$250,000 to the Costa Mesa Community Athletic Foundation for purposes of helping the Foundation fund a new aquatic complex at Costa Mesa High School and a new stadium complex at Estancia High School.

E. Contribution To Restoration of Huscroft House

Within ninety days (90) of the issuance of the first Building Permit for the Project, OWNER shall contribute a total of \$200,000 to CITY to help fund the transport of the Huscroft house to a permanent location and provide for its restoration.

F. Residential Component

OWNER shall construct only owner occupied attached or detached housing within the residential portion of the project, and shall comply with existing zoning on the 16-acre residential portion of the project at an average density of 12 units per gross acre.

On that portion of the residential site which will be detached, single family homes, the minimum lot size shall be consistent with City standards adopted by the Costa Mesa City Council on June 18, 2001, and effective July 18, 2001, for small lot single family homes. However, town home style housing may be 3 stories, not exceeding 50 feet in height.

G. Fire Station

Development of Home Ranch incrementally increases the demand for City fire suppression and emergency medical services in the northwest area of the community. To meet the increased demand, a fire suppression impact fee of \$0.285 per square foot of gross building floor area shall be paid prior to the issuance of Building Permits for each building. However, since the need for a fire station may occur prior to collection of any substantial portion of the fees, or build-out of Home Ranch, OWNER shall be responsible for the following:

- **Land** – Within 3 years of execution of this Agreement, City shall complete a fire suppression study and determine whether a new fire station is needed in the Home Ranch area. If it is determined that such a facility is needed, OWNER shall dedicate, at no cost to the City, a maximum 30,000 square foot parcel of undeveloped land owned by OWNER, acceptable to CITY, either within Home Ranch or the nearby vicinity, for a future fire station. City agrees that all development rights, including square footage and trip budget, for any property conveyed for a fire facility, shall be transferred to the remainder of the Home Ranch project area south of South Coast Drive and east of the proposed Susan Street. If it is determined that such a facility is not needed or no determination is made within the 3 year period, OWNER's obligation to dedicate land for the facility shall terminate and OWNER may proceed to develop all of its property according to its zoning. In addition, if a determination of need is made but construction of the facility is not commenced within 5 years of

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**SUMMARY OF REQUESTED NEW/REPLACEMENT VEHICLES
FISCAL YEAR 2014-2015**

	Division	Org	Prgrm	Unit	Current Vehicle	Mileage of	Requested Vehicle		Standard	Green	Fleet Comments/Division Comments	Requested by	
						Current Vehicle			Purchase Price	Purchase price		Fleet	Dept.
14	Police/Support Svs.	15400	10120	774	2001 Dodge Dakota	153,491	1/2 ton pickup, xtra cab, 4x4		\$ 33,000	n/a	High mileage, worn interior and exterior, poor condition.	x	x
18	Pub.Svs./Recreation	14300	40216	217	2003 Ford Truck F150	185,000	Ford F150 or Equivalent		\$ 23,000	n/a	High miles.Engine bums oil. Problematic propane system.Body damage	x	x
25	Pub.Svs./Maint Svs.	19500	50910	88	2003 Toyota Prius	45,000	4 door sedan		\$ 27,000	\$ 27,000	Vehicle was in accident and totaled.	x	
26	Pub Svs./Maint Svs.	19500	50910	422	1987 Chevy C10 Pickup Truck	124,800	1/2 ton pickup xtra cab long bed		\$ 25,900	n/a	Truck has exceeded useful life; replacement parts are hard to obtain.	x	x
27	Pub Svs./Maint Svs.	19500	40111	110	2000 Chevy 3/4 Ton Pick Up Truck	87,000	1/2 ton pickup		\$ 21,800	\$ 21,300	End of useful life and has a blown engine.	x	x
28	Pub Svs./Maint Svs.	19500	40111	135	2003 John Deere 1200 Bunker Rake Groomer	n/a	John Deere 1200A Bunker Rake Infield Groomer		\$ 14,900	n/a	11 yrs old, has minimal pwer to perform infield grooming duties.	x	x
29	Pub Svs./Maint Svs.	19500	40111	214	1987 Ford Passenger Van, Club Wagon XL	97,500	Chevy/Ford 11 passenger van w) towing capability		\$ 34,900	n/a	Unreliable. Assign new van to Recreation. Move CNG van to Parks.	x	x
30	Pub Svs./Maint Svs.	19500	30243	313	Hand Striper	N/A	Similar product for Hand Striping		\$ 7,900	n/a	Engine, cables and spray guns worn, paint pump weak and worn.	x	x
32	Pub Svs./Maint Svs.	19500	40111	107	2004 Ford F150	58,288	1/2 ton pickup xtra cab long bed		\$ 21,800	\$ 21,300	accident damage exceeds value	x	x
									SUB TOTAL	\$ 210,200	\$ 48,300		
									GRAND TOTAL	\$ 210,200	\$ 48,300		

2013-14 Allocation of General Fund Contingency Account as of 5-16-2014

Beginning Balance		\$1,000,000.00	
Total Available		\$1,000,000.00	
CEO/Communications-Public Affairs/City Clerk/Central Services			
additional costs for Snoopy House		10,000.00	
Added Storage fencing for display at firestation 2		15,000.00	
Development Services			
part-time planner			monitor need for added funds
Neighborhood Improvement Task Force			
Nuisance Abatement Relocation Assistance		10,000.00	initial deposit to new fund
Public Services			
Joanne Fence		15,000.00	
Fairview park vehicle		10,000.00	
Field maintenance (Pop Warner) joint use agmt.		14,500.00	
Kaboom playground		20,500.00	
6 part-time maintenance workers (25 hours per week)		50,000.00	
City Council			
Charter Facilitation		22,500.00	
SCAG		10,245.00	
CEO			
Costa Mesa United Grants		100,000.00	
Money for foreclosure proceedings--James St. properties		17,000.00	
Fire			
Part time Fire Prevention Specialist		30,000.00	
Furniture replacement		5,874.00	
Fire Reorganization			
Fire view software		49,506.00	
Motorola Radios		25,349.91	
Bear Com Communications		28,489.45	
Quala-Tel Enterprises		7,724.16	
Talley inc		1,650.00	
Ambulance outfitting		77,014.00	
Recreation			
Teen Center		30,000.00	
four (4) part-time park ambassadors		50,000.00	
Performance report for Golf Course		35,000.00	
60th			
Expenses included in the January 30 report paid by departments & to be reimbursed by the contingency account:		6,354.94	
Journal Entry for Costa Mesa Comm. Foundation		18,717.00	
Total Use as of Feb. 18, 2014		\$660,223.46	
Balance Remaining		\$339,776.54	
Detail of the 60th reimbursable expenses:			
Rec Admin to bill \$10,150 for cultural arts program educational and historical subcommittee costs 50001/530800		1,550.21	
cultural arts committee 50001/530800		710.01	
directional signage 101-540801-9000-50240		1,194.72	
Print Topper in Register (51020-51050)		2,900.00	
		\$6,354.94	
Expenditures after midyear			
Estancia Tewinkle Foundation sponsorship		\$5,000.00	
Additional computer training		\$10,000.00	
Mayor's celebration		\$2,500.00	
A&E for firestation 4		\$71,000.00	
Document imaging		\$50,000.00	
Tennis Center performance audit		\$35,000.00	
Fencing for Concerts and Fish Fry		\$3,800.00	
AV equipment for Senior Center		\$2,000.00	
Sister-City expenses 13-14		\$7,954.00	
software application for business development		\$11,600.00	
Battery back-up for computers		\$28,027.85	
General plan estimate		\$100,000.00	was 190K originally, but
	Sub total	\$324,681.85	
	balance	\$14,894.69	