CITY OF COSTA MESA

ATTACHMENT 1

GENERAL FUND FINANCIAL REPORT
Ending March 31, 2026

	FY 2025-26 Adopted Budget	FY 2025-26 Amended Budget	FY 2025-26 Year to Date Actuals	FY 2025-26 Year End Projections	% of Amended
REVENUES					
Taxes					
Property Tax	$62,972,174	$62,972,174	$37,564,006 [1]	$62,241,609	60%
Sales and Use Tax	$75,050,176	$75,050,176	$47,109,118 [2]	$80,939,397	63%
Transient Occupancy Tax	$9,843,276	$9,843,276	$6,740,084	$10,070,106	68%
Business Tax	$940,807	$940,807	$714,132	$952,176	76%
Cannabis Gross Receipts Tax	$3,714,656	$3,714,656	$2,396,076	$3,596,508	65%
Franchise Fees	$6,878,578	$6,878,578	$2,559,247 [3]	$7,200,673	37%
Licenses and Permits					
Cannabis Business Permits	$309,906	$309,906	$90,836	$178,178	29%
Other Licenses and Permits	$5,452,758	$5,452,758	$3,918,537	$5,409,766	72%
Fines and Forfeitures	$1,303,176	$1,303,176	$1,098,089	$1,524,499	84%
Use of Money and Property					
Golf Course Operations	$4,205,161	$4,205,161	$2,619,223	$3,994,223	62%
Other Use of Money and Property	$903,089	$903,089	$987,024	$1,622,837	109%
Other Government Agencies	$928,157	$1,453,950	$719,055	$1,530,582	49%
Fees and Charges for Services					
Cannabis CUP	$0	$0	$21,052	$21,052	
Paramedic Transportation	$7,757,157	$7,757,157	$6,082,795	$7,694,951	78%
Other Fees and Charges for Services	$5,377,188	$5,377,188	$4,158,383	$5,639,334	77%
Other Revenues/Transfers In					
Other Revenues	$1,219,347	$1,219,347	$889,712	$1,321,214	73%
TOTAL REVENUES	**186,855,606**	**187,381,399**	**117,667,368**	**193,937,105**	**63%**
EXPENDITURES					
Operating Expenditures					
City Council	$954,143	$958,143	$512,250	$892,576	53%
City Manager	$9,613,230	$9,610,929	$5,014,283	$9,606,809	52%
City Attorney	$1,123,700	$1,123,700	$442,101	$1,132,128	39%
Finance	$6,296,502	$6,296,503	$3,070,001	$5,541,702	49%
Parks & Community Services	$9,101,830	$9,165,931	$5,026,869	$11,403,937	55%
Information Technology	$6,570,716	$6,558,716	$3,486,426	$6,629,395	53%
Police	$62,820,470	$62,818,469	$41,942,791	$73,282,352	67%
Fire & Rescue	$38,903,466	$39,469,212	$23,134,529	$39,355,651	59%
Development Services	$9,695,734	$9,695,735	$4,852,510	$9,222,904	50%
Public Works	$22,553,602	$22,553,603	$12,431,647	$23,307,470	55%
Non-Departmental	$19,222,213	$20,317,906	$7,410,520	$13,551,353	36%
TOTAL EXPENDITURES	**$186,855,606**	**$188,568,847**	**$107,323,928** [4]	**$193,926,277**	**57%**
USE OF RESERVES	**$0**	**$0**	**$0**	**$0**	
TOTAL YEAR TO DATE DIFFERENCE	**$0**	**($1,187,448)**	**$10,343,440**	**$10,828**	
TOTAL FULL TIME EQUIVALENTS (FTE)	**599**	**599**	**570** [5]	**599**	

[1] *Property Tax receipts, the bulk of which is collected twice per year, around December and May.*
[2] *Sales Tax is allocated monthly starting in October with a true-up in June.*
[3] *Franchise Fees are primarily received in April. Other franchise fees from solid waste haulers are received quarterly.*
[4] *Total expenditures include a prepayment of CalPERS Unfunded Accrued Liability (UAL) of $31.0 million, of $29.8 million is the General Fund's share.*
[5] *Filled Full-Time Equivalents (FTEs) at 570, as of the end of March; does not reflect part-time positions.*