



CITY OF ALISO VIEJO

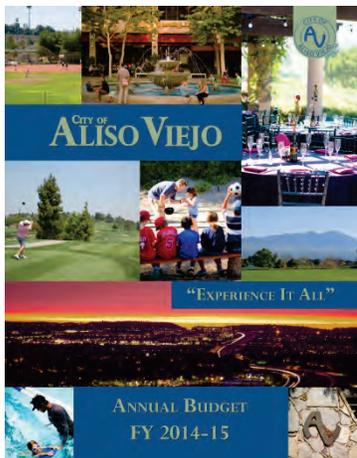


“EXPERIENCE IT ALL”



ANNUAL BUDGET FY 2014-15





About the Cover:

The photographs display various locations and views within the City of Aliso Viejo.

CITY OF **ALISO VIEJO**



ANNUAL BUDGET FISCAL YEAR 2014-2015

PHILLIP B. TSUNODA
Mayor

WILLIAM PHILLIPS
Mayor Pro Tem

ROSS CHUN
Council Member

MIKE MUNZING
Council Member

CARMEN CAVE, Ph.D
Council Member

DAVID DOYLE
City Manager

GINA M. THARANI
Director of Financial Services
City Treasurer

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Annual Budget Fiscal Year 2014-2015

Presented to:

The Mayor and Members of the City Council
City of Aliso Viejo, California

June 18, 2014

It is my privilege to present the Annual Budget for the City of Aliso Viejo for fiscal year 2014-15. The budget is balanced, includes appropriations for programs and projects as directed by Council and provides the resources necessary to continue to meet the community's vision of being a premier place to live, work, learn, shop and play. The City Council's prudent approach towards the budget and reserves since incorporation has allowed the City to position itself for long-term fiscal health and continue the projects and programs vital to our community.

The Annual Budget describes the resources that are available and necessary to deliver the scope and level of service deemed essential or desirable by the City Council and community for the coming fiscal year beginning July 1, 2014. Furthermore, the Budget represents staff's best effort at translating legislative priorities into a financial plan that constitutes the level of operating performance required by the City Council and the laws of our State and Federal governments.

The latest data from the California Department of Finance estimated Aliso Viejo's population to be 49,951 as of January 1, 2014. Aliso Viejo's unemployment rate continues to be among the lowest of any Orange County city, at 3.0%, based on EDD estimates as of April 2014. Given the mix of high tech, medical/pharmaceutical, and retail companies within the City, Aliso Viejo's diverse business base has benefited from the steady growth in the economy and office buildings continue to draw in lucrative tenants with first-rate amenities and low lease rates.

Over the last year, Town Center has received several enhancements including some new monument signs, exterior painting and other renovations. Construction of the remaining monument signs is planned for 2014-15 as is the completion of the Town Center Visioning and Opportunities Plan, implementing the plan for Town Center, and a Visioning and Opportunities Plan for the Aliso Viejo Plaza shopping center at Pacific Park and La Paz. Completion of the General Plan update and further analysis on funding the proposed AV Ranch project is also planned.

The City's economic development team continues to work with property owners and commercial real estate professionals to assist in marketing currently available units and development sites. The Shop & Dine in Aliso Viejo campaign will commence in late

2014 and additional business workshops, roundtable discussions, and other partner events with the Aliso Viejo Chamber of Commerce are also planned.

Construction will soon begin for the final phase of the Vantis development bringing the City a new 129-room hotel catering to business travelers and 435-unit luxury apartment complex. The proximity of the new hotel and apartments to Town Center and Vantis' City Walk allows residents and visitors to explore Aliso Viejo's walkable shopping and dining opportunities.

Council directed projects and initiatives include a review of cellphone infrastructure and connectivity within the City, a market study to determine revenue generation opportunities for the City, and the purchase of an Automated Fingerprinting Identification system for law enforcement.

Also approved were improvements to the Conference Center patio, installation of bike racks at popular destinations in the City, and aesthetic upgrades or improvements to storage bins at some AVCA parks. In addition, the City has been authorized to purchase two new LED scoreboards for the Aliso Niguel High School football and soccer fields and install Welcome signs at the 73 toll road off-ramps and updated wayfinding signs at key locations around the City.

Street improvements include a pavement rehabilitation project on Aliso Creek Road from Pacific Park to Aliso Viejo Parkway and slurry sealing of Enterprise, Wood Canyon, Chase, Sanborn, Grand, Peppertree, Canyon Vistas and various residential streets adjacent to those collector streets. Slurry seal adds years of life to our road system and forestalls additional costs in roadway reconstruction.

The preparation of the Annual Budget represents the culmination of a process involving the City Council, City staff and the community. Based on input from the community, the City Council sets policy, which is incorporated by staff into the budget document. The Budget Transmittal provides a detailed analysis of the resources, appropriations, projects and initiatives. The City's practice of conservative spending ensures long-term financial stability while addressing current needs and initiatives.

We greatly appreciate the Council's input and support throughout the budget process, and for its fiscally responsible leadership and direction, resulting in significant achievements and financial stability for the City.

The compilation of the City's annual budget represents the collective efforts of the entire management team. In particular, I would like to recognize the support of Gina Tharani, Director of Financial Services/City Treasurer and her staff, Elizabeth Bretthauer and Ryan Smith, in preparing the budget and the accounting expertise required to ensure that the numbers presented to the City Council accurately reflect our financial condition.



David Doyle
City Manager

Budget Transmittal

Budget Overview:

The budget for FY 2014-15 is balanced and includes appropriations for programs and projects as directed by the Council. Net General Fund operations for FY 2014-15 are estimated to result in a positive cash flow to the fund balance in the amount of \$472,730. General Fund balance at the end of operations for FY 2014-15 is estimated to reach \$20.1 million. In accordance with the City's Reserve Policy, \$15.7 million is assigned for projects and reserves. The unassigned portion of the fund balance, which is available for any governmental purpose, totals \$4.4 million. Revenue projections are based on conservative assumptions to account for the recovering economy but, overall, receipts are anticipated to be higher in FY 2014-15 than in FY 2013-14. The cost of operations increased from FY 2013-14 to accommodate the continuation of current City activities and projects as well as additional appropriations as directed by the Council.

There are over 25 different funds that make up the City budget. The City's largest fund, the General Fund, is vital to the operation of the City as these are discretionary resources that can be allocated by the City Council toward any project or need within the community. Special revenue funds each contain their own spending restrictions and, as such, can only be allocated toward specific projects or purposes.

Creation of the Annual Budget:

The Annual Budget is developed using the following principles:

- Services are budgeted at realistic levels.
- The budget maintains service levels in every area of operation.
- Revenues are estimated based on historical data, confirmation with the appropriate agencies and authorities responsible for issuing or managing the revenue distribution, a reasonable (though conservative) forecast of economic conditions over the next fiscal year, and the latest legislative developments.
- To the extent practicable, one-time monies are *not* used for recurring expenditures.

Resources:

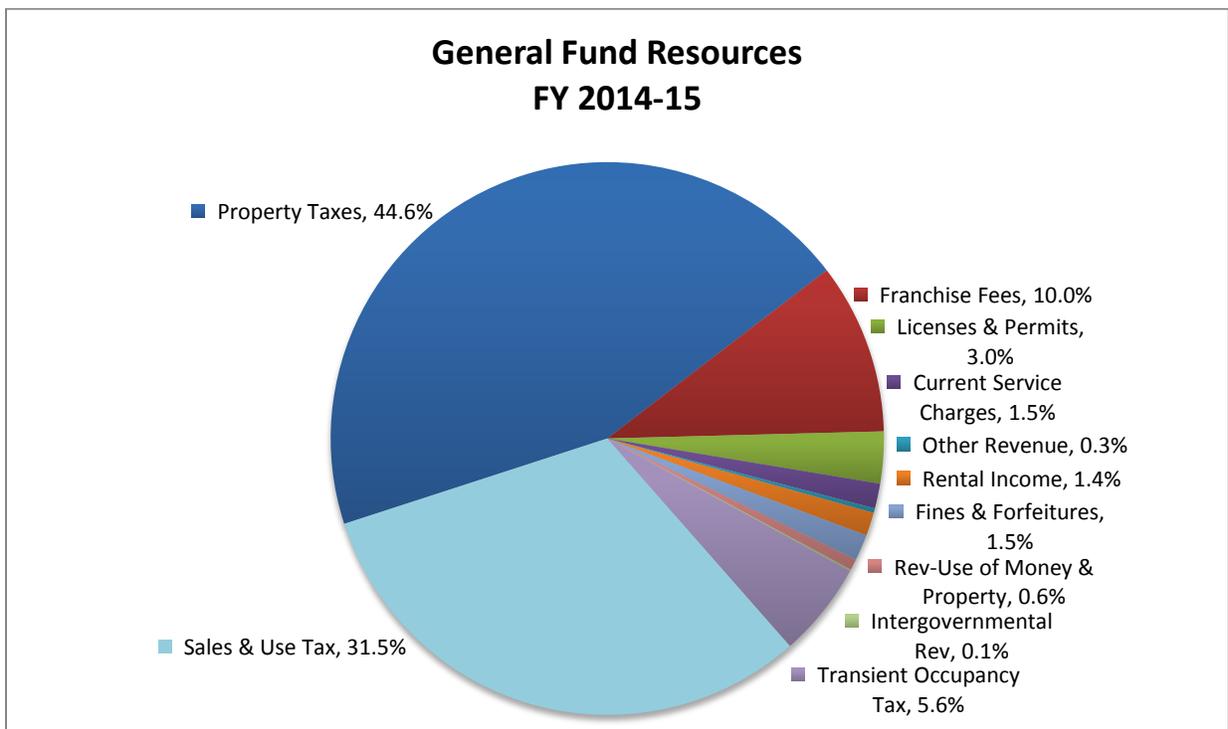
An essential step in the budget process is estimating revenues for the upcoming fiscal year. This process is vital, as appropriations are based on these projections. In order to ensure accuracy in our projections, several factors are considered: historical trends, population projections/growth, economic indicators, and inflationary factors. With this

information, the City can closely estimate the amount of revenues available for allocation. Additionally, the City utilizes long-range financial planning to ensure long-term solvency.

Proposed General Fund revenues for FY 2014-15 total \$14,998,925, which reflects an overall increase of \$105,755, or 0.7%, compared to the FY 2013-14 projected year-end budget. Expected growth in the General Fund includes a slight increase in overall Taxes by 0.2% and an increase in Licenses and Permits by 5.0%. These increases will be partially offset by decreases in Fines and Forfeitures by 1.9% and Charges for Current Services by 16.4%, which reflects the anticipated decline in construction activity due to the slowdown in major development projects. City Hall rental income is expected to increase by 24.8% as a result of a brief vacancy period in the prior year; current tenant agreements reflect competitive market rates.

Chart I indicates the composition of the FY 2014-15 Budget by General Fund funding resource.

CHART I



Property Taxes have been the most reliable local government revenue stream for decades and are the primary revenue source for the General Fund. The Orange County Assessor’s Office recommended using a 1.1% increase for assessed valuation computations in FY 2014-15 instead of the 2% maximum increase allowed by law. This factor, in addition to recent activity in property transfer taxes, impacts of Proposition 8 and unsecured taxable assets, were considered in forecasting the FY 2014-15 Budget. Since a great number of Aliso Viejo’s parcels were added during the housing boom of the 2000’s and valued according to the market at that time, the City will continue to see

fluctuations in the assessed valuation of parcels as allowed by Proposition 8 when units are re-evaluated by the County Assessor due to a change in ownership or appeal by the current owner. Property Taxes, including all Secured and Unsecured Property Taxes, Property Tax in Lieu, Real Property Transfer Tax and Homeowner's exemption revenues, are anticipated to increase by 2.7% in FY 2014-15 for a total of \$6,686,715. As seen in Chart I, Property Taxes are 44.6% of the total budgeted General Fund revenue.

Sales Tax comprises 32.0% of the total budgeted revenue and is the second major source of revenue in the General Fund. Sales tax revenue forecasts indicate an overall decrease from FY 2013-14, which was inflated by a "Triple Flip" true-up from the State. The State always includes adjustments for prior year true-ups and forecasts for advance payments in its estimates, which are subject to change at any time. The "Triple Flip" will remain in effect until the State's bond obligations have been satisfied, currently anticipated in 2016. Though made whole by year's end, the City experiences fluctuations in this revenue as catch up payments for the current year and prior year corrections are included in the January and May payments.

The overall decrease in Sales Tax is expected to be \$136,060, or 2.8%. Without the one-time true-up in FY 2013-14, however, sales tax revenues in FY 2014-15 are expected to be stable when compared to the last few years. Assuming the local economy continues its post-recession growth trend, Aliso Viejo's diverse tax base is expected to be strong in the coming year due to vibrant commercial areas that continue to attract new businesses and retain existing establishments.

Franchise Fees compose 10.0% of the total budgeted revenue and are collected from companies that provide electric, gas, cable, internet, and solid waste collection services within the City. Collectively, Franchise Fees are estimated to decrease by 1.1% due to two one-time adjustments that occurred in FY 2013-14.

Transient Occupancy Tax has become a stable revenue source for the City and now composes 5.6% of total budgeted General Fund revenue. These taxes are mainly derived from a 174-room luxury hotel that caters to business travelers during the week in addition to vacationers during the weekends. A slight boost in Transient Occupancy Taxes of 0.6% is projected based on positive trends in occupancy rates as well as growth in business travel. The new hotel within the Vantis development is not expected to impact TOT revenues until fiscal year 2015-16.

Licenses and Permits and Charges for Current Services compose 4.5% of General Fund resources and fluctuate by construction activity within the community. Licenses and Permits and Current Service Charges are expected to increase \$26,275, or 4.1%. Revenues budgeted in FY 2014-15 reflect the final development phase of the Vantis project as well as smaller tenant improvements and remodels. These charges and fees have fallen since the height of construction activity with the Glenwood and Vantis projects but should remain stable around current levels unless other significant development projects occur within the City.

Current Service Charges also include Housing Administration fees, which are collected when affordable units within the Glenwood and Vantis projects are sold. A total of 58 affordable units have been constructed within the Vantis and Glenwood developments to date. All affordable units from these initial phases have sold, creating ambiguity in predicting revenues that occur with future re-sales. The 435-unit Vantis apartment development project currently on the horizon will include 20 affordable rental units. Affordable status for these rental units will be monitored by the property management company and documentation will be submitted to the City for compliance with the program.

Revenue sources not included in the City's General Fund include Development Impact fees, Gas Tax, Measure M, Air Quality Management District, Integrated Waste Management, and federal and state grants. To date, the City has collected \$9.6 million in Development Impact fees and about \$2.9 million has been spent or encumbered. Fees have been collected for community enhancement projects, affordable housing programs, and traffic mitigation. The current schedule for the final phase of the Vantis development indicates \$665,960 will be collected in FY 2014-15, with the balance of \$245,145 collected in FY 2015-16. After projects scheduled in FY 2014-15 are completed, the fund balance at year-end is projected to be \$6.8 million.

Special revenue funds, totaling roughly \$2.1 million, are restricted funding sources and support various programs, projects, and services. Grant funds were awarded to the City through the CalRecycle rubberized pavement grant program and Measure M2 Environmental Clean-up competitive grant program for the Dairy Fork Constructed Wetland Project. The City has also applied for additional Measure M2 Tier 1 Environmental Clean-up competitive grant funds for additional catch basin filters. Notification of these grant awards is expected in late 2014, ensuring enough time to adjust the budget accordingly during the mid-year process.

Appropriations:

Adopted General Fund Appropriations for FY 2014-15 total \$14,526,195 and include funding for operations, contingencies, and transfers to other funds. The budget reflects an increase of 0.2% compared to the FY 2013-14 projected year-end budget. The FY 2014-15 Annual Budget provides for desired service levels to the community and carries forward all activities and programs already underway. Contracts due for renewal have been budgeted in accordance with the terms specified in the contracts, including any required cost of living increases. Any other additions to the budget were kept to a minimum and only include expenditures necessary to maintain service levels and implement projects and programs approved by the Council.

The single largest General Fund Expenditure category is Public Safety, followed by Personnel and Contract Services. The contract for Law Enforcement services will see an overall increase of 6.1% in FY 2014-15, primarily due to higher costs for retirement benefits, overtime and other indirect overhead costs. Crossing guard services, which are included in the budget under Other Law Enforcement Services, will also increase as a result of adding service at the Community Roots School for the entire year and

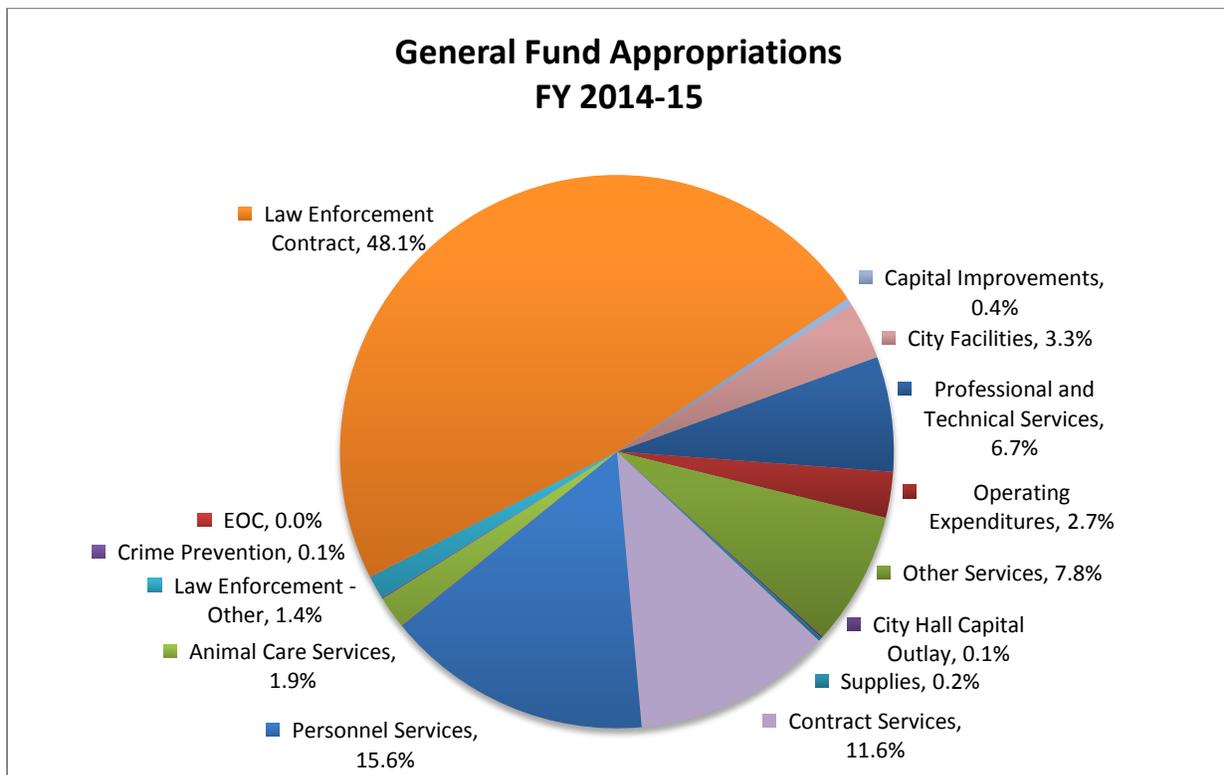
California Minimum Wage increases effective July 1. The City’s contract with Mission Viejo Animal Services for animal care services stayed in line with the prior year.

City Personnel, which composes 15.6% of appropriations, was adjusted to incorporate cost of living adjustments, performance reviews and year-end accruals. Other Contract Services total 11.6% of the City’s appropriations. These services include staffing and resources for Public Works, Code Enforcement, Building & Safety, and Environmental Services. The Budget also includes funding for the November, 2014, election.

IT projects completed over the last few years have included virtualization of the City’s servers, deployment of thin client devices to reduce downtime and replacement costs, and migration of the City’s Exchange server data to the Microsoft 365 email service on the cloud. Appropriations were added for a one-time update to the City’s financial software, replacement of the City’s battery backup system that has reached the end of its useful life and backup of financial data to the cloud as a test for disaster recovery.

Chart II indicates the composition of the FY 2014-15 Budget by category.

CHART II



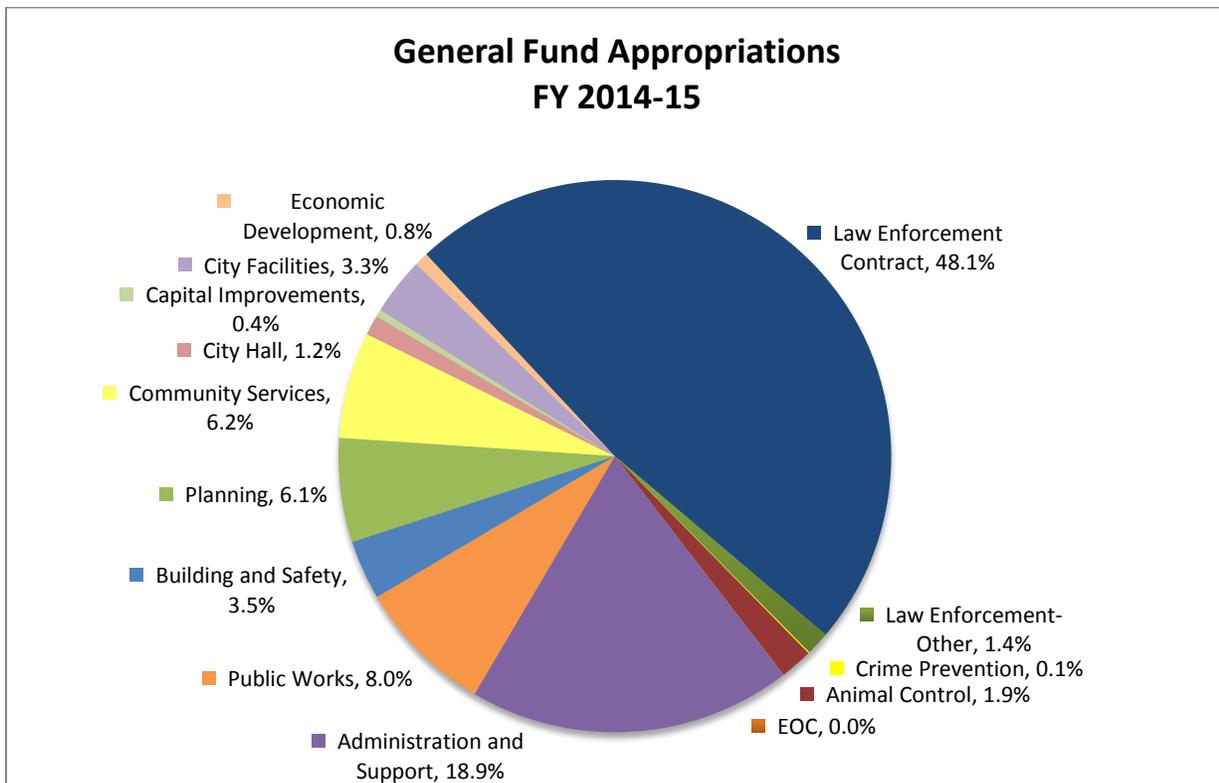
Several popular programs and initiatives are being continued from prior years. City-sponsored annual special events budgeted at prior-year levels include Founder’s Day, Snow Fest and Twilight Camp. The budgets for recreation activities and services, including after-school homework clubs and programs for elementary and middle school

age children, pre-teens and teens, were also maintained at prior year levels. In addition to the ongoing senior mobility program that provides transportation to and from nearby senior centers for Aliso Viejo residents, other senior programs and classes related to nutrition, fitness, balance and memory were also added. Community Grants were maintained at prior year levels and are evaluated every year based on community needs and the availability of funds.

Other General Fund obligations include transfers for capital improvements and to support net operations of the City facilities. Capital improvements supported by the General Fund include ongoing monitoring of the Wood Canyon wetlands and design work on the Alicia Pedestrian Bridge. City facilities transfers total \$485,490 and include repairs and aesthetic enhancements including upgrades to the audio-visual equipment, fencing at the Conference Center and Aquatic Center, repairs to the locker rooms, upgrades to the children’s splash pad and additional furniture at the pool.

Chart III indicates appropriations by department.

CHART III



General Fund Reserves:

As a result of the Council’s leadership and conservative approach to the budget, the City has been successful in maintaining strong reserve levels. Strong reserves are critical in the case of an emergency or unforeseen opportunity. General Fund Reserves

at the end of operations for FY 2014-15 are estimated to be \$20.1 million. In accordance with the City's Reserve Policy, \$15.7 million is assigned for replacement of 800 MHz radio units, unanticipated Emergency Projects, Asset Replacement, and Contingencies. The unassigned portion of the fund balance, which is available for any governmental purpose, totals \$4.4 million.

Special Revenues:

The aforementioned Special Revenue resources (e.g. Gas Tax, Measure M, SCAQMD, Integrated Waste Management, Development Impact, etc.) are budgeted to support capital improvement projects, traffic and street improvement projects, outreach for environmental programs and other front-line services and equipment. Regularly expending these funds is important to accommodate requirements that they be spent within the time frames stipulated by each source of revenue.

Community Enhancement fund reserves have been appropriated for improvements to the Conference Center patio, installation of bike racks at popular destinations in the City, and aesthetic upgrades or improvements to storage bins at some AVCA parks. Construction of the cattery expansion at Mission Viejo Animal Services (MVAS) is underway. The City will expend \$100,000 in Community Enhancement funds for the project in FY 2014-15 and the final contribution of \$50,000 will be paid in FY 2015-16.

Capital Improvement Projects:

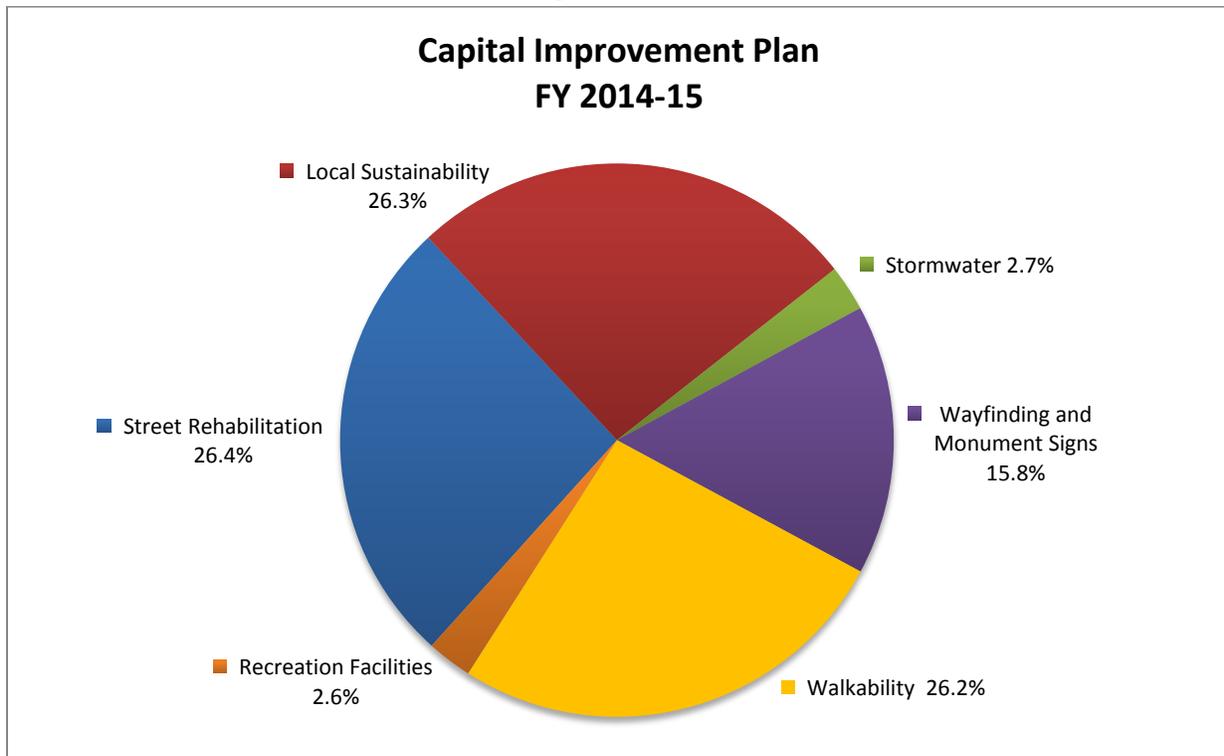
The Capital Improvement Program is a key component of this document and the community as a whole. Representing a balanced approach for meeting the community's current and future needs, it accomplishes the City's major goals for projects while maintaining critical ongoing maintenance. The Capital Improvement Program for FY 2014-15 totals roughly \$2.8 million. Street improvements include a pavement rehabilitation project on Aliso Creek Road from Pacific Park to Aliso Viejo Parkway and slurry sealing of Enterprise, Wood Canyon, Chase, Sanborn, Grand, Peppertree, Canyon Vistas and various residential streets adjacent to those collector streets. The City operates a five-year schedule of slurry sealing the entire roadway system.

Projects continued from FY 2013-14 include improvements to the Town Center Loop Trail and the pedestrian bridge over Aliso Creek near Aliso Niguel High School. Trail improvements were postponed to ensure the design and placement of benches and trash receptacles is in conjunction with the finalized Town Center design concepts. Community Enhancement funds in the amount of \$45,000 will be used for the completion of this project.

Preliminary design work was completed for the Aliso Creek pedestrian bridge. Accumulated Southern California Air Quality Management District (AQMD) AB2766 Subvention funds have been budgeted for construction costs in FY 2014-15 and \$58,315 appropriated in the General Fund for CEQA analysis expenses. The bridge will connect Alicia Parkway to Aliso Niguel High School and the Aliso Creek Trail, thus

alleviating current traffic congestion prevalent at the drop off location at Alicia Parkway and Aliso Creek Road.

CHART IV



Community Enhancement projects planned in FY 2014-15 include construction of the remaining Town Center monument signs estimated to cost \$100,000 and construction of Aliso Viejo Welcome signs at the 73 toll road off-ramps estimated at \$200,000. As approved with the City's new branding concepts in 2013, \$150,000 was included for updated wayfinding signs to be installed at key locations around the City. Staff is coordinating with Aliso Niguel High School for the purchase of two new LED scoreboards for their football and soccer fields for approximately \$75,000. Community Enhancement fund reserves will be utilized for the completion of these projects.

The Dairy Fork wetland project will commence with design work and environmental analysis scheduled for FY 2014-15 and construction scheduled to begin in late 2015. Agreements with the partnering cities of Laguna Woods, Lake Forest, and Laguna Hills will soon be executed. The four cities' local match portion totals \$305,900 or 35% of the total project costs, with the balance being funded by Measure M2 Environmental Cleanup grant funds. Aliso Viejo's match portion will be expended from existing Rule 20A funds. Ongoing maintenance costs will also be shared by the partnering cities.

In an effort to fund all desired capital improvement projects, staff has attempted to maximize the use of special revenues by actively pursuing grants and other funding opportunities from county, state, and federal sources. The entire Capital Improvement Program represents a proactive and tangible effort toward enhancing the quality of life

of our residents, while continuing to address priority issues expressed by the community and City Council. A detailed description of all projects planned within the FY 2014-15 Capital Improvement Projects budget can be found in the Capital Projects section of this document.

Long Term Debt and Obligations:

In March, staff coordinated the refinancing of the Community Facilities District (CFD) bonds issued in conjunction with the Glenwood development and paid off all debt incurred with the issuance of Certificates of Participation (COP) used to purchase City Hall. Based on the final pricing of the CFD bonds, Glenwood property owners will save an average of \$899 per year. General Fund reserves of about \$6.6 million were used for the redemption of the COP's relieving the City of its outstanding debt.

Five Year Strategic Plan:

Long term plans are updated every two years with the City's Five Year Strategic Plan, which includes explanations of the current and future economic outlook, a Five Year Financial Plan and Five Year Capital Improvement Plan. The Five Year Strategic Plan was last updated in 2013.

Approximately 75% of incoming Gas Tax revenues are used for ongoing Street Maintenance and Street Sweeping, with the balance going toward CIP projects. Since incorporation, the City has relied on these Gas Tax revenues and Measure M resources to fund street and traffic improvement projects. During years that CIP projects were less than incoming revenues, the excess of these funds were held in reserves for future projects. The accumulation of these funds will be exhausted over the next five years so that only incoming resources will be available for projects, thus triggering the slowdown in the pace of street rehabilitation projects and future plans to construct medians, urban trails, and pedestrian bridges. To date, General Fund reserves have not been utilized for these types of projects. However, with the exhaustion of accumulated road funds, the use of General Fund reserves may be necessary if incoming Gas Tax and Measure M2 revenues are not sufficient to cover necessary street rehabilitation or emergency roadway projects.

Based on the assumptions for resources and appropriations, the five year forecast indicates a positive outlook for the City. The City foresees a balanced budget throughout the forecast period and a 2.0% average increase in General Fund fund balance, assuming no significant capital expenditures or enhancements to operations.

On the Horizon:

The CalPERS Board of Administration recently approved changes to pension risk pools with the intention of mitigating consequences from the 2013 Public Employees' Pension Reform Act of 2013 (PEPRA). PEPRA essentially closed all existing "classic" pools and created two replacement pools for new employees. The changes approved by CalPERS will reduce the City's obligations by roughly \$37,000. Changes to the pension risk pools

included combining 12 existing risk pools into two (one for miscellaneous and one for public safety) and changing the cost allocation from the current method of allocating costs according to payrolls to an allocation based on liabilities.

Though there are no immediate impacts to the FY 2014-15 budget, the CalPERS Board of Administration voted in April 2013 to make significant changes to actuarial policies, increasing the rate that state and local government employers pay for their pension plans. The adopted changes modify both smoothing and amortization policies and implements these changes going forward with an impact to employer rates beginning in FY 2015–16. Based on the City's employee demographics, impacts to the City from these changes are expected to be minimal.

This report is designed to provide our residents with a general overview of the City's finances and to show the City's accountability for monies it receives. Please contact the City's Financial Services Department for any inquires or clarifications.



Gina Tharani
Director of Financial Services
City Treasurer

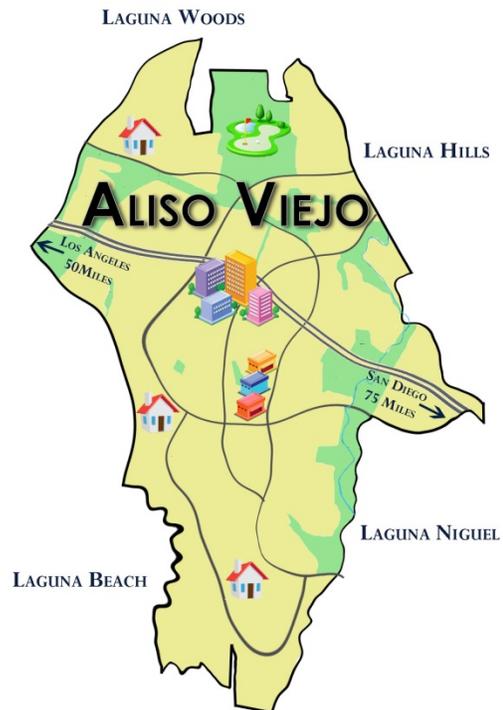
Budget Guide

The purpose of the City of Aliso Viejo's budget is to serve as a "blueprint" for providing City services and as a working financial plan for the fiscal year. It also represents the official organizational plan by which City policies, priorities, and programs are implemented. It provides the means to communicate to the residents, businesses, and employees how the City's financial sources are used to provide services to the community. The budget includes both the operating costs to manage the City and the capital improvement projects that the City plans to undertake during the fiscal year.

A BRIEF OVERVIEW

Location

Aliso Viejo encompasses approximately seven square miles and is located at the southern end of Orange County. Aliso Viejo is approximately 50 miles southeast of downtown Los Angeles, 75 miles northwest of San Diego, 15 miles south of John Wayne International Airport, and 2.7 miles inland of the Pacific Ocean. Neighboring communities include the Cities of Laguna Beach, Laguna Niguel, Laguna Hills and Laguna Woods.



History

Aliso Viejo was originally part of the 22,000-acre Moulton Ranch. In the 1890s, the Moulton family took ownership of land the Mexican government originally granted to Juan Avila in 1842. In 1976, Mission Viejo Company purchased the last 6,600 acres for a new master-planned community. The ultimate vision for Aliso Viejo was to feature neighborhoods that mix homes, workplaces, stores and services. A transit-friendly, energy-conscious and land-conserving community, Aliso Viejo was to foster a sense of community by creating a friendlier streetscape, quality infrastructure like parks, schools and new roads, shopping close to home, community services and neighbors that genuinely feel connected to the community and to one another in some fashion.

The county approved the master plan for the community in 1979 – and by March of 1982 – the first residential units were offered for sale. About eight months later, the first residents arrived.

In February of 1995, the Self-Governance Subcommittee of Governmental Affairs, an offshoot of the Aliso Viejo Community Association (AVCA), which was the first community-wide property owner's association of its kind in the state, began its push to

Budget Guide

make Aliso Viejo a city. Two years later, “Aliso Viejo Cityhood 2000” was born. In March of 1999, “Aliso Viejo Cityhood 2000” launched a petition drive to put the question of cityhood to a community vote. On March 6, 2001, voters (more than 90 percent) overwhelmingly decided to make Aliso Viejo a city. The City of Aliso Viejo was officially incorporated on July 1, 2001, and operates as a general law City.

Demographics

Aliso Viejo was the first planned community in California to provide a balance between its estimated 18,000 on-site jobs and the resident workforce. With a population of 49,950, all residents live within 2.5 miles of Aliso Viejo Town Center, which is located near the geographic center of the City. This "downtown" includes over 800,000 square feet of retail shops and specialty stores, restaurants, medical offices, business offices, and entertainment venues.



Aliso Viejo housing is comprised of single-family homes, condos, and luxury apartments with a mixture of retail, light industrial, and service entities providing a tax base for the City. The median home price in Aliso Viejo is \$504,700 and the median rental rate is \$1,715 per month. The net taxable property value during the FY 12-13 assessment period was \$7.6 Billion, representing a 1.25% increase over the previous year.

Aliso Viejo residents have a median age of 35 and an average household income of \$92,500, with 50% of households earning over \$100,000. The City is home to over 27,000 employed individuals and has an unemployment rate of 3%.

More than 500 businesses are located in Aliso Viejo, which has roughly five million square feet of low and mid-rise office, research and development, technology, and light industrial space. The City is recognized for hosting fast-growing entrepreneurial industries such as medical device, technology, biotech, pharmaceutical, electronic gaming, healthcare and insurance.

Employer	# of Employees
United Parcel Service	1,000
Pacific Life	811
Capistrano Unified School District	679
Fluor	630
Quest Software	600
QLogic	490
Renaissance ClubSport	259
Pepsi Beverages Company	215

Budget Guide

FORM OF GOVERNMENT

The City operates under the Council-Manager form of government. The City Council is comprised of five members elected at large for four-year terms with elections staggered every two years. The Mayor and Mayor Pro Tem are selected by the Council from among its members to serve one-year terms. The Council acts as the legislative and policy-making body of the City, enacting all laws and directing such actions as required to provide for the general welfare of the community. City Council meetings are held on a regular basis and are open to the public. The City Council also serves as the governing body of the Aliso Viejo Public Financing Corporation. The City Manager is appointed by the City Council and is responsible for overseeing the operations of the City and implementing the policy decisions made by the City Council. The City Attorney, City Treasurer, and the City Clerk are also appointed by the City Council. All other department heads and employees are appointed by the City Manager.

The City provides municipal services through in-house staffing for administration, finance, planning, and community services and contracts services for police, fire, public works, engineering, building, code enforcement, trash removal, street sweeping, recreation, and legal services. The City owns and manages Iglesia Park, Vista Park, and the Aliso Viejo Ranch property in addition to maintaining all public roads. The Orange County Library System provides public library services. The Aliso Viejo Community Association, a master community association, owns and manages 20 of the 23 local parks within the City limits. This association also maintains most of the landscaped slopes and parkways.

BUDGET ORGANIZATION

As indicated in the Table of Contents, the City of Aliso Viejo's Budget document consists of several sections. A corresponding title page divides each section.

Introductory Section

The City Manager's Budget Message to the City Council highlights key priorities and issues for the upcoming budget year.

The Budget Transmittal provides an overview of significant budgetary items and trends for the City as a whole.

The Budget User's Guide provides the reader with a brief overview and introduction to the City of Aliso Viejo as well as an explanation on how to understand, read, and use this Budget document.

The Budget Summaries section provides an easy-to-read overview of the City's expenditures/expenses and various other financial matters.

Budget Guide

Budget Details

This Section provides a more detailed overview of each fund's estimated revenue and appropriations. It is important to note that the City's revenue estimates are fairly conservative and make assumptions based on actual experience and current knowledge of impending circumstances. Appropriations, in turn, are based on these assumed revenues and current service levels.

General Fund: This section represents the main body of the Budget document. It contains details for revenue and department budgets for the General Fund. Department details include the following departments: City Council, City Manager, Economic Development, City Clerk, City Attorney, Financial Services, Non-Departmental, Community Services, Planning, Public Works, Public Safety and City Hall.

Special Revenue Funds: This section contains funds that provide "Special Revenue" activities. In most cases, these funds represent activities that are grant funded or provided for via specific fees, charges, and taxes. These revenues are usually legally restricted to expenditures for specific purposes. Examples include: Gas Tax (Fund 203), Measure M (Fund 204), Air Quality Improvement Fund (Fund 221), and Integrated Waste management Fund (Fund 225).

Capital Improvement Funds: This section contains funds that provide for street improvement, storm water, or capital improvement projects that are general in nature. Examples include: Street Improvement Fund (Fund 311), Capital Improvements Fund (Fund 331), and Storm Water (Fund 332).

Trust and Agency Fund: This section contains the City's Community Trust Fund. Funding for this fund is received from the Aliso Viejo Community Foundation, a non-profit organization. The foundation holds fundraisers and provides opportunities for donors to contribute to Aliso Viejo's community programs.

Appendices

City Council Management and Budget Policies

Chart of Accounts: This section outlines the various funds, general ledger, revenue, and expenditure accounts.

Glossary: The glossary of Budget Terms is provided to better familiarize the reader with some of the budgetary and financial vocabulary found throughout the Budget document. The Glossary contains descriptions of all the fund types, budget terms, and acronyms used within the budget document.

Budget Guide

BUDGET PROCESS

The responsibility for preparation of the Annual Budget is set forth in Ordinance No. 2001-005, whereby the City Manager is tasked with the preparation and submittal of the Annual Budget for its approval by City Council. The Financial Services Department prepares budget reports and provides detailed instructions and assistance to each department with respect to the preparation of their particular department budgets. The budgeting process is generally an incremental one which starts with a historical base budget. Requests for changes in appropriations are made at the departmental level and initially are compiled and reviewed by the Director of Financial Services. A draft budget is then presented to the City Manager, who reviews all of the requests and ensures that all budget decisions are in full accordance with stated City Council policies and all applicable federal, state, and local laws and regulations.

PREPARATION OF THE BUDGET DOCUMENT

Altogether, budget preparation takes approximately three months. Departments begin preparing their budget requests/revenue estimates in March. All budget submissions for new and additional services, positions, capital outlay, and capital improvement projects are reviewed. The overall picture of estimated revenues and proposed appropriations is also carefully studied. In addition to providing the most efficient, effective and economical service levels possible, public safety, legal requirements, and adherence to City Council financial policies are also major considerations throughout the budget process.

Budget workshops are open to the public and are held starting in March. As soon as the final details are worked out and approved by the City Manager, a Draft Budget document is printed. The City Manager then presents the Draft Budget to the City Council and the public for review during the month of May. Changes to the budget as directed by the City Council are implemented into the Proposed Budget and presented for adoption in June. The budget is adopted annually by the City Council prior to the beginning of the fiscal year and serves as the foundation for the City's financial planning and control. A majority vote is required to pass, approve, and adopt the final Budget by resolution at a City Council meeting.

BUDGET CALENDAR – SUMMARY

The following calendar highlights some of the key deadlines used for the preparation of the FY 2014-15 Budget:

- March 3, 2014 Budget Kickoff-Memo, budgeting materials, and financial reports to departments
- March 24, 2014 Budget reports due to Financial Services
- April 2, 2014 Budget Workshop – Revenue Projections/Discussion

Budget Guide

Mar 31-Apr 4, 2014	Budget meetings-Dept Heads/Financial Services
April 4, 2014	1st Draft to City Manager
April 7-11, 2014	Budget meetings- City Manager/Dept Heads/Financial Services
April 16, 2014	Budget amendments due to Financial Services
May 21, 2014	2nd Budget Workshop Meeting (Including Draft of Annual Budget)
May 27, 2014	City Council approved Budget amendments/Strategic Initiatives due to Financial Services
May 30, 2014	2nd Draft to City Manager
June 18, 2014	Present FY 2014-15 Budget to City Council for adoption
June 19, 2014	Publish FY 2014-15 Budget

BUDGET IMPLEMENTATION, TRANSFERS AND CONTROL

Upon adoption of the budget by the City Council, the responsibility of implementing each department's budget lies with each department head, with oversight by the Director of Financial services and ultimate responsibility resting with the City Manager. Department Heads are expected to operate their departments within the appropriations established in the budget.

The budget is arranged by fund, function and department. The level of budgetary control is established at the fund level. Transfers of appropriations between department budgets can be made with City Manager and Director of Financial Services approval. The City Council's approval is required for all budget amendments that result in a change to the adopted budget. The budget is reviewed mid-year in January by the City Manager and the Director of Financial Services to ensure compliance with City Council direction. The Mid-Year budget is reviewed by the City Council and consideration is given to necessary adjustments for new programs, projects and other adjustments to ensure that expenditures and revenues are in line with the budgeted projections.

A carefully designed system of internal accounting and budgetary controls is used to ensure that revenues and expenditures/expenses are tracked and used as intended. These controls are designed to provide reasonable, but not necessarily absolute, assurance with respect to the reliability of financial and budgetary records for use in the preparation of financial statements as well as accountability for all City assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits and that the evaluation of costs and benefits likely to be derived thereof require estimates and judgments by management. The system is reviewed as regularly as possible and, as required by law, by either internal audit staff and/or independent, certified public accountants. The City also maintains an encumbrance accounting system as an additional method of accomplishing budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to a vendor. At fiscal year-end, all operating budget appropriations lapse and are re-appropriated in the next year's budget.

Budget Guide

BUDGETARY BASIS OF ACCOUNTING

The City of Aliso Viejo's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP), using the modified accrual basis of accounting. Under this method of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current fiscal period, while expenditures are recognized in the accounting period in which the liability is incurred. Budgets for proprietary funds (Internal Service Funds and Enterprise Funds) are prepared on a full accrual basis where revenues are recognized when earned, and expenses are recognized when they are incurred. Each of the City's funds is considered a separate accounting entity with a self-balancing set of accounts that records assets, liabilities, fund equity, revenue & expenditures. Funds are established & segregated for the purpose of recording specific programs or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The General Fund accounts for all the general revenue of the City not specifically levied or collected for other City funds and for expenditures related to rendering the general services provided by the City. The City of Aliso Viejo has twelve Special Revenue Funds that are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The Capital Project Funds are used to account for the acquisition or construction and improvement of major capital projects. Internal Service Funds are used to account for the financing of services provided by one department to other departments of the government, on a cost reimbursement basis, including depreciation. The budget is prepared on a line item basis by fund and department. The City currently does not have any Enterprise or Internal Service funds.

FINANCIAL REPORTS

Comprehensive Annual Financial Report (CAFR): The CAFR is a detailed report that covers the financial statements for the City prepared in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). This report, pursuant to GASB 34, includes an introductory section, the Independent Auditors' Report, and the Management's Discussion and Analysis (MD&A), which offers readers a narrative description as well as an analysis of the financial activity of the City for the fiscal year ended. The report continues with the government-wide statements, fund financial statements, and notes to the financial statements. Statements for major funds are then presented, followed by all non-major fund activity, and finally the statistical section. As part of the GASB Statement Number 34 Implementation, a citywide valuation of infrastructure assets was initiated. The City prepared its first CAFR in 2001 in the GASB Statement Number 34 format. The City has consistently received the prestigious "Certificate of Achievement for Excellence in Financial Reporting" award presented by Government Finance Officers Association since 2001.

Budget Guide

Five-Year Strategic Plan: The Strategic Plan is a detailed planning document to assist the City Council in assessing the impact of local decision making on the City's future quality of life. Developed as a blueprint for the City's future, the Strategic Plan defines the City Council's goals and assesses the City's financial ability to achieve them. The plan identifies fiscal issues and opportunities, establishes goals, examines fiscal trends and provides for feasible solutions. The plan includes fund balances, expenditures, and revenue projections, as well as goals and objectives. This allows the City to focus its efforts on initiatives, including funding for necessary infrastructure, maintenance and capital needs, without compromising the financial future.

The City's financial reports are available on the City's website at www.cityofaliso Viejo.com.

STAFFING

Position Summary Schedule			
Full Time Equivalents			
Last Three Fiscal Years			
Department	FY 2012-2013 FTE	FY 2013-2014 FTE	FY 2014-2015 FTE
City Council	5	5	5
City Clerk	1	1	1
City Manager	4	4	4
Community Services	2.625	2.625	2.625
Financial Services	3	4	4
Planning Services	3.75	3.75	3.75
TOTAL	19.375	20.375	20.375

No staffing level changes are budgeted during FY 2014-15.

EMPLOYEE COMPENSATION/BENEFITS

The City of Aliso Viejo provides an array of benefits to employees in addition to maintaining competitive salaries.

Work Schedule: The City operates on a 9/80 work schedule, with every other Friday off.

Salary: The City has a Pay-For-Performance Compensation System. Salaries are based upon experience and knowledge of job responsibilities. Each classification title has a corresponding salary range. As part of the budget preparation for salaries and benefits, an estimated base increase has been budgeted for FY 2014-15.

Budget Guide

Retirement Benefits: The City formally joined the California Public Employees Retirement System (CalPERS) in December 2002 under the CalPERS 2% @ 55 Plan. It is a multiple-employer public employee defined benefit pension plan. Each year, an independent actuary engaged by the pension plan calculates the amount of the annual contribution that the City must make to the pension plan to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. The City received its actuarial valuation as of June 30, 2012. This valuation includes changes to the actuarial assumptions and mandatory pooling for plans with less than 100 active members. The CalPERS employer rate stabilization policy reassesses the assumptions of how assets are valued actuarially. This method will result in a moderate fluctuation of rates rather than radical shifts to weather market impacts. The City's annual contribution employer rate for FY 2013-14 is 10.282% of base wages and is expected to be 11.032% for fiscal year 2014-15. The City also pays the employees' portion of the retirement contribution of 7% of base wages.

On January 1, 2013 the Public Employees' Pension Reform Act was implemented by CalPERS. This legislation created a benefit group for new members in CalPERS. All employees hired by the city on or after January 1, 2013, who have no prior membership or a lapse in membership with CalPERS, are placed into the new Tier 2 benefit group. The defined benefit formula is 2% @ 62 for the new benefit group. Currently the annual contribution employer rate is 6.25% of base wages. Employees in the new benefit group are required to contribute as least 50% of the total normal cost rate for their defined benefit plan. As such, the current employee contribution rate is 6.25% of base wages.

Medicare: All employees contribute a portion of gross salary for Medicare coverage as determined by Federal regulations.

Annual Leave: Employees earn 176 hours of annual leave per year, after completion of an orientation period. Accrual of annual leave and maximum accrual amounts increase based upon number of years of service. The City also allows an annual cash payout of accrued leave in the amount 40 hours for 1-5 years of service and 80 hours for 6+ years of service.

Cafeteria Benefits Plan: The City provides its employees a specific dollar amount, which can be applied toward medical, dental or vision insurance or other benefits offered on a pre-tax basis through the City's Section 125 Cafeteria Plan. Medical, dental and vision insurance plans are available to part-time employees on a pro-rata basis. A variety of medical insurance plans through the CalPERS Health Benefits program are available.

Other Benefits: In addition, the City provides life and long-term disability insurance. An optional Deferred Compensation program, Flexible Spending Accounts and Credit Union membership are also available to employees.

Budget Guide

OTHER INFORMATION

Capital Improvement Program (CIP): The Capital Improvement Program (CIP) Budget is submitted to the City Council with the budget document in order to provide more detailed descriptions of projects scheduled to take place over the next five years. A CIP project is defined as an addition or improvement to the City's infrastructure or public facilities. Financial Services coordinates the budget preparation including review of fund cash flows to ensure adequate funding over the project life. Many projects span multiple fiscal years and have multiple funding sources, including grant funding and special revenue funds. Special attention is paid to projects requiring General Fund dollars and typically reflects previously identified Council goals. The CIP document is designed to give an easily understandable overview of the multi-year projects to which the City Council has made a long-term commitment.

Debt: On August 15, 2006, the Aliso Viejo Public Facilities Corporation issued \$8,155,000 in 2006 Certificates of Participation that was used to finance the acquisition of a building primarily used as City Hall and for certain tenant improvements to City Hall. Certificates of Participation (COP) are special obligations of the issuer and are payable from specific pledged revenues of the issuing agency. The certificates are not payable from any other revenues or assets of the City.

On March 1, 2014 the City of Aliso Viejo paid off the outstanding balance of the 2006 Certificates of Participation. General Fund reserves were used to fund the redemption of the bonds. As of June 30, 2014, the City of Aliso Viejo has no outstanding debt obligations.

LEGAL DEBT MARGIN

The general laws of the State of California for municipalities provide for a legal debt limit of 15% of grossed assessed valuation. However, this provision was enacted when assessed valuation was established based on 25% of market value. Effective with fiscal year 1981-82, taxable property is assessed at 100% of market value. Although the debt limit provision has not been amended by the State since this change, the percentage has been proportionately modified to 3.75% for the purpose of this calculation for consistency with the original intent of the State's debt limit.

The following chart details the calculation of the City's Legal Debt Margin.

Budget Guide

Computation of Legal Debt Margin Fiscal Years Ending 2010 through 2013

	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>
Assessed Valuations:	\$7,839,314,968	\$7,785,911,952	\$7,511,408,344	\$7,933,851,699
Legal Debt Limit - 3.75% of Assessed Valuations	\$293,974,311	\$291,971,698	\$281,677,813	\$285,207,161
Amount of Debt Applicable to Limit	\$7,780,000	\$7,640,000	\$7,490,000	\$7,335,000
Legal Debt Margin	\$286,194,311	\$284,331,698	\$274,187,813	\$277,872,161

GANN APPROPRIATION LIMIT

The voters of California, during a special election in 1979, approved Article XIII-B of the California State Constitution. Informally known as the “Gann Initiative,” Article XIII-B provides limits regarding the total amount of appropriations in any fiscal year from “the proceeds of taxes.” Every year the City Council adopts an appropriations limit, via resolution, for the proposed fiscal year.

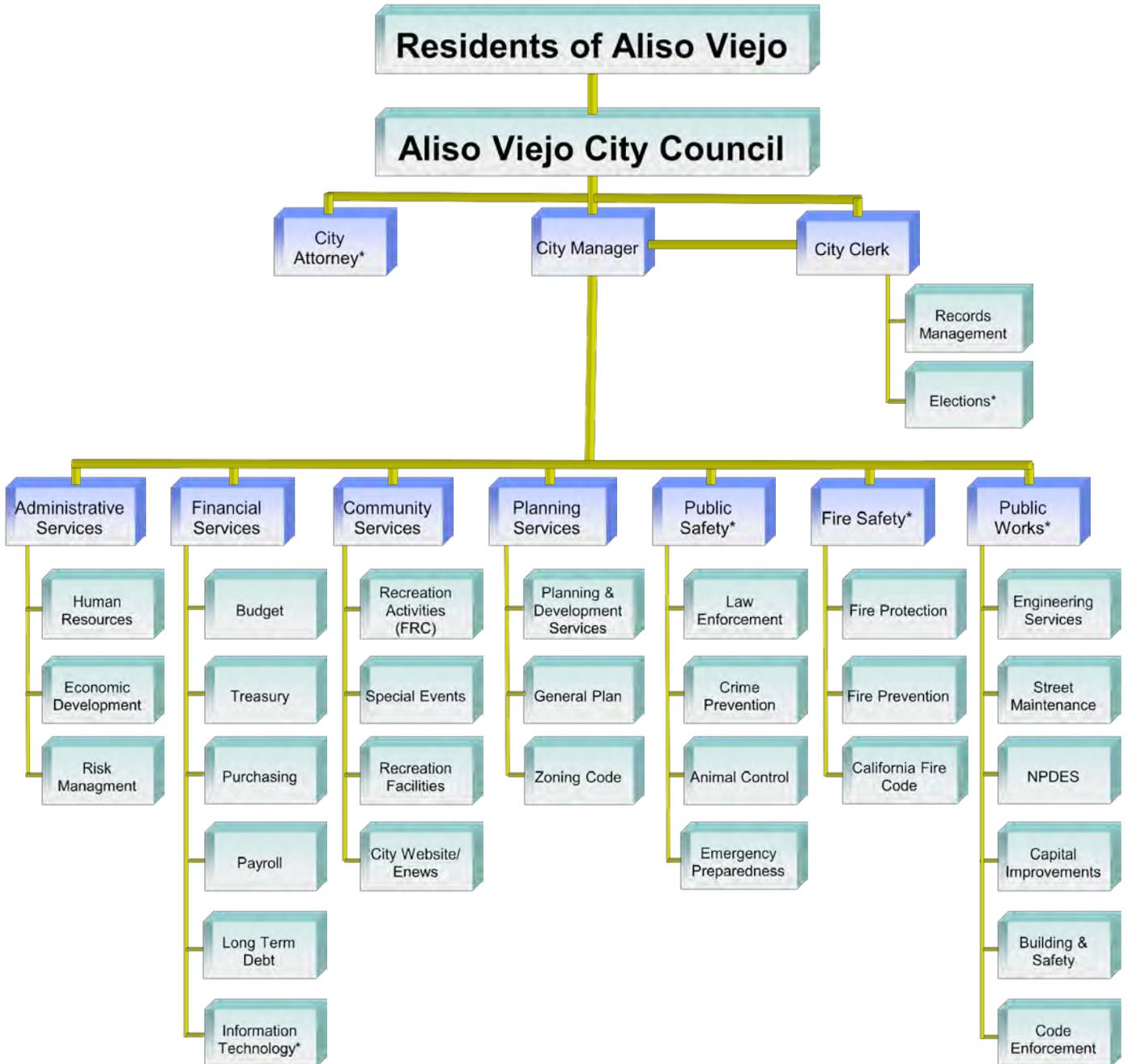
The State Legislature, in 1980, added Section 9710 to the Government Code, providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriation limit for any fiscal year was equal to the previous year’s limit, adjusted for population changes and the changes in the US Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California Department of Finance.

However, the original Article XIII-B (Proposition 4) and its implementing legislation were modified by Proposition 111 and SB 88 by the voters in June 1980. The changes were incorporated into the FY 1990-91 and FY 1991-92 Appropriations Limits. Beginning with the FY 1990-91 Appropriations Limit, a city may choose annual adjustment factors. The adjustment factors include growth in the California Per Capita Income or growth in the non-residential assessed valuation due to construction within the City and the population growth within the county or the city.

The following chart details the City’s Annual Appropriation Limit history.

Budget Guide

CITY OF ALISO VIEJO					
ANNUAL APPROPRIATIONS LIMIT					
Fiscal Year		Appropriations Limit	Percentage Change	Subject to Limit	Variance
2001-2002	Base Year	6,002,726	Base Yr.	3,771,367	2,231,359
2002-2003	Adjusted Base	9,774,092	62.83%	8,323,792	1,450,300
2003-2004	Adjusted Base	10,341,870	5.81%	8,399,829	1,942,041
2004-2005	Adjusted Base	10,910,727	5.50%	9,832,043	1,078,684
2004-2005	Actual	10,493,809	-3.82%	9,832,043	661,766
2005-2006	Adjusted Base	12,795,601	21.93%	8,813,169	3,982,432
2006-2007	Adjusted Base	13,334,344	4.21%	11,334,138	2,000,206
2007-2008	Adjusted Base	13,954,603	4.65%	12,032,227	1,922,376
2008-2009	Adjusted Base	14,985,870	7.39%	10,557,513	4,428,357
2009-2010	Actual	18,492,058	23.40%	9,526,525	8,965,533
2010-2011	Actual	18,215,199	-1.5%	9,402,508	8,812,691
2011-2012	Actual	18,870,328	3.60%	10,031,085	8,839,243
2012-2013	Actual	27,710,088	46.84%	10,115,604	17,594,484
2013-2014	Actual	29,396,830	6.09%	10,609,460	18,787,370



* Contract Services

CITY OF ALISO VIEJO

BUDGET PHILOSOPHY AND OPERATING GUIDELINES

1. The City of Aliso Viejo's budget is designed to serve four major purposes:
 - Define **policy** in compliance with legal requirements for General Law cities in the State of California, the Governmental Accounting Standards Board (GASB) financial reporting requirements and auditing standards, and direction of the City Council. Prepare the Budget in conformity with Generally Accepted Accounting Principles using the modified accrual basis of accounting.
 - Provide an **operations guide** for management and staff responsible for fiscal resources.
 - Present the City's **financial plan** for the ensuing fiscal year, itemizing projected resources and estimated appropriations. The financial plan will be developed using strategic multi-year fiscal planning and conservative revenue forecasts.
 - Provide a **communications** document for citizens who wish to understand the operations and costs of City services.
2. The Financial Plan consists of budgets that originate within each department, are consolidated by financial services, and approved by the City Manager prior to submittal to the City Council.
3. The City Manager is responsible for ensuring compliance with the budget authorized by City Council.
4. The City Council has the legal authority to amend the budget at any time during the fiscal year. The City Manager and the Director of Financial Services have the authority to transfer appropriations within department budgets. City Council's approval is required for all budget amendments that result in a change to the adopted budget.
5. Reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's financial forecasts. Balances will be maintained at levels that protect the City from future uncertainties.

RESOLUTION 2014 - 24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, ADOPTING THE 2014-15 FISCAL YEAR BUDGET FOR THE CITY OF ALISO VIEJO.

WHEREAS, the City Council of the City of Aliso Viejo requires a fiscal plan for the City's operation; and

WHEREAS, a proposed budget for the City of Aliso Viejo for the fiscal year commencing July 1, 2014, and ending June 30, 2015, was submitted to the City Council, as required by Ordinance 2001-005; and

WHEREAS, the City Council has conducted budget study sessions and public hearings, has heard and considered public comments, has modified the preliminary budget accordingly, and wishes to adopt such budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015; and

WHEREAS, preparation of the fiscal year 2014-15 Annual Budget conforms to the Management and Budget Policies adopted by the City Council on November 16, 2005 by Resolution No. 2005-056; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALISO VIEJO AS FOLLOWS:

SECTION 1. That the fiscal year 2014-15 Annual Budget is hereby adopted.

SECTION 2. That the City Manager and the Director of Financial Services are hereby authorized to make expenditures in accordance with the fiscal year 2014-15 Annual Budget, as adopted, with the exception of those expenditures that require City Council approval in accordance with the ordinances and regulations of the City.

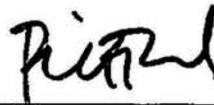
SECTION 3. That a copy of said fiscal year 2014-15 Annual Budget is on file in the office of the City Clerk, and is incorporated by reference into this resolution.

SECTION 4. That the Director of Financial Services is directed to enter the fiscal year 2014-15 Annual Budget into the City's financial system in

accordance with appropriate accounting practices, and the City Manager, with the Director of Financial Services' assistance, shall assure compliance therewith.

SECTION 5. That the Mayor of the City of Aliso Viejo shall sign and the City Clerk shall certify to the passage and adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 18th day of June, 2014.



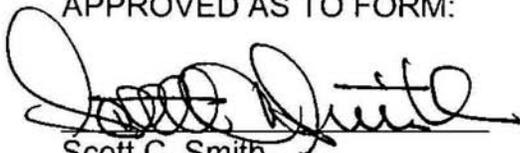
Phillip B. Tsunoda
Mayor

ATTEST:



Susan A. Ramos
City Clerk

APPROVED AS TO FORM:



Scott C. Smith
City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ALISO VIEJO)

I, SUSAN A. RAMOS, City Clerk of the City of Aliso Viejo, California, DO HEREBY CERTIFY that foregoing Resolution No. 2014-24 was duly passed and adopted by the City Council of the City of Aliso Viejo at their regular meeting held on the 18th day of June 2014, by the following vote, to wit:

AYES: MAYOR TSUNODA, MAYOR PRO TEM PHILLIPS,
 COUNCILMEMBERS CAVE, MUNZING AND CHUN

NOES: NONE

ABSENT: NONE



Susan A. Ramos
SUSAN A. RAMOS
CITY CLERK

I hereby certify that the foregoing is the original of Resolution No. 2014-24 duly passed and adopted by the Aliso Viejo City Council at their regular meeting held June 18, 2014.



Susan A. Ramos
SUSAN A. RAMOS
CITY CLERK



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Aliso Viejo
California**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

**CITY
RESOURCES
AND
APPROPRIATIONS
SUMMARY**

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CITY OF ALISO VIEJO
SUMMARY OF FUND BALANCE
FY 2014-2015

Fund	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget¹	2014-2015 Adopted Budget
101 General Fund	23,505,746	24,424,794	25,902,841	26,300,261	19,648,285	20,121,015
203 Gas Tax	2,152,632	1,879,940	1,357,623	940,023	926,353	320,728
204 Measure M	1,048,656	819,973	1,225,932	1,071,297	1,182,837	1,076,012
215 Public Safety Grants	69,669	48,733	57,694	37,794	37,794	62,039
221 AQMD Air Quality	595,034	657,841	717,632	729,837	729,837	150,052
225 Integrated Waste Management	31,154	34,540	31,247	29,572	19,572	17,897
231 Other Grants	13,963	613,206	203,649	203,649	178,149	178,149
241 Technology Grant	585,292	572,417	540,134	529,534	519,834	506,434
245 Development Impact	6,523,916	7,280,597	7,387,912	6,306,837	7,162,347	6,958,307
251 Federal Grant	1,066	-	-	-	-	-
260 City Facilities	(42,929)	8,742	1,700	1,700	1,700	1,700
311 Street Improvements	-	-	-	-	-	-
331 Capital Improvements	-	-	-	-	-	-
332 Storm Water	-	-	-	-	-	-
Sub-Total	34,484,201	36,340,782	37,426,364	36,150,504	30,406,708	29,392,333
Long Term Financing	4,031,454	2,138,857	1,178,096	1,143,871	8,614	8,614
Sub-Total	4,031,454	2,138,857	1,178,096	1,143,871	8,614	8,614
Total City Fund Balance	38,515,655	38,479,638	38,604,461	37,294,376	30,415,323	29,400,948

¹ FY 2013-14 Mid-Year Budget adjusted to include projected year end data.

CITY OF ALISO VIEJO
CONSOLIDATED FUNDS RESERVES
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
FUND BALANCE						
Non Spendable:	-	-	-	-	-	-
Restricted for:						
Special Revenue Funds	3,912,174	4,054,233	3,593,777	2,808,523	3,074,542	1,804,877
Long Term Financing	4,031,454	2,138,857	1,178,096	1,143,871	8,614	8,614
Committed to:						
Special Revenue Funds	7,066,279	7,861,756	7,929,746	7,041,720	7,683,881	7,466,441
Assigned to:						
Contingency Reserves	4,741,227	4,693,673	4,845,447	4,331,189	4,348,101	4,357,859
Self-Insurance/Benefit Obligations	471,500	471,450	471,450	570,000	570,000	570,000
Asset Replacement	7,838,000	8,288,000	8,288,000	8,288,000	8,288,000	9,085,215
Long Term Debt	-	5,000,000	5,000,000	7,490,000	-	-
800 MHZ upgrade & replacement	-	-	-	-	-	262,000
Emergencies & Unanticipated CIP Projects	2,000,000	2,000,000	2,500,000	-	-	1,500,000
Unassigned:						
General Fund	8,455,019	3,971,671	4,797,944	5,621,072	6,442,183	4,345,941
Total Fund Balance	38,515,655	38,479,638	38,604,461	37,294,376	30,415,323	29,400,948

¹ FY 2013-14 Mid-Year Budget adjusted to include projected year end data.

CITY OF ALISO VIEJO
CONSOLIDATED SUMMARY OF RESOURCES & APPROPRIATIONS
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
RESOURCES						
Property Tax	6,016,178	5,995,738	6,411,180	6,301,420	6,544,315	6,718,715
Sales Tax	4,213,849	4,180,372	4,685,598	4,743,610	4,856,860	4,720,800
Franchise Tax	1,490,641	1,479,665	1,487,395	1,489,120	1,517,100	1,501,000
Transient Occupancy Tax	622,710	711,136	780,075	810,000	830,000	835,000
Development Impact	732,557	1,731,352	355,137	35,775	980,285	665,960
Permits & Charges for Services	930,679	850,791	750,277	774,805	646,130	672,300
Fines and Forfeitures	346,218	392,231	327,174	380,400	234,500	230,000
Rev-Use of Money & Property	1,009,975	1,183,875	1,066,834	1,068,645	992,687	1,207,030
Intergovernmental Revenue	3,116,281	3,230,923	2,032,927	2,530,800	2,688,710	2,127,300
Other Revenue	378,489	116,089	73,224	35,850	40,460	22,410
Total Estimated Resources	18,857,577	19,872,172	17,969,821	18,170,425	19,331,047	18,700,515
APPROPRIATIONS						
Administration & Support	2,150,267	2,149,989	2,502,453	2,603,830	2,671,715	2,888,770
City Hall	134,493	149,147	148,081	188,135	177,990	168,300
Community Services	692,099	747,462	785,514	894,980	911,545	928,590
Building & Safety	556,035	563,774	502,298	573,000	476,000	506,000
Public Works	2,015,304	2,062,876	2,124,419	2,304,900	2,260,650	2,267,700
Public Safety	6,492,766	6,640,087	6,651,838	7,104,690	7,136,790	7,557,490
City Facilities	933,519	1,110,736	1,141,721	1,263,420	1,263,420	1,380,045
Capital Improvement Projects	4,834,041	4,905,497	2,354,876	3,046,550	3,734,919	2,833,550
Community Development	633,772	1,060,859	1,119,735	984,915	1,201,375	1,184,445
Long Term Financing	515,840	517,765	514,065	516,090	7,685,780	-
Transfers Out - Other Funds	1,081	-	-	-	-	-
Total Appropriations	18,959,216	19,908,191	17,845,000	19,480,510	27,520,184	19,714,890
NET CHANGE IN FUND BALANCE	(101,638)	(36,019)	124,821	(1,310,085)	(8,189,137)	(1,014,375)
Beginning Fund Balance	38,617,288	38,515,655	38,479,638	38,604,461	38,604,461	30,415,323
PROJECTED ENDING FUND BALANCE	38,515,655	38,479,638	38,604,461	37,294,376	30,415,323	29,400,948

¹ FY 2013-14 Mid-Year Budget adjusted to include projected year end data.

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CITY OF ALISO VIEJO
SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND
FY 2014-2015

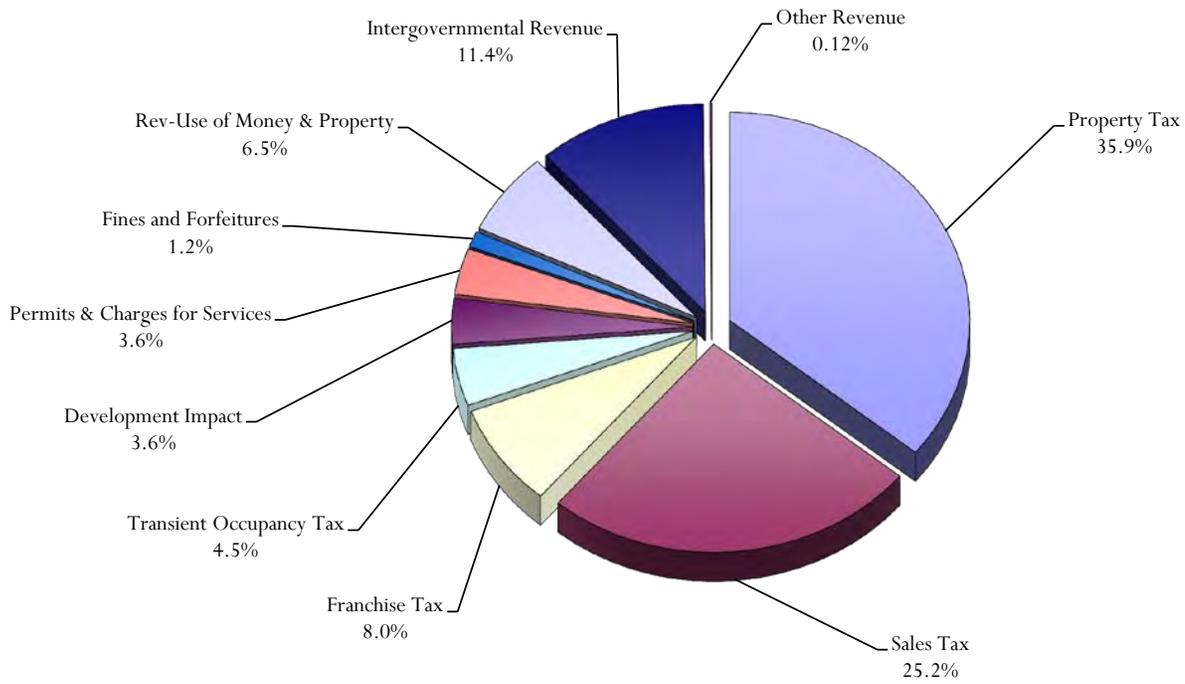
	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ²	2014-2015 Adopted Budget
RESOURCES¹						
101 General Fund	14,348,131	14,066,957	14,812,483	14,834,715	14,893,170	14,998,925
202 Traffic Congestion Relief	556	-	-	-	-	-
203 Gas Tax	1,247,017	1,357,024	1,116,805	1,431,400	1,431,400	1,233,375
204 Measure M	795,419	602,124	749,395	617,065	834,515	668,825
215 Public Safety Grants	100,387	103,323	100,065	100,100	100,100	100,100
221 AQMD Air Quality	55,209	62,807	59,792	62,205	62,205	61,900
225 Integrated Waste Management	12,540	13,366	13,416	13,325	13,325	13,325
231 Other Grants	9,928	600,103	-	318,000	258,460	56,950
241 Technology Grant	1,041	-	3,300	6,600	6,600	6,600
245 Development Impact	732,557	1,731,352	355,137	35,775	980,285	665,960
251 Federal Grant	992,312	506,174	897	-	-	-
260 City Facilities	889,607	1,162,407	1,134,678	1,263,420	1,263,420	1,380,045
Total Resources	19,184,705	20,205,638	18,345,968	18,682,605	19,843,480	19,186,005
APPROPRIATIONS¹						
101 General Fund	12,484,750	13,147,910	13,334,436	14,437,295	14,493,671	14,526,195
202 Traffic Congestion Relief	157,852	2	-	-	-	-
203 Gas Tax	939,867	1,629,718	1,639,122	1,849,000	1,862,670	1,839,000
204 Measure M	926,435	830,806	343,436	771,700	877,610	775,650
215 Public Safety Grants	102,572	124,259	91,104	120,000	120,000	75,855
221 AQMD Air Quality	-	-	-	50,000	50,000	641,685
225 Integrated Waste Management	4,774	9,980	16,709	15,000	25,000	15,000
231 Other Grants	12,930	860	409,557	318,000	283,960	56,950
241 Technology Grant	16,442	12,875	35,582	17,200	26,900	20,000
245 Development Impact	2,000	974,671	247,822	1,116,850	1,205,850	870,000
251 Federal Grant	504,848	507,241	897	-	-	-
260 City Facilities	933,519	1,110,736	1,141,721	1,263,420	1,263,420	1,380,045
Total Appropriations	16,085,988	18,349,058	17,260,386	19,958,465	20,209,081	20,200,380
NET CHANGE IN FUND BALANCE	3,098,717	1,856,580	1,085,582	(1,275,860)	(365,601)	(1,014,375)
Beginning Fund Balance	38,617,287	38,515,655	38,479,638	38,604,461	38,604,461	30,415,323
Long Term Financing	(3,273,784)	(1,892,599)	(960,760)	(34,225)	(7,823,536)	-
PROJECTED ENDING FUND BALANCE	38,515,655	38,479,638	38,604,461	37,294,376	30,415,323	29,400,948

¹ Data includes interfund transfers.

² FY 2013-14 Mid-Year Budget adjusted to include projected year end data.

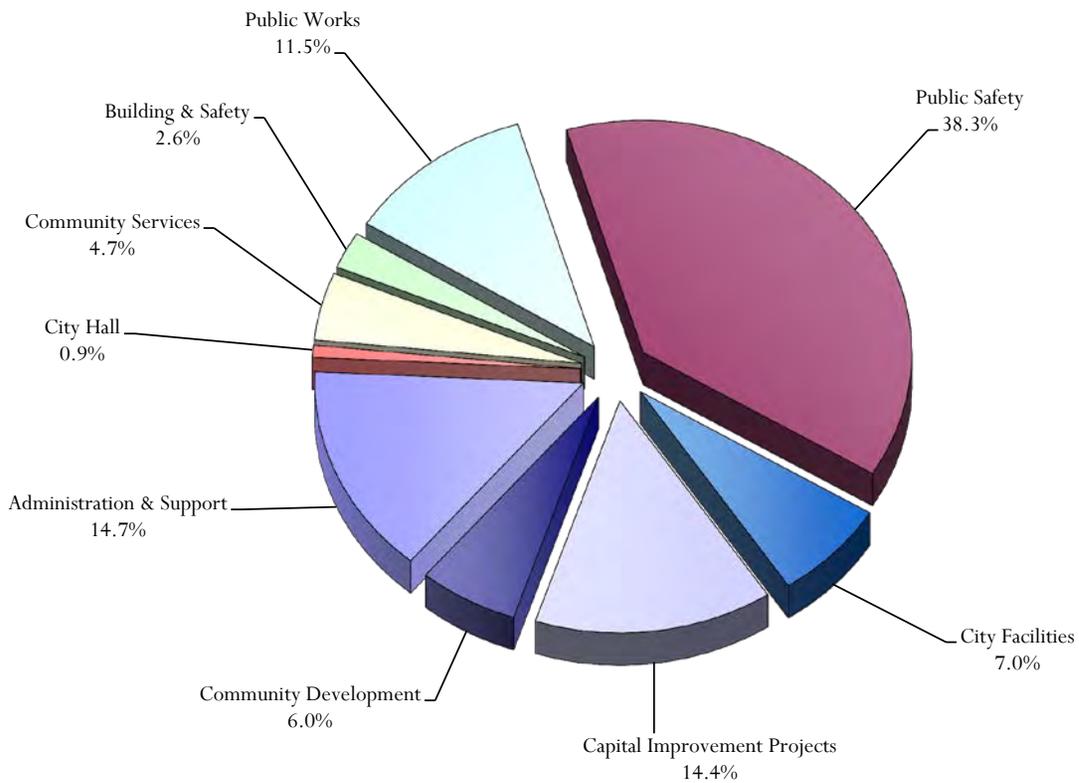
Total City Resources

FY 2014-2015

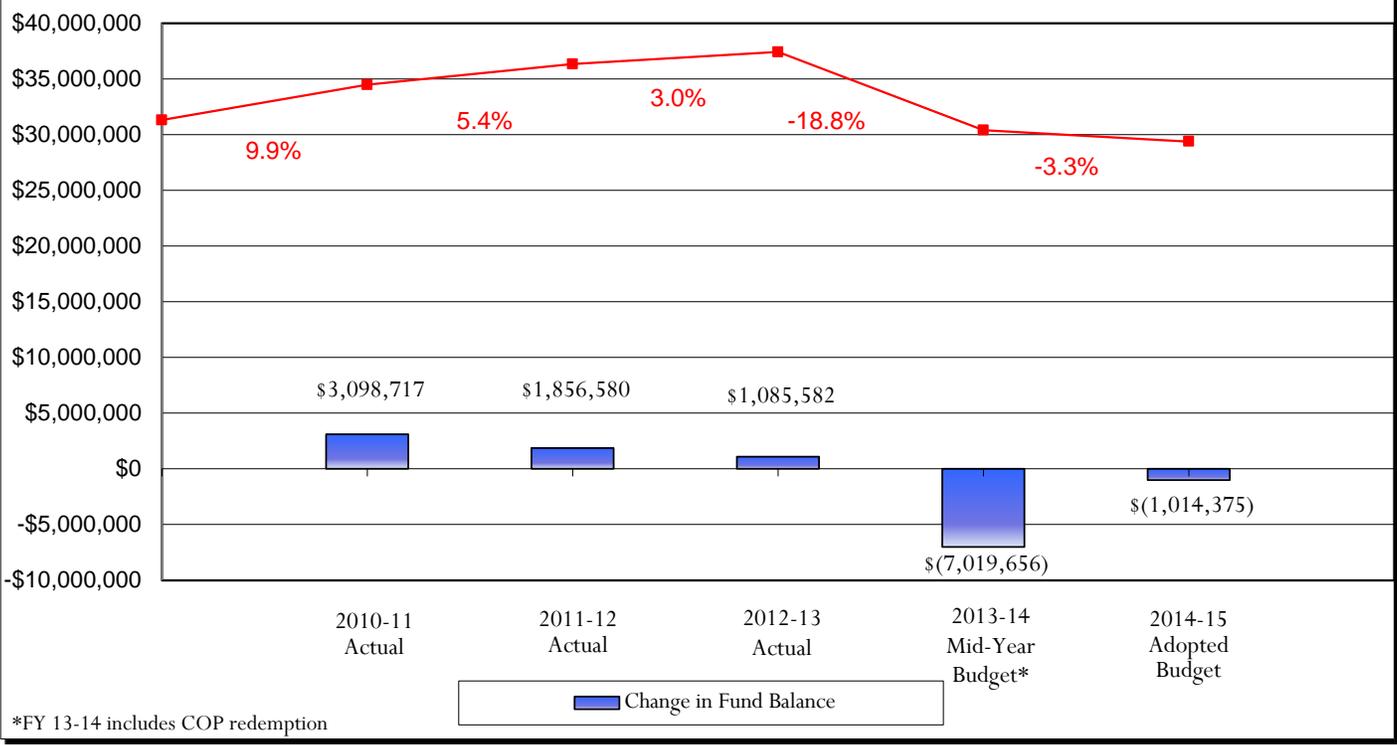


Total City Appropriations

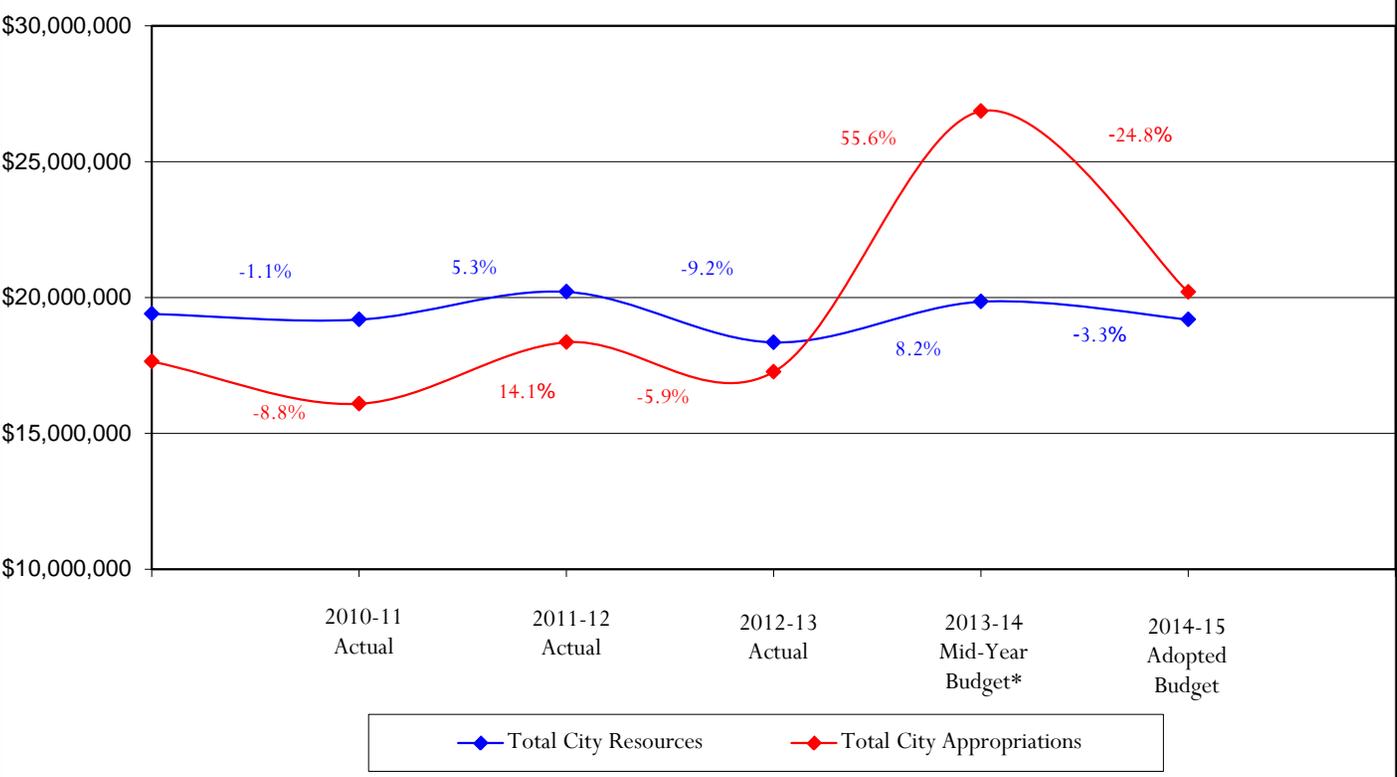
FY 2014-2015



Total City Fund Balance FY 2014-2015



Total City Resources & Appropriations FY 2014-15



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**GENERAL FUND
BUDGET
SUMMARY**

CITY OF ALISO VIEJO
GENERAL FUND RESERVES
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
FUND BALANCE						
Assigned to:						
Contingency Reserves	4,741,227	4,693,673	4,845,447	4,331,189	4,348,101	4,357,859
Self-Insurance/Benefit Obligations	471,500	471,450	471,450	570,000	570,000	570,000
Asset Replacement	7,838,000	8,288,000	8,288,000	8,288,000	8,288,000	9,085,215
Long Term Debt	-	5,000,000	5,000,000	7,490,000	-	-
800 MHZ upgrade & replacement	-	-	-	-	-	262,000
Emergencies & Unanticipated CIP Projects	2,000,000	2,000,000	2,500,000	-	-	1,500,000
Unassigned:						
Unassigned General Fund	8,455,019	3,971,671	4,797,944	5,621,072	6,442,183	4,345,941
Total Fund Balance	23,505,746	24,424,794	25,902,841	26,300,261	19,648,285	20,121,015

¹ FY 2013-14 Mid-Year Budget adjusted to include projected year end data.

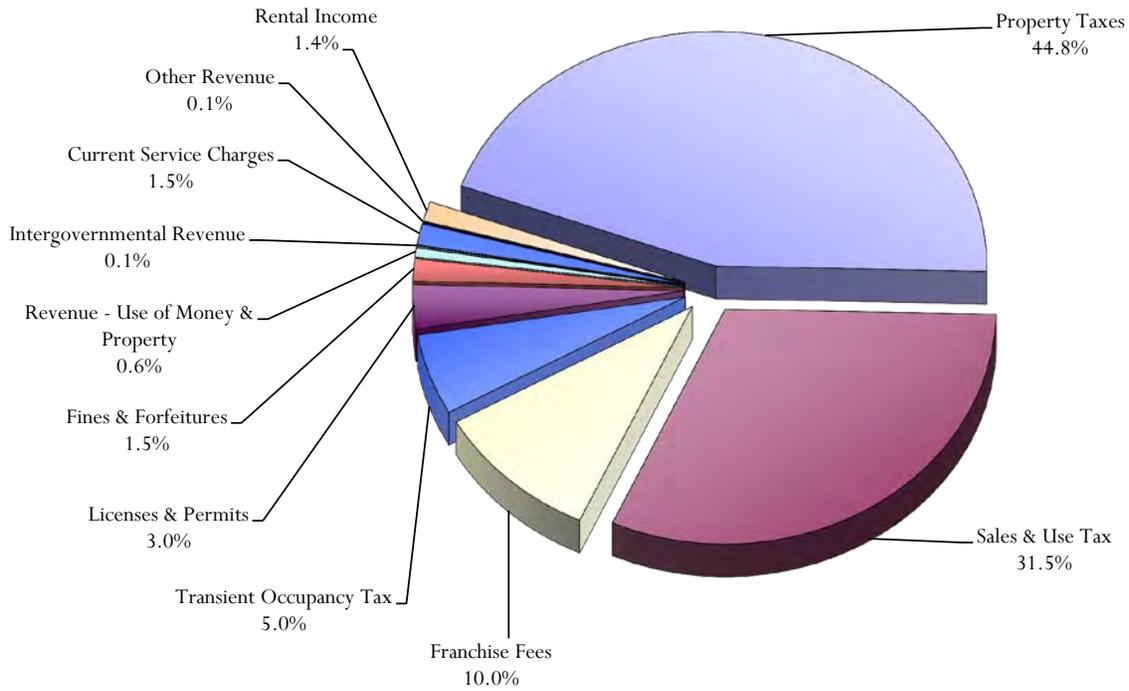
CITY OF ALISO VIEJO
SUMMARY OF GENERAL FUND RESOURCES & APPROPRIATIONS
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
RESOURCES						
Taxes	12,313,853	12,334,801	13,332,295	13,312,150	13,716,275	13,743,515
Licenses & Permits	608,901	493,122	482,730	517,240	433,090	454,750
Fines and Forfeitures	346,218	392,231	327,174	380,400	234,500	230,000
Rev-Use of Money & Property	175,909	104,969	69,260	95,250	60,805	95,250
Intergovernmental Revenue	279,412	7,970	41,961	12,500	33,315	13,560
Current Services Charges	321,844	357,944	267,694	257,715	213,085	217,700
Other Revenue	58,749	141,125	63,070	55,200	39,100	40,700
General Fund Sub-Total	14,104,886	13,832,161	14,584,184	14,630,455	14,730,170	14,795,475
Rental Income	243,245	234,796	228,299	204,260	163,000	203,450
Rental Income Sub-Total	243,245	234,796	228,299	204,260	163,000	203,450
Total Resources	14,348,131	14,066,957	14,812,483	14,834,715	14,893,170	14,998,925
APPROPRIATIONS						
Administration & Support	2,133,825	2,137,114	2,466,871	2,586,630	2,644,815	2,868,770
Community Services	692,099	747,462	785,514	894,980	889,195	904,540
Planning	633,772	1,060,859	888,892	984,915	1,112,375	884,445
Building & Safety	556,035	563,774	502,298	573,000	476,000	506,000
Public Works	1,085,820	1,113,172	1,089,986	1,190,900	1,136,650	1,163,700
Public Safety	6,390,194	6,515,828	6,560,734	6,984,690	7,016,790	7,481,635
Transfers Out	858,512	860,555	892,060	634,045	639,856	548,805
General Fund Sub-Total	12,350,257	12,998,763	13,186,355	13,849,160	13,915,681	14,357,895
City Hall	134,493	149,147	148,081	588,135	577,990	168,300
City Hall Sub-Total	134,493	149,147	148,081	588,135	577,990	168,300
Total Appropriations	12,484,750	13,147,910	13,334,436	14,437,295	14,493,671	14,526,195
NET CHANGE IN FUND BALANCE	1,863,382	919,047	1,478,047	397,420	399,499	472,730
Beginning Fund Balance	21,642,364	23,505,746	24,424,794	25,902,841	25,902,841	19,648,285
COP Redemption	-	-	-	-	(6,654,055)	-
PROJECTED ENDING FUND BALANCE	23,505,746	24,424,794	25,902,841	26,300,261	19,648,285	20,121,015

¹ FY 2013-14 Mid-Year Budget adjusted to include projected year end data.

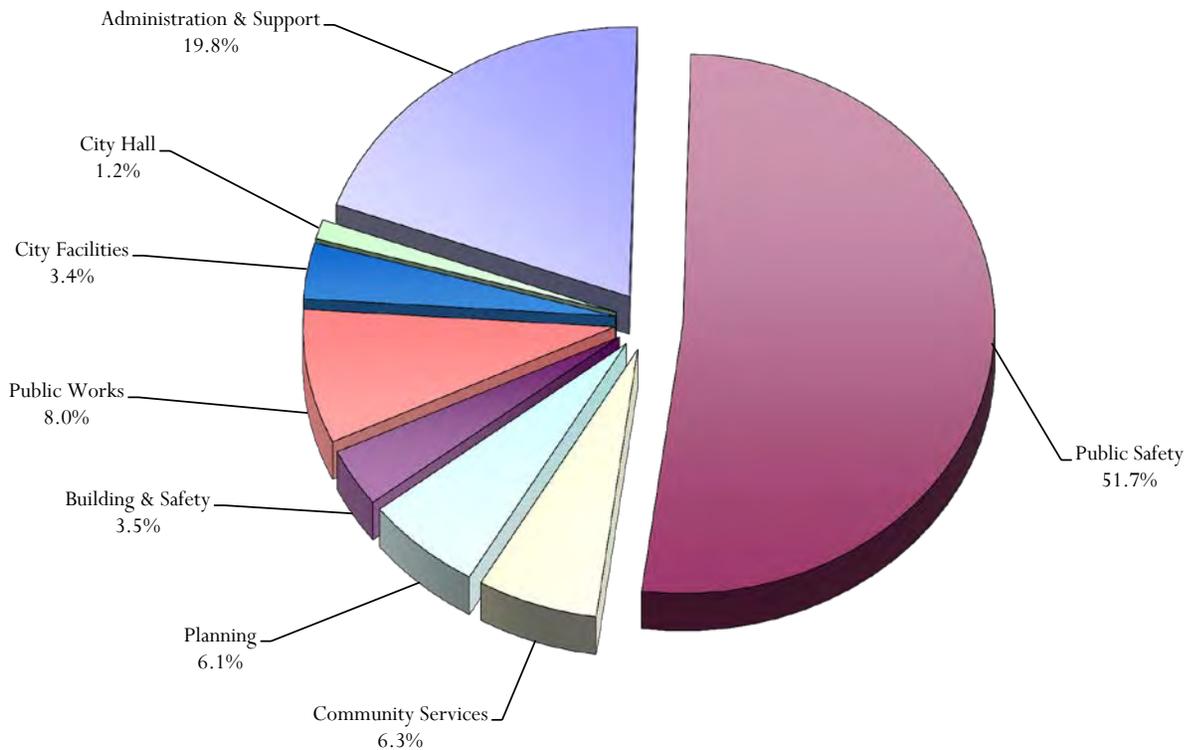
General Fund Resources

FY 2014-15



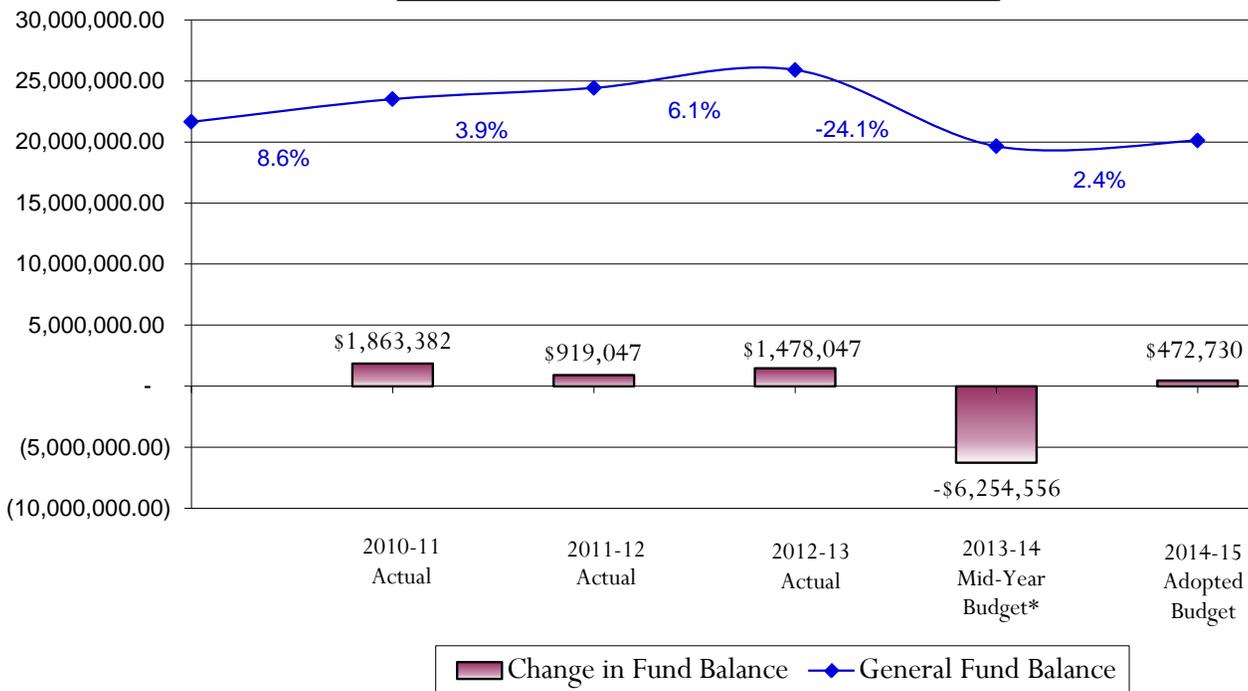
General Fund Appropriations

FY 2014-15



General Fund Balance

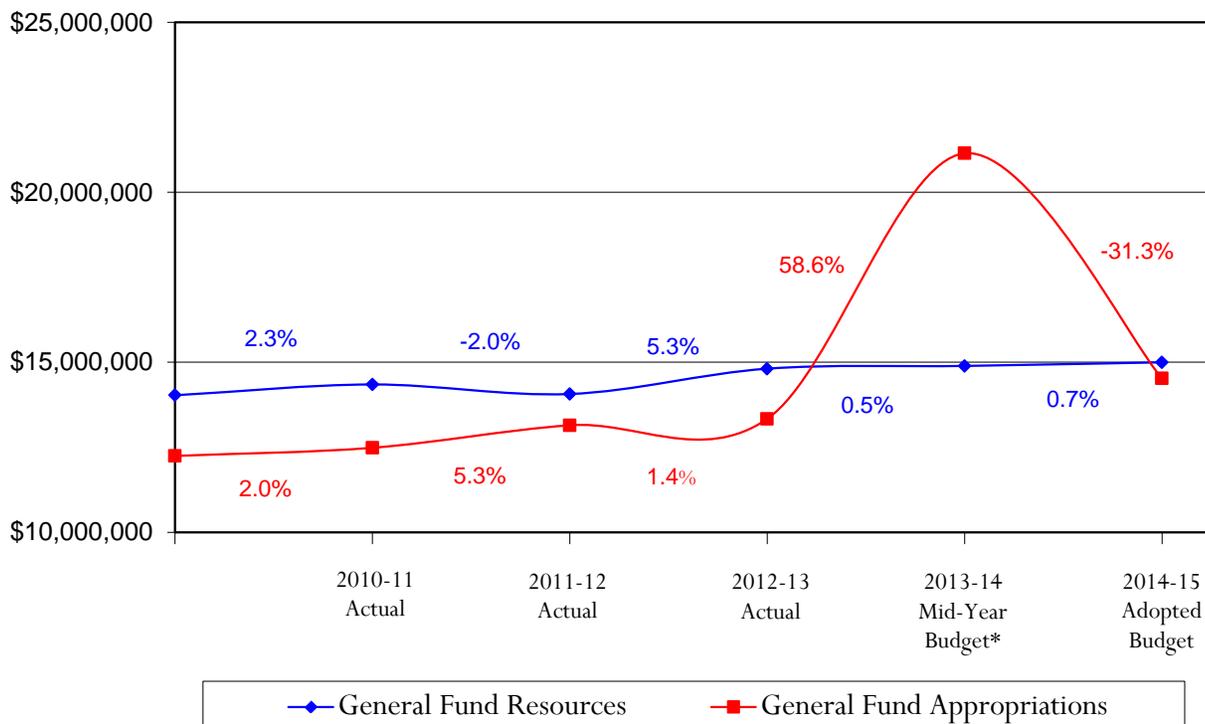
FY 2014-2015



*FY 13-14 includes COP redemption

General Fund Resources & Appropriations

FY 2014-2015



*FY 13-14 includes COP redemption

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CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
RESOURCES						
Taxes						
General Property Taxes						
Current Secured	1,757,122	1,772,948	2,084,573	1,979,960	1,979,960	2,050,000
Current Unsecured	139,040	75,981	69,832	81,545	81,545	85,000
Prior Year Property Tax	57,911	40,073	37,843	45,585	30,000	40,000
Supplemental Roll	64,917	36,389	77,724	51,665	110,000	65,000
Misc. Property Taxes	1,910	5,529	1,453	1,000	1,000	1,000
Property Tax In Lieu	3,719,002	3,735,546	3,782,351	3,818,000	3,917,000	4,089,000
Total General Property Taxes	5,739,902	5,666,466	6,053,775	5,977,755	6,119,505	6,330,000
Sales & Use Tax						
General Sales Tax	3,019,041	3,251,892	3,558,376	3,566,860	3,566,860	3,566,800
Sales Tax In Lieu	1,194,809	928,481	1,127,222	1,176,750	1,290,000	1,154,000
Total Sales & Use Taxes	4,213,849	4,180,372	4,685,598	4,743,610	4,856,860	4,720,800
Franchise Fees						
Franchise - Electric	354,621	357,300	375,654	362,990	389,000	380,000
Franchise - Gas	83,161	83,198	64,296	72,955	82,800	82,000
Franchise - Cable TV	852,091	838,399	842,500	848,675	843,000	835,000
Franchise - Waste Collection	200,769	200,769	204,945	204,500	202,300	204,000
Franchise - Other	-	-	-	-	-	-
Total Franchise Fees	1,490,641	1,479,665	1,487,395	1,489,120	1,517,100	1,501,000
Other Taxes						
Real Property Transfer Tax	229,774	280,494	309,361	274,950	385,000	340,000
County Fire Tax Credit	140	139	105	150	150	150
Public Utility Tax	29,526	32,112	31,954	32,000	32,000	32,000
Transient Occupancy Tax	622,710	711,136	780,075	810,000	830,000	835,000
Total Other Taxes	882,150	1,023,881	1,121,495	1,117,100	1,247,150	1,207,150
Total Taxes	12,326,543	12,350,384	13,348,263	13,327,585	13,740,615	13,758,950
Licenses & Permits						
Construction Permits						
Building Permits	386,214	335,626	300,615	360,750	270,000	300,750
Electrical Permits	49,439	36,292	28,642	34,225	17,000	25,000
Plumbing Permits	52,868	33,454	54,704	33,300	60,000	50,000
Mechanical Permits	35,701	22,765	21,078	30,525	16,000	16,000
Grading Permits	-	-	-	-	-	-
C & D Permits	8,820	6,480	7,740	3,700	7,000	7,000
Sign Permits	1,104	1,735	2,490	925	925	1,000
Use Permit	20,189	9,127	15,589	11,100	10,000	8,000

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
Issuance Fee	29,790	28,154	33,083	23,125	35,000	30,000
Massage License Fees	200	-	165	165	165	-
Water Quality	24,577	19,488	18,624	19,425	17,000	17,000
Total Construction Permits	608,901	493,122	482,730	517,240	433,090	454,750
Total Licenses & Permits	608,901	493,122	482,730	517,240	433,090	454,750
Fines & Forfeitures						
<u>Vehicle Code Fines</u>						
Vehicle Code Fines	191,629	212,104	215,987	235,400	129,500	130,000
Total Vehicle Code Fines	191,629	212,104	215,987	235,400	129,500	130,000
<u>Other Fines & Forfeitures</u>						
Other Fines & Forfeitures	17,661	22,519	5,424	10,000	-	-
Parking Citations	136,927	157,608	105,763	135,000	105,000	100,000
Total Other Fines & Forfeitures	154,588	180,127	111,187	145,000	105,000	100,000
Total Fines & Forfeiture	346,218	392,231	327,174	380,400	234,500	230,000
Revenue-Use of Money & Property						
<u>Investment Earnings</u>						
Investment Earnings	170,154	99,060	63,435	89,250	55,000	89,250
Total Investment Earnings	170,154	99,060	63,435	89,250	55,000	89,250
<u>Rents & Concessions</u>						
Program Revenue	5,755	5,908	5,825	6,000	5,805	6,000
Total Rents & Concessions	5,755	5,908	5,825	6,000	5,805	6,000
Total Rev-Use of Money & Property	175,909	104,969	69,260	95,250	60,805	95,250
Intergovernmental Revenues						
<u>State Shared Taxes</u>						
Motor Vehicle License Fee	270,180	-	25,112	-	21,000	-
Homeowner Prop Tax Relief	16,976	16,667	16,091	16,715	7,810	16,715
State Mandated Reimburse	9,232	7,970	16,849	12,500	12,315	13,560
Total State Shared Taxes	296,388	24,637	58,052	29,215	41,125	30,275
Total Intergovernmental Revenues	296,388	24,637	58,052	29,215	41,125	30,275
Current Services Charges						
<u>General Govt. Charges</u>						
Sales of Publications	66	275	147	150	45	150
Total General Govt. Charges	66	275	147	150	45	150
<u>Engineering Charges</u>						
Misc. Engineering Fees	-	-	-	-	-	-
Transportation Permit	734	994	830	465	465	500
Encroachment Permit	5,504	4,911	6,086	4,165	5,500	6,000
Storm Water Permit	20,160	19,776	19,776	21,000	21,000	19,800
Total Engineering Charges	26,398	25,681	26,692	25,630	26,965	26,300

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
<u>Planning & Zoning Charges</u>						
Planning Fees	16,242	15,201	20,724	11,100	15,000	12,500
Site Plan Review	300	800	2,000	460	900	1,000
General Plan	80,275	74,199	61,401	60,125	45,000	60,125
Housing Administration	49,275	52,070	36,918	7,000	15,700	7,850
Special Events Fees	1,375	758	1,137	1,000	200	500
Misc. Planning Fees	283	463	73	150	-	-
Total Planning & Zoning Charges	147,750	143,491	122,253	79,835	76,800	81,975
<u>Building Regulation Charges</u>						
Building Plan Check Fees	139,048	174,925	105,412	137,825	95,000	95,000
SMIP	(1,386)	369	236	50	50	50
Building Standard Fee (CBSC)	214	228	180	150	150	150
Microfilm	9,754	12,875	12,532	13,875	13,875	13,875
Code Enforcement Citations	-	100	242	200	200	200
Total Building Regulation Charges	147,630	188,497	118,602	152,100	109,275	109,275
Total Current Services Charges	321,844	357,944	267,694	257,715	213,085	217,700
Other Revenue						
<u>Miscellaneous Revenues</u>						
Miscellaneous Revenue	23,360	101,874	29,184	20,000	3,700	7,500
Administrative Revenue	1,932	5,705	1,827	3,000	3,200	1,000
Returned Check Charges	150	125	-	50	50	50
Total Miscellaneous Revenues	25,442	107,704	31,011	23,050	6,950	8,550
Total Other Revenue	25,442	107,704	31,011	23,050	6,950	8,550
City Hall						
<u>Revenue-Use of Money & Property</u>						
Rent-City Hall Lease	243,245	234,796	228,299	204,260	163,000	203,450
Total Rev-Use of Money & Property	243,245	234,796	228,299	204,260	163,000	203,450
Total City Hall	243,245	234,796	228,299	204,260	163,000	203,450
Transfers In						
<u>Interfund Transfers</u>						
Interfund Transfers	3,642	1,170	-	-	-	-
Total Interfund Transfers	3,642	1,170	-	-	-	-
Total Transfers In	3,642	1,170	-	-	-	-
TOTAL RESOURCES	14,348,131	14,066,957	14,812,483	14,834,715	14,893,170	14,998,925

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
APPROPRIATIONS						
Administrative Services						
<u>City Council</u>						
Professional & Technical Services	122,591	124,157	132,090	141,845	134,945	141,135
Other Services	2,460	5,919	10,546	13,470	13,470	13,470
Total City Council	125,051	130,076	142,636	155,315	148,415	154,605
<u>City Manager</u>						
Personnel-Wages & Benefits	580,737	592,482	615,863	655,495	525,280	673,585
Professional & Technical Services	-	1,428	-	4,000	137,000	4,000
Other Services	7,405	6,498	8,150	36,310	28,710	12,270
Supplies	1,613	1,395	1,368	1,800	1,800	1,900
Total City Manager	589,755	601,802	625,381	697,605	692,790	691,755
<u>Economic Development</u>						
Professional & Technical Services	24,851	13,559	49,389	72,500	70,000	90,950
Other Services	8,410	7,836	5,100	30,100	30,000	30,000
Total Economic Development	33,261	21,395	54,489	102,600	100,000	120,950
<u>City Clerk</u>						
Personnel-Wages & Benefits	153,614	159,818	167,670	175,300	175,300	174,970
Professional & Technical Services	10,854	9,480	9,478	12,000	14,500	12,890
Other Services	26,365	5,862	26,381	5,915	2,415	38,600
Supplies	2,105	1,789	1,864	2,100	2,100	2,000
Contract Services	17,279	9,454	6,477	4,500	3,500	3,500
Total City Clerk	210,217	186,403	211,870	199,815	197,815	231,960
<u>City Attorney</u>						
Professional & Technical Services	247,472	235,587	243,097	242,000	242,000	268,000
Other Services	89,249	108,061	179,047	107,000	167,000	96,500
Total City Attorney	336,721	343,648	422,144	349,000	409,000	364,500
<u>Finance</u>						
Personnel-Wages & Benefits	350,424	361,889	380,896	490,430	434,000	523,370
Professional & Technical Services	78,090	81,085	88,502	73,640	97,380	128,980
Other Services	4,384	6,822	5,250	7,325	4,325	7,840
Supplies	1,298	1,572	2,265	1,500	1,500	1,500
Total Finance	434,196	451,369	476,913	572,895	537,205	661,690
<u>Non-Departmental</u>						
Professional & Technical Services	186,403	164,789	207,746	210,580	244,290	260,135
Operating Expenditures	78,081	87,435	94,952	87,460	101,075	147,960
Other Services	130,168	140,342	215,438	198,860	201,725	215,715
Supplies	9,972	9,854	15,302	12,500	12,500	19,500
Total Non-Departmental	404,625	402,421	533,438	509,400	559,590	643,310
Total Administrative Services	2,133,825	2,137,114	2,466,871	2,586,630	2,644,815	2,868,770

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
Community Services						
<u>Community Services Administration</u>						
Personnel-Wages & Benefits	286,019	320,305	333,206	362,245	353,790	388,005
Other Services	203,701	184,785	231,530	294,715	291,000	261,875
Supplies	11,502	34,621	14,869	25,500	31,885	40,500
Total Community Services Administration	501,222	539,711	579,605	682,460	676,675	690,380
<u>Iglesia Park</u>						
Operating Expenditures	70,048	83,515	77,421	83,085	83,085	84,085
Total Iglesia Park	70,048	83,515	77,421	83,085	83,085	84,085
<u>Iglesia Building</u>						
Professional & Technical Services	3,167	2,825	2,789	3,560	3,560	3,560
Operating Expenditures	17,662	21,411	25,699	25,875	25,875	26,515
Total Iglesia Building	20,829	24,235	28,488	29,435	29,435	30,075
<u>Family Resource Center</u>						
Other Services	100,000	100,000	100,000	100,000	100,000	100,000
Total Family Resource Center	100,000	100,000	100,000	100,000	100,000	100,000
Total Community Services	692,099	747,462	785,514	894,980	889,195	904,540
Planning Services						
<u>Planning</u>						
Personnel-Wages & Benefits	448,008	437,379	454,139	515,415	521,175	549,945
Professional & Technical Services	2,188	5,325	23,588	15,000	15,000	19,500
Other Services	22,436	8,018	66,536	156,500	230,200	203,000
Supplies	3,039	2,955	2,156	3,000	3,000	2,000
Contract Services	158,101	607,181	342,473	295,000	343,000	110,000
Total Planning	633,772	1,060,859	888,892	984,915	1,112,375	884,445
Total Planning Services	633,772	1,060,859	888,892	984,915	1,112,375	884,445
Building & Safety						
<u>Building</u>						
Other Services	15,231	10,282	6,463	7,000	10,000	10,000
Supplies	391	643	502	1,000	1,000	1,000
Contract Services	454,449	423,618	387,660	450,000	350,000	380,000
Total Building	470,071	434,544	394,625	458,000	361,000	391,000
<u>Code Enforcement</u>						
Contract Services	85,964	129,231	107,673	115,000	115,000	115,000
Total Code Enforcement	85,964	129,231	107,673	115,000	115,000	115,000
Total Building & Safety	556,035	563,774	502,298	573,000	476,000	506,000

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
Public Works						
<u>Engineering (General)</u>						
Professional & Technical Services	12,900	23,900	22,600	30,650	30,650	30,650
Other Services	109,496	117,285	145,947	170,500	171,750	178,500
Supplies	287	675	460	1,250	1,250	1,250
Contract Services	556,986	571,309	519,351	588,500	533,000	543,500
Total Engineering (General)	679,669	713,169	688,358	790,900	736,650	753,900
<u>Traffic Engineering</u>						
Contract Services	20,659	24,121	18,931	20,000	20,000	20,000
Total Traffic Engineering	20,659	24,121	18,931	20,000	20,000	20,000
<u>Street Maintenance</u>						
Contract Services	385,492	375,883	382,697	380,000	380,000	389,800
Total Street Maintenance	385,492	375,883	382,697	380,000	380,000	389,800
Total Public Works	1,085,820	1,113,172	1,089,986	1,190,900	1,136,650	1,163,700
Public Safety						
<u>Law Enforcement-Contract</u>						
Professional & Technical Services	6,027,805	6,141,511	6,162,062	6,566,660	6,566,660	6,992,915
Total Law Enforcement-Contract	6,027,805	6,141,511	6,162,062	6,566,660	6,566,660	6,992,915
<u>Law Enforcement-Other</u>						
Operating Expenditures	10,779	14,109	13,205	12,615	12,615	16,990
Other Services	10,660	18,860	16,155	17,000	17,000	19,000
Supplies	11,498	8,984	9,592	10,000	10,000	10,000
Contract Services	101,244	100,486	109,745	117,495	128,025	154,630
Total Law Enforcement-Other	134,181	142,438	148,697	157,110	167,640	200,620
<u>Crime Prevention</u>						
Operating Expenditures	1,020	1,020	1,020	1,050	900	1,050
Other Services	944	1,733	1,295	3,970	100	3,970
Supplies	4,878	5,279	5,917	4,980	1,750	4,980
Total Crime Prevention	6,842	8,032	8,232	10,000	2,750	10,000
<u>Animal Control</u>						
Contract Services	219,421	220,000	238,782	247,920	276,740	275,100
Total Animal Control	219,421	220,000	238,782	247,920	276,740	275,100
<u>Emergency Operations Center</u>						
Supplies	1,944	3,847	2,961	3,000	3,000	3,000
Total Emergency Operations Center	1,944	3,847	2,961	3,000	3,000	3,000
Total Public Safety	6,390,194	6,515,828	6,560,734	6,984,690	7,016,790	7,481,635

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
Transfers Out						
<u>Capital Improvements</u>						
Project Expenses	-	-	-	-	-	-
Total Capital Improvements	-	-	-	-	-	-
<u>Transfers Out</u>						
Transfers Out	858,512	860,555	892,060	634,045	639,856	548,805
Total Transfers Out	858,512	860,555	892,060	634,045	639,856	548,805
Total Transfers Out	858,512	860,555	892,060	634,045	639,856	548,805
City Hall						
<u>City Hall</u>						
Professional & Technical Services	18,589	19,128	19,822	27,155	25,960	21,190
Operating Expenditures	112,941	111,112	110,724	129,980	129,980	130,910
Capital Outlay	2,964	18,906	17,535	31,000	22,050	16,200
Total City Hall	134,493	149,147	148,081	188,135	177,990	168,300
<u>Transfers Out</u>						
Transfers Out	-	-	-	400,000	400,000	-
Total Transfers Out	-	-	-	400,000	400,000	-
Total City Hall	134,493	149,147	148,081	588,135	577,990	168,300
TOTAL APPROPRIATIONS	12,484,750	13,147,910	13,334,436	14,437,295	14,493,671	14,526,195
Resources over/(under) Appropriations	1,863,382	919,047	1,478,047	397,420	399,499	472,730
Beginning Fund Balance	21,642,363	23,505,746	24,424,794	25,902,841	25,902,841	19,648,285
COP Redemption	-	-	-	-	(6,654,055)	-
Projected Ending Fund Balance	23,505,746	24,424,794	25,902,841	26,300,261	19,648,285	20,121,015

¹ FY 2013-14 Mid-Year Budget adjusted to include projected year end data.

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ADMINISTRATION AND SUPPORT

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CITY OF ALISO VIEJO

City Council

FY 2014-2015

Description

The City Council is the legislative and policy-making body of the City of Aliso Viejo. Five Council Members are elected at-large for four-year, staggered terms of office. The Council annually elects one of its members to serve as Mayor. The Mayor presides over all Council meetings and is the ceremonial head of the City for official functions.

As Aliso Viejo's elected representatives, the City Council expresses the values of the electorate in keeping pace with viable community needs and for establishing the quality of municipal services. The Council determines service levels and expenditure obligations through the adoption of an annual budget, authorizes City contracts and expenditures, establishes City service and operating policies, and adopts such regulatory measures as may be necessary for the benefit and protection of the community.

Council members also represent the City on various intergovernmental organizations to achieve governmental cooperation, support legislation, and create programs that are consistent with the needs of the community.

Staff Summary

City Council	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	Actual	Actual	Actual	Adopted Budget	Adopted Budget
Mayor	1	1	1	1	1
Mayor Pro Tem	1	1	1	1	1
City Council Members	3	3	3	3	3
Total City Council	5	5	5	5	5

Administration & Support

CITY OF ALISO VIEJO

City Council

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
101-1101	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget
PROFESSIONAL & TECH. SERVICES						
4103 City Council Compensation	31,200	31,200	31,200	31,200	31,200	31,200
TOTAL PROFESSIONAL & TECH. SERVICES	31,200	31,200	31,200	31,200	31,200	31,200
PERSONNEL-BENEFITS						
4201 Retirement	5,156	4,435	3,737	4,410	4,410	4,595
4202 FICA/Medicare	1,621	1,668	2,438	2,320	2,320	2,305
4203 State Unemployment/SDI	1,856	1,934	1,934	2,170	2,170	2,170
4206 Medical Insurance	-	-	8,720	17,440	21,640	24,920
4207 Dental Insurance	1,842	1,869	2,860	3,855	4,180	4,410
4208 Vision Insurance	324	324	486	650	725	815
4224 Deferred Compensation	80,591	82,727	80,715	79,800	68,300	70,720
TOTAL PERSONNEL-BENEFITS	91,391	92,957	100,890	110,645	103,745	109,935
OTHER SERVICES						
4502 Awards & Recognition	71	91	58	150	150	150
4514 Travel	-	365	-	1,600	1,600	1,600
4520 Mtgs/Conf./Trng & Dev.	2,223	4,862	9,769	11,000	11,000	11,000
4521 Membership & Dues	167	600	719	720	720	720
TOTAL OTHER SERVICES	2,460	5,919	10,546	13,470	13,470	13,470
TOTAL CITY COUNCIL	125,051	130,076	142,636	155,315	148,415	154,605

Administration & Support

CITY OF ALISO VIEJO

Budget Detail

City Council

FY 2014-2015

TOTAL CITY COUNCIL BUDGET		154,605
101-1101		
PROFESSIONAL & TECH. SERVICES		Amount Budgeted
4103	City Council Compensation <i>Compensation for City Council Members per State statute.</i>	31,200
PERSONNEL-BENEFITS		
	Benefits	109,935
OTHER SERVICES		
4502	Award & Recognition <i>Outgoing Mayor recognition, Misc. Recognition</i>	150
4514	Travel <i>Council specific regional activities attendance. Includes: Mayor's Roundtable Hosting and SOCAM Hosting.</i>	1,600
4520	Mtgs/Conf./Trng & Dev. <i>Council training and development. Includes expenses incurred to attend conferences and meetings, such as registration, lodging, transportation and meals.</i>	11,000
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information & training opportunities. Includes: Local Government Commission and Association of California Cities Orange County Directory.</i>	720

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CITY OF ALISO VIEJO

City Manager

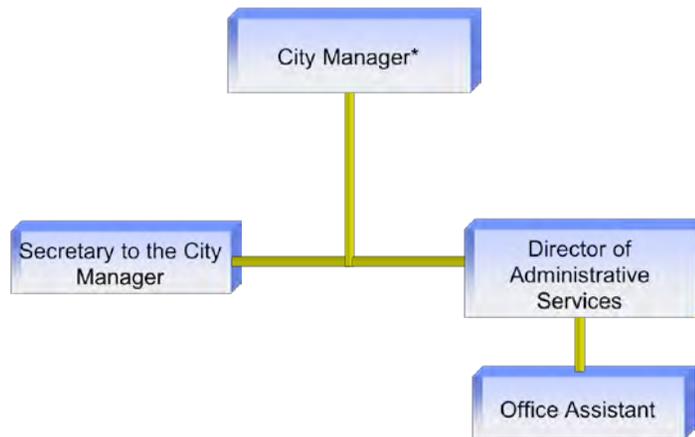
FY 2014-2015

The City Manager's Office provides for continued administrative direction to all departments. This Office is responsible for the execution of Council policy and the enforcement of all laws and ordinances.

Under Council's direction, the City Manager implements Council policy. The City Manager is the director of all City personnel and, as such, the City Manager establishes and maintains appropriate controls to ensure that all operating departments adhere to Council and other legally mandated policies and regulations. The City Manager also oversees the preparation of the Annual Budget and its administration.

Additionally, the City Manager's Office is responsible for the administration of Human Resources. This includes salary and benefit administration, as well as review of personnel policies, administrative and clerical support to the City Council Members, Risk Management, Economic Development, and Cable TV Programming.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2014-2015 Adopted Budget
STAFF SUMMARY:					
City Manager	1	1	1	1	1
Director of Administrative Services	1	1	1	1	1
Secretary to the City Manager	1	1	1	1	1
Office Assistant	1	1	1	1	1
Total	4	4	4	4	4



* Office appointed by the City Council

Administration & Support

CITY OF ALISO VIEJO

City Manager

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL

101-1501

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	431,891	430,479	446,816	474,215	370,000	486,830
4104 Overtime Pay	199	231	319	900	900	1,105
TOTAL PERSONNEL-SALARIES	432,090	430,710	447,135	475,115	370,900	487,935
PERSONNEL-BENEFITS						
4201 Retirement	60,959	70,293	72,360	77,675	66,000	84,500
4202 FICA/Medicare	6,693	6,788	6,984	7,745	6,500	7,900
4203 State Unemployment/SDI	1,980	1,736	1,736	2,170	1,740	1,740
4206 Medical Insurance	37,224	39,794	42,845	44,400	35,900	42,665
4207 Dental Insurance	4,529	4,584	5,603	6,430	5,615	6,430
4208 Vision Insurance	966	966	966	985	850	1,035
4209 Life Insurance	2,149	2,173	2,324	2,325	1,825	2,430
4221 Flex Benefits	1,447	1,348	1,447	1,450	1,450	1,450
4224 Deferred Compensation	24,301	24,991	26,763	28,800	29,600	29,100
4225 Vehicle/Cell Allowance	8,400	9,100	7,700	8,400	4,900	8,400
TOTAL PERSONNEL-BENEFITS	148,646	161,772	168,728	180,380	154,380	185,650
PROFESSIONAL & TECH. SERVICES						
4301 Professional Services	-	1,428	-	4,000	137,000	4,000
TOTAL PROFESSIONAL & TECH. SERVICES	-	1,428	-	4,000	137,000	4,000
OTHER SERVICES						
4512 Postage	-	-	-	50	50	50
4520 Mtgs/Conf./Trng & Dev.	2,788	4,373	5,825	7,830	6,430	9,530
4521 Membership & Dues	2,555	2,125	2,325	2,430	2,430	2,690
4531 Community Outreach	2,062	-	-	26,000	19,800	-
TOTAL OTHER SERVICES	7,405	6,498	8,150	36,310	28,710	12,270
SUPPLIES						
4601 Supplies	997	757	549	1,000	1,000	1,000
4611 Publications/Reference Materials	616	638	819	800	800	900
TOTAL SUPPLIES	1,613	1,395	1,368	1,800	1,800	1,900
TOTAL CITY MANAGER	589,755	601,802	625,381	697,605	692,790	691,755

Administration & Support

CITY OF ALISO VIEJO

Budget Detail

City Manager

FY 2014-2015

TOTAL CITY MANAGER BUDGET		691,755
101-1501		
PERSONNEL-SALARIES		Amount Budgeted
4101	Regular Employees	486,830
4104	Overtime Pay	1,105
PERSONNEL-BENEFITS		
	Benefits	185,650
PROFESSIONAL & TECH. SERVICES		
4301	Professional Services <i>Contractual services for professional consultant & temporary services.</i>	4,000
OTHER SERVICES		
4512	Postage <i>Postage and/or courier services.</i>	50
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Training & Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation and meal costs. Conferences included are: LOCC, LOCC CITY MANAGERS CONF, ICMA, CALPERS, and PARMA. Also included are the OCCMA monthly meetings, other miscellaneous meetings, and mileage reimbursement. Miscellaneous meetings include those with city council, marketing & development, and meetings held offsite.</i>	9,530
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information & training opportunities. Included are: CALPELRA, CALPACS, Municipal Information Systems Association of California (MISAC), and International City/County Management Association (ICMA).</i>	2,690
4531	Community Outreach <i>Included costs for Citizens Leadership Academy (CLA) and Community Survey. CLA has since been merged with the Citizens Emergency Preparedness Academy (CEPA).</i>	-
SUPPLIES		
4601	Supplies <i>Office supplies.</i>	1,000
4611	Publications/Reference Materials <i>Reference books and publications. Included are newspaper & journal subscriptions and miscellaneous research material.</i>	900

Administration & Support

CITY OF ALISO VIEJO

Economic Development

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL		2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
101-1502		Actual	Actual	Actual	Adopted	Mid-Year	Adopted
					Budget	Budget	Budget
PROFESSIONAL & TECH. SERVICES							
4302	Economic Development & Marketing	24,851	13,559	49,389	72,500	70,000	90,950
TOTAL PROFESSIONAL & TECH SERVICES		24,851	13,559	49,389	72,500	70,000	90,950
OTHER SERVICES							
4520	Mtgs/Conf./Trng & Dev.	3,310	2,686	-	5,000	5,000	5,000
4521	Membership & Dues	5,100	5,150	5,100	25,100	25,000	25,000
TOTAL OTHER SERVICES		8,410	7,836	5,100	30,100	30,000	30,000
TOTAL ECONOMIC DEVELOPMENT		33,261	21,395	54,489	102,600	100,000	120,950

Administration & Support

CITY OF ALISO VIEJO

Budget Detail

Economic Development

FY 2014-2015

TOTAL ECONOMIC DEVELOPMENT BUDGET 101-1502	120,950
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PROFESSIONAL & TECH. SERVICES	Amount Budgeted
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4302 Economic Development & Marketing <i>Costs associated with economic development & marketing. Initiatives included are the Town Center Opportunities & Vision Plan, City Marketing, Business Retention/Attraction Program, Business Assistance Program, and Development Opportunities Analysis.</i>	90,950
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4520 Mtgs/Conf./Trng & Dev. <i>Miscellaneous economic development workshops and conferences. Included is the International Council of Shopping Centers Conference.</i>	5,000
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4521 Membership & Dues <i>Dues and/or contributions to organizations enabling the City to receive updated information and stay current on recent developments in the local business community. Included are the Orange County Business Council and the AV Chamber of Commerce.</i>	25,000
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CITY OF ALISO VIEJO

City Clerk

FY 2014-2015

The City Clerk's Office is the depository for all official documents and records. The City Clerk has the statutory duty to record the official minutes of all City Council meetings, maintains original resolutions and ordinances, and acts as the custodian of the City seal. The Clerk's Office prepares all necessary documents for public hearings and posts notices and copies of ordinances as required by law.

This Office assists and supports both the public and City departments by making available the records necessary for the City to advance its administrative, legal and legislative functions. Additionally, the Clerk is responsible for municipal elections, maintenance of the Municipal Code, and the records management system for the City.

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	Actual	Actual	Actual	Adopted Budget	Adopted Budget
<u>STAFF SUMMARY:</u>					
City Clerk	1	1	1	1	1
Total	1	1	1	1	1

Administration & Support

CITY OF ALISO VIEJO

Estimated Expenditures

City Clerk

FY 2014-2015

**ESTIMATED EXPENDITURES DETAIL
101-1601**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	116,617	119,696	124,868	129,700	129,700	128,820
TOTAL PERSONNEL-SALARIES	116,617	119,696	124,868	129,700	129,700	128,820
PERSONNEL-BENEFITS						
4201 Retirement	17,451	19,874	20,938	22,000	22,000	22,730
4202 FICA/Medicare	1,931	1,990	2,081	2,175	2,175	2,155
4203 State Unemployment/SDI	434	434	434	435	435	435
4209 Life Insurance	630	630	652	650	650	660
4221 Flex Benefits	581	581	581	585	585	585
4224 Deferred Compensation	15,970	16,614	18,116	19,755	19,755	19,585
TOTAL PERSONNEL-BENEFITS	36,997	40,122	42,802	45,600	45,600	46,150
PROFESSIONAL & TECH. SERVICES						
4303 Legal Notices	3,230	2,195	1,896	2,000	4,500	5,000
4305 Technology Services	5,676	5,387	5,737	5,750	5,750	5,390
4309 Other Contractual Services	1,949	1,897	1,845	4,250	4,250	2,500
TOTAL PROFESSIONAL & TECH. SERVICES	10,854	9,480	9,478	12,000	14,500	12,890
OTHER SERVICES						
4502 Awards & Recognitions	957	3,078	3,809	3,000	1,000	1,000
4520 Mtgs/Conf./Trng & Dev.	1,670	2,369	2,122	2,500	1,000	2,200
4521 Membership & Dues	264	415	380	415	415	400
4525 Election	23,475	-	20,070	-	-	35,000
TOTAL OTHER SERVICES	26,365	5,862	26,381	5,915	2,415	38,600
SUPPLIES						
4601 Supplies	612	367	291	600	600	500
4611 Publications/Reference Materials	1,493	1,422	1,573	1,500	1,500	1,500
TOTAL SUPPLIES	2,105	1,789	1,864	2,100	2,100	2,000
CONTRACT SERVICES						
4734 Codification	17,279	9,454	6,477	4,500	3,500	3,500
TOTAL CONTRACT SERVICES	17,279	9,454	6,477	4,500	3,500	3,500
TOTAL CITY CLERK	210,217	186,403	211,870	199,815	197,815	231,960

Administration & Support

CITY OF ALISO VIEJO

Budget Detail

City Clerk
FY 2014-2015

TOTAL CITY CLERK BUDGET		231,960
101-1601		
PERSONNEL-SALARIES		Amount Budgeted
4101	Regular Employees	128,820
PERSONNEL-BENEFITS		
	Benefits	46,150
PROFESSIONAL & TECH. SVCS		
4303	Legal Notices <i>Notices in the newspaper to inform the public of Public Hearings, bids, etc. as required by law.</i>	5,000
4305	Technology Services <i>Laserfiche software annual maintenance and updates.</i>	5,390
4309	Other Contractual Services <i>Annual document shredding event and contract staff to assist with scanning of documents for the City's document imaging software.</i>	2,500
OTHER SERVICES		
4502	Awards & Recognitions <i>Proclamations and Certificates for the recognition of community members.</i>	1,000
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Training & Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation, and meal costs. Conferences included are: LOCC City Clerks Conf and CCAC annual conferences. Also included are SCCCA meetings, and other misc. training.</i>	2,200
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information & training opportunities. Included are: City Clerks Association and International Institute of Municipal Clerks.</i>	400
4525	Election <i>Municipal election expenses.</i>	35,000
SUPPLIES		
4601	Supplies <i>Office Supplies.</i>	500
4611	Publications/Reference Materials <i>Newspaper clippings service and miscellaneous publications.</i>	1,500
CONTRACT SERVICES		
4734	Codification <i>Aliso Viejo Municipal Code supplement, web hosting and online search expenses.</i>	3,500

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CITY OF ALISO VIEJO

City Attorney

FY 2014-2015

The City Attorney acts as the City's legal counsel and prepares resolutions, ordinances, and agreements. The City Attorney advises the City Council and staff on all legal matters relating to the operation of the City. This service is provided through a contract with the law firm of Best Best & Krieger LLP.

STAFF SUMMARY:

Contract Services: Best Best and Krieger LLP

Administration & Support

CITY OF ALISO VIEJO

Estimated Expenditures

City Attorney

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
101-2101	Actual	Actual	Actual	Adopted	Mid-Year	Adopted
				Budget	Budget	Budget
PROFESSIONAL & TECH. SERVICES						
4304 Legal Services	247,472	235,587	243,097	242,000	242,000	268,000
TOTAL PROFESSIONAL & TECH. SERVICES	247,472	235,587	243,097	242,000	242,000	268,000
OTHER SERVICES						
4532 Special Projects	-	-	-	-	70,000	25,000
4701 NPDES	13,716	12,334	41,050	25,000	10,000	10,000
4702 AB939-Solid Waste	-	183	-	500	-	-
4731 General Plan	2,861	24,900	60,563	25,000	45,000	25,000
4733 Zoning Code	2,407	37,700	60,529	20,000	35,500	15,000
4734 Codification	13,854	1,914	-	1,500	1,500	1,500
4735 Litigation	56,411	31,030	16,905	35,000	5,000	20,000
TOTAL OTHER SERVICES	89,249	108,061	179,047	107,000	167,000	96,500
 TOTAL CITY ATTORNEY	 336,721	 343,648	 422,144	 349,000	 409,000	 364,500

Administration & Support

CITY OF ALISO VIEJO

Budget Detail

City Attorney

FY 2014-2015

TOTAL CITY ATTORNEY BUDGET		364,500
101-2101		
PROFESSIONAL & TECH. SERVICES		Amount Budgeted
4304	Legal Services <i>Services provided that are general in nature, such as issues regarding projects, personnel, research, policy reviews, code enforcement, negotiations, and attendance at council meetings.</i>	268,000
OTHER SERVICES		
4532	Special Projects <i>Services provided for projects that fall outside the general scope of legal services.</i>	25,000
4701	NPDES <i>Storm water research and ordinance preparation.</i>	10,000
4702	AB939-Solid Waste <i>Includes solid waste notices, urban run-off research, and CEQA documentation.</i>	-
4731	General Plan <i>General Plan update services.</i>	25,000
4733	Zoning Code <i>Aliso Viejo Zoning Code Updates.</i>	15,000
4734	Codification <i>Aliso Viejo Municipal Code codification.</i>	1,500
4735	Litigation <i>Litigation Services as needed for city associated services.</i>	20,000

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CITY OF ALISO VIEJO

Financial Services

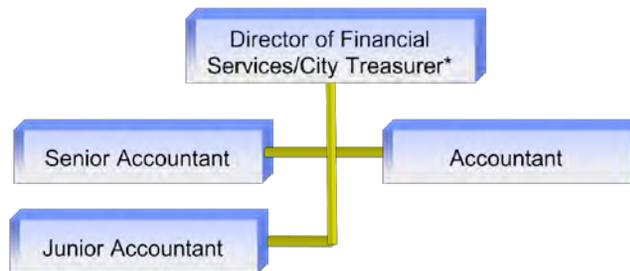
FY 2014-2015

The Financial Services Department administers the financial operations of the City through Accounting, Treasury, Purchasing, and Payroll functions. This department is responsible for safeguarding the City's financial assets through prudent internal control policies, providing responsive accounting services within Generally Accepted Accounting Principles, providing strategic and financial planning support, and maintaining budgetary control over all City funds including the city facilities. The Financial Services Department is also responsible for the preparation and administration of the City's annual budget as well as the safety, liquidity, and maximization of the yields of the City's financial resources in accordance with the City's Investment Policy.

In addition, long term debt management & reporting and Information Technology services & management are also provided through this department.

Specific functions include: annual financial report preparation, financial audits, treasury portfolio administration, ledger reconciliation, receipt, custody and recordation of all revenues, banking services, accounts payable, accounts receivable, payroll, fixed assets management, budget preparation, maintenance of the financial system, maintenance and support of the City's hardware and software.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2014-2015 Adopted Budget
STAFF SUMMARY:					
Director of Financial Services/City Treasurer	1	1	1	1	1
Senior Accountant	0	0	0	1	1
Accountant	2	2	2	1	1
Junior Accountant	0	0	0	1	1
Total	3	3	3	4	4



* Office appointed by the City Council

Administration & Support

CITY OF ALISO VIEJO

Financial Services

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL
101-2501

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	257,184	259,955	273,991	341,685	305,745	367,450
TOTAL PERSONNEL-SALARIES	257,184	259,955	273,991	341,685	305,745	367,450
PERSONNEL-BENEFITS						
4201 Retirement	36,831	42,518	45,252	58,100	54,205	65,225
4202 FICA/Medicare	4,200	4,363	4,546	6,125	6,125	6,470
4203 State Unemployment/SDI	1,302	1,302	1,302	1,740	1,740	1,740
4206 Medical Insurance	11,695	12,529	13,820	14,895	11,200	7,460
4207 Dental Insurance	1,598	1,617	1,645	2,255	1,980	1,690
4208 Vision Insurance	374	374	374	510	450	400
4209 Life Insurance	1,256	1,303	1,444	1,440	1,605	1,820
4224 Deferred Compensation	35,985	37,928	38,522	63,680	50,950	71,115
TOTAL PERSONNEL-BENEFITS	93,240	101,935	106,905	148,745	128,255	155,920
PROFESSIONAL & TECH. SERVICES						
4301 Professional Services	64,053	65,891	74,757	59,580	83,320	114,580
4305 Technology Services	9,767	10,103	9,125	9,600	9,600	9,845
4309 Other Contractual Services	4,270	5,092	4,620	4,460	4,460	4,555
TOTAL PROFESSIONAL & TECH. SERVICES	78,090	81,085	88,502	73,640	97,380	128,980
OTHER SERVICES						
4512 Postage	52	140	31	200	200	200
4513 Printing	946	1,603	1,164	1,650	1,150	1,650
4520 Mtgs/Conf./Trng & Dev.	2,793	4,281	3,293	4,700	2,460	4,900
4521 Membership & Dues	592	799	762	775	515	1,090
TOTAL OTHER SERVICES	4,384	6,822	5,250	7,325	4,325	7,840
SUPPLIES						
4601 Supplies	976	1,108	1,923	1,000	1,000	1,000
4611 Publications/Reference Materials	322	465	342	500	500	500
TOTAL SUPPLIES	1,298	1,572	2,265	1,500	1,500	1,500
TOTAL FINANCE	434,196	451,369	476,913	572,895	537,205	661,690

Administration & Support

CITY OF ALISO VIEJO

Budget Detail

Financial Services

FY 2014-2015

TOTAL FINANCE BUDGET		661,690
101-2501		
PERSONNEL-SALARIES		Amount Budgeted
4101	Regular Employees	367,450
PERSONNEL-BENEFITS		
	Benefits	155,920
PROFESSIONAL & TECH. SERVICES		
4301	Professional Services <i>Contract services for professional consultant services. Included expenses are the AV Ranch Analysis, Revenue Enhancement Market Study, Sales & Property Tax services and audits, and City audit costs, as well as application fees for the Investment Policy certification, CAFR award, Budget award, and State mandated filings.</i>	114,580
4305	Technology Services <i>Financial system hardware and software support services.</i>	9,845
4309	Other Contractual Services <i>Non-professional contractual services for payroll processing, banking services and charges, and benefit administration services.</i>	4,555
OTHER SERVICES		
4512	Postage <i>Postage and/or courier services.</i>	200
4513	Printing <i>Printing costs includes preparation of the CAFR and Budgets as well as printing of purchase orders, checks, and 1099 forms.</i>	1,650
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Meetings, Conferences, and Training & Development. These expenses are comprised of registration, lodging, transportation, and meal costs. Conferences included are: CSMFO and CMTA annual conferences. Also includes attendance at: Government Finance Officers Association (GFOA) training seminars, California Municipal Treasurers Association (CMTA) meetings, Cal St. Fullerton Economic Forecast, and GASB update classes.</i>	4,900
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information & training opportunities. Included are: GFOA, CMTA, CSMFO, APT-USA, and MISAC.</i>	1,090
SUPPLIES		
4601	Supplies <i>Office supplies.</i>	1,000
4611	Publications/Reference Materials <i>Reference books and publications. Included are GASB publications and related update subscription, GFOA subscriptions, and other reference materials.</i>	500

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CITY OF ALISO VIEJO

Non-Departmental

FY 2014-2015

This Non-Departmental budget provides for the accounting of expenditures that are essential to the operation of the City that do not fall within the jurisdiction of any single department or are expenditures of an organization-wide nature.

Included in this budget are the costs for the maintenance of the City's Web Site, E-News, maintenance and support of the City's IT hardware and software, Audio Visual equipment maintenance, city-wide community outreach, AV Ranch grounds maintenance, and the rental & lease of City Hall equipment.

Additionally, Memberships to LOCC, SCAG, ACCOC, OCCOG, and LAFCO, Insurance costs, Human Resources related costs, and office supplies are also budgeted within this department.

Administration & Support

CITY OF ALISO VIEJO

Non-Departmental

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL

101-3501

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
PROFESSIONAL & TECH. SERVICES						
4301 Professional Services	87,651	87,266	99,848	100,000	105,000	107,500
4305 Technology Services	48,238	36,506	44,459	53,680	51,740	86,610
4306 Website Services	43,126	37,344	59,250	45,800	51,450	54,925
4309 Other Contractual Services	7,387	3,673	4,189	11,100	36,100	11,100
TOTAL PROFESSIONAL & TECH. SERVICES	186,403	164,789	207,746	210,580	244,290	260,135
OPERATING EXPENDITURES						
4401 Equipment Maintenance	3,692	727	1,400	3,000	3,000	3,000
4411 Utilities	19,510	20,696	22,564	24,000	26,600	30,500
4421 Equipment Rental	18,258	18,907	19,783	19,750	19,750	19,750
4431 Building & Ground Maintenance	13,583	13,454	8,510	16,720	16,720	16,720
4471 Rent	8,547	8,647	9,171	10,440	10,440	10,440
4481 IT/Computer Equipment	14,490	25,004	33,524	13,550	24,565	67,550
TOTAL OPERATING EXPENDITURES	78,081	87,435	94,952	87,460	101,075	147,960
OTHER SERVICES						
4501 Advertising & Promotions	55	115	51	800	650	650
4512 Postage	5,477	5,920	6,166	8,000	8,150	8,500
4513 Printing	14,012	14,907	15,917	16,100	19,100	21,000
4520 Mtgs/Conf./Trng & Dev.	2,759	3,419	2,894	3,540	3,540	3,540
4521 Membership & Dues	25,505	29,759	29,746	44,725	44,725	44,720
4522 Insurance Expenses	82,359	86,222	160,664	125,695	125,560	137,305
TOTAL OTHER SERVICES	130,168	140,342	215,438	198,860	201,725	215,715
SUPPLIES						
4601 Supplies	9,797	9,954	14,164	11,500	10,500	14,500
4620 Minor Equipment	175	(100)	1,138	1,000	2,000	5,000
TOTAL SUPPLIES	9,972	9,854	15,302	12,500	12,500	19,500
TOTAL NON-DEPARTMENTAL	404,625	402,421	533,438	509,400	559,590	643,310

Administration & Support

CITY OF ALISO VIEJO

Budget Detail

Non-Departmental

FY 2014-2015

TOTAL NON-DEPARTMENTAL BUDGET		643,310
101-3501		
PROFESSIONAL & TECH. SERVICES		Amount Budgeted
4301	Professional Services <i>Contract services for professional consultant services concerning grant writing & advocacy, branding, and community relations services.</i>	107,500
4305	Technology Services <i>Network maintenance, Support Services, and Internet access charges.</i>	86,610
4306	Website Services <i>Includes domain renewal, trademark fees, website maintenance, and Aliso Viejo Exchange marketing & maintenance.</i>	54,925
4309	Other Contractual Services <i>Recruitment costs, including advertising, background checks, and physicals as well as costs for cable programming, employee wellness, and the employee assistance program.</i>	11,100
OPERATING EXPENDITURES		
4401	Equipment Maintenance <i>Maintenance for the audio visual equipment, printers, and fax machine. Also included are phone system maintenance.</i>	3,000
4411	Utilities <i>Costs related to City Hall phone lines, fire alarm lines, conference calls, and fax usage.</i>	30,500
4421	Equipment Rental <i>Postage and Copier machine leases.</i>	19,750
4431	Building & Grounds Maintenance <i>Costs related to A.V. Ranch, including landscaping, utilities, pest control, building maintenance, and repairs. These costs are partially offset by the caretaker's rent.</i>	16,720
4471	Rent <i>Costs related to the off-site storage of City equipment and records.</i>	10,440
4481	IT/Computer Equipment <i>Miscellaneous computer hardware equipment, renewal of software licenses, software upgrades, and updates & training.</i>	67,550
OTHER SERVICES		
4501	Advertising & Promotions <i>City employee recognition and local artist displays in the Council Chambers.</i>	650
4512	Postage <i>Bulk rate permit, city-wide postage costs, and courier services.</i>	8,500
4513	Printing <i>City Hall letterhead, envelopes, business cards, council agendas, and other City-related printing expenses.</i>	21,000
4520	Mtgs/Conf./Trng & Dev. <i>Human Resources related staff development costs. Includes quarterly safety training and Liebert Cassidy Whitmore HR Conference.</i>	3,540

Administration & Support

CITY OF ALISO VIEJO

Non-Departmental

Budget Detail

FY 2014-2015

4521	Membership & Dues	44,720
	<i>Membership dues for LAFCO, SCAG, ACC-OC, OCCOG, League of CA Cities, and music licenses.</i>	
4522	Insurance Expenses	137,305
	<i>CJPIA-General Liability, Workers Compensation, Crime Bond, Property Insurance, and Environmental Insurance.</i>	
SUPPLIES		
4601	Supplies	14,500
	<i>Office supplies - Copy paper, toner, first aid, water, and kitchen supplies.</i>	
4620	Minor Equipment	5,000
	<i>Includes replacement of minor audio/visual equipment related to programming requirements & misc. office equipment.</i>	

COMMUNITY SERVICES

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CITY OF ALISO VIEJO

Community Services

FY 2014-2015

The Community Services Department serves our diverse community by enhancing the quality of life through a variety of recreational, cultural and educational opportunities and maximizes City resources through collaborative partnerships within the community. Additionally, the department provides oversight of the use and maintenance of Iglesia Park, the Aliso Viejo Ranch, as well as the day-to-day operation of the City's Family Resource Center.

Projects include management of the City's website and Enews, providing support to community groups and organizations with special events, production of public information material; and administration of the Community Grant Program.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2014-2015 Adopted Budget
<u>STAFF SUMMARY:</u>					
Director of Community Services	1	1	1	1	1
Community Svcs. Coordinator	1	1	1	1.63	1.63
Community Svcs. Specialist	0.63	0.63	0.63	0	0
Total	2.63	2.63	2.63	2.63	2.63



Community Services

CITY OF ALISO VIEJO

Consolidated

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL
Consolidated

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	173,937	190,479	194,740	210,755	206,000	229,000
4102 Part Time Wages	27,211	32,650	36,103	41,210	39,300	46,000
4104 Overtime Pay	6,195	8,314	9,020	8,180	8,180	7,840
TOTAL PERSONNEL-SALARIES	207,342	231,444	239,863	260,145	253,480	282,840
PERSONNEL-BENEFITS						
4201 Retirement	29,564	36,360	38,266	41,465	40,400	44,765
4202 FICA/Medicare	3,552	3,843	4,003	4,420	4,325	4,595
4203 State Unemployment/SDI	2,472	1,651	1,660	1,740	1,740	1,740
4206 Medical Insurance	25,265	27,883	30,200	32,245	32,245	30,050
4207 Dental Insurance	3,352	3,496	3,557	3,655	3,655	3,655
4208 Vision Insurance	562	574	574	585	585	615
4209 Life Insurance	947	983	1,133	1,100	1,100	1,135
4221 Flex Benefits	2,455	2,455	2,455	2,460	2,460	2,460
4224 Deferred Compensation	10,507	11,617	11,495	14,430	13,800	16,150
TOTAL PERSONNEL-BENEFITS	78,677	88,862	93,343	102,100	100,310	105,165
PROFESSIONAL & TECH. SERVICES						
4309 Other Contractual Services	3,167	2,825	2,789	3,560	3,560	3,560
TOTAL PROFESSIONAL & TECH. SERVICES	3,167	2,825	2,789	3,560	3,560	3,560
OPERATING EXPENDITURES						
4411 Utilities	20,998	29,348	30,700	26,350	26,350	27,350
4431 Building & Grounds Maintenance	64,083	75,577	71,080	79,410	79,410	80,050
4461 Other Equipment Maintenance	2,629	-	1,340	3,200	3,200	3,200
TOTAL OPERATING EXPENDITURES	87,710	104,925	103,120	108,960	108,960	110,600
OTHER SERVICES						
4501 Advertising & Promotions	3,290	3,290	3,290	3,300	3,300	5,800
4520 Mtgs/Conf./Trng & Dev.	2,963	2,531	2,697	3,465	3,465	3,465
4521 Membership & Dues	670	585	690	750	950	990
4522 Insurance Expense	949	1,236	2,245	2,330	2,330	2,330
4526 Recreation Activities	236,908	228,974	241,416	258,870	258,870	110,860
4530 Community Assistance Grants	-	-	-	-	-	64,305
4531 Community Outreach	-	-	-	-	-	16,300
4532 Special Projects	-	-	-	-	-	66,350
4533 Community Promotional Grants	26,115	26,861	41,805	86,600	82,685	46,295
4534 Community Events	32,805	21,307	39,387	39,400	39,400	45,180
TOTAL OTHER SERVICES	303,701	284,785	331,530	394,715	391,000	361,875
SUPPLIES						
4601 Supplies	1,800	1,000	2,000	5,000	5,000	5,000
TOTAL SUPPLIES	1,800	1,000	2,000	5,000	5,000	5,000
TOTAL COMMUNITY SVC ADMINISTRATION	682,396	713,840	772,645	874,480	862,310	869,040

Community Services

CITY OF ALISO VIEJO

C.S. Administration

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL 101-4101	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	173,937	190,479	194,740	210,755	206,000	229,000
4102 Part Time Wages	27,211	32,650	36,103	41,210	39,300	46,000
4104 Overtime Pay	6,195	8,314	9,020	8,180	8,180	7,840
TOTAL PERSONNEL-SALARIES	207,342	231,444	239,863	260,145	253,480	282,840
PERSONNEL-BENEFITS						
4201 Retirement	29,564	36,360	38,266	41,465	40,400	44,765
4202 FICA/Medicare	3,552	3,843	4,003	4,420	4,325	4,595
4203 State Unemployment/SDI	2,472	1,651	1,660	1,740	1,740	1,740
4206 Medical Insurance	25,265	27,883	30,200	32,245	32,245	30,050
4207 Dental Insurance	3,352	3,496	3,557	3,655	3,655	3,655
4208 Vision Insurance	562	574	574	585	585	615
4209 Life Insurance	947	983	1,133	1,100	1,100	1,135
4221 Flex Benefits	2,455	2,455	2,455	2,460	2,460	2,460
4224 Deferred Compensation	10,507	11,617	11,495	14,430	13,800	16,150
TOTAL PERSONNEL-BENEFITS	78,677	88,862	93,343	102,100	100,310	105,165
OTHER SERVICES						
4501 Advertising & Promotions	3,290	3,290	3,290	3,300	3,300	5,800
4520 Mtgs/Conf./Trng & Dev.	2,963	2,531	2,697	3,465	3,465	3,465
4521 Membership & Dues	670	585	690	750	950	990
4522 Insurance Expense	949	1,236	2,245	2,330	2,330	2,330
4526 Recreation - Activities	136,908	128,974	141,416	158,870	158,870	10,860
4527 Recreation - City Special Events	-	-	-	-	-	64,305
4528 Recreation - Partner Events	-	-	-	-	-	16,300
4529 Recreation - Youth Programs	-	-	-	-	-	66,350
4530 Community Assistance Grants						
O.C. Human Relations Council	3,011	3,057	3,201	3,201	3,201	3,290
Taxi Vouchers	-	-	-	4,415	-	-
Trauma Intervention Program	5,404	5,404	5,404	6,254	6,254	6,255
Trails 4 All	-	1,500	-	1,500	500	1,500
Medal of Valor Luncheon	650	650	700	700	700	650
Red Ribbon Week	-	-	-	1,000	1,000	1,000
Grad Night-ANHS	2,000	2,000	2,000	2,000	2,000	2,000
Soka Founders Ball	-	-	750	750	750	600
Age Well Senior Svcs	3,400	3,000	3,000	3,350	3,350	5,350
AV Little League	650	650	-	650	650	650
Laguna Canyon Foundation	-	-	2,500	-	1,500	-
Miscellaneous (Competitive)	11,000	10,600	24,250	62,780	62,780	25,000
4531 Community Outreach	32,805	21,307	39,387	39,400	39,400	45,180
4532 Special Projects	8,506	19,959	-	5,000	11,585	20,000
4533 Community Promotional Grants	1,800	1,000	2,000	5,000	5,000	5,000
4534 Community Events	-	12,809	11,996	14,500	14,300	14,500
TOTAL OTHER SERVICES	214,007	218,553	245,526	319,215	321,885	301,375
SUPPLIES						
4601 Supplies	1,196	854	873	1,000	1,000	1,000
TOTAL SUPPLIES	1,196	854	873	1,000	1,000	1,000
TOTAL C.SVCS ADMINISTRATION	501,222	539,711	579,605	682,460	676,675	690,380

Community Services

CITY OF ALISO VIEJO

C.S. Administration

Budget Detail

FY 2014-2015

		690,380
TOTAL COMMUNITY SERVICES BUDGET		690,380
101-4101		
PERSONNEL-SALARIES		Amount Budgeted
4101	Regular Employees	229,000
4102	Part-Time Wages	46,000
4104	Overtime Pay	7,840
PERSONNEL-BENEFITS		
	Benefits	105,165
OTHER SERVICES		
4501	Advertising & Promotions <i>Expenses incurred for advertisement in the Saddleback Magazine.</i>	5,800
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Meetings, Conferences, and Training & Development. These expenses are comprised of registration, lodging, transportation and meal costs. Includes CPRS Conference and mileage for city events.</i>	3,465
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information & training opportunities. Includes membership to the California Parks and Recreation Society and MISAC.</i>	990
4522	Insurance Expense <i>Special events insurance expense. Included events are: Founders Day and Snowfest.</i>	2,330
4526	Recreation - Activities <i>Includes Senior programs and Aliso Viejo volunteer management supplies and recognition dinner.</i>	10,860
4527	Recreation - Special Events <i>Includes event management & supplies for Founders Day, Snowfest, the Walk-With-Us Program, and Twilight Camp.</i>	64,305
4528	Recreation - Partner Events <i>Includes events with Soka and AVCA.</i>	16,300
4529	Recreation - Youth Programs <i>Includes: After School Programs, Teen Programs, Homework Clubs.</i>	66,350
4530	Community Assistance Grants <i>Community and Competitive Grants approved by City Council.</i>	46,295
4531	Community Outreach <i>Costs to prepare and mail newsletters, City event flyers & posters, Citizen of the Year program, City giveaways, and Veterans Appreciation.</i>	45,180

Community Services

CITY OF ALISO VIEJO

C.S. Administration

Budget Detail

FY 2014-2015

4532	Special Projects <i>Costs for the City's Gift of History event, and State of the City Event.</i>	20,000
4533	Community Promotional Grants <i>Special grants authorized by City Council to promote the community outside of the region</i>	5,000
4534	Community Events <i>Subsidized costs for community organization events at the Conference Center.</i>	14,500
SUPPLIES		
4601	Supplies <i>Office supplies.</i>	1,000

Community Services

CITY OF ALISO VIEJO

Estimated Expenditures

Iglesia Park

FY 2014-2015

**ESTIMATED EXPENDITURES DETAIL
101-4102**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
OPERATING EXPENDITURES						
4411 Utilities	11,970	14,917	15,428	14,300	14,300	15,300
4431 Building & Ground Maintenance	55,449	68,598	60,653	65,585	65,585	65,585
4461 Other Equipment Maintenance	2,629	-	1,340	3,200	3,200	3,200
TOTAL OPERATING EXPENDITURES	70,048	83,515	77,421	83,085	83,085	84,085
 TOTAL IGLESIA PARK	 70,048	 83,515	 77,421	 83,085	 83,085	 84,085

Community Services

CITY OF ALISO VIEJO

Budget Detail

Iglesia Park

FY 2014-2015

**TOTAL IGLESIA PARK BUDGET
101-4102**

84,085

OPERATING EXPENDITURES

Amount Budgeted

4411	Utilities <i>Electricity and water services for Iglesia Park.</i>	15,300
4431	Building & Ground Maintenance <i>Includes landscaping, sidewalk repair, park & playground maintenance, park signage, dog waste bags, graffiti removal, and portable toilets.</i>	65,585
4461	Other Equipment Maintenance <i>Field & backflow maintenance, equipment inspection, playground repair, and other maintenance.</i>	3,200

Community Services

CITY OF ALISO VIEJO

Iglesia Building

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
101-4103	Actual	Actual	Actual	Adopted	Mid-Year	Adopted
				Budget	Budget	Budget
PROFESSIONAL & TECH. SERVICES						
4309 Other Contractual Services	3,167	2,825	2,789	3,560	3,560	3,560
TOTAL PROFESSIONAL & TECH. SERVICES	3,167	2,825	2,789	3,560	3,560	3,560
OPERATING EXPENDITURES						
4411 Utilities	9,028	14,431	15,272	12,050	12,050	12,050
4431 Building & Ground Maintenance	8,635	6,979	10,427	13,825	13,825	14,465
TOTAL OPERATING EXPENDITURES	17,662	21,411	25,699	25,875	25,875	26,515
 TOTAL IGLESIA BUILDING	 20,829	 24,235	 28,488	 29,435	 29,435	 30,075

Community Services

CITY OF ALISO VIEJO

Budget Detail

Iglesia Building

FY 2014-2015

TOTAL IGLESIA BUILDING BUDGET		30,075
101-4103		
PROFESSIONAL & TECH. SERVICES		Amount Budgeted
4309	Other Contractual Services <i>Non-professional contractual services. Includes security services provided by Patrol One, building alarm system, and locksmith services.</i>	3,560
OPERATING EXPENDITURES		
4411	Utilities <i>Electricity and water services for Iglesia building.</i>	12,050
4431	Building & Ground Maintenance <i>Costs for janitorial service & supplies, pest control, plumbing, carpet cleaning, first aid supplies, fire extinguishers, HVAC, and miscellaneous maintenance & repairs.</i>	14,465

Community Services

CITY OF ALISO VIEJO

Family Resource Center

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL
101-4104

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
OTHER SERVICES						
4526 Recreation Activities	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL OTHER SERVICES	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL FAMILY RESOURCE CENTER	100,000	100,000	100,000	100,000	100,000	100,000

Community Services

CITY OF ALISO VIEJO

Budget Detail

Family Resource Center

FY 2014-2015

TOTAL FAMILY RESOURCE CENTER BUDGET 101-4104	100,000
OTHER SERVICES	Amount Budgeted
4526 Recreation Activities <i>Includes faculty management, daytime and after school programs, Teen Program, and activities provided by the Boys & Girls Club.</i>	100,000

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PLANNING

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CITY OF ALISO VIEJO

Planning Services

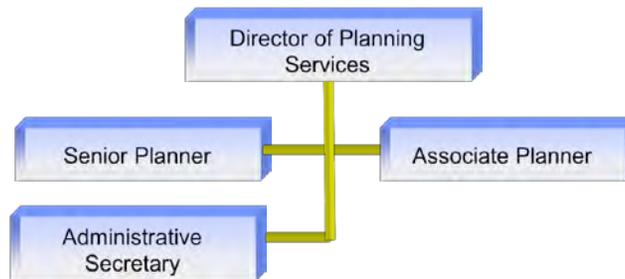
FY 2014-2015

The Planning Department provides the community with long and short term planning to coordinate and monitor growth and development. It is charged with the development and implementation of the General Plan. The department also prepares and administers the zoning and sign ordinances, reviews development projects for compliance with various development agreements, and development of the Green City Initiative. The Planning Department insures that all projects receive environmental review in compliance with CEQA guidelines. Further, it provides technical support to the City Council.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2014-2015 Adopted Budget
<u>STAFF SUMMARY:</u>					
Director of Planning Services	1	1	1	1	1
Senior Planner	1	0.75	0.75	0.75	0.75
Associate Planner	0	1	1	1	1
Assistant Planner	1	0	0	0	0
Administrative Secretary	1	1	1	1	1
Total	4	3.75	3.75	3.75	3.75

CONTRACT STAFF:

Lawrence & Associates
EARS



Planning Services

CITY OF ALISO VIEJO

Estimated Expenditures

Planning Services

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL 101-4401

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	322,143	308,534	323,529	349,740	349,740	356,130
4102 Part-Time Employees	2,484	-	-	18,720	18,720	41,865
TOTAL PERSONNEL-SALARIES	324,627	308,534	323,529	368,460	368,460	397,995
PERSONNEL-BENEFITS						
4201 Retirement	48,244	50,986	53,961	59,210	59,210	62,835
4202 FICA/Medicare	5,436	5,060	5,089	7,600	7,600	9,435
4203 State Unemployment/Claim	1,848	1,745	1,736	2,170	2,170	2,175
4206 Medical Insurance	18,530	20,114	33,027	47,210	47,210	47,120
4207 Dental Insurance	1,598	1,617	3,547	3,645	3,645	3,645
4208 Vision Insurance	644	374	698	710	710	745
4209 Life Insurance	1,660	1,660	1,729	1,730	1,730	1,885
4221 Flex Benefits	1,431	1,548	903	905	905	905
4224 Deferred Compensation	43,990	45,740	29,920	23,775	23,775	23,205
TOTAL PERSONNEL-BENEFITS	123,381	128,845	130,610	146,955	146,955	151,950
PROFESSIONAL & TECH. SERVICES						
4309 Other Contractual Services	2,188	5,325	23,588	15,000	15,000	19,500
TOTAL PROFESSIONAL & TECH. SERVICES	2,188	5,325	23,588	15,000	15,000	19,500
OTHER SERVICES						
4513 Printing	16,305	1,982	460	4,500	4,500	2,000
4520 Mtgs/Conf./Trng & Dev.	3,380	4,177	3,265	5,000	5,000	4,000
4521 Membership & Dues	1,565	1,859	1,000	2,000	2,000	2,000
4532 Special Projects	-	-	61,053	145,000	218,700	195,000
4535 Special Events	1,186	-	758	-	-	-
TOTAL OTHER SERVICES	22,436	8,018	66,536	156,500	230,200	203,000
SUPPLIES						
4601 Supplies	2,634	2,202	1,735	2,500	2,500	1,500
4611 Publications/Reference Materials	406	753	421	500	500	500
TOTAL SUPPLIES	3,039	2,955	2,156	3,000	3,000	2,000
CONTRACT SERVICES						
4731 C.S. - General Plan	-	412,707	247,423	255,000	328,000	80,000
4732 C.S. - Planning	-	-	-	-	-	-
4733 C.S. - Zoning Code	7,697	21,630	10,298	15,000	15,000	15,000
4781 C.S. - Other	150,404	172,845	84,752	25,000	-	15,000
TOTAL CONTRACT SERVICES	158,101	607,181	342,473	295,000	343,000	110,000
TOTAL PLANNING	633,772	1,060,859	888,892	984,915	1,106,615	884,445

Planning Services

CITY OF ALISO VIEJO

Budget Detail

Planning Services

FY 2014-2015

TOTAL PLANNING BUDGET		884,445
101-4401		
PERSONNEL-SALARIES		Amount Budgeted
4101	Regular Employees	356,130
4102	Part-Time Wages	41,865
PERSONNEL-BENEFITS		
	Benefits	151,950
PROFESSIONAL & TECH. SERVICES		
4309	Other Contractual Services <i>Contractual planning services include the consultant for the Fair and Affordable Housing Programs.</i>	19,500
OTHER SERVICES		
4513	Printing <i>Costs for miscellaneous printing and scanning of planning documents.</i>	2,000
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Training & Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation and meal costs. Conferences include the APA California annual conference. Also included are PDAOC luncheons, UCLA Extension seminars, and other staff training & development opportunities.</i>	4,000
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information & training opportunities. Included memberships are: ULI, APA, LEED, and OC Planning Directors Association.</i>	2,000
4528	Special Events <i>Special Events Fee Waiver.</i>	-
4532	Special Projects <i>Preparation & Implementation of the Town Center and AV Plaza Vision & Opportunities Plans.</i>	195,000
SUPPLIES		
4601	Supplies <i>Office Supplies.</i>	1,500
4611	Publications/Reference Material <i>Reference books and publications.</i>	500
CONTRACT SERVICES		
4731	C.S. - General Plan <i>General Plan and Housing Element update services.</i>	80,000
4732	C.S. - Planning <i>Contract services pertaining to planning oversight of development agreement projects and other projects as needed.</i>	-

Planning Services

CITY OF ALISO VIEJO

Budget Detail

Planning Services

FY 2014-2015

4733	C.S. - Zoning Code <i>Contract services for Zoning Code.</i>	15,000
4781	C.S. - Other <i>Project related consultant services</i>	15,000

BUILDING AND SAFETY

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CITY OF ALISO VIEJO

Building & Safety

FY 2014-2015

The Building and Safety Department's mission is to preserve life and property and protect residents' safety.

In order to ensure the health and the safety of City residents, the Building and Safety Department coordinates and enforces all building and housing regulations established by State and Local stipulations. Residents may obtain building permits, seek answers for questions related to building and safety issues, and attain copies of building plans through this Department as well.

STAFF SUMMARY:

Contract Services: Charles Abbott & Associates

Building & Safety

CITY OF ALISO VIEJO

Estimated Expenditures

Building & Safety

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL
101-4402

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
OTHER SERVICES						
4513 Printing	15,231	10,282	6,463	7,000	10,000	10,000
TOTAL OTHER SERVICES	15,231	10,282	6,463	7,000	10,000	10,000
SUPPLIES						
4601 Supplies	391	643	502	1,000	1,000	1,000
TOTAL SUPPLIES	391	643	502	1,000	1,000	1,000
CONTRACT SERVICES						
4751 C.S. - Building	454,449	423,618	387,660	450,000	350,000	380,000
TOTAL CONTRACT SERVICES	454,449	423,618	387,660	450,000	350,000	380,000
 TOTAL BUILDING & SAFETY	 470,071	 434,544	 394,625	 458,000	 361,000	 391,000

Building & Safety

CITY OF ALISO VIEJO

Budget Detail

Building & Safety

FY 2014-2015

TOTAL BUILDING & SAFETY BUDGET		391,000
101-4402		
OTHER SERVICES		Amount Budgeted
4513	Printing <i>Code enforcement forms, printing supplies, and scanning of building plans.</i>	10,000
SUPPLIES		
4601	Supplies <i>Office supplies.</i>	1,000
CONTRACT SERVICES		
4751	C.S. - Building <i>Contract with Charles Abbott Associates. Based on percentage of revenues.</i>	380,000

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CITY OF ALISO VIEJO

Code Enforcement

FY 2014-2015

The goal of Code Enforcement is to seek City residents' voluntary compliance of City Ordinances and procedures in the areas where other residents' health and welfare are concerned.

Code Enforcement is responsible for investigating complaints against and enforcing regulations regarding zoning, signage, public nuisance, noise, and various other City codes.

STAFF SUMMARY:

Contract Services: Charles Abbott & Associates

Building & Safety

CITY OF ALISO VIEJO

Estimated Expenditures

Code Enforcement

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL

101-4403

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
CONTRACT SERVICES						
4761 C.S. - Code Enforcement	85,964	129,231	107,673	115,000	115,000	115,000
TOTAL CONTRACT SERVICES	85,964	129,231	107,673	115,000	115,000	115,000
TOTAL CODE ENFORCEMENT	85,964	129,231	107,673	115,000	115,000	115,000

Building & Safety

CITY OF ALISO VIEJO

Budget Detail

Code Enforcement

FY 2014-2015

TOTAL CODE ENFORCEMENT BUDGET	115,000
101-4403	
CONTRACT SERVICES	Amount Budgeted
4761 C.S. - Code Enforcement <i>Contract Services with Charles Abbott Associates to provide oversight and administration of code enforcement activities.</i>	115,000

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PUBLIC WORKS

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CITY OF ALISO VIEJO

Public Works

FY 2014-2015

The Public Works Department includes the following Divisions:

- * Engineering (General)
- * Traffic Engineering
- * Street Maintenance

The Public Works Department oversees matters relating to City streets, public right-of-ways, capital projects, utilities, traffic-related issues, solid waste, water quality, storm water conveyance and private developments. The Department coordinates with and provides information to the general public, contractors, developers, utility companies, and other public agencies. It coordinates City projects and plans with other governmental agencies to ensure that the City's concerns are addressed (i.e. Orange County Transportation Authority, CalTrans, County of Orange).

Furthermore, Public Works is also responsible for the day-to-day maintenance of all publicly owned properties, including streets, curbs, gutters, sidewalks, traffic signals, signs, street lights, sewers, and storm drains. The Department administers various maintenance contracts to accomplish all field maintenance.

STAFF SUMMARY:

Contract Services:

Charles Abbott & Associates
PV Maintenance, Inc

Public Works

CITY OF ALISO VIEJO

Estimated Expenditures

P.W. Engineering

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL

101-4501

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
OPERATING EXPENDITURES						
4309 Other Contractual Services	12,900	23,900	22,600	30,650	30,650	30,650
TOTAL OPERATING EXPENDITURES	12,900	23,900	22,600	30,650	30,650	30,650
OTHER SERVICES						
4513 Printing	3,072	368	-	2,500	2,500	2,500
4523 Miscellaneous Expense	1,666	-	-	1,000	1,000	-
4562 Permits	104,759	116,917	145,947	167,000	168,250	176,000
TOTAL OTHER SERVICES	109,496	117,285	145,947	170,500	171,750	178,500
SUPPLIES						
4601 Supplies	287	427	397	1,000	1,000	1,000
4620 Minor Equipment	-	247	63	250	250	250
TOTAL SUPPLIES	287	675	460	1,250	1,250	1,250
CONTRACT SERVICES						
4701 NPDES	276,888	272,877	294,696	300,000	300,000	315,000
4702 AB939 - Solid Waste	46,540	47,793	49,975	50,000	50,000	50,000
4741 C.S. - City Engineering	233,558	250,639	174,680	238,500	183,000	178,500
TOTAL CONTRACT SERVICES	556,986	571,309	519,351	588,500	533,000	543,500
 TOTAL ENGINEERING	 679,669	 713,169	 688,358	 790,900	 736,650	 753,900

Public Works

CITY OF ALISO VIEJO

Budget Detail

P.W. Engineering

FY 2014-2015

TOTAL PUBLIC WORKS BUDGET	753,900
101-4501	
OPERATING EXPENDITURES	Amount Budgeted
4309 Other Contractual Services <i>Includes the annual license fee for Digital Maps GIS, additional GIS layers and Community View.</i>	30,650
OTHER SERVICES	
4513 Printing <i>Costs for miscellaneous printing and scanning of engineering documents.</i>	2,500
4523 Miscellaneous Expense	-
4562 Permits <i>NPDES Waste Discharge permit, County Co-Permittee costs, South Orange County Watershed COOP, and Aliso Creek Directive.</i>	176,000
SUPPLIES	
4601 Supplies <i>Office supplies.</i>	1,000
4620 Minor Equipment <i>Miscellaneous minor equipment.</i>	250
CONTRACT SERVICES	
4701 NPDES <i>Programs to eliminate pollutants in storm water. Expenses include labor charges, water testing, and other storm water costs. Also included are Water Quality education and enforcement costs.</i>	315,000
4702 AB 939-Solid Waste <i>Labor costs and other expenses incurred for programs designed to encourage recycling and reduce the quantity of solid waste produced in the City.</i>	50,000
4741 C.S.-City Engineering <i>Contract with Charles Abbott Associates. Includes DBE Annual Submittal.</i>	178,500

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CITY OF ALISO VIEJO
Public Works Traffic Engineering
FY 2014-2015

The Traffic Engineering Division investigates traffic issues by conducting traffic surveys and studies and recommending solutions to the City Council and City Manager.

Responsibilities include the review and development of City traffic engineering guidelines and standards, processing citizen concerns related to the existing circulation system and implementing corrective measures when appropriate, and analyzing traffic collision records to identify accident patterns and recommending any corrective measures.

The goal of the Traffic Engineering Division is to improve the quality of life for Aliso Viejo residents by maximizing traffic safety and minimizing traffic congestion.

STAFF SUMMARY:

Contract Services: Charles Abbott & Associates

Public Works

CITY OF ALISO VIEJO

Estimated Expenditures

P.W. Traffic Engineering

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL 101-4502

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
CONTRACT SERVICES						
4742 C.S. - Traffic Engineering	20,659	24,121	18,931	20,000	20,000	20,000
TOTAL CONTRACT SERVICES	20,659	24,121	18,931	20,000	20,000	20,000
TOTAL TRAFFIC ENGINEERING	20,659	24,121	18,931	20,000	20,000	20,000

Public Works

CITY OF ALISO VIEJO

Budget Detail

P.W. Traffic Engineering

FY 2014-2015

TOTAL TRAFFIC ENGINEERING BUDGET	20,000
101-4502	

CONTRACT SERVICES	Amount Budgeted
--------------------------	------------------------

4742 C.S. - Traffic Engineering	20,000
<i>Contract with Charles Abbott Associates. Expenses consist of labor charges, and traffic counts.</i>	

Note: *In order to comply with the MOE for Measure M turnback money, the City is obligated to spend a minimum of \$409,360 from General Fund monies specifically for street and traffic costs and are budgeted accordingly.*

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CITY OF ALISO VIEJO
Public Works Street Maintenance
FY 2014-2015

The Street Maintenance Division's goals are maintaining a pleasant living environment for the residents of Aliso Viejo, and providing hazard-free, safe roadways for motorists, and obstruction-free access for pedestrians.

In order to obtain the above goals, the Street Maintenance Division conducts inspections of street lights, intersection lights, and traffic controllers, monitors the City's street sweeping, plus removes debris from the public right of way, and maintains and repairs streets and sidewalks.

STAFF SUMMARY:

Contract Services:

Charles Abbott & Associates
PV Maintenance, Inc

Public Works

CITY OF ALISO VIEJO

Estimated Expenditures

P.W. Street Maintenance

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL 101-4503

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
CONTRACT SERVICES						
4771 C.S. - Street Maintenance	385,492	375,883	382,697	380,000	380,000	389,800
TOTAL CONTRACT SERVICES	385,492	375,883	382,697	380,000	380,000	389,800
TOTAL STREET MAINTENANCE	385,492	375,883	382,697	380,000	380,000	389,800

Public Works

CITY OF ALISO VIEJO

Budget Detail

P.W. Street Maintenance

FY 2014-2015

TOTAL STREET MAINTENANCE BUDGET
101-4503

389,800

CONTRACT SERVICES

Amount Budgeted

4771 C.S. - Street Maintenance

389,800

*Contract with Charles Abbott Associates and PV Maintenance Inc. Includes:
Street sweeping, maintenance, and debris removal.*

Note: *In order to comply with the MOE for Measure M turnback money, the City is obligated to spend a minimum of \$409,360 from General Fund monies specifically for street and traffic costs and are budgeted accordingly.*

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PUBLIC SAFETY

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CITY OF ALISO VIEJO

Law Enforcement

FY 2014-2015

The Public Safety Department includes the following Divisions:

- * Law Enforcement
- * Crime Prevention
- * Animal Care Services
- * Emergency Operations Center

The City of Aliso Viejo contracts with the Orange County Sheriff's Department for law enforcement services. These services include general law enforcement and traffic safety.

General law enforcement provides an assortment of officers to provide crime prevention via around-the-clock street patrols, narcotics prevention, special investigations, and the general enforcement of laws. Traffic safety provides routine traffic patrol as a means of encouraging motorists and pedestrians to comply with traffic laws and ordinances and, when necessary, issues citations and/or warnings for violations. Traffic accidents are investigated and their circumstances recorded and analyzed. This division also includes contract services for crossing guards and the administration of the City's parking citations.

As a component of Police Services, the Crime Prevention Specialist's function involves the implementation of proactive Community Oriented Police programs such as Neighborhood Watch and Business Watch. Child safety programs, including bicycle rodeos, Walk to School Day events, and fingerprinting are additional services that are offered to the Aliso Viejo community.

Animal Care Services provides for the care, protection, and control of animals that stray from their homes or are abused by their owners. This service, currently under contract with Mission Viejo Animal Services, includes the pick up of injured animals, impounding of stray dogs/cats, issuance of citations, and the provision of a shelter for homeless animals.

The preservation of life and property is an inherent responsibility of Local, State, and Federal Governments. The City of Aliso Viejo, therefore, has prepared a comprehensive Emergency Operation Plan, which serves as the basis for the City's emergency organization and emergency operations. The primary objective of this plan is to enhance the overall capabilities of government to respond to emergencies.

STAFF SUMMARY:

ORANGE COUNTY SHERIFFS DEPARTMENT

CONTRACT STAFF:

	FY 2014-2015 Proposed Staffing
Lieutenant	1
Sergeant (Admin)	1
Sergeant	1.97
Investigator	2
DS II Patrol	16
DSII Motorcycle	2
Community Services Officer	2
Crime Prevention Specialist	1
School Resource Officer	0.65
Investigative Assistant	0.5
Emergency Mgmt. Program Coordinator	0.5
Total	28.62

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Public Safety

CITY OF ALISO VIEJO

Estimated Expenditures

Law Enforcement

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL		2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
101-5101		Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget
PROFESSIONAL & TECH. SERVICES							
4308	Law Enforcement	6,027,805	6,141,511	6,162,062	6,566,660	6,566,660	6,992,915
TOTAL PROFESSIONAL & TECH. SERVICES		6,027,805	6,141,511	6,162,062	6,566,660	6,566,660	6,992,915
TOTAL LAW ENFORCEMENT-CONTRACT		6,027,805	6,141,511	6,162,062	6,566,660	6,566,660	6,992,915

Public Safety

Law Enforcement - Other

CITY OF ALISO VIEJO

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL 101-5102

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
OPERATING EXPENDITURES						
4401 Equipment Maintenance	10,779	14,109	13,205	12,615	12,615	16,990
TOTAL OPERATING EXPENDITURES	10,779	14,109	13,205	12,615	12,615	16,990
OTHER SERVICES						
4516 Fuel	10,220	16,937	13,864	15,000	15,000	15,000
4520 Mtgs/Conf./Trng & Dev.	440	1,923	2,291	2,000	2,000	4,000
TOTAL OTHER SERVICES	10,660	18,860	16,155	17,000	17,000	19,000
SUPPLIES						
4612 Operating Supplies	11,498	8,984	9,592	10,000	10,000	10,000
TOTAL SUPPLIES	11,498	8,984	9,592	10,000	10,000	10,000
CONTRACT SERVICES						
4721 C.S. - Crossing Guards	101,244	100,486	109,745	117,495	128,025	139,410
TOTAL CONTRACT SERVICES	101,244	100,486	109,745	117,495	128,025	139,410
PUBLIC SAFETY EQUIPMENT						
4803 Public Safety Equipment	-	-	-	-	-	15,220
	-	-	-	-	-	15,220
TOTAL LAW ENFORCEMENT-OTHER	134,181	142,438	148,697	157,110	167,640	200,620

Public Safety

CITY OF ALISO VIEJO

Budget Detail

Law Enforcement - Other

FY 2014-2015

		Amount Budgeted
TOTAL LAW ENFORCEMENT OTHER BUDGET 101-5102		200,620
OPERATING EXPENDITURES		
4401	Equipment Maintenance <i>Pro rata share of the county-wide maintenance & usage costs for 32 communication radio units.</i>	16,990
OTHER SERVICES		
4516	Fuel <i>Gasoline and maintenance costs for two motorcycles and the AV PALS vehicle.</i>	15,000
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Training & Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation and meal costs.</i>	4,000
SUPPLIES		
4612	Operating Supplies <i>Office and program supplies, miscellaneous costs, and the replacement of AED batteries.</i>	10,000
CONTRACT SERVICES		
4721	C.S. - Crossing Guard <i>Crossing Guard services to ensure school children's safety to and from school.</i>	139,410
PUBLIC SAFETY EQUIPMENT		
4803	Public Safety Equipment <i>Expenses incurred in the purchase of public safety equipment. Includes the purchase of an automated fingerprint identification system.</i>	15,220

Public Safety

CITY OF ALISO VIEJO

Estimated Expenditures

Crime Prevention

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL 101-5103

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
OPERATING EXPENDITURES						
4471 Rent	1,020	1,020	1,020	1,050	900	1,050
TOTAL OPERATING EXPENDITURES	1,020	1,020	1,020	1,050	900	1,050
OTHER SERVICES						
4520 Mtgs/Conf./Trng & Dev.	729	1,568	1,075	3,700	-	3,700
4521 Membership & Dues	215	165	220	270	100	270
TOTAL OTHER SERVICES	944	1,733	1,295	3,970	100	3,970
SUPPLIES						
4612 Operating Supplies	4,878	5,279	5,917	4,980	1,750	4,980
TOTAL SUPPLIES	4,878	5,279	5,917	4,980	1,750	4,980
TOTAL CRIME PREVENTION	6,842	8,032	8,232	10,000	2,750	10,000

Public Safety

CITY OF ALISO VIEJO

Budget Detail

Crime Prevention

FY 2014-2015

		Amount Budgeted
TOTAL CRIME PREVENTION BUDGET		10,000
101-5103		
OPERATING EXPENDITURES		
4471	Rent <i>Crime Prevention storage unit rental.</i>	1,050
OTHER SERVICES		
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Training & Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation and meal costs. Included are Crime Free Multi-Housing Conference, Crime Prevention Annual Training, and California Injury Prevention training.</i>	3,700
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information & training opportunities. Included are CCPOA, NCPC, and Safety Beltsafe USA.</i>	270
SUPPLIES		
4612	Operating Supplies <i>Office and program supplies for crime prevention and child safety.</i>	4,980

Public Safety

CITY OF ALISO VIEJO

Estimated Expenditures

Animal Care Services

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL 101-5301

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
CONTRACT SERVICES						
4722 C.S. - Animal Care Services	219,421	220,000	238,782	247,920	276,740	275,100
TOTAL CONTRACT SERVICES	219,421	220,000	238,782	247,920	276,740	275,100
TOTAL ANIMAL CARE SERVICES	219,421	220,000	238,782	247,920	276,740	275,100

Public Safety

CITY OF ALISO VIEJO

Estimated Expenditures

Emergency Operations Center

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL

101-5401

SUPPLIES

4612 Operating Supplies
TOTAL SUPPLIES

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
TOTAL EMERGENCY OPERATIONS CENTER	1,944	3,847	2,961	3,000	3,000	3,000

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Transfers Out

CITY OF ALISO VIEJO

Estimated Expenditures

Transfers Out

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL
101-9501

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
TRANSFERS OUT						
4999 Transfers Out	858,512	860,555	892,060	634,045	7,293,911	548,805
TOTAL TRANSFERS OUT	<u>858,512</u>	<u>860,555</u>	<u>892,060</u>	<u>634,045</u>	<u>7,293,911</u>	<u>548,805</u>
 TOTAL TRANSFERS OUT	 <u>858,512</u>	 <u>860,555</u>	 <u>892,060</u>	 <u>634,045</u>	 <u>7,293,911</u>	 <u>548,805</u>

NOTE: Transfer Detail*

FD 260 - Conference Center	305,195
FD 261 - Aquatic Center	180,295
030 FD 332 - Wetlands	5,000
088 FD 331 - Alicia Pedestrian Bridge	<u>58,315</u>
Total	<u>548,805</u>

General Fund - City Hall

CITY OF ALISO VIEJO

City Hall

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL 102-3501	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
Rev-Use of Money & Prop						
34120 Rent - City Hall Lease	243,245	234,796	228,299	204,260	163,000	203,450
TOTAL ESTIMATED RESOURCES	243,245	234,796	228,299	204,260	163,000	203,450
APPROPRIATIONS						
Professional & Tech. Services						
4301 Professional Services	18,589	19,128	19,822	27,155	25,960	21,190
Total Professional & Tech. Services	18,589	19,128	19,822	27,155	25,960	21,190
Operating Expenditures						
4411 Utilities	53,264	53,165	53,135	62,500	62,500	62,500
4431 Building & Grounds Maintenance	59,677	57,947	57,589	67,480	67,480	68,410
Total Operating Expenditures	112,941	111,112	110,724	129,980	129,980	130,910
TOTAL APPROPRIATIONS	131,529	130,240	130,546	157,135	155,940	152,100
CAPITAL OUTLAY						
5910 Improvements	2,964	18,906	17,535	31,000	22,050	16,200
TOTAL CAPITAL OUTLAY	2,964	18,906	17,535	31,000	22,050	16,200
TRANSFERS OUT						
4999 Transfers Out	-	-	-	400,000	400,000	-
TOTAL TRANSFERS OUT	-	-	-	400,000	400,000	-
FUND BALANCE						
2911 Fund Balance - Beginning	212,943	321,695	407,345	487,563	487,563	72,573
PROJECTED ENDING FUND BALANCE	321,695	407,345	487,563	103,688	72,573	107,723

General Fund - City Hall

CITY OF ALISO VIEJO

City Hall

Budget Detail

FY 2014-2015

TOTAL CITY HALL BUDGET	168,300
102-3501	
	Amount Budgeted
PROFESSIONAL & TECH. SERVICES	
4301 Professional Services	21,190
<i>Professional Property Management costs for City Hall.</i>	
OPERATING EXPENDITURES	
4411 Utilities	62,500
<i>City hall expenses for gas, electricity, water, and phone line for the sprinkler system.</i>	
4431 Building & Grounds Maintenance	68,410
<i>Association dues, janitorial services, landscape services, elevator maintenance, fire extinguisher maintenance, HVAC maintenance, plumbing & electric maintenance, pest control, security, and miscellaneous building maintenance and repairs.</i>	
CAPITAL OUTLAY	
5910 Improvements	16,200
<i>Tenant Improvements, roof maintenance, fire safety inspection, and misc. building repairs.</i>	

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SPECIAL REVENUE FUNDS

Special Revenue

CITY OF ALISO VIEJO

202 - Traffic Congestion Relief

Estimated Expenditures

FY 2014-2015

Assembly Bill 2928 established the Traffic Congestion Relief Fund (TCRF) in the State Treasury for allocating funds to cities and counties for street or road maintenance or reconstruction. Cities and counties are required to maintain their existing commitment of general funds for street or roadwork in order to remain eligible for allocation of these funds. State law requires these revenues to be deposited and accounted for in a special revenue fund. With the enactment of the Fuel Tax Swap in 2010, TCRF revenues have been eliminated and will be provided with Gas Tax revenues.

ESTIMATED EXPENDITURES DETAIL	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	556	-	-	-	-	-
35602 AB2928 - Traffic Congestion Relief	-	-	-	-	-	-
TOTAL ESTIMATED RESOURCES	556	-	-	-	-	-
APPROPRIATIONS						
6102-4301 Professional Services - Traffic Engineering	11,327	-	-	-	-	-
TOTAL APPROPRIATIONS	11,327	-	-	-	-	-
TRANSFERS OUT*						
4999 Transfers - Out	146,525	2	-	-	-	-
TOTAL TRANSFERS OUT	146,525	2	-	-	-	-
FUND BALANCE						
2911 Fund Balance - Beginning	157,298	2	-	-	-	-
TOTAL PROJECTED FUND BALANCE	2	-	-	-	-	-

Special Revenue

CITY OF ALISO VIEJO

203 - Gas Tax

Estimated Expenditures

FY 2014-2015

The City receives funds from Sections 2105, 2106, 2107 and 2107.5 of the Streets and Highways code. State law requires that these revenues be recorded in a Special Revenue Fund, and that they be utilized solely for street related purposes such as new construction, rehabilitation and maintenance.

ESTIMATED EXPENDITURES DETAIL	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	12,336	6,877	3,195	6,320	6,320	2,800
35050 Gas Tax - 2105	239,750	220,134	211,958	228,850	236,250	235,350
35060 Gas Tax - 2106	154,505	157,361	162,570	156,510	188,650	187,950
35070 Gas Tax - 2107	320,277	315,815	347,322	340,720	301,180	289,175
35080 Gas Tax - Admin Tax	6,000	6,000	6,000	6,000	6,000	6,000
35090 Gas Tax - R&T 7360	443,908	650,834	384,863	693,000	693,000	512,100
39999 Interfund Transfers	70,241	2	897	-	-	-
TOTAL ESTIMATED RESOURCES	1,247,017	1,357,024	1,116,805	1,431,400	1,431,400	1,233,375
APPROPRIATIONS						
4502-4301 Professional Services - Traffic Engineering	-	18,351	21,594	25,000	25,000	25,000
4503-4411 Utilities - Street Maintenance	240,371	221,882	232,527	245,000	245,000	245,000
4503-4771 C.S. Street Maintenance	599,831	625,450	690,422	749,000	749,000	739,000
4503-4772 C.S. Street Sweeping	73,181	73,181	73,181	80,000	80,000	80,000
TOTAL APPROPRIATIONS	913,383	938,864	1,017,724	1,099,000	1,099,000	1,089,000
TRANSFERS OUT*						
4999 Transfers - Out	26,484	690,855	621,398	750,000	763,670	750,000
TOTAL TRANSFERS OUT	26,484	690,855	621,398	750,000	763,670	750,000
FUND BALANCE						
2911 Fund Balance - Beginning	1,845,481	2,152,632	1,879,940	1,357,623	1,357,623	926,353
TOTAL PROJECTED FUND BALANCE	2,152,632	1,879,940	1,357,623	940,023	926,353	320,728
FUND BALANCE DETAIL						
Restricted for:						
Emergencies & Unanticipated Traffic Project:	311,754	339,256	279,201	357,850	357,850	308,344
Streets & Highways	1,840,878	1,540,684	1,078,421	582,173	568,503	12,384
Total Fund Balance	2,152,632	1,879,940	1,357,623	940,023	926,353	320,728
NOTE: Transfer Detail*						
093 FD 311 - FY 2014-15 Slurry Seal				750,000		
Total				750,000		

* For Capital Improvement Projects Transfer-Out detail, refer to page 133.

Special Revenue

CITY OF ALISO VIEJO

204 - Measure M

Estimated Expenditures

FY 2014-2015

Measure "M" is a one-half cent sales tax created for countywide transportation improvements. Measure M was originally approved by Orange County voters in November 1990 and ended in March 2011. Measure "M" was created to develop a varied transportation system that would relieve congestion on existing freeways, streets and roads, and ensure future mobility within Orange County. The Orange County Transportation Authority (OCTA) administers Measure "M" funds.

Orange County Voters approved the renewal of Measure M in November 2006. The Program took effect in April 2011 and will provide more than \$11.8 billion to improve transportation in Orange County over a 30 year period.

ESTIMATED EXPENDITURES DETAIL	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	6,791	4,376	2,044	2,695	2,695	2,400
35604 Measure M-Grant	396,622	597,748	557,597	614,370	614,370	642,375
35605 Measure M-Competitive	390,297	-	189,754	-	195,100	-
35606 Measure M-SMP	-	-	-	-	22,350	24,050
39999 Interfund Transfers	1,708	-	-	-	-	-
TOTAL ESTIMATED RESOURCES	795,419	602,124	749,395	617,065	834,515	668,825
APPROPRIATIONS						
6104-4309 Other Contractual Service	-	-	-	-	22,350	24,050
TOTAL APPROPRIATIONS	-	-	-	-	22,350	24,050
TRANSFERS OUT*						
4999 Transfers - Out	926,435	830,806	343,436	771,700	855,260	751,600
TOTAL TRANSFERS OUT	926,435	830,806	343,436	771,700	855,260	751,600
FUND BALANCE						
2911 Fund Balance - Beginning**	1,179,672	1,048,656	819,973	1,225,932	1,225,932	1,182,837
TOTAL PROJECTED FUND BALANCE	1,048,656	819,973	1,225,932	1,071,297	1,182,837	1,076,012

NOTE: Transfer Detail*

091	FD 332 - Dairy Fork Wetland	56,550
092	FD 311 - Aliso Creek Rehab	695,050
	Total	751,600

* For Capital Improvement Projects Transfer-Out detail, refer to page 133.

Special Revenue

CITY OF ALISO VIEJO

215 - Public Safety Grants

Estimated Expenditures

FY 2014-2015

SLESF: Money funded by the State of California for law enforcement to spend on front-line services in furtherance of public safety. This money was provided to the cities and counties for "new programs" and not intended to supplement current or planned budgets. The amount awarded to each city/county is population based with a minimum grant allocation amount of \$100,000.

ESTIMATED EXPENDITURES DETAIL	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	387	173	65	100	100	100
35616 SLESF	100,000	103,150	100,000	100,000	100,000	100,000
TOTAL ESTIMATED RESOURCES	100,387	103,323	100,065	100,100	100,100	100,100
APPROPRIATIONS						
5102-4803 Public Safety Equipment	102,572	124,259	91,104	120,000	120,000	75,855
TOTAL APPROPRIATIONS	102,572	124,259	91,104	120,000	120,000	75,855
FUND BALANCE						
2911 Fund Balance - Beginning	71,853	69,669	48,733	57,694	57,694	37,794
TOTAL PROJECTED FUND BALANCE	69,669	48,733	57,694	37,794	37,794	62,039

NOTE:	Appropriations Detail	
	MDC Equip	46,896
	PVS Equip	28,958
	Total	75,854

Special Revenue

CITY OF ALISO VIEJO

221 - AQMD Air Quality

Estimated Expenditures

FY 2014-2015

Since 1991, local governments have received AB2766 subvention funds to implement programs that reduce air pollution from motor vehicles. The AB2766 Subvention Program provides a funding source for cities and counties to meet requirements of federal and state Clean Air Acts. The legislation creating this revenue source provides for oversight of the use of these monies by local governments. Primary emphasis is directed towards those projects that provide cost-effective emissions reductions.

ESTIMATED EXPENDITURES DETAIL	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
	Actual	Actual	Actual	Adopted	Mid-Year	Adopted
				Budget	Budget	Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	3,696	2,067	1,211	2,105	2,105	1,800
35621 Air Quality Mgmt District	51,513	60,740	58,581	60,100	60,100	60,100
TOTAL ESTIMATED RESOURCES	55,209	62,807	59,792	62,205	62,205	61,900
TRANSFERS OUT						
4999 Transfers - Out	-	-	-	50,000	50,000	641,685
TOTAL TRANSFERS OUT	-	-	-	50,000	50,000	641,685
FUND BALANCE						
2911 Fund Balance - Beginning	539,825	595,034	657,841	717,632	717,632	729,837
TOTAL PROJECTED FUND BALANCE	539,825	595,034	657,841	717,632	717,632	729,837

Transfer Detail*		
088	FD 331 - Alicia Pedestrian Bridge	641,685
Total		641,685

* For Capital Improvement Projects Transfer-Out detail, refer to page 133.

Special Revenue

CITY OF ALISO VIEJO

225 - Integrated Waste Mgmt

Estimated Expenditures

FY 2014-2015

The Beverage Container Recycling and Litter Reduction Act authorizes the Department of Conservation to allocate funds on an annual basis to eligible cities and counties for beverage container recycling and litter cleanup activities.

The goal of California's beverage container recycling program is to reach and maintain an 80 percent recycling rate for all California Refund Value (CRV) beverage containers. The recycling programs established by cities and counties assist the Department of Conservation in reaching, maintaining, and hopefully, exceeding this goal.

The California Integrated Waste Management Board's Used Oil Recycling Program was developed to promote alternatives to the illegal disposal of used oil by establishing a state-wide network of collection opportunities and undertaking outreach efforts to inform and motivate the public to recycle used oil. The City utilizes these services through a contract with the County of Orange.

ESTIMATED EXPENDITURES DETAIL	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	204	118	31	75	75	75
35625 Beverage Container Recycling	12,336	13,248	13,385	13,250	13,250	13,250
35626 Used Oil Recycling Grant	-	-	-	-	-	-
TOTAL ESTIMATED RESOURCES	12,540	13,366	13,416	13,325	13,325	13,325
APPROPRIATIONS						
6125-4309 Other Contractual Services	4,033	9,980	16,709	15,000	25,000	15,000
6126-4309 Other Contractual Services	741	-	-	-	-	-
TOTAL APPROPRIATIONS	4,774	9,980	16,709	15,000	25,000	15,000
TRANSFERS OUT						
4999 Transfers - Out	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-
FUND BALANCE						
2911 Fund Balance - Beginning	23,387	31,154	34,540	31,247	31,247	19,572
TOTAL PROJECTED FUND BALANCE	31,154	34,540	31,247	29,572	19,572	17,897

NOTE: Appropriations Detail

Recycling/Litter Control & Organic Farm	3,000
Recycling Trash Containers	2,000
Pet Waste Bags	3,000
Educational Materials	1,000
Recycled Materials Containers/Benches	6,000
Total	15,000

Special Revenue

CITY OF ALISO VIEJO

231 - Other Grants

Estimated Expenditures

FY 2014-2015

The Other Grants Fund is used to account for state and other grants procured by the City for projects. Grants included are Prop. 40 grants, Prop. 84 Grants, State Community Development Block Grants, and State Habitat Conservation Grants.

ESTIMATED EXPENDITURES DETAIL

		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES							
34010	Investment Earnings	101	283	-	-	-	-
35230	State Grants	9,828	2,486	-	318,000	258,460	56,950
35631	Other Grants	-	597,334	-	-	-	-
35633	US Fish & Wildlife Service	-	-	-	-	-	-
TOTAL ESTIMATED RESOURCES		9,928	600,103	-	318,000	258,460	56,950
APPROPRIATIONS							
6125-4309	Other Contractual Services	-	860	-	-	-	-
TOTAL APPROPRIATIONS		-	860	-	-	-	-
TRANSFERS OUT*							
4999	Transfers - Out	12,930	-	409,557	318,000	283,960	56,950
TOTAL TRANSFERS OUT		12,930	-	409,557	318,000	283,960	56,950
FUND BALANCE							
2911	Fund Balance - Beginning	16,965	13,963	613,206	203,649	203,649	178,149
TOTAL PROJECTED FUND BALANCE		13,963	613,206	203,649	203,649	178,149	178,149

NOTE: Transfer Detail*

092	FD 311 - Aliso Creek Road Rehab	56,950
	Total	56,950

* For Capital Improvement Projects Transfer-Out detail, refer to page 133.

Special Revenue

CITY OF ALISO VIEJO

241 - Technology Grant

Estimated Expenditures

FY 2014-2015

The Technology Grant is a result of negotiations between the City and Cox Communications for a new franchise agreement. This agreement was adopted November 19, 2003. These funds will be used for new technology purchases, provide City information on the Cable TV Government Access Channel, and provide services to its residents through technology upgrades at City Facilities.

ESTIMATED EXPENDITURES DETAIL	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	1,041	-	-	-	-	-
34150 Other Income	-	-	3,300	6,600	6,600	6,600
TOTAL ESTIMATED RESOURCES	1,041	-	3,300	6,600	6,600	6,600
APPROPRIATIONS						
4481 IT/Computer Equipment	16,442	12,875	35,582	17,200	26,900	20,000
TOTAL APPROPRIATIONS	16,442	12,875	35,582	17,200	26,900	20,000
TRANSFERS OUT						
4999 Transfers - Out	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-
FUND BALANCE						
2911 Fund Balance - Beginning	600,693	585,292	572,417	540,134	540,134	519,834
TOTAL PROJECTED FUND BALANCE	585,292	572,417	540,134	529,534	519,834	506,434

NOTE: Appropriations Detail

Server Virtualization Projects	10,000
Computer Infrastructure Replacement	10,000
Total	20,000

Special Revenue

CITY OF ALISO VIEJO

245 - Development Impact

Estimated Expenditures

FY 2014-2015

Through negotiated agreements with developers, the City of Aliso Viejo receives these fees for projects related to affordable housing, traffic mitigation, community enhancement, parks, trails, open space, and median improvements.

ESTIMATED EXPENDITURES DETAIL

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
37010 Housing Fees	35,057	58,638	185,137	35,775	-	316,675
37020 Traffic Mitigation	-	78,808	-	-	22,410	22,410
37030 Community Enhancement	697,500	1,440,156	170,000	-	875,000	250,000
37050 Median Improvement	-	153,750	-	-	76,875	76,875
37060 Visual Art In Public Places	-	-	-	-	6,000	-
TOTAL ESTIMATED RESOURCES	732,557	1,731,352	355,137	35,775	980,285	665,960
APPROPRIATIONS						
6145-4301 Professional Services	-	-	-	-	39,000	-
6145-4581 Housing Programs	-	-	197,225	-	-	-
6145-5910 Improvements	-	-	33,618	-	50,000	300,000
TOTAL APPROPRIATIONS	-	-	230,843	-	89,000	300,000
TRANSFERS OUT*						
4999 Transfers - Out	2,000	974,671	16,979	1,116,850	1,116,850	570,000
TOTAL TRANSFERS OUT	2,000	974,671	16,979	1,116,850	1,116,850	570,000
FUND BALANCE						
2911 Fund Balance - Beginning	5,793,359	6,523,916	7,280,597	7,387,912	7,387,912	7,162,347
TOTAL PROJECTED FUND BALANCE	6,523,916	7,280,597	7,387,912	6,306,837	7,162,347	6,958,307

Appropriations Detail

Conference Center Patio Improvements	100,000
Animal Services Cattery Expansion	100,000
Bike Rack Installations	50,000
Park Storage Bins Improvements	50,000
Total	300,000

Transfer Detail*

065 FD 311 - Town Center Loop Improvements	45,000
094 FD 331 - Wayfinding Signs	150,000
095 FD 331 - AV Welcome Signs	200,000
096 FD 331 - Town Center Monument Signs	100,000
097 FD 331 - ANHS Scoreboards	75,000
Total	570,000

* For Capital Improvement Projects Transfer-Out detail, refer to page 133.

Special Revenue

CITY OF ALISO VIEJO

251 - Federal Grants

Estimated Expenditures

FY 2014-2015

The Federal Grants Fund is used to account for Federal Grants received by the City for various projects. Grants included are FTA Grants, T.A.R.P. Funds, Federal Community Development Block Grants, and Energy Efficiency and Conservation Block Grants.

ESTIMATED EXPENDITURES DETAIL	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	1,066	103	-	-	-	-
35430 Federal Grants	991,245	506,071	897	-	-	-
TOTAL ESTIMATED RESOURCES	992,312	506,174	897	-	-	-
TRANSFERS OUT						
4999 Transfers - Out	504,848	507,241	897	-	-	-
TOTAL TRANSFERS OUT	504,848	507,241	897	-	-	-
FUND BALANCE						
2911 Fund Balance - Beginning	(486,397)	1,066	-	-	-	-
TOTAL PROJECTED FUND BALANCE	1,066	-	-	-	-	-

Special Revenue

CITY OF ALISO VIEJO

260/261 - Conference & Aquatic Center

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL
Consolidated

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
37810 Food & Beverage	293,268	416,088	380,612	399,035	399,035	448,750
37820 Beverage	63,731	88,696	61,487	70,090	70,090	99,850
37831 Rental Fees	52,824	41,038	33,948	42,490	42,490	80,475
37832 Equipment Rental Fees	-	-	-	54,825	54,825	64,650
37835 Aquatic Fees	574	16,814	38,879	17,000	17,000	22,000
37840 Pool Use Fees	68,709	58,460	51,194	57,000	57,000	57,800
37845 Aquatic Classes	8,674	7,766	17,529	20,400	20,400	14,750
37860 Merchandise Sales	203	129	238	75	75	50
37865 Miscellaneous Revenue	73,468	200,239	174,791	89,550	89,550	106,230
TOTAL ESTIMATED RESOURCES	561,452	829,230	758,678	750,465	750,465	894,555
PERSONNEL-SALARIES & BENEFITS						
7101 P/R-Salaries	220,071	210,430	235,431	256,745	256,745	271,190
7102 P/R-Wages	81,963	100,453	107,752	117,750	117,750	121,955
7103 P/R-Contract Labor	38,582	69,450	52,685	51,950	51,950	79,355
7201 P/R-Benefits	64,662	87,903	100,411	97,930	97,930	115,000
Total Personnel-Salaries & Benefits	405,277	468,235	496,279	524,375	524,375	587,500
OPERATING EXPENDITURES						
7301 Cost of F&B	71,168	116,150	102,569	119,520	119,520	144,515
7303 Misc. Expense	23,861	68,884	44,926	51,200	51,200	70,605
7401 Equipment Maintenance	11,775	11,320	12,961	18,300	18,300	15,840
7402 Computer Expense	-	-	-	-	-	9,300
7411 Utilities	87,538	85,324	86,859	93,495	93,495	93,495
7421 Building & Ground Maintenance	43,419	56,731	54,759	58,360	58,360	57,575
7425 Pool Maintenance	57,302	54,398	65,152	49,500	49,500	51,450
7431 Supplies	40,083	45,157	48,827	37,365	37,365	41,215
7441 Marketing	40,797	43,587	37,701	52,515	52,515	57,515
7445 Fees & Permits	24,424	19,698	18,712	18,950	18,950	22,355
7448 Insurance Expenses	3,502	4,844	6,552	6,470	6,470	6,470
7451 Management Fees	100,695	112,408	112,908	114,370	114,370	123,610
7452 Accounting Fees	23,677	24,000	24,000	24,000	24,000	24,000
7501 Capital Maintenance	-	-	29,516	95,000	95,000	74,600
Total Operating Expenditures	528,242	642,501	645,442	739,045	739,045	792,545
TOTAL APPROPRIATIONS	933,519	1,110,736	1,141,721	1,263,420	1,263,420	1,380,045
NET FACILITIES OPERATIONS	(372,067)	(281,506)	(383,043)	(512,955)	(512,955)	(485,490)
TRANSFERS						
39999 Transfers In	328,155	333,177	376,000	512,955	512,955	485,490
4999 Transfers Out	-	-	-	-	-	-
TOTAL TRANSFERS	328,155	333,177	376,000	512,955	512,955	485,490
FUND BALANCE						
2911 Fund Balance - Beginning	(1,328)	(42,930)	8,741	1,700	1,700	1,700
TOTAL PROJECTED FUND BALANCE	(42,930)	8,741	1,700	1,700	1,700	1,700

**CAPITAL
IMPROVEMENT
FUNDS**

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CITY OF ALISO VIEJO
Capital Improvement Funds
 FY 2014-2015

The City's Capital Improvement Funds provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones. The following projects are scheduled for FY 2014-15 and budgeted accordingly.

Projects Summary:

Project	Funding Source	Amount
<u>Non-Recurring Projects</u>		
Aliso Creek Rd Rehabilitation Rehabilitation of the roadway from Pacific Park to AV Parkway, including full depth replacement of failed areas, pavement grinding, and asphalt overlay.	M2 Fairshare & OCTA SLPP Grant	\$752,000
Town Center Loop Trail Improvements to the Trail include the purchase and installation of benches and trash/recycling receptacles.	Community Enhancement	\$45,000
Alicia Pedestrian Bridge Construction of a pedestrian bridge over Aliso Creek to connect Aliso Niguel High School/Aliso Creek Trail with Alicia Parkway.	AQMD Subvention Funds & General Fund	\$700,000
Wayfinding Signs Purchase and install new wayfinding signs at key locations on arterial streets.	Community Enhancement	\$150,000
AV Welcome Signs Construct Aliso Viejo Welcome Signs at 73 toll road off-ramps using updated design guidelines.	Community Enhancement	\$200,000
Town Center Monument Signs Construct remaining Town Center monument signs in accordance with updated design guidelines.	Community Enhancement	\$100,000
LED Scoreboards Purchase new LED scoreboards for the football and soccer fields at Aliso Niguel High School.	Community Enhancement	\$75,000
Dairy Fork Wetland Project Construction of wetland near the southwest corner of Moulton Parkway and Aliso Viejo Parkway to reduce pollutant loads in urban run-off from the Dairy Fork sub-watershed.	M2 Competitive Grant and Rule 20A	\$71,550
<u>Recurring Projects</u>		
Slurry Seal Project Annual Program for the slurry sealing of roadways. One-fifth of City streets are slurried each year in accordance with the Pavement Management System. Arterial streets are added as needed.	Gas Tax	\$750,000
Wetlands Monitoring Project Wetland habitat in Wood Canyon Creek leads into the detention basin constructed in FY 2005-06. Program includes ongoing mitigation, monitoring, and maintenance.	General Fund	\$5,000
	Total:	\$2,848,550

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CITY OF ALISO VIEJO
SUMMARY OF CAPITAL IMPROVEMENT PROJECT
RESOURCES & APPROPRIATIONS BY SOURCE
FY 2014-2015

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget ¹	2014-2015 Adopted Budget
PROJECT SOURCES						
101 General Fund	14,445	10,272	2,775	5,000	11,410	63,315
202 Traffic Congestion Relief	146,482	-	-	-	-	-
203 Gas Tax	27,313	690,855	621,398	750,000	763,670	750,000
204 Measure M	926,477	830,806	343,436	771,700	855,260	751,600
215 Public Safety Grants	-	-	-	-	-	-
221 AQMD Air Quality	-	-	-	50,000	50,000	641,685
225 Integrated Waste Management	-	-	-	-	-	-
231 Other Grants	2,274	-	409,557	318,000	283,960	56,950
241 Technology Grant	-	-	-	-	-	-
245 Development Impact	2,000	974,671	16,979	1,116,850	1,116,850	570,000
251 Federal Grant	439,085	506,071	-	-	-	-
260 City Facilities	-	-	-	-	-	-
Total Project Sources	1,558,076	3,012,674	1,394,146	3,011,550	3,081,150	2,833,550
PROJECT USES						
311 Street Improvements	1,105,534	1,987,913	1,292,463	1,884,700	1,752,790	1,547,000
331 Capital Improvements	423,716	931,126	1,139	1,121,850	1,128,260	1,225,000
332 Storm Water	28,827	93,635	100,544	5,000	200,100	61,550
Total Project Uses	1,558,076	3,012,674	1,394,146	3,011,550	3,081,150	2,833,550

¹ FY 2013-14 Mid-Year Budget adjusted to include projected year end data.

Capital Improvements

CITY OF ALISO VIEJO

311 - Street Improvements

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
39999 Interfund Transfers*	1,105,534	1,987,913	1,292,463	1,884,700	1,752,790	1,547,000
TOTAL ESTIMATED RESOURCES	1,105,534	1,987,913	1,292,463	1,884,700	1,752,790	1,547,000
APPROPRIATIONS						
Traffic Safety						
8201-5501 Design	3,103	-	-	-	-	-
8201-5601 Construction Management	-	-	510	-	25,500	-
8201-5701 Construction	-	-	-	-	-	-
8201-5910 Improvements	-	-	14,414	-	-	-
Street & Highways						
8301-5501 Design	56,292	59,802	114,841	40,000	40,000	65,000
8301-5601 Construction Management	66,769	156,379	68,323	148,000	138,300	121,000
8301-5701 Construction	976,383	1,759,543	1,092,949	1,533,700	1,443,990	1,228,000
8301-5901 Project Contingency	-	12,190	-	118,000	60,000	88,000
8301-5910 Improvements	-	-	1,426	45,000	45,000	45,000
8301-5911 Rehabilitation	2,987	-	-	-	-	-
TOTAL APPROPRIATIONS	1,105,534	1,987,913	1,292,463	1,884,700	1,752,790	1,547,000
TOTAL PROJECTED FUND BALANCE	-	-	-	-	-	-

NOTE:	Interfund Transfer Project Detail*	
093	FD 203 - FY 2014-15 Slurry Seal	750,000
092	FD 204 - Aliso Creek Rehab	695,050
092	FD 231 - Aliso Creek Road Rehab	56,950
065	FD 245 - Town Center Loop Improvements	45,000
	Total	1,547,000

* Interfund transfers are funded by Measure M, Gas Tax, Other Grants, and Development Impact funds. For additional Capital Improvement Projects information refer to page 133.

Capital Improvements

CITY OF ALISO VIEJO

331 - Capital Improvements

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
39999 Interfund Transfers*	423,716	931,126	1,139	1,121,850	1,128,260	1,225,000
TOTAL ESTIMATED RESOURCES	423,716	931,126	1,139	1,121,850	1,128,260	1,225,000
APPROPRIATIONS						
Parks/Recreation Project						
8701-5501 Design	-	-	-	236,800	243,210	190,000
8701-5601 Construction Management	903	-	-	75,000	75,000	50,000
8701-5701 Construction	-	-	-	660,050	660,050	360,000
8701-5901 Project Contingency	-	-	-	100,000	100,000	100,000
8701-5910 Improvements	2,000	827,442	1,139	50,000	50,000	525,000
8701-5911 Rehabilitation	420,813	103,684	-	-	-	-
TOTAL APPROPRIATIONS	423,716	931,126	1,139	1,121,850	1,128,260	1,225,000
TOTAL PROJECTED FUND BALANCE	-	-	-	-	-	-

NOTE:	Interfund Transfer Project Detail*	
088	FD 101 - Alicia Pedestrian Bridge	58,315
088	FD 221 - Alicia Pedestrian Bridge	641,685
094	FD 245 - Wayfinding Signs	150,000
095	FD 245 - AV Welcome Signs	200,000
096	FD 245 - Town Center Monument Signs	100,000
097	FD 245 - ANHS Scoreboards	75,000
	Total	1,225,000

* Interfund transfers are funded by the General Fund, AQMD, and Development Impact funds. For additional Capital Improvement Projects information refer to page 133.

Capital Improvements

CITY OF ALISO VIEJO

332 - Storm Water

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
39999 Interfund Transfers*	28,827	93,635	100,544	5,000	200,100	61,550
TOTAL ESTIMATED RESOURCES	28,827	93,635	100,544	5,000	200,100	61,550
APPROPRIATIONS						
8601-5501 Planning & Design	-	-	-	-	-	56,550
8601-5601 Construction Management	1,882	1,650	2,775	5,000	5,000	5,000
8601-5701 Construction	26,945	91,985	97,769	-	195,100	-
TOTAL APPROPRIATIONS	28,827	93,635	100,544	5,000	200,100	61,550
TOTAL PROJECTED FUND BALANCE	-	-	-	-	-	-

NOTE: Interfund Transfer Project Detail

030	FD 101 - Wetlands	5,000
091	FD 204 - Dairy Fork Wetland	56,550
	Total	61,550

* Interfund transfers are funded by the General fund and Measure M. For additional Capital Improvement Projects information refer to page 133.

CITY OF ALISO VIEJO
CAPITAL IMPROVEMENT PLAN
 FY 2014-2015
 Adopted

Proj. #	Project Description	Total Cost	General Fund	M2 Fairshare	Meas. M Comp.	Gas Tax	State Grants/ Other	AQMD AB2766	Community Enhancement
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Traffic Management/Safety Projects (311-8201)

Proj. #	Project Description	Total Cost	General Fund	M2 Fairshare	Meas. M Comp.	Gas Tax	State Grants/ Other*	AQMD AB2766	Community Enhancement
	Total	-							
Street Improvement Projects (311-8301)									
092	Aliso Creek Rd Rehab - Pacific Park to AV Pkwy	752,000		695,050			56,950		
093	FY 2014-15 Slurry Seal	750,000				750,000			
065	Town Center Loop Trail Improvements	45,000							45,000
	Total	1,547,000		695,050		750,000	56,950		45,000

Proj. #	Project Description	Total Cost	General Fund	M2 Fairshare	Meas. M Comp.	Gas Tax	State Grants/ Other	AQMD AB2766	Community Enhancement
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Capital Improvements (331-8701)

049	Aliso Viejo Ranch Improvements	-							
088	Alicia Pedestrian Bridge	700,000	58,315					641,685	
094	Wayfinding Signs	150,000							150,000
095	AV Welcome Signs at Tolls Roads Off-Ramps	200,000							200,000
096	Town Center Monument Signs	100,000							100,000
097	LED Scoreboards at ANHS Football/Soccer Field	75,000							75,000
	Total	1,225,000	58,315	-	-	-	-	641,685	525,000

Proj. #	Project Description	Total Cost	General Fund	M2 Fairshare	Meas. M Comp.	Gas Tax	State Grants/ Other**	AQMD AB2766	Community Enhancement
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Stormwater Improvements (332-8601)

030	Wetlands Monitoring Project	5,000	5,000						
091	Dairy Fork Wetland Project	71,550			56,550		15,000		
	Total	76,550	5,000		56,550		15,000		

GRAND TOTAL		2,848,550	63,315	695,050	56,550	750,000	71,950	641,685	570,000
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CITY OF ALISO VIEJO
CAPITAL IMPROVEMENT PLAN
FY 2014-2015
Adopted

	Total	5101 Planning	5501 Design	5601 Const. Mgmt	5701 Construction	5901 Contingency	5910 Improvements	5911 Rehabilitation
Transfer Detail	-							
Traffic Management/Safety Projects								
Total	-							
Street Improvement Projects								
092 Aliso Creek Rd Rehab - Pacific Park to AV Pkwy	752,000		55,000	51,000	588,000	58,000		
093 FY 2014-15 Slurry Seal	750,000		10,000	70,000	640,000	30,000		
065 Town Center Loop Trail Improvements	45,000						45,000	
Total	1,547,000		65,000	121,000	1,228,000	88,000	45,000	
Capital Improvements								
049 Aliso Viejo Ranch Improvements	-		-	-	-	-		
088 Alicia Pedestrian Bridge	700,000		190,000	50,000	360,000	100,000		
094 Wayfinding Signs	150,000						150,000	
095 AV Welcome Signs at Tolls Roads Off-Ramps	200,000						200,000	
096 Town Center Monument Signs	100,000						100,000	
097 LED Scoreboards at ANHS Football/Soccer Fields	75,000						75,000	
Total	1,225,000	-	190,000	50,000	360,000	100,000	75,000	525,000
Stormwater Improvements								
030 Wetlands Monitoring Project	5,000			5,000				
091 Dairy Fork Wetland Project	71,550		71,550					
Total	76,550		71,550	5,000	-			
GRAND TOTAL	2,848,550	-	326,550	176,000	1,588,000	188,000	570,000	-

**COMMUNITY
TRUST
FUNDS**

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Community Trust

CITY OF ALISO VIEJO

721 - Community Trust

Estimated Expenditures

FY 2014-2015

ESTIMATED EXPENDITURES DETAIL

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Mid-Year Budget	2014-2015 Adopted Budget
ESTIMATED RESOURCES						
34150 Other Income	50,565	60,306	76,755	50,000	50,000	60,000
TOTAL ESTIMATED RESOURCES	50,565	60,306	76,755	50,000	50,000	60,000
APPROPRIATIONS						
7501-6101 FRC Program Costs	90	-	-	-	-	-
7501-6102 After School Fun Zone	-	-	-	-	-	-
7501-6103 Collaborative Events/Programs	55,117	48,291	53,154	56,175	56,175	72,615
7501-6104 Community Education & Programs	-	(846)	-	-	-	500
7501-6201 Building - Furniture & Equipment	-	604	-	-	710	500
TOTAL APPROPRIATIONS	55,207	48,049	53,154	56,175	56,885	73,615
FUND BALANCE						
2911 Fund Balance - Beginning	116,797	112,155	124,411	148,012	148,012	141,127
TOTAL PROJECTED FUND BALANCE	112,155	124,411	148,012	141,837	141,127	127,512

NOTE: Collaborative Program Detail

Boys & Girls Club	40,000
Teen Keystone Club	12,500
Pet & Vet Clinics	50
FRC Open House	100
Foster Care Kinship Workshop	350
FRC Collaborative Workshops	225
Health & Fitness Fair @ Iglesia Park	100
Kids Day @ Iglesia Park	350
AV Library - ESL Literacy Program	2,500
CPR Classes	140
Senior Classes	300
Movies in the Park	500
Family Picnic	500
Senior Program	15,000
Total	72,615

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CITY OF **ALISO VIEJO**



Appendix A

BUDGET POLICY



City of Aliso Viejo

COUNCIL POLICY

SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	2005-056	300-3	11/16/2005 Rev 1/21/09	1 of 6

PURPOSE

The following City financial policies establish the framework for the City of Aliso Viejo's overall fiscal planning and management. They set forth guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated. The financial policies also improve the City's fiscal stability by helping City officials plan fiscal strategy with a consistent approach. Adherence to adopted financial policies promotes sound financial management, which can lead to improvement in City bond ratings and lower cost of capital.

POLICY

1. Operating Management Policies

- a. All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements.
- b. All departments will notify the Director of Finance Services of all City transactions involving the receipt, transfer, appropriations and expenditure of funds prior to the commitment of such funds. All staff reports shall be submitted to the Financial Services Department for verification of financial information.

2. Revenue Policies

- a. Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.
- b. Current revenues will fund current expenditures. The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.
- c. Development impact fees, as permitted by state law for capital expenses attributable to new development, will be reviewed to ensure that such fees cover all direct and indirect development-related expenses.
- d. The City will review user fees and charges and attempt to set them at a level that fully supports the total direct and indirect cost of the activity as permitted by law.
- e. City staff will seek out, apply for and effectively administer federal, state and other grants that address the City's priorities and policy objectives and provide a positive



City of Aliso Viejo

COUNCIL POLICY

SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	2005-056	300-3	11/16/2005 Rev 1/21/09	2 of 6

benefit to the City. Before any grant is pursued, staff shall provide a detailed pro-forma that addresses the immediate and long-term costs and benefits to the City.

- f. Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. In the event of reduced grant funding, programs financed with grant monies will be substituted with City resources only after all program priorities and alternatives are considered during the budget process.
- g. The City will follow a policy of collecting revenues that is aggressive and consistent, but sensitive to the circumstances. The City's goal for collections is to have no more than .5 of 1% of the total City revenue being adjusted for bad debts annually.

3. Budget Policies

- a. The budget process is intended to weigh all competing requests for City resources, within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process are discouraged.
- b. Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts. The process will include a diligent review of programs by staff, management, and City Council.
- c. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated biennially, will focus on a three-year horizon, and will include a five-year outlook.
- d. All budgetary procedures will conform to state regulations and generally accepted accounting principles.
- e. The levels of budgetary authority to amend appropriations are as follows:
 - Department Heads can request to move appropriations from one object to another within the budget categories of operating expenditures, other services and supplies with the approval of the Director of Financial Services.
 - The Director of Financial Services will have the authority to transfer appropriations between objects, categories and departments within the same fund.
 - The City Manager will have the authority to transfer appropriations between funds.



City of Aliso Viejo

COUNCIL POLICY

SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	2005-056	300-3	11/16/2005 Rev 1/21/09	3 of 6

- City Council's approval will be required to amend revenue or appropriations, which result in a change to the adopted budget.

4. Cash Management Policies

- a. Investments and cash management will be the responsibility of the City Treasurer.
- b. Cash and Investment programs will be maintained in accordance with the City's adopted investment policy and will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.
- c. The City invests all idle cash as determined by analysis of anticipated cash flow needs. Specific emphasis will be placed on future cash requirements when selecting maturity dates to avoid forced liquidations and the potential corresponding loss of investment earnings.
- d. In order to maximize yields from the overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with generally accepted accounting principles.
- e. All investments and evaluation of such investments shall be made with regard to the "prudent investor" standard. The standard to be used by investment officials shall be that of a "prudent person" and shall be applied in the context of managing all aspects of the City's investment portfolio. The prudent person standard is as follows: Investments will be made with the care, skill, prudence and diligence under the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the professional management of their business affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
- f. The investment officer, acting in accordance with written procedures and the investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported within a timely manner and appropriate action is taken to control adverse developments.
- g. The City Treasurer shall maintain a system of internal controls designed to ensure compliance with the Investment Policy and to prevent losses due to fraud, employee error, and misrepresentations by third parties or unanticipated changes in financial markets.
- h. The City Treasurer will generate a monthly report to the City Manager and City Council in conformance with all State laws and City investment policy requirements.



City of Aliso Viejo

COUNCIL POLICY

SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	2005-056	300-3	11/16/2005 Rev 1/21/09	4 of 6

5. Capital Management Policies

- a. A five-year Capital Improvement Plan will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction, which results in a capitalized asset costing more than \$2,000 and having a useful (depreciable life) of five years or more.
- b. The capital improvement plan will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.
- c. Capital improvement lifecycle costs will be coordinated with the development of the Operating Budget. Future operating, maintenance and replacement costs associated with new capital improvements will be forecast, matched to available revenue sources and included in the Operating Budget. Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.
- d. City assets shall be systematically and accurately recorded, properly classified and adequately documented in the Fixed Asset Accounting System. The City shall establish an internal control structure over all assets to provide reasonable assurance of effective and efficient operations, reliable financial reporting and compliance with applicable laws and regulations. Refer to the Fixed Asset Policy and Procedure for guidelines.

6. Debt Management Policies

- a. A ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the City's ability to pay short-term obligations.
- b. Debt financing should not exceed the useful life of the infrastructure improvement or project.
- c. The City will not use long-term financing for any recurring purpose such as current operating and maintenance expenditures. Short-term debt instruments such as revenue, tax, or bond anticipation notes shall be excluded from this limitation.
- d. All bond issue proposals should include an analysis showing how the new issue, combined with any current debt, impacts the City's debt capacity and conformance with City policies.
- e. Community Facility District (CFD) Bonds shall be permitted only when there is a general City benefit. Refer to the Local Goals and Policies for the Use of the Mello-Roos Community Facilities Act of 1982. Exhibit A.



City of Aliso Viejo

COUNCIL POLICY

SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	2005-056	300-3	11/16/2005 Rev 1/21/09	5 of 6

- f. A debt service fund will be maintained to account for restricted revenues and debt payments, as well as any additional debt amounts deemed to be advisable and necessary for any public or municipal purposes.

7. Reserve Policies

- a. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's financial forecasts.
- b. General Fund Stabilization Reserve of 15 percent of the annual General Fund operating budget will be maintained for unforeseen emergencies or catastrophic impacts to the City.
- c. The unappropriated fund balance in the General Fund will be maintained at a level sufficient to provide adequate working capital and to accommodate required adjustments to other reserve accounts, including the reserves for advances to other funds, deposits and prepaid items.
- d. A minimum fund balance of 25 percent of estimated Gas Tax revenues for the current year will be set aside as a reserve for street repair emergencies and other unanticipated traffic safety projects.
- e. Economic Uncertainty Reserve will be budgeted and appropriated annually to avoid the need for service level reductions in the event an economic downturn that causes revenues to be less than anticipated in the budget.
- f. Self-Insurance Reserves will be maintained at a level, which, together with purchased insurance policies, will adequately indemnify the City's property, liability, and health benefit risk.
- g. Contingency Reserves to be determined annually will be maintained to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also be used for unanticipated and/or inadequately budgeted events threatening the public health or safety. Use of contingency funds should be utilized only after all budget sources have been examined for available funds, and subject to City Council approval.

8. Financial Reporting Policies

- a. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP), and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).



City of Aliso Viejo

COUNCIL POLICY

SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	2005-056	300-3	11/16/2005 Rev 1/21/09	6 of 6

- b. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).
- c. The City's CAFR will be submitted to the Government Finance Officers Association and California Society of Municipal Finance Officers for the Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance-related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
- d. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.
- e. The City will prepare periodic financial reports, for review by the City Council, to provide information on the status of the City's financial condition.

9. Use of Funds

The City's accounting system is organized and operated on a "fund basis" under which each fund is a distinct self-balancing accounting entity. A fund is "an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created." Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions or limitations. The fund balance is the amount that remains in a fund at the end of the fiscal year after revenues have been received and expenditures have been paid. In the case of restricted special funds, it is not unusual for large one-time capital expenditures to exceed one-year revenues. This is because some of these funds take a number of years to build up a balance adequate to pay for large projects.

10. Asset Replacement Funds

An Improvement and Replacement Fund will be maintained as a separate fund for budgetary purposes, to fund the rehabilitation or replacement costs of existing City buildings, recreational facilities, furniture and fixtures, and equipment when they reach the end of their useful lives. Rehabilitation and replacement costs shall include design, construction and administration costs related to the projects. This fund will be categorized as a special revenue fund on the City's audited financial statements. The fund will be analyzed by staff every two years as part of the Five-Year Strategic Plan update process, for changes in assets, useful lives, estimated replacement costs, and appropriate funding level. This fund is to be maintained at a level sufficient to fund 50% of accumulated depreciation of the assets, based on estimated replacement costs, including design, construction and administration costs.

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CITY OF ALISO VIEJO



Appendix B

FUND BALANCE POLICY

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Appendix B



City of Aliso Viejo

COUNCIL POLICY

SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
FUND BALANCE POLICY	2012-04	300-08	02/01/2012	1 of 3

PURPOSE

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the fund financial statements. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures or other similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations. In addition, the policy authorizes the City Manager and Director of Financial services to prepare financial reports which accurately categorize fund balance per GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

POLICY

Classification of Fund Balances

Fund Balance shall mean the gross difference between governmental fund assets and liabilities reflected on the balance sheet. Governmental fund assets are those of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. Negative fund balance amounts shall not be reported for restricted, committed, or assigned funds. The fund balance of the general fund, one of the governmental fund types, is of primary significance because the general fund is the primary fund, which finances most operations in the City. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balance will be presented using the following classifications depicting the relative strength of the spending constraints placed on the purposes for which the resources can be used:

Non-spendable Fund Balance – portion of fund balance that cannot be spent because it is either (a) not in a spendable form, such as prepaid items, inventories or supplies, or loans receivable; or (b) legally or contractually required to be maintained intact, such as the principal portion of an endowment. Included are inventories, prepaid amounts, deferred expenditures, long-term receivables, notes receivable, and outstanding encumbrances. Specifically, in the City's annual financial reports, this component of fund balance includes:

- Prepaid amounts.

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City of Aliso Viejo

COUNCIL POLICY

SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
FUND BALANCE POLICY	2012-04	300-08	02/01/2012	2 of 3

Restricted Fund Balance – portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either (a) externally imposed by creditors (such as through debt covenants) or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Specifically, in the City’s financial reports, this component of fund balance includes:

- Funds Reserved for Debt Service
- Gas Tax Fund Balance
- M2 Fund Balance
- AQMD Fund Balance
- SLESF Fund Balance.

Committed Fund Balance – portion of fund balance that is subject to self-imposed constraints on spending due to formal action of the highest level of decision-making authority (the City Council); funds remain committed unless removed in the same manner. Historically, this category has not been previously reported in the City’s financial reports.

Assigned Fund Balance – portion of fund balance that is constrained by the City’s intent to utilize fund balance for a specific purpose, but that is neither restricted nor committed. Currently includes the following Council-designated reserves:

- Contingency Reserves
- Self-Insurance/Benefit Obligations
- Asset Replacement Reserves
- Emergencies & Unanticipated CIP Projects.

Unassigned Fund Balance – portion of fund balance that is the difference between the total fund balance and the total of the non-spendable fund balance, restricted fund balance, committed fund balance, and assigned fund balance.

Due to the already present and/or legal limitations on the use of non-spendable and restricted fund balances, they are not subject to this Fund Balance Policy. The following fund balance policies are only relevant to the unrestricted fund balances, which include committed, assigned, and unassigned.

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City of Aliso Viejo

COUNCIL POLICY

SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
FUND BALANCE POLICY	2012-04	300-08	02/01/2012	3 of 3

Authorization and Action to Commit Fund Balance

The City Council is the government's highest level of decision-making authority and the formal action that is required to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at a City Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined subsequent to fiscal year end.

Authorization and Action to Assign Fund Balance

By resolution, the Council has authorized the City Manager and Director of Financial Services to assign fund balance. Therefore, assignments of fund balance by the City Manager and Director of Financial Services do not require formal action by the City Council. The City Council maintains its authority, at all times, to assign fund balance to a specific purpose in relation to this Fund Balance Policy by providing direction to staff.

Minimum Unassigned Fund Balance

The City will strive to maintain an unassigned fund balance of between 25% and 35% of the budgeted operational expenditures in the City's General Fund. Due to the volatile nature of a majority of City revenues, it is not deemed excessive for the City to maintain a fund balance in the General Fund at levels greater than 35% of the budgeted operational expenditures. The purpose of this unassigned balance is to provide a safety net that ensures the orderly provisions of services to citizens in the event of an unanticipated budget shortfall or emergency situation.

Should unassigned fund balance fall below the target amount, the City will seek to reduce expenditures, prior to increasing revenues, in order to replenish fund balance within a reasonable timeframe. The City will make every effort to avoid using fund balances for recurring operational expenditures. To the extent that the unassigned fund balance exceeds the minimum target, the City may draw upon fund balance to provide cash financing for capital projects or other one-time purchases.

Order of Expenditure of Funds

The spending prioritization, or flow assumption, is to use the most restricted category of funds that is available before unrestricted amounts. Within unrestricted resources, committed resources are used first, followed by assigned resources, and finally unassigned resources.

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CITY OF ALISO VIEJO



Appendix C

GLOSSARY & FUND DESCRIPTIONS

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Appendix C

GLOSSARY

Activity - The smallest unit of budgetary accountability and control, which encompasses a specific unit of work or service responsibility. A sub-unit of a Function budget.

Adoption - Formal action of the City Council, which sets the spending limits for the fiscal year.

Allocate - To divide a lump-sum appropriation, which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

Annual Budget - A budget applicable to a single fiscal year.

Appropriation - An authorization made by the council, which permits the City to incur obligations and to make expenditures of resources.

Appropriations Limit - Proposition 4, “The Gann Initiative” in 1979, amended Article XIII B, of the California Constitution. This Article limits growth in government spending to changes in population and inflation. The limit for the prior year is multiplied by a ratio, which is created by multiplying the percentage change in the per capita income with the percentage change in population.

Assessed Valuation - A dollar value placed upon real estate or other property, by Orange County, as a basis for levying property taxes.

Audit - Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Budget - A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services.

Budget Calendar - A schedule of key dates, which the City follows in the preparation, adoption, and administration of the budget.

Budget Message - Included in the opening section of the budget, the Budget Message provides the Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the City Manager.

CALPERS – California Public Employees Retirement System

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CDBG – Community Development Block Grant

CJPIA - California Joint Powers Insurance Authority

Capital Improvement Program (CIP) - A program to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones.

Certificates of Participation (COP) - Obligations of a public entity based on a lease agreement. The lease payments made by the local agency do not constitute a debt in contravention of the provisions of the California State Constitution. Payments to certificate holders may originate from the General Fund. This method of financing is commonly used in California for the acquisition and construction of public facilities.

Community Facilities District (CFD) - A designated area for specific capital improvements installed by the city or developer, or the maintenance of same. The property owners receiving the benefit of the improvements pay an assessment on their property tax bills.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, Federal Mandates, shortfalls in revenue, and similar eventualities.

Contractual Services - Services rendered to City activities by private firms, individuals or other governmental agencies. Examples of these services include traffic engineering, law enforcement, and city attorney services.

Debt Service - Payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

Debt Service Funds - Funds used to account for the payment of, and accumulation of resources for, long-term debt principal and interest.

Department - A major organizational unit of the City, which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Designated Fund Balance - A portion of unreserved fund balance designated by City policy for a specific future use.

Encumbrance - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Fiscal Year - The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

Appendix C

Fixed Assets - Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$2,000.

Franchise Fee - A franchise fee is charged for the privilege of using public rights-of-way and property within the City for public or private purposes. The City currently receives franchise fees from cable television, waste hauler and utilities.

Fund - A self-balancing accounting entity that records all financial transactions for specific activities or government functions. The generic fund types used by the City are: General, Special Revenue, Debt Service, Capital Project, and Trust and Agency Funds.

Fund Balance - The excess of current assets over current liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

General Fund - The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

Goal - A statement of broad direction, purpose, or intent.

Grant – Contributions of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

Infrastructure - The physical assets of the City, i.e., streets, water, sewer, public buildings, and parks, and the support structures within a development.

Investment Revenue - Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Line-Item Budget - A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

Objects of Expenditure - The individual expenditure accounts used to record each type of expenditure City operations incur. For budgeting purposes, objects of expenditure are categorized into groups of similar types of expenditures called major objects of expenditure. The principle objects of expenditure used in the budget are:

Personnel Services: Salaries and benefits paid to employees.

Professional & Tech Services: Contractual services to support the services provided by the city.

Appendix C

Property & Other Services:	Services to run the normal operations of the City including utilities and maintaining the equipment for the City.
Supplies:	Office supplies, materials and other items used in the normal operations of the City departments. Includes items such as books, maintenance materials and contractual services.
Capital Outlay:	Expenditures, which qualify as capital costs according to accounting standards. This includes furniture, fixtures, machinery, equipment and other relatively minor fixed assets.

Operating Budget - The portion of the budget that pertains to daily operations providing basic governmental services.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision.

Policy - A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

Property Tax - A statutory limited tax levy, which may be imposed for any purpose.

Program - A grouping of activities organized to accomplish basic goals and objectives.

Real Property Transfer Tax - Real property transfer tax is collected by the County Tax Collector and is based on the value of property transferred.

Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resolution - A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Risk Management - An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.

Appendix C

Sales Tax - A tax on the purchase of goods and services.

Special Revenue Funds - Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Subventions - Revenues collected by the State (or other level of government) which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu (MVLIF) and gasoline taxes.

Transfer - Monies appropriated from one fund to another, in order to reimburse the fund for expenses, or to finance the operation of the other Fund.

Trust and Agency Funds - Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations or other governmental agencies.

Working Capital - Difference between current assets and current liabilities.

Appendix C

Description of Funds

General Fund (Fund Number 101-102) is the most versatile fund and is used to account for any legal budgetary purpose not accounted for elsewhere in the budget. General Fund Revenues include property tax, sales and user taxes, licenses, permits, franchise fees, fines and forfeitures, transfers from other agencies, fees for services and use of money and property.

All revenues which, by law, do not have to be placed in a separate fund are deposited in the General Fund. All general operations of the City are charged to this fund. All expenditures must be made pursuant to appropriations, which lapse annually and at the end of the fiscal year. Unexpended balances are transferred to the un-appropriated reserve.

Special Revenue Funds (Fund Numbers 200 - 299) are used to account for certain funds, which are legally restricted to certain purposes. Special Revenue Funds include the Traffic Congestion Relief Fund (202), Gas Tax (203), Measure M (204), Public Safety Grants (215), Air Quality-AB2766 (221), Integrated Waste Management (Used Oil Recycling Grant and Beverage Recycling Grant-225), Other Grants (231), Technology Grant (241) and Federal Grant (251).

Capital Improvement Project Funds (Fund Numbers 300 - 399) are used to account for the purchase or construction of major capital (Public Works) projects, which are not financed by proprietary, special assessment or trust funds. The five categories for capital projects are Street Improvements (311), Capital Improvements (331), Storm Water Improvements (332), COP 2006 and CFD 2005-01.

Debt Service Funds (Fund Numbers 400 - 499) are used to account for debt payments owed by the City. Certificates of Participation were issued in 2006 to finance the acquisition of City Hall.

Proprietary Funds account for a government's business type activities. The costs to provide services and the revenues charged for these services are accounted for in Enterprise and Internal Service Funds.

Enterprise Funds - Enterprise Funds are accounted for on a basis similar to private enterprise. All or a part of the costs of operations are recovered through fees charged to users. The City does not have an Enterprise Fund.

Internal Service Funds (Fund Numbers (600 - 699) Internal Service Funds account for a department of a governmental agency, which provides services to other departments of the agency. The costs of all or a part of the operations and the provision of services are recovered through fees charged to the user departments. The City does not have an Internal Service Fund.

Fiduciary (Trust And Agency) Funds (Fund Numbers 700 - 799) account for assets held by the City in a trustee capacity or as agency for individuals, private organizations, other governments, and/or other funds.

CITY OF ALISO VIEJO



Appendix D CHART OF ACCOUNTS

Revised July 1, 2014

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CITY OF ALISO VIEJO

CHART OF ACCOUNTS

FUNDS

GENERAL FUND

101	General Fund
102	General Fund - City Hall

SPECIAL REVENUE FUND

202	Traffic Congestion Relief Fund (AB 2928)
203	Gas Tax (2103, 2105, 2106, 2107 & Gas Tax Admin)
204	Measure M
215	Public Safety Grants (CLEEP, SLESF)
221	AQMD Air Quality (AB2766)
225	Integrated Waste Management
231	Other Grants
241	Technology Grant
245	Development Impact
251	Federal Grants
260	City Facilities - Conference Center
261	City Facilities - Aquatic Center

CAPITAL PROJECTS FUND

311	Street Improvements
331	Capital Improvements
332	Storm Water
340	COP 2006
341	CFD 2005-01

DEBT SERVICE FUND

411 Debt Service

INTERNAL SERVICE FUND

611 Equipment Replacement

TRUST AND AGENCY FUND

711 Refundable Deposit

721 Community Trust

731 CFD 2005-01

ACCOUNT GROUPS

805 General Fixed Asset Account Group

807 General Long Term Debt Account Group

999 Pooled Cash

DEPARTMENTS

DEPARTMENT	PROGRAM	DEPARTMENT #	PROGRAM#
Elected Officials	City Council	11XX	1101
City Manager	City Manager	15XX	1501
	Economic Development		1502
City Clerk	City Clerk	16XX	1601
City Attorney	City Attorney	21XX	2101
Finance	Finance	25XX	2501
Non-Departmental	Central Services	35XX	3501
Community Services & Recreation	Community Services Administration	41XX	4101
	Iglesia Park		4102
	Iglesia Building		4103
	Family Resource Center		4104
Community Development	Planning	44XX	4401
	Building		4402
	Code Enforcement		4403
Public Works	Engineering (General)	45XX	4501
	Traffic Engineering		4502
	Street Maintenance		4503
Public Safety	Law Enforcement - Contract	5XXX	5101
	Law Enforcement - Other		5102
	Crime Prevention		5103
	Animal Control		5301
	EOC		5401

Special Revenue		61XX	
	General-AB2928		6102
	General-Gas Tax		6103
	General-Measure M		6104
	General-COPS		6111
	General-Public Safety		6115
	General-AB2766		6121
	General-Beverage Container Recycling Grant		6125
	General-Used Oil Recycling Grant		6126
	General-Other Grants		6131
	General-Technology Grant		6141
	General-Development Impact		6145
	General-Federal Grant		6151
	General-Conference Center		6160
	General-Aquatic Center		6161
Debt Service		71XX	
	Debt Service		7101
Trust & Agency		75XX	
	Trust Fund		7501
Capital Improvement		8XXX	
	Government Buildings		8101
	Traffic Safety		8201
	Streets & Highways		8301
	Sewer Improvements		8401
	Water Improvements		8501
	Drainage Improvements		8601
	Capital Projects		8701
	Miscellaneous Projects		8901
Transfers Out		95XX	
	Transfers Out		9501

GENERAL LEDGER

ASSETS

Current Assets

11XX - 15XX

1101	Cash
1102	Petty Cash
1103	Flex One Cash Account
1104	Payroll Account
1105	Cash with Fiscal Agent
1201	Interest Receivable
1202	Taxes Receivable
1203	Accounts Receivable
1301	Prepaid Expenses
1401	Due from Other Funds
1402	Due from Other Governments

Fixed Assets

16XX - 17XX

1601	Land
1602	Buildings
1603	Improvements Other than Buildings
1604	Vehicles & Equipment
1605	Furniture & Fixtures
1606	Construction in Progress
1607	Infrastructure
1608	Land - Streets
1699	Accumulated Depreciation

Other

18XX - 19XX

1801	Amount available for Compensated Absences
1802	Amount to be provided for Compensated Absences
1803	Amount available for Long Term Debt
1804	Amount to be provided for Long Term Debt

LIABILITIES

Current Liabilities

21XX - 25XX

2101	Accounts Payable
2102	Vouchers Payable
2103	Retentions Payable
2104	Interest Payable
2105	Deposits Payable
2201	Due to Other Funds
2202	Due to Other Governments
2301	Sales Tax Payable
2401	Deferred Revenue
2501	Accrued Payroll/Compensated Absences
2502	Federal Withholding Payable
2503	State Withholding Payable
2504	Medicare Payable
2505	Dental Insurance Payable
2506	Medical Insurance Payable
2507	Life Insurance Payable
2508	Vision Insurance Payable
2509	Deferred Compensation Payable
2510	PERS Payable
2511	SDI Payable
2512	Worker's Compensation Payable
2513	Flex Benefits
2514	FICA Withholding Payable
2599	Miscellaneous Payable

Deposits**26XX**

2601	Refundable Deposits
2602	Planning Deposit
2603	Engineering Deposit
2604	Building Deposit
2605	Grading Bond Deposit
2606	C & D Deposit
2607	Miscellaneous Deposits Payable
2608	Finance Deposit
2609	Security Deposit

Long Term Liabilities**27XX**

2701	Bonds Payable
2702	Compensated Absences Payable
2704	Long Term Debt

Fixed Assets**28XX**

2801	Investment in Fixed Assets - General Fund
2802	Investment in Fixed Assets - Public Safety
2803	Investment in Fixed Assets - CIP Fund
2804	Investment in Fixed Assets - Equipment Improvement & Replacement
2805	Investment in Fixed Assets - CIP
2899	Depreciation Expense

FUND EQUITY

29XX

2911	Fund Balance
2921	Budgetary Fund Balance
2931	Revenue
2941	Estimated Revenue
2951	Expenditures
2961	Appropriations
2971	Encumbrances
2981	Reserve for Encumbrances
2985	Reserve for Contingencies
2991	Reserve for CIP
2995	Reserve for Debt Service

REVENUE ACCOUNTS

TAXES

31XXX

General Property Taxes

31010	Current, Secured
31020	Current, Unsecured
31030	Prior Year Taxes
31040	Supplemental Roll
31050	Miscellaneous Property Tax
31060	CSA 4
31070	Property Tax in Lieu
31075	Real Property Transfer Tax
31076	Homeowner's Property Tax Relief
31080	CFD 2005-01 Assessments

Sales & Use Tax

31210	General Sales Tax
31211	Sales Tax in Lieu

Franchise Taxes

31310	Franchise - Electric
31320	Franchise - Gas
31330	Franchise - Cable TV
31340	Franchise - Waste Collection
31350	Franchise - Other

Other Taxes

31520	County Fire Tax Credit
31530	Public Utility Tax
31540	Transient Occupancy Tax

LICENSE & PERMIT FEES

32XXX

Construction Permits

- 32010 Building Permits
- 32020 Electrical Permits
- 32030 Plumbing Permits
- 32040 Mechanical Permits
- 32050 Grading Permits
- 32055 C & D Permit
- 32060 Certificate of Occupancy
- 32070 Sign Permits
- 32080 Re-Inspection/Special Inspection Permits
- 32085 Use Permit
- 32090 Issuance Fee
- 32091 Massage License Fees
- 32095 Water Quality

FINES & FORFEITURES

33XXX

Vehicle Code Fines

- 33010 Vehicle Code Fines

Other Fines & Forfeitures

- 33150 Other Fines & Forfeitures
- 33160 Parking Citations

REVENUE - USE OF MONEY & PROPERTY

34XXX

Investment Earnings

- 34010 Investment Earnings

Rents & Concessions

- 34120 Rent - City Hall Lease
- 34130 Rent - Iglesia Park
- 34150 Other Income
- 34160 Program Revenue

INTERGOVERNMENTAL REVENUES

35XXX

State Shared Taxes

35010	Motor Vehicle License Fee
35020	Miscellaneous VLF
35030	Off Highway Tax
35050	Gas Tax - 2105
35060	Gas Tax - 2106
35070	Gas Tax - 2107
35080	Gas Tax - Admin Tax
35090	Gas Tax - R&T 7360

State grants & Reimbursement

35220	State Mandated Reimbursement
35230	State Grants

Federal Grants & Reimbursements

35430	Federal Grants
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From Other Agencies

35602	AB 2928-Traffic Congestion Relief
35603	Prop. 1B
35604	Measure M
35605	Measure M Competitive
35606	Measure M-SMP
35615	CLEEP
35616	SLESF
35621	AB2766-Air Quality Mgmt District
35625	Beverage Container Recycling Fund
35626	Used Oil Recycling Grant
35631	Other Grants
35632	State Habitat Conservation Fund
35633	U.S. Fish & Wildlife Service

CURRENT SERVICE CHARGES

36XXX

General Government Charges

36010 Sales of Publications
(Maps, Plans, Bid documents, Budgets etc)

Engineering Charges

36210 Subdivision & Parcel Map Fees
36220 Engineering Inspection Fees
36270 Engineering Fees
36280 Transportation Permit
36290 Encroachment Permits
36295 WQMP

Planning & Zoning Charges

36310 Planning Fees
36320 Environmental Fees
36330 Development Agreement
36340 Site Plan Review
36345 Tentative Tract/Parcel Map
36350 General Plan
36355 Housing Administration
36360 Special Events Fees
36390 Misc Planning Fees

Building Regulation Charges

36410 Building Plan Check Fees
36420 SMIP
36430 Building Standard Fee (CBSC)
36440 Microfilm
36450 Code Enforcement Citations

Quasi-External Charges

36640 Business Registration Fees

OTHER REVENUES

37XXX

Sales of Property

- 37010 Housing in Lieu Fee
- 37020 Traffic Mitigation
- 37030 Community Enhancement
- 37040 Parks/Trails/Open Space
- 37050 Median Improvement
- 37060 Visual Art In Public Places

Miscellaneous Revenues

- 37510 Insurance Reimbursements
- 37530 Miscellaneous Revenue
- 37540 Administrative Revenue
- 37560 Returned Check Charges

City Facility Revenue

- 37810 Food & Beverage
- 37820 Beverage
- 37830 F&B-Tourney
- 37831 Rental Fees
- 37832 Equipment Rental Fees
- 37835 Aquatic Fees
- 37836 Use Fees
- 37840 Pool Use Fees
- 37845 Aquatic Classes
- 37860 Merchandise Sales
- 37865 Miscellaneous Revenue

OTHER FINANCING SOURCES

38XXX

- 38010 Bond Proceeds

TRANSFERS IN

39XXX

- 39999 Interfund transfers

EXPENDITURE ACCOUNTS

4XXX

4100 PERSONNEL SERVICES - WAGES & SALARIES

- 4101 Regular Employees
Salaries paid to regular City employees.
- 4102 Part Time Wages
- 4103 City Council Compensation
- 4104 Overtime Pay
Additional wages paid to employees for overtime hours worked

4200 PERSONNEL SERVICES - BENEFITS

- 4201 Retirement
PERS & Survivor benefit contributions for regular employees
- 4202 FICA/Medicare
City paid FICA & Medicare for all employees
- 4203 State Unemployment Insurance/Claims
- 4206 Medical Insurance
- 4207 Dental Insurance
- 4208 Vision Insurance
- 4209 Life Insurance
- 4221 Flex Benefits
- 4222 COBRA
- 4224 Deferred Compensation
- 4225 Vehicle Allowance/Cell Allowance
- 4226 Pension Plan

4300 PROFESSIONAL & TECHNICAL SERVICES

- 4301 Professional Services
Contractual services for independent professional assistance (i.e. health, accounting, appraisal and consultant services).
- 4302 Economic Development - Marketing
- 4303 Legal Notices
- 4304 Legal Services
- 4305 Technology Services
Contractual services for network support, website support and any other technology services

- 4306 Website Services
- 4308 Law Enforcement
- 4309 Other Contractual Services
Contractual planning services, building services, and any other contracted services not covered under another object.
- 4310 Contractual Employment Services
Temporary employees obtained through a service

4400 OPERATING EXPENDITURES

- 4401 Equipment Maintenance
Contracts and charges for equipment maintenance
- 4411 Utilities
Charges for utility services, such as electric, gas, water, sewer & waste disposal
- 4421 Equipment Rental
- 4431 Building & Ground Maintenance
Contracts and charges for building & ground maintenance
- 4461 Other Equipment Maintenance
Contracts and charges for maintenance of equipment, other than vehicles and office equipment
- 4471 Rent
- 4481 Computer Expenses
Charges for computer & computer accessories

4500 OTHER SERVICES

- 4501 Advertising & Promotions
- 4502 Awards & Recognition
- 4511 Communication
Charges for cell phones, smart phones or other communication services
- 4512 Postage
Charges for postage & messenger services
- 4513 Printing
Charges for printing, microfilming, photographic and reproduction services
- 4514 Travel
- 4516 Fuel
- 4520 Meetings/Conferences/Training & Development
- 4521 Membership & Dues
- 4522 Insurance Expenses
- 4523 Miscellaneous Charges
Any minor charges not covered under any of the above object codes
- 4525 Election
Any charges to the county and others in connection with a municipal election

4526	Recreation Activities
4527	Recreation - City Special Events
4528	Recreation - Partner Events
4529	Recreation - Youth Programs
4530	Community Assistance Grants Competitive programs and those supported with line items
4531	Community Outreach Newsletter, New Business Info
4532	Special Projects
4533	Community Promotion Grants Enhance community relations
4534	Community Events
4535	Special Events Special Events fees
4540	Cost of Issuance
4541	Principal Payment
4542	Interest & Fiscal Charges
4543	Special Tax
4551	O.C Revenue Neutrality Payment
4552	Transition Year Costs
4553	Community Preservation
4561	Taxes/Fees
4562	Permits Special permits -NPDES

4600 SUPPLIES

4601	Supplies
4611	Publications/Reference Material
4612	Operating Supplies
4620	Minor Equipment

4700 CONTRACT SERVICES

4701	NPDES
4702	AB939-Solid Waste
4721	C.S-Crossing Guards

4722	C.S-Animal Care Services
4731	C.S-General Plan
4732	C.S-Planning
4733	C.S.-Zoning Code
4734	C.S.-Codification
4735	Litigation
4736	C.S.-Master Plans
4741	C.S-City Engineering
4742	C.S-Traffic Engineering
4751	C.S-Building
4761	C.S-Code Enforcement
4771	C.S-Street Maintenance
4772	C.S-Street Sweeping
4781	C.S-Other

4800 CAPITAL EXPENDITURES

4802	Office Equipment
4803	Public Safety Equipment

4900 TRANSFERS OUT

4999	Transfers Out
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5000 CIP PROJECT EXPENDITURES

5101	Planning
5202	Community Enhancement
5203	County Road Fees
5501	Design
5601	Construction Management
5701	Construction
5901	Project Contingency
5910	Improvements
5911	Rehabilitation
5912	Water District Improvements
5920	Acquisition

6000 TRUST ACCOUNT EXPENDITURES

- 6101 FRC Program Costs
- 6102 After School Fun Zone
- 6103 Collaborative Events/Programs
- 6104 Community Education & Programs
- 6201 Building - Furniture & Equipment
- 6202 Park - Furniture & Equipment

7000 FACILITIES EXPENDITURES

- 7101 P/R Salaries
- 7102 P/R Wages
- 7103 Contract Labor
- 7201 P/R Benefits
- 7301 Cost of Food & Beverage
- 7302 Misc. P/R Reimbursement
- 7303 Miscellaneous Expense
- 7401 Equipment Maintenance
- 7402 Computer Expenses
- 7411 Utilities
- 7421 Building & Ground Maintenance
- 7425 Pool Maintenance
- 7431 Supplies
- 7435 Merchandise
- 7441 Marketing
- 7445 Fees & Permits
- 7448 Insurance Expenses
- 7451 Management Fees
- 7452 Accounting Fees
- 7501 Capital Maintenance

PROJECT CODES

001	NPDES
002	General Plan
003	Median Design
004	FRC-Prop 10
005	Journey/Aliso Creek Right Turn
006	Median Construction
007	Motor Officer
008	Cable Negotiations
009	AB 939-Solid Waste
010	Slurry Seal-FY 2002-03
011	General Plan-Amendment #1
012	Park Improvements
013	Slurry Seal-FY 2003-04
014	Aliso Creek/El Toro-East Wing
015	Aliso Creek/Laguna Hills-East Wing
016	Aliso Creek @ El Toro/Alicia
017	Aliso Creek @ Glenwood
018	AV Ranch
019	Slurry Seal-FY 2004-05
020	Pacific Park/La Paz/Wood Canyon
021	Glenwood-Moulton/Enterprise-IIP
022	Wood Canyon/Pacific Park-Northbound-IIP
023	School Traffic Improvement
024	El Toro/Aliso Creek-Right Turn
025	Bikeway Master Plan
026	Wood Canyon Traffic
027	Pacific Park Median Project
028	AV Parkway-Moulton/Enterprise
029	Town Center Loop

030	Wetlands Project
031	SR73 Park-N-Ride
032	Slurry Seal FY 2005-2006
033	Traffic Congestion Mitigation
034	SR73 Enhancement Master Plan
035	Pacific Park Bridge
036	Pacific Park @ Chase - IIP
037	Aliso Creek SR73 Traffic Island
038	Aliso Creek Median - SR73 to Windsong
039	Aliso Creek Median - El Toro to Eastwing
040	Calle Cortez Median
041	Slurry Seal FY 2006-2007
042	Transportation Plan - Go Local
043	Iglesia Park - Prop 40 Improvements
044	SEEP Project
045	Slurry Seal -FY 2007-08
046	Aliso Creek at Pacific Park Intersection
047	Bike Trail on SCE R-O-W
048	AV Parkway Median (Grand to Enterprise)
049	Aliso Viejo Ranch Master Plan
050	Aliso Viejo Pkwy Median (Pacific Park to Grand)
051	Slurry Seal - FY 2008-09
052	USPS
053	Pacific Park Rehab (La Paz to Alicia)
054	Pacific Park Rehab (Mareblu to La Paz)
055	Alicia Parkway Rehab (Pacific Park to City Limit)
056	Pacific Park Rehab (Cheyenne to Aliso Viejo Parkway)
057	City Facility Rehab
058	Slurry Seal - FY 2009-10
059	Aliso Creek Median (SR73 to Enterprise)
060	Emergency Debris & Tree Removal

061	Woodfield Dr. - Emergency Rehab
062	AV Pkwy Slope & Storm Drain
063	City Hall HVAC Renovation
064	FY 2010-11 Slurry Seal
065	Town Center Loop - Phase 2
066	Mareblu Rehab - North End
067	Wood Canyon Rehab - West
068	Pacific Park - North Canyon Vistas
069	Laurelmont Rehab
070	Aliso Creek Rehab - SR73
071	2010 Street Rehabilitation Project
072	La Paz Rehab - SR 73 to Pacific Park
073	FY 2011-12 Slurry Seal
074	Rec Ad Hoc - Lights at ANHS Batting Cages
075	Rec Ad Hoc - Lights at Foxborough Park
076	Rec Ad Hoc - Restrooms at Foxborough Park
077	Rec Ad Hoc - Shade Structures at Woodfield Park
078	Rec Ad Hoc - Goal Posts/Striping at Creekside Park
079	Rec Ad Hoc - Shade Structures at AV Community Park
080	M2 Pacific Park/Oso Corridor
081	M2 Tier 1 Environmental Cleanup Program
082	Pacific Park Rehab - Aliso Creek Rd to Alicia Pkwy
083	FY 2012-13 Slurry Seal
084	Aliso Creek Rd Rehab - Enterprise to Pacific Park
085	Traffic Signal Modifications
086	M2 Tier 1 Environmental Clean Up
087	FY 2013-14 Slurry Seal
088	Alicia Pedestrian Bridge
089	Pacific Park Rehab - Cheyenne to Chase
090	M2 Tier 1 Environmental Clean-up

091	Dairy Fork Rehab
092	Aliso Creek Rehab - Pacific Park to AV Parkway
093	FY 2014-15 Slurry Seal
094	Wayfinding Signs
095	Aliso Viejo Welcom Signs off SR73
096	Town Center Monument Signs
097	Aliso Niguel High School LED Scoreboards
699	Reimbursable Emergency Projects
700	IT - Virtualization Project
701	Software Renewals
800	Green City Initiative
900	Senior Mobility Program
995	Twilight Camp
996	Branding & Marketing
997	Summer Camp
998	Snow Fest
999	Founder's Day

**CITY OF
ALISO VIEJO**



**Financial Services Department
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