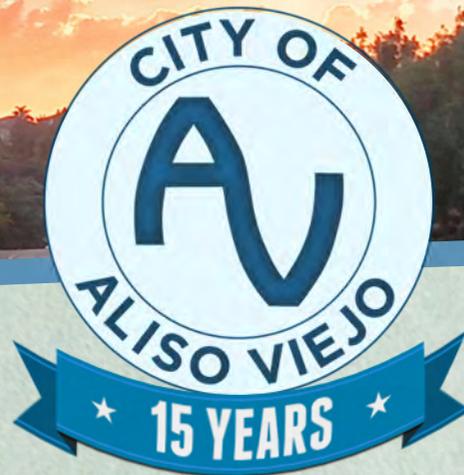
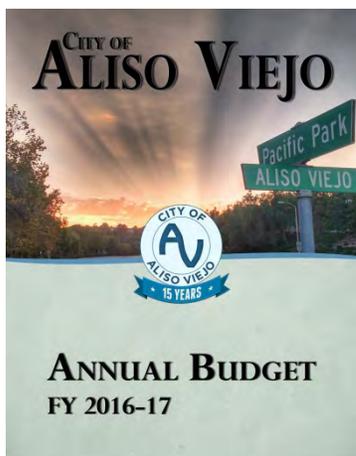


# CITY OF ALISO VIEJO



## ANNUAL BUDGET FY 2016-17



#### About the Cover:

The fiscal year 2016-17 cover shows the winning submission to the Aliso Viejo Community Photo Contest. Titled "AV-The Road to Endless Possibilities" by Saul Panduro, the winning photo was 1 of 89 photos submitted to the community contest.

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# CITY OF **ALISO VIEJO**



## **ANNUAL BUDGET**

### **FISCAL YEAR 2016-2017**

**MIKE MUNZING**  
Mayor

**DAVID C. HARRINGTON**  
Mayor Pro Tem

**ROSS CHUN**  
Council Member

**WILLIAM A. PHILLIPS**  
Council Member

**PHILLIP B. TSUNODA**  
Council Member

**DAVID A. DOYLE**  
City Manager

**GINA M. THARANI**  
Director of Financial Services  
City Treasurer

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# City of Aliso Viejo

## Table of Contents

FY 2016-2017

### Table of Contents

	<u>Page</u>
<b><i>Introductory Section</i></b>	
City Manager's Message .....	I
Budget Transmittal .....	III
Budget Guide .....	XIII
Fund Descriptions & Classifications .....	XXVI
Fund/Department Relationships .....	XXVIII
Organizational Chart .....	XXIX
Budget Philosophy & Operating Guidelines .....	XXX
Budget Award .....	XXXI
Budget Adoption Resolution .....	XXXII
<b>City Revenue &amp; Appropriations Summaries</b>	
Summary of Fund Balance .....	3
Consolidated Funds Reserves .....	4
Consolidated Summary of Resources & Appropriations .....	5
Summary of Resources & Appropriations by Fund .....	6
Total City Resources-Chart .....	8
Total City Appropriations-Chart .....	8
Total City Fund Balance-Chart .....	9
Total City Resources & Appropriations-Chart .....	9
<b>General Fund Summaries</b>	
General Fund reserves .....	12
Summary of General Fund Resources & Appropriations .....	13
General Fund Resources-Chart .....	14
General Fund Appropriations-Chart .....	14
General Fund Balance-Chart .....	15
General Fund Resources & Appropriations-Chart .....	15
General Fund Resources & Appropriations .....	17
<b><i>Budget Detail</i></b>	
<b>Administration &amp; Support</b>	
City Council .....	27
City Manager .....	31

# City of Aliso Viejo

## Table of Contents

FY 2016-2017

### Table of Contents

	<u>Page</u>
Economic Development .....	34
City Clerk .....	37
City Attorney .....	41
Financial Services .....	45
Information Technology .....	49
Non Departmental .....	53
<b>Community Services</b>	
Community Services .....	59
Community Services Consolidated .....	60
Community Services Administration .....	61
Iglesia Park .....	64
Iglesia Building .....	66
Family Resource Center .....	68
<b>Planning</b>	
Planning .....	73
<b>Building &amp; Safety</b>	
Building and Safety .....	79
Code Enforcement .....	83
<b>Public Works</b>	
P.W-Engineering .....	89
Traffic Engineering .....	93
Street Maintenance .....	97
<b>Law Enforcement</b>	
Law Enforcement-Contract .....	103
Law Enforcement-Other .....	106
Crime Prevention .....	108
Animal Care Services .....	110
EOC .....	111
<b>Transfers Out</b> .....	113
<b>General Fund-City Hall</b> .....	114

# City of Aliso Viejo

## Table of Contents

FY 2016-2017

### Table of Contents

	<u>Page</u>
<b>Special Revenue Funds</b>	
Gas Tax Fund .....	118
Measure M .....	119
Public Safety Grants .....	120
Air Quality Improvement Fund .....	121
Integrated Waste Management .....	122
Other Grants .....	123
Technology Grant .....	124
Development Impact .....	125
Federal Grant .....	126
Aliso Viejo Center .....	127
Aquatic Center .....	128
<b>Capital Improvement Projects</b>	
Capital Improvement Projects .....	130
Summary of Capital Improvement Projects by Source .....	131
<b>Capital Improvement Funds</b>	
Capital Improvement Funds Summary .....	134
Capital Improvement Funds Project Listing .....	135
Street Improvements .....	137
Capital Improvements .....	138
Storm Water .....	139
<b>Community Trust Funds</b>	
Community Trust .....	143
 <b><i>Appendices</i></b>	
<b>A - Budget Policy .....</b>	<b>A-1</b>
<b>B - Fund Balance Policy .....</b>	<b>B-1</b>
<b>C - Glossary &amp; Fund Descriptions .....</b>	<b>C-1</b>
<b>D - Chart of Accounts .....</b>	<b>D-1</b>
<b>E - 5 Year Strategic Plan Summary .....</b>	<b>E-1</b>

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# **Introductory Section**

# **Annual Budget Fiscal Year 2016-2017**

Presented to:

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

June 1, 2016

It is my privilege to present the Annual Budget for the City of Aliso Viejo for fiscal year 2016-17. The budget is balanced and 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 services deemed essential or desirable by the City Council and the community for the coming fiscal year, which begins on July 1, 2016. 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 50,509 as of January 1, 2016. Aliso Viejo's unemployment rate continues to be among the lowest of any Orange County city, at 3%, based on EDD estimates as of April 2016. Given the mix of high tech, medical/pharmaceutical, and retail companies within the City, Aliso Viejo's diverse business base has benefited from steady growth in the economy, and office buildings continue to draw in lucrative tenants with first-rate amenities and competitive lease rates.

The City continues to move forward on the revitalization of Town Center. Council recently approved the preparation of Design Guidelines as identified in the Implementation Strategy of the Aliso Viejo Town Center Concept Plan. These guidelines will ensure a unique and quality development by providing direction for a compatible mixed-use environment. Also approved were a hotel and retail marketing study to identify types of uses that would have the most demand and compatibility with the walkable, urban mixed-use environment envisioned in the Concept Plan for the Town Center's Gateway District. These work efforts will also assist with the creation of a financial model to allow for property owner and developer discussions. Other work efforts include a landscape concept plan, a signage plan, workshops and hearings,

creation of renderings, creation of an economic model, and impact studies. Also included is the completion of an environmental analysis (EIR) for the Ranch.

Construction continues on the 435 luxury apartments. Projects on the horizon include two Senior Multi-Family Affordable Housing projects with approximately 200 units each and will include low and very low-income units at each site. Additionally, the City will see the construction of a corporate office, medical office, managed care facility, and professional office buildings. The City's second hotel, an upscale 129-room extended-stay hotel, opened its doors in February 2016.

The FY 2016-17 budget includes landscaping, patio, and wedding lawn improvements at the Aliso Viejo Center. At the Aquatics Center, pool coping, pool equipment, and restroom improvements were all approved. In addition, the budget includes funding for the construction and updates to signs in conformance with the City's branding efforts, updates of way finding and street sweeping signs at various key locations throughout the City, generator at City Hall, and Arundo removal along Aliso Creek.

Street improvements include a pavement rehabilitation project on Pacific Park from Chase to the 73 toll road and slurry sealing of Liberty, Oakview, Westridge, Pursuit and Journey, along with residential streets in the neighborhood of Heather Ridge, Morningside Terrace, Morningside Townhomes and Lionridge Community. Slurry Seal add 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, 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 2016-17 is balanced and includes appropriations for programs and projects as directed by the City Council. Net General Fund operations for FY 2016-17 are estimated to result in a positive cash flow to the fund balance in the amount of \$110,795. The projected fund balance for the General Fund at the end of operations is estimated to be \$21.6 million. In accordance with the City's Reserve Policy, \$16.4 million is assigned for projects and reserves. The unassigned portion of the fund balance, which is available for any governmental purpose, totals \$5.2 million. Revenue projections are based on conservative assumptions to account for the continued growth of the economy, but overall, receipts are anticipated to be about \$.8 million higher in FY 2016-17 than in FY 2015-16. The cost of operations increased by \$.2 million from FY 2015-16 to accommodate the continuation of current City services, activities, and projects as well as additional appropriations as directed by the Council.

There are over 20 different funds that make up the City's 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, 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.

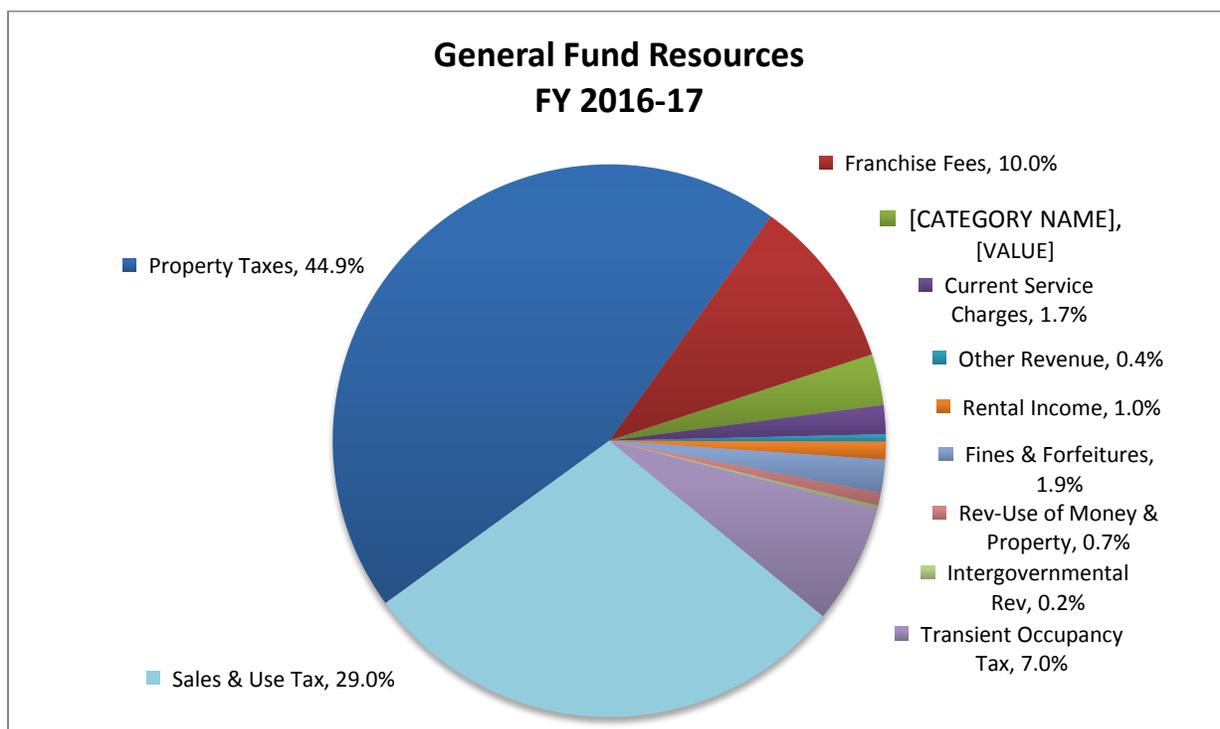
## ***Resources:***

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. 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 2016-17 total \$16,185,405, which reflects an overall increase of \$811,745, or 5.3%, compared to the FY 2015-16 year-end budget. Expected growth in the General Fund includes overall increases in Taxes, Franchise Fees, Investment Earnings, and Transient Occupancy Tax (TOT). These increases will be partially offset by decreases in Licenses and Permits, Current Service Charges, Miscellaneous Revenues, and City Hall rental income.

Chart I indicates the composition of the FY 2016-17 General Fund Revenue Budget by funding source.

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 City’s property tax consultant, HdL, is estimating an overall 2.5% growth in property taxes to be received by the City in FY 2016-17 when compared to the prior year. This increase is higher than the 2% factor allowed under Proposition 13 as the City continues to see some recapturing of previous Proposition 8 reductions since property values have continued to rise and home sales are active resulting in higher assessed values. Property taxes, including all secured and unsecured property taxes, property tax in lieu, real property transfer tax, and homeowner’s exemption revenue, are anticipated to increase in FY 2016-17 to a total of \$7,271,500. As seen in Chart I, Property Taxes are 44.9% of the total estimated General Fund revenue.

Sales Tax comprises 29.0% of the total budgeted revenue and is the second major source of revenue in the General Fund. Sales tax revenue forecasts indicate an overall

increase from FY 2015-16 of \$708,000, or 17.7%. This includes a final “Triple Flip” adjustment of \$350,000. Starting March 2016, the City expects to collect the full 1% of the Bradley-Burns allocation. Adjusted for aberrations, the increase is approximately 7.72%. Increases in Sales Tax are attributed to higher revenues from the State and County Pools due to higher internet sales, restaurants, and general consumer goods as the local economy continues to grow, personal incomes increases, and consumer spending rises. Aliso Viejo’s tax base is expected to remain strong in the coming year.

Franchise Fees represent 10.0% of the total budgeted revenues 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 increase by 2.8% due to a projected receipt of net import revenues from the County for waste collection.

Overall, these three revenues sources represent 84.0% of all estimated general fund revenues in FY 2016-17. In FY 2015-16, these three accounted for 84.3% of total revenues.

Transient Occupancy Tax has become a stable revenue source for the City and has grown to 7.0% of total budgeted General Fund revenues. Increases of 24.2%, or \$220,000, are attributed to the current 174-room luxury hotel that caters to business travelers during the week, in addition to vacationers during the weekends and the City’s new 120-room hotel that opened in February 2016. Included in the estimates is the possibility of displaced revenue from the current hotel to the new hotel. Recent data in the tourism and hospitality industries reflect positive trends in occupancy rates, as well as continued growth in business travel.

Licenses and Permits and Charges for Current Services are estimated to be 4.7% of General Fund resources. These categories fluctuate with construction activity within the community. Licenses and Permits and Current Service Charges are expected to decrease by approximately \$209,350, or 21.6%, due to decreases in the Building Permits and Plan Check Fees categories. Forecasts for FY 2016-17 include two projects - one Polaris and Liberty - though staff envisions revenues from the Liberty project will span over two fiscal years. Projects on the horizon include two Senior-Multi-Family Affordable Housing projects with approximately 200 units at each site. Additionally, the City will see the construction of a couple of corporate offices, a medical office, a managed care facility, a parking garage, and professional office buildings.

Current Service Charges also include Housing Administration fees, which are collected when affordable units within the Glenwood and Vantis projects are sold. All affordable units from these developments have been sold. The City will receive additional revenue in this category in the future when these units are resold. Affordable status for rental units will be monitored by the property management company, and documentation will be submitted to the City to monitor compliance with the program.

The City is anticipating decreases in Fines and Forfeitures of \$25,000 due to increased compliance with parking regulations within the City, City Hall rental income of \$24,105 or 12.6%, due to a vacant unit that is currently being used to tabulate AV Ranch

historical records, and Miscellaneous revenues of \$109,200 due to one-time revenues received in FY 2015-16 from Rule 20A and the confiscation of Construction and Demolition deposits due to non-compliance with solid waste regulations.

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 \$10.2 million in Development Impact fees, and about \$3.5 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 that \$490,500 will be collected in FY 2016-17. After projects scheduled in FY 2016-17 are completed, the fund balance at year-end is projected to be \$7.0 Million.

Other special revenue funds with revenues estimated at roughly \$2.8 million are restricted funding sources and support various programs, projects, and services. Non-recurring Special Revenues impacting the FY 2016-17 Budget include a CDBG grant in the amount of \$203,360 to update 56 curb ramps to comply with the American Disability Act and a CALRecycle grant in the amount of \$40,000 for the Pacific Park Drive Rehabilitation project from Chase to the 73 Toll Road. The City will also utilize approximately \$37,300 in matching funds from Rule 20A monies for the M2 Regional Traffic Signal Synchronization program on the Alicia Parkway Corridor. Senior Mobility grant funds are also expected, totaling \$24,300 in FY 2016-17. The Senior Mobility program began in 2013-14 and provides door-to-door bus services for any senior citizen residing in Aliso Viejo to attend programs at nearby senior centers.

### ***Appropriations:***

Adopted General Fund Appropriations for FY 2016-17 total \$16,074,610 and include funding for operations, contingencies, and transfers to other funds. The budget reflects a 1.5% increase in expenditures when compared to the FY 2015-16 year-end budget. The FY 2016-17 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 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 6.9% in FY 2016-17, primarily due to the conversion of the Emergency Management Program Coordinator to full time and costs for overtime hours utilized by law enforcement personnel. Adjusted for the overtime usage and vacancy credits, the increase is equivalent of 4.7%. The increase is primarily due to higher costs for salaries, retirement benefits, overtime, and indirect costs for training and overhead. Crossing guard services, which are included in the budget under Other Law Enforcement

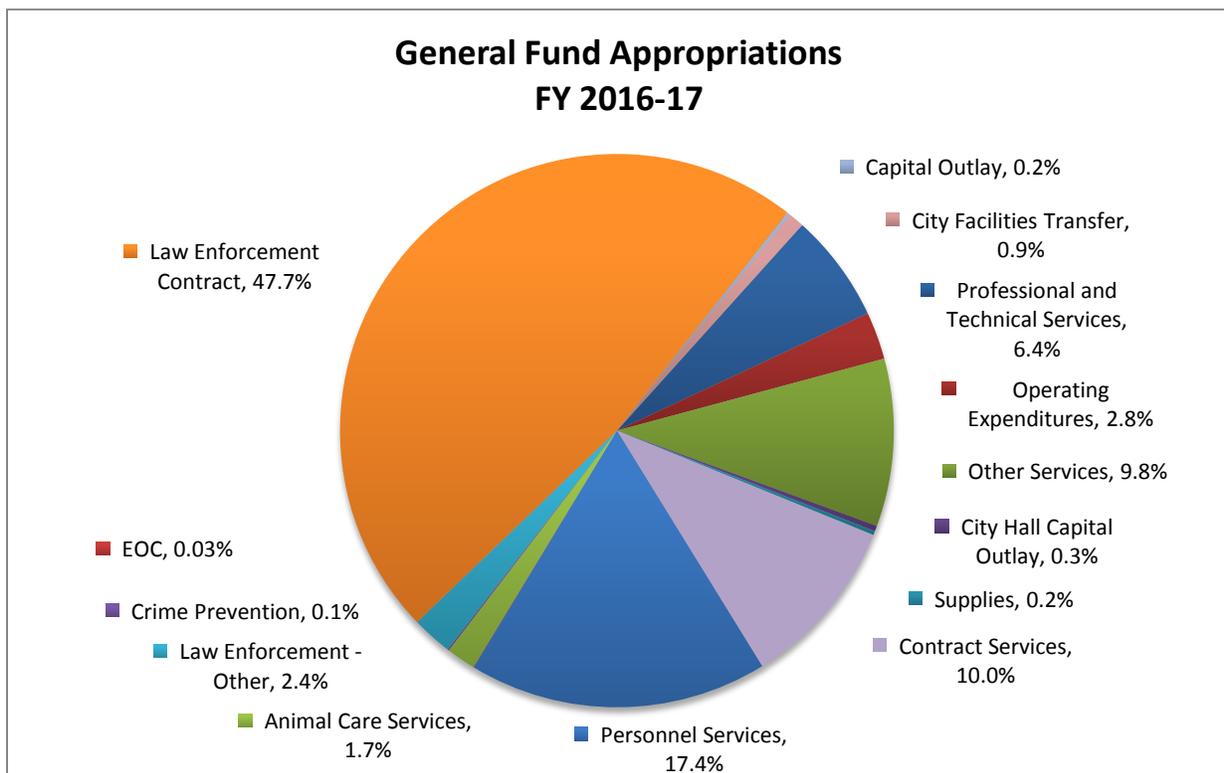
Services, will decrease by 5.3%. The City's contract with Mission Viejo Animal Services for animal care services is estimated to decrease 10.9% from prior year to \$273,400.

City Personnel, which composes 17.4% of appropriations, was adjusted to incorporate cost of living adjustments, performance reviews, changes in staffing, and year-end accruals. Other Contract Services total 10% of appropriations and includes staff and resources for Public Works, Code Enforcement, Building & Safety, and Environmental Services. Engineering Contract Services decreased to offset the corresponding increase in personnel cost due to the creation of the City position in the Engineering Department.

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 desktop replacement costs, migration of the City's Exchange server to Microsoft 365 email service on the cloud, security and firewall upgrade project, and the Data Center Rebuild project, which improved application performance and user interface by enhancing the VSphere and VDI environment and an update including data migration to the City's financial software. The Information Technology budget increased by \$84,020, or 42.0%, from FY 2015-16, which included a budget for six months for the IT Manager. FY 2016-17 includes a full year of personnel and operational costs. Council approved the addition of the position during the FY 2015-16 Mid-Year budget to better manage the City's complex and growing IT infrastructure. This position will also assist with the implementation of the enhancements as recommended by the City's IT Strategic Plan.

Chart II indicates the composition of the FY 2016-17 Budget by category.

CHART II

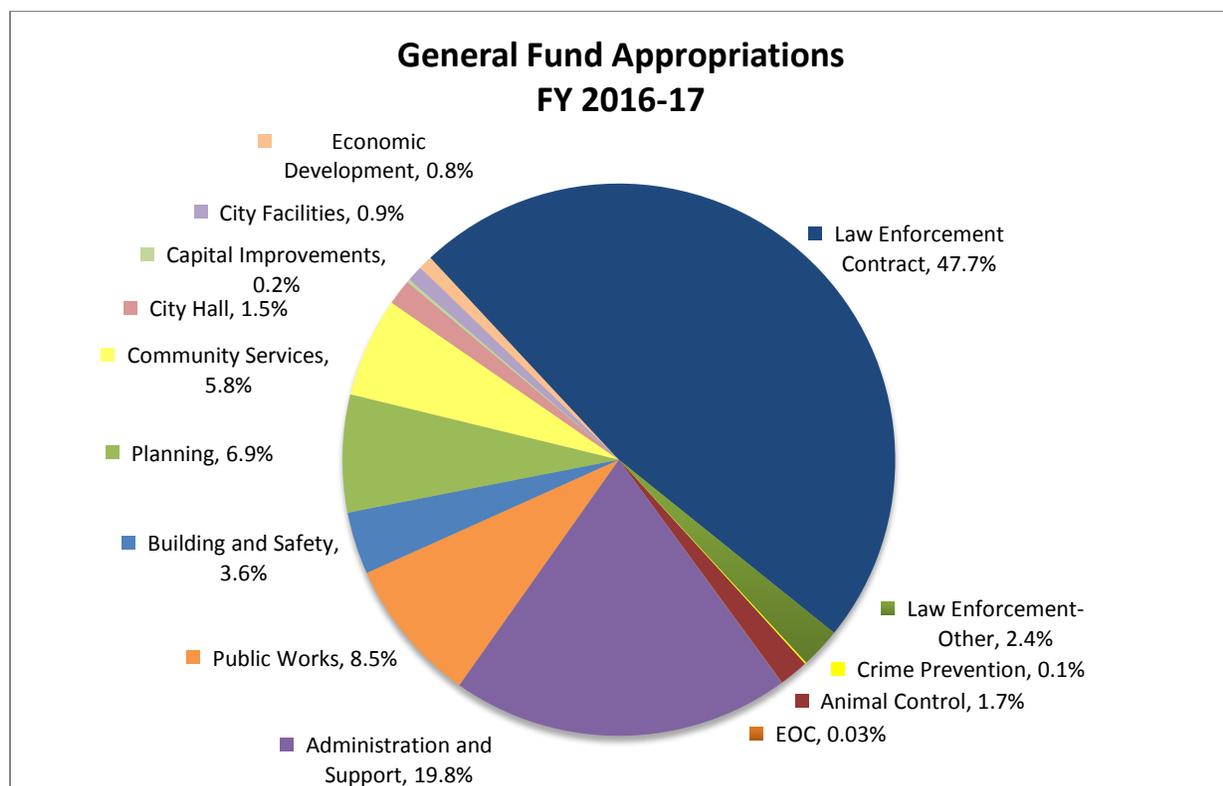


Several popular programs and initiatives are being continued from prior years. City-sponsored annual special events that are budgeted at prior-year levels include Founder’s Day, Snow Fest, and Twilight Camp. Included in the Community Services budget are pre-teen/teen programs, special events hosted by the City including Founders’ Day, Snowfest, Aquatic Center Spring event, Creek Cleanup and Twilight Camp, and community events in partnership with Soka University and AVCA. Other funding included in the budget are for marketing efforts for City programs, the City’s 15<sup>th</sup> anniversary celebrations including a play in collaboration with Soka University, the annual State of the City event, and the gift of History program. Community Grants were maintained at prior year levels and are evaluated every year based on community needs and the availability of funds. Other senior programs and classes related to nutrition, fitness, balance, and memory are also included, in addition, to the ongoing senior mobility program that provides transportation to and from nearby senior centers for Aliso Viejo residents.

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 \$30,000 for the Dairy Fork Wetlands project and Wood Canyon Wetlands monitoring costs. City facilities transfers total \$146,410 to subsidize operational costs of the Aquatic Center.

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 2016-17 are estimated to be \$21.6 million. In accordance with the City's Reserve Policy, \$16.4 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 \$5.2 million.

### ***Special Revenues:***

The aforementioned Special Revenue resources (e.g. Gas Tax, Measure M, AQMD, Integrated Waste Management, Development Impact, etc.) are budgeted to support capital improvement projects, traffic and street maintenance and rehabilitation 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.

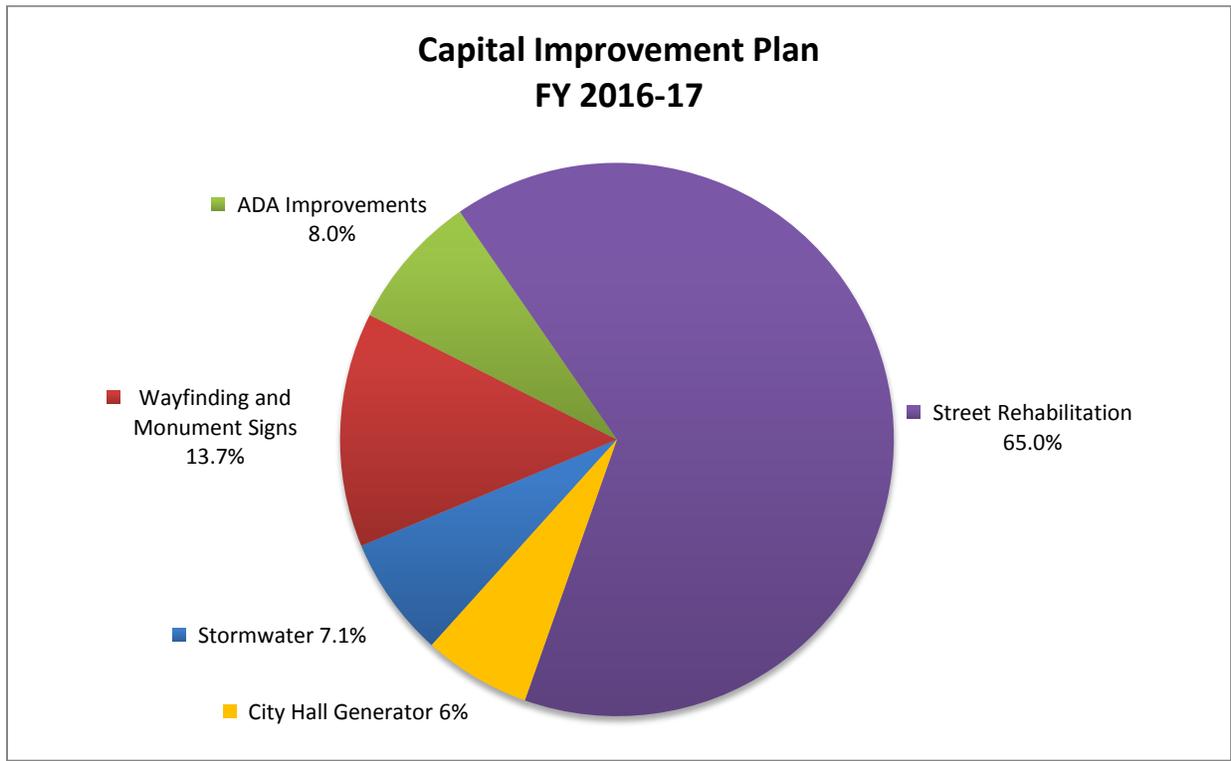
Community Enhancement funds have been appropriated for landscaping, patio, and wedding lawn improvements at the Conference Center and the installation of fitness equipment at Iglesia Park. These funds will also be utilized to fund coping, pool equipment, and restroom improvements at the Aquatics Center, update signs at key locations in the City and installation of street and way finding signs.

### ***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 2016-17 totals roughly \$2.6 million. Street improvements total \$1.7 million and include a pavement rehabilitation project on Pacific Park from Chase to the 73 toll road and slurry sealing of Liberty, Oakview, Westridge, Pursuit and Journey, along with residential streets in the neighborhood of Heather Ridge, Morningside Terrace and Townhomes and Lionridge Community. The City operates a five-year schedule of slurry sealing the entire roadway system.

The City received a federal grant in the amount of \$203,360 that will be utilized to reconstruct 35 and retrofit 21 curb ramps within the City to conform to American with Disabilities Act (ADA) standards. The City is also coordinating efforts with the County to remove the remaining Arundo and other invasive plant species south of the recently completed Dairy Fork Wetland area. Other projects included in the Capital Plan are the Wetland Maintenance, installation of a generator at City Hall, and improvements at the City Facilities.

CHART IV



Projects planned in FY 2016-17 utilizing Community Enhancement funds include construction and updates to signs in conformance with the City’s branding efforts, updating of wayfinding and street sweeping signs at various key locations throughout the City, upgrades to the City’s facilities, generator at City Hall, and Arundo removal along Aliso Creek.

Stormwater improvement projects include monitoring of the Wood Canyon and Dairy Fork Wetland projects. Ongoing maintenance costs for the Dairy Fork Wetland project will be shared by the partnering cities that are funding the project –Laguna Woods, Lake Forest, and Laguna Hills.

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 the City Council. A detailed description of all projects planned within the FY 2016-17 Capital Improvement Projects budget can be found in the Capital Projects section of this document.

***On the Horizon:***

City Council authorized an application for funds from OCTA for the M2 Environmental Cleanup, Tier 1 Grant Program. This program funds litter control and pollution prevention projects, such as purchases and upgrades to existing catch basins with BMP's, such as catch basin screens, filters, inserts and other low flow diversion projects. The proposed project includes the installation of catch basin filters on 109 catch basins within high priority drainage areas in the Aliso Creek Watershed. These filters will remove trash and sediments and prevent them from reaching the creek, which will reduce the concentration of pollutants and eventually reduce their impact on the creek. The total project cost is estimated to be \$311,179. Maintenance costs for ten years are estimated to total \$111,180 and will utilize local matching funds from the General Fund. OCTA anticipates the board will review and approve programming recommendations in summer of 2016.

In March 2014 the CalPERS board adopted new assumptions with impacts to the FY 2016-17 budgets. Though they continued to maintain their 2.75% economic assumptions and retained their discount rate at 7.5% they did, however, change their amortization period to 20 years with a smoothing period of five years. This was largely due to the changes in demographic and mortality assumptions and its impacts on unfunded liability. As a result, the City experienced a .3% adjustment to its employer rates. In addition, the City continues to pay a portion of its employer unfunded liability as provided by CalPERS on an annual basis. The payment for FY 2016-17 is \$26,681.

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

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# Budget Guide

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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 resources 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

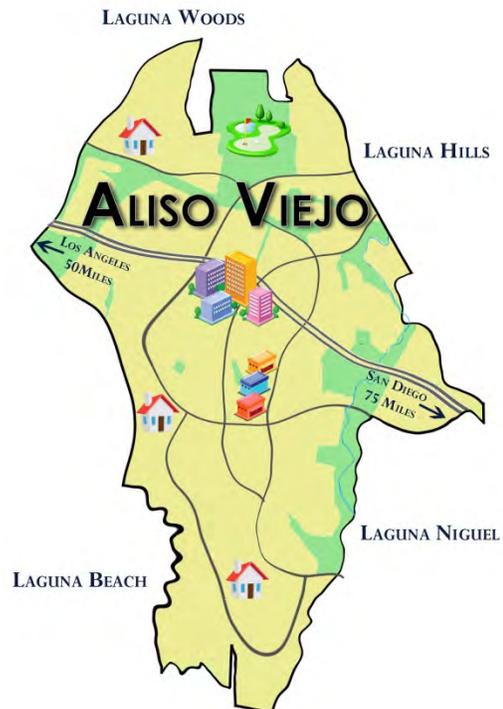
Aliso Viejo encompasses approximately seven square miles and is located at the southern end of Orange County. Aliso Viejo is approximately 50 miles southeast of downtown Los Angeles, 75 miles northwest of San Diego, 15 miles south of John Wayne International Airport, and 2.7 miles inland from the Pacific 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 1890's, the Moulton family took ownership of land the Mexican government originally granted to Juan Avila in 1842. In 1976, the 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 make Aliso Viejo a city. Two years later, "Aliso Viejo Cityhood 2000" was born. In March



# Budget Guide

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 50,509, 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 diverse tax base for the City. The median home price in Aliso Viejo is \$510,000 and the median rental rate is \$2,897 per month. The net taxable property value during the FY 15-16 assessment period was \$8.8 Billion, representing a 3.91% increase over the previous year.

Aliso Viejo residents have a median age of 36.3 and an average household income of \$102,325, with almost 50% of households earning over \$100,000. The City is home to over 28,000 employed individuals and has an unemployment rate of 2.8%.

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.

Top Employers	
Employer	# of Employees
Fluor Corporation	800
Pacific Life Insurance	879
United Parcel Service	600
Dell Software	585
Capistrano Unified School District	603
Qlogic	500
Clariant	340
Renaissance ClubSport	305
Microsemi	278
Metagenics	250

# Budget Guide

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## **FORM OF GOVERNMENT**

The City operates under the Council-Manager form of government. The City Council is comprised of five members elected at large to 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 for the services of 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

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## ***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***

- A - City Council Management and Budget Policies
- B - Fund Balance Policy
- C - 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.
- D - Chart of Accounts: This section outlines the various funds, general ledger, revenue, and expenditure accounts.
- E - Five Year Strategic Plan: Five year forward projection of revenues and expenditures including Capital Improvement Projects.

# Budget Guide

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## **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 based 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 incorporated 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 2016-17 Budget:

- April 6, 2016 1<sup>st</sup> Budget Workshop – Revenue Projections/Discussion
- May 4, 2016 2<sup>nd</sup> Budget Workshop Meeting (Including Draft of Annual Budget)
- June 1, 2016 3<sup>rd</sup> Budget Workshop - Present FY 2016-17 Budget to City Council for adoption
- July 1, 2016 Publish FY 2016-17 Budget

# Budget Guide

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## **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 any fund balance in 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.

## **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, and

# Budget Guide

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expenditures. Funds are established and 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 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. The City prepared its first CAFR in 2001 in the GASB Statement Number 34 format and included a citywide valuation of infrastructure assets. The CAFR complies with all GASB pronouncements applicable to the City of Aliso Viejo. The City has consistently received the prestigious "Certificate of Achievement for Excellence in Financial Reporting" award presented by Government Finance Officers Association since 2001.

**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 its financial future. The Five-Year Strategic Plan is updated and published every two years.

The City's financial reports are available on the City's website at [www.cityofaliso Viejo.com](http://www.cityofaliso Viejo.com).

# Budget Guide

## **STAFFING**

<b>Position Summary Schedule</b>			
Full Time Equivalents			
Last Three Fiscal Years			
<b>Department</b>	<b>FY 2014-15 FTE</b>	<b>FY 2015-16 FTE</b>	<b>FY 2016-17 FTE</b>
City Council	5	5	5
City Clerk	1	1	1
City Manager	4	4	4
Community Services	3.125	3.125	3.125
Information Technology	0	1	1
Financial Services	4	4	4
Planning Services	4.25	4.75	4.75
Public Works	0	1	1
<b>TOTAL</b>	<b>21.375</b>	<b>23.875</b>	<b>23.875</b>

The Information Technology Department added an IT Manager to retain strategic control over critical functions with the expertise required to better manage the City's complex and growing IT infrastructure. This position will also assist with the implementation of the multitude of enhancements recommended by the City's recently completed IT Strategic Plan. In addition, the City brought the Public Works Director position in-house to provide for better control of City projects. Fiscal Year 2016-17 reclassifications include the Community Services Director position to a Community Services Manager and the Associate Planner position to a Senior Planner.

All other staffing levels will remain unchanged in FY 16-17.

## **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 on 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 2016-17.

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

# Budget Guide

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**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 of 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, vision insurance and/or other benefits offered on a pre-tax basis through the City's Section 125 Cafeteria Plan. Part-time employees receive a specific dollar amount in the Cafeteria Benefits Plan based on their FTE and may use the amount provided to purchase medical, dental and/or vision insurance plans. A variety of medical insurance plans are available to select from through the CalPERS Health Benefits program.

**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 November 2015. 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 more moderate fluctuation of rates rather than radical shifts to weather market impacts. The City's annual contribution employer rate for FY 2015-16 is 8.003% of base wages and is expected to be 8.377% for fiscal year 2016-17. 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 a lapse in membership or no prior 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 6.237% 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.

Reducing unfunded liabilities has become a priority for both CALPERS and the City's contracted public safety agencies. Beginning in FY 2015-16, CalPERS collected employer contributions toward unfunded liability and side fund as dollar amounts instead of the prior method of a contribution rate. This change addressed the funding issue resulting from the declining population of classic formula members. Member cities within Orange County Fire Authority are not individually responsible for OCFA's pension liability with OCERS. In addition to cities having no legal responsibility per the JPA, it

# Budget Guide

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would be impossible to accurately calculate an individual city share of the liability. For cities contracting with the Orange County Sheriff Department, OCERS has committed to providing 5-Year UAAL projections to OCSD which will be distributed and shared with each city that contracts police services with OCSD. The 5-Year projections are anticipated to be received in the fall/early winter of each year.

The following table shows the City's employer contributions, including unfunded liability contributions, towards CALPERS over the last 5 fiscal years.

FIVE-YEAR TREND INFORMATION FOR PERS				
Fiscal Year	Employer Contribution Rate	Annual Pension Cost (Employer Contribution)	Percentage of APC Contributed	Employer Unfunded Accrued Liability Contribution
2011-12	9.539%	\$122,910	100%	-
2012-13	9.716%	\$140,090	100%	-
2013-14	10.282%	\$149,365	100%	-
2014-15	11.032%	\$160,037	100%	-
2015-16	8.003%	\$150,377	100%	\$20,464
2016-17	8.377%	\$176,853	100%	\$25,733

**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.

## 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:**

### 2006 Certificates of Participation

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

# Budget Guide

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primarily used as City Hall and for certain tenant improvements to City Hall. 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, 2016, the City of Aliso Viejo has no outstanding debt obligations.

## **Debt without Government Commitment:**

### Community Facilities District No.2005-01

In November, 2007, the City issued \$34,070,000 in Special Tax Bonds for the acquisition and improvement of various public facilities within Community Facilities District No.2005-01(CFD No. 2005-01). In September, 2014, the City refinanced the Special Tax Bonds with the issuance of the 2014 Special Tax Bonds for a total of \$32,270,000. CFD No. 2005-01 is scheduled to expire in September, 2038.

## **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.

# Budget Guide

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

<b>CITY OF ALISO VIEJO</b>					
<b>ANNUAL APPROPRIATIONS LIMIT</b>					
<b>Fiscal Year</b>		<b>Appropriations Limit</b>	<b>Percentage Change</b>	<b>Subject to Limit</b>	<b>Variance</b>
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
2014-2015	Actual	32,633,003	11.01%	11,522,733	21,110,270
2015-2016	Actual	32,245,483	4.94%	11,910,426	22,335,057

## **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.

# Budget Guide

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

	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>
Assessed Valuations:	\$7,605,524,301	\$7,877,812,008	\$8,440,740,446	\$8,765,964,235
Legal Debt Limit - 3.75% of Assessed Valuations	\$285,207,161	\$295,417,950	\$316,527,767	\$328,723,659
Amount of Debt Applicable to Limit	\$7,335,000	-0-	-0-	-0-
Legal Debt Margin	\$277,872,161	\$295,417,950	\$316,527,767	\$328,723,659

# Fund Descriptions & Classifications

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## **MAJOR FUNDS**

A “Major Fund” is typically defined for the purpose of this presentation as a fund with more than 10% of total budgeted resources or expenditures in the budget year.

### **GENERAL FUND**

The General Fund has been classified as a major fund and is used to account for revenues and expenditures that are not required to be accounted for in another fund.

## **NON-MAJOR FUNDS**

A “Non-Major Fund” is typically defined for the purpose of this presentation as a fund with less than 10% of total budgeted resources or expenditures in the budget year.

### **SPECIAL REVENUE FUNDS**

#### **Gas Tax**

This fund is used to account for the City’s share of the motor vehicle gas tax imposed under the provisions of the Street and Highway Code of the State of California under Sections 2105, 2106, 2107, and 2107.5 which are legally restricted for the acquisition, construction, improvements and maintenance of public streets. Gas Tax fund balance is projected to decrease by 31% in FY 2016-17 as funds are being appropriated to city-wide street maintenance and the Slurry Seal project.

#### **Measure M**

The Measure M Fund is used to account for the City’s share of the sales tax increase authorized by Orange County’s Measure “M”. These monies are legally restricted for the acquisition, construction and improvement of public streets. Current year fund balance of Measure M funds are projected to decrease by 99% due to the appropriation of funds to the Dairy Fork Wetlands, Pacific Park Rehabilitation, and Slurry Seal projects.

#### **Public Safety Grants**

This fund is used to account for law enforcement grants received such as the California Law Enforcement Equipment Program (CLEEP) and the Supplemental Law Enforcement State Fund (SLESF).

#### **Air Quality Improvement**

This fund is used to account for the City’s share of vehicle registration fees that the State of California has allocated to address air quality concerns in Southern California. These monies are to be used in air quality maintenance programs locally and/or regionally.

#### **Integrated Waste Management**

This fund is used to account for the receipt of the California Beverage and Recycling Grant. Integrated Waste Management Funds have been budgeted to promote recycling and waste management within city facilities and at city events.

#### **Other Grants**

This fund is used to account for federal, state, local and other grants received such as the Orange County Prop. 84 and the Urban Runoff Grant.

#### **Technology Grants**

This includes monies from negotiations between the City and a franchisee. These funds will be used for technology upgrades, reimbursement for technology equipment, and provide City information on the Cable T.V. Government Access Channel. FY 2016-17 Technology Grant fund balance has been projected to decrease by 166% be negative at year end. However, this is due to budget timing and rolling over the Server Backup project. The Server Backup project was included in the FY 2015-16 mid-year budget but was not completed by the end of FY 2015-16 and included in the FY 2016-17 budget.

# Fund Descriptions & Classifications

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## **Development Impact Fund**

This fund is used to account for revenue received as a result of negotiated developer agreements for affordable housing, traffic mitigation, community enhancement and open spaces.

## **Aliso Viejo Center**

This fund is used to account for the operations of the Aliso Viejo Center. The Aliso Viejo Center is a City owned facility that serves as an ideal venue to accommodate an array of functions, such as banquets, wedding celebrations, conferences and corporate events.

## **Aquatics Center**

This fund is used to account for the operations of the Aliso Viejo Aquatic Center. The Aliso Viejo Aquatic Center is a City owned facility that will provide residents with a resort-style swimming complex that includes a lap pool, whirlpool, tot's wading pool, snack bar and patio.

## **CAPITAL IMPROVEMENT FUNDS**

### **Street Improvements**

This fund is used to account for the City's street improvement projects.

### **Capital Improvements**

This fund is used to account for the City's Capital Improvements Projects that do not fall in the Street Improvement or Storm Water categories.

### **Storm Water**

This fund is used to account for the City's Storm Water related improvement projects.

### **2005-01 CFD**

This fund is used to account for capital expenditures associated with the development and construction of the public facilities at Glenwood at Aliso Viejo. The capital costs associated with Glenwood at Aliso Viejo project include the construction of buildings, pools, landscaping, a parking lot, and a public park.

# City of Aliso Viejo

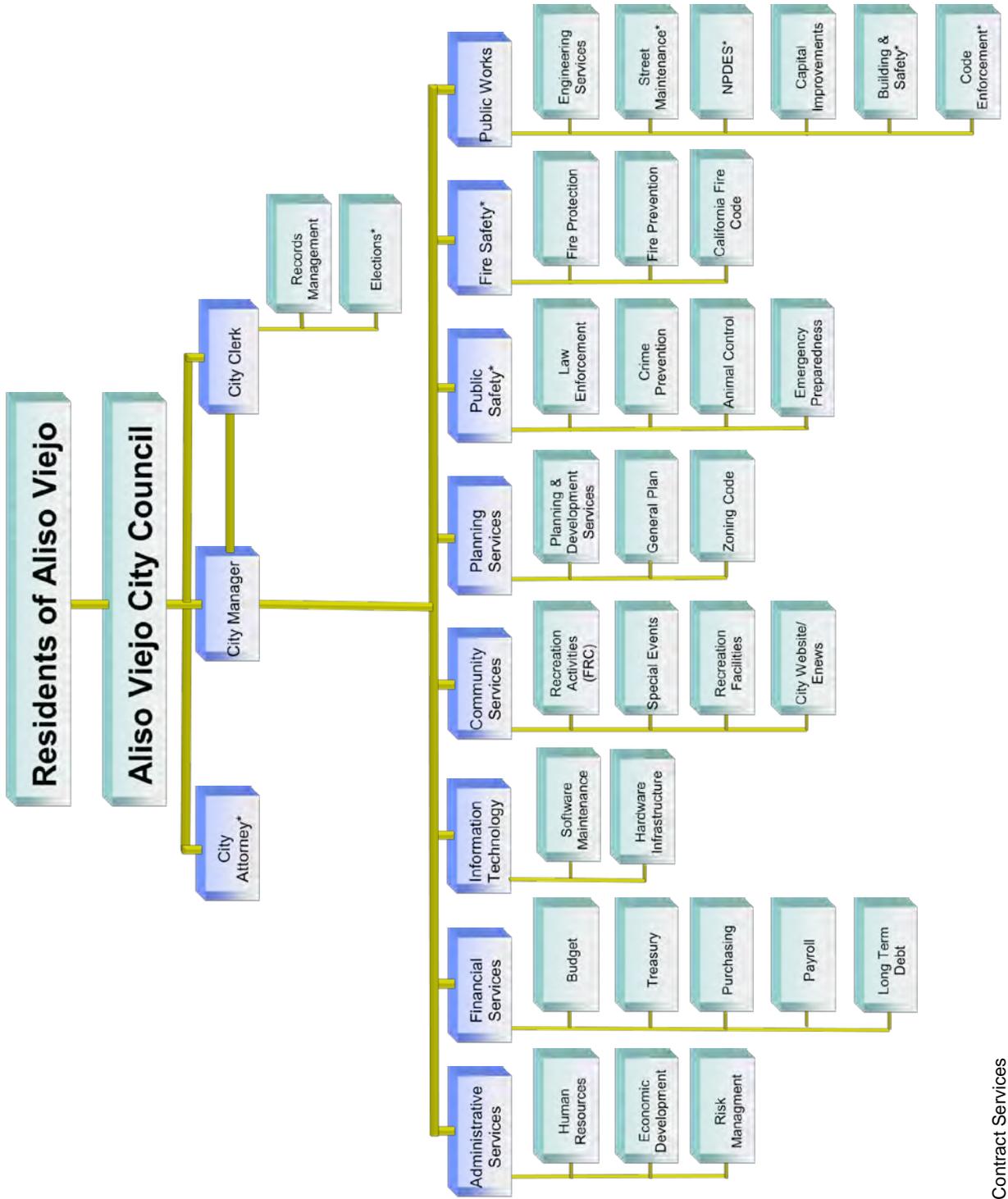
## Fund/Department Relationship

Departments	Major Funds											Non-Major Funds										
	General	TCRF	Gas Tax	Public Safety Grants	AQMD	Integrated Waste Mgmt	Other Grants	Tech Grant	Development Impact	Federal Grants	Conference Center	Aquatic Center	Street Improvements	Capital Improvements	Storm Water	CFD 2005-01						
1101 City Council	X																					
1501 City Manager	X																					
1502 Economic Development	X																					
1601 City Clerk	X																					
2101 City Attorney	X																					
2501 Finance	X																					
3101 Information Technology	X																					
3501 Central Services	X																					
4101 Community Services Administration	X																					
4102 Iglesia Park	X																					
4103 Iglesia Building	X																					
4104 Family Resource Center	X																					
4401 Planning	X																					
4402 Building	X																					
4403 Code Enforcement	X																					
4501 Engineering (General)	X																					
4502 Traffic Engineering	X		X																			
4503 Street Maintenance	X		X																			
5101 Law Enforcement - Contract	X			X																		
5102 Law Enforcement - Other	X																					
5103 Crime Prevention	X																					
5301 Animal Control	X																					
5401 EOC	X																					
6102 General-AB2928		X																				
6103 General-Gas Tax			X																			
6104 General-Measure M		X																				
6115 General-Public Safety				X																		
6121 General-AB2766					X																	
6125 General-Beverage Container Recycling Grant					X																	
6126 General-Used Oil Recycling Grant					X																	
6131 General-Other Grants						X																
6141 General-Technology Grant							X															
6145 General-Development Impact								X														
6151 General-Federal Grant									X													
6160 General-Conference Center										X												
6161 General-Aquatic Center											X											
8101 Government Buildings	X																					
8201 Traffic Safety																						
8301 Streets & Highways												X										
8601 Drainage Improvements												X										
8701 Capital Projects	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X						
9501 Transfers Out	X																					

General Fund	Green
Special Revenue Funds	Red
Capital Improvement Funds	Yellow

# City of Aliso Viejo Organization Chart

July 1, 2016



\* 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Aliso Viejo  
California**

For the Fiscal Year Beginning

**July 1, 2015**

Executive Director

**RESOLUTION NO. 2016-25**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, ADOPTING THE 2016-17 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, 2016, and ending June 30, 2017, 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, 2016 and ending June 30, 2017; and

**WHEREAS**, preparation of the fiscal year 2016-17 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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.

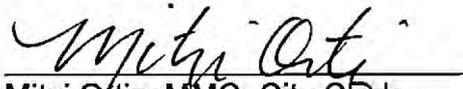
**PASSED, APPROVED AND ADOPTED** this 1st day of June, 2016.

  
Mike Munzing  
Mayor

APPROVED AS TO FORM:

  
Scott C. Smith, City Attorney

ATTEST:

  
Mitzi Ortiz, MMC, City Clerk

**CITY  
RESOURCES  
AND  
APPROPRIATIONS  
SUMMARY**

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**CITY OF ALISO VIEJO**  
**SUMMARY OF FUND BALANCE**  
**FY 2016-2017**

<b>Fund</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Mid-Year Budget</b>	<b>2016-2017 Adopted Budget</b>
101 General Fund	25,902,840	20,158,246	21,934,120	22,707,575	21,477,446	21,588,241
203 Gas Tax	1,357,622	1,309,252	1,621,694	1,542,434	1,548,734	1,062,984
204 Measure M	1,225,932	1,247,911	1,346,314	(257,176)	580,914	4,789
215 Public Safety Grants	57,693	84,886	(5,676)	(1,846)	(1,821)	2,949
221 AQMD Air Quality	717,632	741,122	776,739	839,639	839,639	810,539
225 Integrated Waste Management	31,247	29,462	11,202	2,502	7,642	4,192
231 Other Grants	203,648	182,160	182,160	182,160	182,160	182,160
241 Technology Grant	540,134	519,386	288,880	275,480	98,220	(65,180)
245 Development Impact	7,387,912	8,144,311	8,274,239	7,614,364	7,356,394	6,990,694
251 Federal Grant	-	-	-	-	-	-
260 Aliso Viejo Center	767	-	-	1,190	-	-
261 Aquatic Center	934	-	-	-	-	-
<b>Total City Fund Balance</b>	<b>37,426,363</b>	<b>32,416,735</b>	<b>34,429,671</b>	<b>32,906,321</b>	<b>32,089,327</b>	<b>30,581,367</b>

**CITY OF ALISO VIEJO**  
**CONSOLIDATED FUNDS RESERVES**  
**FY 2016-2017**

	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Mid-Year Budget</b>	<b>2016-2017 Adopted Budget</b>
<b>FUND BALANCE</b>						
<b>Non Spendable:</b>	161,592	141,607	150,404	-	-	-
<b>Restricted for:</b>						
Special Revenue Funds	11,464,129	12,173,603	12,501,228	10,199,403	10,613,703	8,990,178
Public Safety	57,693	84,886	-	-	-	2,949
Long Term Financing	1,178,095	8,616	-	-	-	-
<b>Assigned to:</b>						
Contingency Reserves	4,000,331	4,127,631	4,229,500	4,535,505	4,749,101	4,822,383
Self-Insurance/Benefit Obligations	570,000	570,000	738,900	581,400	1,070,000	650,000
Asset Replacement	8,657,715	9,065,735	9,440,700	10,043,715	9,493,715	9,840,740
Long Term Debt	7,335,000	-	-	-	-	-
Asset Replacement	-	262,000	262,000	-	262,000	96,630
Emergencies & Unanticipated CIP Projects	500,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000
<b>Unassigned:</b>	3,501,809	4,482,657	5,606,940	6,546,299	4,900,809	5,178,488
<b>Total Fund Balance</b>	<b>37,426,363</b>	<b>32,416,735</b>	<b>34,429,671</b>	<b>32,906,321</b>	<b>32,089,327</b>	<b>30,581,367</b>

**CITY OF ALISO VIEJO**  
**CONSOLIDATED SUMMARY OF RESOURCES & APPROPRIATIONS**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>RESOURCES</b>						
Property Tax	6,379,227	6,441,021	6,741,164	6,943,220	7,092,300	7,271,500
Sales Tax	4,685,598	4,814,561	4,795,433	4,877,000	3,992,000	4,700,000
Franchise Tax	1,487,395	1,511,449	1,584,357	1,567,000	1,577,000	1,621,450
Transient Occupancy Tax	780,075	862,294	916,286	900,000	910,000	1,130,000
Development Impact	355,137	992,783	521,859	245,125	-	490,500
Permits & Charges for Services	750,425	674,100	994,787	867,450	966,950	757,600
Fines and Forfeitures	327,173	271,644	415,672	340,000	340,000	315,000
Rev-Use of Money & Property	1,062,782	1,173,867	1,257,016	1,391,790	1,423,230	2,182,125
Intergovernmental Revenue	2,074,887	2,842,603	2,154,464	2,700,420	2,600,810	2,796,315
Other Revenue	66,370	55,655	75,855	101,300	183,850	76,650
<b>Total Estimated Resources</b>	<b>17,969,069</b>	<b>19,639,977</b>	<b>19,456,894</b>	<b>19,933,305</b>	<b>19,086,140</b>	<b>21,341,140</b>
<b>APPROPRIATIONS</b>						
Administration & Support	2,502,456	2,610,641	2,964,664	3,075,480	3,359,585	3,491,150
City Hall	148,081	552,573	139,046	175,940	182,530	239,775
Community Services	1,016,355	955,052	975,921	1,048,475	1,028,780	960,015
Building & Safety	502,298	489,030	637,326	655,000	726,000	586,000
Public Works	2,124,420	2,068,414	2,034,513	2,500,700	2,466,800	2,470,305
Public Safety	6,651,838	7,014,725	7,581,750	7,825,405	7,864,300	8,532,005
City Facilities	1,141,721	1,264,538	1,391,340	1,722,380	2,045,230	2,204,930
Capital Improvement Projects	1,394,146	1,919,366	793,735	3,508,195	2,645,260	3,258,890
Community Development	888,891	1,004,912	925,662	945,080	1,108,000	1,106,030
Debt Service	513,285	6,770,356	-	-	-	-
<b>Total Appropriations</b>	<b>16,883,491</b>	<b>24,649,605</b>	<b>17,443,957</b>	<b>21,456,655</b>	<b>21,426,485</b>	<b>22,849,100</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,085,578</b>	<b>(5,009,628)</b>	<b>2,012,937</b>	<b>(1,523,350)</b>	<b>(2,340,345)</b>	<b>(1,507,960)</b>
Beginning Fund Balance	36,340,785	37,426,363	32,416,734	34,429,671	34,429,671	32,089,327
<b>PROJECTED ENDING FUND BALANCE</b>	<b>37,426,363</b>	<b>32,416,734</b>	<b>34,429,671</b>	<b>32,906,321</b>	<b>32,089,327</b>	<b>30,581,367</b>

**CITY OF ALISO VIEJO**  
**SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND**  
**FY 2016-2017**

		<b>Beginning</b>				<b>Transfers</b>	<b>Ending</b>	<b>Change</b>
		<b>Balance</b>	<b>Transfers In</b>	<b>Resources</b>	<b>Appropriations</b>	<b>Out</b>	<b>Balance</b>	<b>in Fund</b>
								<b>Balance</b>
<b>General Funds</b>								
101	General Fund	21,477,446	-	16,185,405	(15,898,200)	(176,410)	21,588,241	0.5%
	Total General Funds	21,477,446	-	16,185,405	(15,898,200)	(176,410)	21,588,241	0.5%
<b>Special Revenue Funds</b>								
202	Traffic Congestion Relief	-	-	-	-	-	-	-
203	Gas Tax	1,548,734	-	935,250	(1,066,000)	(355,000)	1,062,984	-31.4%
204	Measure M	580,914	-	918,705	(24,300)	(1,470,530)	4,789	-99.2%
215	Public Safety Grants	(1,821)	-	100,050	(95,280)	-	2,949	-
221	AQMD Air Quality	839,639	-	62,900	(92,000)	-	810,539	-3.5%
225	Integrated Waste Management	7,642	-	13,050	(16,500)	-	4,192	-45.1%
231	Other Grants	182,160	-	540,000	-	(540,000)	182,160	-
241	Technology Grant	98,220	-	6,600	(170,000)	-	(65,180)	-166.4%
245	Development Impact	7,356,394	-	490,500	(23,000)	(833,200)	6,990,694	-5.0%
251	Federal Grant	-	-	203,360	-	(203,360)	-	-
260	Aliso Viejo Center	-	78,200	1,462,730	(1,540,930)	-	-	-
261	Aquatic Center	-	241,410	422,590	(664,000)	-	-	-
	Total Special Revenue Funds	10,611,881	319,610	5,155,735	(3,692,010)	(3,402,090)	8,993,126	-15.25%
<b>Total All Funds</b>		<b>32,089,327</b>	<b>319,610</b>	<b>21,341,140</b>	<b>(19,590,210)</b>	<b>(3,578,500)</b>	<b>30,581,367</b>	<b>-4.70%</b>

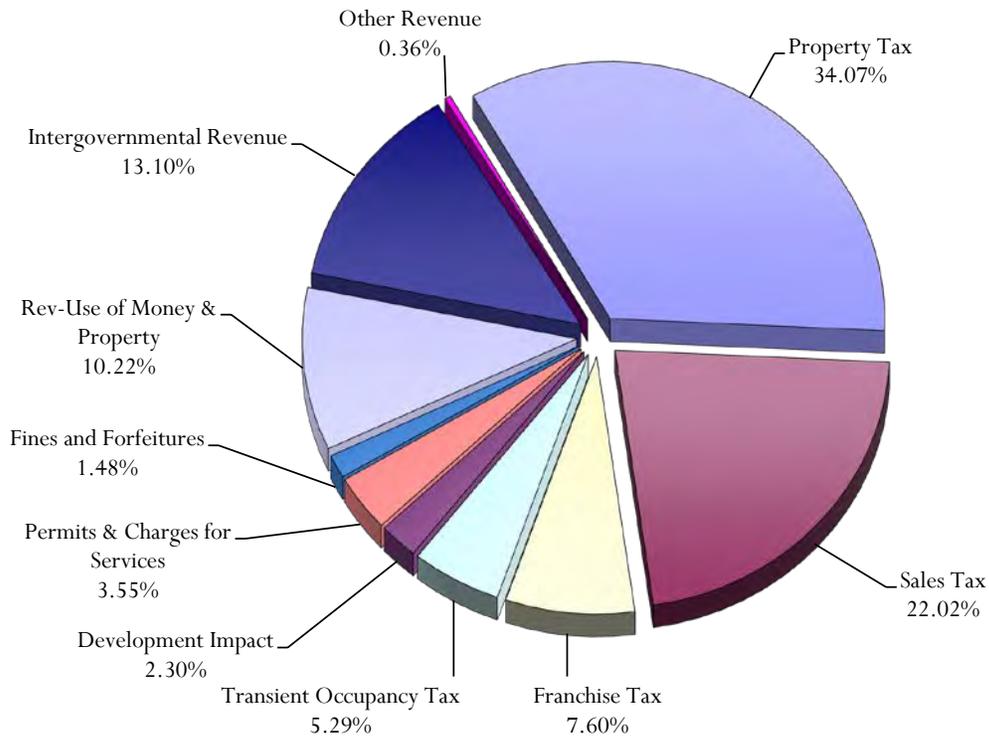
**CITY OF ALISO VIEJO**  
**SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>RESOURCES<sup>1</sup></b>						
101 General Fund	14,812,482	14,893,560	15,874,274	15,891,805	15,373,661	16,185,405
203 Gas Tax	1,116,805	1,552,451	1,266,327	1,061,740	1,063,040	935,250
204 Measure M	749,394	802,350	645,782	1,266,360	1,105,350	918,705
215 Public Safety Grants	100,065	103,319	103,166	100,100	100,125	100,050
221 AQMD Air Quality	59,792	63,336	63,553	62,900	62,900	62,900
225 Integrated Waste Management	13,416	13,262	39	13,300	13,440	13,050
231 Other Grants	-	282,424	-	-	42,100	540,000
241 Technology Grant	3,300	6,600	6,600	6,600	6,600	6,600
245 Development Impact	355,137	992,783	521,859	245,125	-	490,500
251 Federal Grant	897	-	-	189,680	189,680	203,360
260 Aliso Viejo Center	851,649	937,446	914,074	942,375	1,095,935	1,540,930
261 Aquatic Center	283,029	325,392	477,266	781,195	949,295	664,000
<b>Total Resources</b>	<b>18,345,966</b>	<b>19,972,923</b>	<b>19,872,942</b>	<b>20,561,180</b>	<b>20,002,126</b>	<b>21,660,750</b>
<b>APPROPRIATIONS<sup>1</sup></b>						
101 General Fund	13,334,437	20,638,155	14,098,400	15,118,350	15,830,335	16,074,610
203 Gas Tax	1,639,121	1,600,821	953,886	1,141,000	1,136,000	1,421,000
204 Measure M	343,436	780,370	547,379	2,869,850	1,870,750	1,494,830
215 Public Safety Grants	91,104	76,126	193,728	96,270	96,270	95,280
221 AQMD Air Quality	-	39,847	27,936	-	-	92,000
225 Integrated Waste Management	16,709	15,048	18,299	22,000	17,000	16,500
231 Other Grants	409,557	303,914	-	-	42,100	540,000
241 Technology Grant	35,582	27,348	237,106	20,000	197,260	170,000
245 Development Impact	247,822	236,385	391,931	905,000	917,845	856,200
251 Federal Grant	897	-	-	189,680	189,680	203,360
260 Aliso Viejo Center	857,562	938,213	914,074	941,185	1,095,935	1,540,930
261 Aquatic Center	284,159	326,325	477,266	781,195	949,295	664,000
<b>Total Appropriations</b>	<b>17,260,388</b>	<b>24,982,551</b>	<b>17,860,005</b>	<b>22,084,530</b>	<b>22,342,470</b>	<b>23,168,710</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,085,578</b>	<b>(5,009,628)</b>	<b>2,012,937</b>	<b>(1,523,350)</b>	<b>(2,340,344)</b>	<b>(1,507,960)</b>
Beginning Fund Balance	36,340,785	37,426,363	32,416,735	34,429,671	34,429,671	32,089,327
<b>PROJECTED ENDING FUND BALANCE</b>	<b>37,426,363</b>	<b>32,416,735</b>	<b>34,429,671</b>	<b>32,906,321</b>	<b>32,089,327</b>	<b>30,581,367</b>

<sup>1</sup> Data includes interfund transfers.

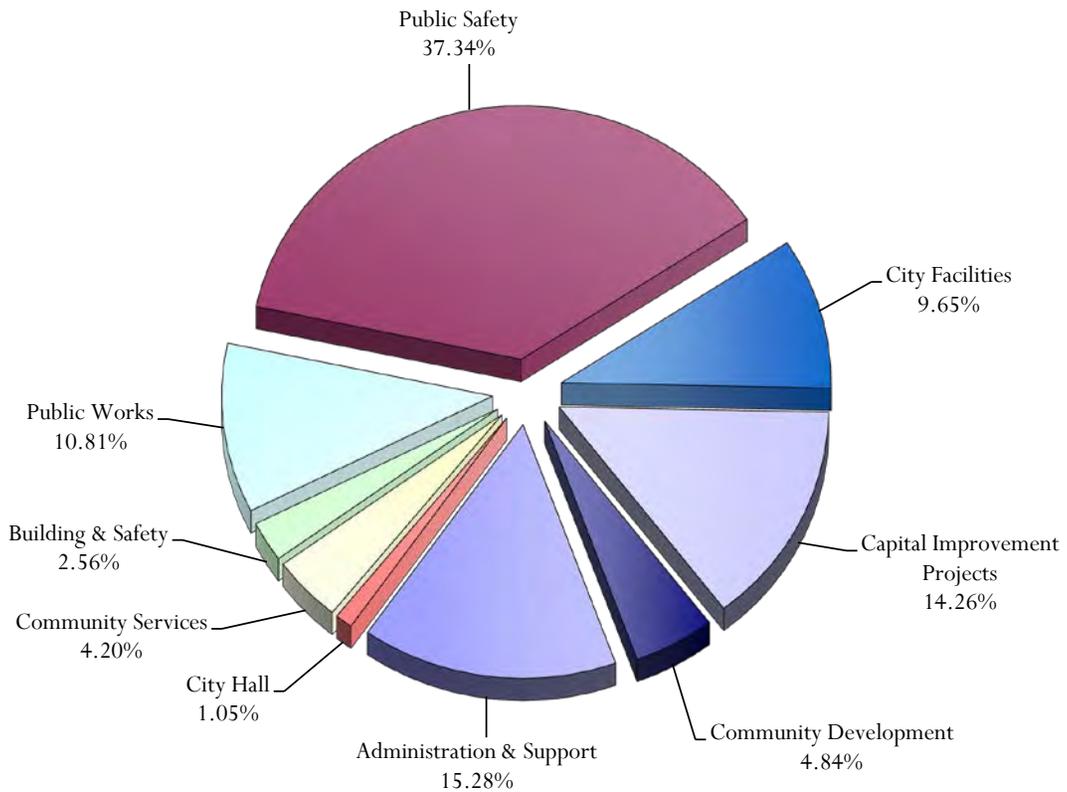
## Total City Resources

FY 2016-2017

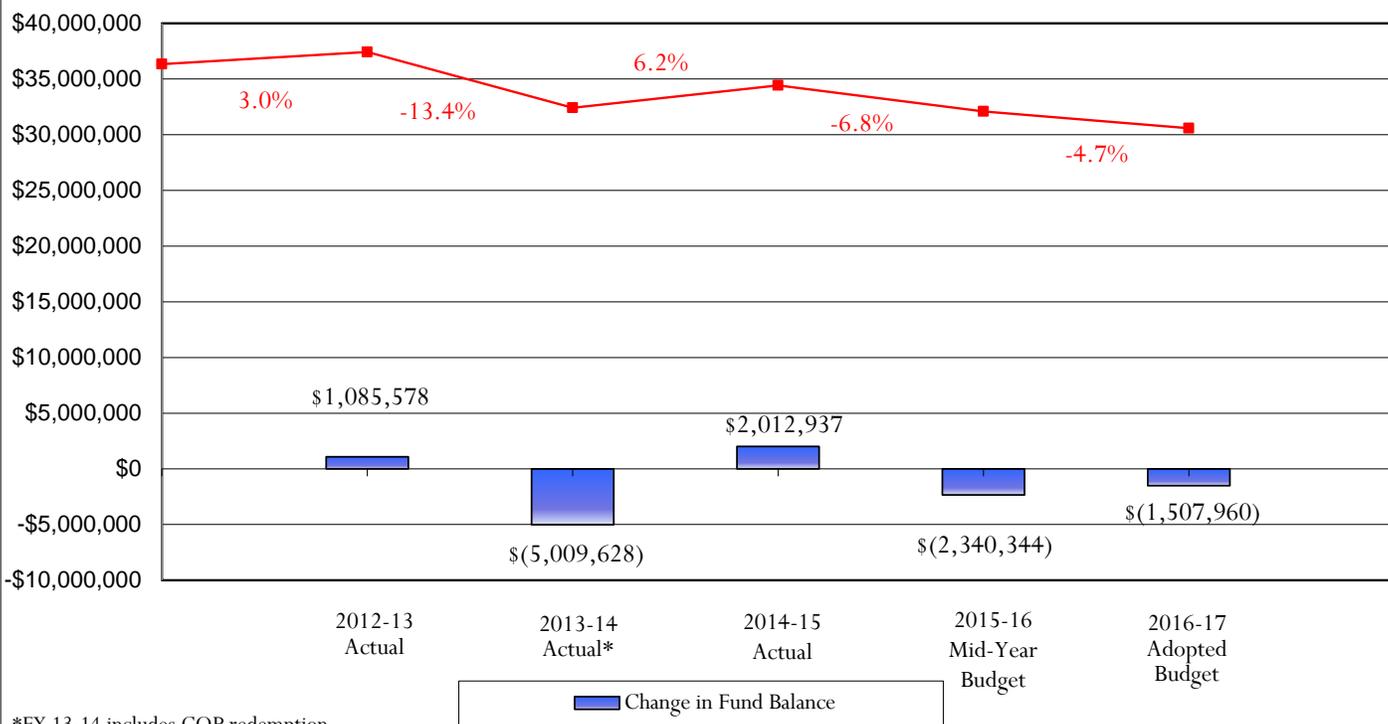


## Total City Appropriations

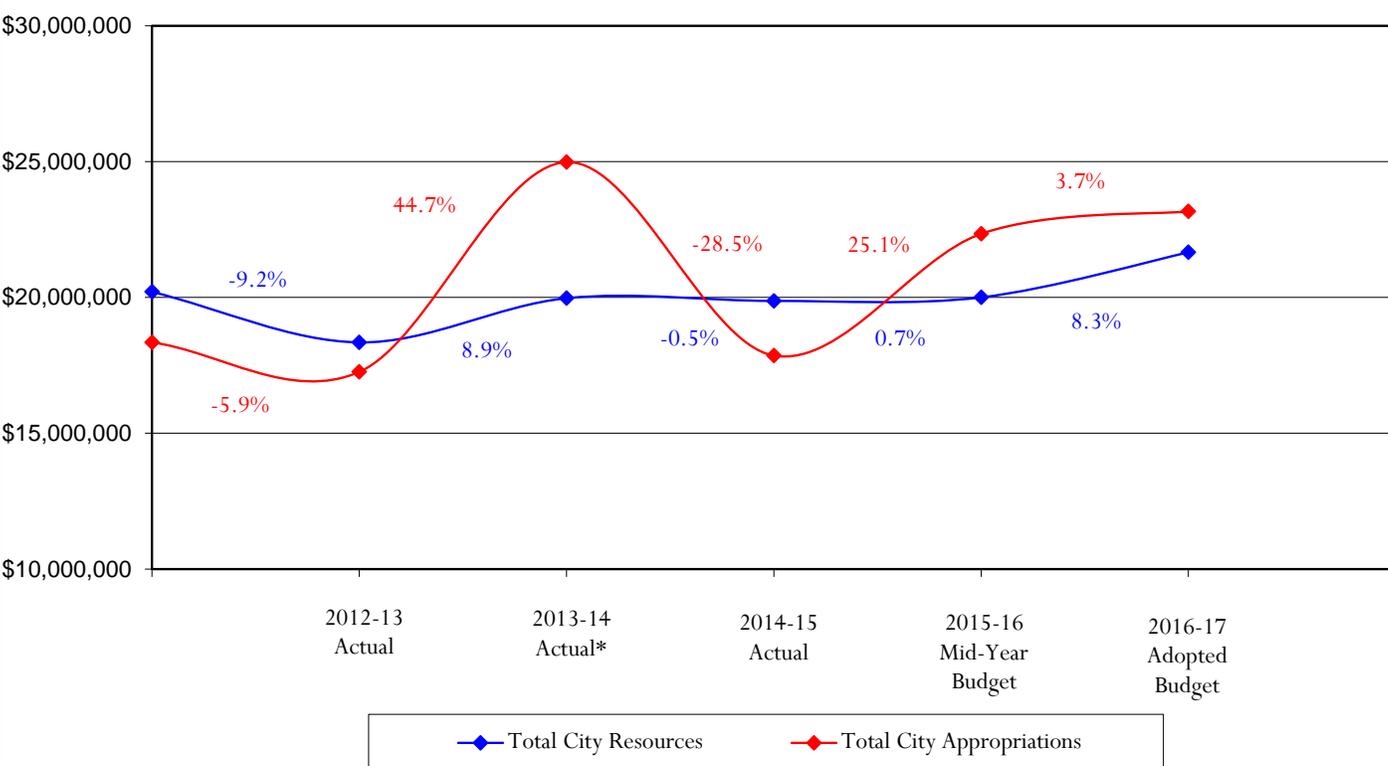
FY 2016-2017



## Total City Fund Balance FY 2016-2017



## Total City Resources & Appropriations FY 2016-17



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**GENERAL FUND  
BUDGET  
SUMMARY**

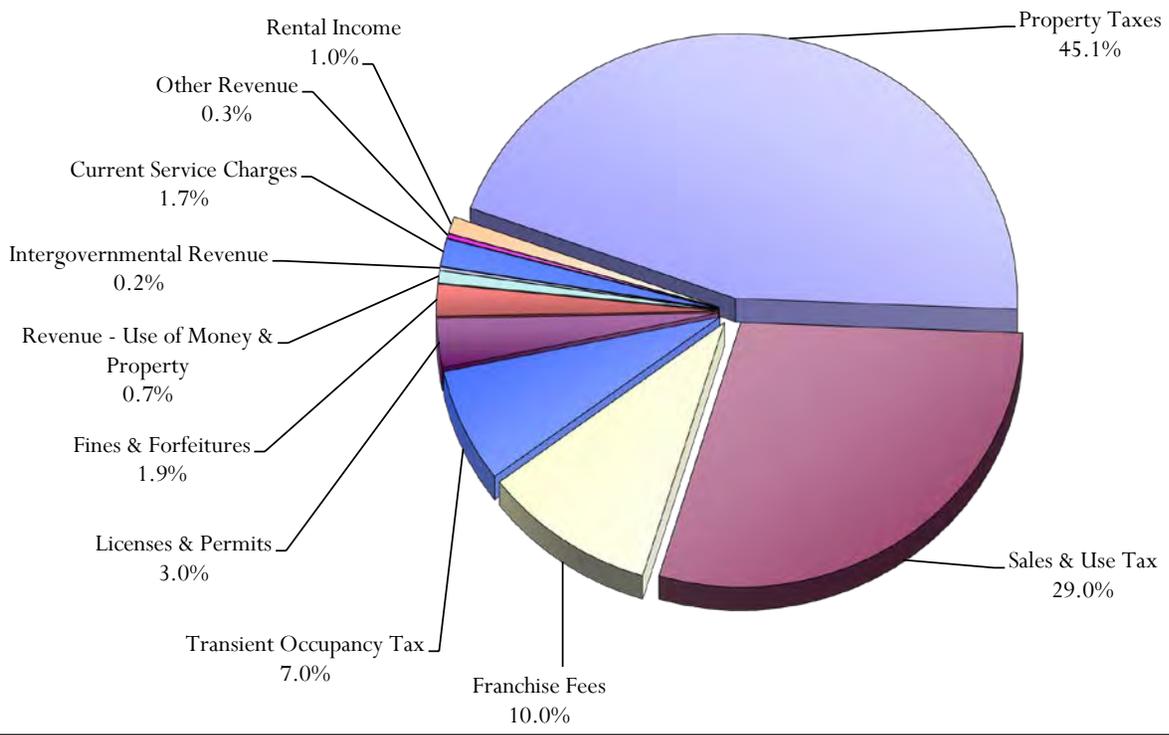
**CITY OF ALISO VIEJO**  
**GENERAL FUND RESERVES**  
**FY 2016-2017**

	<b>2012-2013</b> Actual	<b>2013-2014</b> Actual	<b>2014-2015</b> Actual	<b>2015-16</b> Adopted Budget	<b>2015-16</b> Mid-Year Budget	<b>2016-2017</b> Adopted Budget
<b>FUND BALANCE</b>						
<b>Non Spendable:</b>	130,620	111,045	146,132	-	-	
<b>Assigned to:</b>						
Contingency Reserves	4,000,331	4,127,631	4,229,500	4,535,505	4,749,101	4,822,383
Self-Insurance/Benefit Obligations	570,000	570,000	738,900	581,400	1,070,000	650,000
Asset Replacement	8,657,715	9,065,735	9,440,700	10,043,715	9,493,715	9,840,740
Long Term Debt	7,335,000	-	-	-	-	-
800 MHZ replacement and upgrade	-	262,000	262,000	-	262,000	96,630
Emergencies & Unanticipated CIP Projects	500,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000
<b>Unassigned:</b>						
Unassigned General Fund	4,709,175	4,521,835	5,616,888	6,546,955	4,902,630	5,178,488
<b>Total Fund Balance</b>	<b>25,902,841</b>	<b>20,158,246</b>	<b>21,934,120</b>	<b>22,707,575</b>	<b>21,477,446</b>	<b>21,588,241</b>

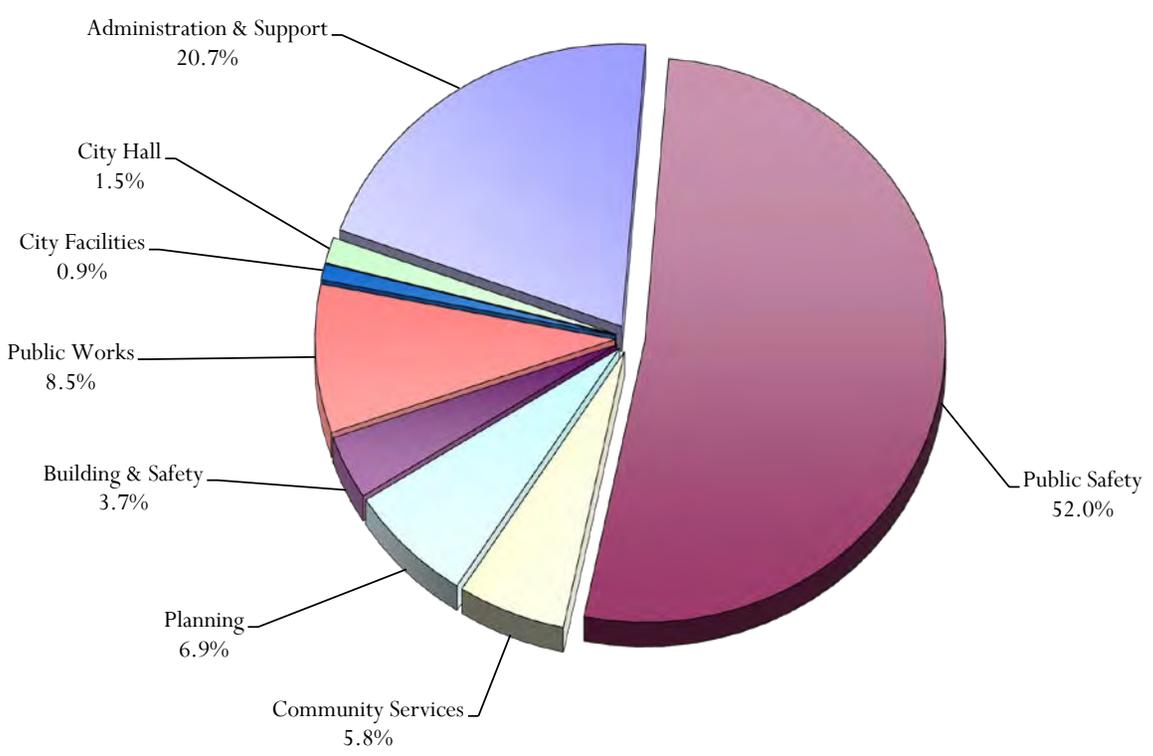
**CITY OF ALISO VIEJO**  
**SUMMARY OF GENERAL FUND RESOURCES & APPROPRIATIONS**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>RESOURCES</b>						
Taxes	13,364,354	13,663,703	14,064,937	14,319,370	13,596,450	14,750,100
Licenses & Permits	482,730	377,459	676,220	567,890	643,000	484,150
Fines and Forfeitures	327,173	271,644	415,672	340,000	340,000	315,000
Rev-Use of Money & Property	69,260	72,178	69,059	67,000	93,500	119,500
Intergovernmental Revenue	41,961	33,495	84,087	12,500	32,750	32,500
Current Services Charges	267,695	296,641	318,567	299,560	323,950	273,450
Other Revenue	31,011	14,677	41,559	62,550	152,100	42,900
Interfund Transfers In	-	-	-	17,830	-	-
<b>General Fund Sub-Total</b>	<b>14,584,184</b>	<b>14,729,797</b>	<b>15,670,100</b>	<b>15,686,700</b>	<b>15,181,750</b>	<b>16,017,600</b>
Rental Income	228,299	163,764	204,174	205,105	191,910	167,805
<b>Rental Income Sub-Total</b>	<b>228,299</b>	<b>163,764</b>	<b>204,174</b>	<b>205,105</b>	<b>191,910</b>	<b>167,805</b>
<b>Total Resources</b>	<b>14,812,482</b>	<b>14,893,560</b>	<b>15,874,274</b>	<b>15,891,805</b>	<b>15,373,661</b>	<b>16,185,405</b>
<b>APPROPRIATIONS</b>						
Administration & Support	2,466,874	2,583,293	2,727,558	3,055,480	3,162,325	3,321,150
Community Services	785,512	866,052	844,523	948,475	978,780	937,015
Planning	888,891	1,004,912	925,662	945,080	1,108,000	1,106,030
Building & Safety	502,298	489,030	637,326	655,000	726,000	586,000
Public Works	1,089,988	1,083,707	1,043,978	1,313,400	1,289,500	1,363,505
Public Safety	6,560,734	6,938,599	7,360,086	7,729,135	7,768,030	8,344,725
Interfund Transfers Out	892,060	124,028	420,220	295,840	615,170	176,410
<b>General Fund Sub-Total</b>	<b>13,186,356</b>	<b>13,089,620</b>	<b>13,959,354</b>	<b>14,942,410</b>	<b>15,647,805</b>	<b>15,834,835</b>
City Hall	148,081	552,573	139,046	175,940	182,530	239,775
<b>City Hall Sub-Total</b>	<b>148,081</b>	<b>552,573</b>	<b>139,046</b>	<b>175,940</b>	<b>182,530</b>	<b>239,775</b>
<b>Total Appropriations</b>	<b>13,334,437</b>	<b>13,642,194</b>	<b>14,098,400</b>	<b>15,118,350</b>	<b>15,830,335</b>	<b>16,074,610</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,478,045</b>	<b>1,251,366</b>	<b>1,775,874</b>	<b>773,455</b>	<b>(456,674)</b>	<b>110,795</b>
Beginning Fund Balance	24,424,795	25,902,840	20,158,246	21,934,120	21,934,120	21,477,446
COP Redemption	-	(6,995,961)	-	-	-	-
<b>PROJECTED ENDING FUND BALANCE</b>	<b>25,902,840</b>	<b>20,158,246</b>	<b>21,934,120</b>	<b>22,707,575</b>	<b>21,477,446</b>	<b>21,588,241</b>

**General Fund Resources**  
FY 2016-17

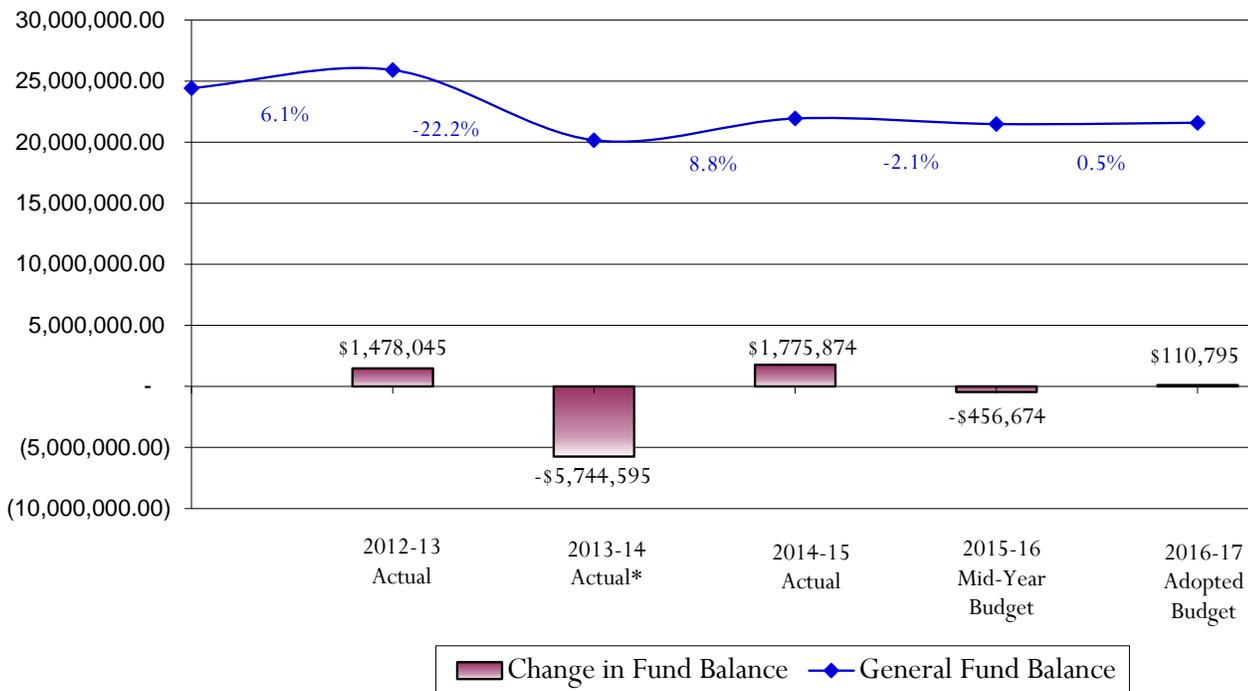


**General Fund Appropriations**  
FY 2016-17



## General Fund Balance

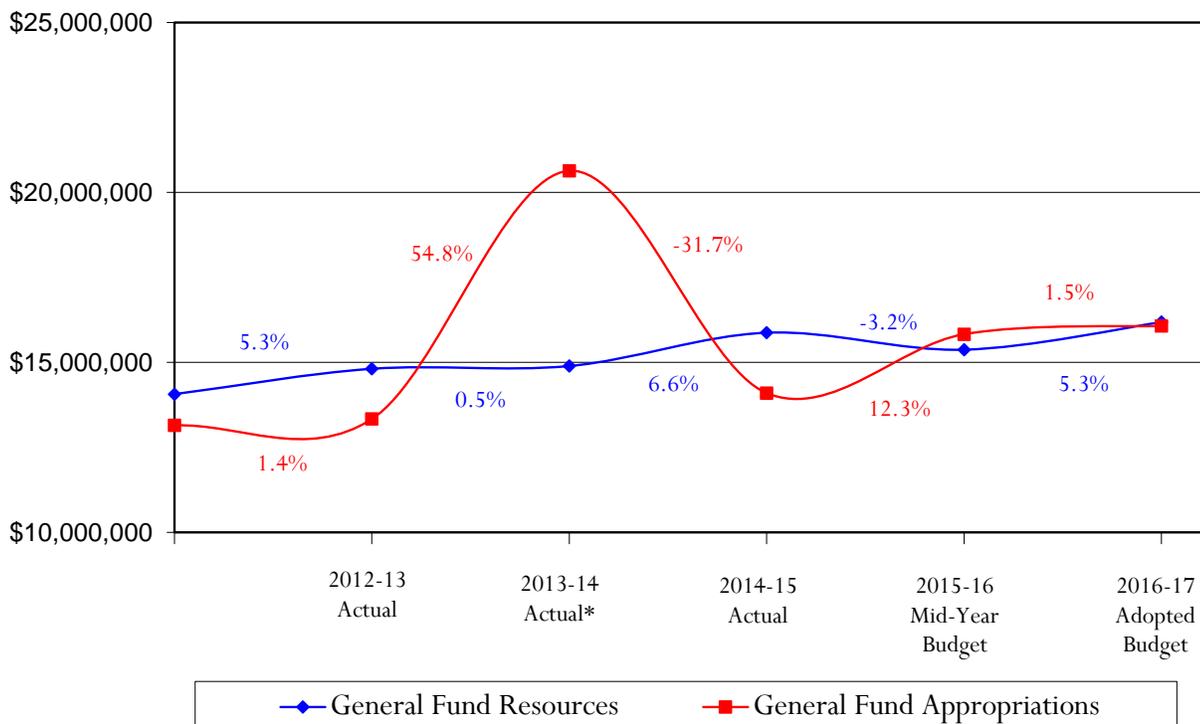
FY 2016-2017



\*FY 13-14 includes COP redemption

## General Fund Resources & Appropriations

FY 2016-2017



\*FY 13-14 includes COP redemption

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**CITY OF ALISO VIEJO**  
**GENERAL FUND RESOURCES AND APPROPRIATIONS**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>RESOURCES</b>						
<b>Taxes</b>						
<b>General Property Taxes</b>						
Current, Secured	2,084,573	1,925,103	2,053,302	2,142,000	2,200,000	2,238,000
Current, Unsecured	69,832	73,452	80,734	73,500	82,000	85,000
Prior Year Taxes	37,843	26,570	23,671	25,000	23,500	20,500
Supplemental Roll	77,724	142,590	73,453	58,000	54,000	55,000
Miscellaneous Property Tax	1,453	1,207	7,074	6,000	7,500	7,500
Property Tax In Lieu	3,782,351	3,917,764	4,197,717	4,282,000	4,350,000	4,500,000
Real Property Transfer Tax	309,361	338,713	289,683	340,000	360,000	350,000
Homeowner Prop Tax Relief	16,091	15,622	15,531	16,720	15,300	15,500
<b>Total General Property Taxes</b>	<b>6,379,227</b>	<b>6,441,021</b>	<b>6,741,164</b>	<b>6,943,220</b>	<b>7,092,300</b>	<b>7,271,500</b>
<b>Sales &amp; Use Tax</b>						
General Sales Tax	3,558,376	3,523,767	3,591,437	4,272,000	3,732,000	4,700,000
Sales Tax In Lieu	1,127,222	1,290,793	1,203,996	605,000	260,000	-
<b>Total Sales &amp; Use Taxes</b>	<b>4,685,598</b>	<b>4,814,561</b>	<b>4,795,433</b>	<b>4,877,000</b>	<b>3,992,000</b>	<b>4,700,000</b>
<b>Franchise Fees</b>						
Franchise-Electric	375,654	389,146	424,788	410,000	420,000	420,000
Franchise-Gas	64,296	82,797	84,449	82,000	82,000	80,000
Franchise-Cable Tv	842,500	837,194	869,869	870,000	870,000	870,000
Franchise-Waste Collection	204,945	202,313	205,252	205,000	205,000	215,000
Franchise-Other	-	-	-	-	-	36,450
<b>Total Franchise Fees</b>	<b>1,487,395</b>	<b>1,511,449</b>	<b>1,584,357</b>	<b>1,567,000</b>	<b>1,577,000</b>	<b>1,621,450</b>
<b>Other Taxes</b>						
County Fire Tax Credit	105	140	105	150	150	150
Public Utility Tax	31,954	34,238	27,591	32,000	25,000	27,000
Transient Occupancy Tax	780,075	862,294	916,286	900,000	910,000	1,130,000
<b>Total Other Taxes</b>	<b>812,134</b>	<b>896,672</b>	<b>943,983</b>	<b>932,150</b>	<b>935,150</b>	<b>1,157,150</b>
<b>Total Taxes</b>	<b>13,364,354</b>	<b>13,663,703</b>	<b>14,064,937</b>	<b>14,319,370</b>	<b>13,596,450</b>	<b>14,750,100</b>
<b>Licenses &amp; Permits</b>						
<b>Construction Permits</b>						
Building Permits	300,615	192,268	335,608	400,000	350,000	262,500
Electrical Permits	28,642	10,777	59,401	18,000	30,000	22,500
Plumbing Permits	54,704	86,100	131,914	65,000	130,000	97,500
Mechanical Permits	21,078	13,696	56,128	17,000	55,000	41,250
C & D Permits	7,740	7,920	9,544	7,000	7,000	7,000
Sign Permits	2,490	-	-	-	-	-
Use Permit	15,589	12,429	22,630	12,720	20,000	15,000
Issuance Fee	33,083	34,712	47,106	30,000	40,000	30,000
Massage License Fees	165	165	165	170	-	-
Water Quality	18,624	19,392	13,722	18,000	11,000	8,400
<b>Total Construction Permits</b>	<b>482,730</b>	<b>377,459</b>	<b>676,220</b>	<b>567,890</b>	<b>643,000</b>	<b>484,150</b>
<b>Total Licenses &amp; Permits</b>	<b>482,730</b>	<b>377,459</b>	<b>676,220</b>	<b>567,890</b>	<b>643,000</b>	<b>484,150</b>

**CITY OF ALISO VIEJO**  
**GENERAL FUND RESOURCES AND APPROPRIATIONS**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>Fines &amp; Forfeitures</b>						
<b><u>Vehicle Code Fines</u></b>						
Total Vehicle Code Fines	215,987	135,189	193,653	140,000	140,000	140,000
<b><u>Other Fines &amp; Forfeitures</u></b>						
Other Fines & Forfeitures	5,424	-	-	-	-	-
Parking Citations	105,763	136,455	222,018	200,000	200,000	175,000
Total Other Fines & Forfeitures	111,186	136,455	222,018	200,000	200,000	175,000
<b>Total Fines &amp; Forfeiture</b>	<b>327,173</b>	<b>271,644</b>	<b>415,672</b>	<b>340,000</b>	<b>340,000</b>	<b>315,000</b>
<b>Revenue-Use of Money &amp; Property</b>						
<b><u>Investment Earnings</u></b>						
Investment Earnings	63,435	66,373	62,789	60,000	85,000	110,000
Total Investment Earnings	63,435	66,373	62,789	60,000	85,000	110,000
<b><u>Rents &amp; Concessions</u></b>						
Rent-Iglesia Park	-	-	340	1,000	2,500	2,000
Program Revenue	5,825	5,805	5,930	6,000	6,000	7,500
Total Rents & Concessions	5,825	5,805	6,270	7,000	8,500	9,500
<b>Total Rev-Use of Money &amp; Property</b>	<b>69,260</b>	<b>72,178</b>	<b>69,059</b>	<b>67,000</b>	<b>93,500</b>	<b>119,500</b>
<b>Intergovernmental Revenues</b>						
<b><u>State Shared Taxes</u></b>						
Motor Vehicle License Fee	25,112	20,991	20,470	-	20,250	20,000
State Mandated Reimbursement	16,849	12,504	63,617	12,500	12,500	12,500
Total State Shared Taxes	41,961	33,495	84,087	12,500	32,750	32,500
<b>Total Intergovernmental Revenues</b>	<b>41,961</b>	<b>33,495</b>	<b>84,087</b>	<b>12,500</b>	<b>32,750</b>	<b>32,500</b>
<b>Current Services Charges</b>						
<b><u>General Govt. Charges</u></b>						
Sales of Publications	147	58	26	50	200	200
Total General Govt. Charges	147	58	26	50	200	200
<b><u>Engineering Charges</u></b>						
Subdivision & Parcel Map Fee	-	-	-	-	5,000	-
Transportation Permit	830	404	2,404	750	1,000	1,000
Encroachment Permits	6,086	5,739	6,218	6,000	6,000	5,200
WQMP	19,776	19,584	19,008	19,000	19,000	19,000
Total Engineering Charges	26,692	25,727	27,630	25,750	31,000	25,200
<b><u>Planning &amp; Zoning Charges</u></b>						
Planning Fees	20,724	16,699	13,256	13,250	13,250	13,500
Site Plan Review	2,000	1,000	1,100	530	750	800
General Plan	61,401	38,679	72,066	58,430	60,000	60,000
Housing Administration	36,918	11,775	7,413	7,000	7,850	7,850
Special Events Fees	1,137	190	-	1,000	-	-
Misc. Planning Fees	73	190	-	150	-	-
Total Planning & Zoning Charges	122,253	68,532	93,835	80,360	81,850	82,150

**CITY OF ALISO VIEJO**  
**GENERAL FUND RESOURCES AND APPROPRIATIONS**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b><u>Building Regulation Charges</u></b>						
Building Plan Check Fees	105,412	189,784	167,674	180,000	180,000	135,000
SMIP	236	103	732	50	1,000	1,000
Building Standard Fee (CBSC)	180	95	358	150	400	400
Microfilm	12,532	12,243	27,213	13,000	28,000	28,000
Code Enforcement Citations	242	100	1,100	200	1,500	1,500
<b>Total Building Regulation Charges</b>	<b>118,602</b>	<b>202,324</b>	<b>197,077</b>	<b>193,400</b>	<b>210,900</b>	<b>165,900</b>
<b>Total Current Services Charges</b>	<b>267,695</b>	<b>296,641</b>	<b>318,567</b>	<b>299,560</b>	<b>323,950</b>	<b>273,450</b>
<b>Other Revenue</b>						
<b><u>Miscellaneous Revenues</u></b>						
Miscellaneous Revenue	29,184	4,437	28,962	45,000	130,000	26,800
Administrative Revenue	1,827	10,115	12,557	17,500	22,000	16,000
Returned Check Charges	-	125	40	50	100	100
<b>Total Miscellaneous Revenues</b>	<b>31,011</b>	<b>14,677</b>	<b>41,559</b>	<b>62,550</b>	<b>152,100</b>	<b>42,900</b>
<b>Total Other Revenue</b>	<b>31,011</b>	<b>14,677</b>	<b>41,559</b>	<b>62,550</b>	<b>152,100</b>	<b>42,900</b>
<b>City Hall</b>						
<b><u>Revenue-Use of Money &amp; Property</u></b>						
Rent-City Hall Lease	228,299	163,764	204,174	205,105	191,910	167,805
<b>Total Rev-Use of Money &amp; Property</b>	<b>228,299</b>	<b>163,764</b>	<b>204,174</b>	<b>205,105</b>	<b>191,910</b>	<b>167,805</b>
<b>Total City Hall</b>	<b>228,299</b>	<b>163,764</b>	<b>204,174</b>	<b>205,105</b>	<b>191,910</b>	<b>167,805</b>
<b>Transfers In</b>						
<b><u>Interfund Transfers</u></b>						
Interfund Transfers	-	-	-	17,830	-	-
<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,830</b>	<b>-</b>	<b>-</b>
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,830</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>14,812,482</b>	<b>14,893,561</b>	<b>15,874,274</b>	<b>15,891,805</b>	<b>15,373,660</b>	<b>16,185,405</b>

**CITY OF ALISO VIEJO**  
**GENERAL FUND RESOURCES AND APPROPRIATIONS**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>APPROPRIATIONS</b>						
<b>Administrative Services</b>						
<b>City Council</b>						
Personnel-Wages & Benefits	132,090	133,411	137,924	141,030	147,570	152,460
Other Services	10,546	8,698	9,942	15,180	15,250	15,700
Supplies	-	-	174	250	250	250
<b>Total City Council</b>	<b>142,637</b>	<b>142,108</b>	<b>148,041</b>	<b>156,460</b>	<b>163,070</b>	<b>168,410</b>
<b>City Manager</b>						
Personnel-Wages & Benefits	615,863	518,334	671,733	719,930	717,440	753,030
Professional & Technical Services	-	136,190	-	4,000	4,000	4,000
Other Services	8,150	26,286	12,069	16,075	13,275	12,720
Supplies	1,368	1,434	1,588	2,100	2,100	2,100
<b>Total City Manager</b>	<b>625,382</b>	<b>682,244</b>	<b>685,390</b>	<b>742,105</b>	<b>736,815</b>	<b>771,850</b>
<b>Economic Development</b>						
Professional & Technical Services	49,389	56,903	55,247	90,000	90,000	89,300
Other Services	5,100	25,172	29,639	45,000	45,000	45,000
<b>Total Economic Development</b>	<b>54,489</b>	<b>82,075</b>	<b>84,885</b>	<b>135,000</b>	<b>135,000</b>	<b>134,300</b>
<b>City Clerk</b>						
Personnel-Wages & Benefits	167,670	172,419	170,052	162,785	162,160	162,740
Professional & Technical Services	9,478	14,099	11,124	12,890	22,190	21,400
Other Services	26,381	2,792	22,023	5,050	5,050	41,690
Supplies	1,864	1,384	1,389	2,000	2,000	2,000
Contract Services	6,477	2,654	3,532	3,500	3,500	3,500
<b>Total City Clerk</b>	<b>211,870</b>	<b>193,349</b>	<b>208,121</b>	<b>186,225</b>	<b>194,900</b>	<b>231,330</b>
<b>City Attorney</b>						
Professional & Technical Services	243,097	236,553	302,416	268,000	268,000	268,000
Other Services	179,047	205,531	172,866	149,000	149,000	149,000
<b>Total City Attorney</b>	<b>422,144</b>	<b>442,084</b>	<b>475,282</b>	<b>417,000</b>	<b>417,000</b>	<b>417,000</b>
<b>Finance</b>						
Personnel-Wages & Benefits	380,897	426,130	448,337	527,090	527,820	551,330
Professional & Technical Services	88,502	86,027	100,890	91,650	90,520	110,945
Other Services	5,250	4,186	6,677	8,410	8,410	10,765
Supplies	2,264	1,837	2,734	2,600	7,310	2,500
<b>Total Finance</b>	<b>476,914</b>	<b>518,180</b>	<b>558,637</b>	<b>629,750</b>	<b>634,060</b>	<b>675,540</b>
<b>Information Technology</b>						
Personnel-Wages & Benefits	-	-	-	-	76,505	150,990
Professional & Technical Services	44,459	49,503	69,920	76,200	76,200	76,925
Operating Expenditures	33,524	20,865	65,588	47,250	47,250	50,000
Other Services	-	-	-	-	-	5,560
Supplies	-	-	-	-	-	500
<b>Total Information Technology</b>	<b>77,983</b>	<b>70,367</b>	<b>135,508</b>	<b>123,450</b>	<b>199,955</b>	<b>283,975</b>
<b>Non-Departmental</b>						
Professional & Technical Services	163,286	169,652	157,366	171,185	201,775	189,915
Operating Expenditures	61,429	65,615	74,087	83,190	114,590	108,550
Other Services	215,438	200,604	169,020	387,615	339,460	315,780
Supplies	15,302	17,016	31,221	23,500	25,700	24,500
<b>Total Non-Departmental</b>	<b>455,455</b>	<b>452,887</b>	<b>431,694</b>	<b>665,490</b>	<b>681,525</b>	<b>638,745</b>
<b>Total Administrative Services</b>	<b>2,466,874</b>	<b>2,583,293</b>	<b>2,727,558</b>	<b>3,055,480</b>	<b>3,162,325</b>	<b>3,321,150</b>

**CITY OF ALISO VIEJO**  
**GENERAL FUND RESOURCES AND APPROPRIATIONS**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>Community Services</b>						
<b><u>Community Services Administration</u></b>						
Personnel-Wages & Benefits	333,206	359,978	368,374	380,520	386,895	323,035
Other Services	245,525	299,533	259,656	317,180	318,750	336,490
Supplies	873	1,263	1,390	1,640	1,640	1,640
<b>Total Community Services Administration</b>	<b>579,604</b>	<b>660,774</b>	<b>629,419</b>	<b>699,340</b>	<b>707,285</b>	<b>661,165</b>
<b><u>Iglesia Park</u></b>						
Operating Expenditures	77,421	75,848	78,977	95,525	105,265	106,755
<b>Total Iglesia Park</b>	<b>77,421</b>	<b>75,848</b>	<b>78,977</b>	<b>95,525</b>	<b>105,265</b>	<b>106,755</b>
<b><u>Iglesia Building</u></b>						
Professional & Technical Services	2,789	3,107	3,005	3,560	3,560	3,740
Operating Expenditures	25,699	26,323	33,122	32,845	36,995	41,780
<b>Total Iglesia Building</b>	<b>28,488</b>	<b>29,430</b>	<b>36,127</b>	<b>36,405</b>	<b>40,555</b>	<b>45,520</b>
<b><u>Family Resource Center</u></b>						
Personnel-Wages & Benefits	-	-	-	12,205	20,675	23,575
Professional & Technical Services	-	-	-	5,000	5,000	-
Other Services	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Family Resource Center</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>117,205</b>	<b>125,675</b>	<b>123,575</b>
<b>Total Community Services</b>	<b>785,512</b>	<b>866,052</b>	<b>844,523</b>	<b>948,475</b>	<b>978,780</b>	<b>937,015</b>
<b>Planning Services</b>						
<b><u>Planning</u></b>						
Personnel-Wages & Benefits	454,140	505,548	550,624	612,830	607,250	650,430
Professional & Technical Services	23,588	8,978	14,496	20,000	65,000	25,000
Other Services	66,535	222,407	282,438	248,000	418,500	427,900
Supplies	2,156	2,720	1,762	1,750	2,250	2,700
Contract Services	342,473	265,259	76,342	62,500	15,000	-
<b>Total Planning</b>	<b>888,891</b>	<b>1,004,912</b>	<b>925,662</b>	<b>945,080</b>	<b>1,108,000</b>	<b>1,106,030</b>
<b>Total Planning Services</b>	<b>888,891</b>	<b>1,004,912</b>	<b>925,662</b>	<b>945,080</b>	<b>1,108,000</b>	<b>1,106,030</b>
<b>Building &amp; Safety</b>						
<b><u>Building</u></b>						
Other Services	6,463	7,079	9,393	10,000	10,000	25,000
Supplies	502	658	999	1,000	1,000	1,000
Contract Services	387,660	368,418	509,874	524,000	595,000	450,000
<b>Total Building</b>	<b>394,625</b>	<b>376,155</b>	<b>520,265</b>	<b>535,000</b>	<b>606,000</b>	<b>476,000</b>
<b><u>Code Enforcement</u></b>						
Contract Services	107,673	112,874	117,060	120,000	120,000	110,000
<b>Total Code Enforcement</b>	<b>107,673</b>	<b>112,874</b>	<b>117,060</b>	<b>120,000</b>	<b>120,000</b>	<b>110,000</b>
<b>Total Building &amp; Safety</b>	<b>502,298</b>	<b>489,030</b>	<b>637,326</b>	<b>655,000</b>	<b>726,000</b>	<b>586,000</b>
<b>Public Works</b>						
<b><u>Engineering (General)</u></b>						
Personnel-Wages & Benefits	-	-	-	-	-	189,645
Operating Expenditures	22,600	30,394	27,794	31,000	31,000	32,500
Other Services	145,947	141,731	96,896	221,150	197,250	197,750
Supplies	461	818	960	1,250	1,250	1,250
Contract Services	519,351	508,742	506,918	650,200	650,200	533,000
<b>Total Engineering (General)</b>	<b>688,359</b>	<b>681,685</b>	<b>632,569</b>	<b>903,600</b>	<b>879,700</b>	<b>954,145</b>

**CITY OF ALISO VIEJO**  
**GENERAL FUND RESOURCES AND APPROPRIATIONS**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>Traffic Engineering</b>						
Contract Services	18,931	15,961	18,046	20,000	20,000	12,000
<b>Total Traffic Engineering</b>	<b>18,931</b>	<b>15,961</b>	<b>18,046</b>	<b>20,000</b>	<b>20,000</b>	<b>12,000</b>
<b>Street Maintenance</b>						
Contract Services	382,697	386,062	393,364	389,800	389,800	397,360
<b>Total Street Maintenance</b>	<b>382,697</b>	<b>386,062</b>	<b>393,364</b>	<b>389,800</b>	<b>389,800</b>	<b>397,360</b>
<b>Total Public Works</b>	<b>1,089,988</b>	<b>1,083,707</b>	<b>1,043,978</b>	<b>1,313,400</b>	<b>1,289,500</b>	<b>1,363,505</b>
<b>Public Safety</b>						
<b>Law Enforcement-Contract</b>						
Professional & Technical Services	6,162,062	6,493,575	6,850,045	7,195,380	7,175,910	7,672,295
<b>Total Law Enforcement-Contract</b>	<b>6,162,062</b>	<b>6,493,575</b>	<b>6,850,045</b>	<b>7,195,380</b>	<b>7,175,910</b>	<b>7,672,295</b>
<b>Law Enforcement-Other</b>						
Operating Expenditures	13,205	11,346	21,140	19,835	24,715	24,500
Other Services	16,155	15,499	25,147	22,000	28,000	28,000
Supplies	9,592	12,102	18,241	15,000	18,600	18,000
Contract Services	109,745	124,036	139,286	151,110	151,110	143,165
Public Safety Equipment	-	-	16,253	-	42,885	166,015
<b>Total Law Enforcement-Other</b>	<b>148,697</b>	<b>162,984</b>	<b>220,068</b>	<b>207,945</b>	<b>265,310</b>	<b>379,680</b>
<b>Crime Prevention</b>						
Operating Expenditures	1,020	1,045	3,080	4,140	4,140	4,380
Other Services	1,295	65	1,044	3,970	3,970	3,270
Supplies	5,917	5,644	3,729	5,700	6,700	6,700
<b>Total Crime Prevention</b>	<b>8,232</b>	<b>6,754</b>	<b>7,853</b>	<b>13,810</b>	<b>14,810</b>	<b>14,350</b>
<b>Animal Control</b>						
Contract Services	238,782	276,740	276,313	307,000	307,000	273,400
<b>Total Animal Control</b>	<b>238,782</b>	<b>276,740</b>	<b>276,313</b>	<b>307,000</b>	<b>307,000</b>	<b>273,400</b>
<b>Emergency Operations Center</b>						
Supplies	2,961	(1,455)	5,807	5,000	5,000	5,000
<b>Total Emergency Operations Center</b>	<b>2,961</b>	<b>(1,455)</b>	<b>5,807</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Public Safety</b>	<b>6,560,734</b>	<b>6,938,599</b>	<b>7,360,086</b>	<b>7,729,135</b>	<b>7,768,030</b>	<b>8,344,725</b>
<b>Transfers Out</b>						
<b>Transfers Out</b>						
Transfers Out	892,060	124,028	420,220	295,840	615,170	176,410
<b>Total Transfers Out</b>	<b>892,060</b>	<b>124,028</b>	<b>420,220</b>	<b>295,840</b>	<b>615,170</b>	<b>176,410</b>
<b>Total Transfers Out</b>	<b>892,060</b>	<b>124,028</b>	<b>420,220</b>	<b>295,840</b>	<b>615,170</b>	<b>176,410</b>
<b>City Hall</b>						
<b>City Hall</b>						
Professional & Technical Services	19,822	22,068	18,722	21,270	20,610	49,445
Operating Expenditures	110,724	112,272	118,437	134,470	135,970	138,935
Capital Outlay	17,535	18,234	1,887	20,200	25,950	51,395
<b>Total City Hall</b>	<b>148,081</b>	<b>152,573</b>	<b>139,046</b>	<b>175,940</b>	<b>182,530</b>	<b>239,775</b>
<b>Transfers Out</b>						
Transfers Out	-	400,000	-	-	-	-
<b>Total Transfers Out</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF ALISO VIEJO**  
**GENERAL FUND RESOURCES AND APPROPRIATIONS**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>Total City Hall</b>	148,081	552,573	139,046	175,940	182,530	239,775
<b>TOTAL APPROPRIATIONS</b>	<b>13,334,437</b>	<b>13,642,194</b>	<b>14,098,400</b>	<b>15,118,350</b>	<b>15,830,335</b>	<b>16,074,610</b>
<b>Resources over/(under) Appropriations</b>	1,478,045	1,251,367	1,775,874	773,455	(456,674)	110,795
Beginning Fund Balance	24,424,795	25,902,840	20,158,246	21,934,120	21,934,120	21,477,446
COP Redemption	-	(6,995,961)	-	-	-	-
<b>Projected Ending Fund Balance</b>	<b>25,902,840</b>	<b>20,158,246</b>	<b>21,934,120</b>	<b>22,707,575</b>	<b>21,477,446</b>	<b>21,588,241</b>

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# Budget Detail

# **ADMINISTRATION AND SUPPORT**

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# CITY OF ALISO VIEJO

## City Council

FY 2016-2017

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### 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

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City Council	2012-2013	2013-2014	2014-2015	2015-16 Mid-	2016-2017
	Actual	Actual	Actual	Year 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
<b>Total City Council</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

# Administration & Support

**CITY OF ALISO VIEJO**

**City Council**

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL  
101-1101**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PERSONNEL-SALARIES</b>						
4103 City Council Compensation	31,200	31,200	31,200	31,200	31,200	31,200
<b>TOTAL PERSONNEL-SALARIES</b>	<b>31,200</b>	<b>31,200</b>	<b>31,200</b>	<b>31,200</b>	<b>31,200</b>	<b>31,200</b>
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	3,737	4,162	(1,207)	2,530	5,290	5,230
4202 FICA/Medicare	2,438	2,885	4,525	3,100	2,000	2,075
4203 State Unemployment/SDI	1,934	1,798	1,510	2,170	2,170	2,170
4206 Medical Insurance	8,720	21,823	22,094	17,850	18,490	18,900
4207 Dental Insurance	2,860	4,175	4,082	3,860	3,930	4,630
4208 Vision Insurance	486	741	747	710	635	740
4222 Cobra	-	-	-	-	805	-
4224 Deferred Compensation	80,715	66,627	74,973	79,610	83,050	87,515
<b>TOTAL PERSONNEL-BENEFITS</b>	<b>100,890</b>	<b>102,211</b>	<b>106,724</b>	<b>109,830</b>	<b>116,370</b>	<b>121,260</b>
<b>OTHER SERVICES</b>						
4502 Awards & Recognition	58	74	1,120	930	1,000	1,000
4514 Travel	-	570	-	1,000	1,000	1,000
4520 Mtgs/Conf./Trng & Dev.	9,769	7,454	8,123	12,600	12,600	13,000
4521 Membership & Dues	719	600	700	650	650	700
<b>TOTAL OTHER SERVICES</b>	<b>10,546</b>	<b>8,698</b>	<b>9,942</b>	<b>15,180</b>	<b>15,250</b>	<b>15,700</b>
<b>Supplies</b>						
4601 Supplies	-	-	174	250	250	250
<b>TOTAL Supplies</b>	<b>-</b>	<b>-</b>	<b>174</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>TOTAL CITY COUNCIL</b>	<b>142,637</b>	<b>142,108</b>	<b>148,041</b>	<b>156,460</b>	<b>163,070</b>	<b>168,410</b>

# Administration & Support

CITY OF ALISO VIEJO

Budget Detail

City Council

FY 2016-2017

<b>TOTAL CITY COUNCIL BUDGET</b>	<b>168,410</b>
<b>101-1101</b>	
<b>PROFESSIONAL &amp; TECH. SERVICES</b>	<b>Amount Budgeted</b>
4103 City Council Compensation <i>Compensation for City Council Members per State statute.</i>	31,200
<b>PERSONNEL-BENEFITS</b>	
Benefits	121,260
<b>OTHER SERVICES</b>	
4502 Award & Recognition <i>Outgoing Mayor recognition, Misc. Recognition</i>	1,000
4514 Travel <i>Council specific regional activities attendance. Includes: League Travel</i>	1,000
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; and SOCAM Hosting.</i>	13,000
4521 Membership & Dues <i>Dues to organizations enabling the City to receive updated information &amp; training opportunities. Includes: Local Government Commission and ICIS</i>	700
4601 Supplies <i>Council supplies.</i>	250

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# CITY OF ALISO VIEJO

## City Manager

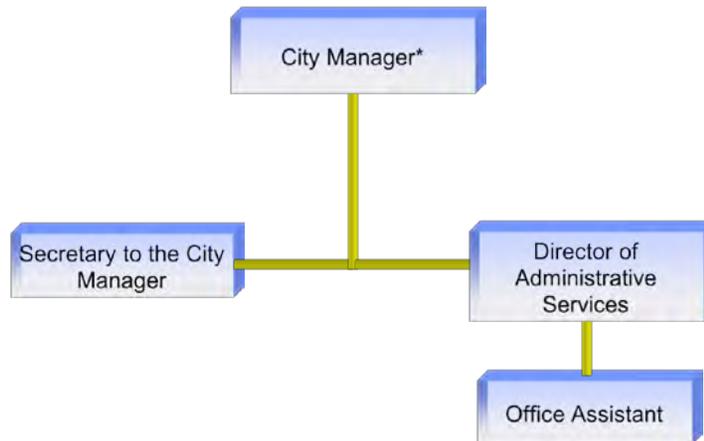
FY 2016-2017

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. The City Manager's department also oversees the maintenance, support, and enhancement of the City's technology infrastructure.

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.

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>STAFF SUMMARY:</b>					
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
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



\* Office appointed by the City Council

# Administration & Support

**CITY OF ALISO VIEJO**

**City Manager**

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**  
**101-1501**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PERSONNEL-SALARIES</b>						
4101 Regular Employees	446,816	372,253	485,144	518,210	516,000	542,000
4102 Part-Time Wages	-	-	69	10,500	10,500	10,500
4104 Overtime Pay	319	716	778	1,205	1,205	1,205
<b>TOTAL PERSONNEL-SALARIES</b>	<b>447,136</b>	<b>372,969</b>	<b>485,991</b>	<b>529,915</b>	<b>527,705</b>	<b>553,705</b>
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	72,360	60,363	84,025	87,555	80,530	84,925
4202 FICA/Medicare	6,984	5,910	7,664	8,365	8,365	9,060
4203 State Unemployment/SDI	1,736	1,597	1,334	1,740	1,740	1,740
4206 Medical Insurance	42,845	35,091	42,529	43,300	44,830	46,870
4207 Dental Insurance	5,603	5,369	6,331	6,445	7,100	7,920
4208 Vision Insurance	966	830	1,106	1,070	1,120	1,060
4209 Life Insurance	2,324	1,922	2,555	2,440	2,800	2,800
4221 Flex Benefits	1,447	1,447	1,447	1,450	1,450	1,450
4224 Deferred Compensation	26,763	28,793	30,349	29,250	30,400	32,100
4225 Vehicle/Cell Allowance	7,700	4,043	8,400	8,400	11,400	11,400
<b>TOTAL PERSONNEL-BENEFITS</b>	<b>168,728</b>	<b>145,364</b>	<b>185,742</b>	<b>190,015</b>	<b>189,735</b>	<b>199,325</b>
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4301 Professional Services	-	136,190	-	4,000	4,000	4,000
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	<b>-</b>	<b>136,190</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>OTHER SERVICES</b>						
4512 Postage	-	-	18	50	50	50
4520 Mtgs/Conf./Trng & Dev.	5,825	2,357	9,887	13,330	10,530	9,530
4521 Membership & Dues	2,325	1,165	2,165	2,695	2,695	3,140
4531 Community Outreach	-	22,764	-	-	-	-
<b>TOTAL OTHER SERVICES</b>	<b>8,150</b>	<b>26,286</b>	<b>12,069</b>	<b>16,075</b>	<b>13,275</b>	<b>12,720</b>
<b>SUPPLIES</b>						
4601 Supplies	549	716	728	1,000	1,000	1,000
4611 Publications/Reference Materials	819	719	859	1,100	1,100	1,100
<b>TOTAL SUPPLIES</b>	<b>1,368</b>	<b>1,434</b>	<b>1,588</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>
<b>TOTAL CITY MANAGER</b>	<b>625,382</b>	<b>682,244</b>	<b>685,390</b>	<b>742,105</b>	<b>736,815</b>	<b>771,850</b>

# Administration & Support

## CITY OF ALISO VIEJO

Budget Detail

City Manager

FY 2016-2017

<b>TOTAL CITY MANAGER BUDGET</b>		<b>771,850</b>
<b>101-1501</b>		
<b>PERSONNEL-SALARIES</b>		<b>Amount Budgeted</b>
4101	Regular Employees	542,000
4102	Part-Time Wages	10,500
4104	Overtime Pay	1,205
<b>PERSONNEL-BENEFITS</b>		
	Benefits	199,325
<b>PROFESSIONAL &amp; TECH. SERVICES</b>		
4301	Professional Services <i>Contractual services for temporary services.</i>	4,000
<b>OTHER SERVICES</b>		
4512	Postage <i>Postage and/or courier services.</i>	50
4520	Mtgs/Conf./Trng & Dev.  <i>Expenses incurred for Training &amp; Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation and meal costs. Conferences included are: LOCC, LOCC City Managers Conf, LCW Employment Law Conf, ICMA, CJPIA, CALPERS, and PARMA. Also included are the OCCMA monthly meetings, other miscellaneous meetings, and mileage reimbursement. Miscellaneous meetings include those with city council, marketing &amp; development, and meetings held offsite.</i>	9,530
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information &amp; training opportunities. Included are: CALPELRA, CALPACS, California Association of Public Information Officers (CAPIO), OC-HRC, Municipal Information Systems Association of California (MISAC), and International City/County Management Association (ICMA).</i>	3,140
4531	Community Outreach	-
<b>SUPPLIES</b>		
4601	Supplies <i>Office supplies.</i>	1,000
4611	Publications/Reference Materials <i>Reference books and publications. Included are newspaper &amp; journal subscriptions and miscellaneous research material.</i>	1,100

# Administration & Support

**CITY OF ALISO VIEJO**

**Economic Development**

Estimated Expenditures

FY 2016-2017

<b>ESTIMATED EXPENDITURES DETAIL 101-1502</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Mid- Year Budget</b>	<b>2016-2017 Adopted Budget</b>
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4302 Economic Development & Marketing	49,389	56,903	55,247	90,000	90,000	89,300
<b>TOTAL PROFESSIONAL &amp; TECH SERVICES</b>	<b>49,389</b>	<b>56,903</b>	<b>55,247</b>	<b>90,000</b>	<b>90,000</b>	<b>89,300</b>
<b>OTHER SERVICES</b>						
4520 Mtgs/Conf./Trng & Dev.	-	172	4,439	5,000	5,000	5,000
4521 Membership & Dues	5,100	25,000	25,200	40,000	40,000	40,000
<b>TOTAL OTHER SERVICES</b>	<b>5,100</b>	<b>25,172</b>	<b>29,639</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
 <b>TOTAL ECONOMIC DEVELOPMENT</b>	 <b>54,489</b>	 <b>82,075</b>	 <b>84,885</b>	 <b>135,000</b>	 <b>135,000</b>	 <b>134,300</b>

# Administration & Support

CITY OF ALISO VIEJO

Budget Detail

Economic Development

FY 2016-2017

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<b>TOTAL ECONOMIC DEVELOPMENT BUDGET 101-1502</b>	<b>134,300</b>
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<b>PROFESSIONAL &amp; TECH. SERVICES</b>	<b>Amount Budgeted</b>
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4302 Economic Development & Marketing <i>Costs associated with economic development &amp; marketing. Initiatives included are the Town Center Opportunities &amp; Vision Plan, City Marketing, Business Recognition Program, Broker Meet &amp; Greet, and Development Opportunities Analysis.</i>	89,300
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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, the OC Visitors Association, OCTANE, and the AV Chamber of Commerce.</i>	40,000
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# CITY OF ALISO VIEJO

## City Clerk

FY 2016-2017

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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.

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	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b><u>STAFF SUMMARY:</u></b>					
City Clerk	1	1	1	1	1
<b>Total</b>	1	1	1	1	1

# Administration & Support

**CITY OF ALISO VIEJO**

**City Clerk**

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL  
101-1601**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PERSONNEL-SALARIES</b>						
4101 Regular Employees	124,868	127,151	122,507	118,600	118,600	118,220
<b>TOTAL PERSONNEL-SALARIES</b>	<b>124,868</b>	<b>127,151</b>	<b>122,507</b>	<b>118,600</b>	<b>118,600</b>	<b>118,220</b>
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	20,938	22,039	21,959	20,740	19,240	19,060
4202 FICA/Medicare	2,081	2,134	2,006	2,010	2,010	2,020
4203 State Unemployment/SDI	434	385	693	435	435	435
4206 Medical Insurance	-	-	4,773	7,260	7,670	5,990
4207 Dental Insurance	-	-	370	565	690	835
4208 Vision Insurance	-	-	90	140	125	115
4209 Life Insurance	652	655	644	610	650	650
4221 Flex Benefits	581	581	242	-	-	-
4224 Deferred Compensation	18,116	19,475	16,767	12,425	12,740	15,415
<b>TOTAL PERSONNEL-BENEFITS</b>	<b>42,802</b>	<b>45,269</b>	<b>47,544</b>	<b>44,185</b>	<b>43,560</b>	<b>44,520</b>
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4303 Legal Notices	1,896	4,651	3,443	5,000	5,000	5,000
4305 Technology Services	5,737	5,389	5,389	5,390	14,690	13,900
4309 Other Contractual Services	1,845	4,059	2,292	2,500	2,500	2,500
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	<b>9,478</b>	<b>14,099</b>	<b>11,124</b>	<b>12,890</b>	<b>22,190</b>	<b>21,400</b>
<b>OTHER SERVICES</b>						
4502 Awards & Recognitions	3,809	413	282	1,500	1,500	1,500
4520 Mtgs/Conf./Trng & Dev.	2,122	1,779	2,199	3,000	3,000	4,500
4521 Membership & Dues	380	480	-	550	550	690
4525 Election	20,070	121	19,542	-	-	35,000
<b>TOTAL OTHER SERVICES</b>	<b>26,381</b>	<b>2,792</b>	<b>22,023</b>	<b>5,050</b>	<b>5,050</b>	<b>41,690</b>
<b>SUPPLIES</b>						
4601 Supplies	291	-	326	500	500	500
4611 Publications/Reference Materials	1,573	1,384	1,063	1,500	1,500	1,500
<b>TOTAL SUPPLIES</b>	<b>1,864</b>	<b>1,384</b>	<b>1,389</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>CONTRACT SERVICES</b>						
4734 Codification	6,477	2,654	3,532	3,500	3,500	3,500
<b>TOTAL CONTRACT SERVICES</b>	<b>6,477</b>	<b>2,654</b>	<b>3,532</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>TOTAL CITY CLERK</b>	<b>211,870</b>	<b>193,349</b>	<b>208,121</b>	<b>186,225</b>	<b>194,900</b>	<b>231,330</b>

# Administration & Support

## CITY OF ALISO VIEJO

Budget Detail

City Clerk  
FY 2016-2017

<b>TOTAL CITY CLERK BUDGET 101-1601</b>		<b>231,330</b>
<b>PERSONNEL-SALARIES</b>		<b>Amount Budgeted</b>
4101	Regular Employees	118,220
<b>PERSONNEL-BENEFITS</b>		
	Benefits	44,520
<b>PROFESSIONAL &amp; TECH. SVCS</b>		
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 and Granicus webstreaming</i>	13,900
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
<b>OTHER SERVICES</b>		
4502	Awards & Recognitions <i>Proclamations and Certificates for the recognition of community members.</i>	1,500
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Training &amp; Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation, and meal costs. Conferences included are: CAPIO, LOCC City Clerks Conf, and CCAC annual conferences. Also included are SCCCA meetings, and other misc. training.</i>	4,500
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information &amp; training opportunities. Included are: City Clerks Association, California Association of Public Information Officers, International Institute of Municipal Clerks, and notary membership.</i>	690
4525	Election <i>Municipal election expenses.</i>	35,000
<b>SUPPLIES</b>		
4601	Supplies <i>Office Supplies.</i>	500
4611	Publications/Reference Materials <i>Newspaper clippings service and miscellaneous publications.</i>	1,500
<b>CONTRACT SERVICES</b>		
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 2016-2017

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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.

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### **STAFF SUMMARY:**

Contract Services: Best Best and Krieger LLP

# Administration & Support

**CITY OF ALISO VIEJO**

Estimated Expenditures

**City Attorney**

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**  
**101-2101**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4304 Legal Services	243,097	236,553	302,416	268,000	268,000	268,000
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	<b>243,097</b>	<b>236,553</b>	<b>302,416</b>	<b>268,000</b>	<b>268,000</b>	<b>268,000</b>
<b>OTHER SERVICES</b>						
4532 Special Projects	-	67,000	49,558	35,000	35,000	35,000
4701 NPDES	41,050	12,214	18,122	17,500	17,500	10,000
4702 AB939-Solid Waste	-	-	-	-	-	-
4731 General Plan	60,563	69,259	4,131	25,000	25,000	25,000
4733 Zoning Code	60,529	42,615	33,749	25,000	25,000	15,000
4734 Codification	-	-	-	1,500	1,500	1,500
4735 Litigation	16,905	14,443	67,307	45,000	45,000	62,500
<b>TOTAL OTHER SERVICES</b>	<b>179,047</b>	<b>205,531</b>	<b>172,866</b>	<b>149,000</b>	<b>149,000</b>	<b>149,000</b>
<b>TOTAL CITY ATTORNEY</b>	<b>422,144</b>	<b>442,084</b>	<b>475,282</b>	<b>417,000</b>	<b>417,000</b>	<b>417,000</b>

# Administration & Support

## CITY OF ALISO VIEJO

Budget Detail

City Attorney

FY 2016-2017

<b>TOTAL CITY ATTORNEY BUDGET</b>	<b>417,000</b>
<b>101-2101</b>	
<b>PROFESSIONAL &amp; TECH. SERVICES</b>	<b>Amount Budgeted</b>
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
<b>OTHER SERVICES</b>	
4532 Special Projects <i>Services provided for projects that fall outside the general scope of legal services.</i>	35,000
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>	62,500

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# CITY OF ALISO VIEJO

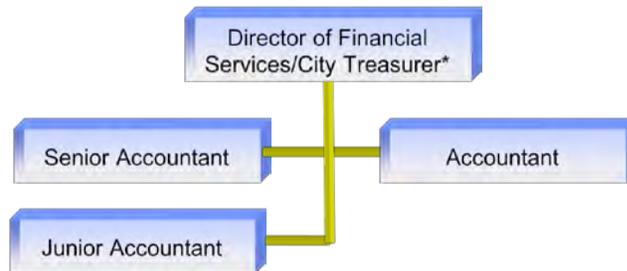
## Financial Services

FY 2016-2017

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.

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, and maintenance of the financial system.

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>STAFF SUMMARY:</b>					
Director of Financial Services/City Treasurer	1	1	1	1	1
Senior Accountant	0	0	1	1	1
Accountant	2	2	1	1	1
Junior Accountant	0	0	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>



\* Office appointed by the City Council

# Administration & Support

**CITY OF ALISO VIEJO**

**Financial Services**

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**

**101-2501**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PERSONNEL-SALARIES</b>						
4101 Regular Employees	273,991	295,327	325,386	370,715	372,000	388,200
<b>TOTAL PERSONNEL-SALARIES</b>	<b>273,991</b>	<b>295,327</b>	<b>325,386</b>	<b>370,715</b>	<b>372,000</b>	<b>388,200</b>
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	45,252	52,556	50,076	64,665	60,500	63,045
4202 FICA/Medicare	4,546	5,138	5,866	6,530	6,600	6,900
4203 State Unemployment/SDI	1,302	1,540	1,617	1,740	1,740	1,740
4206 Medical Insurance	13,820	7,954	10,860	21,670	5,660	5,990
4207 Dental Insurance	1,645	1,665	1,295	2,260	1,965	2,845
4208 Vision Insurance	374	385	311	555	305	340
4209 Life Insurance	1,444	1,690	1,637	1,940	2,050	2,050
4224 Deferred Compensation	38,522	59,875	51,289	57,015	77,000	80,220
<b>TOTAL PERSONNEL-BENEFITS</b>	<b>106,906</b>	<b>130,803</b>	<b>122,950</b>	<b>156,375</b>	<b>155,820</b>	<b>163,130</b>
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4301 Professional Services	74,757	71,531	85,682	76,240	71,530	77,525
4305 Technology Services	9,125	9,830	10,142	10,370	10,370	14,420
4309 Other Contractual Services	4,620	4,666	5,066	5,040	8,620	19,000
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	<b>88,502</b>	<b>86,027</b>	<b>100,890</b>	<b>91,650</b>	<b>90,520</b>	<b>110,945</b>
<b>OTHER SERVICES</b>						
4512 Postage	31	88	73	200	200	200
4513 Printing	1,164	1,692	1,000	1,650	1,650	1,650
4520 Mtgs/Conf./Trng & Dev.	3,293	1,403	4,759	5,450	5,450	7,800
4521 Membership & Dues	762	1,002	845	1,110	1,110	1,115
<b>TOTAL OTHER SERVICES</b>	<b>5,250</b>	<b>4,186</b>	<b>6,677</b>	<b>8,410</b>	<b>8,410</b>	<b>10,765</b>
<b>SUPPLIES</b>						
4601 Supplies	1,923	1,428	1,952	2,000	2,000	1,500
4611 Publications/Reference Materials	342	408	781	600	600	1,000
4620 Minor Equipment	-	-	-	-	4,710	-
<b>TOTAL SUPPLIES</b>	<b>2,264</b>	<b>1,837</b>	<b>2,734</b>	<b>2,600</b>	<b>7,310</b>	<b>2,500</b>
<b>TOTAL FINANCE</b>	<b>476,914</b>	<b>518,180</b>	<b>558,637</b>	<b>629,750</b>	<b>634,060</b>	<b>675,540</b>

# Administration & Support

**CITY OF ALISO VIEJO**

**Financial Services**

Budget Detail

FY 2016-2017

<b>TOTAL FINANCE BUDGET</b>		<b>675,540</b>
<b>101-2501</b>		
<b>PERSONNEL-SALARIES</b>		<b>Amount Budgeted</b>
4101	Regular Employees	388,200
<b>PERSONNEL-BENEFITS</b>		
	Benefits	163,130
<b>PROFESSIONAL &amp; TECH. SERVICES</b>		
4301	Professional Services <i>Contract services for professional consultant services. Included expenses are the Annual Financial Audit, AV Ranch Analysis, Sales &amp; Property Tax services and recovery, and City tax recovery costs, as well as application fees for the Investment Policy certification, CAFR award, Budget award, and State mandated filings.</i>	77,525
4305	Technology Services <i>Financial &amp; Investment software licenses &amp; support services.</i>	14,420
4309	Other Contractual Services <i>Non-professional contractual services for payroll processing, banking services and charges, treasury services, and benefit administration services.</i>	19,000
<b>OTHER SERVICES</b>		
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 &amp; Development. These expenses are comprised of registration, lodging, transportation, and meal costs. Conferences included are: California Society of Municipal Finance Officers (CSMFO) and California Municipal Treasurers Association (CMTA) annual conferences. Also includes attendance at: Government Finance Officers Association (GFOA) training seminars, CMTA meetings, Economic Forecasts, GASB update, Government Accounting classes, and Tax Training.</i>	7,800
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information &amp; training opportunities. Included are: GFOA, CMTA, CSMFO, APT-USA, and MISAC.</i>	1,115
<b>SUPPLIES</b>		
4601	Supplies <i>Office supplies.</i>	1,500
4611	Publications/Reference Materials <i>Reference books and publications. Included are GASB publications and related update subscription, GFOA subscriptions, OC Business Journal, Wall Street Journal, and other reference materials.</i>	1,000

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# CITY OF ALISO VIEJO

## Information Technology

FY 2016-2017

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Information Technology Department (IT) provides support and maintenance of the City's hardware, software, and infrastructure. The department is responsible for enhancing and managing the City's IT activities, including the evaluation, procurement, and maintenance of computers, network systems, and software.

The department is committed to the City's goals and strategic initiatives, thus enabling the City to enact proactive and preventative measures to achieve optimum performance levels for all of the City's users and systems.

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	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b><u>STAFF SUMMARY:</u></b>					
Information Technology Manager	0	0	0	1	1
<b>Total</b>	0	0	0	1	1

# Administration & Support

## Information Technology

CITY OF ALISO VIEJO

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**  
**101-3101**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PERSONNEL-SALARIES</b>						
4101 Regular Employees	-	-	-	-	55,605	116,575
<b>TOTAL PERSONNEL-SALARIES</b>	-	-	-	-	55,605	116,575
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	-	-	-	-	8,300	8,735
4202 FICA/Medicare	-	-	-	-	1,100	2,000
4203 State Unemployment/SDI	-	-	-	-	435	435
4206 Medical Insurance	-	-	-	-	9,340	18,865
4207 Dental Insurance	-	-	-	-	1,110	1,945
4208 Vision Insurance	-	-	-	-	165	360
4209 Life Insurance	-	-	-	-	450	890
4224 Deferred Compensation	-	-	-	-	-	1,185
<b>TOTAL PERSONNEL-BENEFITS</b>	-	-	-	-	20,900	34,415
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4305 Technology Services	44,459	49,503	69,920	76,200	76,200	76,925
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	44,459	49,503	69,920	76,200	76,200	76,925
<b>OPERATING EXPENDITURES</b>						
4481 Computer Expense	33,524	20,865	65,588	47,250	47,250	50,000
<b>TOTAL OPERATING EXPENDITURES</b>	33,524	20,865	65,588	47,250	47,250	50,000
<b>OTHER SERVICES</b>						
4520 Mtgs/Conf./Trng & Dev.	-	-	-	-	-	4,500
4521 Membership & Dues	-	-	-	-	-	1,060
<b>TOTAL OTHER SERVICES</b>	-	-	-	-	-	5,560
<b>SUPPLIES</b>						
4611 Publications/Reference Materials	-	-	-	-	-	500
<b>TOTAL SUPPLIES</b>	-	-	-	-	-	500
 <b>TOTAL INFORMATION TECHNOLOGY</b>	 77,983	 70,367	 135,508	 123,450	 199,955	 283,975

# Administration & Support

**CITY OF ALISO VIEJO**

**Information Technology**

Budget Detail

FY 2016-2017

<b>TOTAL INFORMATION TECHNOLOGY BUDGET</b>		<b>283,975</b>
<b>101-3101</b>		
<b>PERSONNEL-SALARIES</b>		<b>Amount Budgeted</b>
4101 Regular Employees		116,575
<b>PERSONNEL-BENEFITS</b>		
Benefits		34,415
<b>PROFESSIONAL &amp; TECH. SERVICES</b>		
4305 Technology Services		76,925
	<i>City hardware and software support services. Includes internet service, IT Strategic Planning, Go-To-Meeting &amp; LYNC subscriptions, monthly IT services, and mobile app support.</i>	
<b>OPERATING EXPENDITURES</b>		
4481 Computer Expense		50,000
	<i>City hardware and software purchases, licenses, and warranties. Includes warranties and licenses for HP Servers, Cisco switches &amp; ASA, and EMC Servers. Also includes software costs for the mobile app, Microsoft 365, and miscellaneous software renewals, licenses, and subscriptions.</i>	
<b>OTHER SERVICES</b>		
4520 Mtgs/Conf./Trng & Dev.		4,500
	<i>Expenses incurred for Meetings, Conferences, and Training &amp; Development. These expenses are comprised of registration, lodging, transportation, and meal costs. Conferences included are: Municipal Information Systems Association of California.</i>	
4521 Membership & Dues		1,060
	<i>Dues to organizations enabling the City to receive updated information &amp; training opportunities. Included organizations are: ASIS, IEEE, ISC2, MISAC, and PMI.</i>	
<b>SUPPLIES</b>		
4611 Publications/Reference Materials		500
	<i>Reference books and publications. Included are Windows IT Security newsletter and miscellaneous publications.</i>	

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# **CITY OF ALISO VIEJO**

## **Non-Departmental**

FY 2016-2017

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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, Audio Visual equipment maintenance, city-wide community outreach, AV Ranch and Vista Park 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.

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# Administration & Support

**CITY OF ALISO VIEJO**

**Non-Departmental**

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**

**101-3501**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4301 Professional Services	99,848	100,453	101,350	102,500	127,000	124,480
4306 Website Services	59,250	36,169	26,700	49,425	49,425	29,385
4309 Other Contractual Services	4,189	33,031	29,315	19,260	25,350	36,050
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	<b>163,286</b>	<b>169,652</b>	<b>157,366</b>	<b>171,185</b>	<b>201,775</b>	<b>189,915</b>
<b>OPERATING EXPENDITURES</b>						
4401 Equipment Maintenance	1,400	2,696	2,048	4,000	4,000	4,000
4411 Utilities	22,564	25,701	29,006	32,100	39,300	38,900
4421 Equipment Rental	19,783	18,242	17,637	19,750	19,750	19,420
4431 Building & Ground Maintenance	8,510	9,926	16,004	16,720	40,920	31,770
4471 Rent	9,171	9,048	9,391	10,620	10,620	14,460
<b>TOTAL OPERATING EXPENDITURES</b>	<b>61,429</b>	<b>65,615</b>	<b>74,087</b>	<b>83,190</b>	<b>114,590</b>	<b>108,550</b>
<b>OTHER SERVICES</b>						
4501 Advertising & Promotions	51	354	300	650	650	650
4512 Postage	6,166	8,130	8,818	8,500	8,500	9,500
4513 Printing	15,917	19,777	10,337	10,800	10,800	9,000
4520 Mtgs/Conf./Trng & Dev.	2,894	3,095	4,015	3,750	3,750	3,915
4521 Membership & Dues	29,746	43,690	43,917	46,315	46,750	48,065
4522 Insurance Expenses	160,664	125,559	87,552	137,600	138,010	151,955
4553 Community Outreach	-	-	14,082	180,000	131,000	92,695
<b>TOTAL OTHER SERVICES</b>	<b>215,438</b>	<b>200,604</b>	<b>169,020</b>	<b>387,615</b>	<b>339,460</b>	<b>315,780</b>
<b>SUPPLIES</b>						
4601 Supplies	14,164	11,925	17,594	22,000	22,000	22,500
4620 Minor Equipment	1,138	5,091	13,627	1,500	3,700	2,000
<b>TOTAL SUPPLIES</b>	<b>15,302</b>	<b>17,016</b>	<b>31,221</b>	<b>23,500</b>	<b>25,700</b>	<b>24,500</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>455,455</b>	<b>452,887</b>	<b>431,694</b>	<b>665,490</b>	<b>681,525</b>	<b>638,745</b>

# Administration & Support

## CITY OF ALISO VIEJO

Budget Detail

Non-Departmental

FY 2016-2017

<b>TOTAL NON-DEPARTMENTAL BUDGET</b>		<b>638,745</b>
<b>101-3501</b>		
<b>PROFESSIONAL &amp; TECH. SERVICES</b>		<b>Amount Budgeted</b>
4301	Professional Services <i>Contract services for professional consultant services concerning grant writing &amp; advocacy and community relations services.</i>	124,480
4306	Website Services <i>Includes domain renewal, trademark fees, website hosting &amp; maintenance, and Aliso Viejo Exchange marketing &amp; maintenance.</i>	29,385
4309	Other Contractual Services <i>Recruitment costs, including advertising, background checks, and physicals as well as costs for cable programming, televised council meetings, employee wellness, and the employee assistance program.</i>	36,050
<b>OPERATING EXPENDITURES</b>		
4401	Equipment Maintenance <i>Maintenance for the audio visual equipment, printers, and fax machine. Also included are phone system maintenance.</i>	4,000
4411	Utilities <i>Costs related to City Hall phone lines, fire alarm lines, conference calls, and fax usage.</i>	38,900
4421	Equipment Rental <i>Postage and Copier machine leases.</i>	19,420
4431	Building & Grounds Maintenance <i>Costs related to A.V. Ranch and Vista Park, including landscaping, utilities, pest control, building maintenance, and repairs. These costs are partially offset by the caretaker's rent.</i>	31,770
4471	Rent <i>Costs related to the off-site storage of City equipment and records.</i>	14,460
<b>OTHER SERVICES</b>		
4501	Advertising & Promotions <i>City employee recognition.</i>	650
4512	Postage <i>Bulk rate permit, city-wide postage costs, and courier services.</i>	9,500
4513	Printing <i>City Hall letterhead, envelopes, business cards, council agendas, and other City-related printing expenses.</i>	9,000
4520	Mtgs/Conf./Trng & Dev. <i>Human Resources related staff development costs. Includes quarterly safety training and Liebert Cassidy Whitmore HR Conference.</i>	3,915

# Administration & Support

CITY OF ALISO VIEJO

Non-Departmental

Budget Detail

FY 2016-2017

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4521	Membership & Dues	48,065
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*Membership dues for LAFCO, SCAG, ACC-OC, OCCOG, League of CA Cities, and music licenses.*

4522	Insurance Expenses	151,955
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*CJPIA-General Liability, Workers Compensation, Crime Bond, Property Insurance, and Environmental Insurance.*

4553	Community Preservation	92,695
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*Community outreach including AV Branding.*

## SUPPLIES

4601	Supplies	22,500
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*Office supplies - Copy paper, toner, first aid, water, and kitchen supplies.*

4620	Minor Equipment	2,000
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*Includes replacement of minor audio/visual equipment related to programming requirements & misc. office equipment.*

# **COMMUNITY SERVICES**

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# CITY OF ALISO VIEJO

## Community Services

FY 2016-2017

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.

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b><u>STAFF SUMMARY:</u></b>					
Director of Community Services	1	1	1	1	0
Community Svcs. Manager	0	0	0	0	1
Community Svcs. Supervisor	0	0	0	1	1
Community Svcs. Coordinator	1	1	1.63	0.63	0.63
Community Svcs. Specialist	0.63	0.63	0	0	0
<b>Total</b>	<b>2.63</b>	<b>2.63</b>	<b>2.63</b>	<b>2.63</b>	<b>2.63</b>



# Community Services

**CITY OF ALISO VIEJO**

**Consolidated**

Estimated Expenditures

FY 2016-2017

<b>ESTIMATED EXPENDITURES DETAIL Consolidated</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Mid- Year Budget</b>	<b>2016-2017 Adopted Budget</b>
<b>PERSONNEL-SALARIES</b>						
4101 Regular Employees	194,740	213,344	216,140	230,700	231,900	168,500
4102 Part Time Wages	36,103	35,923	37,283	45,900	62,400	59,570
4104 Overtime Pay	9,020	7,534	8,790	10,000	10,000	15,590
<b>TOTAL PERSONNEL-SALARIES</b>	<b>239,862</b>	<b>256,801</b>	<b>262,214</b>	<b>286,600</b>	<b>304,300</b>	<b>243,660</b>
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	38,266	42,310	45,026	44,950	39,700	36,770
4202 FICA/Medicare	4,003	4,233	4,372	4,780	4,850	4,100
4203 State Unemployment/SDI	1,660	1,440	1,219	1,740	1,740	1,735
4206 Medical Insurance	30,200	32,030	32,363	32,000	37,720	29,940
4207 Dental Insurance	3,557	3,601	3,601	3,665	3,870	3,000
4208 Vision Insurance	574	590	614	635	635	800
4209 Life Insurance	1,133	1,127	1,230	1,185	1,295	1,295
4221 Flex Benefits	2,455	2,455	2,455	2,460	2,460	2,460
4224 Deferred Compensation	11,495	15,391	15,280	14,710	11,000	22,850
<b>TOTAL PERSONNEL-BENEFITS</b>	<b>93,343</b>	<b>103,178</b>	<b>106,160</b>	<b>106,125</b>	<b>103,270</b>	<b>102,950</b>
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4305 Technology Services	-	-	-	5,000	5,000	-
4309 Other Contractual Services	2,789	3,107	3,005	3,560	3,560	3,740
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	<b>2,789</b>	<b>3,107</b>	<b>3,005</b>	<b>3,560</b>	<b>3,560</b>	<b>3,740</b>
<b>OPERATING EXPENDITURES</b>						
4411 Utilities	30,700	34,022	28,437	27,350	28,000	28,000
4431 Building & Grounds Maintenance	71,080	66,646	79,435	96,220	109,460	113,235
4461 Other Equipment Maintenance	1,340	1,502	4,228	4,800	4,800	7,300
<b>TOTAL OPERATING EXPENDITURES</b>	<b>103,119</b>	<b>102,171</b>	<b>112,099</b>	<b>128,370</b>	<b>142,260</b>	<b>148,535</b>
<b>OTHER SERVICES</b>						
4501 Advertising & Promotions	3,290	3,300	5,800	5,800	5,800	9,090
4520 Mtgs/Conf./Trng & Dev.	2,697	267	3,478	3,465	4,605	4,190
4521 Membership & Dues	690	825	790	1,230	1,230	1,530
4522 Insurance Expense	2,245	1,669	1,397	2,330	2,760	2,760
4526 Recreation Activities	241,416	258,912	113,826	112,725	112,725	116,555
4527 Recreation - City Special Events	-	-	61,501	65,825	65,825	69,985
4528 Recreation - Partner Events	-	-	14,805	16,300	16,300	16,100
4529 Recreation - Youth Programs	-	-	57,000	66,350	66,350	66,000
4530 Community Assistance Grants	41,805	75,118	28,567	21,295	21,295	20,460
4531 Community Outreach	39,387	37,682	34,526	54,360	54,360	61,330
4532 Special Projects	-	8,500	9,136	20,000	20,000	29,490
4533 Community Promotional Grants	2,000	4,000	28,831	30,000	30,000	30,000
4534 Community Events	11,996	9,260	-	17,500	17,500	9,000
<b>TOTAL OTHER SERVICES</b>	<b>345,525</b>	<b>399,533</b>	<b>359,656</b>	<b>417,180</b>	<b>418,750</b>	<b>436,490</b>
<b>SUPPLIES</b>						
4601 Supplies	873	1,263	1,390	1,640	1,640	1,640
<b>TOTAL SUPPLIES</b>	<b>873</b>	<b>1,263</b>	<b>1,390</b>	<b>1,640</b>	<b>1,640</b>	<b>1,640</b>
<b>TOTAL COMMUNITY SVC ADMINISTRATION</b>	<b>785,512</b>	<b>866,052</b>	<b>844,523</b>	<b>943,475</b>	<b>973,780</b>	<b>937,015</b>

# Community Services

**CITY OF ALISO VIEJO**

**C.S. Administration**

Estimated Expenditures

FY 2016-2017

ESTIMATED EXPENDITURES DETAIL 101-4101	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PERSONNEL-SALARIES</b>						
4101 Regular Employees	194,740	213,344	216,140	230,700	231,900	168,500
4102 Part Time Wages	36,103	35,923	37,283	34,300	46,000	42,200
4104 Overtime Pay	9,020	7,534	8,790	10,000	7,900	12,700
<b>TOTAL PERSONNEL-SALARIES</b>	<b>239,862</b>	<b>256,801</b>	<b>262,214</b>	<b>275,000</b>	<b>285,800</b>	<b>223,400</b>
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	38,266	42,310	45,026	44,950	38,200	34,140
4202 FICA/Medicare	4,003	4,233	4,372	4,610	4,610	3,850
4203 State Unemployment/SDI	1,660	1,440	1,219	1,305	1,305	1,300
4206 Medical Insurance	30,200	32,030	32,363	32,000	37,720	29,940
4207 Dental Insurance	3,557	3,601	3,601	3,665	3,870	3,000
4208 Vision Insurance	574	590	614	635	635	800
4209 Life Insurance	1,133	1,127	1,230	1,185	1,295	1,295
4221 Flex Benefits	2,455	2,455	2,455	2,460	2,460	2,460
4224 Deferred Compensation	11,495	15,391	15,280	14,710	11,000	22,850
<b>TOTAL PERSONNEL-BENEFITS</b>	<b>93,343</b>	<b>103,178</b>	<b>106,160</b>	<b>105,520</b>	<b>101,095</b>	<b>99,635</b>
<b>OTHER SERVICES</b>						
4501 Advertising & Promotions	3,290	3,300	5,800	5,800	5,800	9,090
4520 Mtgs/Conf./Trng & Dev.	2,697	267	3,478	3,465	4,605	4,190
4521 Membership & Dues	690	825	790	1,230	1,230	1,530
4522 Insurance Expense	2,245	1,669	1,397	2,330	2,760	2,760
4526 Recreation - Activities	141,416	158,912	13,826	12,725	12,725	16,555
4527 Recreation - City Special Events	-	-	61,501	65,825	65,825	69,985
4528 Recreation - Partner Events	-	-	14,805	16,300	16,300	16,100
4529 Recreation - Youth Programs	-	-	57,000	66,350	66,350	66,000
4530 Community Assistance Grants	41,805	75,118	28,567	21,295	21,295	20,460
O.C. Human Relations Council	3,201	3,251	3,288	3,290	3,290	3,335
Trauma Intervention Program	5,404	6,254	6,254	6,255	6,255	6,875
Trails 4 All	-	-	965	1,500	1,500	-
Medal of Valor Luncheon	700	700	700	650	650	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	-	-	600	600	600
Age Well Senior Svcs	3,000	-	5,360	5,350	5,350	5,350
AV Little League	-	7,500	-	650	650	650
Laguna Canyon Foundation	2,500	1,500	-	-	-	-
Miscellaneous (Competitive)	24,250	53,913	1,000	-	-	-
H/C AV Library	-	-	9,000	9,000	-	-
4531 Community Outreach	39,387	37,682	34,526	54,360	54,360	61,330
4532 Special Projects	-	8,500	9,136	20,000	20,000	29,490
4533 Community Promotional Grants	2,000	4,000	28,831	30,000	30,000	30,000
4534 Community Events	11,996	9,260	-	17,500	17,500	9,000
<b>TOTAL OTHER SERVICES</b>	<b>245,525</b>	<b>299,533</b>	<b>259,656</b>	<b>317,180</b>	<b>318,750</b>	<b>336,490</b>
<b>SUPPLIES</b>						
4601 Supplies	873	1,263	1,390	1,640	1,640	1,640
<b>TOTAL SUPPLIES</b>	<b>873</b>	<b>1,263</b>	<b>1,390</b>	<b>1,640</b>	<b>1,640</b>	<b>1,640</b>
<b>TOTAL C.SVCS ADMINISTRATION</b>	<b>579,604</b>	<b>660,774</b>	<b>629,419</b>	<b>699,340</b>	<b>707,285</b>	<b>661,165</b>

# Community Services

**CITY OF ALISO VIEJO**

**C.S. Administration**

Budget Detail

FY 2016-2017

<b>TOTAL COMMUNITY SERVICES BUDGET</b>		<b>661,165</b>
<b>101-4101</b>		
<b>PERSONNEL-SALARIES</b>		<b>Amount Budgeted</b>
4101	Regular Employees	168,500
4102	Part-Time Wages	42,200
4104	Overtime Pay	12,700
<b>PERSONNEL-BENEFITS</b>		
	Benefits	99,635
<b>OTHER SERVICES</b>		
4501	Advertising & Promotions <i>Expenses incurred for advertisement in the Saddleback Magazine and the OC Directory.</i>	9,090
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Meetings, Conferences, and Training &amp; Development. These expenses are comprised of registration, lodging, transportation and meal costs. Includes CPRS Conference and mileage for city events.</i>	4,190
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information &amp; training opportunities. Includes membership to ASTM, the California Parks and Recreation Society, MISAC, CAPIO, and the National Recreation and Park Association.</i>	1,530
4522	Insurance Expense <i>Special events insurance expense. Included events are: Founders Day, Snowfest, and Twilight Camp.</i>	2,760
4526	Recreation - Activities <i>Includes Veterans Appreciation, Senior programs, and Aliso Viejo volunteer management supplies and recognition dinner.</i>	16,555
4527	Recreation - Special Events <i>Includes event management &amp; supplies for Founders Day, Snowfest, the Walk-With-Us Program, and Twilight Camp.</i>	69,985
4528	Recreation - Partner Events <i>Includes events with Soka and AVCA.</i>	16,100
4529	Recreation - Youth Programs <i>Includes: After School Programs, Teen Programs, Homework Clubs.</i>	66,000
4530	Community Assistance Grants <i>Community and Competitive Grants approved by City Council.</i>	20,460
4531	Community Outreach <i>Costs to prepare and mail newsletters, City event flyers &amp; posters, Citizen of the Year program, and City giveaways.</i>	61,330
4532	Special Projects <i>Costs for the City's 15 Year Anniversary Celebration, Gift of History event, and State of the City Event.</i>	29,490

# Community Services

CITY OF ALISO VIEJO

C.S. Administration

Budget Detail

FY 2016-2017

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4533	Community Promotional Grants <i>Special grants authorized by City Council to promote the community.</i>	30,000
4534	Community Events <i>Subsidized costs for community organization events at the Conference Center.</i>	9,000
<b>SUPPLIES</b>		
4601	Supplies <i>Office supplies.</i>	1,640

# Community Services

**CITY OF ALISO VIEJO**

Estimated Expenditures

**Iglesia Park**

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**  
**101-4102**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>OPERATING EXPENDITURES</b>						
4411 Utilities	15,428	17,906	13,810	15,300	15,300	15,300
4431 Building & Ground Maintenance	60,653	56,440	60,939	75,425	85,165	84,155
4461 Other Equipment Maintenance	1,340	1,502	4,228	4,800	4,800	7,300
<b>TOTAL OPERATING EXPENDITURES</b>	<b>77,421</b>	<b>75,848</b>	<b>78,977</b>	<b>95,525</b>	<b>105,265</b>	<b>106,755</b>
 <b>TOTAL IGLESIA PARK</b>	 <b>77,421</b>	 <b>75,848</b>	 <b>78,977</b>	 <b>95,525</b>	 <b>105,265</b>	 <b>106,755</b>

# Community Services

CITY OF ALISO VIEJO

Budget Detail

Iglesia Park

FY 2016-2017

**TOTAL IGLESIA PARK BUDGET**  
**101-4102**

**106,755**

**OPERATING EXPENDITURES**

**Amount Budgeted**

4411	Utilities <i>Electricity and water services for Iglesia Park.</i>	15,300
4431	Building & Ground Maintenance <i>Includes ball field maintenance, BBQ grills, landscaping, sidewalk repair, park &amp; playground maintenance, park signage, dog waste bags, graffiti removal, and portable toilets.</i>	84,155
4461	Other Equipment Maintenance <i>Backflow maintenance, equipment inspection, playground repair, and other maintenance.</i>	7,300

# Community Services

**CITY OF ALISO VIEJO**

**Iglesia Building**

Estimated Expenditures

FY 2016-2017

<b>ESTIMATED EXPENDITURES DETAIL</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-16</b>	<b>2015-16 Mid-</b>	<b>2016-2017</b>
<b>101-4103</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Year</b>	<b>Adopted</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4309 Other Contractual Services	2,789	3,107	3,005	3,560	3,560	3,740
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	<b>2,789</b>	<b>3,107</b>	<b>3,005</b>	<b>3,560</b>	<b>3,560</b>	<b>3,740</b>
<b>OPERATING EXPENDITURES</b>						
4411 Utilities	15,272	16,117	14,627	12,050	12,700	12,700
4431 Building & Ground Maintenance	10,427	10,206	18,496	20,795	24,295	29,080
<b>TOTAL OPERATING EXPENDITURES</b>	<b>25,699</b>	<b>26,323</b>	<b>33,122</b>	<b>32,845</b>	<b>36,995</b>	<b>41,780</b>
 <b>TOTAL IGLESIA BUILDING</b>	 <b>28,488</b>	 <b>29,430</b>	 <b>36,127</b>	 <b>36,405</b>	 <b>40,555</b>	 <b>45,520</b>

# Community Services

CITY OF ALISO VIEJO

Budget Detail

Iglesia Building

FY 2016-2017

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<b>TOTAL IGLESIA BUILDING BUDGET</b>	<b>45,520</b>
<b>101-4103</b>	
<b>PROFESSIONAL &amp; TECH. SERVICES</b>	<b>Amount Budgeted</b>
4309 Other Contractual Services	3,740
<i>Non-professional contractual services. Includes security services provided by Patrol One, building alarm system, and locksmith services.</i>	
<b>OPERATING EXPENDITURES</b>	
4411 Utilities	12,700
<i>Electricity and water services for Iglesia building.</i>	
4431 Building & Ground Maintenance	29,080
<i>Costs for janitorial service &amp; supplies, pest control, plumbing, carpet cleaning, first aid supplies, fire extinguishers, HVAC, and miscellaneous maintenance &amp; repairs.</i>	

# Community Services

**CITY OF ALISO VIEJO**

**Family Resource Center**

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**  
**101-4104**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PERSONNEL-SALARIES</b>						
4102 Part Time Wages	-	-	-	11,600	16,400	17,370
4104 Overtime Pay	-	-	-	-	2,100	2,890
<b>TOTAL PERSONNEL-SALARIES</b>	-	-	-	11,600	18,500	20,260
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	-	-	-	-	1,500	2,630
4202 FICA/Medicare	-	-	-	170	240	250
4203 State Unemployment/SDI	-	-	-	435	435	435
<b>TOTAL PERSONNEL-BENEFITS</b>	-	-	-	605	2,175	3,315
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4305 Technology Services	-	-	-	5,000	5,000	-
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	-	-	-	5,000	5,000	-
<b>OTHER SERVICES</b>						
4526 Recreation Activities	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL OTHER SERVICES</b>	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL FAMILY RESOURCE CENTER</b>	100,000	100,000	100,000	117,205	125,675	123,575

# Community Services

CITY OF ALISO VIEJO

Budget Detail

Family Resource Center

FY 2016-2017

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<b>TOTAL FAMILY RESOURCE CENTER BUDGET 101-4104</b>	<b>123,575</b>
<b>PERSONNEL-SALARIES</b>	<b>Amount Budgeted</b>
4102 Part-Time Wages	17,370
4104 Overtime Pay	2,890
<b>PERSONNEL-BENEFITS</b>	
Benefits	3,315
<b>PROFESSIONAL &amp; TECH. SERVICES</b>	
4305 Technology Services	-
<b>OTHER SERVICES</b>	
4526 Recreation Activities <i>Includes faculty management, daytime and after school programs, Teen Program, and activities provided by the Boys &amp; Girls Club.</i>	100,000

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# PLANNING

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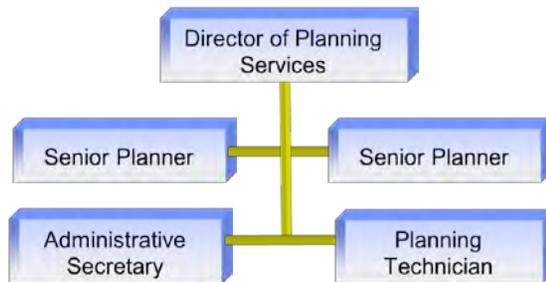
# CITY OF ALISO VIEJO

## Planning Services

FY 2016-2017

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

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>STAFF SUMMARY:</b>					
Director of Planning Services	1	1	1	1	1
Senior Planner	0.75	0.75	0.75	0.75	1.75
Associate Planner	1	1	1	1	0
Assistant Planner	0	0	0	0	0
Planning Technician	0	0	0	1	1
Administrative Secretary	1	1	1	1	1
<b>Total</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>4.75</b>	<b>4.75</b>



# Planning Services

## CITY OF ALISO VIEJO

Estimated Expenditures

## Planning Services

FY 2016-2017

### ESTIMATED EXPENDITURES DETAIL

101-4401

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PERSONNEL-SALARIES</b>						
4101 Regular Employees	323,529	337,158	371,347	428,800	428,800	456,700
4102 Part-Time Employees	-	20,176	24,299	-	-	-
4104 Overtime Pay	-	793	456	-	-	-
<b>TOTAL PERSONNEL-SALARIES</b>	<b>323,529</b>	<b>358,128</b>	<b>396,102</b>	<b>428,800</b>	<b>428,800</b>	<b>456,700</b>
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	53,961	59,913	66,948	75,200	75,200	73,820
4202 FICA/Medicare	5,089	6,690	7,296	7,590	7,590	8,100
4203 State Unemployment/Claim	1,736	2,359	1,550	2,170	2,170	2,170
4206 Medical Insurance	33,027	46,975	47,437	53,435	48,610	62,755
4207 Dental Insurance	3,547	3,591	3,591	4,220	4,000	5,610
4208 Vision Insurance	698	719	748	910	700	780
4209 Life Insurance	1,729	1,854	2,030	2,300	2,600	2,470
4221 Flex Benefits	903	903	903	1,525	900	625
4224 Deferred Compensation	29,920	24,418	24,019	36,680	36,680	37,400
<b>TOTAL PERSONNEL-BENEFITS</b>	<b>130,611</b>	<b>147,421</b>	<b>154,522</b>	<b>184,030</b>	<b>178,450</b>	<b>193,730</b>
<b>PROFESSIONAL &amp; TECH. SERVICES</b>						
4309 Other Contractual Services	23,588	8,978	14,496	20,000	65,000	25,000
<b>TOTAL PROFESSIONAL &amp; TECH. SERVICES</b>	<b>23,588</b>	<b>8,978</b>	<b>14,496</b>	<b>20,000</b>	<b>65,000</b>	<b>25,000</b>
<b>OTHER SERVICES</b>						
4513 Printing	460	66	238	1,000	1,000	1,000
4520 Mtgs/Conf./Trng & Dev.	3,265	2,279	4,466	5,000	5,000	9,500
4521 Membership & Dues	1,000	1,375	1,900	2,000	2,000	2,400
4532 Special Projects	61,053	218,686	275,833	240,000	410,500	415,000
4535 Special Events	758	-	-	-	-	-
<b>TOTAL OTHER SERVICES</b>	<b>66,535</b>	<b>222,407</b>	<b>282,438</b>	<b>248,000</b>	<b>418,500</b>	<b>427,900</b>
<b>SUPPLIES</b>						
4601 Supplies	1,735	2,337	1,480	1,500	2,000	2,200
4611 Publications/Reference Materials	421	382	282	250	250	500
<b>TOTAL SUPPLIES</b>	<b>2,156</b>	<b>2,720</b>	<b>1,762</b>	<b>1,750</b>	<b>2,250</b>	<b>2,700</b>
<b>CONTRACT SERVICES</b>						
4731 C.S. - General Plan	247,423	254,837	67,500	62,500	15,000	-
4733 C.S. - Zoning Code	10,298	10,423	8,842	-	-	-
4781 C.S. - Other	84,752	-	-	-	-	-
<b>TOTAL CONTRACT SERVICES</b>	<b>342,473</b>	<b>265,259</b>	<b>76,342</b>	<b>62,500</b>	<b>15,000</b>	<b>-</b>
<b>TOTAL PLANNING</b>	<b>888,891</b>	<b>1,004,912</b>	<b>925,662</b>	<b>945,080</b>	<b>1,108,000</b>	<b>1,106,030</b>

# Planning Services

## CITY OF ALISO VIEJO

Budget Detail

Planning Services

FY 2016-2017

<b>TOTAL PLANNING BUDGET</b>		<b>1,106,030</b>
<b>101-4401</b>		
<b>PERSONNEL-SALARIES</b>		<b>Amount Budgeted</b>
4101	Regular Employees	456,700
4102	Part-Time Wages	-
<b>PERSONNEL-BENEFITS</b>		
	Benefits	193,730
<b>PROFESSIONAL &amp; TECH. SERVICES</b>		
4309	Other Contractual Services <i>Contractual planning services include the consultant for the Affordable Housing Programs.</i>	25,000
<b>OTHER SERVICES</b>		
4513	Printing <i>Costs for miscellaneous printing and scanning of planning documents.</i>	1,000
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Training &amp; Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation and meal costs. Conferences include APA California and League of California Cities. Also included are PDAOOC luncheons, UCLA Extension seminars, and other staff training &amp; development opportunities.</i>	9,500
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information &amp; training opportunities. Included memberships are: APA, ICSC, and OC Planning Directors Association.</i>	2,400
4528	Special Events	-
4532	Special Projects <i>Revitalization of AV Town Center and development of AV Ranch.</i>	415,000
<b>SUPPLIES</b>		
4601	Supplies <i>Office Supplies.</i>	2,200
4611	Publications/Reference Material <i>Reference books and publications.</i>	500
<b>CONTRACT SERVICES</b>		
4731	C.S. - General Plan <i>General Plan and Housing Element update services.</i>	-
4733	C.S. - Zoning Code <i>Contract services for Zoning Code.</i>	-
4781	C.S. - Other <i>Project related consultant services</i>	-

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# **BUILDING AND SAFETY**

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# CITY OF ALISO VIEJO

## Building & Safety

FY 2016-2017

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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.

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### **STAFF SUMMARY:**

Contract Services: Charles Abbott & Associates

# Building & Safety

## CITY OF ALISO VIEJO

Estimated Expenditures

## Building & Safety

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**  
**101-4402**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>OTHER SERVICES</b>						
4513 Printing	6,463	7,079	9,393	10,000	10,000	25,000
<b>TOTAL OTHER SERVICES</b>	<b>6,463</b>	<b>7,079</b>	<b>9,393</b>	<b>10,000</b>	<b>10,000</b>	<b>25,000</b>
<b>SUPPLIES</b>						
4601 Supplies	502	658	999	1,000	1,000	1,000
<b>TOTAL SUPPLIES</b>	<b>502</b>	<b>658</b>	<b>999</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>CONTRACT SERVICES</b>						
4751 C.S. - Building	387,660	368,418	509,874	524,000	595,000	450,000
<b>TOTAL CONTRACT SERVICES</b>	<b>387,660</b>	<b>368,418</b>	<b>509,874</b>	<b>524,000</b>	<b>595,000</b>	<b>450,000</b>
 <b>TOTAL BUILDING &amp; SAFETY</b>	 <b>394,625</b>	 <b>376,155</b>	 <b>520,265</b>	 <b>535,000</b>	 <b>606,000</b>	 <b>476,000</b>

# Building & Safety

## CITY OF ALISO VIEJO

Budget Detail

## Building & Safety

FY 2016-2017

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<b>TOTAL BUILDING &amp; SAFETY BUDGET</b>	<b>476,000</b>
<b>101-4402</b>	
<b>OTHER SERVICES</b>	<b>Amount Budgeted</b>
4513 Printing <i>Code enforcement forms, printing supplies, and scanning of building plans.</i>	25,000
<b>SUPPLIES</b>	
4601 Supplies <i>Office supplies.</i>	1,000
<b>CONTRACT SERVICES</b>	
4751 C.S. - Building <i>Contract with Charles Abbott Associates. Based on percentage of revenues.</i>	450,000

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# CITY OF ALISO VIEJO

## Code Enforcement

FY 2016-2017

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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.

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### **STAFF SUMMARY:**

Contract Services: Charles Abbott & Associates

# Building & Safety

**CITY OF ALISO VIEJO**

**Code Enforcement**

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**  
**101-4403**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>CONTRACT SERVICES</b>						
4761 C.S. - Code Enforcement	107,673	112,874	114,275	115,000	115,000	105,000
4781 C.S. - Other	-	-	2,786	5,000	5,000	5,000
<b>TOTAL CONTRACT SERVICES</b>	<b>107,673</b>	<b>112,874</b>	<b>117,060</b>	<b>120,000</b>	<b>120,000</b>	<b>110,000</b>
 <b>TOTAL CODE ENFORCEMENT</b>	 <b>107,673</b>	 <b>112,874</b>	 <b>117,060</b>	 <b>120,000</b>	 <b>120,000</b>	 <b>110,000</b>

# Building & Safety

CITY OF ALISO VIEJO

Budget Detail

Code Enforcement

FY 2016-2017

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<b>TOTAL CODE ENFORCEMENT BUDGET</b>	<b>110,000</b>
<b>101-4403</b>	
<b>CONTRACT SERVICES</b>	<b>Amount Budgeted</b>
4761 C.S. - Code Enforcement <i>Contract Services with Charles Abbott Associates to provide oversight and administration of code enforcement activities.</i>	105,000
4781 C.S. - Other <i>Hearing officer services.</i>	5,000

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# **PUBLIC WORKS**

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# CITY OF ALISO VIEJO

## Public Works

FY 2016-2017

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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.

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	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b><u>STAFF SUMMARY:</u></b>					
Director of Public Works	0	0	0	1	1
<b>Total</b>	0	0	0	1	1

Contract Services:

Charles Abbott & Associates  
PV Maintenance, Inc.

# Public Works

## CITY OF ALISO VIEJO

P.W. Engineering

Estimated Expenditures

FY 2016-2017

### ESTIMATED EXPENDITURES DETAIL

101-4501

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PERSONNEL-SALARIES</b>						
4101 Regular Employees	-	-	-	-	-	152,100
<b>TOTAL PERSONNEL-SALARIES</b>	-	-	-	-	-	152,100
<b>PERSONNEL-BENEFITS</b>						
4201 Retirement	-	-	-	-	-	11,365
4202 FICA/Medicare	-	-	-	-	-	2,500
4203 State Unemployment/Claim	-	-	-	-	-	435
4206 Medical Insurance	-	-	-	-	-	18,865
4207 Dental Insurance	-	-	-	-	-	1,945
4208 Vision Insurance	-	-	-	-	-	360
4209 Life Insurance	-	-	-	-	-	890
4221 Flex Benefits	-	-	-	-	-	-
4224 Deferred Compensation	-	-	-	-	-	1,185
<b>TOTAL PERSONNEL-BENEFITS</b>	-	-	-	-	-	37,545
<b>OPERATING EXPENDITURES</b>						
4309 Other Contractual Services	22,600	30,394	27,794	31,000	31,000	32,500
<b>TOTAL OPERATING EXPENDITURES</b>	22,600	30,394	27,794	31,000	31,000	32,500
<b>OTHER SERVICES</b>						
4513 Printing	-	-	-	1,000	1,000	1,000
4520 Mtgs/Conf./Trng & Dev.	-	-	-	-	-	3,000
4521 Membership & Dues	-	-	-	-	-	500
4523 Miscellaneous Expense	-	-	-	-	-	-
4562 Permits	145,947	141,731	96,896	220,150	196,250	193,250
<b>TOTAL OTHER SERVICES</b>	145,947	141,731	96,896	221,150	197,250	197,750
<b>SUPPLIES</b>						
4601 Supplies	397	818	960	1,000	1,000	1,000
4620 Minor Equipment	63	-	-	250	250	250
<b>TOTAL SUPPLIES</b>	461	818	960	1,250	1,250	1,250
<b>CONTRACT SERVICES</b>						
4701 NPDES	294,696	296,422	311,024	421,200	421,200	416,000
4702 AB939 - Solid Waste	49,975	46,068	40,864	50,000	50,000	43,000
4741 C.S. - City Engineering	174,680	166,251	155,030	179,000	179,000	74,000
<b>TOTAL CONTRACT SERVICES</b>	519,351	508,742	506,918	650,200	650,200	533,000
<b>TOTAL ENGINEERING</b>	688,359	681,685	632,569	903,600	879,700	764,500

# Public Works

## CITY OF ALISO VIEJO

Budget Detail

P.W. Engineering

FY 2016-2017

<b>TOTAL PUBLIC WORKS BUDGET</b>	<b>761,000</b>
<b>101-4501</b>	
<b>OPERATING EXPENDITURES</b>	<b>Amount Budgeted</b>
4309 Other Contractual Services <i>Includes the annual license fee for Digital Maps GIS, additional GIS layers and Community View.</i>	32,500
<b>OTHER SERVICES</b>	
4513 Printing <i>Costs for miscellaneous printing and scanning of engineering documents.</i>	1,000
4523 Miscellaneous Expense	-
4562 Permits <i>NPDES Waste Discharge permit, County Co-Permittee costs, South Orange County Watershed COOP, and Aliso Creek Directive.</i>	193,250
<b>SUPPLIES</b>	
4601 Supplies <i>Office supplies.</i>	1,000
4620 Minor Equipment <i>Miscellaneous minor equipment.</i>	250
<b>CONTRACT SERVICES</b>	
4701 NPDES <i>Programs to eliminate pollutants in storm water. Expenses include labor charges, water testing, water quality education and enforcement costs. Also included are costs for the construction and maintenance of an urban runoff treatment facility.</i>	416,000
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>	43,000
4741 C.S.-City Engineering <i>Contract with Charles Abbott Associates. Includes DBE Annual Submittal.</i>	74,000

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**CITY OF ALISO VIEJO**  
**Public Works Traffic Engineering**  
**FY 2016-2017**

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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.

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**STAFF SUMMARY:**

Contract Services: Charles Abbott & Associates

# Public Works

## CITY OF ALISO VIEJO

Estimated Expenditures

## P.W. Traffic Engineering

FY 2016-2017

### ESTIMATED EXPENDITURES DETAIL

101-4502

#### CONTRACT SERVICES

4742 C.S. - Traffic Engineering

#### TOTAL CONTRACT SERVICES

#### TOTAL TRAFFIC ENGINEERING

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
	18,931	15,961	18,046	20,000	20,000	12,000
	18,931	15,961	18,046	20,000	20,000	12,000
	18,931	15,961	18,046	20,000	20,000	12,000

# Public Works

CITY OF ALISO VIEJO

Budget Detail

P.W. Traffic Engineering

FY 2016-2017

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<b>TOTAL TRAFFIC ENGINEERING BUDGET</b>	<b>12,000</b>
101-4502	
<b>CONTRACT SERVICES</b>	<b>Amount Budgeted</b>
4742 C.S. - Traffic Engineering	12,000
<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 turn back 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 2016-2017**

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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.

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**STAFF SUMMARY:**

Contract Services:

Charles Abbott & Associates  
PV Maintenance, Inc.

# Public Works

## CITY OF ALISO VIEJO

Estimated Expenditures

## P.W. Street Maintenance

FY 2016-2017

### ESTIMATED EXPENDITURES DETAIL

101-4503

#### CONTRACT SERVICES

4771 C.S. - Street Maintenance

#### TOTAL CONTRACT SERVICES

#### TOTAL STREET MAINTENANCE

2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
382,697	386,062	393,364	389,800	389,800	397,360
382,697	386,062	393,364	389,800	389,800	397,360
382,697	386,062	393,364	389,800	389,800	397,360

# Public Works

## CITY OF ALISO VIEJO

Budget Detail

P.W. Street Maintenance

FY 2016-2017

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**TOTAL STREET MAINTENANCE BUDGET**  
**101-4503**

**397,360**

**CONTRACT SERVICES**

**Amount Budgeted**

4771 C.S. - Street Maintenance

397,360

*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 turn back 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 2016-2017

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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:**

Lieutenant  
Sergeant (Admin)  
Sergeant  
Investigator  
DS II Patrol  
DSII Motorcycle  
Community Services Officer  
Crime Prevention Specialist  
School Resource Officer  
Investigative Assistant  
Emergency Mgmt. Program Coordinator  
**Total**

#### **FY 2016-2017**

#### **Proposed Staffing**

	1
	1
	1.33
	2
	15
	2
	2
	1
	0.65
	0.5
	1
	<hr/>
	<b>27.48</b>

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# Public Safety

## CITY OF ALISO VIEJO

Estimated Expenditures

## Law Enforcement

FY 2016-2017

### ESTIMATED EXPENDITURES DETAIL

101-5101

### PROFESSIONAL & TECH. SERVICES

4308 Law Enforcement

### TOTAL PROFESSIONAL & TECH. SERVICES

### TOTAL LAW ENFORCEMENT-CONTRACT

2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
6,162,062	6,493,575	6,850,045	7,195,380	7,175,910	7,672,295
6,162,062	6,493,575	6,850,045	7,195,380	7,175,910	7,672,295
6,162,062	6,493,575	6,850,045	7,195,380	7,175,910	7,672,295

# Public Safety

## Law Enforcement - Other

### CITY OF ALISO VIEJO

Estimated Expenditures

FY 2016-2017

#### ESTIMATED EXPENDITURES DETAIL 101-5102

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>OPERATING EXPENDITURES</b>						
4462 Equipment Maintenance	13,205	11,346	21,140	19,835	24,715	24,500
<b>TOTAL OPERATING EXPENDITURES</b>	<b>13,205</b>	<b>11,346</b>	<b>21,140</b>	<b>19,835</b>	<b>24,715</b>	<b>24,500</b>
<b>OTHER SERVICES</b>						
4516 Fuel	13,864	14,738	18,376	18,000	24,000	24,000
4520 Mtgs/Conf./Trng & Dev.	2,291	761	6,772	4,000	4,000	4,000
<b>TOTAL OTHER SERVICES</b>	<b>16,155</b>	<b>15,499</b>	<b>25,147</b>	<b>22,000</b>	<b>28,000</b>	<b>28,000</b>
<b>SUPPLIES</b>						
4612 Operating Supplies	9,592	12,102	18,241	15,000	18,600	18,000
<b>TOTAL SUPPLIES</b>	<b>9,592</b>	<b>12,102</b>	<b>18,241</b>	<b>15,000</b>	<b>18,600</b>	<b>18,000</b>
<b>CONTRACT SERVICES</b>						
4721 C.S. - Crossing Guards	109,745	124,036	139,286	151,110	151,110	143,165
<b>TOTAL CONTRACT SERVICES</b>	<b>109,745</b>	<b>124,036</b>	<b>139,286</b>	<b>151,110</b>	<b>151,110</b>	<b>143,165</b>
<b>PUBLIC SAFETY EQUIPMENT</b>						
4803 Public Safety Equipment	-	-	16,253	-	42,885	166,015
<b>TOTAL PUBLIC SAFETY EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>16,253</b>	<b>-</b>	<b>42,885</b>	<b>166,015</b>
<b>TOTAL LAW ENFORCEMENT-OTHER</b>	<b>148,697</b>	<b>162,984</b>	<b>220,068</b>	<b>207,945</b>	<b>265,310</b>	<b>379,680</b>

# Public Safety

## CITY OF ALISO VIEJO

Budget Detail

Law Enforcement - Other

FY 2016-2017

		<b>Amount Budgeted</b>
<b>TOTAL LAW ENFORCEMENT OTHER BUDGET 101-5102</b>		<b>379,680</b>
<b>OPERATING EXPENDITURES</b>		
4462	Equipment Maintenance <i>Pro rata share of the county-wide maintenance &amp; usage costs for 800MHz communication radio units.</i>	24,500
<b>OTHER SERVICES</b>		
4516	Fuel <i>Gasoline and maintenance costs for two motorcycles, AV PALS vehicle, and Crime Prevention vehicle.</i>	24,000
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Training &amp; Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation and meal costs.</i>	4,000
<b>SUPPLIES</b>		
4612	Operating Supplies <i>Office and program supplies, miscellaneous costs, and program costs, and law enforcement tactical gear.</i>	18,000
<b>CONTRACT SERVICES</b>		
4721	C.S. - Crossing Guard <i>Crossing Guard services to ensure school children's safety to and from school.</i>	143,165
<b>PUBLIC SAFETY EQUIPMENT</b>		
4803	Public Safety Equipment <i>Expenses incurred in the purchase of public safety equipment. Including 800 MHz, AFIS, Motorcycle, and laser guns.</i>	166,015

# Public Safety

## CITY OF ALISO VIEJO

Estimated Expenditures

## Crime Prevention

FY 2016-2017

### ESTIMATED EXPENDITURES DETAIL 101-5103

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>OPERATING EXPENDITURES</b>						
4471 Rent	1,020	1,045	3,080	4,140	4,140	4,380
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,020</b>	<b>1,045</b>	<b>3,080</b>	<b>4,140</b>	<b>4,140</b>	<b>4,380</b>
<b>OTHER SERVICES</b>						
4520 Mtgs/Conf./Trng & Dev.	1,075	-	1,019	3,700	3,700	3,000
4521 Membership & Dues	220	65	25	270	270	270
<b>TOTAL OTHER SERVICES</b>	<b>1,295</b>	<b>65</b>	<b>1,044</b>	<b>3,970</b>	<b>3,970</b>	<b>3,270</b>
<b>SUPPLIES</b>						
4612 Operating Supplies	5,917	5,644	3,729	5,700	6,700	6,700
<b>TOTAL SUPPLIES</b>	<b>5,917</b>	<b>5,644</b>	<b>3,729</b>	<b>5,700</b>	<b>6,700</b>	<b>6,700</b>
<b>TOTAL CRIME PREVENTION</b>	<b>8,232</b>	<b>6,754</b>	<b>7,853</b>	<b>13,810</b>	<b>14,810</b>	<b>14,350</b>

# Public Safety

## CITY OF ALISO VIEJO

Budget Detail

Crime Prevention

FY 2016-2017

		<b>Amount Budgeted</b>
<b>TOTAL CRIME PREVENTION BUDGET</b>		<b>14,350</b>
<b>101-5103</b>		
<b>OPERATING EXPENDITURES</b>		
4471	Rent <i>Crime Prevention storage unit rental.</i>	4,380
<b>OTHER SERVICES</b>		
4520	Mtgs/Conf./Trng & Dev. <i>Expenses incurred for Training &amp; Development, Conferences, and Meetings. These expenses are comprised of registration, lodging, transportation and meal costs. Included are Crime Free Multi-Housing Conference, CCPOA Annual Training, and California Injury Prevention training.</i>	3,000
4521	Membership & Dues <i>Dues to organizations enabling the City to receive updated information &amp; training opportunities. Included are CCPOA, NCPD, and Safety Beltsafe USA.</i>	270
<b>SUPPLIES</b>		
4612	Operating Supplies <i>Office and program supplies for bus greeter program, crime prevention, National Night Out, and child safety.</i>	6,700

# Public Safety

## CITY OF ALISO VIEJO

Estimated Expenditures

## Animal Care Services

FY 2016-2017

### ESTIMATED EXPENDITURES DETAIL 101-5301

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>CONTRACT SERVICES</b>						
4722 C.S. - Animal Care Services	238,782	276,740	276,313	307,000	307,000	273,400
<b>TOTAL CONTRACT SERVICES</b>	238,782	276,740	276,313	307,000	307,000	273,400
<b>TOTAL ANIMAL CARE SERVICES</b>	238,782	276,740	276,313	307,000	307,000	273,400

# Public Safety

## Emergency Operations Center

### CITY OF ALISO VIEJO

Estimated Expenditures

FY 2016-2017

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**ESTIMATED EXPENDITURES DETAIL****101-5401****SUPPLIES**

4612 Operating Supplies

**TOTAL SUPPLIES****TOTAL EMERGENCY OPERATIONS CENTER**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
	2,961	(1,455)	5,807	5,000	5,000	5,000
	2,961	(1,455)	5,807	5,000	5,000	5,000
	2,961	(1,455)	5,807	5,000	5,000	5,000

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## Transfers Out

### CITY OF ALISO VIEJO

Estimated Expenditures

### Transfers Out

FY 2016-2017

#### ESTIMATED EXPENDITURES DETAIL

101-9501

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>TRANSFERS OUT</b>						
4999 Transfers Out	892,060	7,119,990	420,220	295,840	615,170	176,410
<b>TOTAL TRANSFERS OUT</b>	<u>892,060</u>	<u>7,119,990</u>	<u>420,220</u>	<u>295,840</u>	<u>615,170</u>	<u>176,410</u>
 <b>TOTAL TRANSFERS OUT</b>	 <u>892,060</u>	 <u>7,119,990</u>	 <u>420,220</u>	 <u>295,840</u>	 <u>615,170</u>	 <u>176,410</u>

**NOTE: Transfer Detail\***

	FD 261 - Aquatic Center	146,410
<b>030</b>	FD 332 - Wetlands	10,000
<b>091</b>	FD 332 - Dairy Fork Wetland	<u>20,000</u>
	<b>Total</b>	<b><u>176,410</u></b>

## General Fund - City Hall

CITY OF ALISO VIEJO

City Hall

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**  
**102-3501**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
Rev-Use of Money & Prop						
34120 Rent - City Hall Lease	228,299	163,764	204,174	205,105	191,910	167,805
<b>TOTAL ESTIMATED RESOURCES</b>	<b>228,299</b>	<b>163,764</b>	<b>204,174</b>	<b>205,105</b>	<b>191,910</b>	<b>167,805</b>
<b>APPROPRIATIONS</b>						
Professional & Tech. Services						
4301 Professional Services	19,822	22,068	18,722	21,270	20,610	49,445
<b>Total Professional &amp; Tech. Services</b>	<b>19,822</b>	<b>22,068</b>	<b>18,722</b>	<b>21,270</b>	<b>20,610</b>	<b>49,445</b>
Operating Expenditures						
4411 Utilities	53,135	54,774	59,793	63,500	65,000	65,000
4431 Building & Grounds Maintenance	57,589	57,498	58,644	70,970	70,970	73,935
<b>Total Operating Expenditures</b>	<b>110,724</b>	<b>112,272</b>	<b>118,437</b>	<b>134,470</b>	<b>135,970</b>	<b>138,935</b>
<b>TOTAL APPROPRIATIONS</b>	<b>130,546</b>	<b>134,340</b>	<b>137,159</b>	<b>155,740</b>	<b>156,580</b>	<b>188,380</b>
<b>CAPITAL OUTLAY</b>						
5910 Improvements	17,535	18,234	1,887	20,200	25,950	51,395
<b>TOTAL CAPITAL OUTLAY</b>	<b>17,535</b>	<b>18,234</b>	<b>1,887</b>	<b>20,200</b>	<b>25,950</b>	<b>51,395</b>
<b>TRANSFERS OUT</b>						
4999 Transfers Out	-	400,000	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	407,345	487,562	98,753	163,881	163,881	173,261
<b>PROJECTED ENDING FUND BALANCE</b>	<b>487,562</b>	<b>98,753</b>	<b>163,881</b>	<b>193,046</b>	<b>173,261</b>	<b>101,291</b>

# General Fund - City Hall

CITY OF ALISO VIEJO

City Hall

Budget Detail

FY 2016-2017

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<b>TOTAL CITY HALL BUDGET</b>	<b>239,775</b>
<b>102-3501</b>	
	<b>Amount Budgeted</b>
<b>PROFESSIONAL &amp; TECH. SERVICES</b>	
4301 Professional Services	49,445
<i>Professional Property Management costs for City Hall.</i>	
<b>OPERATING EXPENDITURES</b>	
4411 Utilities	65,000
<i>City hall expenses for gas, electricity, water, and phone line for the sprinkler system.</i>	
4431 Building & Grounds Maintenance	73,935
<i>Association dues, janitorial services, landscape services, elevator maintenance, fire extinguisher maintenance, HVAC maintenance, plumbing &amp; electric maintenance, pest control, security, and miscellaneous building maintenance and repairs.</i>	
<b>CAPITAL OUTLAY</b>	
5910 Improvements	51,395
<i>Tenant Improvements, roof maintenance, fire safety inspection, sewer line cleaning, and misc. building repairs.</i>	

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# **SPECIAL REVENUE FUNDS**

## Special Revenue

CITY OF ALISO VIEJO

203 - Gas Tax

Estimated Expenditures

FY 2016-2017

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

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
34010 Investment Earnings	3,195	3,434	3,297	2,000	3,300	4,000
35050 Gas Tax - 2105	211,958	333,702	270,565	285,380	285,380	313,560
35060 Gas Tax - 2106	162,570	168,568	177,785	151,930	151,930	157,850
35070 Gas Tax - 2107	347,322	357,046	346,274	390,170	390,170	435,425
35080 Gas Tax - Admin Tax	6,000	6,000	6,000	6,000	6,000	6,000
35090 Gas Tax - 2103	384,863	683,701	462,406	226,260	226,260	18,415
39999 Interfund Transfers	897	-	-	-	-	-
<b>TOTAL ESTIMATED RESOURCES</b>	<b>1,116,805</b>	<b>1,552,451</b>	<b>1,266,327</b>	<b>1,061,740</b>	<b>1,063,040</b>	<b>935,250</b>
<b>APPROPRIATIONS</b>						
4502-4301 Professional Services - Traffic Engineering	21,594	18,573	15,357	25,000	25,000	25,000
4503-4411 Utilities - Street Maintenance	232,527	238,798	251,410	262,000	262,000	262,000
4503-4771 C.S. Street Maintenance	690,422	618,722	612,245	774,000	774,000	704,000
4503-4772 C.S. Street Sweeping	73,181	74,132	74,874	80,000	75,000	75,000
<b>TOTAL APPROPRIATIONS</b>	<b>1,017,723</b>	<b>950,225</b>	<b>953,886</b>	<b>1,141,000</b>	<b>1,136,000</b>	<b>1,066,000</b>
<b>TRANSFERS OUT*</b>						
4999 Transfers - Out	621,398	650,596	-	-	-	355,000
<b>TOTAL TRANSFERS OUT</b>	<b>621,398</b>	<b>650,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>355,000</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	1,879,939	1,357,622	1,309,252	1,621,694	1,621,694	1,548,734
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>1,357,622</b>	<b>1,309,252</b>	<b>1,621,694</b>	<b>1,542,434</b>	<b>1,548,734</b>	<b>1,062,984</b>
<b>FUND BALANCE DETAIL</b>						
<b>Restricted for:</b>						
Emergencies & Unanticipated Traffic Projects	279,201	388,113	316,582	265,435	265,760	233,813
Streets & Highways	1,078,421	921,139	1,305,112	1,276,999	1,282,974	829,171
<b>Total Fund Balance</b>	<b>1,357,622</b>	<b>1,309,252</b>	<b>1,621,694</b>	<b>1,542,434</b>	<b>1,548,734</b>	<b>1,062,984</b>
<b>NOTE: Transfer Out Detail*</b>						
103 FD 311 - FY 16-17 Slurry Seal				355,000		
<b>Total</b>				<b>355,000</b>		

\* For Capital Improvement Projects Transfer-Out detail, refer to page 135.

## Special Revenue

CITY OF ALISO VIEJO

204 - Measure M

Estimated Expenditures

FY 2016-2017

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

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
34010 Investment Earnings	2,044	2,787	3,415	2,410	3,500	3,500
35604 Measure M-Grant	557,597	583,666	619,100	671,550	651,450	684,375
35605 Measure M-Competitive	189,754	193,749	-	568,100	426,100	206,530
35606 Measure M-SMP	-	22,148	23,267	24,300	24,300	24,300
39999 Interfund Transfers	-	-	-	-	-	-
<b>TOTAL ESTIMATED RESOURCES</b>	<b>749,394</b>	<b>802,350</b>	<b>645,782</b>	<b>1,266,360</b>	<b>1,105,350</b>	<b>918,705</b>
<b>APPROPRIATIONS</b>						
6104-4309 Other Contractual Services	-	19,434	18,350	24,300	24,300	24,300
<b>TOTAL APPROPRIATIONS</b>	<b>-</b>	<b>19,434</b>	<b>18,350</b>	<b>24,300</b>	<b>24,300</b>	<b>24,300</b>
<b>TRANSFERS OUT*</b>						
4999 Transfers - Out	343,436	760,936	529,029	2,845,550	1,846,450	1,470,530
<b>TOTAL TRANSFERS OUT</b>	<b>343,436</b>	<b>760,936</b>	<b>529,029</b>	<b>2,845,550</b>	<b>1,846,450</b>	<b>1,470,530</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning**	819,974	1,225,932	1,247,911	1,346,314	1,346,314	580,914
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>1,225,932</b>	<b>1,247,911</b>	<b>1,346,314</b>	<b>(257,176)</b>	<b>580,914</b>	<b>4,789</b>

**NOTE: Transfer Out Detail\***

091	FD 332 - Dairy Fork Wetlands	206,530
100	FD 311 - Pacific Pk Rehab-Chase-SR73	869,000
103	FD 311 - FY 16-17 Slurry Seal	395,000
	<b>Total</b>	<b>1,470,530</b>

\* For Capital Improvement Projects Transfer-Out detail, refer to page 135.

## Special Revenue

CITY OF ALISO VIEJO

215 - Public Safety Grants

Estimated Expenditures

FY 2016-2017

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**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
34010 Investment Earnings	65	162	121	100	125	50
35616 SLESF	100,000	103,157	103,045	100,000	100,000	100,000
<b>TOTAL ESTIMATED RESOURCES</b>	<b>100,065</b>	<b>103,319</b>	<b>103,166</b>	<b>100,100</b>	<b>100,125</b>	<b>100,050</b>
<b>APPROPRIATIONS</b>						
5102-4803 Public Safety Equipment	91,104	76,126	193,728	96,270	96,270	95,280
<b>TOTAL APPROPRIATIONS</b>	<b>91,104</b>	<b>76,126</b>	<b>193,728</b>	<b>96,270</b>	<b>96,270</b>	<b>95,280</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	48,733	57,693	84,886	(5,676)	(5,676)	(1,821)
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>57,693</b>	<b>84,886</b>	<b>(5,676)</b>	<b>(1,846)</b>	<b>(1,821)</b>	<b>2,949</b>

<b>NOTE:</b>	<b>Appropriations Detail</b>	
	MDC Equip	57,510
	PVS Equip	30,235
	Tasers	10,590
	<b>Total</b>	<b>98,335</b>

## Special Revenue

CITY OF ALISO VIEJO

221 - AQMD Air Quality

Estimated Expenditures

FY 2016-2017

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**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
34010 Investment Earnings	1,211	1,593	1,619	1,600	1,600	1,900
35621 Air Quality Mgmt District	58,581	61,743	61,934	61,300	61,300	61,000
<b>TOTAL ESTIMATED RESOURCES</b>	<b>59,792</b>	<b>63,336</b>	<b>63,553</b>	<b>62,900</b>	<b>62,900</b>	<b>62,900</b>
<b>APPROPRIATIONS</b>						
6121-4308 Public Safety Equipment	-	-	27,936	-	-	92,000
<b>TOTAL APPROPRIATIONS</b>	<b>-</b>	<b>-</b>	<b>27,936</b>	<b>-</b>	<b>-</b>	<b>92,000</b>
<b>TRANSFERS OUT</b>						
4999 Transfers - Out	-	39,847	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>39,847</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	657,840	717,632	741,122	776,739	776,739	839,639
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>717,632</b>	<b>741,122</b>	<b>776,739</b>	<b>839,639</b>	<b>839,639</b>	<b>810,539</b>

**NOTE:**

**Appropriations Detail**

2 - Hybrid Vehicles	56,000
Polaris Utility Vehicle	11,000
Miscellaneous	25,000
<b>Total</b>	<b>92,000</b>

## Special Revenue

CITY OF ALISO VIEJO

225 - Integrated Waste Mgmt

Estimated Expenditures

FY 2016-2017

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.

<b>ESTIMATED EXPENDITURES DETAIL</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Mid- Year Budget</b>	<b>2016-2017 Adopted Budget</b>
<b>ESTIMATED RESOURCES</b>						
34010 Investment Earnings	31	57	39	50	50	50
35625 Beverage Container Recycling	13,385	13,205	-	13,250	13,390	13,000
35626 Used Oil Recycling Grant	-	-	-	-	-	-
<b>TOTAL ESTIMATED RESOURCES</b>	<b>13,416</b>	<b>13,262</b>	<b>39</b>	<b>13,300</b>	<b>13,440</b>	<b>13,050</b>
<b>APPROPRIATIONS</b>						
6125-4309 Other Contractual Services	16,709	15,048	18,299	22,000	17,000	16,500
6126-4309 Other Contractual Services	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>16,709</b>	<b>15,048</b>	<b>18,299</b>	<b>22,000</b>	<b>17,000</b>	<b>16,500</b>
<b>TRANSFERS OUT</b>						
4999 Transfers - Out	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	34,540	31,247	29,462	11,202	11,202	7,642
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>31,247</b>	<b>29,462</b>	<b>11,202</b>	<b>2,502</b>	<b>7,642</b>	<b>4,192</b>

<b>NOTE: Appropriations Detail</b>	
Educational Materials	1,000
Pet Waste Bags-City Facilities	3,500
Benches/Tables/Trash Cans/Signs	7,000
Recycling/Trash Containers	5,000
<b>Total</b>	<b>16,500</b>

## Special Revenue

CITY OF ALISO VIEJO

231 - Other Grants

Estimated Expenditures

FY 2016-2017

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**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
34010 Investment Earnings	-	-	-	-	-	-
35230 State Grants	-	282,424	-	-	42,100	540,000
35631 Other Grants	-	-	-	-	-	-
<b>TOTAL ESTIMATED RESOURCES</b>	<b>-</b>	<b>282,424</b>	<b>-</b>	<b>-</b>	<b>42,100</b>	<b>540,000</b>
<b>APPROPRIATIONS</b>						
6131-4309 Other Contractual Services	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS OUT*</b>						
4999 Transfers - Out	409,557	303,914	-	-	42,100	540,000
<b>TOTAL TRANSFERS OUT</b>	<b>409,557</b>	<b>303,914</b>	<b>-</b>	<b>-</b>	<b>42,100</b>	<b>540,000</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	613,207	203,648	182,160	182,160	182,160	182,160
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>203,648</b>	<b>182,160</b>	<b>182,160</b>	<b>182,160</b>	<b>182,160</b>	<b>182,160</b>

**NOTE: Resources Detail**

<b>100</b>	FD 311 - Cal Recycle - Pacific Pk Rehab	40,000
<b>106</b>	FD 332 - Laguna Canyon Dairy Fork Rehab	100,000
<b>091</b>	FD 332 - Prop 84 - Dairy Fork Rehab	400,000
	<b>Total</b>	<b>540,000</b>

\* For Capital Improvement Projects Transfer-Out detail, refer to page 135.

## Special Revenue

CITY OF ALISO VIEJO

241 - Technology Grant

Estimated Expenditures

FY 2016-2017

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.

<b>ESTIMATED EXPENDITURES DETAIL</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Mid- Year Budget</b>	<b>2016-2017 Adopted Budget</b>
<b>ESTIMATED RESOURCES</b>						
34010 Investment Earnings	-	-	-	-	-	-
34150 Other Income	3,300	6,600	6,600	6,600	6,600	6,600
<b>TOTAL ESTIMATED RESOURCES</b>	<b>3,300</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>
<b>APPROPRIATIONS</b>						
4481 IT/Computer Equipment	35,582	27,348	237,106	20,000	197,260	170,000
<b>TOTAL APPROPRIATIONS</b>	<b>35,582</b>	<b>27,348</b>	<b>237,106</b>	<b>20,000</b>	<b>197,260</b>	<b>170,000</b>
<b>TRANSFERS OUT</b>						
4999 Transfers - Out	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	572,416	540,134	519,386	288,880	288,880	98,220
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>540,134</b>	<b>519,386</b>	<b>288,880</b>	<b>275,480</b>	<b>98,220</b>	<b>(65,180)</b>

<b>NOTE: Appropriations Detail</b>	
VM Backup Solution	150,000
Miscellaneous Computer Upgrades	20,000
<b>Total</b>	<b>170,000</b>

## Special Revenue

CITY OF ALISO VIEJO

245 - Development Impact

Estimated Expenditures

FY 2016-2017

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

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
37010 Housing Fees	185,137	-	72,550	245,125	-	490,500
37020 Traffic Mitigation	-	22,408	22,408	-	-	-
37030 Community Enhancement	170,000	887,500	350,026	-	-	-
37050 Median Improvement	-	76,875	76,875	-	-	-
37060 Visual Art In Public Places	-	6,000	-	-	-	-
<b>TOTAL ESTIMATED RESOURCES</b>	<b>355,137</b>	<b>992,783</b>	<b>521,859</b>	<b>245,125</b>	<b>-</b>	<b>490,500</b>
<b>APPROPRIATIONS</b>						
6145-4301 Professional Services	-	39,000	-	-	-	-
6145-4581 Housing Programs	197,225	-	22,578	-	-	-
6145-5910 Improvements	33,618	50,000	108,820	100,000	50,000	23,000
<b>TOTAL APPROPRIATIONS</b>	<b>230,843</b>	<b>89,000</b>	<b>131,398</b>	<b>100,000</b>	<b>50,000</b>	<b>23,000</b>
<b>TRANSFERS OUT*</b>						
4999 Transfers - Out	16,979	147,385	260,533	805,000	867,845	833,200
<b>TOTAL TRANSFERS OUT</b>	<b>16,979</b>	<b>147,385</b>	<b>260,533</b>	<b>805,000</b>	<b>867,845</b>	<b>833,200</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	7,280,597	7,387,912	8,144,311	8,274,239	8,274,239	7,356,394
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>7,387,912</b>	<b>8,144,311</b>	<b>8,274,239</b>	<b>7,614,364</b>	<b>7,356,394</b>	<b>6,990,694</b>

### Appropriations Detail

Iglesia Park Fitness Equipment	23,000
<b>Total</b>	<b>23,000</b>

### Transfer Detail\*

<b>094</b>	FD 331 - Wayfinding Signs	150,000
<b>095</b>	FD 331 - AV Welcome Signs	200,000
	FD 260 - Aliso Viejo Center Lawn Improvements	44,200
	FD 260 - Aliso Viejo Center Parking Improvements	34,000
	FD 261 - Aquatic Center Coping	60,000
	FD 261 - Aquatic Center Pool Equipment	20,000
	FD 261 - Aquatic Center Restrooms	15,000
<b>108</b>	FD 331 - City Hall Generator	160,000
<b>109</b>	FD 332 - Arundo Removal	150,000
	<b>Total</b>	<b>833,200</b>

\* For Capital Improvement Projects Transfer-Out detail, refer to page 135.

## Special Revenue

CITY OF ALISO VIEJO

251 - Federal Grants

Estimated Expenditures

FY 2016-2017

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.

<b>ESTIMATED EXPENDITURES DETAIL</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Mid- Year Budget</b>	<b>2016-2017 Adopted Budget</b>
<b>ESTIMATED RESOURCES</b>						
2! 34010 Investment Earnings	-	-	-	-	-	-
2! 35430 Federal Grants	897	-	-	189,680	189,680	203,360
<b>TOTAL ESTIMATED RESOURCES</b>	<b>897</b>	<b>-</b>	<b>-</b>	<b>189,680</b>	<b>189,680</b>	<b>203,360</b>
<b>TRANSFERS OUT*</b>						
2! 4999 Transfers - Out	897	-	-	189,680	189,680	203,360
<b>TOTAL TRANSFERS OUT</b>	<b>897</b>	<b>-</b>	<b>-</b>	<b>189,680</b>	<b>189,680</b>	<b>203,360</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	-	-	-	-	-	-
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>NOTE: Transfer Detail*</b>						
104 FD 331 - ADA Curb Ramp Improvements	203,360					
<b>Total</b>	<b>203,360</b>					

\* For Capital Improvement Projects Transfer-Out detail, refer to page 135.

# Special Revenue

CITY OF ALISO VIEJO

260 - Aliso Viejo Center

Estimated Expenditures

FY 2016-2017

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
37810 F&B	332,423	395,249	356,030	406,330	353,700	542,370
37820 Beverage	61,487	96,207	80,497	79,480	104,500	241,815
37830 Package Revenue	-	-	-	-	93,200	159,880
37831 Rental Fees	33,948	81,074	77,871	71,375	32,050	139,570
37832 Equipment Rental Fees	-	86,265	166,086	129,295	4,300	-
37836 Music Revenue	-	-	-	-	41,750	98,240
37865 Miscellaneous Revenue	174,791	116,454	103,724	105,895	116,900	280,855
39999 Interfund Transfers	249,000	162,198	129,867	150,000	349,535	78,200
<b>TOTAL ESTIMATED RESOURCES</b>	<b>851,649</b>	<b>937,446</b>	<b>914,074</b>	<b>942,375</b>	<b>1,095,935</b>	<b>1,540,930</b>
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
7101 P/R-Salaries	218,681	218,144	253,863	150,000	84,000	84,000
7102 P/R-Wages	55,063	72,727	69,850	81,300	115,900	103,000
7103 P/R-Contract Labor	52,685	56,156	57,512	62,850	94,050	164,625
7201 P/R-Benefits	84,670	81,814	96,551	60,000	60,815	58,330
<b>Total Personnel-Salaries &amp; Benefits</b>	<b>411,099</b>	<b>428,841</b>	<b>477,777</b>	<b>354,150</b>	<b>354,765</b>	<b>409,955</b>
<b>OPERATING EXPENDITURES</b>						
7301 Cost of F&B	83,801	111,503	99,132	140,350	125,890	171,725
7303 Misc. Expense	45,193	51,974	41,078	41,000	2,400	2,500
7304 Music Expense	-	-	-	-	31,330	58,510
7305 Equipment Rental Expense	-	-	-	-	-	29,255
7306 Package Expense	-	-	-	-	51,950	157,790
7401 Equipment Maintenance	5,064	12,950	2,927	10,700	12,000	12,055
7402 Computer Expense	-	-	5,355	3,500	-	18,655
7411 Utilities	40,238	39,312	44,106	39,840	64,200	72,680
7421 Building & Ground Maintenance	25,380	23,751	23,058	27,350	25,200	24,345
7431 Supplies	38,388	37,054	25,366	27,700	61,900	84,830
7441 Marketing	32,117	39,290	24,512	28,000	47,300	58,975
7445 Fees & Permits	14,271	16,778	19,283	18,760	57,000	33,270
7448 Insurance Expenses	-	-	-	-	12,000	435
7451 Management Fees	112,908	122,086	120,955	79,835	100,000	250,000
7452 Accounting Fees	24,000	24,000	24,036	20,000	-	-
7501 Capital Maintenance	25,103	30,675	6,487	150,000	150,000	155,950
<b>Total Operating Expenditures</b>	<b>446,463</b>	<b>509,372</b>	<b>436,297</b>	<b>587,035</b>	<b>741,170</b>	<b>1,130,975</b>
<b>TOTAL APPROPRIATIONS</b>	<b>857,562</b>	<b>938,213</b>	<b>914,074</b>	<b>941,185</b>	<b>1,095,935</b>	<b>1,540,930</b>
<b>TRANSFERS OUT</b>						
4999 Transfers - Out	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	6,680	767	-	-	-	-
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>767</b>	<b>-</b>	<b>-</b>	<b>1,190</b>	<b>-</b>	<b>-</b>

**Note: Transfer In Detail**

FD245 - Parking Lot Improvements	34,000
FD245 - Wedding Lawn Improvements	44,200
<b>Total</b>	<b>78,200</b>

# Special Revenue

CITY OF ALISO VIEJO

261 - Aquatic Center

Estimated Expenditures

FY 2016-2017

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
37810 F&B	48,189	44,908	33,049	-	-	-
37835 Aquatic Fees	38,879	8,139	60,371	95,000	153,565	143,100
37840 Pool Use Fees	51,194	85,241	2,962	10,500	11,500	18,700
37845 Aquatic Classes	17,529	16,191	93,745	214,000	215,330	256,540
37860 Merchandise Sales	238	164	958	1,650	2,450	4,250
37865 Miscellaneous Revenue	-	-	-	-	-	-
39999 Interfund Transfers*	127,000	170,748	286,181	460,045	566,450	241,410
<b>TOTAL ESTIMATED RESOURCES</b>	<b>283,029</b>	<b>325,392</b>	<b>477,266</b>	<b>781,195</b>	<b>949,295</b>	<b>664,000</b>
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
7101 P/R-Salaries	16,750	17,392	32,409	58,335	92,495	100,000
7102 P/R-Wages	52,689	58,433	78,397	135,285	152,890	164,265
7201 P/R-Benefits	15,741	15,108	26,301	26,175	33,175	26,085
<b>Total Personnel-Salaries &amp; Benefits</b>	<b>85,180</b>	<b>90,932</b>	<b>137,107</b>	<b>219,795</b>	<b>278,560</b>	<b>290,350</b>
<b>OPERATING EXPENDITURES</b>						
7301 Cost of F&B	18,768	16,814	14,933	-	6,000	4,500
7303 Misc. Expense	(267)	-	267	415	415	-
7401 Equipment Maintenance	7,897	4,318	3,246	2,000	36,210	31,210
7402 Computer Expense	-	-	2,734	1,500	5,300	6,800
7411 Utilities	46,621	51,246	56,538	80,780	44,600	43,400
7421 Building & Ground Maintenance	29,379	27,973	34,212	21,340	11,315	9,440
7425 Pool Maintenance	65,152	52,820	46,763	37,565	38,870	30,000
7431 Supplies	10,439	7,575	12,147	2,400	14,900	15,550
7432	-	-	842	3,300	3,300	2,000
7435	-	-	2,920	-	1,400	1,400
7440	-	-	-	-	8,000	-
7441 Marketing	5,584	6,412	5,479	7,100	22,580	24,350
7445 Fees and Permits	4,441	4,689	4,978	-	10,000	10,000
7448 Insurance Expenses	6,552	6,970	6,775	-	-	-
7451 Management Fees	-	-	28,763	100,000	100,000	100,000
7452 Accounting Fees	-	-	-	-	-	-
7501 Capital Maintenance	4,413	56,576	119,563	305,000	367,845	95,000
<b>Total Operating Expenditures</b>	<b>198,979</b>	<b>235,393</b>	<b>340,160</b>	<b>561,400</b>	<b>670,735</b>	<b>373,650</b>
<b>TOTAL APPROPRIATIONS</b>	<b>284,159</b>	<b>326,325</b>	<b>477,266</b>	<b>781,195</b>	<b>949,295</b>	<b>664,000</b>
<b>TRANSFERS OUT</b>						
4999 Transfers - Out	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	2,063	934	-	-	-	-
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note: \*Transfer In Detail**

FD 101 - General Fund Transfer	146,410
FD 245 - Aquatic Center Coping	60,000
FD 245 - Aquatic Center Pool Equipment	20,000
FD 245 - Aquatic Center Restrooms	15,000
<b>Total</b>	<b>241,410</b>

**CAPITAL  
IMPROVEMENT  
PROJECTS**

# CITY OF ALISO VIEJO

## Capital Improvement Projects

FY 2016-2017

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 2016-17 and budgeted accordingly.

### Projects Summary:

Project	Funding Source	Amount
<b>Non-Recurring Projects</b>		
<b>Pacific Park Rehabilitation</b> Rehabilitation of the roadway from Chase to SR73, including full depth replacement of failed areas, pavement grinding, and asphalt overlay.	<b>Measure M/State Grants</b>	\$909,000
<b>Wedding Lawn &amp; Patio Improvements</b> Wedding Ceremony lawn and Patio improvements at the Aliso Viejo Center.	<b>Community Enhancement/General Fund</b>	\$100,000
<b>Parking Lot Improvements</b> Parking Lot improvements at the Aliso Viejo Center.	<b>General Fund</b>	\$34,000
<b>Aliso Viejo Center Capital Maintenance</b> Replacement and Maintenance of Aliso Viejo Center Capital Equipment.	<b>Aliso Viejo Center</b>	\$21,950
<b>Pool Coping</b> Repair and improvements of concrete surrounding the pools at the Aliso Viejo Aquatic Center.	<b>Community Enhancement</b>	\$60,000
<b>Pool Equipment</b> Replacement and upgrades of pool equipment at the Aliso Viejo Aquatic Center.	<b>Community Enhancement</b>	\$20,000
<b>Aquatic Center Restrooms</b> Repair and replacement of the restroom floors and the Aliso Viejo Aquatic Center.	<b>Community Enhancement</b>	\$15,000
<b>Wayfinding/Street Sweeping Signs</b> Purchase and install new wayfinding signs at key locations on arterial streets.	<b>Community Enhancement</b>	\$150,000
<b>AV Sign Update Program</b> Construct Aliso Viejo Welcome Signs throughout the city using updated design guidelines.	<b>Community Enhancement</b>	\$200,000
<b>ADA Improvements</b> Citywide ADA compliance upgrades and improvements.	<b>Federal Grant</b>	\$203,360
<b>City Hall Generator</b> Backup generator for city hall.	<b>Community Enhancement</b>	\$160,000
<b>Arundo Removal Project</b> Removal of invasive arundo south of the dairy fork wetland.	<b>Community Enhancement</b>	\$150,000
<b>Recurring Projects</b>		
<b>Slurry Seal Project</b> 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.	<b>Measure M/Gas tax</b>	\$750,000
<b>Wood Canyon Wetland Monitoring</b> Wetland habitat in Wood Canyon Creek leads into the detention basin constructed in FY 2005-06. Program includes ongoing mitigation, monitoring, and maintenance.	<b>General Fund</b>	\$10,000
<b>Dairy Fork Wetland Monitoring</b> Wetland habitat in the Dairy Fork sub-watershed area to reduce the pollutant loads from urban run-off and enhance protection of native plants. Constructed in FY 2015-16. Program includes ongoing mitigation, monitoring, and maintenance.	<b>General Fund</b>	\$20,000
<b>Total:</b>		<b>\$2,803,310</b>

**CITY OF ALISO VIEJO**  
**SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**  
**RESOURCES & APPROPRIATIONS BY SOURCE**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>PROJECT SOURCES</b>						
101 General Fund	32,290	103,938	182,195	140,795	455,705	30,000
202 Traffic Congestion Relief	-	-	-	-	-	-
203 Gas Tax	621,398	650,596	-	-	-	-
204 Measure M	343,436	760,936	529,029	2,845,550	1,846,450	1,619,000
215 Public Safety Grants	-	-	-	-	-	-
221 AQMD Air Quality	-	39,847	-	-	-	-
225 Integrated Waste Management	-	-	-	-	-	-
231 Other Grants	409,557	303,914	-	-	42,100	40,000
241 Technology Grant	-	-	-	-	-	-
245 Development Impact	16,979	147,385	260,533	805,000	647,000	833,200
251 Federal Grant	-	-	-	171,850	171,850	203,360
260 Aliso Viejo Center	-	-	-	-	-	77,750
311 Street Improvements	-	-	-	-	19,000	-
332 Storm Water	-	-	34,540	139,655	212,920	-
<b>Total Project Sources</b>	<b>1,423,661</b>	<b>2,006,616</b>	<b>1,006,298</b>	<b>4,102,850</b>	<b>3,395,025</b>	<b>2,803,310</b>
<b>PROJECT USES</b>						
260 Aliso Viejo Center	25,103	30,675	6,487	150,000	150,000	155,950
261 Aquatic Center	4,413	56,576	119,563	305,000	367,845	95,000
311 Street Improvements	1,292,463	1,521,698	529,029	2,334,000	1,396,000	1,659,000
331 Capital Improvements	1,139	197,417	260,533	521,850	539,680	713,360
332 Storm Water	100,544	200,251	90,685	792,000	941,500	180,000
<b>Total Project Uses</b>	<b>1,423,661</b>	<b>2,006,616</b>	<b>1,006,298</b>	<b>4,102,850</b>	<b>3,395,025</b>	<b>2,803,310</b>

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**CAPITAL  
IMPROVEMENT  
FUNDS**

**CITY OF ALISO VIEJO**  
**SUMMARY OF CAPITAL IMPROVEMENT FUNDS**  
**RESOURCES & APPROPRIATIONS BY SOURCE**  
**FY 2016-2017**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid-Year Budget	2016-2017 Adopted Budget
<b>PROJECT SOURCES</b>						
101 General Fund	2,775	16,687	56,145	140,795	234,860	30,000
202 Traffic Congestion Relief	-	-	-	-	-	-
203 Gas Tax	621,398	650,596	-	-	-	-
204 Measure M	343,436	760,936	529,029	2,845,550	1,846,450	1,619,000
215 Public Safety Grants	-	-	-	-	-	-
221 AQMD Air Quality	-	39,847	-	-	-	-
225 Integrated Waste Management	-	-	-	-	-	-
231 Other Grants	409,557	303,914	-	-	42,100	40,000
241 Technology Grant	-	-	-	-	-	-
245 Development Impact	16,979	147,385	260,533	350,000	350,000	660,000
251 Federal Grant	-	-	-	171,850	171,850	203,360
311 Street Improvements	-	-	-	-	19,000	-
332 Storm Water	-	-	34,540	139,655	212,920	-
<b>Total Project Sources</b>	1,394,146	1,919,365	880,248	3,647,850	2,877,180	2,552,360
<b>PROJECT USES</b>						
311 Street Improvements	1,292,463	1,521,698	529,029	2,334,000	1,396,000	1,659,000
331 Capital Improvements	1,139	197,417	260,533	521,850	539,680	713,360
332 Storm Water	100,544	200,251	90,685	792,000	941,500	180,000
<b>Total Project Uses</b>	1,394,146	1,919,365	880,248	3,647,850	2,877,180	2,552,360

**CITY OF ALISO VIEJO**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 2016-17**

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)**

**Total** -

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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**Street Improvement Projects (311-8301)**

100	Pacific Pk Rd Rehab - Chase to 73	909,000		869,000			40,000		
103	FY 2016-17 Slurry Seal	750,000		395,000		355,000			
<b>Total</b>		<b>1,659,000</b>	<b>-</b>	<b>1,264,000</b>	<b>-</b>	<b>355,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>

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)**

094	Wayfinding/Street Sweeping Signs	150,000							150,000
095	AV Sign Update Program	200,000							200,000
104	ADA Curb Ramp Improvements	203,360					203,360		
108	City Hall Generator	160,000							160,000
<b>Total</b>		<b>713,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203,360</b>	<b>-</b>	<b>510,000</b>

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	10,000	10,000						
091	Dairy Fork Wetland Project	20,000	20,000						
109	Arundo Removal	150,000							150,000
<b>Total</b>		<b>180,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>

**GRAND TOTAL**

<b>2,552,360</b>	<b>30,000</b>	<b>1,264,000</b>	<b>-</b>	<b>355,000</b>	<b>243,360</b>	<b>-</b>	<b>660,000</b>
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**CITY OF ALISO VIEJO**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 2016-17**

Transfer Detail	Total	5101 Planning	5501 Design	5601 Const. Mgmt	5701 Construction	5901 Contingency	5910 Improvements	5911 Rehabilitation
<b>Traffic Management/Safety Projects</b>								
	-							
<b>Total</b>	-							
<b>Street Improvement Projects</b>								
100 Pacific Pk Rd Rehab - Chase to 73	909,000			40,000	790,000	79,000		
103 FY 2016-17 Slurry Seal	750,000		10,000	60,000	640,000	40,000		
<b>Total</b>	1,659,000	-	10,000	100,000	1,430,000	119,000	-	-
<b>Capital Improvements</b>								
094 Wayfinding/Street Sweeping Signs	150,000			15,000	127,500	7,500		
095 AV Sign Update Program	200,000						200,000	
104 ADA Curb Ramp Improvements	203,360			22,600	175,450	5,310		
108 City Hall Generator	160,000		1,800	4,200	140,000	14,000		
<b>Total</b>	713,360	-	1,800	41,800	442,950	26,810	200,000	-
<b>Stormwater Improvements</b>								
030 Wetlands Monitoring Project	10,000			10,000				
091 Dairy Fork Wetland Project	20,000		-	20,000				
109 Arundo Removal	150,000				150,000			
<b>Total</b>	180,000	-	-	30,000	150,000	-	-	-
<b>GRAND TOTAL</b>	<b>2,552,360</b>	<b>-</b>	<b>11,800</b>	<b>171,800</b>	<b>2,022,950</b>	<b>145,810</b>	<b>200,000</b>	<b>-</b>

# Capital Improvements

CITY OF ALISO VIEJO

311 - Street Improvements

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
35040 Intergovernmental Reimbursement	-	-	-	-	19,000	-
39999 Interfund Transfers*	1,292,463	1,521,698	529,029	2,334,000	1,377,000	1,659,000
<b>TOTAL ESTIMATED RESOURCES</b>	<b>1,292,463</b>	<b>1,521,698</b>	<b>529,029</b>	<b>2,334,000</b>	<b>1,396,000</b>	<b>1,659,000</b>
<b>APPROPRIATIONS</b>						
<b>Traffic Safety</b>						
8201-5501 Design	-	-	-	-	-	-
8201-5601 Construction Management	510	18,828	-	-	-	-
8201-5701 Construction	-	-	-	-	-	-
8201-5910 Improvements	14,414	-	-	-	-	-
<b>Street &amp; Highways</b>						
8301-5501 Design	114,841	37,263	63,790	70,000	80,000	10,000
8301-5601 Construction Management	68,323	88,327	18,522	164,000	81,000	100,000
8301-5701 Construction	1,092,949	1,377,280	446,717	1,932,000	1,165,000	1,430,000
8301-5901 Project Contingency	-	-	-	168,000	70,000	119,000
8301-5910 Improvements	1,426	-	-	-	-	-
8301-5911 Rehabilitation	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,292,463</b>	<b>1,521,698</b>	<b>529,029</b>	<b>2,334,000</b>	<b>1,396,000</b>	<b>1,659,000</b>
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NOTE: Interfund Transfer Project Detail\***

100 FD 204 - Pacific Pk Rehab-Chase-SR73	869,000
100 FD 231 - Pacific Pk Rehab-Chase-SR73	40,000
103 FD 204 - Slurry Seal FY16-17	750,000
<b>Total</b>	<b>1,659,000</b>

\* For additional Capital Improvement Projects information refer to page 130.

# Capital Improvements

CITY OF ALISO VIEJO

331 - Capital Improvements

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
39999 Interfund Transfers*	1,139	197,417	260,533	521,850	539,680	713,360
<b>TOTAL ESTIMATED RESOURCES</b>	<b>1,139</b>	<b>197,417</b>	<b>260,533</b>	<b>521,850</b>	<b>539,680</b>	<b>713,360</b>
<b>APPROPRIATIONS</b>						
<b>Parks/Recreation Project</b>						
8701-5501 Design	-	167,467	-	-	-	1,800
8701-5601 Construction Management	-	-	-	-	14,265	41,800
8701-5701 Construction	-	-	176,970	171,850	175,415	442,950
8701-5901 Project Contingency	-	-	13,525	-	-	26,810
8701-5910 Improvements	1,139	29,950	70,038	350,000	350,000	200,000
8701-5911 Rehabilitation	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,139</b>	<b>197,417</b>	<b>260,533</b>	<b>521,850</b>	<b>539,680</b>	<b>713,360</b>
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NOTE: Interfund Transfer Project Detail\***

<b>094</b>	FD 245 - Wayfinding/Street Sweeping Signs	150,000
<b>095</b>	FD 245 - AV Sign Update Program	200,000
<b>104</b>	FD 251 - ADA Improvements	203,360
<b>108</b>	FD 245 - City Hall Generator	160,000
	<b>Total</b>	<b>713,360</b>

\* For additional Capital Improvement Projects information refer to page 130.

# Capital Improvements

CITY OF ALISO VIEJO

332 - Storm Water

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-16 Adopted Budget	2015-16 Mid- Year Budget	2016-2017 Adopted Budget
<b>ESTIMATED RESOURCES</b>						
35040 Intergovernmental Reimbursements	-	-	34,540	139,655	212,920	-
39999 Interfund Transfers*	100,544	200,251	47,066	652,345	728,580	886,530
<b>TOTAL ESTIMATED RESOURCES</b>	<b>100,544</b>	<b>200,251</b>	<b>81,606</b>	<b>792,000</b>	<b>941,500</b>	<b>886,530</b>
<b>APPROPRIATIONS</b>						
8601-5501 Planning & Design	-	-	86,035	-	11,500	-
8601-5601 Construction Management	2,775	6,502	4,651	90,000	110,000	180,000
8601-5701 Construction	97,769	193,749	-	702,000	820,000	-
<b>TOTAL APPROPRIATIONS</b>	<b>100,544</b>	<b>200,251</b>	<b>90,685</b>	<b>792,000</b>	<b>941,500</b>	<b>180,000</b>
 <b>TOTAL PROJECTED FUND BALANCE</b>	 <b>-</b>	 <b>-</b>	 <b>(9,079)</b>	 <b>(9,079)</b>	 <b>(9,079)</b>	 <b>697,451</b>

**NOTE: Interfund Transfer Project Detail**

<b>030</b>	FD 101 - Wetlands	10,000
<b>091</b>	FD 101 - Dairy Fork Wetlands	20,000
<b>091</b>	FD 204 - Dairy Fork Wetlands	206,530
<b>091</b>	FD 231 - Dairy Fork Wetlands	400,000
<b>106</b>	FD 231 - Laguna Canyon Dairy Fork Rehab	100,000
<b>109</b>	FD 245 - Arundo Removal	150,000
	<b>Total</b>	<b>886,530</b>

\* For additional Capital Improvement Projects information refer to page 130.

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**COMMUNITY  
TRUST  
FUNDS**

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# Community Trust

CITY OF ALISO VIEJO

721 - Community Trust

Estimated Expenditures

FY 2016-2017

**ESTIMATED EXPENDITURES DETAIL**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted Budget	2015-2016 Mid-Year Budget	2016-2017 Draft Budget
<b>ESTIMATED RESOURCES</b>						
34150 Other Income	76,755	58,057	33,829	60,000	60,000	-
<b>TOTAL ESTIMATED RESOURCES</b>	<b>76,755</b>	<b>58,057</b>	<b>33,829</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>
<b>APPROPRIATIONS</b>						
7501-6101 FRC Program Costs	-	-	-	-	-	-
7501-6102 After School Fun Zone	-	-	-	-	-	-
7501-6103 Collaborative Events/Programs	53,154	57,203	55,964	80,285	80,285	80,285
7501-6104 Community Education & Programs	-	-	635	-	-	-
7501-6201 Building - Furniture & Equipment	-	702	54	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>53,154</b>	<b>57,905</b>	<b>56,653</b>	<b>80,285</b>	<b>80,285</b>	<b>80,285</b>
<b>FUND BALANCE</b>						
2911 Fund Balance - Beginning	124,411	148,012	148,165	125,341	125,341	105,056
<b>TOTAL PROJECTED FUND BALANCE</b>	<b>148,012</b>	<b>148,165</b>	<b>125,341</b>	<b>105,056</b>	<b>105,056</b>	<b>24,771</b>

**NOTE: Collaborative Program Detail**

Boys & Girls Club	40,000
Teen Keystone Club	17,500
Pet & Vet Clinics	50
FRC Open House	100
Foster Care Kinship Workshop	450
FRC Collaborative Workshops	225
Health & Fitness Fair @ Iglesia Park	500
Kids Day @ Iglesia Park	350
AV Library - ESL Literacy Program	2,500
CPR Classes	140
Senior Classes	300
Mammogram Screening	100
PVM - Family Picnic	750
PVM - Health, Resource, and Safety Fair	1,320
Movies in the Park	500
Family Picnic	500
Senior Program	15,000
<b>Total</b>	<b>80,285</b>

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# Appendices

# CITY OF ALISO VIEJO



## *Appendix A*

## *BUDGET POLICY*



# City of Aliso Viejo

## COUNCIL POLICY

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

### 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
<b>MANAGEMENT AND BUDGET POLICIES</b>	<b>2005-056</b>	<b>300-3</b>	<b>11/16/2005 Rev 1/21/09</b>	<b>2 of 6</b>

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
<b>MANAGEMENT AND BUDGET POLICIES</b>	<b>2005-056</b>	<b>300-3</b>	<b>11/16/2005 Rev 1/21/09</b>	<b>3 of 6</b>

- 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
<b>MANAGEMENT AND BUDGET POLICIES</b>	<b>2005-056</b>	<b>300-3</b>	<b>11/16/2005 Rev 1/21/09</b>	<b>4 of 6</b>

### 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
<b>MANAGEMENT AND BUDGET POLICIES</b>	<b>2005-056</b>	<b>300-3</b>	<b>11/16/2005 Rev 1/21/09</b>	<b>5 of 6</b>

- 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
<b>MANAGEMENT AND BUDGET POLICIES</b>	<b>2005-056</b>	<b>300-3</b>	<b>11/16/2005 Rev 1/21/09</b>	<b>6 of 6</b>

- 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
<b>FUND BALANCE POLICY</b>	<b>2012-04</b>	<b>300-08</b>	<b>02/01/2012</b>	<b>1 of 3</b>

### 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.

# Appendix B



## City of Aliso Viejo

# COUNCIL POLICY

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

**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.

# Appendix B



## City of Aliso Viejo

# COUNCIL POLICY

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

### **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.

# Appendix B

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# CITY OF ALISO VIEJO



## *Appendix C*

# *GLOSSARY & FUND DESCRIPTIONS*

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## 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.

Balanced Budget – A budget whose operating resources fully meet or exceed operating expenditures. The operating resources and expenditures include the revenues collected and expenses incurred in the normal, day-to-day operations of the City to provide basic governmental 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

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.

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.
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.

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.

# 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



## CHART OF ACCOUNTS

*Revised July 1, 2016*

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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 - Aliso Viejo 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
Information Technology	Information Technology	31XX	3101
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
	Fire		5201

	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-Aliso Viejo Center		6160
	General-Aquatic Center		6161
	General-Improvement & Replacement Fund		6180
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
	Parks/Recreation Projects		8701
	Miscellaneous Projects		8901
Transfers Out		95XX	
	Transfers Out		9501

# GENERAL LEDGER

## ASSETS

<b>Current Assets</b>		<b>11XX - 15XX</b>
1101	Cash	
1102	Petty Cash	
1103	Flex One Cash Account	
1104	Payroll Account	
1105	Cash with Fiscal Agent	
1106	Cash-City Facility	
1107	Segment 1107	
1201	Interest Receivable	
1202	Taxes Receivable	
1203	Accounts Receivable	
1301	Prepaid Expenses	
1302	Inventory	
1401	Due from Other Funds	
1402	Due from Other Governments	
<b>Fixed Assets</b>		<b>16XX - 17XX</b>
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	
<b>Other</b>		<b>18XX - 19XX</b>
1801	Amount to be Provide - Bonds Payble	

- 1802 Amount to be provided for Compensated Absences
- 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  
 2608 Finance Deposit  
 2609 Security Deposit  
 2610 Miscellaneous Deposits Payable

**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  
 2932 Revenue  
 2941 Estimated Revenue  
 2942 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
2996	Reserve for Capital

# 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 Prop 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
35040	Intergovernmental Reimbursement
35050	Gas Tax - 2105
35060	Gas Tax - 2106
35070	Gas Tax - 2107
35080	Gas Tax - Admin Tax
35090	Gas Tax - 2103

**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 - Senior Mobility Program
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

**OTHER REVENUES**

**37XXX**

**Sales of Property**

- 37010 Housing 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

### **4300 PROFESSIONAL & TECHNICAL SERVICES**

- 4301 Professional Services  
Contractual services for independent professional assistance (i.e. health, accounting, appraisal and consultant services). Economic development marketing
- 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
- 4462 Equip Maint-800 Mhz Maint/Back
- 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  
Charges associated with recreation events i.e. Founders Day, SnowFest
- 4527      Recreation Activities-City Special Events
- 4528      Recreation Activities-Partner Events  
Special Events fees
- 4529      Recreation Activities-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
- 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

**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

**5000 CIP PROJECT EXPENDITURES**

- 5101 Planning & Design
- 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
- 7304 Music Expense
- 7305 Equipment Rental Expense
- 7306 Package Expense
- 7401 Equipment Maintenance
- 7402 Computer Expense
- 7411 Utilities
- 7421 Building & Ground Maintenance
- 7425 Pool Maintenance
- 7431 Supplies
- 7432 Minor Equipment

7435	Merchandise
7440	Meetings/Conferences/Training & Development
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	Iglesia 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 Rehab
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
090	M2 Tier 1 Environmental Cleanup Program
091	Dairy Fork Rehab
092	Aliso Creek Rehab PP-AV PKW
093	Slurry Seal FY 14-15
094	Wayfinding/Street Sweeping Signs
095	AV Sign Update Program
096	Town Center Monuments
097	ANHS Led Scoreboards
098	Iglesia Park Ball Field Rehab
099	Aquatic Center Splash Pad
100	Pacific Park Rehab - Chase to SR73
101	Slurry Seal FY 15-16
102	AV Parkway Median - Grand to Enterprise
103	Slurry Seal FY 16-17
104	ADA Improvements
105	Urban Runoff Treatment Facility
106	Dairy Fork Restoration
107	M2 Tier 1 Environmental Cleanup
108	City Hall Generator
109	Arundo Removal
699	Reimbursable Emergency Projects
700	IT - Virtualization Project
701	Software Renewals
711	Data Center Enhancement Project
721	Council Chambers Video System
800	Green City Initiative
801	Town Center Specific Plan

802	Affordable Housing Programs
899	Code Enforcement
900	Senior Mobility Program
901	City Luncheons & Council Meal
995	Twilight Camp
996	Branding & Marketing
998	Snow Fest
999	Founder's Day

# CITY OF ALISO VIEJO



## Appendix E

### 5 YEAR STRATEGIC PLAN SUMMARY

*Fiscal Years 2014-15 - 2019-20*

# **Mission Statement**

## **Overarching Philosophy: Continuous Innovation**

*The City of Aliso Viejo excels at being a regional leader in the introduction of high quality, innovative practices and programs. We can continue to maintain this culture of continuous innovation in the provision of existing City services by reflecting upon, and retooling if necessary, the “best practices” currently available or those that point to the future.*

- **Public Safety**

- ❖ Provide for the personal safety needs of the citizens of Aliso Viejo through active law enforcement, passive police presence at major public venues, control of naturally occurring threats to human health and safety (i.e., vectors), preparation for natural disasters, and educating our residents on being prepared and self sufficient for the first 3-5 days following a major natural disaster.

- **Community Enhancement**

- ❖ Enhance the livability and attraction value for citizens and others interested in relocating to the City through projects and programs focusing on beautification, healthy living, recreation, youth initiatives, and improved mobility within the community – the “soft infrastructure”.

- **Local Sustainability**

- ❖ Improve the community’s ability to be self-sufficient by creating “people-centric” communities, maintaining the live-work-play-shop-learn balance, providing a variety of housing types, improving citizens’ ability to conserve natural resources, and assisting the business community in improving economic opportunities.

- **Interactive Communication**

- ❖ Provide systems and programs that allow interactive and dynamic communication between the City and its citizens through the use of such systems as the City’s website, Cable Government Access Channel, smartphone app, social media, and other media available in the future.

- **Relationship Building**

- ❖ Enlarge the community’s capacity to provide services by creating, building, and maintaining relationships that collaboratively leverage the assets, talents, knowledge, and constituencies of other governmental and non-governmental organizations.

## **Executive Summary**

### ***National Economy***

The national economy continued its slow growth into 2015. The first estimate for Gross Domestic Product (GDP) growth for the first quarter of 2015 is expected to be flat or negative, due to the severe winter weather affecting business activity in most parts of the country. In the fourth quarter of 2014, GDP grew by 2.2%, and for all of 2014 the rate of growth was 3.7%. In spite of a sluggish first quarter, the estimates for the rest of the year remain positive with the projection of growth for the entire year of 3%. The economic situation for consumers continues to improve in the housing and capital markets. Gains in jobs were strong in all of 2014 and for the first two month of 2015 and then slowed to its lowest rate since December of 2013. The national unemployment rate has dropped to 5.5% and has held steady for the last couple of months. Private sector firms continue to have healthy balance sheets with substantial amounts of cash and are expected to invest more in labor and equipment over the next few years.

Markets continue to closely monitor the unemployment rate, inflation rate, and discussions by the Federal Reserve concerning the timing of an increase in interest rates. The Federal Reserve recently stated there is now the possibility of a rate increase sometime in the second half of 2015. However, any increases in the rate will be slow and small. The stimulus programs used by the Federal Reserve over the last few years to prop up the economy have now ended.

### ***California Economy***

The economic outlook for California has dramatically reversed course since 2011. Proposition 30 took effect January 1, 2013, imposing a 0.25% sales tax increase through 2016 and increased income tax rates on high-income earners through the end of 2018. The State's Legislative Analyst Office (LAO) is currently projecting a budget surplus for FY 2014-15 as a result of these temporary tax measures and due to increased tax collections overall as a result of the improving economy. The Governor's proposed budget for FY 2015-16 also includes a surplus. This surplus will allow the State to make a transfer to its Rainy Day fund and allows the State to make a payment to reduce the balance of the Economic Recovery Bonds. The proposed budget also maintains many of the spending cuts from recent years, with increases occurring only where required by Proposition 98, the funding formula for schools and community colleges.

Economic forecasts predict the state's unemployment rate will continue to trend lower through 2015. According to the most recent available data from the California Employment Development Department (EDD), California's unemployment rate for March 2015 was 6.5%, down from 7.9% at the same time last year.

### ***Orange County***

The County of Orange remains a driving force in California's improving economy, with a relatively low unemployment rate in March of 4.4%, as estimated by the EDD. Orange

County has now recovered all of the jobs lost during the great recession. According to the Orange County Register, the median price of a home in Orange County for the month of February was \$590,750 which was up approximately 4.2% from a year earlier.

The latest economic forecast by California State University, Fullerton estimates Orange County's economy is expected to perform about at its long-term average growth rate for the next three years, with improvement in every sector of the economy. The strength in the County's employment base is expected to help the recovering housing market move forward as well.

### ***Aliso Viejo***

Aliso Viejo's unemployment rate remains among the lowest of Orange County cities, at 3.4%, based on preliminary EDD estimates for March 2015. Aliso Viejo's population was estimated at 50,204 as of January 2015 based on information received from the Department of Finance, Demographic Research Unit. These updates are provided every year in May.

Given the mix of high tech, medical/pharmaceutical, and retail companies within the City, Aliso Viejo's diverse business base has benefited from steady growth in the local economy. Additionally, office buildings with first-rate amenities and low lease rates continue to draw and retain lucrative tenants. Over the last year, Shea Homes' Vantis development, consisting of condominiums and townhomes and the City Walk project, was completed, and construction has begun on a new 129-room upscale extended-stay hotel and 425 luxury apartments. Other projects on the horizon include the Renaissance Hotel expansion, the 202-unit senior apartment project at 2C Liberty, and the 200-unit apartment and 300,000 square feet office space project at 4 Liberty. 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 Strategic Plan is a tool for 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 Council's goals and assesses the City's financial ability to achieve them. The plan identifies fiscal opportunities and potential issues, establishes goals, examines fiscal trends, and provides for feasible solutions. The plan includes projections for revenues, expenditures, and fund balances, as well as goals and objectives. This allows the City to focus its efforts on top priorities, including necessary infrastructure, maintenance, and capital needs, without compromising the community's financial future.

The purpose of the City's Five Year Strategic plan is to assess the ability of the General Fund and Special Revenue Funds to achieve the following:

- Deliver desired service levels
- Maintain the City's low crime rate
- Develop community awareness and involvement through enhanced community participation and partnerships

- Maintain and improve the City's infrastructure and streets
- Implement traffic safety and school safety projects
- Preserve the City's long-term fiscal stability by aligning operating revenues and costs, and maintaining fund balances at established levels.

The Strategic Plan does not include:

- Funding for new or enhanced programs or projects not approved by Council
- Funding for CIP projects identified in the Strategic Initiatives wish list
- Potential state impacts that are unknown at this time
- Potential increases from City Contracts nearing the end of the contract period are unknown at this time and have instead been adjusted only by inflation
- Potential Grant funding the City may receive

The strategic plan achieves its goals by projecting resources and appropriations for operating costs, debt service, and maintenance of existing assets (equipment, facilities and infrastructure). The undesignated fund balance, if positive, is available to fund "new initiatives." However, if negative, it shows the likely "budget gap" needed to maintain existing service levels.

The City is currently in an excellent fiscal situation due to its prudent planning and commitment to maintaining reserve levels above the minimum policy requirement. The combination of a structurally balanced budget and strong reserves improves the City's ability to fund community priorities. Even though resources are available, it is important to note that they are not unlimited, which requires us to always stay abreast of changing market conditions and community circumstances.

It is also important to stress that this is a strategic plan and not a budget. The plan does not make expenditure or revenue decisions, but it does help identify the key factors affecting the City's fiscal outlook. Its sole purpose is to provide an "order of magnitude" of the City's ability to continue current service levels, maintain existing assets, and fund new initiatives.

### **Economic and Demographic Assumptions**

Economic and demographic assumptions used in the plan measure the anticipated changes in economic activity and population growth. Sources include long and short-term trends in key City revenues, economic trends as reported in the national media, economic and fiscal information developed by the State Controller's Office, Department of Finance, and Legislative Analyst's Office, as well as materials prepared by the League of California Cities. Additional materials include economic forecasts developed by California State University, Fullerton; Chapman University; University of California, Irvine; and University of California, Los Angeles.

In summary, the projections reflect staff's best judgment of the national and state economic climate, the State budget process, the performance of the local economy over the next five years, and the overall impacts on the City's revenues.

The following is a description of key indicators used in developing the Strategic Plan:

*Assessed Valuation:* This is the value placed on residential and commercial property by the County Tax Assessor. It is an indicator of the value of property that drives the City's major revenue source, Property Tax.

*Property Tax:* Property tax is a state tax administered by counties. Under Proposition 13, the maximum tax rate permitted on real property for general purposes is one percent of the property's assessed value. Counties and cities do not impose and cannot increase the property tax, except to pay for the acquisition or improvement of real property if the voters approve such an increase by a two-thirds margin. The maximum rate cannot be increased to cover operating expenses, even with voter approval. Taxable property includes "real property" (land and the buildings that are on it), as well as items like boats, aircraft, and business equipment. The City receives 2.1% of the basic levy.

*Consumer Price Index (Inflation):* Inflation is the measure of the increase in cost of goods and services. Inflation impacts many revenues and most expenditure categories throughout the plan.

*Franchise Fees:* 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 hauling services, and utilities.

*Per Capita Personal Income:* A measure of the amount of money that is being earned per person in a certain area. Per capita income can apply to the average per-person income for a city, county, state, or country and is used as a means of evaluating the living conditions and quality of life in different areas. It is calculated by dividing the income by the population for the selected area.

*Population:* Population size is the primary basis for the allocation of subvention funds and is reflective of the scale of residential and commercial development within the City. Year-to-year population growth is a useful factor in predicting increases in several other revenue categories, such as Franchise Fees and State Subventions (Highways Uses Tax – Gas Tax). Population estimates used were developed by the City's Department of Financial Services with projections provided by the State Department of Finance.

*Taxable Sales:* Taxable sales are a measure of the total retail sales in Orange County. This indicator has a direct relationship with the City's retail sales tax revenue, which is 1% of taxable sales in Aliso Viejo. The "base" sales tax rate of 8.0% has a number of components with monies being distributed to the state's general fund, counties to fund health, social service and mental health programs, local governments, and for counties and cities to fund public safety services. An additional component exists in certain counties and cities which have increased the use tax rate to fund programs such as transportation, criminal justice facilities, and the acquisition of open space.

*Transient Occupancy Tax (TOT):* Revenue and Taxation Code Section 7280(a) allows cities to levy occupancy taxes. The City currently imposes a transient occupancy tax on

persons occupying hotels in the City at a rate of ten percent of the rent charged by the hotel. TOT is an additional source of revenue to local government. TOT funds are discretionary and may be used for any legitimate city expense.

### **Strategic Plan Summaries and Results**

Based on the assumptions for resources and appropriations, the City foresees a balanced budget throughout the forecast period and a 3.0% average increase in General Fund fund balance, assuming no significant capital expenditures or enhancements to operations. Over the forecast period, General Fund resources average a growth rate of 2.5% and appropriations average a growth rate of 2.8%.

The City's major revenue sources are Property Taxes, Sales Taxes, Franchise Fees, and Transient Occupancy Taxes. These revenues make up approximately 85% to 90% of the City's revenues. The City also receives significant revenue streams through the State of California. These include gasoline taxes, which are apportioned by the State based upon population, and property taxes in-lieu of motor vehicle license fees, which are apportioned similarly to property taxes. Income received from City Hall tenants is primarily used to offset maintenance costs for City Hall.

Projected General Fund expenditures assume that current service levels, as approved by the Council, for FY 2015-16 will remain constant throughout the forecast period. No new programs, or expansions of current programs, are assumed. The growth rate does, however, assume that overall costs for present staffing levels, operations, maintenance, and contractual services will increase due to inflation. Also included in the expenditures are operational costs (net of operational revenues) for the City's Aquatic and Conference Center.

Special revenue funds have been fine-tuned to reflect current trends in the collection of receipts and expenditures incurred. These funds are expended in compliance with their funding stipulations and should be drawn down to prevent confiscation of these resources. However, it is common to accumulate Special Revenue funds for multiple years to expend in a single year on larger capital projects.

Since incorporation, the City has negotiated \$10.6 million in development impact fees for community enhancement, affordable housing, traffic mitigation, and open spaces/trails plans. Development Impact fees collected to date total \$10.1 million with the final payment of \$490,250 due in FY 2015-16.

The City has relied on Gas Tax and Measure M revenues to fund street and traffic improvement projects. Approximately 90% of incoming Gas Tax revenues are used for ongoing Street Maintenance and Street Sweeping, with the balance going toward CIP projects. Measure M revenues have primarily been used for street rehabilitation and trail improvement projects. The City's seven year CIP plan and Strategic Initiatives include projects for the construction of medians, street rehabilitation, traffic improvement, urban trails, and pedestrian bridges. However, rising costs and the use of the accumulated funds over the past years has resulted in the City receiving just enough funds to cover ongoing maintenance projects. In order to maintain the current level of service for street

rehabilitation and the City's current standard for roads, we expect a need to utilize General Fund dollars.

The City's Five Year Strategic Plan presents two scenarios. Scenario 1 as shown in the attached document reduces the level of service to avoid use of the General Fund dollars. Scenario 2 maintains the current service levels for pavement standards and road improvements. In Scenario 2, expenses exceed revenue beginning in FY 17-18 and the City would supplement the street projects with General fund monies.

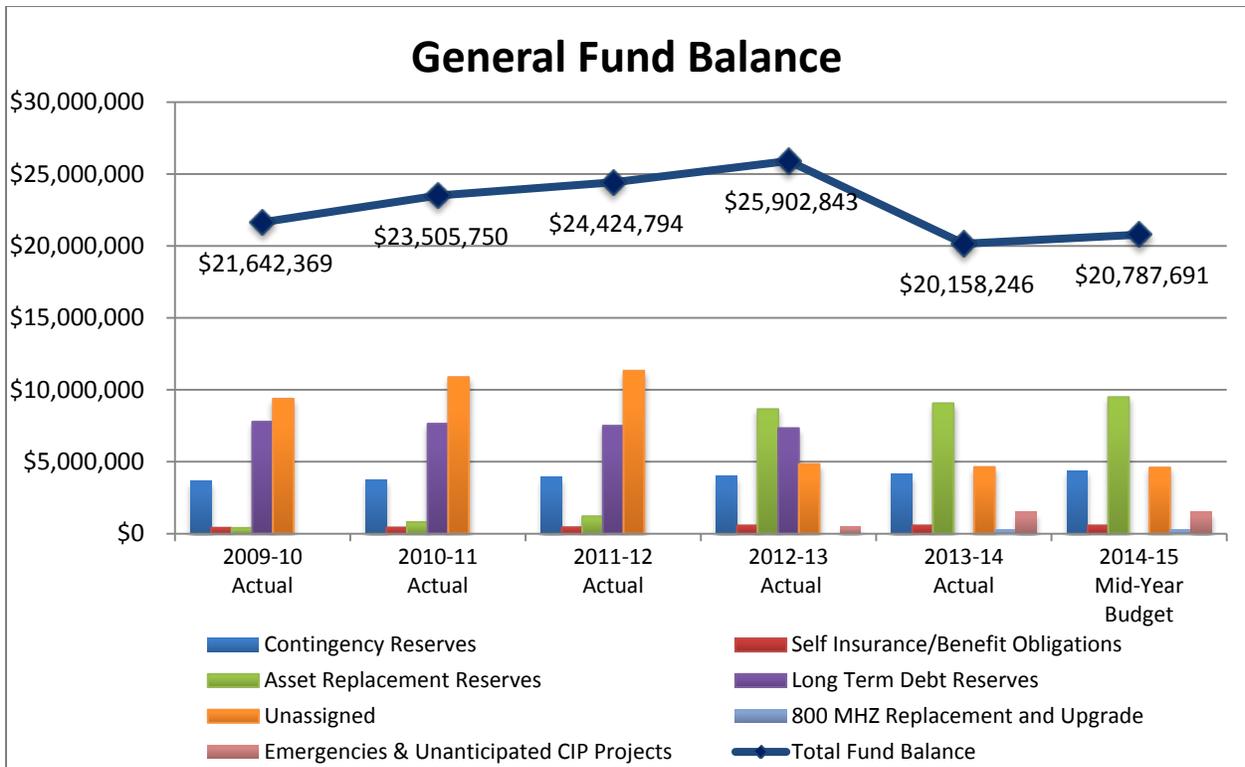
### **Long Term Debt**

Long Term Debt obligations of the City included the Certificates of Participation (COPS) issued in 2006 to finance the purchase of City Hall. In March of 2014, 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). 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, relieving the City of its outstanding debt. There is no planned debt activity for FY 2016-17

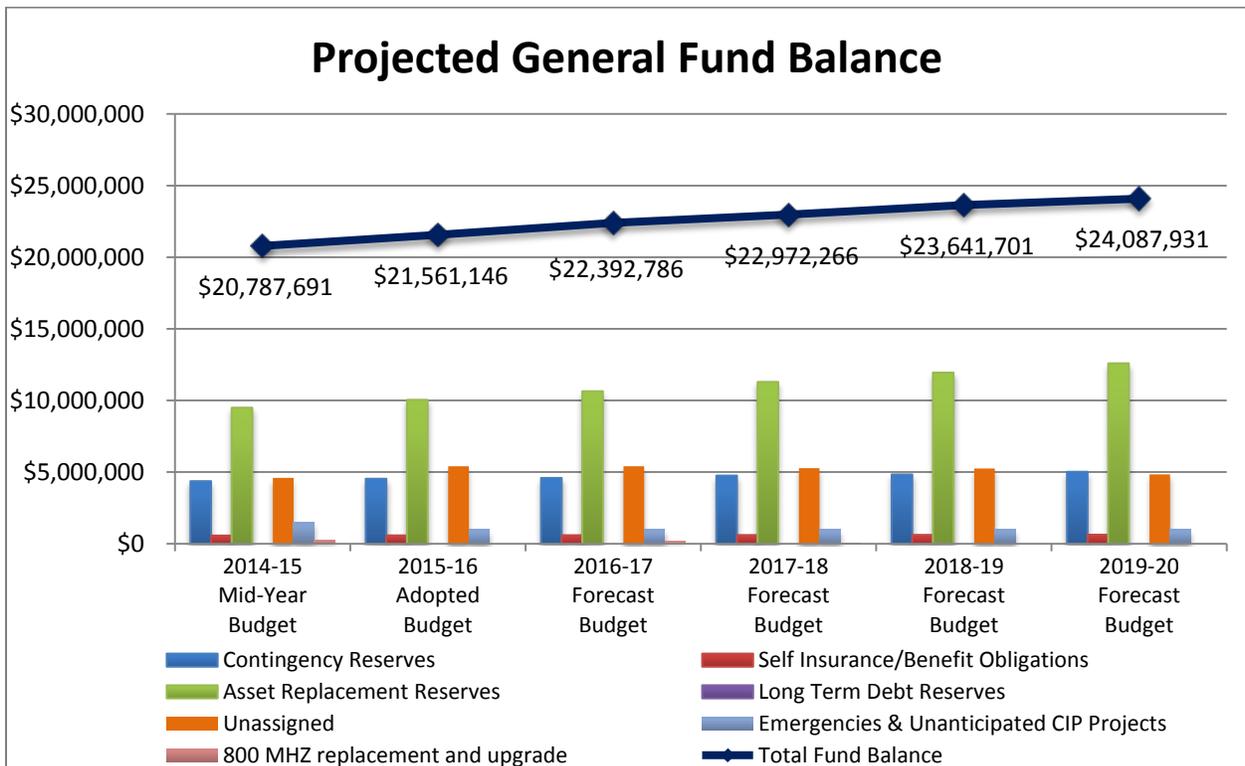
### **Fund Balances and Reserves**

One of the main goals of the Council is to maintain a healthy fund balance by ensuring that adequate resources will be available to fund ongoing operations and future needs of the City. As of June 30, 2014, the City had \$20.2 million in reserves in the General Fund fund balance, as detailed in the City's FY 2013-14 Comprehensive Annual Financial Report (CAFR). Fund balance at the end of fiscal year 2014-15 operations is projected to be \$20.8 million. Designated reserves include \$9.5 million for asset replacement, \$4.4 million for contingencies, \$0.6 million for self-insurance and future benefit obligations, \$0.3 million for 800MHZ replacement and upgrade, and \$1.5 million for emergencies and unanticipated CIP projects. The remaining \$4.6 million is undesignated and therefore available to fund or offset the cost of future projects. The average projected fund balance over the plan period is estimated to be \$22.9 million and is anticipated to increase by an average of 3.0%.

The following chart provides the trend in fund balance reserves, as well as the designated assigned and unassigned reserves on an annual basis.



The following chart illustrates the projected fund balance reserves over the plan period including the forecasted change in total fund balance.



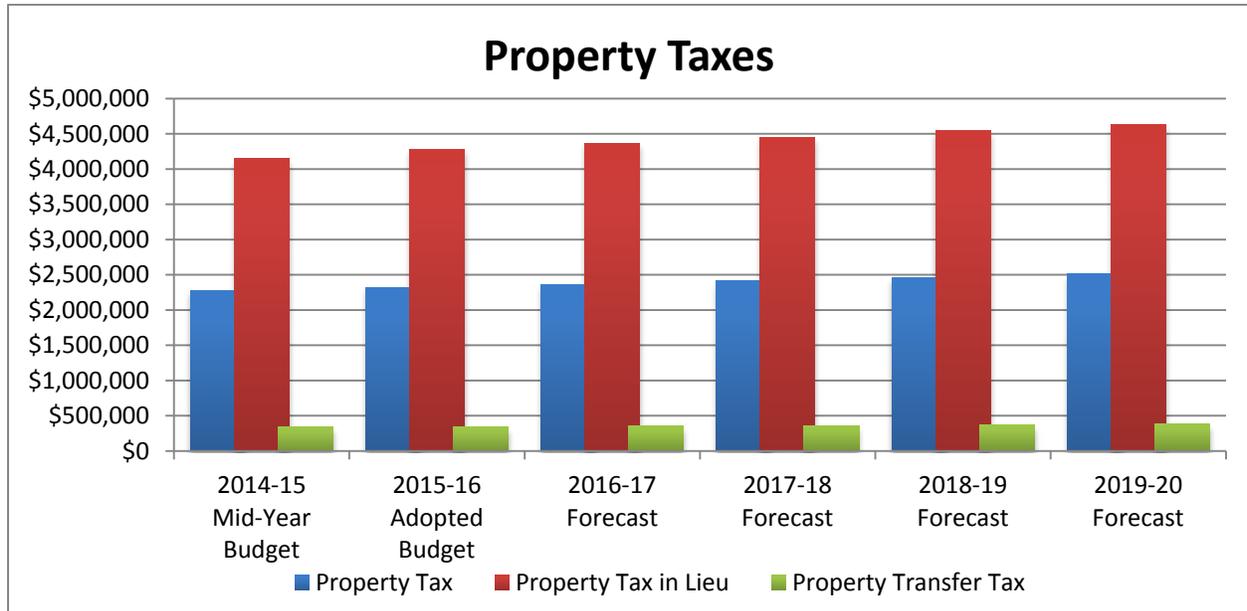
## General Fund Resources

General Fund resources are projected to increase at an annual average rate of 2.5%. This is primarily due to anticipated gradual growth in property taxes, sales taxes, franchise fees, fines and forfeitures, and investment income. The plan also recognizes the beginning of construction for the new 129-room upscale extended-stay hotel. All negotiated development-related fees will come to an end in FY 2015-16. While there are developments expected during the forecast period, the forecast does not reflect the fiscal impacts of future negotiations. The forecast takes into account the vacant sites where several development projects have been identified and are anticipated to occur in the near future. Based on recent developer discussions, construction can commence during the forecast period in FY 2016-17.

### Property Tax:

Property Tax has been the most reliable local government revenue for decades. The City enjoyed an average increase of 20.8% annually for the first five years after incorporation, largely due to the housing market boom. In addition, the swap of Motor Vehicle License Fees for Property Tax in Lieu augmented the property tax revenue for the City, as these revenues grew at the same rate as assessed property values.

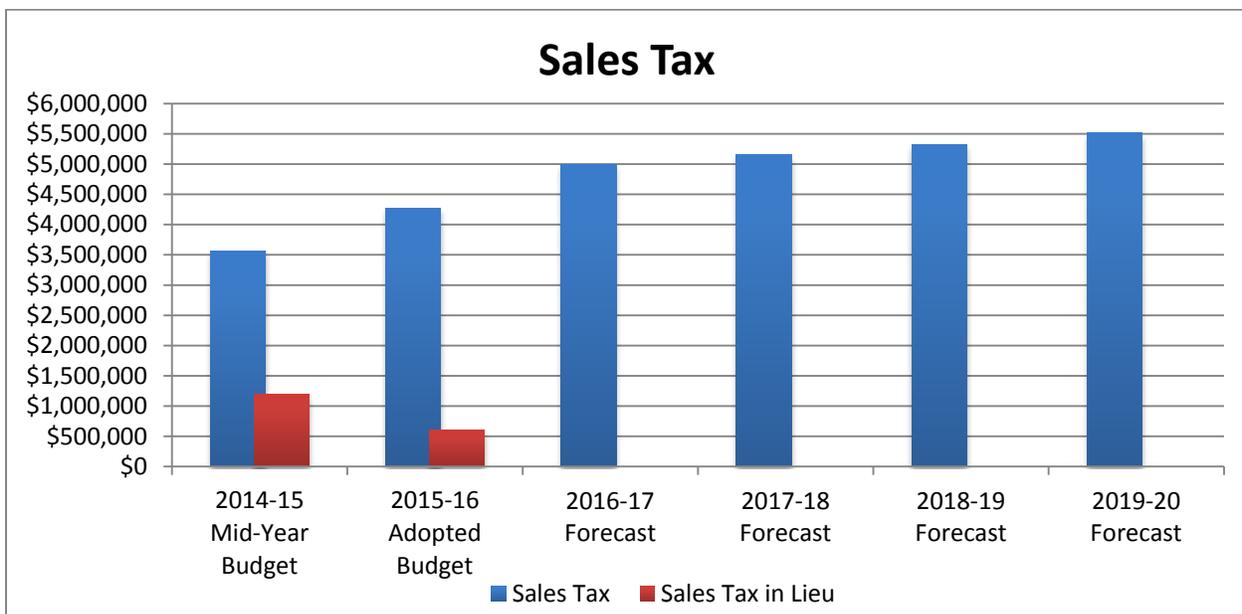
Impacts of the rebounding housing market and reassessments of property values are anticipated to stabilize the rate of growth in property tax revenues over the next five years. Current upward trends in property transfer taxes and prior year penalties and collections are also positive indicators for the City. Property taxes are anticipated to increase by an average of 2.1% over the next five years. The anticipated increase in property taxes includes increases in assessed valuations, as allowed by Proposition 13, new construction and resale activity throughout the City, and Property Tax in Lieu monies. Property Taxes average 40% to 45% of total General Fund revenue.



## Sales Tax:

There are a number of very complex components that make up a sales tax base. While assuming the conservative underlying baseline growth of 2.9%, the plan is optimistic about revenues from developments in the City. The modest growth rate assumes the overall economic recovery continues and there is not a restructuring of this revenue source over the next five years. Assumptions about the performance of this tax play a major role in assessing the City's long-term fiscal health. Sales Tax averages 30% to 35% of total General Fund revenue.

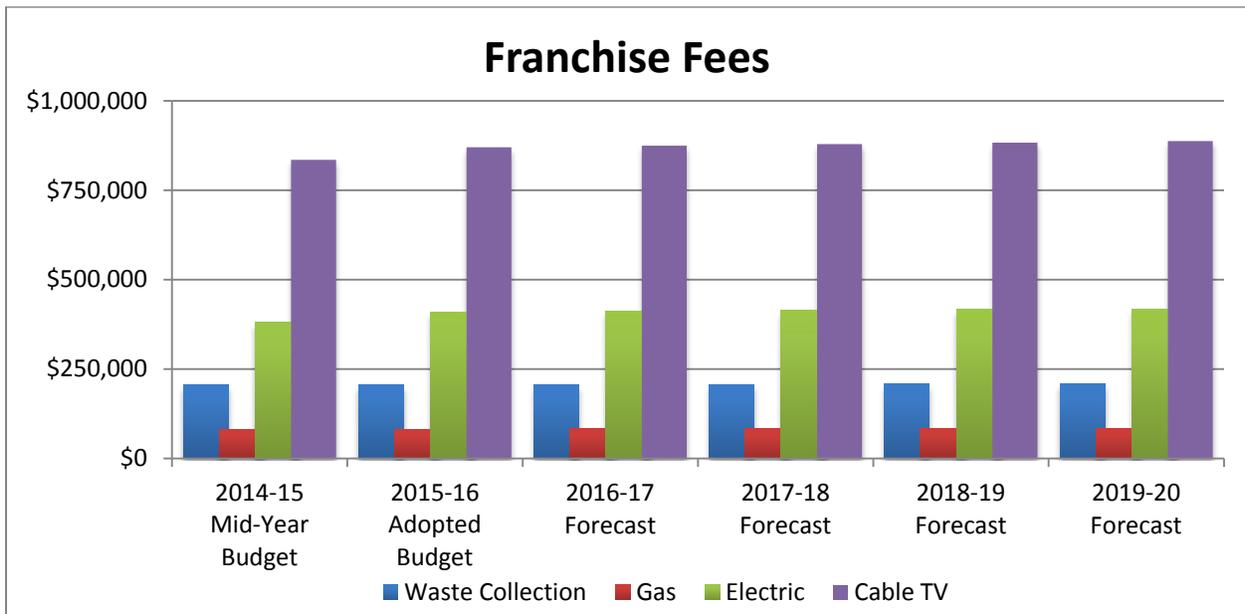
Sales Tax in Lieu (redirected by 25% for State Bonds) revenues are a direct result of Proposition 57, the California Economic Recovery Bond Act, which allowed the State to purchase bonds to reduce the State's budget deficit. Though made whole by each fiscal year end, the City experiences fluctuations in this revenue, as catch up payments for current and prior year corrections are included in the January and May payments. The "Triple Flip" will remain in effect until the State's bond obligations have been satisfied. Recent communications from the State indicate that the bonds will be paid off in FY 2016-17, and Sales Tax in Lieu payments to local governments will thereafter be eliminated since the City will again receive the entire one percent Sales Tax.



## Franchise Fees:

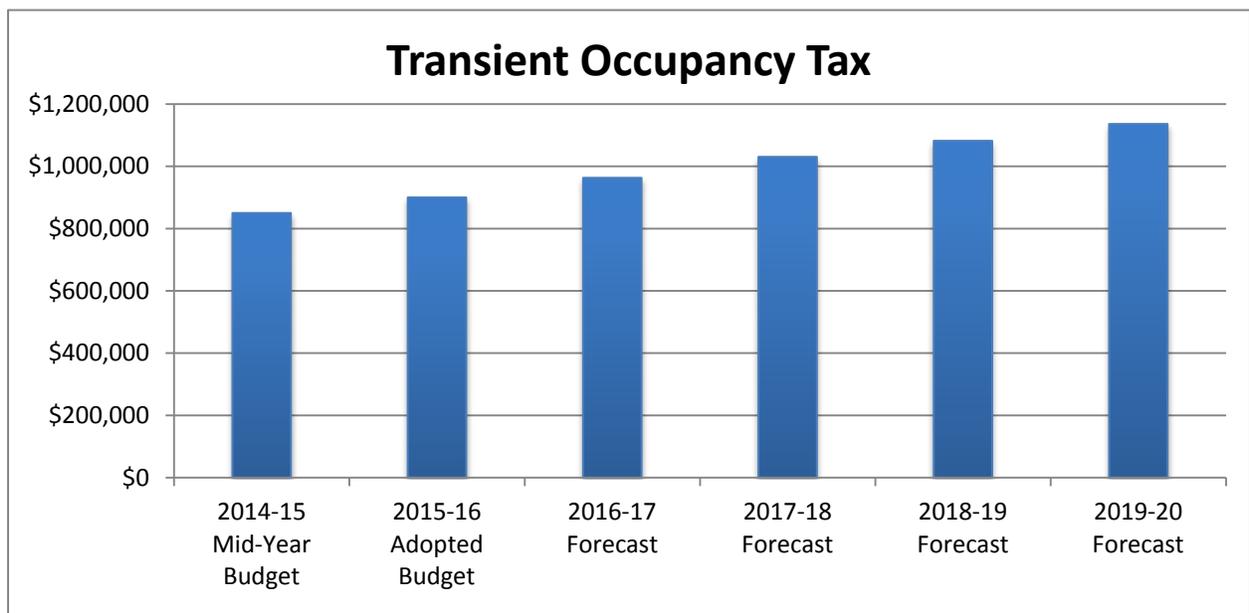
Franchise Fee revenue is derived from fees paid to a municipality from a franchisee for the use of City streets and right-of-ways. No person, unless exempted, may construct, install, or operate facilities in the public right-of-ways or provide service-using facilities installed in the public right-of-ways without a franchise agreement that authorizes each and every service provided. In consideration of the cost incurred to construct, install, operate, or provide services using facilities in the public right-of-ways, franchises pay the City a fee expressed as a percentage of gross revenues. The franchise agreement (a contractual obligation) specifies the fee to be paid. Franchise Fees have remained stable with only minor fluctuations primarily due to the volatility in energy prices in the

utilities sector. Franchise fees average 9% to 10% of General Fund revenue and is anticipated to increase by an average of 1.2% over the next five years.



### Transient Occupancy Tax:

Transient Occupancy Tax (TOT) is an added charge to room rates at local hotels. It is an elastic revenue source affected by swings in the economy. The current TOT rate is 10%. The City's first hotel, Renaissance ClubSport, opened in 2008, and TOT has since become a stable revenue source, averaging 5% of total General Fund revenue. The plan assumes an average increase of 6.0% over the forecast period. The forecast also takes into account the completion of a second hotel in FY 2015-16, which should increase the TOT revenue during the remainder of the forecast period.



### **Licenses and Permits:**

License and Permit revenues include Construction Permits and miscellaneous licenses and permits. Construction Permits, which include building, electrical, mechanical, plumbing, and grading permits, are projected to increase in FY 2015-16 as the Vantis apartments construction concludes and construction of the new hotel begins. Other projects have been identified, but their construction timeline is uncertain at this time. As these projects complete construction, revenues will decline through the rest of the forecast years. Therefore, growth in an average year is projected to moderately increase around 3.6%.

### **Current Service Charges:**

Service Charges include a variety of fees charged for specific services provided by the City. They include engineering, planning, and building regulation fees. The projected growth for these revenues averages 1% due to the aforementioned increase and subsequent drop in construction activities beginning in FY 2017-18.

### **Fines and Forfeitures:**

The Fines and Forfeitures category consists of all fines levied by the City for parking, vehicle code violations, and other code violations. The projected growth rate is based on inflation and population growth in the City and averages 5% growth over the forecast period.

### **Revenue – Use of Money and Property:**

Investment earnings have been hurt by the Federal Reserve's ongoing policy of maintaining interest rates at historically low levels. In March 2015, the Fed indicated rates would be kept at the current near-zero levels until the labor market improves and inflation moves closer to 2%. Based on the current economic outlook, the Fed anticipates that the rates may be kept below normal levels. In order to match the forecast from the Fed, interest earnings growth has been adjusted accordingly.

### **Rental Income:**

Since the acquisition of City Hall in 2006, office space on the second floor has been leased to tenants at market rates. Rental income is anticipated to increase over the forecast period by an average of 1.8%. Lease agreements are negotiated based on the current market conditions, taking into consideration factors such as vacancy rates and market levels, in order to stay competitive.

## General Fund Appropriations

General Fund appropriations are estimated to have a growth rate of 2.8% over the plan period. Ongoing City services and operations are included, as well as debt service payments for the acquisition of City Hall, operating and maintenance costs for City Hall and other City facilities, and estimated contractual costs.

Staff continues to make progress on the City's Economic Development Work Plan. Appropriations for FY 2015-16 total \$90,000 for efforts covering Town Center, Marketing, Business Retention and Attraction, Business Assistance, and Development Opportunities, as well as several smaller ongoing efforts like the iApp, social media, and economic development website.

The forecast assumes the completion of the Comprehensive General Plan by January 2016. Work efforts include restructuring the format and preparing a comprehensive update to the land use information, projects, new housing element, and the environmental responsibility section. The plan includes four major elements: Community Development, Design, Open Space and Recreation, and Public Safety. They have been structured to meet state-mandated regulations.

Town Center Concept Plan will be completed by June 2015, and the Specific Plan and related environmental documents are scheduled for completion by March 2016. The Plan will provide updates to the current elements as well as other components still pending, including the Housing Element, a new Healthy Community element, and the Town Center Vision and Opportunities Plan.

In compliance with the Measure M Maintenance of Effort (MOE), the City is required to expend \$409,800 from the General Fund for Traffic Engineering and Street Maintenance Services every year Measure M funds are received. Orange County Transportation Authority (OCTA) began their annual adjustment to the MOE amount by the CalTrans construction cost index starting in FY 2014-15. The forecast adjusts the MOE amount by inflation to coincide with the timeframe provided by OCTA.

No changes to service levels were anticipated in the following categories, but adjustments were made for inflation:

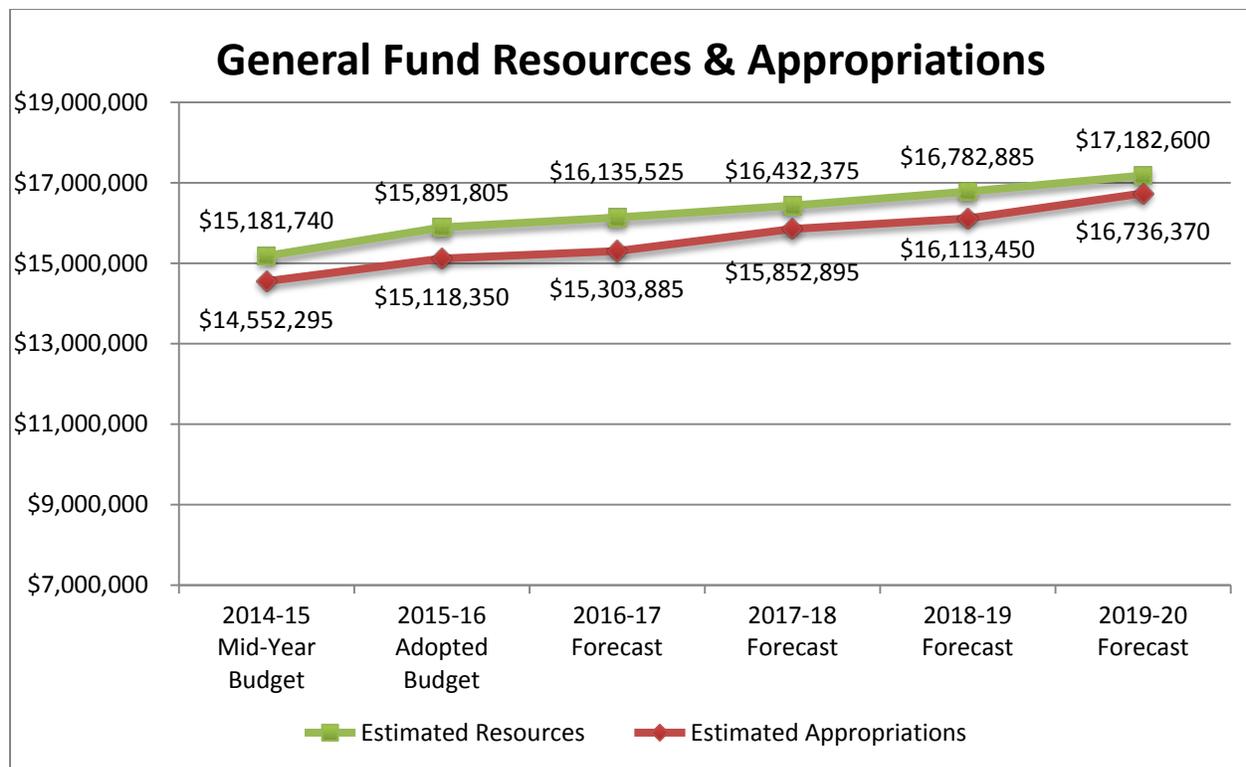
- Professional Services – Included in this category are City Attorney services, technology contracts, website and software maintenance, and financial services related contracts.
- Operating Expenditures – Included in this category are computer replacements, technology enhancement, equipment maintenance, utilities, and building and ground maintenance.
- Contractual Services – Included are all major contracts for Public Works (Building & Safety, Engineering, Code Enforcement, NPDES, Solid Waste), Traffic Engineering, Planning Consultant Services (General Plan, Zoning Code, Affordable Housing), Crossing Guards, and Animal Care services.
- Other Services – This category includes communication, printing, membership & dues, meetings & conferences, postage, and insurance costs.

- Supplies - Included are supplies, publications and reference materials, and minor equipment purchases.

The average annual growth rate for Wages and Benefits is 6%. Included in this calculation are anticipated increases in health premiums, employer taxes, the City’s Pay-For-Performance program, and year-end accruals. Retirement costs average 16.1% over the forecast. Estimates received from the County for the Law Enforcement contract reflect an average increase of 3.4% over the plan period.

The CalPERS Board of Administration recently approved changes to pension risk pools with the intention of mitigating the 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 adopted changes modified both smoothing and amortization policies and impacted employer rates beginning in FY 2015–16. Based on the City’s employee demographics, the City will realize savings of approximately \$37,000 in pension obligations.

The following chart includes all General Fund Revenues and Appropriations projected over the five year period.



## **Special Revenue Funds**

### **Gas Tax Subventions:**

The state imposes an 18-cent per gallon excise tax on gasoline, which is in addition to the gasoline tax the federal government imposes. These funds are apportioned to cities and counties, primarily on the basis of their populations, with the stipulation that local gas tax receipts must be spent on the research, planning, construction, improvement, or maintenance of public streets, highways, and mass transit. Revenues are expected to decrease by an average of 1.7% during the forecast period. Funds not expended for the maintenance of streets, which is averaging a growth rate of 2.1%, are expended on one-time street improvement or rehabilitation projects.

### **Measure M:**

Measure M, a half-cent local transportation sales tax, was first approved by voters in 1990. In 2006, nearly 70% of Orange County voters approved the renewal of Measure M for an additional 30 years, beginning in 2011 until 2041. The renewed Measure M is expected to provide \$15.5 billion of improvements to Orange County's transportation system. The renewed Measure M provides the City with greater revenues than previously received under M1 funding formulas for an average increase of \$746,380 annually. Measure M funds will be used to fund street rehabilitation projects over the plan period.

### **Integrated Waste Management Fund:**

The State's Integrated Waste Management budget is in a deficit. Impacts to local funding are unknown at this time since the State budget has not yet been finalized. Funding for the Beverage Container Grant has been included throughout the forecast period at the current funding level of \$13,250. These funds are used every year on pet waste bags, trash and recycling containers made of recycled materials, creek and neighborhood cleanup events, and educational programs and public outreach materials.

### **Supplemental Law Enforcement Services Funds (SLESF):**

SLESF funding has been included in the five year strategic plan at the current funding level of \$100,000, assuming the State continues to allocate these funds to local governments providing law enforcement services. The City uses these grant funds to partially offset law enforcement contract costs to the General Fund. Currently, the City utilizes SLESF funding to pay for its Mobile Data Computer (MDC) system, Patrol Video System (PVS), and other front-line law enforcement equipment.

### **Aliso Viejo Aquatic and Conference Centers:**

The forecast period assumes a continuation of current programs and events at the City facilities. The management team continues to use innovative approaches to marketing community events and programs in order to draw guests and new groups to the Conference Center. Enhanced marketing and swim programs at the Aquatic Center

have also raised awareness of the facility and brought in new and returning guests. Trends in recent operations exhibit a growing demand for both facilities.

Assumptions over the forecast period include a steady growth in revenues for the Conference Center, averaging 7% over the five year period. The Aquatic Center has a higher average of 29.3% due to the increase in the portion of the year that the facility will be open and also due to the new operator offering more classes, programs, and events. This operational change will provide for higher revenue in the first year and should stabilize during the rest of the forecast period. Operational costs have been adjusted for CPI increases and average a decrease of 0.06% for the Conference Center and an increase of 7.3% for the Aquatic Center over the plan period. The gap in operating revenues and expenditures is estimated to average \$169,500 for the Aquatic Center. Capital Improvement costs average \$30,000 for the Conference Center and \$81,000 for the Aquatic Center. As negotiations are still currently underway with the selected operator for the Conference Center, the proposed budget does not include potential changes to the Conference Center's operational costs.

### **Development Impact Fees:**

Development Impact fees collected to date total \$10.1 million, with the final payment of \$490,250 due in FY 2015-16. Community Enhancement funds spent to date total \$1.7 million and include expenditures for the Recreation Ad Hoc projects, Conference Center Kitchen remodel and equipment, Phase II of the Town Center Loop Trail, and minor improvements at the AV Ranch. Several community enhancement projects have been added to the FY 2015-16 Proposed Budget, as directed by Council. Included are construction of Aliso Viejo Welcome signs at the 73 toll road off-ramps (\$200,000) and the updating of way finding signs at various key locations throughout the City (\$150,000). Also to be funded in FY 2015-16 are patio improvements at the Conference Center (\$150,000), the installation of fencing (\$215,000), the ticket window retrofit (\$15,000), and the installation of security cameras (\$75,000) at the Aquatics Center. Community Enhancement fund reserves will be utilized for these projects.

## **Grants:**

The forecast does not account for the receipt of any competitive grant revenues over the next five years. Though the City has been successful in obtaining grants from OCTA, FTA, Measure M Competitive funding, and CDBG, it would not be prudent to rely on grant funding as a regular revenue source.

## **Capital Improvement Projects**

Included in the strategic plan is a schedule for the Capital Improvement Projects (CIP) scheduled over the next five years. The CIP plan includes Council-approved projects and priorities compiled from the Seven Year CIP plan. General Fund surpluses, as well as outside funding sources when available, have been used to fund projects as directed by the City Council. City staff continues to actively pursue outside grants and funding opportunities when possible to uphold the City's reputation of excellent amenities for residents and businesses.

The City elects to use the modified approach of accounting to report on its streets and roads network. Using the modified approach, infrastructure assets are considered to be non-depreciable. To be in compliance with GASB 34, the City is required to adopt a minimum condition level and perform periodic condition assessments to prove that the assets have been maintained at the targeted condition levels. The Council reviewed the findings of the Pavement Management System performed in 2002 and adopted a condition rating of 80, or Good, as the minimum acceptable Pavement Condition Index (PCI). The results of the condition assessment completed in 2014 reported an average condition rating of 86.9. The Council may change the acceptable PCI through direction to staff at any time, although changing the PCI level could have a long-term adverse impact on the condition of the City's streets. Under the modified approach, GASB 34 requires that condition assessments be performed every three years. Last completed in May 2014, the City traditionally performs an assessment every two years. It is the City's intention to have another complete assessment performed on or before the fiscal year ending June 30, 2016. A street with surface defects that are apparent to drivers and/or showing signs of significant cracking and raveling of the asphalt surface would fall in the next lowest category of Fair. To maintain the targeted PCI, it is important to continue with the scheduled street rehabilitation projects.

CIP projects average \$1.5 million over the five year period. Included in the CIP plan are:

- Street Improvement Projects
- Storm Water Improvements

The CIP budget consists of street overlay projects, median projects, and the annual slurry seal project. The median projects will increase traffic safety, enhance appearances, and provide "greener" landscaping and irrigation improvements in medians that are currently unimproved. The slurry seal project is a preventative maintenance measure to prolong the life of a roadway. The slurry sealing program rotates every year to maintain approximately one-fifth of City-owned streets each year.

In addition, scheduled for FY 2015-16 is the Dairy Fork Wetland project, a part of the larger Aliso Creek Watershed project. In an effort to naturally treat the water before it reaches the creek, the project will collect runoff from about 1,500 acres in parts of four cities (Aliso Viejo, Laguna Hills, Laguna Woods, and Lake Forest) and is estimated to cost \$874,000. Urban runoff picks up pesticides from lawns, oils from streets, and other pollutants as it makes its way through the watershed.

### Summary

This Five Year Strategic Plan includes forecasts for City operations based on conservative revenue projections and a continuation of current services. Revenues are stable and steadily increasing, thanks to the City's diverse tax base and sought-after real estate. Aliso Viejo continues to be a desirable community for businesses small and large, local and multi-national alike. The strong business community has drawn a skilled workforce, which helped sustain the City during the economic downturn. The City has maintained among the lowest unemployment rates in the county, proving the master-planned community concept a success.

Since incorporation, the City has sustained a practice of living within its means. In fiscal year 2005-06, the Council formally adopted a Management and Budget policy to promote sound financial management. In 2012, Council Policy 300-08 *Fund Balance Policy* was adopted to be in compliance with Government Accounting Standards Board (GASB) Statement 54 for the reporting of unrestricted fund balance in the City's fund financial statements. Together, these policies serve as a guide for sound financial management which, in turn, leads to improvement in City bond ratings and a lower cost of capital. The City continues to be conservative with expenditures while maintaining adequate reserves in accordance with these City policies.

Adopting regular updates to the City's Five Year Strategic Plan enables the City to match goals and initiatives with available funds. The City's financial practices have placed Aliso Viejo in strong financial standing since incorporation, and by developing a long-term outlook, continued fiscal stability will be secured for the future.

Respectfully submitted,



Gina M. Tharani  
Dir. Of Financial Services/City Treasurer

## CONSOLIDATED FUND RESERVES

FUND BALANCE	2014-15 Mid-Year Budget	2015-16 Adopted Budget	2016-17 Forecast Budget	2017-18 Forecast Budget	2018-19 Forecast Budget	2019-20 Forecast Budget
<b>Nonspendable:</b>						
<b>Restricted for:</b>						
Special Revenue Funds	2,190,580	1,265,860	1,353,590	1,336,779	1,356,703	1,410,824
Long Term Financing	8,621	8,621	8,621	8,621	8,621	8,621
<b>Committed to:</b>						
Special Revenue Funds	8,344,407	7,672,322	7,091,667	7,142,177	7,216,342	7,316,077
<b>Assigned to:</b>						
Contingency Reserves	4,365,689	4,535,505	4,591,166	4,755,869	4,834,035	5,020,911
Self-Insurance/Benefit Obligations	570,000	581,400	593,028	604,889	616,986	629,326
Asset Replacement	9,493,715	10,043,715	10,643,715	11,293,715	11,943,715	12,593,715
Long Term Debt	-	-	-	-	-	-
800 MHZ replacement and upgrade	262,000	-	155,600	43,600	-	-
Emergencies & Unanticipated CIP Projects	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Unassigned:</b>						
Unassigned General Fund	4,596,287	5,400,526	5,409,277	5,274,195	5,246,971	4,843,989
<b>Total Fund Balance</b>	<u>\$ 31,331,299</u>	<u>\$ 30,507,949</u>	<u>\$ 30,846,664</u>	<u>\$ 31,459,844</u>	<u>\$ 32,223,374</u>	<u>\$ 32,823,464</u>

## CONSOLIDATED

	2014-15 Mid-Year Budget	2015-16 Adopted Budget	2016-17 Forecast Budget	2017-18 Forecast Budget	2018-19 Forecast Budget	2019-20 Forecast Budget
<b>ESTIMATED RESOURCES</b>						
General Fund	15,181,740	15,891,805	16,135,525	16,432,375	16,782,885	17,182,600
Traffic Congestion Relief	-	-	-	-	-	-
Gas Tax	1,267,200	1,061,740	1,082,825	1,104,330	1,126,270	1,148,655
Measure M	651,450	1,266,360	737,275	774,410	810,610	843,245
Public Safety Grants	110,100	100,100	100,100	100,100	100,100	100,100
AQMD Air Quality	61,900	62,900	64,135	65,395	66,680	68,000
Integrated Waste Management	13,325	13,300	13,300	13,300	13,300	13,300
Other Grants	56,950	-	-	-	-	-
Technology Grant	6,600	6,600	6,600	6,600	6,600	6,600
Development Impact	753,460	245,125	-	-	-	-
Federal Grant	-	189,680	-	-	-	-
Conference Center	947,965	942,375	865,365	923,775	972,620	1,024,120
Aquatic Center	467,645	781,195	533,575	541,110	548,785	556,620
Street Improvements	1,547,000	2,334,000	1,530,000	1,352,000	1,250,000	1,500,000
Capital Improvements	1,112,000	521,850	-	-	-	-
Storm Water	64,050	792,000	5,000	5,000	5,000	5,000
<b>Total Estimated Resources</b>	<b>\$ 22,241,385</b>	<b>\$ 24,209,030</b>	<b>\$ 21,073,700</b>	<b>\$ 21,318,395</b>	<b>\$ 21,682,850</b>	<b>\$ 22,448,240</b>
<b>APPROPRIATIONS</b>						
General Fund	14,552,295	15,118,350	15,303,885	15,852,895	16,113,445	16,736,365
Traffic Congestion Relief	-	-	-	-	-	-
Gas Tax	1,755,100	1,141,000	1,162,320	1,184,065	1,206,250	1,228,875
Measure M	875,650	2,869,850	632,585	775,280	775,785	776,305
Public Safety Grants	177,755	96,270	100,000	100,000	100,000	100,000
AQMD Air Quality	669,685	-	-	-	-	-
Integrated Waste Management	30,000	22,000	15,000	15,000	15,000	14,000
Other Grants	56,950	-	-	-	-	-
Technology Grant	300,850	20,000	15,500	15,500	15,500	15,500
Development Impact	778,500	905,000	597,200	-	-	-
Federal Grant	-	189,680	-	-	-	-
Conference Center	947,965	941,185	864,920	889,370	914,550	940,485
Aquatic Center	467,645	781,195	508,575	516,105	523,790	531,620
Street Improvements	1,547,000	2,334,000	1,530,000	1,352,000	1,250,000	1,500,000
Capital Improvements	1,112,000	521,850	-	-	-	-
Storm Water	64,050	792,000	5,000	5,000	5,000	5,000
<b>Total Appropriations</b>	<b>\$ 23,335,445</b>	<b>\$ 25,732,380</b>	<b>\$ 20,734,985</b>	<b>\$ 20,705,215</b>	<b>\$ 20,919,320</b>	<b>\$ 21,848,150</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,094,060)</b>	<b>\$ (1,523,350)</b>	<b>\$ 338,715</b>	<b>\$ 613,180</b>	<b>\$ 763,530</b>	<b>\$ 600,090</b>
Beginning Fund Balance	32,425,354	32,031,299	30,507,949	30,846,664	31,459,844	32,223,374
Long Term Financing	5	-	-	-	-	-
<b>PROJECTED ENDING FUND BALANCE</b>	<b>\$ 31,331,299</b>	<b>\$ 30,507,949</b>	<b>\$ 30,846,664</b>	<b>\$ 31,459,844</b>	<b>\$ 32,223,374</b>	<b>\$ 32,823,464</b>
<b>RESOURCES</b>						
Percentage increase(decrease)	1.59%	8.85%	-12.95%	1.16%	1.71%	3.53%
<b>APPROPRIATIONS</b>						
Percentage increase(decrease)	-13.26%	10.27%	-19.42%	-0.14%	1.03%	4.44%
<b>FUND BALANCE</b>						
Percentage increase(decrease)	-3.37%	-2.63%	1.11%	1.99%	2.43%	1.86%

## GENERAL FUND

	2014-15 Mid-Year Budget	2015-16 Adopted Budget	2016-17 Forecast Budget	2017-18 Forecast Budget	2018-19 Forecast Budget	2019-20 Forecast Budget
<b>ESTIMATED RESOURCES</b>						
Taxes	13,926,565	14,319,370	14,654,275	15,024,615	15,412,360	15,812,090
Licenses & Permits	463,915	567,890	543,525	469,060	419,475	369,905
Fines and Forfeitures	280,000	340,000	342,800	345,655	348,570	351,540
Rev-Use of Money & Property	60,000	67,000	92,500	113,400	136,200	196,000
Intergovernmental Revenue	34,030	12,500	12,500	12,500	12,500	12,500
Current Services Charges	203,230	299,560	253,170	226,205	208,570	191,005
Other Revenue	10,550	62,550	27,550	27,550	27,550	27,550
Transfers-In Other Funds	-	17,830	-	-	-	-
Rental Income	203,450	205,105	209,205	213,390	217,660	222,010
<b>Total Estimated Resources</b>	<b>\$ 15,181,740</b>	<b>\$ 15,891,805</b>	<b>\$ 16,135,525</b>	<b>\$ 16,432,375</b>	<b>\$ 16,782,885</b>	<b>\$ 17,182,600</b>
<b>APPROPRIATIONS</b>						
Administration & Support	2,909,815	3,055,480	3,013,535	3,094,385	3,241,865	3,393,420
Community Services	916,705	948,475	962,445	994,360	1,029,625	1,066,020
Planning Services	977,810	945,080	736,430	794,265	842,340	892,065
Building & Safety	509,700	655,000	600,770	524,590	474,710	424,885
Public Works	1,100,000	1,313,400	1,339,270	1,365,655	1,392,565	1,420,020
Public Safety	7,502,390	7,729,135	7,932,150	8,084,620	8,240,140	8,398,765
Capital Outlay/Long Term Debt	462,675	295,840	533,480	807,120	701,505	947,640
City Hall	173,200	175,940	185,805	187,900	190,700	193,555
<b>Total Appropriations</b>	<b>\$ 14,552,295</b>	<b>\$ 15,118,350</b>	<b>\$ 15,303,885</b>	<b>\$ 15,852,895</b>	<b>\$ 16,113,450</b>	<b>\$ 16,736,370</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 629,445</b>	<b>\$ 773,455</b>	<b>\$ 831,640</b>	<b>\$ 579,480</b>	<b>\$ 669,435</b>	<b>\$ 446,230</b>
Beginning Fund Balance	\$ 20,158,246	\$ 20,787,691	\$ 21,561,146	\$ 22,392,786	\$ 22,972,266	\$ 23,641,701
<b>PROJECTED ENDING FUND BALANCE</b>	<b>\$ 20,787,691</b>	<b>\$ 21,561,146</b>	<b>\$ 22,392,786</b>	<b>\$ 22,972,266</b>	<b>\$ 23,641,701</b>	<b>\$ 24,087,931</b>
<b>RESOURCES</b>						
Percentage increase(decrease)	1.93%	4.68%	1.53%	1.84%	2.13%	2.38%
<b>APPROPRIATIONS</b>						
Percentage increase(decrease)	-29.49%	3.89%	1.23%	3.59%	1.64%	3.87%
<b>FUND BALANCE</b>						
Percentage increase(decrease)	3.12%	3.72%	3.86%	2.59%	2.91%	1.89%

**City of Aliso Viejo  
Capital Improvement Plan  
Summary Listing by Fiscal Year**

	Estimated Project Cost	Prior Year Actuals	FY 14-15 Mid-Year	FY 15-16 Budget	FY 16-17 Forecast	FY 17-18 Forecast	FY 18-19 Forecast	FY 19-20 Forecast	Future
(FY02-03 to FY13-14)									
<b>Street Improvement Projects</b>									
037 Aliso Creek at SR73 Traffic Islands	165,930	67,930	-	-	-	-	-	-	98,000
038 Aliso Creek Median - SR73 to Windsong	710,000	96,223	-	-	-	-	-	-	613,777
039 Aliso Creek Median - El Toro to Glenwood	600,000	-	-	-	-	-	-	-	600,000
050 AV Pkway Median (Pacific Park to Grand)	647,000	88,510	-	-	-	-	-	-	558,490
092 Aliso Creek Road Rehab - Pacific Park to AV Pkwy	752,000	-	752,000	-	-	-	-	-	-
100 Pacific Park Rehab - Chase to 73	884,000	-	-	884,000	-	-	-	-	-
102 AV Parkway Median (Grand to Enterprise)	780,000	-	-	-	780,000	-	-	-	-
Aliso Creek Road Rehab - AV Pkwy to City Limits	1,250,000	-	-	-	-	-	500,000	750,000	-
Glenwood Rehabilitation - SR73 to Moulton	1,551,000	-	-	-	-	-	-	-	1,551,000
Aliso Viejo Pkwy Rehab - Enterprise to Aliso Creek Road	1,088,000	-	-	-	-	-	-	-	1,088,000
Aliso Viejo Pkwy Rehab - Cedarbrook to Moulton	602,000	-	-	-	-	602,000	-	-	-
Slurry Seal	11,494,000	6,746,075	750,000	750,000	750,000	750,000	750,000	750,000	248,006
<b>Total - Street Improvements</b>	<b>20,523,930</b>	<b>6,998,738</b>	<b>1,502,000</b>	<b>1,634,000</b>	<b>1,530,000</b>	<b>1,352,000</b>	<b>1,250,000</b>	<b>1,500,000</b>	<b>4,757,273</b>
<b>Traffic Management/Safety Projects</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
033 Traffic Congestion Mitigation	20,000	-	-	-	-	-	-	-	20,000
<b>Total - Traffic Mgmt/Safety Improvements</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>Parks and Recreation Improvements</b>	<b>750,000</b>	<b>50,032</b>	<b>700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
088 Alicia Pedestrian Bridge - Design Only	750,000	50,032	700,000	-	-	-	-	-	-
<b>Total - Parks and Recreation Improvements</b>	<b>750,000</b>	<b>50,032</b>	<b>700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Storm Water Improvements</b>	<b>190,000</b>	<b>155,153</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>4,847</b>
030 Wetlands Project (Monitoring)	137,950	102,032	4,695	5,405	5,405	5,405	5,405	5,405	4,198
081 M2 Environmental Cleanup Project - Phase I	140,000	102,665	4,895	5,405	5,405	5,405	5,405	5,405	5,415
086 M2 Environmental Cleanup Project - Phase II	274,000	193,749	13,210	13,210	13,210	13,210	13,210	13,210	991
090 M2 Environmental Cleanup Project - Phase III	874,000	-	87,000	787,000	-	-	-	-	-
091 Dairy Fork Project	1,615,950	553,599	114,800	816,020	29,020	29,020	29,020	29,020	15,451
<b>Total - Storm Water Improvements</b>	<b>1,615,950</b>	<b>553,599</b>	<b>114,800</b>	<b>816,020</b>	<b>29,020</b>	<b>29,020</b>	<b>29,020</b>	<b>29,020</b>	<b>15,451</b>
<b>GRAND TOTAL</b>	<b>7,602,369</b>	<b>2,316,800</b>	<b>2,450,020</b>	<b>1,559,020</b>	<b>1,381,020</b>	<b>1,279,020</b>	<b>1,529,020</b>	<b>1,529,020</b>	<b>4,792,724</b>

**CITY OF**  
**ALISO VIEJO**



**Financial Services Department**  
**(949) 425-2522**