

CITY OF **ALISO VIEJO** CALIFORNIA

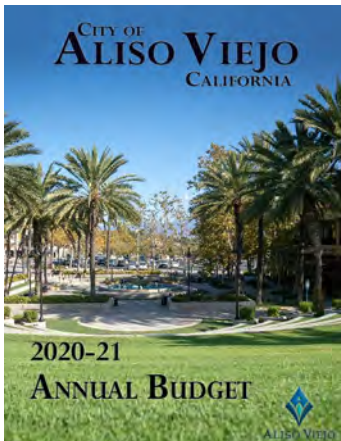


2020-21

ANNUAL BUDGET



ALISO VIEJO



About the Cover:

Fiscal year 2020-21 budget cover displays a view of Aliso Viejo Town Center from Grand Park. Aliso Viejo Town Center was centrally developed to ensure every home in Aliso Viejo is located within two miles of Aliso Viejo Town Center. In 2017, the City began studying the viability of revitalizing AV Town Center. The Town Center revitalization project envisions a future with more restaurants, entertainment, and shopping choices for residents and businesses -- keeping tax revenue in our city and enhancing Aliso Viejo's high quality of life with a more vibrant core.

CITY OF ALISO VIEJO



ADOPTED ANNUAL BUDGET FISCAL YEAR 2020-2021

MIKE MUNZING
Mayor

TIFFANY ACKLEY
Mayor Pro Tem

ROSS CHUN
Council Member

DAVID C. HARRINGTON
Council Member

WILLIAM A. PHILLIPS
Council Member

DAVID A. DOYLE
City Manager

GINA M. THARANI
Director of Financial Services
City Treasurer

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Introductory Section

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Annual Budget Fiscal Year 2020-2021

Presented to:

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

July 1, 2020

It is my privilege to present the Annual Budget for the City of Aliso Viejo for fiscal year 2020-21. The budget includes appropriations for programs and projects as directed by Council and provides the resources necessary to continue to meet the community's vision for Aliso Viejo. 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 in this challenging times.

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, 2020. 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 50,044 as of January 1, 2020. Due to the pandemic, unemployment rates have soared across the nation. Based on EDD estimates as of April 2020, the unemployment rate for Aliso Viejo's is 12.8%, Orange County is 13.8%, California is 16.1% and the nation is 14.7%. As the new normal begins to take shape, it is critical to prepare for the near and long-term effects that the pandemic will have on local revenues and the ability to deliver vital services with decreased funding.

Aliso Viejo's diverse business base which consists of a mix of high tech, medical/pharmaceutical, and retail companies and healthy reserves will afford the City with the ability to weather the current storm and continue to offer excellent amenities to its residents and businesses.

Revenue projections are based on current market conditions, legislative developments and impacts of the pandemic. Revenue losses are estimated at \$2.5 million and is attributed to the adverse impacts from the pandemic, a misallocation of Sales Tax from a local business and negative trends in the tourism and hospitality industries.

Appropriations have been budgeted at a level to ensure operations are not impacted and reserves are maintained to provide essential services to the community. To combat the impacts of the pandemic, salary and benefits have been frozen and capital projects deferred. The City continues to move forward on the revitalization of Town Center. Work

efforts include parcel appraisal services, parking structure analysis, workshops and outreach, creation of renderings, creation of an economic model, and project management.

Over the last year, the Senior-Multi-Family Affordable Housing project with approximately 200 units, containing low and very low-income units, was completed. Other projects in progress include the construction of a STEM building and residence halls at Soka University. The City will also see the construction of corporate offices, a medical office, a managed care facility, a parking garage, and professional office buildings.

The FY 2020-21 Budget includes a significant one-time use of General Fund Reserve Funds for construction costs for the Aliso Viejo Ranch project and improvements at City Hall (\$1.9 million). The City also received Federal-CDBG grant funds in the amount of \$219,880 to augment construction costs for the Aliso Viejo Ranch project. This important investment in the community has been a high priority of the City Council for many years. I anticipate this important community asset will be open and operational starting January 2021.

Staff continues to explore revenue enhancement opportunities and seek outside grant funding including reimbursement for City COVID related expenditures from FEMA, CalOES, and the CARE's ACT.

The budget also includes funds for economic development, community outreach, recreation programming and City facility improvements. Street improvements projects budgeted for FY 2020-21 include a rehabilitation project - Pacific Park Rehabilitation from AV Parkway to Aliso Creek Road and the annual Slurry Seal project. In addition, two traffic signal synchronization projects will be completed along Alicia Parkway and Los Alisos Boulevard.

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 Executive Management Team. 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 2020-21 includes appropriations for programs and projects as directed by the City Council. Net General Fund operations for FY 2020-21 are estimated to result in an operational gap of \$1.8 million and is attributed entirely to the estimated loss in revenues due to the pandemic and a misallocation of Sales Tax from a local business. A transfer from Reserves in the amount of \$2.5 million is budgeted to provide funding for the Aliso Viejo Ranch Project, debt service payment on the bonds and improvements at City Hall. The projected fund balance for the General Fund at the end of FY 2020-21 is estimated to be \$28 million and is 138% of the FY 20-21 operating budget. In accordance with the City's Fund Balance Policy and Council direction, fund balance in the amount of \$24 million is assigned and the remainder of \$4 million is unassigned and available for any governmental purpose. Additionally, per Council direction, \$15 million is included in the assigned category for investments. Council has the authority to reassign reserves in the event the current situation necessitates access to these funds. Revenue projections are based on current market conditions and impacts of the pandemic. Appropriations have been budgeted at a level to ensure operations are not impacted and reserves are maintained to provide essential services to the community. To combat the impacts of the pandemic, salary and benefits have been frozen and capital projects deferred. Overall, compared to FY 2019-20, receipts are anticipated to be decrease \$2 million and the cost of operations decreased marginally by \$.1 million 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 forecast of economic conditions over the next fiscal year, impacts of the pandemic and the latest legislative developments.
- To the extent practicable, one-time monies are *not* used for recurring expenditures.

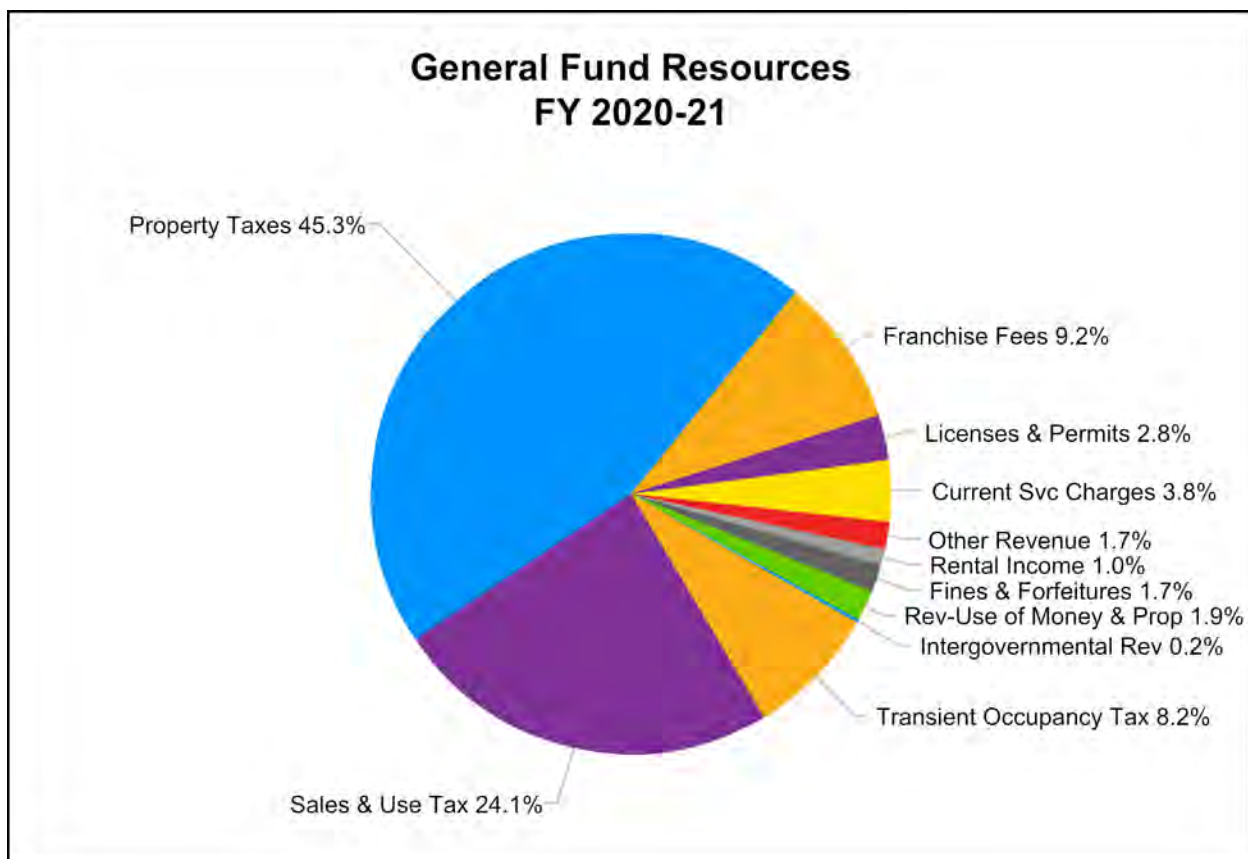
Resources:

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, inflationary factors, and impacts of the pandemic. These estimates accommodate impacts of the pandemic through the 1st quarter of FY 20-21. It is still early to gauge overall impacts to the City's revenue streams as resources will be impacted negatively depending on how long this crisis continues. 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. Comparisons made in this report use the adopted FY 2019-20 Mid-Year budget and the adopted FY 2020-21 Annual Budget.

Proposed General Fund revenues for FY 2020-21 total \$18.6 million, which reflects an overall decrease of \$2 million, or 9.9%, compared to the FY 2019-20 mid-year budget. Revenue losses have been attributed entirely to the impacts of the pandemic and a misallocation of Sales Tax from a local business.

Chart I indicates the composition of the FY 2020-21 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. Property Taxes, which include Secured and Unsecured Property Taxes, Property Tax In-Lieu, Real Property Transfer Tax, and Homeowners exemption revenues, are expected to decrease overall by \$133,825 or 1.6%, when compared to the prior year. The reduction is primarily due to a standstill in the housing market and for delinquencies caused by the inability to pay. As seen in Chart I, Property Taxes are 45.3% of the total estimated General Fund revenue.

Sales Tax comprises 24.1% of the total budgeted revenue and is the second major source of revenue in the General Fund. Sales Tax revenue forecasts indicate a decrease of 26% to account for the closing of a local business which, in previous years, contributed approximately \$250,000 annually, a misallocation by a local business that will result in an estimated revenue loss of \$700,000 and impacts of the pandemic.

Franchise Fees represent 9.2% of the total budgeted revenues and are collected from companies that provide electric, gas, cable, internet, and solid waste collection services within the City. Franchise Fees are estimated to increase decrease 1.6% due to projected increases in receipts from waste collection and is offset by a decrease in cable fees. This is largely due to a change in consumer viewing habits. Other franchise fees are estimated to be flat in the coming fiscal year.

Transient Occupancy Tax (TOT) has become a stable revenue source for the City is projected to be 8.2% of total budgeted General Fund revenues. The decrease of 10.9% in Transient Occupancy Tax (TOT) is due to an estimated 20% occupancy rate. Adverse impacts to the tourism and hospitality industries reflect negative trends in occupancy rates, as well as business travel.

Overall, these four revenues sources represent 86.7% of all estimated general fund revenues in FY 2020-21. In FY 2019-20, these four accounted for 87.4% of total revenues.

Licenses and Permits, Charges for Current Services and Recreation programming are estimated to be 6.6% of General Fund resources. These categories fluctuate with construction activity within the community and recreation programming offered for the community. Recreation services include City run day camps, special events and programs at the Aliso Viejo Ranch site. These revenues have not been fully adjusted down at this time due to the ambiguity in the reopening of the economy. Collectively these revenues are expected to remain flat. Reduction in development projects forecasted for next year were offset with increases in programming revenue. Due to the impacts of the pandemic these revenues will be adjusted through the City's mid-year budget process.

Fines and Forfeitures, which includes Vehicle Code Fines and Parking Citations, is 1.7% of the overall General Fund Revenues and is projected to increase by \$25,000 or 8.5%. This increase is primarily in the Parking Citations category and reflects the effectiveness of increased patrolling and enforcement within the City. City Hall rental income is projected to increase by \$12,140, or 6.7%, based on all current lease agreements.

Investment earnings are expected to decrease by \$90,000, or 20%, due to the low interest rate environment. The City's portfolio consists of investments in Certificates of Deposits, Agency and Treasury bonds, and Local Agency Investment Fund (LAIF). Miscellaneous Revenues are projected to decrease by \$84,700 compared to FY 2019-20. In FY 2019-20 revenues included the sale of Rule 20A monies and the appropriation of retired surety bonds. The decline in FY 20-21 is expected since there is no anticipated sale of Rule 20A funds.

Revenue sources not included in the City's General Fund include Development Impact fees, Traffic Congestion Relief, Gas Tax, Measure M, SB1, Air Quality Management District, Integrated Waste Management, and federal and state grants.

Developer Fees received to date total \$11.4 million. The final installment of \$585,000 of Community Enhancement monies is expected in FY 2019-20. The receipt of these funds will reflect the final payment from all negotiated Developer Agreements. Community Enhancement funds in the amount of \$1.9 million will be expended towards the AV Ranch project.

Other special revenue funds with revenues estimated at roughly \$4.1 million are restricted funding sources and support various programs, projects, and services. These revenues are anticipated to decrease and will be updated pursuant to the State's forecasts.

Appropriations:

Proposed General Fund Appropriations for FY 2020-21 total \$20.4 million and include funding for operations and contingencies. The budget also includes the use of General Fund reserves totaling \$2.5 million to fund the Aliso Viejo Ranch Project (\$1,662,185), debt service payment (\$652,350) and City Hall roof replacement (\$175,000). The budget reflects a .5% decrease in operating expenditures when compared to the FY 2019-20 mid-year budget. The FY 2020-21 adopted 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. Salary and benefits including cost of living increases for staff have been frozen for FY 20-21. 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. Public Safety at 47.8% of appropriations includes the Law Enforcement contract and operating expenditures for Crime Prevention, Crossing Guards, Animal Control, and Emergency Management. This category is estimated to increase by a total of \$84,460, or .9%, compared to FY 2019-20 and is primarily due to benefit adjustments and premium pay rate changes. Estimated increases to the City's animal care services contract with the City of Mission Viejo Animal Services is 5.8% and 7.4% for the crossing guards' contract.

City Personnel, which composes 21.5% of appropriations were adjusted to include additional staffing for the City Manager and Recreation Services departments and year-end accruals. Cost of living adjustments and performance raises are frozen for FY 20-21. Contract and Professional Services total 17.3% of appropriations and includes staff and resources for Public Works, Code Enforcement, Building & Safety, Environmental Services and consultant costs for City services.

The percentage to the total budget for these appropriations have remained steady over the past two years indicating long term stability in operations for the City.

Chart II indicates the composition of the FY 2020-21 Budget by department.

CHART II

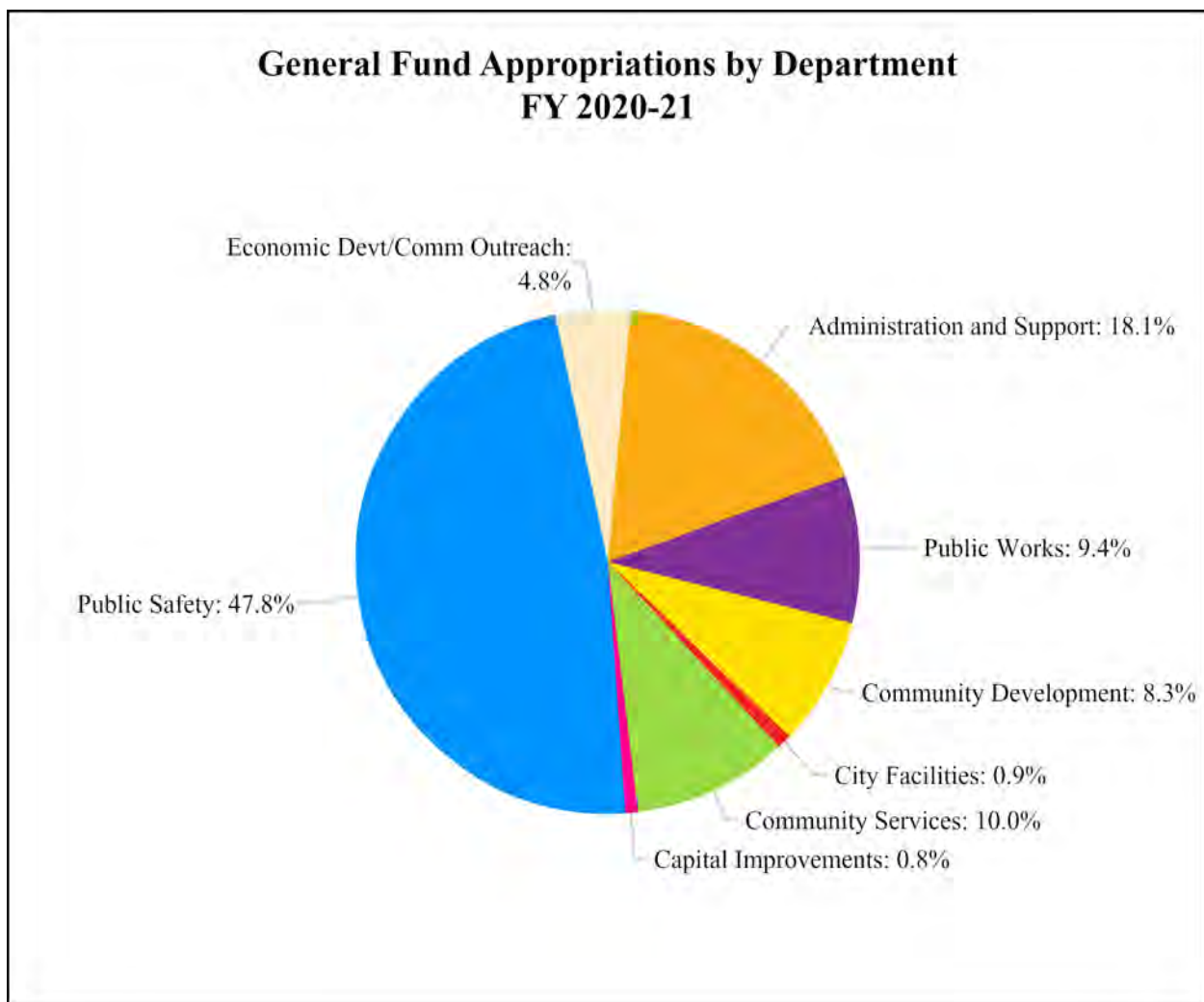
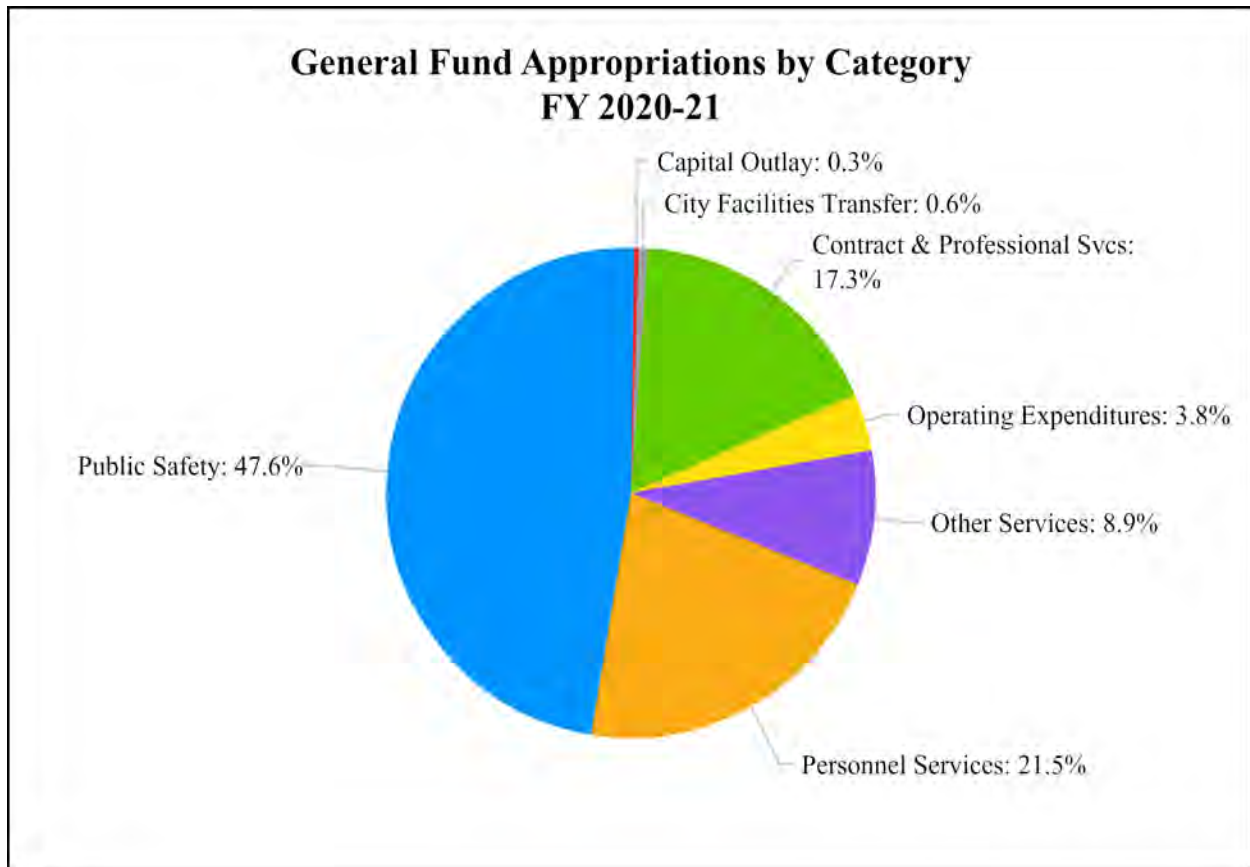


Chart III indicates appropriations by category.

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 balance at the end of operations for FY 2020-21 is estimated to be \$28 million. In accordance with the City's Reserve Policy, \$24 million is assigned for Asset Replacement, Self-Insurance/Benefit Obligations and a Stabilization Reserve for unforeseen emergencies or catastrophic impacts to the City. The unassigned portion of the fund balance, which is available for any governmental purpose, totals \$4 million.

Special Revenues:

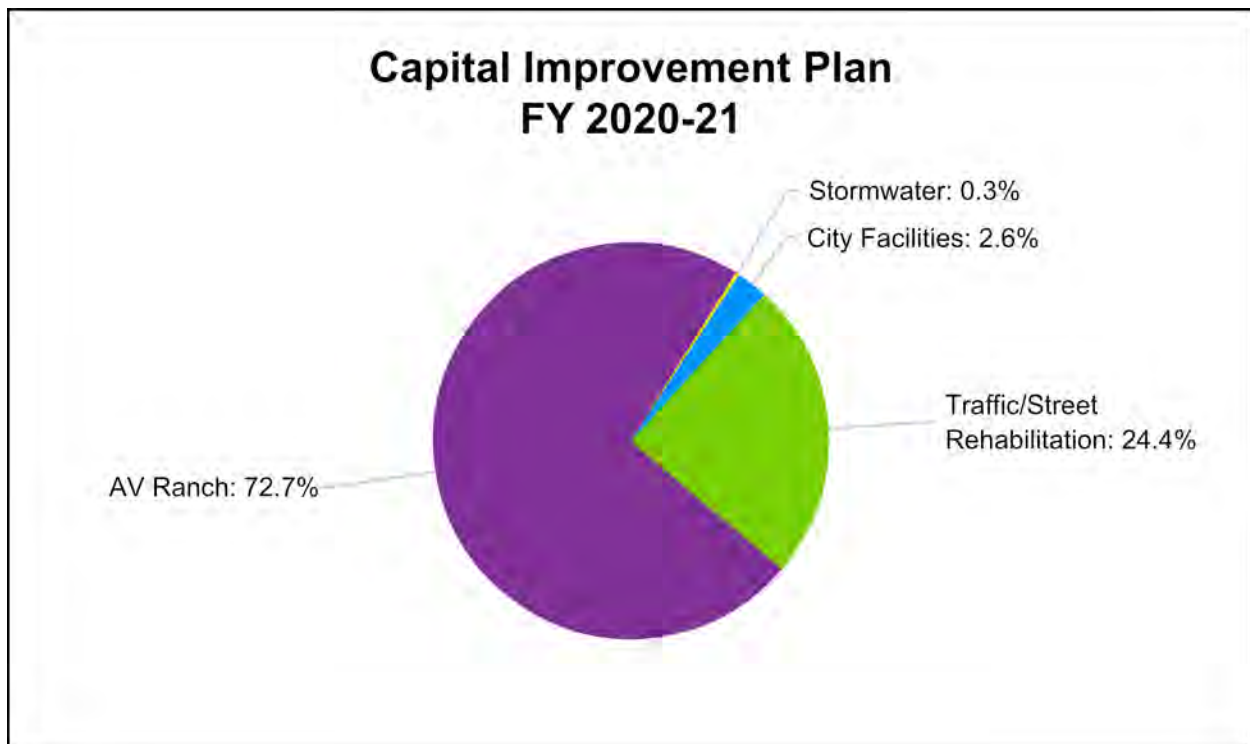
The aforementioned Special Revenue resources (e.g. Gas Tax, Measure M, SB1, AQMD, Integrated Waste Management, Development Impact, etc.) are budgeted to support capital improvement projects, traffic and street maintenance and rehabilitation projects, outreach

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. The FY 2020-21 budget reflects expenditures of Special Funds exceeding Special Fund revenues by \$1.9 million primarily due to use of Grant and Development Impact funds for the AV Ranch project and SB1 funds for roadway rehabilitation. At the end of FY 2020-21 the City's total fund balance, including General Fund and Special Revenue funds, is projected to be \$28.5 million.

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 2020-21 totals approximately \$10.4 million. Street improvements total \$2.5 million and include two signal synchronization projects, annual slurry seal and a street rehabilitation projects. Capital improvement projects total \$8 million and include the continuation of construction at the AV Ranch site, City Hall roof replacement and modernization of the current audio-visual equipment to support the City's efforts to broadcast council meetings and community outreach. Stormwater improvement projects include ongoing monitoring for the Wood Canyon and Dairy Fork Wetland projects and comprise \$30,000 of the Capital Improvements budget. Maintenance costs for the Dairy Fork Wetland project will be shared by the partnering cities included in the project - Laguna Woods, Lake Forest, and Laguna Hills.

CHART IV



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 2020-21 Capital Improvement Projects budget can be found in the Capital Projects section of this document.

On the Horizon:

While revenues decreased compared to the prior year, operational costs and contracts maintained their growth. Salaries, cost of living adjustments and performance reviews were frozen for FY 20-21 in an effort to reduce the operational gap. This brings the ongoing challenge of how to provide a consistent level of service given rising costs and limited revenue sources to pay those costs.

In Fiscal Year 2020-21, Grant funds received by the City include CDBG in the amount of \$219,880, which will augment funding for the Aliso Viejo Ranch project. Street improvements projects budgeted for FY 2020-21 include rehabilitation of portions of Aliso Parkway and Aliso Creek and the annual Slurry Seal project. In addition, two traffic signal synchronization projects will be completed along Alicia Parkway and Los Aliso Boulevard.

The recession would also make it more difficult for pension funds to hit their needed investment targets; creating an additional burden on public funds. Updated actuarial results for CalPERS shows a funding ratio of 70% as of June 30, 2019, up from 69.5% as of June 30, 2018. CalPERS is estimating a 63% funded ratio ending June 30, 2020 primarily due to the investment loss experienced from the impacts of the pandemic. Investment return for the year ended June 30, 2019 was 6.7% below the target rate of 7%. Other factors impacting contribution rates includes the implementation of a new 20-year amortization policy from 30 years and an additional \$2.5 billion state contribution.

The City's pension payments are expected to increase approximately 4-5% starting FY 22-23. As of the July 2019 valuation reports, as provided by CalPERS, the City's funded ratio is 81.8%.

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 inquiries or clarifications.



Gina Tharani
Director of Financial Services
City Treasurer

Budget Guide

The purpose of the City of Aliso Viejo's budget is to serve as a “blueprint” for providing City services and as a working financial plan for the fiscal year. It also represents the official organizational plan by which City policies, priorities, and programs are implemented. It provides the means to communicate to the residents, businesses, and employees how the City's financial 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 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

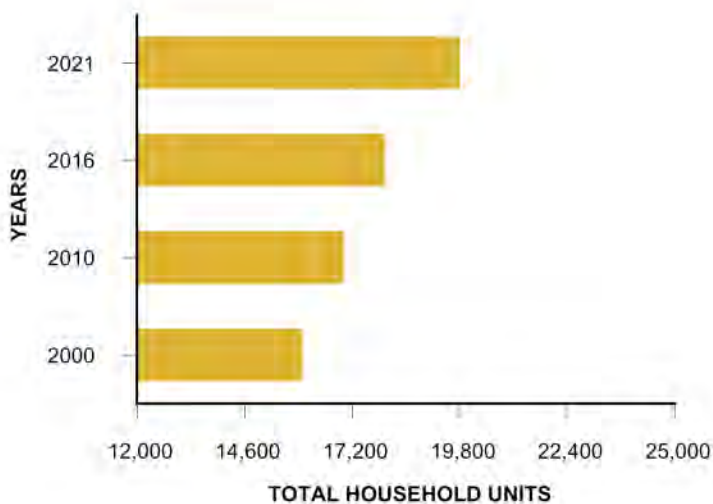


Budget Guide

Aliso Viejo is 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 51,783, 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 \$610,600 and the median rental rate is \$2,180 per month. The net taxable property value during the FY 19-20 assessment period was \$10.7 Billion, representing a 3.74% increase over the previous year.

As of 2016, Aliso Viejo residents have a median age of 36.6 and an average household income of \$108,558. As of March 2020, the City is home to an estimated 29,200 employed individuals and has an unemployment rate of 3.4%.

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, Software biotech, pharmaceutical, electronic gaming, healthcare, and insurance.

Employer	# of Employees
United Parcel Service	1,000
Pacific Life	811
Capistrano Unified School District	679
Microvention	650
Fluor	630
Quest Software	600
Renaissance ClubSport	259
Pepsi Beverages Company	215
Smith Micro	200
Target	170

Budget Guide

FORM OF GOVERNMENT

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

Budget Guide

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, Information Technology, Non- Departmental, Community Services, Community Development, Public Works, Public Safety, Recreation Services, 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 specific fees, charges, and taxes. These revenues are usually legally restricted to expenditures for specific purposes. Included are: TCRF (Fund 202), Gas Tax (203), Measure M (204), RMRA (205), Public Safety Grants (215), Air Quality Improvement Fund (221), Integrated Waste Management Fund (225), Other Grants (231), Technology Grant (241), Development Impact (245), Federal Grants (251), Aliso Viejo Center (260), and Aquatic Center (261).

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), Storm Water (Fund 332), and Certificates of Participation (Fund 340).

Debt Service Fund: This section contains the City's debt service fund. The fund is used to account for the COP bonds issued, by the City in 2019, for construction of the Aliso Viejo Ranch.

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.

Budget Guide

- E – Property Tax Allocation: This appendix outlines the estimated property tax generated in Aliso Viejo and the estimated allocation to the Orange County Fire Authority.

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 April. 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. Changes to the budget as directed by the City Council are incorporated into the Proposed Budget and presented for adoption. 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 2020-2021 Budget:

March 18, 2020	1 st Budget Workshop - Revenue Projections/Discussion
April 15, 2020	2 nd Budget Workshop - Present Draft FY 2020-21 Budget to City Council
May 20, 2020	3 rd Budget Workshop - Present FY 2020-21 Budget to City Council for adoption
July 1, 2020	Publish FY 2020-21 Budget

Budget Guide

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.

BASIS OF BUDGETING AND 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. The City of Aliso Viejo uses the same basis of budgeting and accounting. 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 are considered a separate accounting entity with a self-balancing set of accounts that records assets, liabilities, fund equity, revenue, and 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

Budget Guide

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 periodically.

The City's financial reports are available on the City's website at www.AVCity.org.

Budget Guide

STAFFING

Position Summary Schedule			
Full Time Equivalents			
Last Three Fiscal Years			
Department	FY 2018-19 FTE	FY 2019-20 FTE	FY 2020-21 FTE
City Council	5	5	5
City Clerk	1	1.5	2.5
City Manager	4	3	3
Human Resources	—	1	1
Recreation & Community Services	5.5	6.25	11
Information Technology	1.5	2.4	2.4
Financial Services	4.4	4.4	4.4
Community Development	5	6	6
Public Works	2	3	3
TOTAL	28.4	32.55	38.3

The City is adding 6.75 full-time equivalent positions in FY 2020-2021. These new positions are to improve service levels and add staffing for the anticipated opening of the Aliso Viejo Ranch in January 2021.

The City Manager department is adding a Management Analyst position and reallocating the Office Specialist position to the City Clerk department

The Recreation & Community Services department will add a new position, a Community Services Specialist, in preparation for opening of the Aliso Viejo Ranch, increase the part time hours for the Recreation Leaders from 1.5 FTE to 4 FTE, and increase part time hours for Senior Recreation Leaders from .75 FTE to 2.

All other staffing levels remain unchanged for FY 2020-2021.

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. Due to the fiscal impacts of the COVID-19 pandemic, Pay-For-Performance and cost-of-living increases have been frozen for FY 2020-2021.

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

Budget Guide

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. 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 in July 2019. 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. Reducing the amortization period is expected to increase average funding ratios and provide faster recovery of funded status in a market downturn. The City's annual contribution employer rate for FY 2020-2021 is 10.484% of base wages and is expected to be 10.5% for FY 2021-2022. 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. The annual contribution employer rate for FY 2020-2021 is 7.732% of base wages and is expected to be 7.7% in FY 2021-2022. Employees in the new benefit group are required to contribute at least 50% of the total normal cost rate for their defined benefit plan. As such, the employee contribution rate in FY 2020-2021 is 6.75% 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 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.

Budget Guide

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
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
2017-18	8.418%	\$167,726	100%	\$109,294
2018-19	8.892%	\$194,126	100%	\$49,876
2019-20	9.680%	\$238,704	100%	\$63,107
2020-21	10.484%	\$259,307	100%	\$69,334

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:

On August 13, 2019, the City issued \$12,250,000 of tax-exempt Certificates of Participation to provide financing for the construction of the Aliso Viejo Ranch. The principal is due annually in amounts ranging from \$230,000 to \$635,000 on November 1 of each year commencing in 2020 through the year 2049. Interest is payable semi-annually in amounts ranging from \$9,525 to \$212,325 and is due on May 1 and November 1 of each year commencing on November 1, 2019. The interest payments have rates ranging from 0.96% to 3.09%.

Debt without Government Commitment:

Community Facilities District No.2005-01

Budget Guide

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.

LEGAL DEBT MARGIN

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

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

Computation of Legal Debt Margin Fiscal Years Ending 2017 through 2020

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Assessed Valuations:	9,262,104,730	9,757,602,814	10,339,408,252	10,706,653,293
Legal Debt Limit - 3.75% of Assessed Valuations	\$347,328,927	\$365,910,106	\$387,727,809	\$401,499,498
Amount of Debt Applicable to Limit	—	—	—	12,250,000
Legal Debt Margin	\$347,328,927	\$365,910,106	\$387,727,809	\$389,249,498

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

Budget Guide

adjustment factors include growth in the California Per Capita Income or growth in the non-residential assessed valuation due to construction within the City and the population growth within the county or the city.

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

CITY OF ALISO VIEJO					
ANNUAL APPROPRIATIONS LIMIT					
Fiscal Year		Appropriations Limit	Percentage Change	Subject to Limit	Variance
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	34,245,483	4.94%	11,910,426	22,335,057
2016-2017	Actual	36,441,702	6.41%	12,114,345	24,327,357
2017-2018	Actual	38,047,127	4.40%	13,193,592	24,853,535
2018-2019	Actual	42,360,293	11.34%	14,506,181	27,854,112
2019-2020	Actual	44,118,739	4.15%	15,111,015	29,007,724

Fund Descriptions & Classifications

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

Traffic Congestion Relief

Assembly Bill 2928 established the Traffic Congestion Relief Fund (TCRF) in the State Treasury for allocating funds to cities and counties for street or road maintenance or reconstruction. Cities and counties are required to maintain their existing commitment of general funds for street or roadwork to remain eligible for allocation of these 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 2103, 2105, 2106, 2107, and 2107.5 which are legally restricted for the acquisition, construction, improvements and maintenance of public streets. Fund balance is expected to increase in FY 20-21 due to an increase in section 2103 revenues.

Measure M

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. Measure M fund balance is expected to decrease in FY 20-21 due to construction of street maintenance projects that were deferred from the prior fiscal year.

Road Rehabilitation Maintenance Account (RMRA)

Senate Bill (SB) 1 created the Road Maintenance and Rehabilitation Account (RMRA) to address deferred maintenance on the State Highway System and the local street and road system. These funds are legally restricted for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads.

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 used for local and/or regional air quality maintenance programs.

Fund Descriptions & Classifications

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 state, local and other grants received such as the Orange County Prop. 84 and the Calrecycle Grant. The fund balance in Other Grants is expected to increase in FY 20-21 due the expected receipt of a technology grant from the State of California.

Technology Grants

This includes funds from negotiations between the City and private utility franchises. These funds will be used for technology upgrades, reimbursement for technology equipment, community outreach, broadcast council meetings, and provide City information on the Government Access Channel.

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. Development Impact Funds balance is projected to decrease in FY 20-21 due to funds allocated towards the AV Ranch construction.

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.

Certificates of Participation

This fund is used to account for capital expenditures associated with the development and construction of the Aliso Viejo Ranch. The capital costs associated with the Aliso Viejo Ranch project include the construction of buildings, landscaping, parking lot, and hydroponic farm.

Fund / Department Relationships

	Major Funds		Non-Major Funds																
	General		TCRF	Gas Tax	Measure M	RMRA	Public Safety Grants	AQMD	Integrated Waste Mgmt	Other Grants	Tech Grant	Dev. Impact	Federal Grants	Conference Center	Aquatic Center	Street Imp.	Capital Imp.	Storm Water	COP
Departments																			
1101 City Council	X																		
1501 City Manager	X																		
1502 Economic Development	X																		
1503 Human Resources	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 Iglesia Park Community Center	X																		
4105 Recreation Services	X																		
4401 Planning	X																		
4402 Building	X																		
4403 Code Enforcement	X																		
4501 Engineering (General)	X		X	X															
4502 Traffic Engineering	X		X	X															
4503 Street Maintenance	X				X														
5101 Law Enforcement - Contract	X																		
5102 Law Enforcement - Other	X					X													
5103 Crime Prevention	X																		
5301 Animal Control	X																		
5401 EOC	X																		
6102 General-AB2928																			
6103 General-Gas Tax			X																
6104 General-Measure M				X															
6115 General-Public Safety						X													
6121 General-AB2766							X												
6125 General-Beverage Container Recycling								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					X
8101 Government Buildings	X															X			
8201 Traffic Safety																			
8301 Streets & Highways																	X		
8601 Drainage Improvements																			
8701 Capital Projects	X																X		X
9501 Transfers Out	X		X	X	X	X	X	X	X	X	X	X	X	X	X				

General Fund

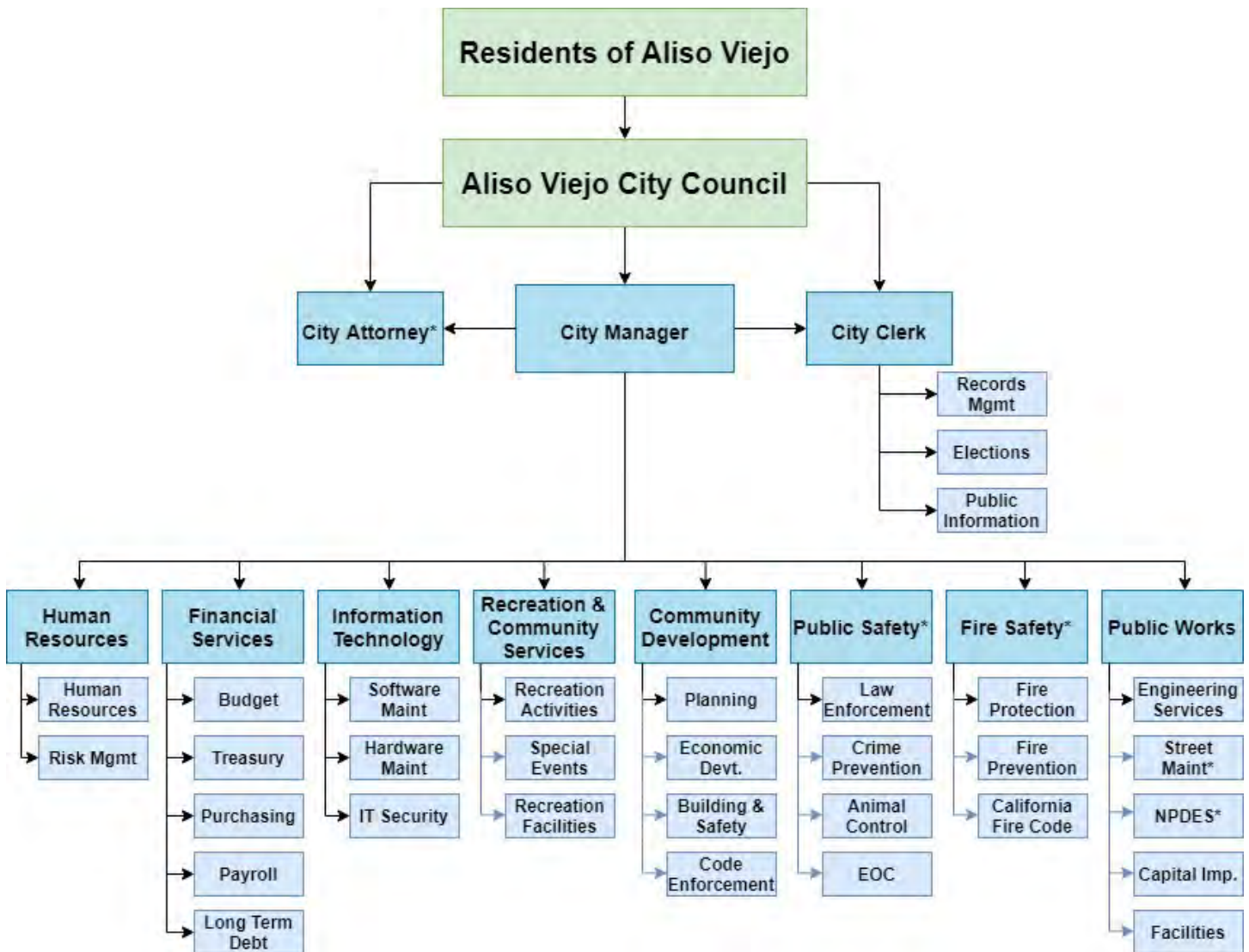
Special Revenue Funds

Capital Improvement Funds

General Fund	
Special Revenue Funds	
Capital Improvement Funds	

Organization Chart

July 1, 2020



*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, 2019

Christopher P. Morill

Executive Director

RESOLUTION NO. 2020-13

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, ADOPTING THE 2020-21 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, 2020, and ending June 30, 2021, was submitted to the City Council, as required by Ordinance 2001-005; and

WHEREAS, the City Council has conducted budget study sessions and 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, 2020 and ending June 30, 2021, and

WHEREAS, preparation of the fiscal year 2020-21 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 2020-21 Annual Budget is hereby adopted.

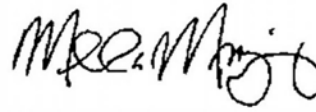
SECTION 2 That the City Manager and the Director of Financial Services are hereby authorized to make expenditures in accordance with the fiscal year 2020-21 Annual Budget, as adopted, with the exception of those expenditures that require City Council approval in accordance with the ordinances and regulations of the City

SECTION 3. That a copy of said fiscal year 2020-21 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 2020-21 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 20th of May 2020.



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 2020-2021

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
Fund						
101 General Fund	27,166,742	30,541,730	32,597,173	22,712,683	32,283,363	28,013,653
202 TCRF	—	57,196	117,604	121,959	121,959	129,664
203 Gas Tax	1,608,251	1,612,207	921,528	900,928	727,883	876,043
204 Measure M	464,316	489,344	839,679	831,979	831,979	398,714
205 RMRA	—	298,714	709,442	229,617	229,617	187,872
215 Public Safety Grants	39,957	83,097	105,213	85,483	85,483	91,238
221 AQMD Air Quality	839,731	886,137	939,122	922,622	922,622	872,622
225 Integrated Waste Management	15,195	24,384	25,184	25,629	23,264	23,894
231 Other Grants	(54,131)	155,896	210,033	(326,847)	22,413	183,163
241 Technology Grant	4,541	23,428	98,973	170,723	170,723	147,473
245 Development Impact	5,387,552	4,294,051	5,009,051	1,918,906	3,153,761	1,293,761
251 Federal Grant	—	—	—	(173,550)	(173,550)	(44,050)
260 Aliso Viejo Center	—	—	—	—	—	—
261 Aquatic Center	—	—	—	—	—	—
311 Street Improvements	—	—	—	—	—	—
331 Capital Improvements	—	—	—	—	—	—
332 Storm Water Improvements	—	—	—	—	—	—
340 COP	—	—	—	—	—	—
411 Debt Service	—	—	—	—	104,300	(3,589,700)
Total City Fund Balance	35,472,150	38,466,177	41,573,003	27,420,133	38,503,820	28,584,350

CITY OF ALISO VIEJO

CONSOLIDATED FUNDS RESERVES

FY 2020-2021

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
FUND BALANCE						
Non Spendable:	231,198	206,488	222,029	—	—	—
Restricted for:						
Community Development Projects	19,736	203,708	334,190	196,352	222,400	354,530
Capital Projects	8,299,848	7,637,647	8,536,428	4,425,614	5,971,271	124,926
Public Safety	39,957	83,097	105,213	85,483	85,483	91,238
Assigned to:						
Contingency Reserves	4,681,192	11,000,000	2,963,795	2,963,795	2,864,636	—
Self-Insurance/Benefit Obligations	1,200,000	900,000	900,000	900,000	900,000	600,000
Asset Replacement	10,044,448	11,503,000	9,700,000	9,700,000	9,700,000	8,500,000
Emergencies & Unanticipated CIP Projects	1,500,000	—	15,000,000	—	15,000,000	15,000,000
Unassigned:	9,455,771	6,932,237	3,811,348	9,148,889	3,760,030	3,913,656
Total Fund Balance	35,472,150	38,466,177	41,573,003	27,420,133	38,503,820	28,584,350

CITY OF ALISO VIEJO

SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND

FY 2020-2021

	Beginning Balance	Transfers In	Resources	Appropriations	Transfers Out	Ending Balance	Change in Fund Balance
General Funds							
101 General Fund	32,283,363	177,770	18,402,225	20,201,860	158,310	30,503,188	-5.5%
General Fund Reserves	30,503,188	—	—	—	2,489,535	28,013,653	-8.2%
Total General Funds	32,283,363	177,770	18,402,225	20,201,860	2,647,845	28,013,653	-13.2%
Special Revenue Funds							
202 TCRF	121,959	—	59,000	—	51,295	129,664	6.3%
203 Gas Tax*	727,883	—	1,311,360	1,163,200	—	876,043	20.4%
204 Measure M*	831,979	—	670,595	27,495	1,076,365	398,714	-52.1%
205 RMRA	229,617	—	978,255	—	1,020,000	187,872	-18.2%
215 Public Safety Grants	85,483	—	177,000	171,245	—	91,238	6.7%
221 AQMD Air Quality	922,622	—	80,000	130,000	—	872,622	-5.4%
225 Integrated Waste Management	23,264	—	13,130	12,500	—	23,894	2.7%
231 Other Grants	22,413	—	160,750	—	—	183,163	717.2%
241 Technology Grant	170,723	—	146,500	69,750	100,000	147,473	-13.6%
245 Development Impact	3,153,761	—	—	—	1,860,000	1,293,761	-59.0%
251 Federal Grant*	(173,550)	—	485,305	28,500	327,305	(44,050)	100.0%
260 Aliso Viejo Center	—	—	1,843,000	1,684,130	158,870	—	0.0%
261 Aquatic Center	—	122,310	845,000	967,310	—	—	0.0%
311 Street Improvements	—	2,147,660	—	2,147,660	—	—	0.0%
331 Capital Improvements	—	275,000	—	275,000	—	—	0.0%
332 Storm Water Improvements	—	30,000	—	30,000	—	—	0.0%
340 COP	—	7,545,590	—	7,545,590	—	—	0.0%
Total Special Revenue Funds	6,116,154	2,574,970	6,769,895	6,706,790	4,593,835	4,160,394	-32.0%
Debt Service Funds							
411 Debt Service	104,300	658,350	21,000	658,350	3,715,000	(3,589,700)	-3,541.7%
Total Debt Service Funds	104,300	658,350	21,000	658,350	3,715,000	(3,589,700)	-3,541.7%
Total All Funds	38,503,817	3,411,090	25,193,120	27,567,000	10,956,680	28,584,350	-25.8%

* Includes competitive and/or grant funds.

CITY OF ALISO VIEJO

CONSOLIDATED SUMMARY OF RESOURCES & APPROPRIATIONS

FY 2020-2021

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
RESOURCES						
Property Tax	7,503,432	7,936,613	8,211,394	8,647,500	8,550,000	8,416,175
Sales Tax	6,236,832	6,545,732	6,128,143	6,050,000	6,050,000	4,475,000
Franchise Fees	1,507,041	1,564,326	1,685,807	1,733,000	1,733,000	1,706,000
Transient Occupancy Tax	1,606,165	1,696,598	1,640,628	1,700,000	1,700,000	1,515,000
Development Impact	536,182	—	715,000	585,000	594,600	—
Permits & Charges for Services	1,003,218	1,478,965	1,068,896	792,170	910,845	796,730
Fines and Forfeitures	282,322	300,988	307,513	295,000	295,000	320,000
Rev-Use of Money & Property	2,779,442	3,140,171	3,642,746	3,492,240	3,752,955	3,757,920
Intergovernmental Revenue	2,585,676	2,950,191	4,075,540	3,285,370	3,301,905	3,914,895
Other Revenue	162,490	196,479	301,705	273,750	377,600	291,400
Bond Proceeds	—	—	1,211,194	—	12,006,870	—
Total Estimated Resources	24,202,800	25,810,063	28,988,566	26,854,030	39,272,775	25,193,120
APPROPRIATIONS						
Administration & Support	3,302,201	3,334,847	3,806,454	4,188,705	4,307,580	4,242,605
City Hall	176,760	171,722	203,507	189,535	206,235	176,205
Community Services	852,750	1,119,515	1,323,747	1,662,960	1,708,880	2,044,730
Public Works	2,258,485	2,433,267	2,334,961	2,913,590	2,912,350	3,111,295
Public Safety	8,343,210	8,783,152	9,007,388	9,838,970	9,900,260	10,038,735
City Facilities	2,579,794	2,636,373	2,561,457	2,598,165	2,607,885	2,651,440
Capital Improvement Projects	2,911,046	2,185,517	4,639,279	6,854,320	17,377,590	3,814,715
Community Development	4,242,505	2,151,644	2,004,951	2,272,930	2,457,150	2,190,980
Debt Service	—	—	—	—	496,365	658,350
Total Appropriations	24,666,751	22,816,037	25,881,744	30,519,175	41,974,295	28,929,055
NET CHANGE IN FUND BALANCE	(463,951)	2,994,026	3,106,822	(3,665,145)	(2,701,520)	(3,735,935)
Beginning Fund Balance	35,936,099	35,472,150	38,466,177	41,573,003	41,573,003	38,503,820
Long Term Financing	—	—	—	—	104,300	(3,694,000)
GF Reserves	—	—	—	(10,022,725)	—	(2,314,535)
GF Asset Replacement Reserves	—	—	—	(465,000)	(471,965)	(175,000)
PROJECTED ENDING FUND BALANCE	35,472,150	38,466,177	41,573,003	27,420,133	38,503,820	28,584,350

CITY OF ALISO VIEJO

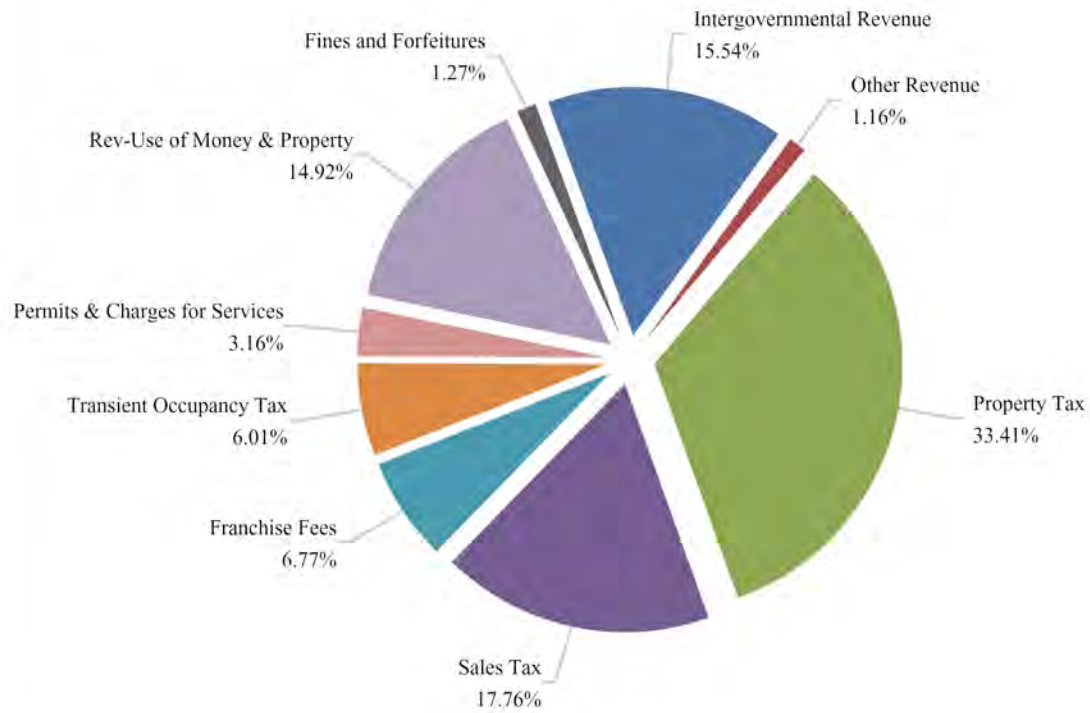
SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND

FY 2020-2021

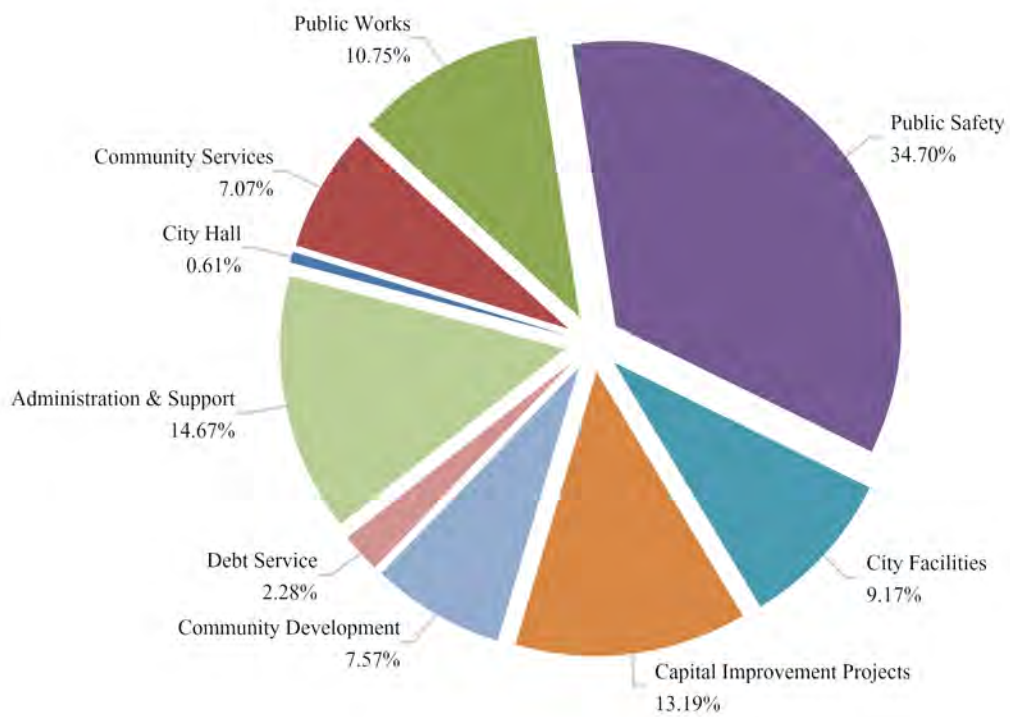
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Mid-Year Budget	2018-19 Proposed Budget
OPERATING BUDGET						
RESOURCES¹						
101 General Fund	18,782,863	20,394,308	20,371,288	20,361,860	20,623,840	18,579,995
202 TCRF	—	57,196	60,408	55,650	55,650	59,000
203 Gas Tax	984,380	1,037,198	1,063,719	1,109,500	1,109,500	1,311,360
204 Measure M	879,476	912,738	1,205,592	768,800	768,800	670,595
205 RMRA	—	298,714	970,761	870,000	870,000	978,255
215 Public Safety Grants	129,857	140,580	151,994	127,000	127,000	177,000
221 AQMD Air Quality	103,300	76,206	93,563	84,000	84,000	80,000
225 Integrated Waste Management	25,894	12,908	13,331	12,945	13,080	13,130
231 Other Grants	282,204	237,452	586,450	28,175	44,575	160,750
241 Technology Grant	6,000	18,887	144,503	151,000	151,000	146,500
245 Development Impact	536,182	—	715,000	585,000	594,600	—
251 Federal Grant	203,382	182,856	15,947	275,150	275,150	485,305
260 Aliso Viejo Center	1,888,105	2,019,039	1,744,049	1,764,215	1,802,070	1,843,000
261 Aquatic Center	803,854	784,569	921,457	895,515	964,275	967,310
Total Resources	24,625,497	26,172,651	28,058,062	27,088,810	27,483,540	25,472,200
APPROPRIATIONS¹						
101 General Fund	15,603,970	17,019,320	18,315,843	19,758,625	20,465,685	20,360,170
202 TCRF	—	—	—	51,295	51,295	51,295
203 Gas Tax	1,086,265	1,033,242	1,754,397	1,130,100	1,303,145	1,163,200
204 Measure M	1,820,182	887,710	855,257	776,500	776,500	1,103,860
205 RMRA	—	—	560,033	1,349,825	1,349,825	1,020,000
215 Public Safety Grants	102,853	97,440	129,878	146,730	146,730	171,245
221 AQMD Air Quality	108,821	29,800	40,578	100,500	100,500	130,000
225 Integrated Waste Management	16,837	3,719	12,531	12,500	15,000	12,500
231 Other Grants	428,594	27,425	532,313	565,055	232,195	—
241 Technology Grant	170,809	—	68,957	79,250	79,250	169,750
245 Development Impact	3,028,675	1,093,501	—	3,675,145	2,449,890	1,860,000
251 Federal Grant	203,382	182,856	15,947	448,700	448,700	355,805
260 Aliso Viejo Center	1,888,105	2,019,039	1,744,049	1,764,215	1,802,070	1,843,000
261 Aquatic Center	815,132	784,569	921,457	895,515	964,275	967,310
Total Appropriations	25,273,625	23,178,621	24,951,240	30,753,955	30,185,060	29,208,135
CHANGE IN OPERATING FUNDS BALANCE	(648,128)	2,994,030	3,106,822	(3,665,145)	(2,701,520)	(3,735,935)
CAPITAL BUDGET						
RESOURCES¹						
311 Street Improvements	1,125,806	578,985	2,104,564	2,957,045	3,129,090	2,147,660
331 Capital Improvements	659,938	1,163,548	2,366,765	14,355,000	678,385	275,000
332 Storm Water Improvements	1,309,482	442,983	167,950	30,000	82,780	30,000
340 COP	—	—	—	—	13,855,000	7,545,590
Total Resources	3,095,226	2,185,516	4,639,279	17,342,045	17,745,255	9,998,250
APPROPRIATIONS¹						
311 Street Improvements	1,125,806	578,985	2,104,564	2,957,045	3,129,090	2,147,660
331 Capital Improvements	659,938	1,163,548	2,366,765	14,355,000	678,385	275,000
332 Storm Water Improvements	1,125,303	442,983	167,950	30,000	82,780	30,000
340 COP	—	—	—	—	13,855,000	7,545,590
Total Appropriations	2,911,047	2,185,516	4,639,279	17,342,045	17,745,255	9,998,250
CHANGE IN CAPITAL FUNDS BALANCE	184,179	—	—	—	—	—
NET CHANGE IN FUND BALANCE	(463,949)	2,994,030	3,106,822	(3,665,145)	(2,701,520)	(3,735,935)
Total Beginning Fund Balance	35,936,099	35,472,150	38,466,177	41,573,003	41,573,003	38,503,820
Long Term Financing	—	—	—	—	104,300	(3,694,000)
GF Reserves	—	—	—	(10,022,725)	—	(2,314,535)
GF Asset Replacement Reserves	—	—	—	(465,000)	(471,965)	(175,000)
PROJECTED TOTAL ENDING FUND BALANCE	35,472,150	38,466,177	41,573,003	27,420,133	38,503,820	28,584,350

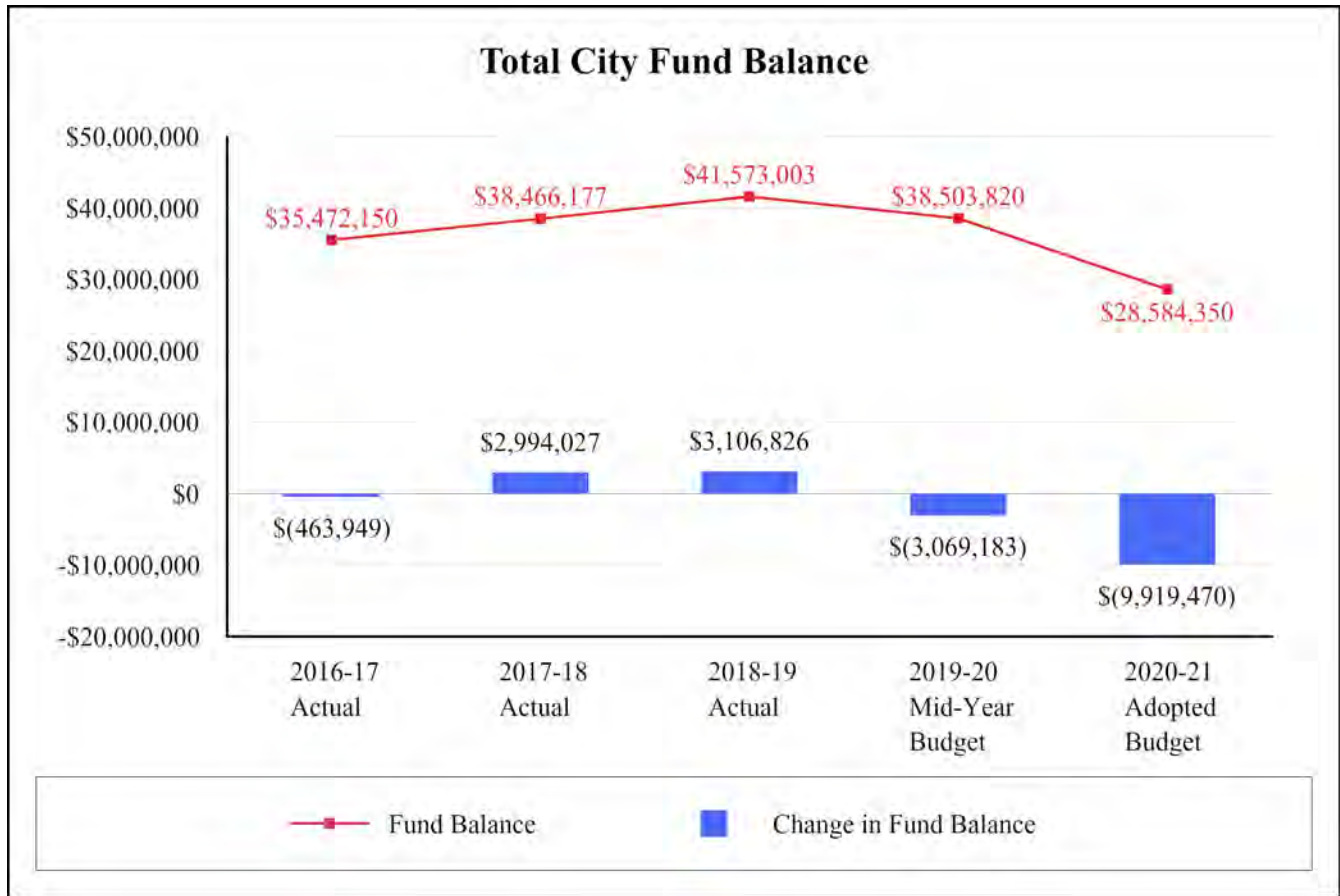
¹ Data includes interfund transfers.

Total City Resources

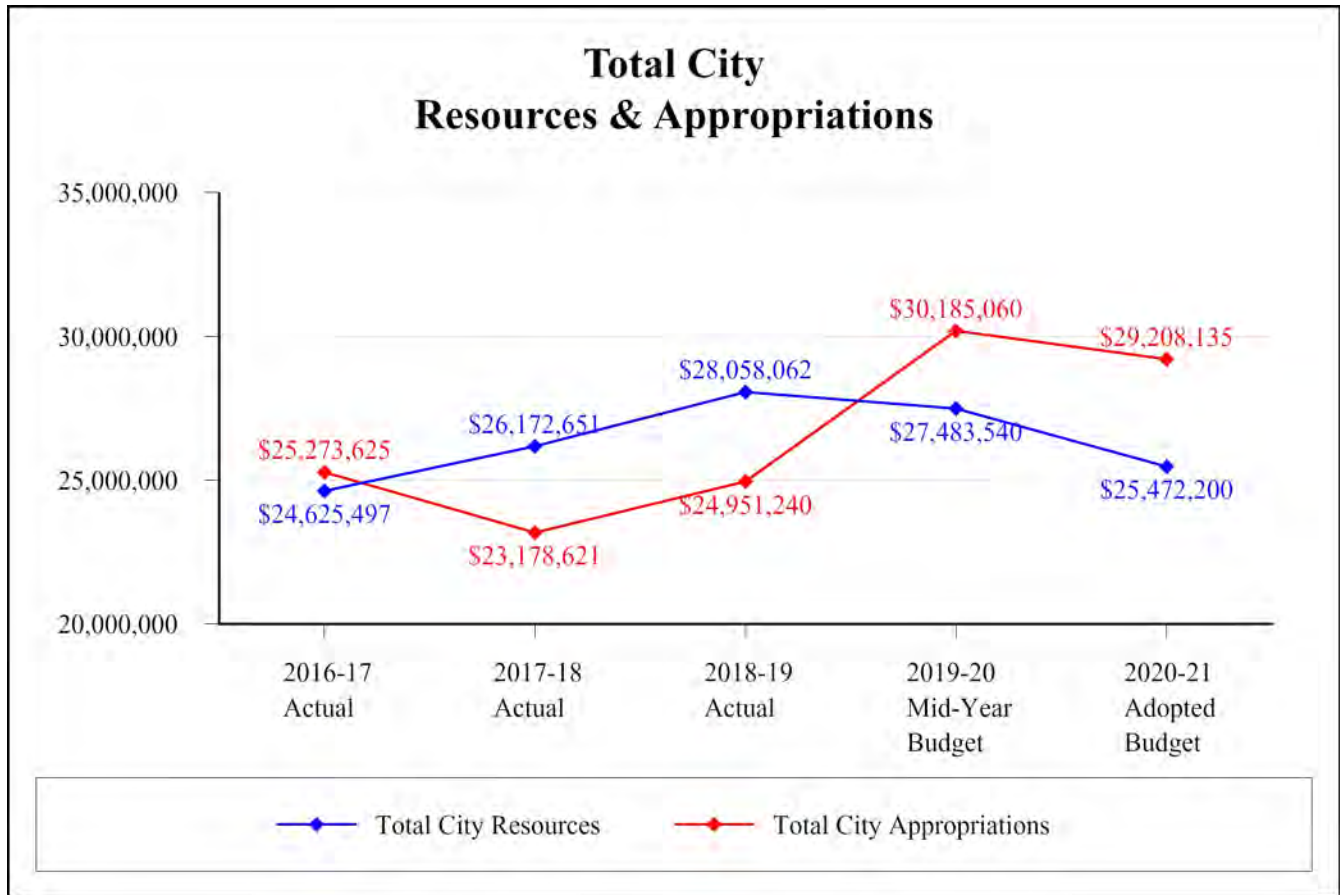


Total City Appropriations





*FY 2020-21 includes the allocation of \$6.18M in reserves for the AV Ranch, Long Term Financing, and Asset Replacement.



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GENERAL FUND BUDGET SUMMARY

CITY OF ALISO VIEJO

GENERAL FUND RESERVES

FY 2020-2021

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
FUND BALANCE						
Non Spendable:	231,198	206,488	222,029	—	—	—
Assigned to:						
Contingency Reserves	4,681,192	11,000,000	2,963,795	2,963,795	2,864,636	—
Self-Insurance/Benefit Obligations	1,200,000	900,000	900,000	900,000	900,000	600,000
Asset Replacement	10,044,448	11,503,000	9,700,000	9,700,000	9,700,000	8,500,000
Emergencies & Unanticipated CIP Projects	1,500,000	—	15,000,000	—	15,000,000	15,000,000
Unassigned:						
Unassigned General Fund	9,509,904	6,932,242	3,811,349	9,148,888	3,818,727	3,913,653
Total Fund Balance	27,166,742	30,541,730	32,597,173	22,712,683	32,283,363	28,013,653

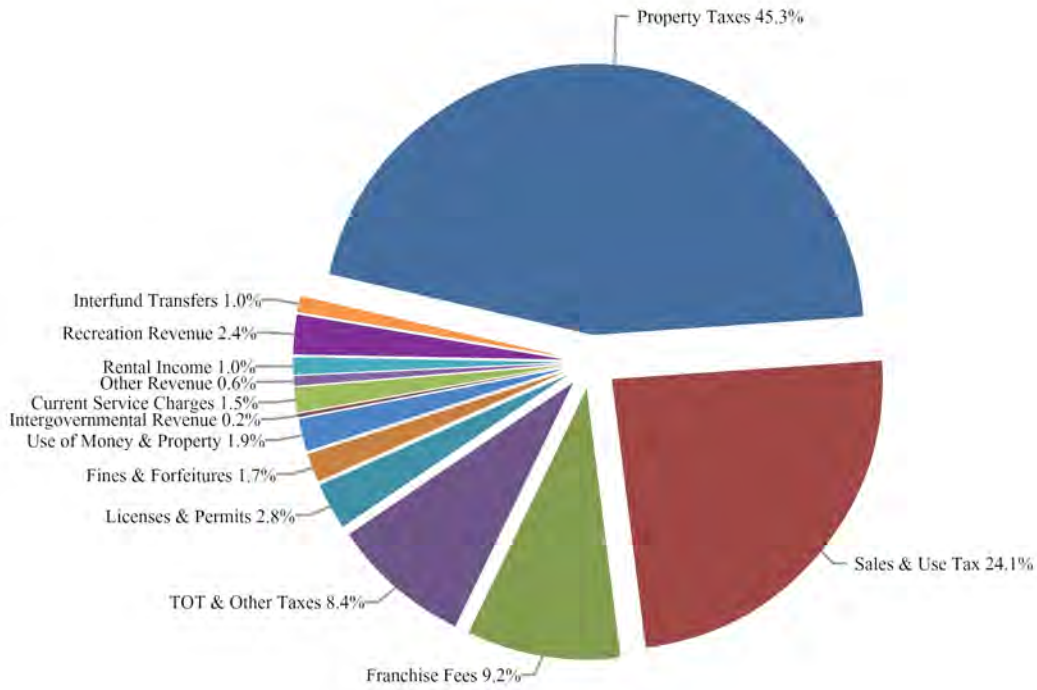
CITY OF ALISO VIEJO

SUMMARY OF GENERAL FUND RESOURCES & APPROPRIATIONS

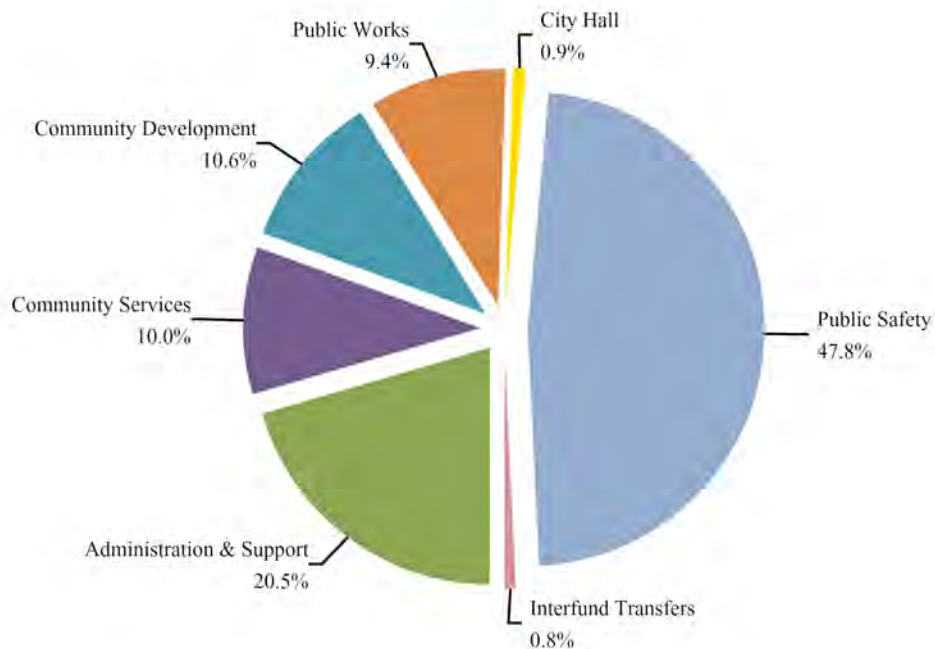
FY 2020-2021

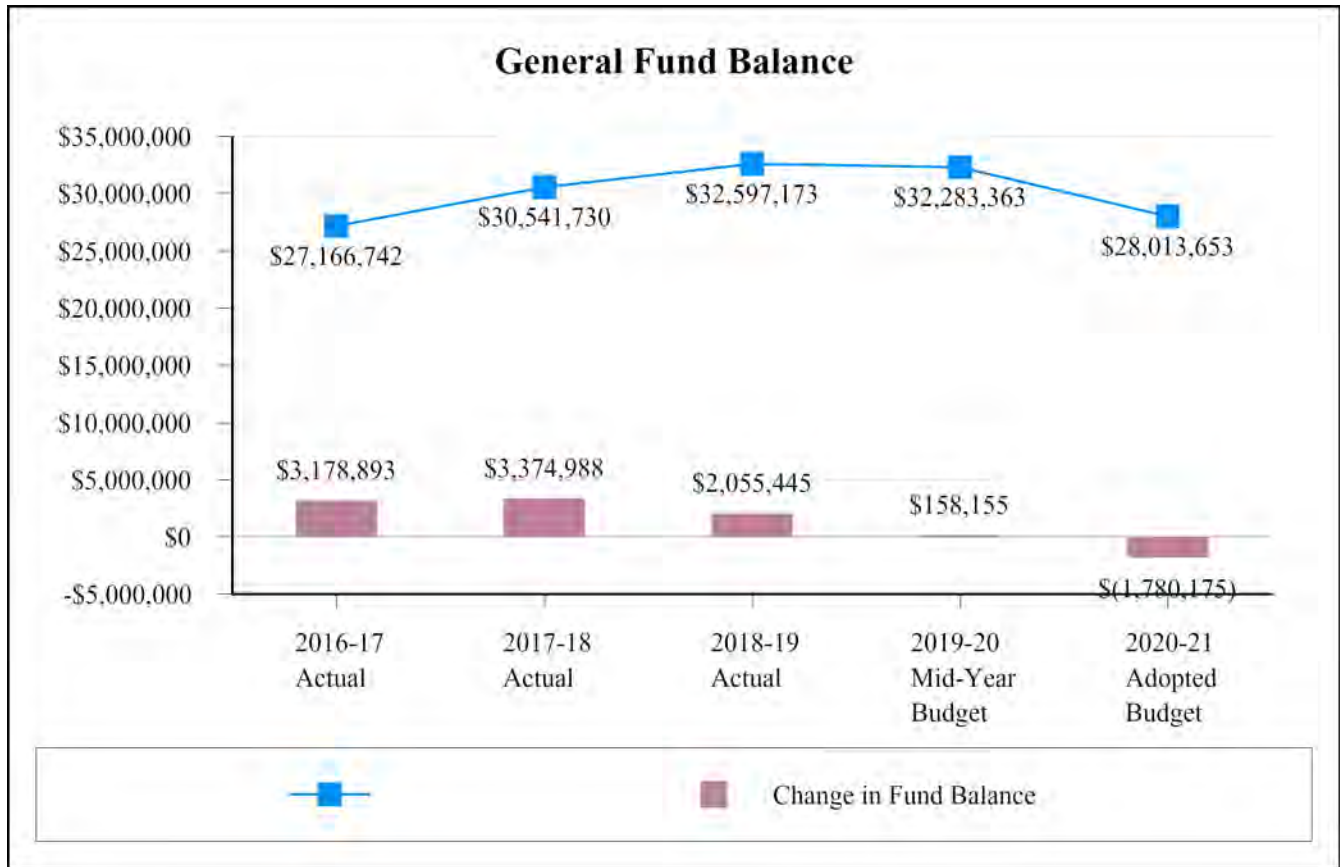
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Mid-Year Budget	2018-19 Proposed Budget
RESOURCES						
Taxes	16,884,141	17,777,708	17,704,137	18,165,600	18,068,100	16,150,275
Licenses & Permits	664,201	957,209	706,764	528,995	598,595	523,205
Fines and Forfeitures	282,322	300,988	307,513	295,000	295,000	320,000
Rev-Use of Money & Property	159,334	293,251	638,523	450,000	450,000	360,000
Intergovernmental Revenue	36,783	40,267	42,008	37,000	37,000	38,000
Current Services Charges	339,017	521,756	362,134	263,175	312,250	273,525
Other Revenue	125,819	143,154	119,036	87,650	191,500	106,800
Interfund Transfers In	123,443	176,697	107,040	83,765	197,060	177,770
General Fund Sub-Total	15,670,100	20,211,030	19,987,155	19,911,185	20,149,505	17,949,575
Rental Income	167,803	103,726	150,288	180,610	180,610	192,750
Rental Income Sub-Total	167,803	103,726	150,288	180,610	180,610	192,750
Recreation Services	—	79,552	233,845	270,065	293,725	437,670
Recreation Services Sub-Total	—	79,552	233,845	270,065	293,725	437,670
Total Resources	15,837,903	20,394,308	20,371,288	20,361,860	20,623,840	18,579,995
APPROPRIATIONS						
Administration & Support	3,131,391	3,334,846	3,737,498	4,109,455	4,228,330	4,172,855
Community Services	852,749	1,119,514	1,323,747	1,662,960	1,708,880	2,044,730
Community Development	1,906,574	2,151,644	1,991,995	2,244,430	2,203,650	2,162,480
Public Works	1,179,496	1,380,267	1,390,235	1,744,490	1,739,750	1,908,100
Public Safety	8,131,534	8,655,911	8,836,933	9,591,740	9,653,030	9,737,490
Interfund Transfers Out	225,466	205,416	816,928	216,015	725,810	158,310
General Fund Sub-Total	15,427,210	16,847,598	18,097,336	19,569,090	20,259,450	20,183,965
City Hall	176,760	171,722	218,507	189,535	206,235	176,205
City Hall Sub-Total	176,760	171,722	218,507	189,535	206,235	176,205
Total Appropriations	15,603,970	17,019,320	18,315,843	19,758,625	20,465,685	20,360,170
NET CHANGE IN FUND BALANCE	233,933	3,374,988	2,055,445	603,235	158,155	(1,780,175)
Beginning Fund Balance	23,987,851.6 6	27,166,742	30,541,730	32,597,173	32,597,173	32,283,363
GF Reserves	—	—	—	(10,022,725)	—	(2,314,535)
GF Asset Replacement	—	—	—	(465,000)	(471,965)	(175,000)
PROJECTED ENDING FUND BALANCE	27,166,742	30,541,730	32,597,173	22,712,683	32,283,363	28,013,653

General Fund Resources

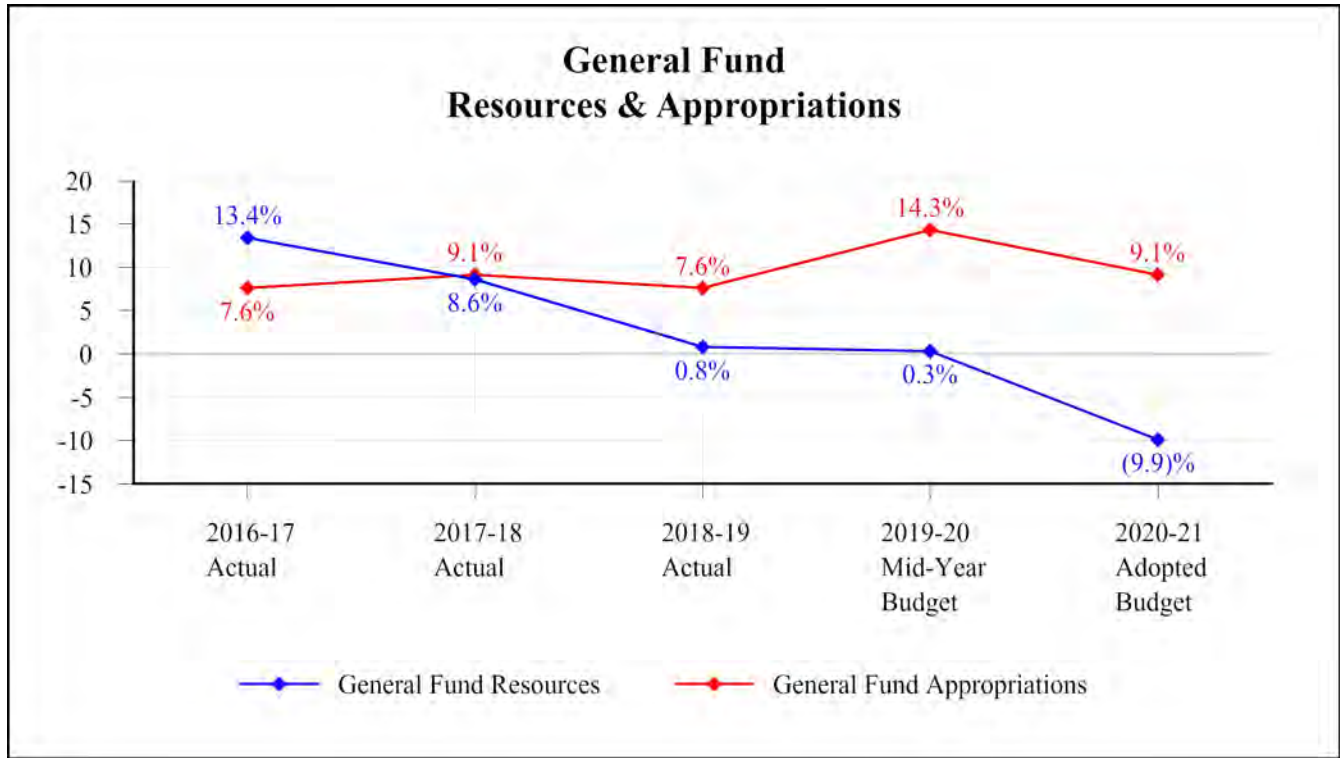


General Fund Appropriations FY 2018 - 19





*FY 2020-21 includes the allocation of \$2.49M in General Fund reserves for the AV Ranch and Asset Replacement.



*FY 2020-21 includes the allocation of \$2.49M in General Fund reserves for the AV Ranch and Asset Replacement.

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2020-2021

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
RESOURCES						
Taxes						
General Property Taxes						
Current, Secured	2,323,674	2,455,531	2,602,048	2,846,000	2,765,000	2,633,175
Current, Unsecured	73,997	80,575	80,802	82,000	88,500	84,000
Prior Year Taxes	21,428	25,595	19,426	15,500	15,500	20,000
Supplemental Roll	70,167	81,026	75,821	60,000	38,000	60,000
Miscellaneous Property Tax	2,312	18,293	4,993	5,000	5,000	5,000
Property Tax In Lieu	4,606,195	4,852,614	5,132,640	5,324,000	5,324,000	5,324,000
Real Property Transfer Tax	390,604	408,280	281,106	300,000	300,000	275,000
Homeowner Prop Tax Relief	15,055	14,699	14,557	15,000	14,000	15,000
Total General Property Taxes	7,503,432	7,936,613	8,211,393	8,647,500	8,550,000	8,416,175
Sales & Use Tax						
General Sales Tax	6,236,832	6,545,732	6,128,143	6,050,000	6,050,000	4,475,000
Total Sales & Use Taxes	6,236,832	6,545,732	6,128,143	6,050,000	6,050,000	4,475,000
Franchise Fees						
Franchise-Electric	377,716	395,520	382,620	385,000	385,000	385,000
Franchise-Gas	63,978	68,910	65,114	75,000	75,000	75,000
Franchise-Cable Tv	787,855	774,630	733,033	768,000	768,000	736,000
Franchise-Waste Collection	241,076	272,110	446,151	445,000	445,000	450,000
Franchise-Other	36,416	53,157	58,889	60,000	60,000	60,000
Total Franchise Fees	1,507,041	1,564,327	1,685,807	1,733,000	1,733,000	1,706,000
Other Taxes						
County Fire Tax Credit	35	140	70	100	100	100
Public Utility Tax	30,636	34,298	38,096	35,000	35,000	38,000
Transient Occupancy Tax	1,606,165	1,696,598	1,640,628	1,700,000	1,700,000	1,515,000
Total Other Taxes	1,636,836	1,731,036	1,678,794	1,735,100	1,735,100	1,553,100
Total Taxes	16,884,141	17,777,708	17,704,137	18,165,600	18,068,100	16,150,275
Licenses & Permits						
Construction Permits						
Building Permits	310,627	520,216	355,461	260,000	300,000	260,000
Electrical Permits	50,928	81,269	73,529	52,000	55,000	52,000
Plumbing Permits	136,524	152,499	82,634	72,750	75,000	72,750
Mechanical Permits	58,368	59,315	65,091	46,750	65,000	46,750
Grading Permits	—	15	—	—	—	—
C & D Permits	9,000	23,580	25,216	15,500	20,000	20,000
AUP	—	—	7,020	6,250	6,250	4,255
TUP	—	—	535	1,250	1,250	675
Exception Permit	—	—	3,475	2,175	2,175	2,275
Zoning/HO/Review	—	—	2,094	1,900	2,500	2,500
Sign Permits	—	—	4,115	2,500	3,500	3,000
Use Permit	38,811	55,180	28,039	20,775	20,775	16,000
Issuance Fee	50,153	50,543	45,165	36,350	36,350	33,000
Massage License Fees	—	—	—	420	420	—
Water Quality	9,790	14,592	14,390	10,375	10,375	10,000
Total Construction Permits	664,201	957,209	706,764	528,995	598,595	523,205
Total Licenses & Permits	664,201	957,209	706,764	528,995	598,595	523,205

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2020-2021

Fines & Forfeitures

Vehicle Code Fines

	96,250	99,889	104,275	100,000	100,000	125,000
Total Vehicle Code Fines	96,250	99,889	104,275	100,000	100,000	125,000

Other Fines & Forfeitures

Parking Citations	186,072	201,099	203,238	195,000	195,000	195,000
Total Other Fines & Forfeitures	186,072	201,099	203,238	195,000	195,000	195,000

Total Fines & Forfeiture	282,322	300,988	307,513	295,000	295,000	320,000
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Revenue-Use of Money & Property

Investment Earnings

Investment Earnings	150,388	293,251	638,523	450,000	450,000	360,000
Total Investment Earnings	150,388	293,251	638,523	450,000	450,000	360,000

Rents & Concessions

Rent-Iglesia Park	590	—	—	—	—	—
Program Revenue	8,356	—	—	—	—	—
Total Rents & Concessions	8,946	—	—	—	—	—

Total Rev-Use of Money & Property	159,334	293,251	638,523	450,000	450,000	360,000
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Intergovernmental Revenues

State Shared Taxes

Motor Vehicle License Fee	22,627	26,483	24,936	22,000	22,000	23,000
State Mandated Reimbursement	14,156	13,784	17,072	15,000	15,000	15,000
Total State Shared Taxes	36,783	40,267	42,008	37,000	37,000	38,000

Total Intergovernmental Revenues	36,783	40,267	42,008	37,000	37,000	38,000
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Current Services Charges

General Govt. Charges

Sales of Publications	96	127	17	100	50	50
Total General Govt. Charges	96	127	17	100	50	50

Engineering Charges

Engineering Fees	—	—	4,320	2,075	4,300	3,000
Transportation Permit	2,266	1,744	4,023	1,800	1,800	2,000
Encroachment Permits	8,185	1,895	5,325	5,200	5,200	5,000
WQMP	19,968	19,392	18,200	21,000	21,000	19,000
Total Engineering Charges	30,419	23,031	31,868	30,075	32,300	29,000

Planning & Zoning Charges

Planning Fees	18,026	17,622	16,957	12,450	12,450	10,000
Environmental Fees/CEQA	—	—	1,440	875	875	600
Development Agreement	—	—	—	—	—	10,000
Site Plan Review	1,834	2,400	—	725	725	—
General Plan	65,572	103,870	19,608	15,000	22,000	20,000
Housing Administration	7,413	7,298	8,964	3,700	3,700	3,700
Special Events Fees	—	—	2,462	2,000	2,000	1,500
Public Notification Fee	—	183	2,477	2,600	1,600	500
Total Planning & Zoning Charges	92,845	131,373	51,908	37,350	43,350	46,300

Building Regulation Charges

Building Plan Check Fees	169,782	329,881	250,672	171,400	205,000	171,400
SMIP	626	1,679	346	500	500	500
CASP Cert/Training	—	1,351	2,790	2,000	2,000	2,000
Building Standard Fee (CBSC)	278	582	194	275	275	275
Microfilm	29,607	31,040	23,639	20,775	20,775	20,000
Code Enforcement Citations	15,364	2,692	700	700	8,000	4,000
Total Building Regulation Charges	215,657	367,225	278,341	195,650	236,550	198,175

Total Current Services Charges	339,017	521,756	362,134	263,175	312,250	273,525
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CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2020-2021

Other Revenue

Miscellaneous Revenues

Information Technology Fees	—	—	50,902	45,000	44,400	54,200
Miscellaneous Revenue	84,069	100,676	41,341	16,000	120,000	26,000
Administrative Revenue	41,675	42,178	26,668	26,500	27,000	26,500
Returned Check Charges	75	300	125	150	100	100
Total Miscellaneous Revenues	125,819	143,154	119,036	87,650	191,500	106,800

Total Other Revenue

125,819 143,154 119,036 87,650 191,500 106,800

City Hall

Revenue-Use of Money & Property

Rent-City Hall Lease	167,803	103,726	150,288	180,610	180,610	192,750
Total Rev-Use of Money & Property	167,803	103,726	150,288	180,610	180,610	192,750

Total City Hall

167,803 103,726 150,288 180,610 180,610 192,750

Recreation Services

Revenue-Use of Money & Property

Facility Rental	—	40	—	—	—	30,000
Other Income	—	3,725	13,003	12,590	12,590	16,770
Program Revenue	—	234	440	200	260	200
Contract Classes	—	75,363	219,592	256,575	256,575	290,000
City Camp Revenue	—	—	—	—	23,600	100,000
Refunds	—	190	810	700	700	700
Total Rev-Use of Money & Property	—	79,552	233,845	270,065	293,725	437,670

Total Recreation Services

— 79,552 233,845 270,065 293,725 437,670

Transfers In

Interfund Transfers

Interfund Transfers	123,443	176,697	107,040	83,765	197,060	177,770
Total Interfund Transfers	123,443	176,697	107,040	83,765	197,060	177,770

Total Transfers In

123,443 176,697 107,040 83,765 197,060 177,770

TOTAL RESOURCES

18,782,863 20,394,308 20,371,288 20,361,860 20,623,840 18,579,995

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2020-2021

APPROPRIATIONS

Administrative Services

City Council

Personnel-Wages	31,200	31,200	31,535	31,200	31,200	31,200
Personnel-Benefits	122,590	128,954	126,624	127,540	128,355	125,325
Other Services	13,316	25,283	26,334	31,700	31,500	30,400
Supplies	—	176	—	1,400	1,400	1,400
Total City Council	167,106	185,613	184,493	191,840	192,455	188,325

City Manager

Personnel-Wages	554,109	581,297	610,043	515,130	515,740	458,840
Personnel-Benefits	212,033	284,474	240,971	189,165	199,150	168,970
Professional & Technical Services	—	374	1,193	1,000	1,000	—
Other Services	12,919	11,605	20,600	15,630	16,470	14,220
Supplies	1,901	2,076	2,945	1,850	1,850	1,850
Total City Manager	780,962	879,826	875,752	722,775	734,210	643,880

Human Resources

Personnel-Wages	—	—	—	117,215	129,830	144,000
Personnel-Benefits	—	—	—	50,440	42,405	58,235
Professional & Technical Services	—	—	—	11,100	11,100	5,800
Other Services	—	—	—	8,465	8,465	8,200
Supplies	—	—	—	500	1,500	2,600
Total Human Resources	—	—	—	187,720	193,300	218,835

City Clerk

Personnel-Wages	121,740	132,727	145,703	169,400	170,885	247,530
Personnel-Benefits	45,389	64,780	56,734	59,720	63,720	102,550
Professional & Technical Services	23,261	28,880	17,171	18,500	18,500	25,810
Other Services	31,180	5,784	34,717	6,500	6,500	71,190
Supplies	913	783	1,329	750	750	800
Contract Services	3,453	4,140	6,036	8,000	8,000	4,000
Total City Clerk	225,936	237,094	261,690	262,870	268,355	451,880

City Attorney

Professional & Technical Services	259,058	266,780	269,766	290,500	300,500	300,500
Other Services	108,885	124,257	145,633	126,500	194,100	186,600
Total City Attorney	367,943	391,037	415,399	417,000	494,600	487,100

Finance

Personnel-Wages	370,166	409,531	448,536	505,100	501,070	512,545
Personnel-Benefits	142,977	194,126	179,449	183,120	194,260	190,790
Professional & Technical Services	151,980	90,938	111,803	154,280	156,780	159,880
Operating Expenditures	—	6,500	—	—	—	—
Other Services	6,533	4,763	5,345	8,960	9,110	9,100
Supplies	2,128	2,059	2,193	2,250	2,250	1,950
Total Finance	673,784	707,917	747,326	853,710	863,470	874,265

Information Technology

Personnel-Wages	120,988	143,223	192,460	241,390	248,000	245,175
Personnel-Benefits	47,807	66,914	61,748	89,990	94,980	95,220
Professional & Technical Services	110,968	91,572	94,188	232,015	235,965	244,240
Operating Expenditures	41,322	143,909	183,911	289,200	288,200	211,630
Other Services	1,625	2,591	1,097	10,560	5,560	10,560
Supplies	1,978	3,138	2,309	4,500	4,750	4,750
Total Information Technology	324,688	451,347	535,713	867,655	877,455	811,575

Non-Departmental

Professional & Technical Services	193,859	121,574	163,823	167,605	167,605	53,640
Operating Expenditures	93,468	83,684	80,108	67,350	66,350	62,705
Other Services	278,472	257,072	430,339	337,450	334,550	344,570
Supplies	25,173	19,682	42,855	33,480	35,980	36,080
Total Non-Departmental	590,972	482,012	717,125	605,885	604,485	496,995

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2020-2021

Total Administrative Services	3,131,391	3,334,846	3,737,498	4,109,455	4,228,330	4,172,855
Community Services						
Community Services Administration						
Personnel-Wages	198,352	234,313	118,143	139,755	139,755	139,625
Personnel-Benefits	76,043	134,310	55,377	54,700	59,950	58,885
Operating Expenditures	—	100	—	—	—	—
Other Services	328,595	309,213	367,331	465,510	465,710	482,740
Supplies	1,523	1,140	1,481	1,600	1,600	2,000
Total Community Svcs Admin	604,513	679,076	542,332	661,565	667,015	683,250
Iglesia Park						
Operating Expenditures	91,808	172,921	134,805	169,470	171,470	161,970
Total Iglesia Park	91,808	172,921	134,805	169,470	171,470	161,970
Iglesia Building						
Professional & Technical Services	3,387	3,161	3,124	8,900	8,900	4,800
Operating Expenditures	36,792	35,198	34,792	41,805	42,805	43,635
Total Iglesia Building	40,179	38,359	37,916	50,705	51,705	48,435
Iglesia Park Community Center						
Personnel-Wages	12,108	11,360	—	—	—	—
Personnel-Benefits	2,309	2,091	—	—	—	—
Other Services	100,000	134,211	154,815	157,500	157,500	157,500
Supplies	1,832	6,311	—	—	—	—
Total Iglesia Park Community	116,249	153,973	154,815	157,500	157,500	157,500
Recreation Services						
Personnel-Wages	—	3,949	188,282	280,760	302,625	437,090
Personnel-Benefits	—	411	82,564	97,940	104,700	134,960
Professional & Technical Services	—	41,093	123,324	194,150	196,915	213,990
Operating Expenditures	—	21,046	22,426	37,870	41,750	193,535
Supplies	—	8,686	37,283	13,000	15,200	14,000
Total Recreation Services	—	75,185	453,879	623,720	661,190	993,575
Total Community Services	852,749	1,119,514	1,323,747	1,662,960	1,708,880	2,044,730
Community Development						
Planning						
Personnel-Wages	464,924	514,471	574,937	572,985	572,985	519,650
Personnel-Benefits	195,261	259,709	225,694	223,985	241,795	195,235
Professional & Technical Services	15,905	27,948	44,208	25,250	25,250	74,970
Other Services	264,107	126,823	129,345	228,640	183,640	139,500
Supplies	4,521	2,826	2,617	3,000	3,000	13,900
Contract Services	—	3,168	—	—	15,000	75,000
Total Planning	944,718	934,945	976,801	1,053,860	1,041,670	1,018,255
Building						
Personnel-Wages	—	—	—	75,105	42,400	75,220
Personnel-Benefits	—	—	—	31,905	28,020	39,295
Other Services	12,124	15,424	10,469	22,350	30,350	34,750
Supplies	1,086	1,017	4,574	2,000	2,000	2,500
Contract Services	507,253	701,007	561,497	450,000	450,000	420,000
Total Building	520,463	717,448	576,540	581,360	552,770	571,765
Code Enforcement						
Supplies	—	—	—	1,200	1,200	1,000
Contract Services	81,206	71,220	65,466	91,000	91,000	95,000
Total Code Enforcement	81,206	71,220	65,466	92,200	92,200	96,000
Economic Development						
Professional & Technical Services	26,844	20,781	43,206	77,010	77,010	49,160
Other Services	44,153	45,165	47,600	40,000	40,000	27,300
Contract Services	289,190	362,085	282,382	400,000	400,000	400,000
Total Economic Development	360,187	428,031	373,188	517,010	517,010	476,460

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2020-2021

Total Community Development	1,906,574	2,151,644	1,991,995	2,244,430	2,203,650	2,162,480
Public Works						
<u>Engineering (General)</u>						
Personnel-Wages	164,490	177,102	227,591	391,515	386,400	391,155
Personnel-Benefits	39,994	37,830	56,740	129,905	137,680	128,905
Professional & Technical Services	32,424	59,540	26,435	—	—	—
Operating Expenditures	—	—	7,245	12,450	12,450	12,420
Other Services	130,969	158,690	136,364	186,920	165,820	221,420
Supplies	853	1,233	2,963	1,500	17,700	7,700
Contract Services	401,273	470,222	452,316	557,200	557,200	652,200
Total Engineering (General)	770,003	904,617	909,654	1,279,490	1,277,250	1,413,800
<u>Traffic Engineering</u>						
Contract Services	31,596	13,351	215	3,500	1,000	—
Total Traffic Engineering	31,596	13,351	215	3,500	1,000	—
<u>Street Maintenance</u>						
Contract Services	377,897	462,299	480,366	461,500	461,500	494,300
Total Street Maintenance	377,897	462,299	480,366	461,500	461,500	494,300
Total Public Works	1,179,496	1,380,267	1,390,235	1,744,490	1,739,750	1,908,100
Public Safety						
<u>Law Enforcement-Contract</u>						
Professional & Technical Services	7,421,865	7,959,648	8,132,237	8,896,575	8,896,575	8,962,055
Total Law Enforcement-Contract	7,421,865	7,959,648	8,132,237	8,896,575	8,896,575	8,962,055
<u>Law Enforcement-Other</u>						
Operating Expenditures	18,665	17,865	19,174	21,500	21,500	6,000
Other Services	34,693	36,563	26,235	35,680	37,300	36,700
Supplies	14,739	7,668	7,277	10,125	10,125	9,725
Contract Services	143,459	155,468	166,550	182,080	182,080	195,495
Public Safety Equipment	228,391	118,489	147,050	86,200	86,200	82,130
Total Law Enforcement-Other	439,947	336,053	366,286	335,585	337,205	330,050
<u>Crime Prevention</u>						
Personnel-Wages	—	—	—	—	37,890	39,580
Personnel-Benefits	—	—	—	—	830	735
Operating Expenditures	4,380	4,680	4,680	4,680	4,680	4,680
Other Services	—	883	350	2,770	2,770	2,270
Supplies	6,533	6,443	4,069	4,550	4,550	4,550
Total Crime Prevention	10,913	12,006	9,099	12,000	50,720	51,815
<u>Animal Control</u>						
Contract Services	248,968	324,711	298,287	318,190	339,140	358,830
Total Animal Control	248,968	324,711	298,287	318,190	339,140	358,830
<u>Emergency Operations Center</u>						
Other Services	911	891	307	1,640	1,640	1,640
Supplies	8,930	22,602	30,717	27,750	27,750	33,100
Total Emergency Operations Center	9,841	23,493	31,024	29,390	29,390	34,740
Total Public Safety	8,131,534	8,655,911	8,836,933	9,591,740	9,653,030	9,737,490
Transfers Out						
<u>Transfers Out</u>						
Transfers Out	225,466	205,416	816,928	216,015	725,810	158,310
Total Transfers Out	225,466	205,416	816,928	216,015	725,810	158,310
Total Transfers Out	225,466	205,416	816,928	216,015	725,810	158,310

CITY OF ALISO VIEJO
GENERAL FUND RESOURCES AND APPROPRIATIONS
FY 2020-2021

City Hall

City Hall

Professional & Technical Services	16,146	25,365	22,336	17,040	17,040	—
Operating Expenditures	117,720	127,355	151,138	150,895	152,895	159,605
Others Services	850	709	2,235	600	600	600
Capital Outlay	42,044	18,293	27,798	21,000	35,700	16,000
Total City Hall	176,760	171,722	203,507	189,535	206,235	176,205

Transfers Out

Transfers Out	—	—	15,000	—	—	—
Total Transfers Out	—	—	15,000	—	—	—

Total City Hall	176,760	171,722	218,507	189,535	206,235	176,205
TOTAL APPROPRIATIONS	15,603,970	17,019,320	18,315,843	19,758,625	20,465,685	20,360,170

Resources over/(under) Appropriations	3,178,893	3,374,988	2,055,445	603,235	158,155	(1,780,175)
Beginning Fund Balance	23,987,852	27,166,742	30,541,730	32,597,173	32,597,173	32,283,363
GF Reserves	—	—	—	(10,022,725)	—	(2,314,535)
GF Asset Replacement	—	—	—	(465,000)	(471,965)	(175,000)
Projected Ending Fund Balance	27,166,742	30,541,730	32,597,173	22,712,683	32,283,363	28,013,653

Budget Detail

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ADMINISTRATION AND SUPPORT

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CITY OF ALISO VIEJO

City Council

FY 2020-2021

The City Council is elected by the citizens of Aliso Viejo to serve as the legislative body of the City. The City Council establishes policies reflecting the needs and priorities of the community, adopts laws and regulations to govern Aliso Viejo, and provides direction to the City Manager to maintain the quality of municipal services with fiscally sustainable decisions.

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.

The operating costs for the City Council are mainly comprised of Council stipend & Benefits and meeting and conference costs related to various governmental organizations.

Staff Summary:

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year Budget	2020-21 Adopted Budget
City Council					
Mayor	1	1	1	1	1
Mayor Pro Tem	1	1	1	1	1
City Council Members	3	3	3	3	3
Total City Council	5	5	5	5	5

Administration & Support

CITY OF ALISO VIEJO

City Council

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-1101	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES						
4103 City Council Compensation	31,200	31,200	31,535	31,200	31,200	31,200
TOTAL PERSONNEL-SALARIES	31,200	31,200	31,535	31,200	31,200	31,200
PERSONNEL-BENEFITS						
4201 Retirement	5,348	9,496	7,768	6,435	7,275	5,440
4202 FICA/Medicare	1,770	1,790	1,781	2,160	2,160	2,150
4203 State Unemployment/SDI	1,264	1,076	931	1,250	1,250	720
4206 Medical Insurance	18,792	19,755	20,209	20,805	20,215	19,810
4207 Dental Insurance	3,982	3,982	4,040	4,085	4,085	3,685
4208 Vision Insurance	581	581	581	585	585	585
4222 Cobra	—	—	—	—	—	—
4224 Deferred Compensation	90,855	92,274	91,315	92,220	92,785	92,935
TOTAL PERSONNEL-BENEFITS	122,590	128,954	126,624	127,540	128,355	125,325
OTHER SERVICES						
4501 Advertising & Promotions	—	—	—	1,200	1,200	700
4502 Awards & Recognition	91	92	123	900	700	500
4511 Communication	—	3,213	2,577	3,000	3,000	3,000
4514 Events	—	—	1,048	1,500	1,500	1,100
4520 Mtgs/Conf./Trng & Dev.	13,125	21,878	22,586	25,000	25,000	25,000
TA - Mtg/Conf/Travel	—	—	6,018	5,000	5,000	5,000
RC - Mtg/Conf/Travel	5,389	14,346	6,099	5,000	5,000	5,000
DH - Mtg/Conf/Travel	6,107	4,964	7,521	5,000	5,000	5,000
MM - Mtg/Conf/Travel	580	1,369	2,188	5,000	5,000	5,000
WP - Mtg/Conf/Travel	519	665	760	5,000	5,000	5,000
PT - Mtg/Conf/Travel	—	533	—	—	—	—
4521 Membership & Dues	100	100	—	100	100	100
TOTAL OTHER SERVICES	13,316	25,283	26,334	31,700	31,500	30,400
Supplies						
4601 Supplies	—	—	—	1,400	1,400	1,400
4620 Minor Equipment	—	176	—	—	—	—
TOTAL Supplies	—	176	—	1,400	1,400	1,400
TOTAL CITY COUNCIL	167,106	185,613	184,494	191,840	192,455	188,325

CITY OF ALISO VIEJO

City Manager

FY 2020-2021

The City Manager is responsible for the general management of all City operations and personnel. This responsibility includes administering City contracts and agreements, advising the City Council of legislative and administrative concerns, overseeing intergovernmental relations, providing fiscal management, and ensuring that all City operations are conducted economically, efficiently, and effectively. Operating costs for the City Manager department include memberships, meetings, and conference costs related to professional organizations.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year Budget	2020-21 Adopted Budget
<u>STAFF SUMMARY:</u>					
City Manager*	1	1	1	1	1
Director of Administrative Services	1	1	1	0	0
Management Analyst	0	0	0	0	1
Executive Assistant	1	1	1	1	1
Office Assistant	1	1	1	1	0
Total	4	4	4	3	3

Administration & Support

CITY OF ALISO VIEJO

City Manager

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-1501

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	550,619	577,087	601,960	506,495	502,640	453,325
4102 Part-Time Wages	2,941	3,619	2,475	3,700	4,100	—
4104 Overtime Pay	550	590	5,608	4,935	9,000	5,515
TOTAL PERSONNEL-SALARIES	554,109	581,297	610,043	515,130	515,740	458,840
PERSONNEL-BENEFITS						
4201 Retirement	89,634	159,577	112,154	84,150	95,150	70,300
4202 FICA/Medicare	8,642	9,091	9,543	8,470	8,470	7,100
4203 State Unemployment/SDI	1,155	1,018	1,053	1,120	1,265	550
4206 Medical Insurance	47,215	48,663	48,140	46,050	46,950	34,190
4207 Dental Insurance	7,715	7,840	7,796	6,035	5,650	3,700
4208 Vision Insurance	1,047	1,047	1,047	800	765	520
4209 Life Insurance	2,642	2,959	3,013	3,000	3,000	1,945
4221 Flex Benefits	1,728	1,082	(9)	—	—	—
4224 Deferred Compensation	39,955	40,826	45,169	28,140	26,500	39,265
4225 Vehicle/Cell Allowance	12,300	12,370	13,065	11,400	11,400	11,400
TOTAL PERSONNEL-BENEFITS	212,033	284,474	240,971	189,165	199,150	168,970
PROFESSIONAL & TECH. SERVICES						
4301 Professional Services	—	374	1,193	1,000	1,000	—
TOTAL PROFESSIONAL & TECH. SERVICES	—	374	1,193	1,000	1,000	—
OTHER SERVICES						
4511 Communication	—	—	178	—	840	840
4512 Postage	47	—	—	—	—	—
4520 Mtgs/Conf./Trng & Dev.	10,337	9,120	17,089	12,965	12,965	10,715
4521 Membership & Dues	2,535	2,485	3,142	2,665	2,665	2,665
4531 Community Outreach	—	—	191	—	—	—
TOTAL OTHER SERVICES	12,919	11,605	20,600	15,630	16,470	14,220
SUPPLIES						
4601 Supplies	604	1,371	765	750	750	750
4611 Publications/Reference Materials	587	706	1,017	1,100	1,100	1,100
4620 Minor Equipment	711	—	1,163	—	—	—
TOTAL SUPPLIES	1,901	2,076	2,945	1,850	1,850	1,850
TOTAL CITY MANAGER	780,962	879,826	875,751	722,775	734,210	643,880

CITY OF ALISO VIEJO

Human Resources

FY 2020-2021

The Human Resources division provides overall policy direction on human resource management issues and administrative support functions related to the management of employees for all City departments. These services include Classification and Compensation, recruitment, benefit administration, and employee development. The division is also responsible for risk management for the City. The FY 2020-2021 expenditures include employee wellness, recruitment, City liability insurance, and meeting and conference costs related to professional organizations.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year Budget	2020-21 Adopted Budget
<u>STAFF SUMMARY:</u>					
Human Resource Manager	0	0	0	1	1
Total	0	0	0	1	1

Administration & Support

CITY OF ALISO VIEJO

Human Resources

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-1501	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	—	—	—	117,215	78,950	144,000
4102 Part-Time Wages	—	—	—	—	50,880	—
4104 Overtime Pay	—	—	—	—	—	—
TOTAL PERSONNEL-SALARIES	—	—	—	117,215	129,830	144,000
PERSONNEL-BENEFITS						
4201 Retirement	—	—	—	23,070	14,750	29,545
4202 FICA/Medicare	—	—	—	2,000	2,000	2,365
4203 State Unemployment/SDI	—	—	—	280	560	185
4206 Medical Insurance	—	—	—	19,810	7,620	7,930
4207 Dental Insurance	—	—	—	2,600	600	415
4208 Vision Insurance	—	—	—	360	95	225
4209 Life Insurance	—	—	—	660	660	870
4224 Deferred Compensation	—	—	—	760	15,220	15,800
4225 Vehicle/Cell Allowance	—	—	—	900	900	900
TOTAL PERSONNEL-BENEFITS	—	—	—	50,440	42,405	58,235
PROFESSIONAL & TECH. SERVICES						
4309 Other Contractual Services	—	—	—	11,100	11,100	5,800
TOTAL PROFESSIONAL & TECH. SERVICES	—	—	—	11,100	11,100	5,800
OTHER SERVICES						
4520 Mtgs/Conf./Trng & Dev.	—	—	—	7,640	7,640	7,150
4521 Membership & Dues	—	—	—	825	825	1,050
TOTAL OTHER SERVICES	—	—	—	8,465	8,465	8,200
SUPPLIES						
4601 Supplies	—	—	—	500	1,500	800
4612 Operating Supplies	—	—	—	—	—	1,800
TOTAL SUPPLIES	—	—	—	500	1,500	2,600
TOTAL HUMAN RESOURCES	—	—	—	187,720	193,300	218,835

CITY OF ALISO VIEJO

City Clerk

FY 2020-2021

The City Clerk's Office supports municipal functions through the administration of legislation processes, election services, and records management. The City Clerk conducts municipal elections and administers Political Reform Act requirements related to campaign disclosure statements, conflict of interest filings, and AB1243 ethics training. The City Clerks Office ensures meetings, agendas, minutes, reports, public notices, resolutions, and ordinances are prepared, posted and published pursuant to all legal statues. The City Clerk serves as Clerk of the Council and attends, monitors , and retains complete records of the City Council proceedings. The City Clerk's Office ensures open and transparent access to the public through records-related services including records management, retention, and Public Records Act programs. The City Clerk serves as the City's Election Official, Public Information Officer, Political Reform Act Filing Officer, Custodian of Records, and Compliance Officer.

Operating expenditures for the City Clerk are comprised primarily of professional and contract service related to publication of legally required notices, and maintaining and updating the Municipal Code in compliance with legal requirements.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year Budget	2020-21 Adopted Budget
<u>STAFF SUMMARY:</u>					
City Clerk	1	1	1	1	1
Office Specialist	0	0	0	0	1
Office Assistant	0	0	0	0.5	0.5
Total	1	1	1	1.5	2.5

Administration & Support

CITY OF ALISO VIEJO

Estimated Expenditures

City Clerk

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-1601		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES							
4101	Regular Employees	121,740	132,727	140,144	151,500	151,940	217,510
4102	Part Time Wages	—	—	5,559	17,900	18,945	28,760
4104	Overtime Pay	—	—	—	—	—	1260
TOTAL PERSONNEL-SALARIES		121,740	132,727	145,703	169,400	170,885	247,530
PERSONNEL-BENEFITS							
4201	Retirement	18,788	37,469	28,912	31,160	35,160	46,790
4202	FICA/Medicare	2,009	2,161	2,342	2,750	2,750	4,150
4203	State Unemployment/SDI	259	224	340	560	560	740
4206	Medical Insurance	6,318	7,065	7,610	7,840	7,840	28,475
4207	Dental Insurance	802	824	838	850	850	3,360
4208	Vision Insurance	112	112	112	115	115	470
4209	Life Insurance	634	733	821	820	820	1,245
4221	Flex Benefits	—	—	—	—	—	—
4224	Deferred Compensation	15,568	15,291	14,860	14,725	14,725	16,420
4225	Vehicle/Cell	900	900	900	900	900	900
TOTAL PERSONNEL-BENEFITS		45,389	64,780	56,734	59,720	63,720	102,550
PROFESSIONAL & TECH. SERVICES							
4301	Professional Services	—	—	—	—	—	—
4303	Legal Notices	7,360	12,277	9,399	10,000	10,000	5,000
4305	Technology Services	13,601	13,838	5,538	5,500	5,500	17,810
4309	Other Contractual Services	2,300	2,765	2,234	3,000	3,000	3,000
4310	Contractual Employment Services	—	—	—	—	—	—
TOTAL PROFESSIONAL & TECH. SERVICES		23,261	28,880	17,171	18,500	18,500	25,810
OTHER SERVICES							
4502	Awards & Recognitions	287	524	1,472	1,500	1,500	700
4511	Communication	—	—	—	—	—	—
4513	Printing	—	—	—	—	—	—
4520	Mtgs/Conf./Trng & Dev.	3,027	4,404	3,815	4,300	4,300	9,000
4521	Membership & Dues	350	580	370	500	500	1,490
4525	Election	27,516	277	29,061	200	200	60,000
TOTAL OTHER SERVICES		31,180	5,784	34,717	6,500	6,500	71,190
SUPPLIES							
4601	Supplies	217	729	337	500	500	500
4611	Publications/Reference Materials	696	54	—	250	250	300
4612	Operating Supplies	—	—	—	—	—	—
4620	Minor Equipment	—	—	991	—	—	—
TOTAL SUPPLIES		913	783	1,329	750	750	800
CONTRACT SERVICES							
4734	Codification	3,453	4,140	6,036	8,000	8,000	4,000
TOTAL CONTRACT SERVICES		3,453	4,140	6,036	8,000	8,000	4,000
TOTAL CITY CLERK		225,937	237,093	261,690	262,870	268,355	451,880

CITY OF ALISO VIEJO

City Attorney

FY 2020-2021

The City Attorney serves as the legal counsel to the City Council, City Manager, and City staff on all legal aspects of municipal operations. Legal services include legal advice and analysis, preparation of legislation including ordinances and resolutions, drafting or review of contracts and agreements, conducting research and supporting the City in litigation, civil and criminal actions, and code enforcement. Other services include keeping the City Council, City Manager, and staff advised of current laws affecting decisions and programs of the City. This service is provided through a contract with the law firm of Best Best & Krieger LLP.

City Attorney operating expenditures include services for contract development and negotiations, code enforcement issues, compliance with NPDES and advice on all legal matters.

STAFF SUMMARY:

Contract Services: Best Best and Krieger LLP

Administration & Support

CITY OF ALISO VIEJO

City Attorney

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-2101

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PROFESSIONAL & TECH. SERVICES						
4304 Legal Services	259,058	266,780	269,766	290,500	300,500	300,500
TOTAL PROFESSIONAL & TECH. SERVICES	259,058	266,780	269,766	290,500	300,500	300,500
OTHER SERVICES						
4532 Special Projects	18,175	23,908	39,459	40,000	87,600	87,600
4701 NPDES	10,267	2,289	12,361	20,000	10,000	5,000
4731 General Plan	2,392	0	2,156	0	10,000	10,000
4733 Zoning Code	481	14,417	5,003	10,000	10,000	7,500
4734 Codification	—	—	—	1,500	1,500	1,500
4735 Litigation	77,570	83,643	86,654	55,000	75,000	75,000
TOTAL OTHER SERVICES	108,885	124,257	145,633	126,500	194,100	186,600
TOTAL CITY ATTORNEY	367,942	391,037	415,399	417,000	494,600	487,100

CITY OF ALISO VIEJO

Financial Services

FY 2020-2021

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.

Financial Services operating costs are primarily comprised of contractual services related to the annual audit and financial review, property and sales tax monitoring, and fiscal analysis and strategic planning. Included are meeting and conference costs related to staff development and technology costs related to payroll services and financial software support.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year Budget	2020-21 Adopted Budget
<u>STAFF SUMMARY:</u>					
Director of Financial Services/City Treasurer*	1	1	1	1	1
Financial Services Manager	1	1	1	1	1
Accountant	1.4	1.4	1.4	1.4	1.4
Junior Accountant	1	1	1	1	1
Total	4.4	4.4	4.4	4.4	4.4

* Office appointed by the City Council

Administration & Support

CITY OF ALISO VIEJO

Financial Services

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-2501

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	370,143	409,531	425,782	478,700	474,670	480,285
4102 Part Time Wages	—	—	22,754	26,400	26,400	32,260
4104 Overtime Pay	23	—	0	0	0	0
TOTAL PERSONNEL-SALARIES	370,166	409,531	448,536	505,100	501,070	512,545
PERSONNEL-BENEFITS						
4201 Retirement	53,625	88,901	72,667	74,735	85,735	79,335
4202 FICA/Medicare	6,439	7,063	7,652	8,560	8,500	8,595
4203 State Unemployment/SDI	1,344	896	1,144	1,400	1,400	920
4206 Medical Insurance	494	0	0	—	—	—
4207 Dental Insurance	2,821	2,815	2,862	2,915	2,875	2,670
4208 Vision Insurance	288	332	332	340	340	335
4209 Life Insurance	1,879	2,297	2,507	2,510	2,510	2,700
4224 Deferred Compensation	75,188	90,022	90,485	90,860	91,100	94,435
4225 Vehicle/Cell	900	1,800	1,800	1,800	1,800	1,800
TOTAL PERSONNEL-BENEFITS	142,977	194,126	179,449	183,120	194,260	190,790
PROFESSIONAL & TECH. SERVICES						
4301 Professional Services	114,539	61,906	77,640	114,475	114,475	116,200
4305 Technology Services	13,372	13,893	19,100	21,560	24,060	26,120
4309 Other Contractual Services	24,069	15,139	15,063	18,245	18,245	17,560
TOTAL PROFESSIONAL & TECH. SERVICES	151,980	90,938	111,803	154,280	156,780	159,880
OPERATING EXPENDITURES						
4481 Computer Expense	—	6,500	—	—	—	—
TOTAL OPERATING EXPENDITURES	—	6,500	—	—	—	—
OTHER SERVICES						
4512 Postage	50	16	57	100	250	250
4513 Printing	750	97	725	1,000	1,000	1,000
4520 Mtgs/Conf./Trng & Dev.	4,731	3,694	3,521	6,660	6,660	6,650
4521 Membership & Dues	1,002	955	1,042	1,200	1,200	1,200
TOTAL OTHER SERVICES	6,533	4,763	5,345	8,960	9,110	9,100
SUPPLIES						
4601 Supplies	1,487	1,229	1,562	1,500	1,500	1,200
4611 Publications/Reference Materials	641	830	631	750	750	750
4612 Operating Supplies	—	—	—	—	—	—
4620 Minor Equipment	—	—	—	—	—	—
TOTAL SUPPLIES	2,128	2,059	2,193	2,250	2,250	1,950
TOTAL FINANCE	673,784	707,918	747,325	853,710	863,470	874,265

CITY OF ALISO VIEJO

Information Technology

FY 2020-2021

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.

Information Technology operating expenses include contract services for the implementation of Assets and Land Management software, ongoing GIS support, IT security, hardware purchases, licenses, and hardware and software support.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year Budget	2020-21 Adopted Budget
<u>STAFF SUMMARY:</u>					
Information Technology Manager	1	1	1	1	1
IT Analyst	0	0.5	0.5	1.4	1.4
Total	1	1.5	1.5	2.4	2.4

Administration & Support

CITY OF ALISO VIEJO

Information Technology

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-3101		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES							
4101	Regular Employees	120,988	142,183	148,292	214,790	217,000	212,830
4102	Part Time Wages	—	1,040	44,012	26,600	31,000	32,345
4104	Overtime Pay	—	—	156	—	—	—
TOTAL PERSONNEL-SALARIES		120,988	143,223	192,460	241,390	248,000	245,175
PERSONNEL-BENEFITS							
4201	Retirement	20,335	39,535	33,170	35,805	40,805	38,800
4202	FICA/Medicare	1,587	2,156	2,683	4,120	4,120	4,155
4203	State Unemployment/SDI	341	275	740	840	840	555
4206	Medical Insurance	20,062	20,425	20,511	20,570	20,630	21,475
4207	Dental Insurance	2,513	2,513	2,555	2,600	2,530	2,530
4208	Vision Insurance	354	354	354	360	360	360
4209	Life Insurance	706	757	834	1,270	1,270	1,185
4224	Deferred Compensation	1,009	—	0	23,525	23,525	24,360
4225	Vehicle/Cell	900	900	900	900	900	1,800
TOTAL PERSONNEL-BENEFITS		47,807	66,914	61,748	89,990	94,980	95,220
PROFESSIONAL & TECH. SERVICES							
4301	Professional Services	22,516	51,532	45,700	157,900	127,400	130,000
4305	Technology Services	88,452	40,041	48,488	74,115	108,565	114,240
TOTAL PROFESSIONAL & TECH. SERVICES		110,968	91,572	94,188	232,015	235,965	244,240
OPERATING EXPENDITURES							
4481	Computer Expense	41,322	143,909	183,911	289,200	288,200	211,630
TOTAL OPERATING EXPENDITURES		41,322	143,909	183,911	289,200	288,200	211,630
OTHER SERVICES							
4520	Mtgs/Conf./Trng & Dev.	1,495	2,461	967	9,500	4,500	9,500
4521	Membership & Dues	130	130	130	1,060	1,060	1,060
TOTAL OTHER SERVICES		1,625	2,591	1,097	10,560	5,560	10,560
SUPPLIES							
4601	Supplies	1,263	3,138	1,399	3,500	3,500	3,500
4611	Publications/Reference Materials	62	—	130	500	500	500
4612	Operating Supplies	—	—	0	0	0	250
4620	Minor Equipment	653	—	780	500	750	500
TOTAL SUPPLIES		1,978	3,138	2,309	4,500	4,750	4,750
TOTAL INFORMATION TECHNOLOGY		324,689	451,348	535,713	867,655	877,455	811,575

CITY OF ALISO VIEJO

Non-Departmental

FY 2020-2021

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 subscription, dissemination of public information, city-wide community outreach, branding efforts, Vista Park grounds maintenance, and the rental & lease of City Hall equipment. Also included are City memberships to LOCC, SCAG, ACCOC, OCCOG, and LAFCO, and general City office supplies.

Administration & Support

CITY OF ALISO VIEJO

Non-Departmental

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-3501		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PROFESSIONAL & TECH. SERVICES							
4301	Professional Services	152,841	68,172	110,730	157,605	157,605	42,500
4306	Website Services	23,159	19,876	42,149	10,000	10,000	11,140
4309	Other Contractual Services	17,859	33,526	10,945	—	—	—
TOTAL PROFESSIONAL & TECH. SERVICES		193,859	121,574	163,823	167,605	167,605	53,640
OPERATING EXPENDITURES							
4401	Equipment Maintenance	1,353	4,680	635	4,000	3,000	—
4411	Utilities	36,148	35,675	38,031	1,100	1,100	—
4421	Equipment Rental	14,864	13,795	12,882	16,490	16,490	16,120
4431	Building & Ground Maintenance	27,924	16,047	14,798	31,000	31,000	32,325
4471	Rent	13,178	13,487	13,761	14,760	14,760	14,260
TOTAL OPERATING EXPENDITURES		93,468	83,684	80,108	67,350	66,350	62,705
OTHER SERVICES							
4501	Advertising & Promotions	—	652	600	1,000	1,000	—
4512	Postage	9,415	4,693	221	9,500	9,500	5,000
4513	Printing	3,951	8,909	7,414	11,300	9,800	11,520
4516	Fuel	80	858	1,217	2,500	5,000	5,000
4517	Vehicle Maintenance	—	316	1,459	5,000	5,000	3,000
4520	Mtgs/Conf./Trng & Dev.	3,419	3,370	3,370	—	—	—
4521	Membership & Dues	46,540	47,379	49,084	55,720	55,720	59,115
4522	Insurance Expenses	149,815	178,353	330,417	225,630	222,430	240,745
4553	Community Outreach	65,253	12,541	36,557	26,800	26,100	20,190
TOTAL OTHER SERVICES		278,472	257,072	430,339	337,450	334,550	344,570
SUPPLIES							
4601	Supplies	21,729	19,682	28,962	17,200	17,200	16,800
4612	Operating Supplies	—	—	—	15,280	16,280	17,780
4620	Minor Equipment	3,444	—	13,893	1,000	2,500	1,500
TOTAL SUPPLIES		25,173	19,682	42,855	33,480	35,980	36,080
TOTAL NON-DEPARTMENTAL		590,972	482,012	717,125	605,885	604,485	496,995

RECREATION & COMMUNITY SERVICES

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CITY OF ALISO VIEJO

Recreation & Community Services

FY 2020-2021

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, Vista Park, the Aliso Viejo Ranch, as well as the day-to-day operation of the City's Iglesia Park Community Center. The Recreation & Community Services department includes the following divisions:

- Community Services
- Iglesia Park
- Iglesia Building
- Iglesia Park Community Center
- Recreation Services (Fund 103)

AlisoViejo Center
Aliso Viejo Aquatics Center

The Recreation & Community Services division is responsible for the management of the City's quarterly Community Connection brochure and ENews, providing support to community groups and organizations, City Sponsored special events, overseeing youth and senior programs, and administration of the Community Grant Program. Operating expenditures include meeting and conference costs related to staff development, contract services for Community Connection design and printing.

Iglesia Park division is the accounting center for costs associated with the maintenance and administration of Iglesia Park. Operating expenditures include utilities, landscape maintenance, and equipment maintenance at the park.

Iglesia Building division is the accounting center for costs associated with the maintenance and administration of the Iglesia Building. Operating expenditures include utilities, security, janitorial and building maintenance.

Iglesia Park Community Center division is the accounting center for youth programming at Iglesia Park. Operating expenditures are comprised of the contract services provided by the Boys and Girls Club.

The Recreation Services division is responsible for the administration and management of the Aliso Viejo Ranch and the City's recreation programs. The division operations is comprised of revenues and expenditures associated with provided recreation classes and utilities and maintenance of the Aliso Viejo Ranch

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year Budget	2020-21 Adopted Budget
<u>STAFF SUMMARY:</u>					
Director of Recreation & Community Services	1	—	—	—	—
Recreation & Community Svcs. Manager	—	1	1	1	1
Recreation & Community Svcs. Supervisor	1	1	1	1	1
Recreation & Community Svcs. Coordinator	0.625	0.625	2	2	2
Recreation & Community Svcs. Specialist	—	—	—	—	1
Community Outreach Specialist	0.33	0.33	0.33	—	—
Senior Recreation Leader	—	—	—	0.75	1.9
Recreation Leader	—	—	—	1.5	4.1
Total	2.955	2.955	4.33	6.25	11

Recreation & Community Services

CITY OF ALISO VIEJO

Consolidated

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL Consolidated

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	137,750	182,857	253,419	348,705	364,035	390,825
4102 Part Time Wages	54,748	56,823	51,983	68,810	75,345	180,890
4104 Overtime Pay	17,962	9,941	1,022	3,000	3,000	5,000
TOTAL PERSONNEL-SALARIES	210,460	249,621	306,424	420,515	442,380	576,715
PERSONNEL-BENEFITS						
4201 Retirement	27,652	69,396	43,858	46,365	50,925	60,685
4202 FICA/Medicare	3,166	4,034	5,356	7,315	7,585	9,590
4203 State Unemployment/SDI	1,311	1,047	1,974	2,240	2,520	2,925
4206 Medical Insurance	30,691	34,883	13,106	15,240	18,490	25,165
4207 Dental Insurance	2,208	2,673	397	675	800	1,180
4208 Vision Insurance	308	369	147	185	205	280
4209 Life Insurance	504	998	1,546	1,710	2,045	2,255
4221 Flex Benefits	2,737	969	45,746	54,480	57,650	66,500
4224 Deferred Compensation	9,577	21,542	24,911	23,530	23,530	24,365
4225 Vehicle/Cell	200	900	900	900	900	900
TOTAL PERSONNEL-BENEFITS	78,354	136,811	137,941	152,640	164,650	193,845
PROFESSIONAL & TECH. SERVICES						
4301 Professional Services	—	—	—	—	—	—
4305 Technology Services	—	13,772	4,938	5,150	5,150	34,990
4309 Other Contractual Services	3,387	30,482	121,511	197,900	200,665	183,800
TOTAL PROFESSIONAL & TECH. SERVICES	3,387	44,254	126,449	203,050	205,815	218,790
OPERATING EXPENDITURES						
4411 Utilities	28,547	39,334	34,007	44,420	43,300	93,000
4431 Building & Grounds Maintenance	98,420	183,042	151,428	185,875	182,875	220,405
4461 Other Equipment Maintenance	1,634	4,253	—	4,000	6,000	4,500
4481 Computer Expense	—	100	—	—	—	—
TOTAL OPERATING EXPENDITURES	128,601	226,729	185,435	234,295	232,175	317,905
OTHER SERVICES						
4501 Advertising & Promotions	7,955	54,398	106,470	149,720	149,720	175,695
4511 Communication	—	—	1,103	2,400	2,400	3,240
4513 Printing	—	—	—	3,000	3,000	3,700
4520 Mtgs/Conf./Trng & Dev.	554	2,118	6,555	15,590	15,590	14,550
4521 Membership & Dues	410	2,084	1,935	2,000	2,200	2,495
4522 Insurance Expense	1,593	1,716	1,807	4,100	4,100	3,500
4523 Miscellaneous Charges/Expense	—	33	—	—	—	—
4524 Recreation - Senior Program	—	6,967	6,211	6,450	6,450	10,000
4526 Recreation Activities	15,966	12	—	—	—	—
4527 Recreation - City Special Events	80,152	70,354	79,735	101,250	104,575	145,785
4528 Recreation - Partner Events	16,097	15,302	16,530	19,750	17,500	14,500
4529 Recreation - Youth Programs	174,732	200,211	218,815	223,500	223,500	198,500
4530 Community Grants	18,456	27,678	13,729	24,525	24,525	13,690
4531 Community Outreach	59,006	15,621	24,331	22,625	21,550	23,925
4532 Special Projects	18,669	21,884	13,668	14,500	14,500	12,500
4533 Community Assistance Grants	26,025	18,500	27,000	30,000	30,000	18,500
4534 Community Events	8,980	6,580	5,359	9,000	9,000	6,600
4536 Summer Camp Scholarships	—	—	—	—	6,000	6,000
4561 Taxes/Fees/Permits	—	2,503	5,484	9,450	9,450	10,150
4570 Summer Camp Expense	—	—	—	—	3,000	58,145
TOTAL OTHER SERVICES	428,595	445,961	528,732	637,860	647,060	721,475

Recreation & Community Services

CITY OF ALISO VIEJO

Consolidated

Estimated Expenditures

FY 2020-2021

SUPPLIES

4601	Supplies	1,523	3,156	4,235	5,600	5,600	8,000
4612	Operating Supplies	—	—	724	—	2,200	3,000
4620	Minor Equipment	1,832	12,981	33,805	9,000	9,000	5,000
TOTAL SUPPLIES		3,355	16,137	38,764	14,600	16,800	16,000
TOTAL COMMUNITY SVC ADMINISTRATION		852,752	1,119,513	1,323,745	1,662,960	1,708,880	2,044,730

Recreation & Community Services

CITY OF ALISO VIEJO

C.S. Administration

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4101		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES							
4101	Regular Employees	137,750	182,857	118,143	139,755	139,755	139,625
4102	Part Time Wages	42,640	41,515	0	0	0	—
4104	Overtime Pay	17,962	9,941	0	0	0	—
TOTAL PERSONNEL-SALARIES		198,352	234,313	118,143	139,755	139,755	139,625
PERSONNEL-BENEFITS							
4201	Retirement	25,790	67,519	25,894	27,000	30,600	28,670
4202	FICA/Medicare	2,990	3,688	2,060	2,330	2,330	2,305
4203	State Unemployment/SDI	1,039	769	129	280	280	185
4206	Medical Insurance	30,691	34,883	970	0	1,650	1,705
4207	Dental Insurance	2,208	2,673	(159)	0	0	0
4208	Vision Insurance	308	369	7	0	0	0
4209	Life Insurance	504	998	666	660	660	755
4221	Flex Benefits	2,737	969	0	0	0	—
4224	Deferred Compensation	9,577	21,543	24,911	23,530	23,530	24,365
4225	Vehicle/Cell	200	900	900	900	900	900
TOTAL PERSONNEL-BENEFITS		76,043	134,310	55,377	54,700	59,950	58,885
OPERATING EXPENDITURES							
4481	Computer Expense	—	100	—	—	—	—
TOTAL OPERATING		—	100	—	—	—	—
OTHER SERVICES							
4501	Advertising & Promotions	7,955	54,398	106,470	149,720	149,720	175,695
4511	Communication	—	—	—	—	—	—
4520	Mtgs/Conf./Trng & Dev.	554	2,118	6,555	15,590	15,590	14,550
4521	Membership & Dues	410	2,084	1,935	2,000	2,200	2,495
4522	Insurance Expense	1,593	1,716	1,807	4,100	4,100	3,500
4524	Recreation - Senior Program	—	6,967	6,211	6,450	6,450	10,000
4526	Recreation - Activities	15,966	12	—	—	—	—
4527	Recreation - City Special Events	80,152	70,354	79,735	101,250	104,575	145,785
4528	Recreation - Partner Events	16,097	15,302	16,530	19,750	17,500	14,500
4529	Recreation - Youth Programs	74,732	66,000	64,000	66,000	66,000	41,000
4530	Community Grants	18,456	27,678	13,729	24,525	24,525	13,690
	O.C. Human Relations Council	3,332	3,354	3,405	3,515	3,515	3,515
	Trauma Intervention Program	6,874	6,024	6,024	6,875	6,875	6,875
	Medal of Valor Luncheon	750	800	800	800	800	800
	OC Strategic Planning for Aging	—	—	1,500	500	500	500
	Grad Night-ANHS	2,000	2,000	2,000	2,000	2,000	2,000
	OC Health Care Agency	—	—	—	5,000	5,000	—
	Age Well Senior Svcs	5,500	5,500	—	5,350	5,350	—
	AV Little League	—	—	—	485	485	—
	Stop Drowning Now	—	10,000	—	—	—	—
4531	Community Outreach	59,006	15,621	24,331	22,625	21,550	23,925
4532	Special Projects	18,669	21,884	13,668	14,500	14,500	12,500
4533	Community Assistance Grants	26,025	18,500	27,000	30,000	30,000	18,500
4534	Community Events	8,980	6,580	5,359	9,000	9,000	6,600
TOTAL OTHER SERVICES		328,595	309,213	367,331	465,510	465,710	482,740
SUPPLIES							
4601	Supplies	1,523	1,140	1,481	1,600	1,600	2,000
4612	Operating Supplies	—	—	—	—	—	—
4620	Minor Equipment	—	—	—	—	—	—
TOTAL SUPPLIES		1,523	1,140	1,481	1,600	1,600	2,000
TOTAL C.SVCS ADMINISTRATION		604,513	679,075	542,331	661,565	667,015	683,250

Recreation & Community Services

CITY OF ALISO VIEJO

Iglesia Park

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4102

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PROFESSIONAL & TECH. SERVICES						
4309 Other Contractual Services	—	—	—	—	—	—
TOTAL PROFESSIONAL & TECH. SERVICES	—	—	—	—	—	—
OPERATING EXPENDITURES						
4411 Utilities	14,090	21,854	16,326	24,800	24,800	24,100
4431 Building & Ground Maintenance	76,084	146,814	118,480	140,670	140,670	133,370
4461 Other Equipment Maintenance	1,634	4,253	0	4,000	6,000	4,500
TOTAL OPERATING EXPENDITURES	91,808	172,921	134,805	169,470	171,470	161,970
TOTAL IGLESIA PARK	91,808	172,921	134,805	169,470	171,470	161,970

Recreation & Community Services

CITY OF ALISO VIEJO

Iglesia Building

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4103		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PROFESSIONAL & TECH. SERVICES							
4309	Other Contractual Services	3,387	3,161	3,124	8,900	8,900	4,800
TOTAL PROFESSIONAL & TECH. SERVICES		3,387	3,161	3,124	8,900	8,900	4,800
OPERATING EXPENDITURES							
4411	Utilities	14,456	12,522	13,828	14,200	15,200	16,300
4431	Building & Ground Maintenance	22,336	22,676	20,964	27,605	27,605	27,335
TOTAL OPERATING EXPENDITURES		36,792	35,198	34,792	41,805	42,805	43,635
TOTAL IGLESIA BUILDING		40,179	38,359	37,916	50,705	51,705	48,435

Recreation & Community Services

CITY OF ALISO VIEJO

Iglesia Park Community Center

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4104	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES						
4102 Part Time Wages	12,108	11,360	—	—	—	—
4104 Overtime Pay	—	—	—	—	—	—
TOTAL PERSONNEL-SALARIES	12,108	11,360	—	—	—	—
PERSONNEL-BENEFITS						
4201 Retirement	1,862	1,751	—	—	—	—
4202 FICA/Medicare	176	165	—	—	—	—
4203 State Unemployment/SDI	272	175	—	—	—	—
TOTAL PERSONNEL-BENEFITS	2,309	2,091	—	—	—	—
OTHER SERVICES						
4529 Rec - Youth Programs	100,000	134,211	154,815	157,500	157,500	157,500
TOTAL OTHER SERVICES	100,000	134,211	154,815	157,500	157,500	157,500
SUPPLIES						
4601 Supplies	—	—	—	—	—	—
4620 Minor Equipment	1,832	6,311	—	—	—	—
TOTAL SUPPLIES	1,832	6,311	—	—	—	—
TOTAL IGLESIA PARK COMM CENTER	116,250	153,974	154,815	157,500	157,500	157,500

Recreation & Community Services

CITY OF ALISO VIEJO

Recreation Services

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 103-4105

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
Personnel-Salaries						
4101 Regular Employees	—	—	135,277	208,950	224,280	251,200
4102 Part-Time Wages	—	3,949	51,983	68,810	75,345	180,890
4104 Overtime Pay	—	—	1,022	3,000	3,000	5,000
Total Personnel-Salaries	—	3,949	188,282	280,760	302,625	437,090
Personnel-Benefits						
4201 Retirement	—	126	17,964	19,365	20,325	32,015
4202 FICA/Medicare	—	181	3,296	4,985	5,255	7,285
4203 State Unemployment/Claim	—	103	1,845	1,960	2,240	2,740
4206 Medical Insurance	—	—	12,137	15,240	16,840	23,460
4207 Dental Insurance	—	—	557	675	800	1,180
4208 Vision Insurance	—	—	140	185	205	280
4209 Life Insurance	—	—	880	1,050	1,385	1,500
4224 Deferred Compensation	—	—	45,746	54,480	57,650	66,500
Total Personnel-Benefits	—	411	82,564	97,940	104,700	134,960
Professional & Tech. Services						
4301 Professional Services	—	—	—	—	—	—
4305 Technology Services	—	13,772	4,938	5,150	5,150	34,990
4309 Other Contractual Services	—	27,321	118,386	189,000	191,765	179,000
Total Professional & Tech. Services	—	41,093	123,324	194,150	196,915	213,990
Operating Expenditures						
4411 Utilities	—	4,958	3,854	5,420	3,300	52,600
4431 Building & Grounds Maintenance	—	13,552	11,985	17,600	14,600	59,700
4511 Communication	—	—	1,103	2,400	2,400	3,240
4513 Printing	—	—	—	3,000	3,000	3,700
4522 Insurance Expense	—	—	—	—	—	—
4523 Miscellaneous Charges/Expense	—	33	—	—	—	—
4536 Summer Camp Scholarships	—	—	—	—	6,000	6,000
4561 Taxes/Fees/Permits	—	2,503	5,484	9,450	9,450	10,150
4570 City Camp Expenses	—	—	—	—	3,000	58,145
Total Operating Expenditures	—	21,046	22,426	37,870	41,750	193,535
Supplies						
4601 Supplies	—	2,017	2,754	4,000	4,000	6,000
4612 Operating Supplies	—	—	724	—	2,200	3,000
4620 Minor Equipment	—	6,670	33,805	9,000	9,000	5,000
Total Supplies	—	8,686	37,283	13,000	15,200	14,000
TOTAL APPROPRIATIONS	—	75,185	453,879	623,720	661,190	993,575
	—	—				

Community Development

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CITY OF ALISO VIEJO

Community Development

FY 2020-2021

The Community Development Department provides the community with long and short term planning to coordinate and monitor growth and development for the City. The Community Development Department includes the following divisions:

- * Planning
- * Building and Safety
- * Code Enforcement
- * Housing/CDBG
- * Economic Development

The Planning division is tasked with implementation of the vision of the City Council, including the creation and maintenance of the General Plan and Zoning Code. The department prepares and administers ordinances, reviews projects for compliance with various guidelines and agreements, ensures that all projects receive environmental review in compliance with CEQA guidelines, and provides technical support to the City Council. FY 2019-20 expenditures include meeting and conference costs related to staff development, CDBG administration, Housing administration, and continued work towards revitalizing Aliso Viejo Town Center.

Building and Safety division coordinates and enforces all building and housing regulations established by State and Local requirements. Residents may obtain building permits, seek answers for questions related to building and safety issues, and attain copies of building plans through this Department. Operating expenditures include printing and scanning of building plans and contract services.

The Code Enforcement section is responsible for investigating complaints against and enforcing regulations regarding zoning, signage, public nuisance, noise, and various other City codes. The department seeks to obtain voluntary compliance of City Ordinances and procedures to ensure the health and welfare of City residents.

The Economic Development division seeks to promote investment in the City of Aliso Viejo through a systematic and pro-active approach. This includes a focus on attracting new businesses, promoting existing businesses, job creation and developing interconnections between the public and private sectors. The Division acts as a business liaison and promotes City initiatives and develops economic tools for the business community. Operating costs for Economic Development include City Marketing, business recognition and retention programs, memberships to local business organizations, and appropriations associated with a sales tax sharing agreement.

Building inspections, plan checks, and code enforcement functions are provided by contract services.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year Budget	2020-21 Adopted Budget
<u>STAFF SUMMARY:</u>					
Director of Community Development	1	1	1	1	1
Senior Planner	1.75	1.75	2	2	2
Assistant Planner	—	—	1	1	1
Planning Technician	1	1	—	—	—
Planning Aide	—	—	—	1	1
Administrative Secretary	1	1	1	—	—
Permit Technician	—	—	—	1	1
Total	4.75	4.75	5	6	6

Community Development

CITY OF ALISO VIEJO

Planning

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4401	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	462,786	507,586	548,477	547,385	547,385	482,095
4102 Part-Time Employees	—	—	26,460	25,600	25,600	37,555
4104 Overtime Pay	2,138	6,885	—	—	—	—
TOTAL PERSONNEL-SALARIES	464,924	514,471	574,937	572,985	572,985	519,650
PERSONNEL-BENEFITS						
4201 Retirement	73,226	132,659	105,066	108,280	122,530	88,935
4202 FICA/Medicare	7,220	7,941	8,668	9,595	9,595	9,140
4203 State Unemployment/Claim	1,295	1,120	1,358	1,680	1,680	1,110
4206 Medical Insurance	64,846	68,110	72,708	85,635	72,300	46,945
4207 Dental Insurance	4,680	4,659	4,380	6,245	4,145	1,840
4208 Vision Insurance	647	647	647	930	600	185
4209 Life Insurance	2,406	2,803	2,962	3,530	3,550	2,260
4221 Flex Benefits	903	579	622	160	95	—
4224 Deferred Compensation	39,138	40,291	28,382	7,030	26,400	43,920
4225 Vehicle/Cell	900	900	900	900	900	900
TOTAL PERSONNEL-BENEFITS	195,261	259,709	225,694	223,985	241,795	195,235
PROFESSIONAL & TECH. SERVICES						
4309 Other Contractual Services	15,905	27,948	44,208	25,250	25,250	74,970
TOTAL PROFESSIONAL & TECH. SERVICES	15,905	27,948	44,208	25,250	25,250	74,970
OTHER SERVICES						
4513 Printing	—	—	—	10,000	10,000	10,000
4520 Mtgs/Conf./Trng & Dev.	5,904	7,204	8,586	9,500	9,500	9,000
4521 Membership & Dues	1,870	2,479	2,456	4,140	4,140	4,500
4532 Special Projects	256,333	117,140	118,303	205,000	160,000	116,000
4535 Special Events	—	—	—	—	—	—
TOTAL OTHER SERVICES	264,107	126,823	129,345	228,640	183,640	139,500
SUPPLIES						
4601 Supplies	4,334	2,185	1,952	2,500	2,500	2,500
4611 Publications/Reference Materials	187	641	262	500	500	700
4612 Operating Supplies	—	—	—	—	—	700
4620 Minor Equipment	—	—	403	—	—	10,000
TOTAL SUPPLIES	4,521	2,826	2,617	3,000	3,000	13,900
CONTRACT SERVICES						
4731 C.S. - General Plan	—	—	—	—	15,000	75,000
4733 C.S. - Zoning Code	—	3,168	—	—	—	—
4781 C.S. - Other	—	—	—	—	—	—
TOTAL CONTRACT SERVICES	—	3,168	—	—	15,000	75,000
TOTAL PLANNING	944,718	934,945	976,801	1,053,860	1,041,670	1,018,255

Building & Safety

CITY OF ALISO VIEJO

Estimated Expenditures

Building & Safety

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4402		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES							
4101	Regular Employees	—	—	—	75,105	42,400	75,220
4104	Overtime Pay	—	—	—	—	—	—
TOTAL PERSONNEL-SALARIES		—	—	—	75,105	42,400	75,220
PERSONNEL-BENEFITS							
4201	Retirement	—	—	—	6,025	2,660	12,865
4202	FICA/Medicare	—	—	—	1,410	900	1,405
4203	State Unemployment/Claim	—	—	—	280	280	185
4206	Medical Insurance	—	—	—	19,810	19,810	20,335
4207	Dental Insurance	—	—	—	2,600	2,530	1,840
4208	Vision Insurance	—	—	—	360	360	185
4209	Life Insurance	—	—	—	660	660	475
4224	Deferred Compensation	—	—	—	760	820	2,005
TOTAL PERSONNEL-BENEFITS		—	—	—	31,905	28,020	39,295
OTHER SERVICES							
4513	Printing	12,124	15,424	10,469	20,350	20,350	18,000
4520	Mtgs/Conf./Trng & Dev.	—	—	—	2,000	10,000	3,000
4561	Taxes/Fees/Permits	—	—	—	—	—	13,750
TOTAL OTHER SERVICES		12,124	15,424	10,469	22,350	30,350	34,750
SUPPLIES							
4601	Supplies	1,086	1,017	4,574	1,500	1,500	2,000
4612	Operating Supplies	—	—	—	500	500	500
TOTAL SUPPLIES		1,086	1,017	4,574	2,000	2,000	2,500
CONTRACT SERVICES							
4751	C.S. - Building	507,253	701,007	561,497	450,000	450,000	420,000
TOTAL CONTRACT SERVICES		507,253	701,007	561,497	450,000	450,000	420,000
TOTAL BUILDING & SAFETY		520,463	717,448	576,540	581,360	552,770	571,765

Community Development

CITY OF ALISO VIEJO

Code Enforcement

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4403

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
SUPPLIES						
4612 Operating Supplies	—	—	—	1,200	1,200	1,000
TOTAL SUPPLIES	—	—	—	1,200	1,200	1,000
CONTRACT SERVICES						
4761 C.S. - Code Enforcement	81,206	71,220	65,004	85,000	85,000	90,000
4781 C.S. - Other	—	—	462	6,000	6,000	5,000
TOTAL CONTRACT SERVICES	81,206	71,220	65,466	91,000	91,000	95,000
TOTAL CODE ENFORCEMENT	81,206	71,220	65,466	92,200	92,200	96,000

Administration & Support

CITY OF ALISO VIEJO

Economic Development

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-1502		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PROFESSIONAL & TECH. SERVICES							
4302	Economic Development & Marketing	26,844	20,781	43,206	77,010	77,010	49,160
	TOTAL PROFESSIONAL & TECH SERVICES	26,844	20,781	43,206	77,010	77,010	49,160
OTHER SERVICES							
4520	Mtgs/Conf./Trng & Dev.	50	165	—	—	—	2,500
4521	Membership & Dues	44,103	45,000	47,600	40,000	40,000	24,800
	TOTAL OTHER SERVICES	44,153	45,165	47,600	40,000	40,000	27,300
CONTRACT SERVICES							
4781	C.S. - Other	289,190	362,085	282,382	400,000	400,000	400,000
	TOTAL CONTRACT SERVICES	289,190	362,085	282,382	400,000	400,000	400,000
	TOTAL ECONOMIC DEVELOPMENT	360,187	428,031	373,188	517,010	517,010	476,460

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PUBLIC WORKS

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CITY OF ALISO VIEJO

Public Works

FY 2020-2021

The Public Works Department oversees matters relating to City streets, public rights-of-way, capital projects, utilities, traffic-related issues, solid waste, water quality, and storm water. 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). These services are provided by a combination of City personnel and contract services. The Public Works department includes the following divisions:

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

The Engineering division is responsible for the day-to-day administration of all publicly owned properties, including streets, curbs, gutters, sidewalks, traffic signals, signs, street lights, sewers, and storm drains. Engineering administers Capital projects as well as various maintenance contracts for storm water, water quality, solid waste, and public works inspection and enforcement. Current year operating expenditures include State and County water quality permits and contract services for NPDES, Solid Waste, and general engineering and landscape inspection services.

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 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.

The Facility Maintenance division conducts inspections of City facilities, buildings, and equipment and oversees their maintenance and capital projects.

Note: In order to comply with the MOE for Measure M turn back money, the City is obligated to spend a minimum of \$494,300 from General Fund monies specifically for street and traffic costs and are budgeted accordingly.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Mid-Year Budget	2020-21 Adopted Budget
<u>STAFF SUMMARY:</u>					
Director of Public Works	1	1	1	1	1
Associate Engineer	0	0	1	1	1
Facilities Supervisor	0	0	0	1	1
Total	1	1	2	3	3

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Public Works

CITY OF ALISO VIEJO

Estimated Expenditures

P.W. Engineering

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4501

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES						
4101 Regular Employees	164,490	177,102	227,591	391,515	386,400	391,155
4104 Overtime Pay	—	—	—	—	—	—
TOTAL PERSONNEL-SALARIES	164,490	177,102	227,591	391,515	386,400	391,155
PERSONNEL-BENEFITS						
4201 Retirement	12,752	9,890	19,795	47,700	54,900	43,920
4202 FICA/Medicare	2,379	2,568	3,379	6,595	6,520	6,530
4203 State Unemployment/Claim	259	224	378	840	840	555
4206 Medical Insurance	20,476	20,947	23,556	36,345	36,555	49,720
4207 Dental Insurance	1,991	1,991	2,187	3,410	3,020	4,270
4208 Vision Insurance	354	354	377	545	545	700
4209 Life Insurance	883	956	1,218	2,390	2,390	2,115
4221 Flex Benefits	—	—	—	—	—	—
4224 Deferred Compensation	—	—	4,950	30,280	30,435	18,395
4225 Vehicle/Cell	900	900	900	1,800	2,475	2,700
TOTAL PERSONNEL-BENEFITS	39,994	37,830	56,740	129,905	137,680	128,905
PROFESSIONAL & TECH. SERVICES						
4309 Other Contractual Services	32,424	59,540	26,435	—	—	—
TOTAL PROFESSIONAL & TECH. SERVICES	32,424	59,540	26,435	—	—	—
OPERATING EXPENDITURES						
4471 Rent	—	—	7,245	12,450	12,450	12,420
TOTAL OPERATING EXPENDITURES	—	—	7,245	12,450	12,450	12,420
OTHER SERVICES						
4513 Printing	120	939	263	1,500	1,500	1,500
4516 Fuel	14	—	—	—	—	—
4520 Mtgs/Conf./Trng & Dev.	1,290	3,031	1,510	5,600	8,100	9,500
4521 Membership & Dues	346	297	361	820	1,420	1,420
4562 Permits	129,200	154,423	134,230	179,000	154,800	209,000
TOTAL OTHER SERVICES	130,969	158,690	136,364	186,920	165,820	221,420
SUPPLIES						
4601 Supplies	853	1,233	988	1,000	1,000	1,000
4612 Operating Supplies	—	—	—	—	15,700	5,700
4620 Minor Equipment	—	—	1,975	500	1,000	1,000
TOTAL SUPPLIES	853	1,233	2,963	1,500	17,700	7,700
CONTRACT SERVICES						
4701 NPDES	300,610	347,036	333,204	401,200	401,200	396,200
4702 AB939 - Solid Waste	35,973	37,947	44,304	50,000	50,000	50,000
4736 C.S. - Master Plans	—	—	—	—	—	100,000
4741 C.S. - City Engineering	64,690	85,240	74,809	106,000	106,000	106,000
TOTAL CONTRACT SERVICES	401,273	470,222	452,316	557,200	557,200	652,200
TOTAL ENGINEERING	770,003	904,617	909,654	1,279,490	1,277,250	1,413,800

Public Works

CITY OF ALISO VIEJO

P.W. Traffic Engineering

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4502		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
CONTRACT SERVICES							
4742	C.S. - Traffic Engineering	31,596	13,351	215	3,500	1,000	—
TOTAL CONTRACT SERVICES		31,596	13,351	215	3,500	1,000	—
TOTAL TRAFFIC ENGINEERING		31,596	13,351	215	3,500	1,000	—

Public Works

CITY OF ALISO VIEJO

P.W. Street Maintenance

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-4503		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
CONTRACT SERVICES							
4771	C.S. - Street Maintenance	377,897	462,299	480,366	461,500	461,500	494,300
TOTAL CONTRACT SERVICES		377,897	462,299	480,366	461,500	461,500	494,300
TOTAL STREET MAINTENANCE		377,897	462,299	480,366	461,500	461,500	494,300

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PUBLIC SAFETY

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CITY OF ALISO VIEJO

Law Enforcement

FY 2020-2021

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 results are recorded and analyzed. This division also includes contract services for crossing guards and the administration of the City's parking citations.

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

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

STAFF SUMMARY:

ORANGE COUNTY SHERIFFS DEPARTMENT CONTRACT STAFF:

	FY 2020-2021 Staffing
Lieutenant	1
Sergeant (Admin)	1
Sergeant	1.33
Investigator	1.5
DS II Patrol	15
DSII Motorcycle	2
Community Services Officer	2
School Resource Officer	0.65
Sr Emergency Mgmt. Program Coordinator	1
Total	25.48

REGIONAL AND SHARED STAFF:

18.7

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Public Safety

CITY OF ALISO VIEJO

Law Enforcement

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-5101		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PROFESSIONAL & TECH. SERVICES							
4308	Law Enforcement	7,421,865	7,959,648	8,132,237	8,896,575	8,896,575	8,962,055
TOTAL PROFESSIONAL & TECH. SERVICES		7,421,865	7,959,648	8,132,237	8,896,575	8,896,575	8,962,055
TOTAL LAW ENFORCEMENT-CONTRACT		7,421,865	7,959,648	8,132,237	8,896,575	8,896,575	8,962,055

Public Safety

CITY OF ALISO VIEJO

Law Enforcement - Other

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-5102		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
OPERATING EXPENDITURES							
4462	Equipment Maintenance	18,665	17,865	19,174	21,500	21,500	6,000
TOTAL OPERATING EXPENDITURES		18,665	17,865	19,174	21,500	21,500	6,000
OTHER SERVICES							
4511	Communication	—	745	444	1,600	1,600	600
4516	Fuel	7,642	10,415	11,333	14,680	16,300	16,300
4517	Vehicle Maintenance	20,094	13,465	11,099	12,000	12,000	12,000
4520	Mtgs/Conf./Trng & Dev.	1,604	4,503	2,759	6,000	6,000	6,000
4535	Special Events	5,353	7,435	600	1,400	1,400	1,800
TOTAL OTHER SERVICES		34,693	36,563	26,235	35,680	37,300	36,700
SUPPLIES							
4612	Operating Supplies	7,432	1,697	3,414	6,125	6,125	5,725
4613	Tactical Gear	7,308	5,972	3,863	4,000	4,000	4,000
TOTAL SUPPLIES		14,739	7,668	7,277	10,125	10,125	9,725
CONTRACT SERVICES							
4721	C.S. - Crossing Guards	143,459	155,468	166,550	182,080	182,080	195,495
TOTAL CONTRACT SERVICES		143,459	155,468	166,550	182,080	182,080	195,495
PUBLIC SAFETY EQUIPMENT							
4803	Public Safety Equipment	228,391	118,489	147,050	86,200	86,200	82,130
TOTAL PUBLIC SAFETY EQUIPMENT		228,391	118,489	147,050	86,200	86,200	82,130
TOTAL LAW ENFORCEMENT-OTHER		439,948	336,054	366,286	335,585	337,205	330,050

Public Safety

CITY OF ALISO VIEJO

Crime Prevention

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-5103	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PERSONNEL-SALARIES						
4102 Part-Time Wages	—	—	—	—	37,890	39,580
4104 Overtime Pay	—	—	—	—	—	—
TOTAL PERSONNEL-SALARIES	—	—	—	—	37,890	39,580
PERSONNEL-BENEFITS						
4201 Retirement	—	—	—	—	—	—
4202 FICA/Medicare	—	—	—	—	550	550
4203 State Unemployment/SDI	—	—	—	—	280	185
TOTAL PERSONNEL-BENEFITS	—	—	—	—	830	735
OPERATING EXPENDITURES						
4471 Rent	4,380	4,680	4,680	4,680	4,680	4,680
TOTAL OPERATING EXPENDITURES	4,380	4,680	4,680	4,680	4,680	4,680
OTHER SERVICES						
4520 Mtgs/Conf./Trng & Dev.	—	883	350	2,500	2,500	2,000
4521 Membership & Dues	—	—	—	270	270	270
TOTAL OTHER SERVICES	—	883	350	2,770	2,770	2,270
SUPPLIES						
4612 Operating Supplies	6,533	6,443	4,069	4,550	4,550	4,550
TOTAL SUPPLIES	6,533	6,443	4,069	4,550	4,550	4,550
TOTAL CRIME PREVENTION	10,913	12,006	9,099	12,000	50,720	51,815

Public Safety

CITY OF ALISO VIEJO

Estimated Expenditures

Animal Care Services

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-5301		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
CONTRACT SERVICES							
4722	C.S. - Animal Care Services	248,968	324,711	298,287	318,190	339,140	358,830
TOTAL CONTRACT SERVICES		248,968	324,711	298,287	318,190	339,140	358,830
TOTAL ANIMAL CARE SERVICES		248,968	324,711	298,287	318,190	339,140	358,830

Public Safety

CITY OF ALISO VIEJO

Emergency Operations Center

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-5401

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
OTHER SERVICES						
4520 Mtgs/Conf/Trng & Dev	611	626	42	1,000	1,000	1,000
4521 Membership & Dues	300	265	265	640	640	640
TOTAL OTHER SERVICES	911	891	307	1,640	1,640	1,640
SUPPLIES						
4601 Supplies	425	515	553	500	500	500
4612 Operating Supplies	8,505	22,088	30,164	27,250	27,250	32,600
TOTAL SUPPLIES	8,930	22,602	30,717	27,750	27,750	33,100
TOTAL EMERGENCY OPERATIONS CENTER	9,841	23,494	31,024	29,390	29,390	34,740

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Transfers Out

CITY OF ALISO VIEJO

Estimated Expenditures

Transfers Out

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 101-9501		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
TRANSFERS OUT							
4999	Transfers Out - General Fund Operating	225,466	205,416	816,928	216,015	725,810	158,310
4999	Transfers Out - General Fund Reserves	—	—	—	10,487,725	471,965	2,489,535
TOTAL TRANSFERS OUT		225,466	205,416	816,928	10,703,740	1,197,775	2,647,845
TOTAL TRANSFERS OUT		225,466	205,416	816,928	10,703,740	1,197,775	2,647,845
NOTE Transfer Detail*							
	FD 261 - Aquatic Center	122,310					
030	FD 332 - Wetlands	10,000					
091	FD 332 - Dairy Fork Wetland	20,000					
	FD 411 - COP Fiscal Charges	6,000					
	Total	158,310					
NOTE General Fund Reserves Detail							
049	FD 340 - AV Ranch	1,662,185					
057	FD 331- City Hall Improvements	175,000					
	FD 411 - COP Debt Service	652,350					
	Total	2,489,535					

For Capital Improvement Projects detail, refer to page 97.

General Fund - City Hall

CITY OF ALISO VIEJO

Estimated Expenditures

City Hall

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL 102-3501

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
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ESTIMATED RESOURCES

Rev-Use of Money & Prop

34120 Rent - City Hall Lease

167,803	103,726	150,288	180,610	180,610	192,750
167,803	103,726	150,288	180,610	180,610	192,750

TOTAL ESTIMATED RESOURCES

APPROPRIATIONS

Professional & Tech. Services

4301 Professional Services

16,146	25,365	22,336	17,040	17,040	—
16,146	25,365	22,336	17,040	17,040	—

Total Professional & Tech. Services

Operating Expenditures

4411 Utilities

4431 Building & Grounds Maintenance

55,937	57,924	61,709	67,320	67,320	67,300
61,783	69,431	89,429	83,575	85,575	92,305
117,720	127,355	151,138	150,895	152,895	159,605

Total Operating Expenditures

Other Services

4561 Taxes/Fees

850	709	2,235	600	600	600
850	709	2,235	600	600	600

TOTAL OTHER SERVICES

TOTAL APPROPRIATIONS

134,716	153,429	175,710	168,535	170,535	160,205
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CAPITAL OUTLAY

5910 Improvements

42,044	18,293	27,798	21,000	35,700	16,000
42,044	18,293	27,798	21,000	35,700	16,000

TOTAL CAPITAL OUTLAY

TRANSFERS OUT

4999 Transfers Out

—	—	15,000	—	—	—
—	—	15,000	—	—	—

TOTAL TRANSFERS OUT

SPECIAL REVENUE FUNDS

Special Revenue

CITY OF ALISO VIEJO

202 - Traffic Congestion Relief Fund

Estimated Expenditures

FY 2020-2021

Assembly Bill 2928 established the Traffic Congestion Relief Fund (TCRF) in the State Treasury for allocating funds to cities and counties for street or road maintenance or reconstruction . Cities and counties are required to maintain their existing commitment of general funds for street or roadwork in order to remain eligible for allocation of these funds. State law requires these revenues to be deposited and accounted for in a special revenue fund.

ESTIMATED EXPENDITURES DETAIL		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES							
34010	Investment Earnings	—	—	1,824	650	650	2,000
35050	AB2928-Traffic Congestion Relief	—	57,196	58,584	55,000	55,000	57,000
TOTAL ESTIMATED RESOURCES		—	57,196	60,408	55,650	55,650	59,000
APPROPRIATIONS							
4502-4301	Professional Services	—	—	—	—	—	—
TOTAL APPROPRIATIONS		—	—	—	—	—	—
TRANSFERS OUT							
4999	Transfers - Out	—	—	—	51,295	51,295	51,295
TOTAL TRANSFERS OUT		—	—	—	51,295	51,295	51,295
FUND BALANCE							
2911	Fund Balance - Beginning	—	—	57,196	117,604	117,604	121,959
TOTAL PROJECTED FUND BALANCE		—	57,196	117,604	121,959	121,959	129,664

NOTE: Transfer Out Detail*

115	FD 311 - Alicia Signal Synchronization	37,295
122	FD 311 - Los Alisos Blvd Signal Synchronization	14,000
Total		51,295

- For Capital Improvement Projects detail, refer to page 97.

Special Revenue

CITY OF ALISO VIEJO

203 - Gas Tax

Estimated Expenditures

FY 2020-2021

The City receives funds from Sections 2105, 2106, 2107 and 2107.5 of the Streets and Highways code. State law requires 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

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
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ESTIMATED RESOURCES

34010	Investment Earnings	11,297	21,375	47,854	40,000	40,000	15,000
35050	Gas Tax - 2105	283,806	273,027	285,030	290,000	290,000	295,270
35060	Gas Tax - 2106	187,147	184,042	191,327	192,500	192,500	185,650
35070	Gas Tax - 2107	359,820	355,327	358,457	379,500	379,500	352,510
35080	Gas Tax - Admin Tax	7,500	7,500	7,500	7,500	7,500	7,500
35090	Gas Tax - 2103	134,811	195,927	173,551	200,000	200,000	455,430
39999	Interfund Transfers	—	—	—	—	—	—
TOTAL ESTIMATED RESOURCES		984,380	1,037,198	1,063,719	1,109,500	1,109,500	1,311,360

APPROPRIATIONS

4502-4301	Professional Services - Traffic Engineering	22,090	19,183	44,428	65,000	83,000	190,000
4503-4411	Utilities - Street Maintenance	238,205	244,902	245,657	262,100	255,100	243,000
4503-4771	C.S. Street Maintenance	710,750	689,116	546,370	728,000	718,000	645,200
4503-4772	C.S. Street Sweeping	68,690	68,213	70,805	75,000	75,000	85,000
TOTAL APPROPRIATIONS		1,039,735	1,021,414	907,259	1,130,100	1,131,100	1,163,200

TRANSFERS OUT*

4999	Transfers - Out	46,530	11,828	847,138	—	172,045	—
TOTAL TRANSFERS OUT		46,530	11,828	847,138	—	172,045	—

FUND BALANCE

2911	Fund Balance - Beginning	1,710,134.8	1,608,251	1,612,207	921,528	921,528	727,883
TOTAL PROJECTED FUND BALANCE		1,608,251	1,612,207	921,528	900,928	727,883	876,043

FUND BALANCE DETAIL

Restricted for:

Capital Projects	1,608,251	1,612,207	921,528	900,928	727,883	876,043
Total Fund Balance	1,608,251	1,612,207	921,528	900,928	727,883	876,043

Special Revenue

CITY OF ALISO VIEJO

Estimated Expenditures

204 - Measure M

FY 2020-2021

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		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES							
34010	Investment Earnings	8,950	7,112	25,250	10,000	10,000	15,000
35604	Measure M-Grant	646,770	673,758	729,887	733,000	733,000	628,100
35605	Measure M-Competitive	198,987	206,531	423,395	—	—	—
35606	Measure M-SMP	24,768	25,337	27,060	25,800	25,800	27,495
39999	Interfund Transfers	—	—	—	—	—	—
TOTAL ESTIMATED RESOURCES		879,476	912,738	1,205,592	768,800	768,800	670,595
APPROPRIATIONS							
6104-4309	Other Contractual Services	22,418	27,867	24,935	26,500	26,500	27,495
TOTAL APPROPRIATIONS		22,418	27,867	24,935	26,500	26,500	27,495
TRANSFERS OUT*							
4999	Transfers - Out	1,797,764	859,843	830,322	750,000	750,000	1,076,365
TOTAL TRANSFERS OUT		1,797,764	859,843	830,322	750,000	750,000	1,076,365
FUND BALANCE							
2911	Fund Balance - Beginning**	1,405,021	464,316	489,344	839,679	839,679	831,979
TOTAL PROJECTED FUND BALANCE		464,316	489,344	839,679	831,979	831,979	398,714
NOTE: Transfer Out Detail*							
129	FD 311 -Slurry Seal	1,076,365					
Total		1,076,365					

For Capital Improvement Projects detail, refer to page 97.

Special Revenue

CITY OF ALISO VIEJO

Estimated Expenditures

205 - RMRA

FY 2020-2021

In 2017, Senate Bill (SB) 1 created the Road Maintenance and Rehabilitation Account (RMRA) to address deferred maintenance on the State Highway System and the local street and road system. A percentage of the RMRA funding is apportioned by formula to eligible cities and counties pursuant to Streets and Highways Code section 2032(h) for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system. SB1 is expected to provide the City with approximately \$9 million over the next decade.

ESTIMATED EXPENDITURES DETAIL

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
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ESTIMATED RESOURCES

34010 Investment Earnings	—	3,909	18,092	10,000	10,000	8,000
35095 SB1 - RMRA	—	294,806	952,669	860,000	860,000	970,255
39999 Interfund Transfers	—	—	—	—	—	—
TOTAL ESTIMATED RESOURCES	—	298,714	970,761	870,000	870,000	978,255

TRANSFERS OUT*

4999 Transfers - Out	—	—	560,033	1,349,825	1,349,825	1,020,000
TOTAL TRANSFERS OUT	—	—	560,033	1,349,825	1,349,825	1,020,000

FUND BALANCE

2911 Fund Balance - Beginning**	—	—	298,714	709,442	709,442	229,617
TOTAL PROJECTED FUND BALANCE	—	298,714	709,442	229,617	229,617	187,872

NOTE: Transfer Out Detail*

126 FD 311 - Pacific Park Rehab - AV Pkwy to Aliso Creek Rd	820,000
129 FD 311 -Slurry Seal	200,000
Total	1,020,000

For Capital Improvement Projects detail, refer to page 97.

Special Revenue

CITY OF ALISO VIEJO

215 - Public Safety Grants

Estimated Expenditures

FY 2020-2021

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

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
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ESTIMATED RESOURCES

34010	Investment Earnings	333	1,164	3,247	2,000	2,000	2,000
35616	SLESF	129,524	139,416	148,747	125,000	125,000	175,000
TOTAL ESTIMATED RESOURCES		129,857	140,580	151,994	127,000	127,000	177,000

APPROPRIATIONS

5102-4803	Public Safety Equipment	102,853	97,440	129,878	146,730	146,730	171,245
TOTAL APPROPRIATIONS		102,853	97,440	129,878	146,730	146,730	171,245

FUND BALANCE

2911	Fund Balance - Beginning	12,953	39,957	83,097	105,213	105,213	85,483
TOTAL PROJECTED FUND BALANCE		39,957	83,097	105,213	85,483	85,483	91,238

NOTE:

Appropriations Detail

MDC Equip	69,365
PVS Equip	33,690
Misc Equip	5,135
AFIS	27,120
LIDAR guns	6,000
Citation Replacement	5,355
LE Special Event	7,500
800MHz Backbone Cost Share	17,080
Total	171,245

Special Revenue

CITY OF ALISO VIEJO

221 - AQMD Air Quality

Estimated Expenditures

FY 2020-2021

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	5,086	12,205	26,181	20,000	20,000	15,000
35621 Air Quality Mgmt District	64,500	64,000	67,382	64,000	64,000	65,000
39999 Transfers - In	33,715	—	—	—	—	—
TOTAL ESTIMATED RESOURCES	103,300	76,206	93,563	84,000	84,000	80,000

APPROPRIATIONS

6121-4803 Public Safety Equipment	108,821	29,800	40,578	100,500	100,500	130,000
TOTAL APPROPRIATIONS	108,821	29,800	40,578	100,500	100,500	130,000

TRANSFERS OUT

4999 Transfers - Out	—	—	—	—	—	—
TOTAL TRANSFERS OUT	—	—	—	—	—	—

FUND BALANCE

2911 Fund Balance - Beginning	845,252	839,731	886,137	939,122	939,122	922,622
TOTAL PROJECTED FUND BALANCE	839,731	886,137	939,122	922,622	922,622	872,622

NOTE: Appropriations Detail

City Hall EV Charger	50,000
Misc Air Quality	30,000
2 Hybrid Vehicles	50,000
Total	130,000

Special Revenue

CITY OF ALISO VIEJO

Estimated Expenditures

225 - Integrated Waste Mgmt

FY 2020-2021

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

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

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

ESTIMATED EXPENDITURES DETAIL

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	33	161	558	200	200	250
35625 Beverage Container Recycling	25,861	12,747	12,773	12,745	12,880	12,880
35626 Used Oil Recycling Grant	—	—	—	—	—	—
TOTAL ESTIMATED RESOURCES	25,894	12,908	13,331	12,945	13,080	13,130

APPROPRIATIONS

6125-4309 Other Contractual Services	16,837	3,719	12,531	12,500	15,000	12,500
6126-4309 Other Contractual Services	—	—	—	—	—	—
TOTAL APPROPRIATIONS	16,837	3,719	12,531	12,500	15,000	12,500

TRANSFERS OUT

4999 Transfers - Out	—	—	—	—	—	—
TOTAL TRANSFERS OUT	—	—	—	—	—	—

FUND BALANCE

2911 Fund Balance - Beginning	6,138	15,195	24,384	25,184	25,184	23,264
TOTAL PROJECTED FUND BALANCE	15,195	24,384	25,184	25,629	23,264	23,894

NOTE:

Appropriations Detail

Educational Materials	1,500
Misc Recycling Materials	3,000
Benches/Tables/Signage	4,500
Recycling/Trash Containers	3,500
Total	12,500

Special Revenue

CITY OF ALISO VIEJO

Estimated Expenditures

231 - Other Grants

FY 2020-2021

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES						
34010 Investment Earnings	—	—	5,228	—	—	750
35230 State Grants	282,204	237,452	581,222	—	16,400	160,000
35631 Other Grants	—	—	—	28,175	28,175	—
TOTAL ESTIMATED RESOURCES	282,204	237,452	586,450	28,175	44,575	160,750

APPROPRIATIONS

6131-4309 Other Contractual Services	—	—	—	—	—	—
TOTAL APPROPRIATIONS	—	—	—	—	—	—

TRANSFERS OUT*

4999 Transfers - Out	428,594	27,425	532,313	565,055	232,195	—
TOTAL TRANSFERS OUT	428,594	27,425	532,313	565,055	232,195	—

FUND BALANCE

2911 Fund Balance - Beginning	92,259	(54,132)	155,896	210,033	210,033	22,413
TOTAL PROJECTED FUND BALANCE	(54,131)	155,896	210,033	(326,847)	22,413	183,163

Special Revenue

CITY OF ALISO VIEJO

241 - Technology Grant

Estimated Expenditures

FY 2020-2021

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

ESTIMATED EXPENDITURES DETAIL

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
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ESTIMATED RESOURCES

31330	Franchise - PEG Fee	—	12,887	143,263	150,000	150,000	145,000
34010	Investment Earnings	—	—	1,240	1,000	1,000	1,500
34150	Other Income	6,000	6,000	0	0	0	—
TOTAL ESTIMATED RESOURCES		6,000	18,887	144,503	151,000	151,000	146,500

APPROPRIATIONS

4309	Other Contractual Services	—	—	12,921	18,750	23,750	16,250
4481	IT/Computer Equipment	170,809	0	56,036	60,500	49,500	53,500
4620	Minor Equipment	—	—	—	—	6,000	—
TOTAL APPROPRIATIONS		170,809	0	68,957	79,250	79,250	69,750

TRANSFERS OUT*

4999	Transfers - Out	—	—	—	—	—	100,000
TOTAL TRANSFERS OUT		—	—	—	—	—	100,000

FUND BALANCE

2911	Fund Balance - Beginning	169,350	4,541	23,428	98,973	98,973	170,723
TOTAL PROJECTED FUND BALANCE		4,541	23,428	98,973	170,723	170,723	147,473

NOTE: Appropriations Detail

Digital Signage	7,500
A/V Equipment & Supplies	6,000
Council Chambers AV Equipment	6,000
Council Meeting Broadcast Software & Services	15,000
Granicus Software	13,000
Misc Upgrades	6,000
Total	53,500

NOTE: Transfer Detail*

057	FD 331 - City Hall AV Broadcasting Equipment	100,000
Total		100,000

* For Capital Improvement Projects detail, refer to page 97.

Special Revenue

CITY OF ALISO VIEJO

Estimated Expenditures

245 - Development Impact

FY 2020-2021

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

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
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ESTIMATED RESOURCES

37010 Housing Fees	490,250	—	—	—	—
37020 Traffic Mitigation	10,831	—	—	—	—
37030 Community Enhancement	28,101	—	715,000	585,000	—
37040 Parks/Trails/Open Space	7,000	—	—	9,600	—
37050 Median Improvement	—	—	—	—	—
37060 Visual Art In Public Places	—	—	—	—	—
TOTAL ESTIMATED RESOURCES	536,182	—	715,000	594,600	—

APPROPRIATIONS

6145-4301 Professional Services	263,623	—	—	—	—
6145-4581 Housing Programs	2,025,000	—	—	225,000	—
6145-5910 Improvements	47,308	—	—	—	—
TOTAL APPROPRIATIONS	2,335,931	—	—	225,000	—

TRANSFERS OUT*

4999 Transfers - Out	692,744	1,093,501	—	3,675,145	2,224,890	1,860,000
TOTAL TRANSFERS OUT	692,744	1,093,501	—	3,675,145	2,224,890	1,860,000

FUND BALANCE

2911 Fund Balance - Beginning	7,880,045	5,387,552	4,294,051	5,009,051	5,009,051	3,153,761
TOTAL PROJECTED FUND BALANCE	5,387,552	4,294,051	5,009,051	1,918,906	3,153,761	1,293,761

NOTE: Transfer Detail*

049 FD 331 - AV Ranch	1,860,000
Total	1,860,000

* For Capital Improvement Projects detail, refer to page 97.

Special Revenue

CITY OF ALISO VIEJO

Estimated Expenditures

251 - Federal Grants

FY 2020-2021

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

ESTIMATED EXPENDITURES DETAIL

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
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ESTIMATED RESOURCES

34010	Investment Earnings	187	—	0	—	500
35430	Federal Grants	203,194	182,856	15,947	275,150	484,805
TOTAL ESTIMATED RESOURCES		203,382	182,856	15,947	275,150	485,305

APPROPRIATIONS

4309	Other Contractual Services	—	—	12,956	28,500	28,500
TOTAL APPROPRIATIONS		—	—	12,956	28,500	28,500

TRANSFERS OUT*

4999	Transfers - Out	203,382	182,856	2,991	420,200	327,305
TOTAL TRANSFERS OUT		203,382	182,856	2,991	420,200	327,305

FUND BALANCE

2911	Fund Balance - Beginning	—	—	—	—	(173,550)
TOTAL PROJECTED FUND BALANCE		—	—	—	(173,550)	(44,050)

NOTE: Transfer Detail*

049	FD101 - AV Ranch - CDBG Admin	18,900
049	FD 331 - AV Ranch CDBG	308,405
Total		327,305

* For Capital Improvement Projects detail, refer to page 97.

Special Revenue

CITY OF ALISO VIEJO

Estimated Expenditures

260 - Aliso Viejo Center

FY 2020-2021

		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES							
37810	F&B	678,640	647,006	507,534	560,265	486,645	497,700
37820	Beverage	248,911	233,941	216,436	213,645	242,000	247,495
37830	Package Revenue	526,740	650,754	574,233	556,580	597,325	610,890
37831	Rental Fees	9,323	8,395	11,061	10,995	10,085	10,315
37832	Equipment Rental Fees	98,880	131,288	105,670	100,370	124,265	127,090
37836	Music Revenue	79,400	74,100	63,997	74,190	70,330	71,925
37865	Miscellaneous Revenue	246,211	273,554	265,118	248,170	271,420	277,585
39999	Interfund Transfers	—	—	—	—	—	—
TOTAL ESTIMATED RESOURCES		1,888,105	2,019,039	1,744,049	1,764,215	1,802,070	1,843,000
PERSONNEL-SALARIES & BENEFITS							
7101	P/R-Salaries	114,297	117,522	129,540	127,615	108,770	100,000
7102	P/R-Wages	108,889	130,852	127,337	125,935	117,420	136,900
7103	P/R-Contract Labor	266,806	223,247	178,487	172,520	148,025	151,985
7201	P/R-Benefits	53,529	70,388	53,355	55,220	50,135	46,385
Total Personnel-Salaries & Benefits		543,521	542,009	488,718	481,290	424,350	435,270
OPERATING EXPENDITURES							
7301	Cost of F&B	180,299	193,123	159,543	213,845	169,160	173,000
7303	Misc. Expense	21,080	30,066	16,341	10,025	13,225	13,910
7304	Music Expense	43,705	43,788	37,296	40,250	32,875	33,625
7305	Equipment Rental Expense	70,786	92,103	56,290	56,385	89,875	91,920
7306	Package Expense	134,952	162,705	140,735	150,185	145,730	147,915
7401	Equipment Maintenance	20,700	25,114	20,540	21,320	17,060	17,180
7402	Computer Expense	11,873	11,934	12,072	16,605	15,110	22,420
7411	Utilities	76,487	79,361	83,356	86,700	103,870	103,870
7421	Building & Ground Maintenance	69,714	58,507	60,251	77,640	69,340	75,115
7431	Supplies	51,561	52,518	45,275	50,640	49,820	50,405
7432	Minor Equipment	—	—	—	—	—	—
7441	Marketing	85,531	80,598	129,995	120,985	115,310	122,765
7445	Fees & Permits	55,161	58,978	57,666	59,305	69,080	70,290
7448	Insurance Expenses	—	—	—	—	—	—
7451	Management Fees	333,216	352,856	311,607	314,630	320,310	326,445
7452	Accounting Fees	—	—	—	—	—	—
7501	Capital Maintenance	66,077	68,143	20,315	2,845	8,495	—
Total Operating Expenditures		1,221,141	1,309,795	1,151,282	1,221,360	1,219,260	1,248,860
TOTAL APPROPRIATIONS		1,764,662	1,851,804	1,640,000	1,702,650	1,643,610	1,684,130
TRANSFERS OUT							
4999	Transfers - Out	123,443	167,235	104,049	61,565	158,460	158,870
TOTAL TRANSFERS OUT		123,443	167,235	104,049	61,565	158,460	158,870
FUND BALANCE							
2911	Fund Balance - Beginning	—	—	—	—	—	—
TOTAL PROJECTED FUND BALANCE		—	—	—	—	—	—

Special Revenue

CITY OF ALISO VIEJO

Estimated Expenditures

261 - Aquatic Center

FY 2020-2021

		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES							
37810	F&B	—	—	12,731	25,000	25,000	25,000
37835	Aquatic Fees	138,250	124,268	140,673	150,000	140,000	150,000
37840	Pool Use Fees	11,325	11,366	15,916	17,000	22,000	20,000
37845	Aquatic Classes	388,739	454,495	573,456	539,500	637,000	640,000
37860	Merchandise Sales	—	7,248	5,032	13,000	13,000	10,000
37865	Miscellaneous Revenue	—	1,301	—	—	—	—
39999	Interfund Transfers*	265,540	185,890	173,649	151,015	127,275	122,310
TOTAL ESTIMATED RESOURCES		803,854	784,569	921,457	895,515	964,275	967,310
PERSONNEL-SALARIES & BENEFITS							
7101	P/R-Salaries	73,797	80,220	86,785	95,000	95,000	90,000
7102	P/R-Wages	267,436	344,442	357,446	354,825	355,000	356,000
7201	P/R-Benefits	36,215	44,187	44,775	65,000	67,020	68,500
Total Personnel-Salaries & Benefits		377,448	468,849	489,005	514,825	517,020	514,500
OPERATING EXPENDITURES							
7301	Cost of F&B	7	—	9,938	18,000	18,000	14,000
7303	Misc. Expense	2,921	2,930	3,677	3,700	6,000	6,000
7401	Equipment Maintenance	35,546	35,846	48,911	29,500	29,500	35,000
7402	Computer Expense	6,168	5,763	591	5,195	5,195	6,000
7411	Utilities	47,722	39,478	50,125	52,600	52,600	59,660
7421	Building & Ground Maintenance	16,606	21,091	31,789	54,275	54,275	44,300
7425	Pool Maintenance	35,514	24,395	25,528	15,500	15,500	15,500
7431	Supplies	23,121	19,282	8,404	3,600	3,600	4,000
7432	Minor Equipment	1,894	996	925	6,160	10,340	6,160
7433	Operating Supplies	—	—	—	16,000	20,000	20,000
7435	Merchandise	7,212	7,462	3,618	7,500	7,500	7,500
7440	Mtgs/Conf/Trng & Dev	—	—	—	—	990	3,500
7441	Marketing	9,646	12,870	11,437	18,000	33,000	33,000
7445	Fees and Permits	16,141	18,643	20,954	20,660	20,660	20,660
7448	Insurance Expenses	—	—	—	—	—	—
7451	Management Fees	100,000	100,000	170,011	130,000	170,095	177,530
7452	Accounting Fees	—	—	—	—	—	—
7501	Capital Maintenance	135,186	26,965	46,546	—	—	—
Total Operating Expenditures		437,684	315,720	432,452	380,690	447,255	452,810
TOTAL APPROPRIATIONS		815,132	784,569	921,457	895,515	964,275	967,310
TRANSFERS OUT							
4999	Transfers - Out	—	—	—	—	—	—
TOTAL TRANSFERS OUT		—	—	—	—	—	—
FUND BALANCE							
2911	Fund Balance - Beginning	11,279	—	—	—	—	—
TOTAL PROJECTED FUND BALANCE		—	—	—	—	—	—

Note: *Transfer In Detail
FD 101 - General Fund Transfer
Total

122,310
122,310

CAPITAL IMPROVEMENTS

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CITY OF ALISO VIEJO
Capital Improvements Projects
FY 2020-2021

The City's Capital Improvement Program 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 2020-2021 and budgeted accordingly.

Projects Summary:

Project	Funding Source	Amount
<u>Non-Recurring Projects</u>		
AV Ranch Construction of the 7.7 acre Aliso Viejo Ranch.	Gen Fund/Fed Grants/Bond Proceeds/Comm Enhancement	\$7,545,590
Aliso Viejo City Hall Improvements City Hall building and grounds improvements. Project includes landscape renovations, roof replacement, A/V broadcasting equipment, and HVAC control upgrades.	General Fund	\$275,000
OCTA Project P - Alicia Signal Sync Traffic signal timing update along Alicia Parkway corridor. Project includes improvements to traffic controllers,	TCRF	\$37,295
OCTA Project P - Los Alisos Blvd Corridor Traffic signal timing update along Los Aliso Blvd corridor. Project includes improvements to traffic controllers,	TCRF	\$14,000
Pacific Park Rehabilitation Rehabilitation of the roadway from Aliso Viejo Parkway to Aliso Creek Road. Includes full depth replacement of failed areas, pavement grinding, and asphalt overlay.	RMRA	\$820,000
<u>Recurring Projects</u>		
Slurry Seal Program 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.	Measure M/ RMRA	\$1,662,420
Wood Canyon Wetland Monitoring Wetland habitat in Wood Canyon Creek leads into the detention basin constructed in FY 2005-06. Program includes ongoing mitigation, monitoring, and maintenance.	General Fund	\$10,000
Dairy Fork Wetland Monitoring 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 2016-17. Program includes ongoing mitigation, monitoring, and maintenance.	General Fund	\$20,000
Total:		<u><u>\$10,384,305</u></u>

CITY OF ALISO VIEJO
SUMMARY OF CAPITAL IMPROVEMENT FUNDS
RESOURCES & APPROPRIATIONS BY SOURCE
FY 2020-2021

		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
PROJECT SOURCES							
101	General Fund	39,195	35,100	658,279	10,552,725	761,165	1,867,185
202	Traffic Congestion Relief	—	—	—	51,295	108,491	51,295
203	Gas Tax	46,530	11,828	847,138	—	172,045	—
204	Measure M	1,797,764	859,843	830,322	750,000	750,000	1,076,365
205	Road Maintenance and Rehabilitation	—	—	560,033	1,349,825	1,292,629	1,020,000
215	Public Safety Grants	—	—	—	—	—	—
221	AQMD Air Quality	—	—	—	—	—	—
225	Integrated Waste Management	—	—	—	—	—	—
231	Other Grants	428,594	27,425	532,313	565,055	215,795	100,000
241	Technology Grant	—	—	—	—	—	—
245	Development Impact	579,762	1,077,926	1,211,194	3,675,145	2,224,890	1,860,000
251	Federal Grant	203,382	173,394	—	398,000	398,000	308,405
311	Street Improvements	—	—	—	—	—	—
331	Capital Improvements	—	—	—	—	—	—
332	Storm Water	(184,180)	—	—	—	—	—
411	Bond Proceeds	—	—	—	—	11,822,240	3,715,000
Total Project Sources		2,911,047	2,185,516	4,639,279	17,342,045	17,745,255	9,998,250
PROJECT USES							
311	Street Improvements	1,125,806	578,985	2,104,564	2,957,045	3,129,090	2,147,660
331	Capital Improvements	659,938	1,163,548	2,366,765	14,355,000	678,385	275,000
332	Storm Water	1,125,303	442,983	167,950	30,000	82,780	30,000
340	Certificates of Participation (COP)	—	—	—	—	13,855,000	7,545,590
Total Project Uses		2,911,047	2,185,516	4,639,279	17,342,045	17,745,255	9,998,250

CITY OF ALISO VIEJO

CAPITAL IMPROVEMENT PLAN

FY 2020-2021

Proj #	Project Description	Total Cost	General Fund	TCRF	M2 Fairshare	Meas. M Comp.	Gas Tax	SB1	Federal Grants	Technology Fund	Bond Proceeds	Community Enhancement	Reimb From Other Govts
Traffic Management/Safety Projects (311-8201)													
115	OCTA Project P-Alicia Signal Sync	37,295	—	37,295	—	—	—	—	—	—	—	—	—
122	OCTA Project - Los Alisos Blvd Signal Sync	14,000	—	14,000	—	—	—	—	—	—	—	—	—
Total		51,295	—	51,295	—	—	—	—	—	—	—	—	—
Street Improvement Projects (311-8301)													
126	Pacific Pk Rehab - AV Pkwy to Al Ck Rd	820,000	—	—	—	—	—	820,000	—	—	—	—	—
129	Slurry Seal - 19-20/20-21	1,662,420	—	—	1,076,365	—	—	200,000	—	—	—	—	386,055
Total		2,482,420	—	—	1,076,365	—	—	1,020,000	—	—	—	—	386,055
Capital Improvements (331-8701)													
057	City Hall Improvements	275,000	175,000	—	—	—	—	—	—	100,000	—	—	—
Total		275,000	175,000	—	—	—	—	—	—	100,000	—	—	—
Stormwater Improvements (332-8601)													
030	Wetlands Monitoring Project	10,000	10,000	—	—	—	—	—	—	—	—	—	—
091	Dairy Fork Wetland Project	20,000	20,000	—	—	—	—	—	—	—	—	—	—
Total		30,000	30,000	—	—	—	—	—	—	—	—	—	—
COP (340-8701)													
049	AV Ranch	7,545,590	1,662,185	—	—	—	—	—	308,405	—	3,715,000	1,860,000	—
Total		7,545,590	1,662,185	—	—	—	—	—	308,405	—	3,715,000	1,860,000	—
GRAND TOTAL		10,384,30	1,867,185	51,295	1,076,365	—	—	1,020,00	308,405	100,000	3,715,000	1,860,000	386,055

CITY OF ALISO VIEJO

CAPITAL IMPROVEMENT PLAN

FY 2020-2021

	Total	5101 Planning	5501 Design	5601 Const. Mgmt	5701 Construction	5901 Contingency	5910 Improvements	5911 Rehabilitation
Transfer Detail								
Traffic Management/Safety Projects (311-4-8201)								
115 OCTA Project P-Alicia Signal Sync	37,295	—	—	—	37,295	—	—	—
122 OCTA Project - Los Alisos Blvd Signal Sync	14,000	—	—	—	14,000	—	—	—
Total	51,295	—	—	—	51,295	—	—	—
Street Improvement Projects (311-4-8301)								
126 Pacific Pk Rehab - AV Pkwy to Al Ck Rd	820,000	—	—	50,000	700,000	70,000	—	—
129 Slurry Seal - 19-20/20-21	1,335,000	—	—	90,000	1,170,000	75,000	—	—
Total	2,155,000	—	—	140,000	1,870,000	145,000	—	—
Capital Improvements (331-4-8701)								
057 City Hall Improvements	275,000	—	—	—	—	—	275,000	—
Total	275,000	—	—	—	—	—	275,000	—
Stormwater Improvements (332-4-8601)								
030 Wetlands Monitoring Project	10,000	—	—	—	—	—	—	10,000
091 Dairy Fork Wetland Project	20,000	—	—	—	—	—	—	20,000
Total	30,000	—	—	—	—	—	—	30,000
COP (340-4-8701)								
049 Aliso Viejo Ranch	7,545,590	—	—	346,940	6,548,650	—	650,000	—
Total	7,545,590	—	—	346,940	6,548,650	—	650,000	—
GRAND TOTAL	10,056,885	—	—	486,940	8,469,945	145,000	925,000	30,000

Capital Improvements

CITY OF ALISO VIEJO

311 - Street Improvements

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES							
35040	Intergovernmental Reimbursement	—	—	—	—	—	—
39999	Interfund Transfers*	1,125,806	578,985	2,104,564	2,957,045	3,129,090	2,147,660
TOTAL ESTIMATED RESOURCES		<u>1,125,806</u>	<u>578,985</u>	<u>2,104,564</u>	<u>2,957,045</u>	<u>3,129,090</u>	<u>2,147,660</u>
APPROPRIATIONS							
Traffic Safety							
8201-5501	Design	—	—	—	—	—	—
8201-5601	Construction Management	—	—	—	—	—	—
8201-5701	Construction	—	107,544	—	51,295	51,295	51,295
8201-5901	Project Contingency	—	—	—	—	—	—
8201-5910	Improvements	—	2,272	—	—	—	—
Street & Highways							
8301-5501	Design	46,020	59,190	120,713	133,500	135,800	—
8301-5601	Construction Management	45,223	24,739	69,003	156,000	155,200	140,000
8301-5701	Construction	1,034,563	388,460	2,121,493	2,463,250	2,825,795	2,197,420
8301-5702	Contra-Expense Account	—	(3,220)	(218,020)	—	(92,000)	(386,055)
8301-5901	Project Contingency	—	—	11,375	153,000	53,000	145,000
8301-5910	Improvements	—	—	—	—	—	—
8301-5911	Rehabilitation	—	—	—	—	—	—
TOTAL APPROPRIATIONS		<u>1,125,806</u>	<u>578,985</u>	<u>2,104,564</u>	<u>2,957,045</u>	<u>3,129,090</u>	<u>2,147,660</u>
TOTAL PROJECTED FUND BALANCE		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

NOTE: Interfund Transfer Project Detail*

115	FD 202 - OCTA - Alicia Signal Sync	37,295
122	FD 202 - OCTA - Los Alisos Signal Sync	14,000
126	FD 203 - RMRA - Pacific Park Rehab - AV Pkwy to Aliso Crk	820,000
129	FD 204 - Measure M - 2020-21 Slurry Seal	1,276,365
Total		<u>2,147,660</u>

- For additional Capital Improvement Projects information refer to page 97.

Capital Improvements

CITY OF ALISO VIEJO

331 - Capital Improvements

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES							
38010	Bond Proceeds	—	—	1,211,194	—	—	—
39999	Interfund Transfers*	659,938	1,163,548	1,155,571	14,355,000	678,385	275,000
TOTAL ESTIMATED RESOURCES		659,938	1,163,548	2,366,765	14,355,000	678,385	275,000
APPROPRIATIONS							
Parks/Recreation Project							
8701-5501	Design	13,984	679,931	707,427	—	—	—
8701-5601	Construction Management	25,648	10,601	78,475	403,435	—	—
8701-5701	Construction	635,764	318,722	1,032,788	13,451,565	—	—
8701-5702	Contra-Expense	(21,158)	—	—	—	—	—
8701-5901	Project Contingency	5,700	2,734	695	—	—	—
8701-5910	Improvements	—	151,561	547,380	500,000	678,385	275,000
8701-5911	Rehabilitation	—	—	—	—	—	—
TOTAL APPROPRIATIONS		659,938	1,163,548	2,366,765	14,355,000	678,385	275,000
TOTAL PROJECTED FUND BALANCE		—	—	—	—	—	—

NOTE:	Interfund Transfer Project Detail*	
057	FD 101 - City Hall Roof Replacement	175,000
057	FD 241 - City Hall AV Broadcasting Equip.	100,000
	Total	275,000

- For additional Capital Improvement Projects information refer to page 97.

Capital Improvements

CITY OF ALISO VIEJO

Estimated Expenditures

332 - Storm Water

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
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ESTIMATED RESOURCES

35040	Intergovernmental Reimbursements	—	—	—	—	—
39999	Interfund Transfers*	1,309,482	442,983	167,950	30,000	82,780
	TOTAL ESTIMATED RESOURCES	1,309,482	442,983	167,950	30,000	30,000

APPROPRIATIONS

8601-5501	Planning & Design	—	—	—	—	—
8601-5601	Construction Management	67,209	—	—	—	—
8601-5701	Construction	1,247,248	448,268	101,589	—	—
8601-5702	Contra-Expense	(189,154)	(44,051)	(3,914)	—	—
8601-5901	Project Contingency	—	—	—	—	—
8601-5911	Rehabilitation	—	38,767	70,275	30,000	82,780
	TOTAL APPROPRIATIONS	1,125,303	442,983	167,950	30,000	30,000

TOTAL PROJECTED FUND BALANCE

—	—	—	—	—	—
---	---	---	---	---	---

NOTE: Interfund Transfer Project Detail

030	FD 101 - Wetlands	10,000
091	FD 101 - Dairy Fork Wetlands	20,000
	Total	30,000

*For additional Capital Improvement Projects information refer to page 97.

Capital Improvements

CITY OF ALISO VIEJO

340 - Certificates of Participation (COP)

Estimated Expenditures

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL

		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES							
34150	Other Income	—	—	—	—	—	—
39999	Interfund Transfers*	—	—	—	—	13,855,000	7,545,590
	TOTAL ESTIMATED RESOURCES	—	—	—	—	13,855,000	7,545,590
APPROPRIATIONS							
8101-5910	Improvements	—	—	—	—	—	650,000
8101-5920	Acquisition	—	—	—	—	—	—
8701-5601	Construction Management	—	—	—	—	977,430	346,940
8701-5701	Construction	—	—	—	—	12,877,570	6,548,650
8701-5702	Contra-Expense	—	—	—	—	—	—
8701-5901	Project Contingency	—	—	—	—	—	—
	TOTAL APPROPRIATIONS	—	—	—	—	13,855,000	7,545,590
	TOTAL PROJECTED FUND BALANCE	—	—	—	—	—	—

NOTE: Interfund Transfer Project Detail
049 FD 411 - AV Ranch
Total

7,545,590
7,545,590

*For additional Capital Improvement Projects information refer to page 97.

Debt Service

Debt Service

CITY OF ALISO VIEJO

Estimated Expenditures

411 - Debt Service

FY 2020-2021

ESTIMATED EXPENDITURES DETAIL

		2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Mid-Year Budget	2020-21 Adopted Budget
ESTIMATED RESOURCES							
34010	Investment Earnings	—	—	—	—	106,700	21,000
38010	Bond Proceeds	—	—	—	—	12,006,87	—
39999	Interfund Transfers*	—	—	—	—	309,335	658,350
	TOTAL ESTIMATED RESOURCES	—	—	—	—	12,422,90	679,350
APPROPRIATIONS							
7101-4540	Cost of Issuance	—	—	—	—	187,030	—
7101-4541	Principal Payment	—	—	—	—	—	230,000
7101-4542	Interest & Fiscal Charges	—	—	—	—	309,335	428,350
8101-5920	Acquisition	—	—	—	—	—	—
	TOTAL APPROPRIATIONS	—	—	—	—	496,365	658,350
TRANSFERS OUT*							
9501-4999	Transfers - Out	—	—	—	—	11,822,24	3,715,000
	TOTAL TRANSFERS OUT	—	—	—	—	11,822,24	3,715,000
FUND BALANCE							
2911	Fund Balance - Beginning	—	—	—	—	—	104,300
	TOTAL PROJECTED FUND BALANCE	—	—	—	—	104,300	(3,589,700)

NOTE: Transfer Out Detail*

049	FD 340 - AV Ranch	3,715,000
	Total	3,715,000

Transfer In Detail*

FD 101- COP 2019 Principal Payment	230,000
FD 101- COP 2019 Interest Payment	428,350
Total	658,350

- For additional Capital Improvement Projects information refer to page 97.

Appendices

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CITY OF ALISO VIEJO



Appendix A

BUDGET POLICY



City of Aliso Viejo

COUNCIL POLICY

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

PURPOSE

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

POLICY

1. Operating Management Policies

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

2. Revenue Policies

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



City of Aliso Viejo

COUNCIL POLICY

MANAGEMENT AND BUDGET POLICIES

RES. NO.

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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

MANAGEMENT AND BUDGET POLICIES

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- 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

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

MANAGEMENT AND BUDGET POLICIES

RES. NO.

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056

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- 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

MANAGEMENT AND BUDGET POLICIES	RES. NO. 2005-056	POLICY NO. 300-3	EFF. DATE 11/16/2005 Rev 1/21/09	PAGE 6 of 6
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- b. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).
- c. The City's CAFR will be submitted to the Government Finance Officers Association and California Society of Municipal Finance Officers for the Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance-related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
- d. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.
- e. The City will prepare periodic financial reports, for review by the City Council, to provide information on the status of the City's financial condition.

9. Use of Funds

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

10. Asset Replacement Funds

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

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CITY OF **ALISO VIEJO**



Appendix B

FUND BALANCE POLICY

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Appendix B

City of Aliso Viejo

COUNCIL POLICY

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

PURPOSE

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

POLICY

Classification of Fund Balances

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

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

- Prepaid amounts.



Appendix B

City of Aliso Viejo

COUNCIL POLICY

SUBJECT

FUND BALANCE POLICY

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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
FUND BALANCE POLICY	2012-04	300-08	02/01/2012	3 of 3

Authorization and Action to Commit Fund Balance

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

Authorization and Action to Assign Fund Balance

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

Minimum Unassigned Fund Balance

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

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

Order of Expenditure of Funds

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

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 XIIIB, 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.

Balanced Budget - A budget, for a specified period of time, where total resources are equal to or greater than total expenditures.

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

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

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

Appendix C

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.

Appendix C

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.

Appendix C

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.

Appendix C

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 101-103) 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 unappropriated 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 2019 to finance the construction of the Aliso Viejo Ranch.

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. The City of Aliso Viejo currently does not have any proprietary 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. The City of Aliso Viejo does not budget Fiduciary Funds and as such are not included in this document.

^{CITY OF} **ALISO VIEJO**



CHART OF ACCOUNTS

Revised July 1, 2020

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CITY OF ALISO VIEJO

CHART OF ACCOUNTS

FUNDS

GENERAL FUND

101 General Fund
102 General Fund - City Hall
103 AV Recreation Services

DEBT SERVICE FUND

411 Debt Service

INTERNAL SERVICE FUND

611 Equipment Replacement

SPECIAL REVENUE FUND

202 Traffic Congestion Relief Fund (AB 2928)
203 Gas Tax
(2103, 2105, 2106, 2107 & Gas Tax Admin)
204 Measure M
205 Road Maintenance and Rehabilitation Account (RMRA)
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

TRUST AND AGENCY FUND

711 Refundable Deposit
721 Community Trust
731 CFD 2005-01

ACCOUNT GROUPS

805 General Fixed Asset Group
807 General Long Term Debt Group
999 Pooled Cash

CAPITAL PROJECTS FUND

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

DEPARTMENTS

DEPARTMENT	PROGRAM	DEPARTMENT #	PROGRAM#
Elected Officials		11XX	
	City Council		1101
City Manager		15XX	
	City Manager		1501
	Human Resources		1503
City Clerk		16XX	
	City Clerk		1601
City Attorney		21XX	
	City Attorney		2101
Finance		25XX	
	Finance		2501
Information Technology		31XX	
	Information Technology		3101
Non-Departmental		35XX	
	Central Services		3501
Community Services & Recreation		41XX	
	Community Services Administration		4101
	Iglesia Park		4102
	Iglesia Building		4103
	Family Resource Center		4104
	Recreation Services		4105
Community Development		44XX	
	Planning		4401
	Building		4402
	Code Enforcement		4403
	Economic Development		1502
Public Works		45XX	
	Engineering (General)		4501
	Traffic Engineering		4502
	Street Maintenance		4503
Public Safety		5XXX	
	Law Enforcement - Contract		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

Current Assets

11XX - 15XX

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
1108	Merchant Services
1201	Interest Receivable
1202	Taxes Receivable
1203	Accounts Receivable
1301	Prepaid Expenses
1302	Inventory
1401	Due from Other Funds
1402	Due from Other Governments

Fixed Assets

16XX - 17XX

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

1699 Accumulated Depreciation

Other

18XX - 19XX

1801 Amount 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

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

2911	Fund Balance	29XX
2912	Fund Reserve	
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	AUP
32061	TUP
32062	Exception Permit
32063	Zoning/HO/Review
32070	Signage
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
34161	Contract Classes
34169	Refunds

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
35095	Road Maint Rehabilitation

State grants & Reimbursement

35220	State Mandated Reimbursement
35230	State Grants
35330	County Grants - Other (Inactive)

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)
36640	Business Registration Fees (Inactive)

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/CEQA
36330	Development Agreement
36340	Site Plan Review
36345	Tentative Tract/Parcel Map
36350	General Plan
36355	Housing Administration
36360	Special Events Fees
36390	Public Notification Fee

Building Regulation Charges

36410	Building Plan Check Fees
36420	SMIP
36430	Building Standard Fee (CBSC)
36440	Scanning

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

37505 Information Technology Fees
37510 Insurance Reimbursements
37530 Miscellaneous Revenue
37540 Administrative Revenue
37560 Returned Check Charges

City Facility Revenue

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

OTHER FINANCING SOURCES

38XXX

38010 Bond Proceeds

TRANSFERS IN

39XXX

39999 Interfund transfers

EXPENDITURE ACCOUNTS

4XXX

4100 PERSONNEL SERVICES - WAGES & SALARIES

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

4200 PERSONNEL SERVICES - BENEFITS

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

4300 PROFESSIONAL & TECHNICAL SERVICES

- 4301 Professional Services
Contractual services for independent professional assistance (i.e. health, accounting, appraisal and consultant services). 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

4517	Vehicle Maintenance
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
4524	Recreation - Senior Programs
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 Grants Enhance community relations
4531	Community Outreach Newsletter, New Business Info
4532	Special Projects
4533	Community Assistance Grants Competitive programs and those supported with line items
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
4581	Housing Programs

4600	SUPPLIES
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4601	Supplies
4611	Publications/Reference Material
4612	Operating Supplies
4613	Tactical Gear
4620	Minor Equipment

4700	CONTRACT SERVICES
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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
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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
5702	Contra-Expense Account
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	032	Slurry Seal FY 2005-2006
002	General Plan	033	Traffic Congestion Mitigation
003	Median Design	034	SR73 Enhancement Master Plan
004	FRC-Prop 10	035	Pacific Park Bridge
005	Journey/Aliso Creek Right Turn	036	Pacific Park @ Chase - IIP
006	Median Construction	037	Aliso Creek SR73 Traffic Island
007	Motor Officer	038	Aliso Creek Median - SR73 to Windsong
008	Cable Negotiations	039	Aliso Creek Median - El Toro to Eastwing
009	AB 939-Solid Waste	040	Calle Cortez Median
010	Slurry Seal-FY 2002-03	041	Slurry Seal FY 2006-2007
011	General Plan-Amendment #1	042	Transportation Plan - Go Local
012	Iglesia Park Improvements	043	Iglesia Park - Prop 40 Improvements
013	Slurry Seal-FY 2003-04	044	SEEP Project
014	Aliso Creek/El Toro-East Wing	045	Slurry Seal -FY 2007-08
015	Aliso Creek/Laguna Hills-East Wing	046	Aliso Creek at Pacific Park Intersection
016	Aliso Creek @ El Toro/Alicia	047	Bike Trail on SCE R-O-W
017	Aliso Creek @ Glenwood	048	AV Parkway Median (Grand to Enterprise)
018	AV Ranch	049	Aliso Viejo Ranch Rehab
019	Slurry Seal-FY 2004-05	050	Aliso Viejo Pkwy Median (Pacific Park to Grand)
020	Pacific Park/La Paz/Wood Canyon	051	Slurry Seal - FY 2008-09
021	Glenwood-Moulton/Enterprise-IIP	052	USPS
022	Wood Canyon/Pacific Park-Northbound-IIP	053	Pacific Park Rehab (La Paz to Alicia)
023	School Traffic Improvement	054	Pacific Park Rehab (Mareblu to La Paz)
024	El Toro/Aliso Creek-Right Turn	055	Alicia Pkwy Rehab (Pacific Park to City Limit)
025	Bikeway Master Plan	056	Pacific Park Rehab (Cheyenne to Aliso Viejo Parkway)
026	Wood Canyon Traffic	057	City Facility Rehab
027	Pacific Park Median Project	058	Slurry Seal - FY 2009-10
028	AV Parkway-Moulton/Enterprise	059	Aliso Creek Median (SR73 to Enterprise)
029	Town Center Loop	060	Emergency Debris & Tree Removal
030	Wetlands Project	061	Woodfield Dr. - Emergency Rehab
031	SR73 Park-N-Ride	062	AV Pkwy Slope & Storm Drain
63	City Hall HVAC Renovation	096	Town Center Monuments
64	FY 2010-11 Slurry Seal	097	ANHS Led Scoreboards

65	Town Center Loop - Phase 2	098	Iglesia Park Ball Field Rehab
66	Mareblu Rehab - North End	099	Aquatic Center Splash Pad
67	Wood Canyon Rehab - West	100	Pacific Park Rehab - Chase to SR73
68	Pacific Park - North Canyon Vistas	101	Slurry Seal FY 15-16
69	Laurelmont Rehab	102	AV Parkway Median - Grand to Enterprise
70	Aliso Creek Rehab - SR73	103	Slurry Seal FY 16-17
71	2010 Street Rehabilitation Project	104	ADA Improvements
72	La Paz Rehab - SR 73 to Pacific Park	105	Urban Runoff Treatment Facility
73	FY 2011-12 Slurry Seal	106	Dairy Fork Restoration
74	Rec Ad Hoc - Lights at ANHS Batting Cages	107	M2 Tier 1 Environmental Cleanup
75	Rec Ad Hoc - Lights at Foxborough Park	108	City Hall Generator
76	Rec Ad Hoc - Restrooms at Foxborough Park	109	Arundo Removal
77	Rec Ad Hoc - Shade Structures at Woodfield Park	110	OC Parks Encampment Cleanup
78	Rec Ad Hoc - Goal Posts/Striping at Creekside Park	111	AV Ctr Landscape/Site Feature Improvements
79	Rec Ad Hoc - Shade Structures at AV Community Park	112	Aliso Viejo Pkwy Rehab - Cedarbrook to Moulton
80	M2 Pacific Park/Oso Corridor	113	Aliso Creek Trail Improvements
81	M2 Tier 1 Environmental Cleanup Program	114	Aliso Creek Rehab - 73 to Aliso Viejo Pkwy
82	Pacific Park Rehab - Aliso Creek Rd to Alicia Pkwy	115	OCTA Project P - Alicia Signal Sync
83	FY 2012-13 Slurry Seal	116	City Facilities Wi-Fi
84	Aliso Creek Rd Rehab - Enterprise to Pacific Park	117	Glenwood Terrace Rehab
85	Traffic Signal Modifications	118	Aquatic Ctr Replaster & Coping Improvements
86	M2 Tier 1 Environmental Clean Up	119	M2 Tier 1 Environmental Cleanup 5
87	FY 2013-14 Slurry Seal	120	Alicia Pkwy Rehab - Pacific Park to City Limits
88	Alicia Pedestrian Bridge	121	Slurry Seal FY 2018-19
89	Pac Prk Rehab - Chey to Chs	122	OCTA Project - Los Alisos Blvd Signal Sync
90	M2 Tier 1 Environmental Cleanup Program	123	CDBG Accessible Pedestrian Signal
91	Dairy Fork Rehab	124	Liberty Street/Sidewalk Repair
92	Aliso Creek Rehab PP-AV PKW	125	Glenwood Rehab - SR73 to Aliso Creek
93	Slurry Seal FY 14-15	126	Pacific Park Rehab - AV Pkwy to Aliso Creek
94	Wayfinding/Street Sweeping Signs		
95	AV Sign Update Program		

CITY OF **ALISO VIEJO**



Appendix E

PROPERTY TAX ALLOCATION

City of Aliso Viejo

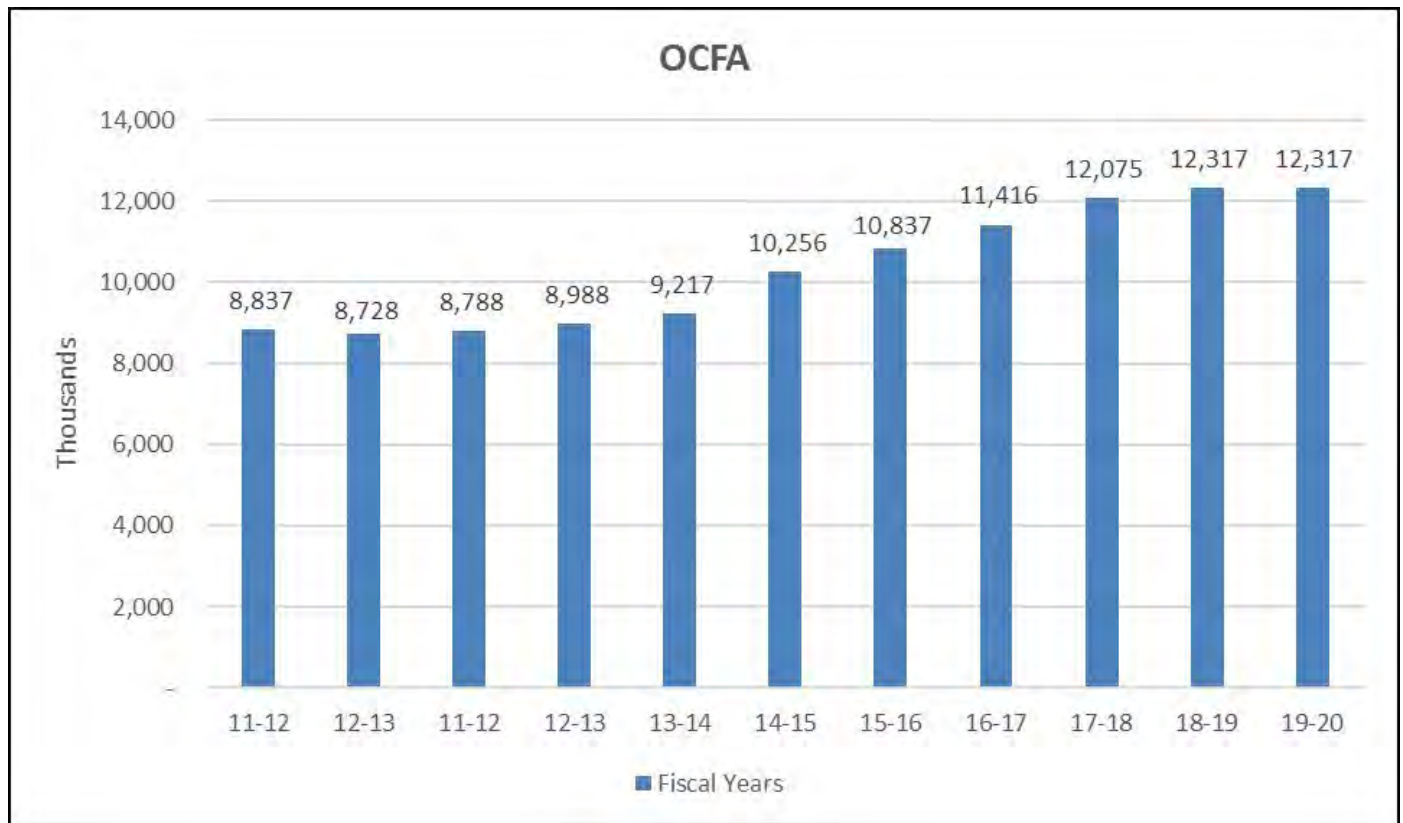
Estimated Property Tax Allocation to Orange County Fire Authority

Orange County Fire Authority (OCFA) has (24) member agencies pay for fire services through one of two different pay structures. One group consists of eight (8) agencies that are termed “Cash Contract Cities” (CCC), and the second group consists of fifteen (15) agencies (or jurisdictions) and a portion of the County of Orange unincorporated areas termed members of the “Structural Fire Fund” (SFF). The purpose of the Authority is to provide services, facilities and personnel for mutual fire protection, prevention and suppression services and related and incidental services including, but not limited to, emergency medical and transport services. Each member agency, regardless of type, has one voting member on the Board of Directors, except for the County of Orange, which has two members. Each OCFA Board member is appointed by, and from among, the current elected members of their agency’s governing body. Aliso Viejo is a Structural Fire Fund member agency.

The Structural Fire Fund is maintained by the County of Orange and was in place prior to Proposition 13. A portion (“fire tax”) of the base one percent property tax levy is collected by the County Assessor from property owners in each of the Structural Fire Fund jurisdictions. That fire tax is remitted by the County Assessor directly to the OCFA to offset the cost of providing fire services in those jurisdictions. OCFA members in the Cash Contract group, on the other hand, are not part of the Structural Fire Fund and do not have a fire tax as a portion of their basic one percent property tax levy. Instead, the Cash Contract Cities contract with OCFA and make quarterly payments on behalf of property owners within their jurisdiction.

The City of Aliso Viejo does not have an equity interest in the assets of the Orange County Fire Authority. Complete financial statements can be accessed at www.ocfa.org and can also be obtained from the Orange County Fire Authority, 1 Fire Authority Road, Irvine, California 92602.

The chart below depicts the approximate amount of property taxes paid to OCFA over the past ten years.

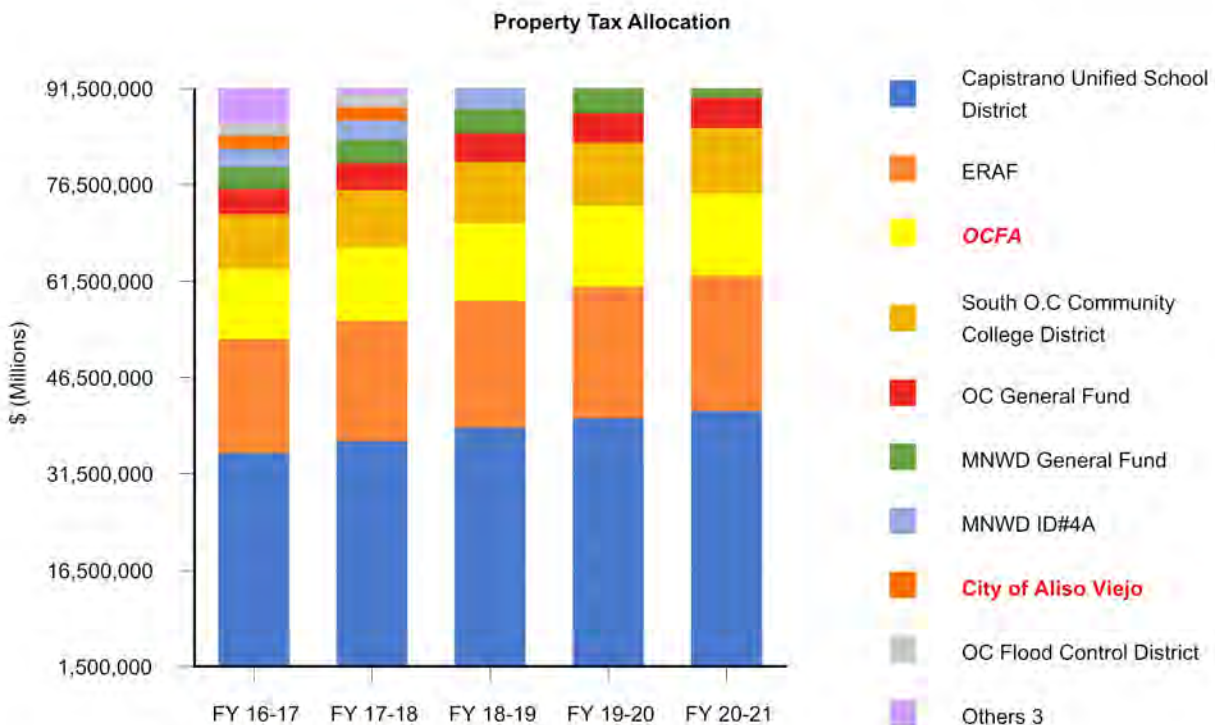


	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Total Aliso Viejo Assessed Valuation ¹	9,262,104,730	9,757,602,814	10,320,677,681	10,706,653,293	11,001,898,143

Property Tax Dollar Breakdown ²

Capistrano Unified School District	0.3747	34,705,106	36,561,738	38,671,579	40,117,830	41,224,112
ERAF	0.1916	17,746,193	18,695,567	19,774,418	20,513,948	21,079,637
OCFA	0.1170	10,836,663	11,416,395	12,075,193	12,526,784	12,872,221
South O.C Community College District	0.0922	8,539,661	8,996,510	9,515,665	9,871,534	10,143,750
OC General Fund	0.0429	3,973,443	4,186,012	4,427,571	4,593,154	4,719,814
MNWD General Fund	0.0371	3,436,241	3,620,071	3,828,971	3,972,168	4,081,704
MNWD ID#4A	0.0306	2,834,204	2,985,826	3,158,127	3,276,236	3,366,581
City of Aliso Viejo	0.0213	1,972,828	2,078,369	2,198,304	2,280,517	2,343,404
OC Flood Control District	0.0206	1,907,994	2,010,066	2,126,060	2,205,571	2,266,391
OC Public Library ³	0.0174	1,607,901	1,693,920	1,791,670	1,858,675	1,909,930
MNWD ID #4A-1 ³	0.0172	1,589,377	1,674,405	1,771,028	1,837,262	1,887,926
OC Department of Education General Fund ³	0.0170	1,572,705	1,656,841	1,752,451	1,817,990	1,868,122
OC Beaches & Parks CSA 26 ³	0.0159	1,474,527	1,553,410	1,643,052	1,704,499	1,751,502
OCTA ³	0.0029	270,453	284,922	301,364	312,634	321,255
OC Vector Control District ³	0.0012	108,367	114,164	120,752	125,268	128,722
OC Cemetery General Fund ³	0.0005	48,163	50,740	53,668	55,675	57,210
	1.0000	92,623,826	97,578,955	103,209,873	107,069,745	110,022,282

Total Property Tax from all Sources	7,503,432	7,936,613	8,211,394	8,550,000	8,891,175
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¹ Source: County of Orange Auditor Controller

² Source: HDL Coren & Cone

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