



CITY OF MISSION VIEJO

2015-17 Budget Readers' Guide

An agency's budget serves several distinct purposes: as a document reflecting City Council policies and priorities, as a communication tool presenting to residents the various services provided and how much those services cost, and as a financial management and planning tool for City management and staff to use in guiding spending decisions. The City of Mission Viejo prepares for City Council adoption a two-year budget, with the first year beginning in odd numbered calendar years.

INTRODUCTION

The introductory section includes a citywide organizational chart, the mission statement, an overview of strategic goals and a budget development calendar. These documents are presented in order to help the reader understand the basic priorities and operating structure of the City as well as a general timeline for budget preparation. Immediately following this reader's guide is a Budget Summary section, which summarizes projected revenue and appropriations for FY 2015-16 and FY 2016-17.

BUDGET SUMMARY

This section includes all of the summary budget data including the sources and uses of funding, budget by fund schedules, a table of discretionary reserves, and an outline of interagency and interfund transfers. In addition, a discussion of the City's reserve trends is included.

REVENUES

The Revenues section presents both summarized and detailed information about revenue sources and historical activity. Also included in this section are schedules on revenues by fund groups and by major revenue category and an explanation of revenue sources, which includes the assumptions used to project revenue for the 2015-17 budget cycle.

OPERATING BUDGET

The Operating Budget section contains the objectives for each operating program. The City of Mission Viejo prepares a "program" budget. The program budget organizes functions by program area and assists in clearly and effectively communicating the City's service and spending priorities.

Therefore, the Operating Budget section has information organized into seven distinct program areas, which identify the major services provided by the City:

- General Government – Legislative
- General Government – Management and Support
- Public Safety
- Community Development
- Engineering and Transportation
- Infrastructure Maintenance
- Recreation, Community and Library Services

A summary budget is provided for each program area followed by program budgets for each program within the program area. The program budgets are grouped by department and include organizational charts, FY 2015-17 department objectives with the corresponding strategic goals, the FY 2013-15 accomplishments, the FY 2013-2017 performance measures, and department summaries. Each program budget, is summarized into sixteen possible expenditure categories. Each program budget also includes funding sources and personnel information.

CAPITAL IMPROVEMENT BUDGET

The Capital Improvement Program (CIP) section presents an overview of anticipated infrastructure and other capital improvement needs of the community for the next two fiscal years. This section begins with a detailed matrix showing the individual capital projects by funding source. Following this information are individual project



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pages which present detailed information on each specific capital project, its funding source, impact of each CIP on the operating budget, photos, project locations and other pertinent information.

MASTER FINANCIAL PLAN (MFP)

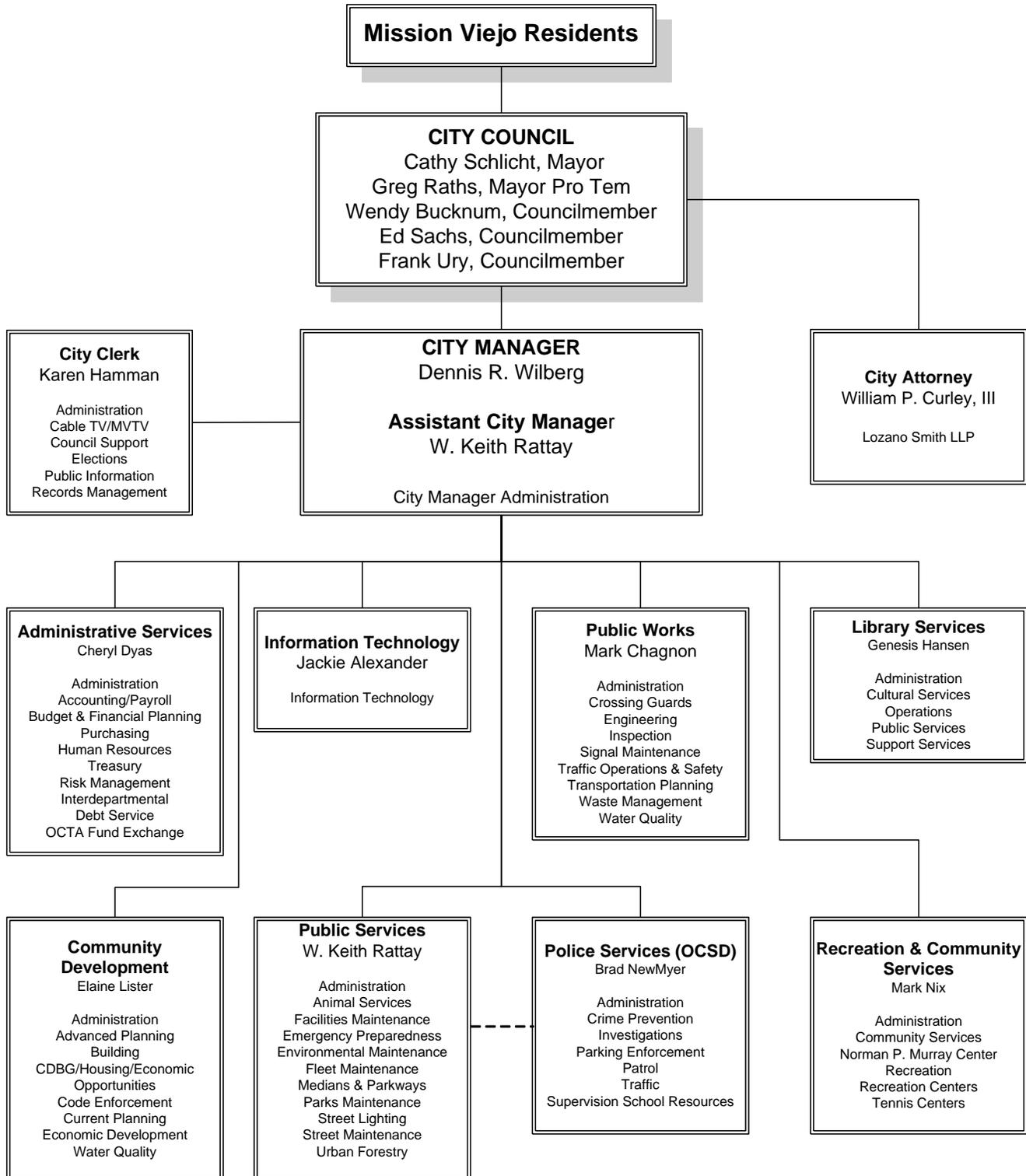
This section includes a summary of the most recent update of the City's seven-year Master Financial Plan (MFP). The MFP serves as a long-range planning tool which allows the City Council, executive management and residents to see a high-level presentation of General Fund revenue vs. expenditures. This presentation allows for a longer term view and assists with near-term planning.

APPENDICES

This section includes items intended to assist the reader in understanding the City of Mission Viejo and the budget document. Included in this section are a glossary, the authorized position schedule, a description of the accounting system and internal controls, a description of individual funds, a schedule discussing debt administration, a "Community at a Glance" presentation, the legally required appropriation limit calculation (i.e., Gann limit), and the City Council adopted management and budget policies.



CITY OF MISSION VIEJO
2015-17 Citywide Organizational Chart





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CITY OF MISSION VIEJO

2015-17 Mission, Vision and Organization Values



Mission

Our City is dedicated to creating a safe, fulfilling and unique environment that will preserve and enhance the quality of our lives and the lives of future generations. We are committed to providing services to our residents and businesses that are responsive, innovative and cost-effective, and that promote the well-being of a community where caring people are the difference. We recognize that the people who live and work in our community are our greatest asset.

Vision for 2017

Our City will:

- Continue to be one of the safest communities in California and the United States;
- Enhance the feel and benefits of our planned community while retaining its distinct identity;
- Preserve a vibrant, attractive, and pleasant environment in which to live and work;
- Provide an enhanced quality of life for our residents; and,
- Demonstrate good stewardship of the environment and the local economy.

Organization Values

We are dedicated providers of municipal services and stewards of the public trust. Through Public Service, Integrity, Teamwork, Innovation, and Excellence, we are committed to preserving and enhancing the quality of life within Mission Viejo.

- **Public Service:**
 - Care about and respect all segments of the community
 - View the public as a customer and as a shareholder
 - Be accessible, courteous, and responsive always
 - Strive to fix it, solve it, answer it, or do it
 - Be fiscally responsible and deliver maximum value for the time invested and the tax dollars spent
- **Integrity:**
 - Foster a safe environment for open communication
 - Believe in our values and make our actions reflect them
 - Do what is right, just, fair, and honest
 - Accept responsibility for our actions and demonstrate accountability
- **Teamwork:**
 - Encourage personal initiative through positive feedback
 - Demonstrate respect for the opinions and decisions of others
 - Practice humility and cooperation
 - Be willing to compromise and ready to help
- **Innovation:**
 - Encourage and reward creative thinking
 - Seek better ways to do the job
 - Turn problems into opportunities
 - We do not know what can be done until we try it
- **Excellence:**
 - Commit to superior results
 - Anticipate trends
 - Encourage long-term thinking
 - Don't just meet the standards, set them



CITY OF MISSION VIEJO Strategic Goals Overview



On January 16, 2015 the City Council conducted a full day pre-budget workshop to discuss strategic goals and priorities and provide preliminary input for the development of the 2015-2017 budget. During the meeting the City Council confirmed that the strategic goals as stated in previous biennial budget cycles had not changed, however the order has changed. The City Council unanimously agreed that Economic Development should be a higher priority during this budget cycle. There were six items the City Council ranked and they are listed below in descending order.

- Economic Development
- Reducing Unfunded Liabilities
- Rehabilitating one City park playground each year
- Constructing new restrooms in parks
- Marguerite Aquatics Complex rehabilitation
- Slope Maintenance

Although not ranked, City Council also requested traffic flow improvements.

Each of the above areas are encompassed in the City’s strategic goals, further defined as follows:



Economic Development

- ❖ Markets the community’s amenities, location & livability
- ❖ Enhances its public infrastructure to improve access, circulation & aesthetics
- ❖ Facilitates business development through community partnerships & “business-friendly” processes
- ❖ Provides assistance & resources to recruit & retain a well-balanced mix of businesses, in collaboration with the business community
- ❖ Encourages renovation & revitalization of the community



Public Safety & Emergency Preparedness

- ❖ Builds an informed, involved & engaged community that shares responsibility for being safe & prepared for emergency situations
- ❖ Promotes a properly regulated community that is safe, clean & attractive
- ❖ Prepares & provides for a well-planned, coordinated & prompt response to emergencies & calls for service
- ❖ Proactively prevents & lowers the occurrence of crime through enforcement, investigation & administering justice
- ❖ Fosters a feeling of personal safety & maintains a visible, responsive public safety presence



Preserving & Enhancing the Beauty of the Community

- ❖ Provides for well-maintained, structurally sound & continually enhanced infrastructure & facilities
- ❖ Manages & mitigates factors that impact the environmental quality of air, land & water
- ❖ Promotes & encourages resource conservation through incentives, education & proactive planning that advance community sustainability goals
- ❖ Preserves, maintains & enhances its parks, open spaces, green spaces and public spaces
- ❖ Partners with the community to regulate & maintain clean, orderly & visually appealing neighborhoods, commercial areas & public spaces that meet quality standards
- ❖ Provides for the renew of the environment through quality refuse disposal, recycling & reuse



Traffic Flow & Infrastructure Improvements



- ❖ Provides safe alternatives for pedestrians & cyclists, while educating the community about alternative mobility options
- ❖ Proactively adopts a regional approach in planning for traffic control & mobility
- ❖ Strategically develops infrastructure that meets the needs of the long-term growth of the community
- ❖ Designs & builds an accessible, convenient transportation system that reduces congestion, improves traffic flow & enhances mobility
- ❖ Provides a system of safe, reliable & well-maintained roadways, sidewalks, traffic signals & street lights

Community Building



- ❖ Provides superior services that meet the unique & distinctive needs of the community, setting it apart from other cities in the area
- ❖ Cultivates & provides a variety of recreational, cultural & life-long learning opportunities and facilities
- ❖ Partners & leverages resources with community stakeholders to provide for the physical, social & cultural well-being of the community
- ❖ Offers diverse programs & activities for youth and seniors
- ❖ Creates & fosters a sense of community pride through citizen involvement, engagement & participation
- ❖ Encourages & supports neighborhood gatherings & city-wide special events that connect the community

Governance



- ❖ Attracts, motivates and develops a high-quality workforce dedicated to public service
- ❖ Supports decision-making with timely & accurate short-term & long-range analysis
- ❖ Responsive, accessible & courteous to its customers
- ❖ Provides assurance of regulatory & policy compliance to minimize & mitigate risk
- ❖ Protects & prudently manages its financial, human, physical & technology resources
- ❖ Enables & enhances transparency, accountability, integrity, efficiency & innovation in all operations

The icons associated with each of these strategic goal are used again on the 2015-17 Department Objectives pages to help the reader identify which strategic goal(s) each objective addresses.



CITY OF MISSION VIEJO
2015-17 Budget Development Calendar



The City's biennial budget development cycle began in January 2015 and concludes in July 2015 with the adoption of the FY 2015-17 budget.

JANUARY
<ul style="list-style-type: none"> • City Council Pre-Budget Discussion • Detailed Budget Planning Timeline Developed and Provided to Departments • Administrative Services Disseminates Instructions for Budget Development • Departments Complete Update of Staff Requests and Position Allocations

FEBRUARY
<ul style="list-style-type: none"> • Departments Submit Program Revenue and Expenditure Estimates for Both FY 2015/16 and 2016/17 • Administrative Services Disseminates Instructions for Capital Improvement Program (CIP) Requests • Departments Submit CIP Requests • Treasury Establishes Assumptions for Master Financial Plan (MFP)

MARCH
<ul style="list-style-type: none"> • Human Resources Completes Review of Department Staffing Requests • Financial Planning and Budget Completes Department Payroll Projections • Treasury Completes Projections of Revenue • City Manager Conducts Meetings with Departments to Review Budget Requests

APRIL
<ul style="list-style-type: none"> • City Manager Reviews CIP Requests with Departments • City Manager Conducts a Second Round of Meetings with Departments to Review Budget Requests • FY 2015-17 Revenue Projections Presented to Council • CIP Project Requests and Descriptions Updated by Departments • Presented the draft FY 2015/16 budget detail to each Councilmember • Final Budget Balancing Completed • Financial Planning and Budget Completes Entry of Budget Line-Items into City's Financial Accounting System

MAY
<ul style="list-style-type: none"> • Departments Complete Update of Accomplishments, Objectives and Performance Measures • OCSD Law Enforcement Contract Estimate Presented to Council • Treasury Completes the Update of the MFP and 7 Year Projection of General fund Revenues and Expenditures • Administrative Services Assembles the Proposed Budget Document, Including the MFP

JUNE
<ul style="list-style-type: none"> • City Manager presents Proposed Budget to City Council (June 2015) • City Council holds budget workshop (June 2015)

JULY
<ul style="list-style-type: none"> • City Council Adopts Two-Year Operating Budget and Capital Improvement Program (July 6, 2015)