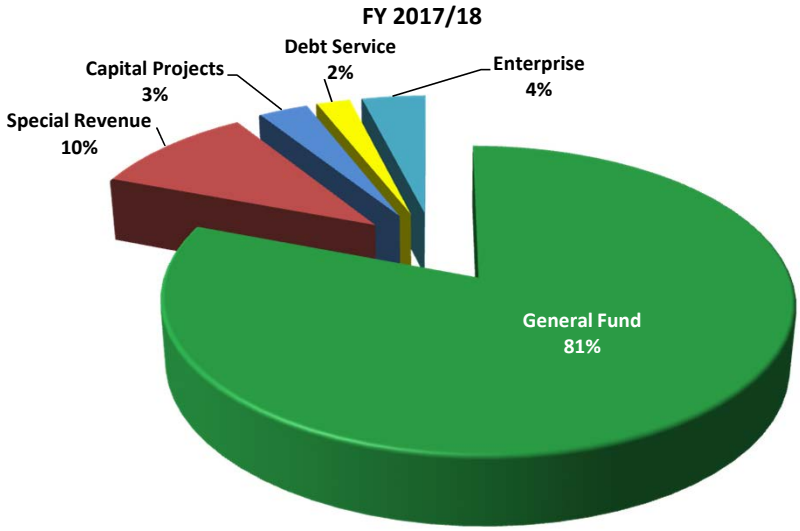
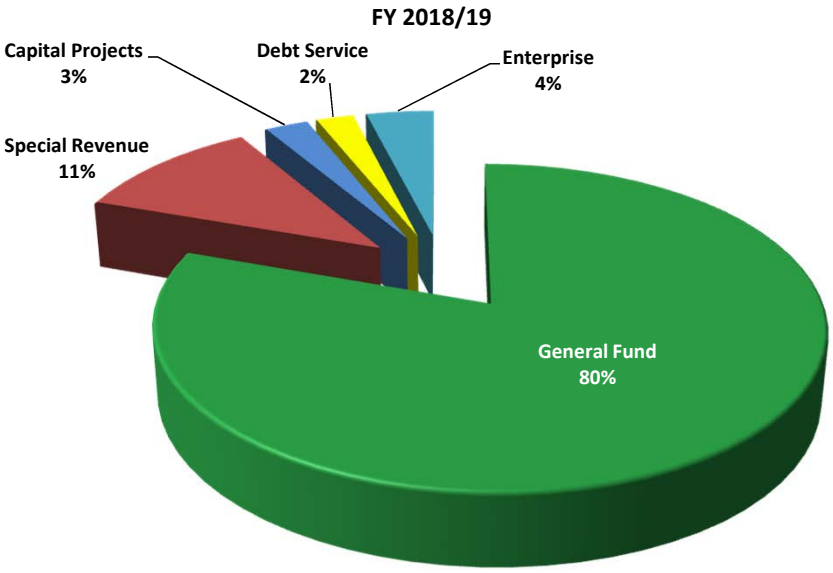
2017-2019 Budget
Revenue by Fund Group

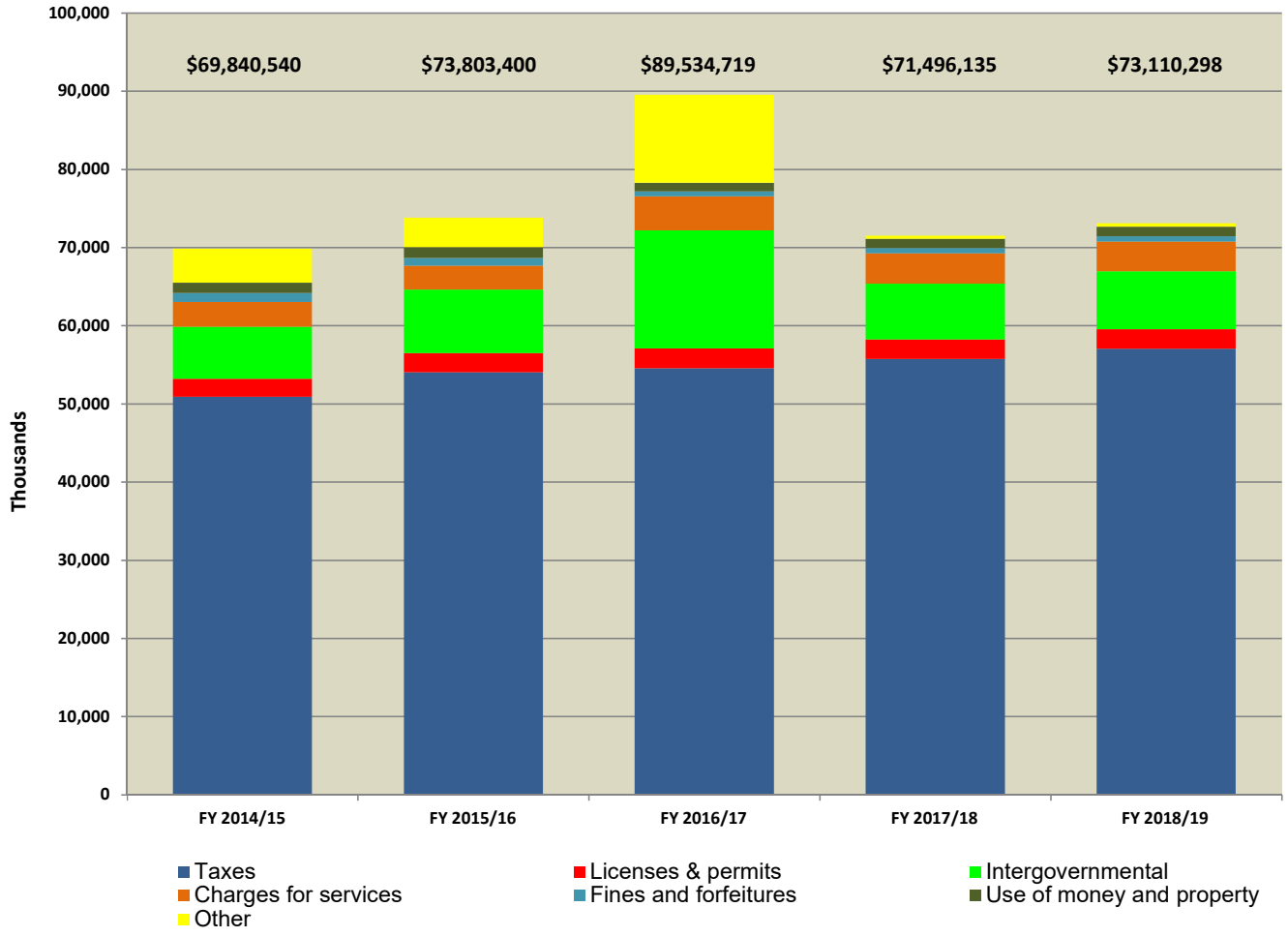
	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Amended Budget	FY 2017/18 Adopted	% Change from Prior Year	FY 2018/19 Adopted	% Change from Prior Year
General Fund	$ 56,571,282	$ 57,234,649	$ 59,809,360	$ 57,742,288	-3.5%	$ 58,782,216	1.8%
Special Revenue	$ 7,567,813	$ 6,175,600	$ 6,092,725	$ 7,275,030	19.4%	$ 8,061,610	10.8%
Capital Projects	$ 2,234,773	$ 6,523,023	$ 18,797,250	$ 2,186,108	-88.4%	$ 1,824,693	-16.5%
Debt Service	$ 1,397,744	$ 1,546,950	$ 1,442,102	$ 1,481,940	2.8%	$ 1,582,767	6.8%
Enterprise	$ 2,068,928	$ 2,323,178	$ 3,393,282	$ 2,810,769	-17.2%	$ 2,859,012	1.7%
Total Revenues	**$ 69,840,540**	**$ 73,803,400**	**$ 89,534,719**	**$ 71,496,135**	**-20.1%**	**$ 73,110,298**	**2.3%**





2017-2019 Budget

All Funds Revenue by Major Category

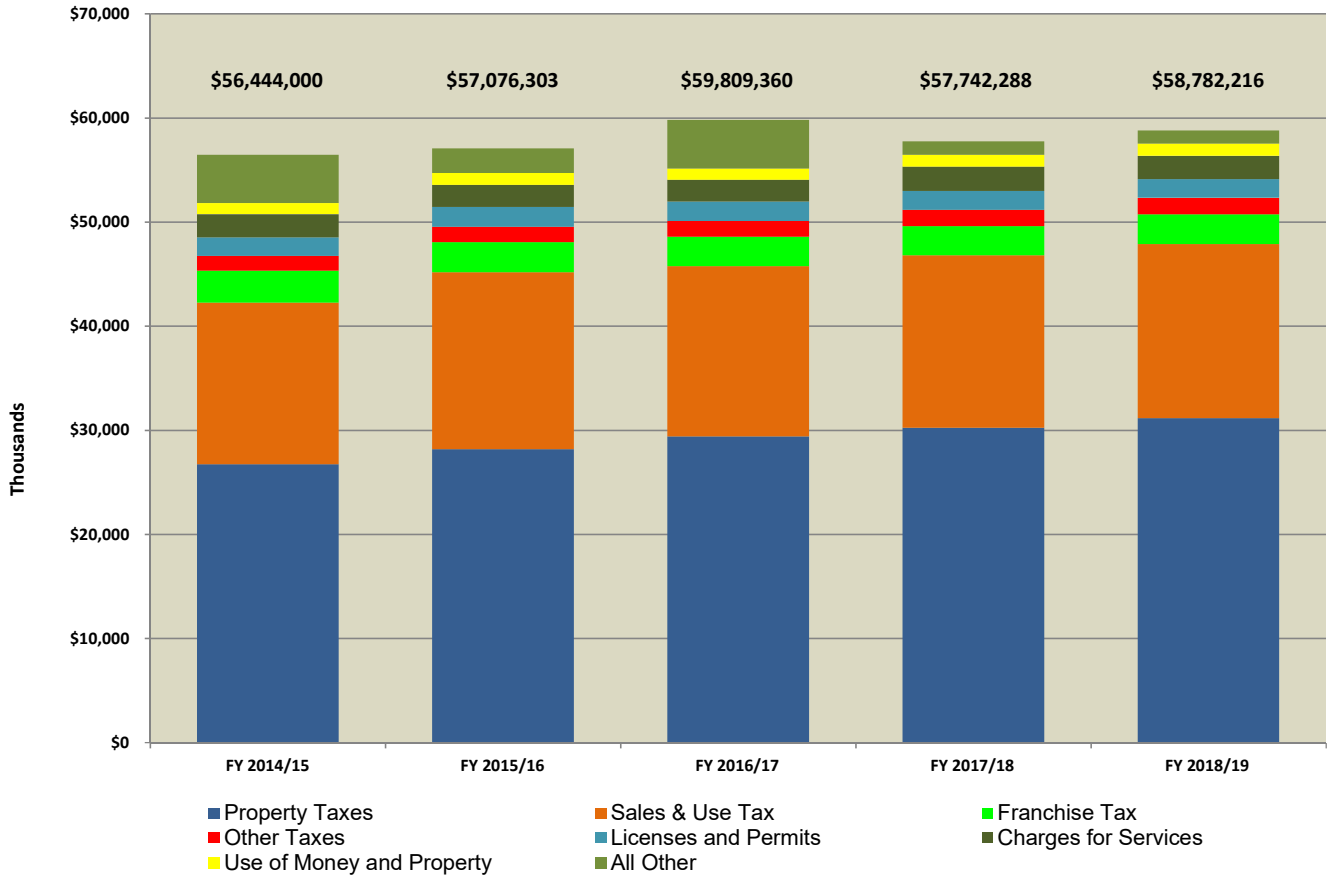


	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Amended Budget	FY 2017/18 Adopted	% Change from Prior Year	FY 2018/19 Adopted	% Change from Prior Year
Taxes	$ 50,909,366	$ 54,042,614	$ 54,566,800	$ 55,732,842	2.1%	$ 57,035,657	2.3%
Licenses & permits	2,303,300	2,466,631	2,509,084	2,505,570	-0.1%	2,505,570	0.0%
Intergovernmental	6,655,088	8,104,161	15,105,965	7,134,573	-52.8%	7,399,803	3.7%
Charges for services	3,175,446	3,063,389	4,356,815	3,897,217	-10.5%	3,816,035	-2.1%
Fines and forfeitures	1,139,267	977,560	632,500	665,500	5.2%	665,500	0.0%
Use of money and property	1,291,000	1,389,004	1,123,500	1,169,300	4.1%	1,221,300	4.4%
Other	4,367,073	3,760,041	11,240,055	391,133	-96.5%	466,433	19.3%
Total Revenues	**$ 69,840,540**	**$ 73,803,400**	**$ 89,534,719**	**$ 71,496,135**	**-20.1%**	**$ 73,110,298**	**2.3%**

2017-2019 Budget

General Fund Revenue by Major Source

	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Amended Budget	FY 2017/18 Adopted	% Change from Prior Year	FY 2018/19 Adopted	% Change from Prior Year
Property Taxes	$ 26,731,700	$ 28,183,506	$ 29,404,500	$ 30,240,300	2.8%	$ 31,150,530	3.0%
Property Transfer Tax	615,641	593,415	600,000	600,000	0.0%	600,000	0.0%
Sales & Use Tax	15,535,600	16,996,016	16,347,898	16,559,837	1.3%	16,715,660	0.9%
Transient Occupancy Tax	826,242	882,409	890,000	980,000	10.1%	1,000,000	2.0%
Franchise Tax	3,045,717	2,877,953	2,845,000	2,800,000	-1.6%	2,860,000	2.1%
Total Taxes	***$ 46,754,900***	***$ 49,533,299***	***$ 50,087,398***	***$ 51,180,137***	***2.2%***	***$ 52,326,190***	***2.2%***
Licenses and Permits	$ 1,775,273	$ 1,899,433	$ 1,864,250	$ 1,801,330	-3.4%	$ 1,801,330	0.0%
Intergovernmental	377,236	383,614	476,500	446,500	-6.3%	331,500	-25.8%
Charges for Services	2,204,146	2,136,959	2,108,167	2,345,788	11.3%	2,226,663	-5.1%
Fines and Forfeitures	941,640	723,279	491,000	476,000	-3.1%	476,000	0.0%
Use of Money and Property	1,062,530	1,117,769	1,075,500	1,135,800	5.6%	1,187,800	4.6%
Other	3,328,275	1,281,950	3,706,545	356,733	-90.4%	432,733	21.3%
TOTAL General Fund	**$ 56,444,000**	**$ 57,076,303**	**$ 59,809,360**	**$ 57,742,288**	**-3.5%**	**$ 58,782,216**	**1.8%**



2017-2019 Budget

Revenue by Fund, Major Category and Object

	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Amended Budget	FY 2017/18 Adopted	% Change from Prior Year	FY 2018/19 Adopted	% Change from Prior Year
General Fund Group							
General Fund							
Property Taxes	26,731,700	28,183,506	29,404,500	30,240,300	**2.8%**	31,150,530	**3.0%**
Property Transfer Tax	615,641	593,415	600,000	600,000	**0.0%**	600,000	**0.0%**
Sales and Use Tax	15,535,600	16,996,016	16,347,898	16,559,837	**1.3%**	16,715,660	**0.9%**
Transient Occupancy Tax	826,242	882,409	890,000	980,000	**10.1%**	1,000,000	**2.0%**
Franchise Taxes	3,045,717	2,877,953	2,845,000	2,800,000	**-1.6%**	2,860,000	**2.1%**
Total Taxes Taxes	***46,754,900***	***49,533,299***	***50,087,398***	***51,180,137***	***2.2%***	***52,326,190***	***2.2%***
Special Licenses	10,800	9,200	9,200	9,200	**0.0%**	9,200	**0.0%**
Private Property Develop Perm	1,365,555	1,571,555	1,478,000	1,445,500	**-2.2%**	1,445,500	**0.0%**
Public Prop Encroach Permit	398,918	318,678	377,050	346,630	**-8.1%**	346,630	**0.0%**
Total Licenses & Permits	***1,775,273***	***1,899,433***	***1,864,250***	***1,801,330***	***-3.4%***	***1,801,330***	***0.0%***
Intergovtl-Federal Grants	34,718	137,889	-	-	**0.0%**	-	**0.0%**
Intergovtl-State Grants	31,526	-	145,000	115,000	**-20.7%**	-	**-100.0%**
Intergovtl-State Other Subv	262,140	206,728	185,000	185,000	**0.0%**	185,000	**0.0%**
Intergovtl-St Motor Veh InLieu	41,278	38,997	-	-	**0.0%**	-	**0.0%**
Intergovtl-County- Other	7,574	-	146,500	146,500	**0.0%**	146,500	**0.0%**
Total Intergovernmental	***377,236***	***383,614***	***476,500***	***446,500***	***-6.3%***	***331,500***	***-25.8%***
City Clerk Service Charges	1,070	1,935	-	-	**0.0%**	-	**0.0%**
Finance Service Charges	833	470	-	-	**0.0%**	-	**0.0%**
Shared Services	72,570	21,221	48,000	64,896	**35.2%**	64,896	**0.0%**
Special Police Services	240	70	520	380	**-26.9%**	380	**0.0%**
Zoning Fees and Subdiv Fees	195,186	171,063	153,600	162,100	**5.5%**	162,100	**0.0%**
Plan Checking Fees	423,630	416,800	410,150	415,200	**1.2%**	415,200	**0.0%**
Engineer Fees/Inspections/Othr	39,258	48,812	19,800	64,000	**223.2%**	64,000	**0.0%**
Parks and Recreation Fees	52,109	30,731	45,000	45,000	**0.0%**	45,000	**0.0%**
Tennis Fees	360,000	347,283	337,750	332,540	**-1.5%**	335,640	**0.9%**
Recreation Center Fees	1,059,250	1,098,574	1,093,347	1,261,672	**15.4%**	1,139,447	**-9.7%**
Total Charges for Services	***2,204,146***	***2,136,959***	***2,108,167***	***2,345,788***	***11.3%***	***2,226,663***	***-5.1%***
Vehicle Code Fines	447,581	406,865	300,000	300,000	**0.0%**	300,000	**0.0%**
Other Fines	18,354	18,470	1,000	6,000	**500.0%**	6,000	**0.0%**
Forfeitures	368,855	179,990	80,000	60,000	**-25.0%**	60,000	**0.0%**
Penalties	106,850	117,954	110,000	110,000	**0.0%**	110,000	**0.0%**
Total Fines and Forfeitures	***941,640***	***723,279***	***491,000***	***476,000***	***-3.1%***	***476,000***	***0.0%***
Investment Earnings	135,203	220,328	200,000	269,000	**34.5%**	321,000	**19.3%**
Rents & Concessions	927,327	897,441	875,500	866,800	**-1.0%**	866,800	**0.0%**
Total Use of Money and Property	***1,062,530***	***1,117,769***	***1,075,500***	***1,135,800***	***5.6%***	***1,187,800***	***4.6%***
Other Developer Fees	-	-	38,000	-	**-100.0%**	-	**0.0%**
Reimbursements	566,657	834,293	319,322	272,033	**-14.8%**	348,033	**27.9%**
Sale of Publications	107	33	-	1,800	**100.0%**	1,800	**0.0%**
Donations	83,390	106,990	112,500	17,000	**-84.9%**	17,000	**0.0%**
Other Miscellaneous	78,121	65,534	1,456,723	65,900	**-95.5%**	65,900	**0.0%**
Capital Asset Disposal	2,600,000	275,100	1,780,000	-	**-100.0%**	-	**0.0%**
Total Other	***3,328,275***	***1,281,950***	***3,706,545***	***356,733***	***-90.4%***	***432,733***	***21.3%***
Total General Fund	**56,444,000**	**57,076,303**	**59,809,360**	**57,742,288**	**-3.5%**	**58,782,216**	**1.8%**
Computer/Equip/Furn/Veh Repl							
Investment Earnings	17,553	27,352	-	-	**0.0%**	-	**0.0%**
Capital Asset Disposal	27,782	1,365	-	-	**0.0%**	-	**0.0%**
Total Computer/Equip/Furn/Veh Repl	**45,335**	**28,717**	**-**	**-**	**0.0%**	**-**	**0.0%**
Facility Rehab/Replacement							
Investment Earnings	81,767	129,629	-	-	**0.0%**	-	**0.0%**
Total Facility Rehab/Replacement	**81,767**	**129,629**	**-**	**-**	**0.0%**	**-**	**0.0%**
Total General Fund Group	**56,571,282**	**57,234,649**	**59,809,360**	**57,742,288**	**-3.5%**	**58,782,216**	**1.8%**

2017-2019 Budget
Revenue by Fund, Major Category and Object

	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Amended Budget	FY 2017/18 Adopted	% Change from Prior Year	FY 2018/19 Adopted	% Change from Prior Year
Special Revenue Fund Group							
Library Fund							
Taxes Property Taxes	2,287,667	2,400,512	2,445,700	2,500,765	**2.3%**	2,546,700	**1.8%**
Total Taxes	***2,287,667***	***2,400,512***	***2,445,700***	***2,500,765***	***2.3%***	***2,546,700***	***1.8%***
Intergovtl-Federal Grants	20,976	2,150	33,222	-	**-100.0%**	-	**0.0%**
Intergovtl-State Grants	4,048	2,087	6,200	3,000	**-51.6%**	3,000	**0.0%**
Intergovtl-State Other Subv	15,529	15,344	15,500	15,500	**0.0%**	15,500	**0.0%**
Intergovtl-Other Shared Rev	165,688	143,821	120,000	140,000	**16.7%**	145,000	**3.6%**
Total Intergovernmental	***206,241***	***163,402***	***174,922***	***158,500***	***-9.4%***	***163,500***	***3.2%***
Engineer Fees/Inspections/Othr	-	-	-	-		-	
Library Fees	219,875	221,424	227,000	220,000	**-3.1%**	220,000	**0.0%**
Total Charges for Services	***219,875***	***221,424***	***227,000***	***220,000***	***-3.1%***	***220,000***	***0.0%***
Other Fines	99,901	90,138	47,500	35,000	**-26.3%**	35,000	**0.0%**
Total Fines and Forfeitures	***99,901***	***90,138***	***47,500***	***35,000***	***-26.3%***	***35,000***	***0.0%***
Investment Earnings	4,044	7,064	1,000	1,000	**0.0%**	1,000	**0.0%**
Rents & Concessions	19,350	22,375	15,000	-	**-100.0%**	-	**0.0%**
Total Use of Money and Property	***23,394***	***29,439***	***16,000***	***1,000***	***-93.8%***	***1,000***	***0.0%***
Developer Fees	-	-	40,000	-	**-100.0%**	-	**0.0%**
Other Reimbursements	8,917	17,821	5,000	4,000	**-20.0%**	4,000	**0.0%**
Other Miscellaneous	17,980	17,848	12,000	10,000	**-16.7%**	9,000	**-10.0%**
Total Other	***26,897***	***35,669***	***57,000***	***14,000***	***-75.4%***	***13,000***	***-7.1%***
Total Library Fund	**2,863,975**	**2,940,584**	**2,968,122**	**2,929,265**	**-1.3%**	**2,979,200**	**1.7%**
Suppl Law Enforcement Srvcs Fd							
Intergovtl-State Other Subv	159,269	174,678	150,000	150,000	**0.0%**	150,000	**0.0%**
Investment Earnings	-	5	-	-	**0.0%**	-	**0.0%**
Total Suppl Law Enforcement Srvcs Fund	**159,269**	**174,683**	**150,000**	**150,000**	**0.0%**	**150,000**	**0.0%**
State Gas Tax Fund							
Intergovtl-State Gas Tax	2,773,455	2,000,557	1,885,191	2,687,861	**42.6%**	3,791,355	**41.1%**
Investment Earnings	10,601	15,061	1,000	1,000	**0.0%**	1,000	**0.0%**
Other Reimbursements	237,727	10	260,000	-	**-100.0%**	-	**0.0%**
Total State Gas Tax Fund	**3,021,783**	**2,015,628**	**2,146,191**	**2,688,861**	**25.3%**	**3,792,355**	**41.0%**
Gas Tax - 2107.5 Fund							
Intergovtl-State Gas Tax	17,500	7,500	10,000	10,000	**0.0%**	10,000	**0.0%**
Investment Earnings	151	362	-	200	**100.0%**	200	**0.0%**
Total Gas Tax - 2107.5 Fund	**17,651**	**7,862**	**10,000**	**10,200**	**2.0%**	**10,200**	**0.0%**
Air Quality Imprvmnt Trust Fd							
Intergovtl-State Other Subv	115,194	122,713	118,400	118,400	**0.0%**	118,400	**0.0%**
Investment Earnings	281	712	1,000	1,000	**0.0%**	1,000	**0.0%**
Total Air Quality Imprvmnt Trust Fund	**115,475**	**123,425**	**119,400**	**119,400**	**0.0%**	**119,400**	**0.0%**
Project V Fund							
Intergovtl-County Grant	-	-	139,300	417,304	**199.6%**	496,455	**19.0%**
Other Reimbursements	-	-	45,000	-	**-100.0%**	-	**0.0%**
Total Project V Fund	**-**	**-**	**184,300**	**417,304**	**126.4%**	**496,455**	**19.0%**
Measure M-Growth Mgmt Area9 Fd							
Intergovtl-County Grant	104,068	-	-	-	**0.0%**	-	**0.0%**
Total Measure M-Growth Mgmt Area9 Fund	**104,068**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**

2017-2019 Budget
Revenue by Fund, Major Category and Object

	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Amended Budget	FY 2017/18 Adopted	% Change from Prior Year	FY 2018/19 Adopted	% Change from Prior Year
Sr Center Operations Fund - Moved to Senior Mobility Grant Fund							
Intergovtl-County Grant	108,155	-	-	-	**0.0%**	-	**0.0%**
Recreation Center Fees	32,652	-	-	-	**0.0%**	-	**0.0%**
Investment Earnings	268	-	-	-	**0.0%**	-	**0.0%**
Rents & Concessions	50,163	-	-	-	**0.0%**	-	**0.0%**
Donations	7,755	-	-	-	**0.0%**	-	**0.0%**
Miscellaneous	656	-	-	-	**0.0%**	-	**0.0%**
Total Sr Center Operations Fund	**199,649**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
Senior Mobility Grant							
Intergovtl-County Shared Revenue	-	111,337	114,000	114,000	**0.0%**	114,000	**0.0%**
Investment Earnings	-	697	-	-	**0.0%**	-	**0.0%**
Total Senior Mobility Grant Fund	**-**	**112,034**	**114,000**	**114,000**	**0.0%**	**114,000**	**0.0%**
Regional Narcotics Suppression							
Forfeitures	-	696	-	-	**0.0%**	-	**0.0%**
Investment Earnings	4	15	-	-	**0.0%**	-	**0.0%**
Total Regional Narcotics Suppression Fund	**4**	**711**	**-**	**-**	**0.0%**	**-**	**0.0%**
Comm Development Block Grant							
Intergovtl-Federal Grants	791,936	107,233	400,712	596,000	**48.7%**	400,000	**-32.9%**
Reimbursements	76,519	693,440	-	-	**0.0%**	-	**0.0%**
Total Comm Development Block Grant	**868,455**	**800,673**	**400,712**	**596,000**	**48.7%**	**400,000**	**-32.9%**
Safe Route to School Grant							
Intergovtl-Federal Grants	141,400	-	-	-	**0.0%**	-	**0.0%**
Reimbursements	20	-	-	-	**0.0%**	-	**0.0%**
Total Safe Route to School Grant	**141,420**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
Measure M Master Plan Arterial Hwy Fund							
Intergovtl-County Grants	76,064	-	-	-	**0.0%**	-	**0.0%**
Total Measure M Master Plan Arterial Hwy Fund	**76,064**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
Federal SSARP Grant							
Intergovtl-Federal Grants	-	-	-	250,000	**100.0%**	-	**0.0%**
Total Federal SSARP Grant	**-**	**-**	**-**	**250,000**	**100.0%**	**-**	**0.0%**
Total Special Revenue Fund Group	**7,567,813**	**6,175,600**	**6,092,725**	**7,275,030**	**19.41%**	**8,061,610**	**10.8%**

2017-2019 Budget
Revenue by Fund, Major Category and Object

	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Amended Budget	FY 2017/18 Adopted	% Change from Prior Year	FY 2018/19 Adopted	% Change from Prior Year
Capital Projects Fund Group							
Crown Valley Corridor Fee Fund							
Investment Earnings	115	227	-	100	**100.0%**	100	**0.0%**
Total Crown Valley Corridor Fee Fund	**115**	**227**	**-**	**100**	**100.0%**	**100**	**0.0%**
Project P Fund							
Intergovtl-County Grant	-	-	759,232	-	**-100.0%**	-	**0.0%**
Total Project P Fund	**-**	**-**	**759,232**	**-**	**-100.0%**	**-**	**0.0%**
Park Development Fees Fund							
Investment Earnings	2,223	12,233	-	-	**0.0%**	-	**0.0%**
Developer Fees	-	1,000,000	-	-	**0.0%**	-	**0.0%**
Total Park Development Fees Fund	**2,223**	**1,012,233**	**-**	**-**	**0.0%**	**-**	**0.0%**
Trans Eqty Act-ISTEA Fund							
Intergovtl-Federal Grants	29,613	14,283	190,593	-	**-100.0%**	-	**0.0%**
Investment Earnings	5	-	-	-	**0.0%**	-	**0.0%**
Total Trans Eqty Act-ISTEA Fund	**29,618**	**14,283**	**190,593**	**-**	**0.0%**	**-**	**0.0%**
Federal Hwy Bridge Repl/RehbFd							
Intergovtl-Federal Grants	-	-	5,420,509	-	**-100.0%**	-	**0.0%**
Total Federal Hwy Bridge Repl/Rehb Fund	**-**	**-**	**5,420,509**	**-**	**-100.0%**	**-**	**0.0%**
SCRIP Fund							
Developer Fees	-	-	7,160,310	-	**-100.0%**	-	**0.0%**
Total SCRIP Fund	**-**	**-**	**7,160,310**	**-**	**-100.0%**	**-**	**0.0%**
Misc State Grants Fund							
Intergovtl-State Grants	-	-	61,932	-	**-100.0%**	-	**0.0%**
Total Misc State Grants Fund	**-**	**-**	**61,932**	**-**	**-100.0%**	**-**	**0.0%**
Measure M 2 SlsTx-Apprtnmt Fd							
Intergovtl-County Shared Rev	1,457,179	1,526,425	1,483,819	1,581,670	**6.6%**	1,635,447	**3.4%**
Investment Earnings	3,929	-	-	-	**0.0%**	-	**0.0%**
Other Reimbursements	443,875	477,105	-	-	**0.0%**	-	**0.0%**
Total Measure M 2 SlsTx-Apprtnmt Fund	**1,904,983**	**2,003,530**	**1,483,819**	**1,581,670**	**6.6%**	**1,635,447**	**3.4%**
Measure M2 Intersection Capacity Enhancement Fund							
Intergovtl-County Grants	-	-	29,801	400,038	**1242.4%**	189,146	**-52.7%**
Total Measure M2-IntersCapEnhanc Fund	**-**	**-**	**29,801**	**400,038**	**1242.4%**	**189,146**	**-52.7%**
Measure M2-Arterial Capacity Enhancement Fund							
Intergovtl-County Grant	-	146,000	2,551,054	-	**-100.0%**	-	**0.0%**
Total Measure M2-ArtrlCapEnhance Fund	**-**	**146,000**	**2,551,054**	**-**	**-100.0%**	**-**	**0.0%**
Measure M2-Env Cleanup Program (ECP) Fund							
Intergovtl-Federal Grants	-	-	200,000	-	**-100.0%**	-	**0.0%**
Intergovtl-County Grants	100,000	2,590,157	400,000	-	**-100.0%**	-	**0.0%**
Total Measure M2-Env Cleanup Prog (ECP) Fund	**100,000**	**2,590,157**	**600,000**	**-**	**-100.0%**	**-**	**0.0%**
Highway Safety Imp Program (HSIP) Fund							
Intergovtl-Federal Grant	37,291	356,845	-	204,300	**100.0%**	-	**0.0%**
Investment Earnings	-	12	-	-		-	**0.0%**
Total Highway Safety Imp (HSIP) Fund	**37,291**	**356,857**	**-**	**204,300**	**100.0%**	**-**	**0.0%**

2017-2019 Budget
Revenue by Fund, Major Category and Object

	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Amended Budget	FY 2017/18 Adopted	% Change from Prior Year	FY 2018/19 Adopted	% Change from Prior Year
OC Muni Water District Grant							
Intergovtl-County Grants	160,487	399,417	40,000	-	**-100.0%**	-	**0.0%**
Investment Earnings	56	319	-	-	**0.0%**	-	**0.0%**
Total OC Muni Water District Grant Fund	**160,543**	**399,736**	**40,000**	**-**	**-100.0%**	**-**	**0.0%**
Federal ISTEA-APM Grant							
Intergovtl-Federal Grants	-	-	500,000	-	**-100.0%**	-	**0.0%**
Total M2 Arterial Pavement Management Grant	**-**	**-**	**500,000**	**-**	**-100.0%**	**-**	**0.0%**
Total Capital Projects Fund Group	**2,234,773**	**6,523,023**	**18,797,250**	**2,186,108**	**-88.4%**	**1,824,693**	**-16.5%**
Debt Service Fund Group							
MV Mall Parking Lease Fund							
Sales and Use Tax	1,397,595	1,546,898	1,442,102	1,481,940	**2.8%**	1,582,767	**6.8%**
Investment Earnings	149	52	-	-	**0.0%**	-	**0.0%**
Total MV Mall Parking Lease Fund	**1,397,744**	**1,546,950**	**1,442,102**	**1,481,940**	**2.8%**	**1,582,767**	**6.8%**
Total Debt Service Fund Group	**1,397,744**	**1,546,950**	**1,442,102**	**1,481,940**	**2.8%**	**1,582,767**	**6.8%**
Enterprise Fund Group							
Mission Viejo Television Fund							
Franchise Taxes	156,165	253,701	277,600	255,000	**-8.1%**	260,000	**2.0%**
Service Charges-MVTV	380	500	400	400	**0.0%**	400	**0.0%**
City Clerk Service Charges	60	-	-	-	**0.0%**	-	**0.0%**
Investment Earnings	954	51	500	200	**-60.0%**	200	**0.0%**
Other Miscellaneous	-	9,200	-	9,200	**100.0%**	9,500	**3.3%**
Total Mission Viejo Television Fund	**157,559**	**263,452**	**278,500**	**264,800**	**-4.9%**	**270,100**	**2.0%**
Mission Viejo TV Capital Fund							
Franchise Taxes	313,039	308,204	314,000	315,000	**0.3%**	320,000	**1.6%**
Investment Earnings	1,816	8,316	500	1,000	**100.0%**	1,000	**0.0%**
Total Mission Viejo TV Capital Fund	**314,855**	**316,520**	**314,500**	**316,000**	**0.5%**	**321,000**	**1.6%**
Animal Services Fund							
Animal Licenses	512,302	549,423	629,834	681,240	**8.2%**	681,240	**0.0%**
Animal Permits	15,725	17,775	15,000	23,000	**53.3%**	23,000	**0.0%**
Finance Service Charges	20	70	-	-	**0.0%**	-	**0.0%**
Animal Shelter Fees & Charges	126,730	120,655	133,800	135,200	**1.0%**	135,200	**0.0%**
Animal Svcs-Intergovtl Svc Chg	591,583	583,781	1,887,448	1,195,829	**-36.6%**	1,233,772	**3.2%**
Other Fines	97,726	163,447	94,000	154,500	**64.4%**	154,500	**0.0%**
Investment Earnings	14,424	29,302	10,000	10,000	**0.0%**	10,000	**0.0%**
Rents & Concessions	20,437	17,451	19,000	19,000	**0.0%**	19,000	**0.0%**
Reimbursements	100,256	1,568	-	-	**0.0%**	-	**0.0%**
Donations	113,891	256,860	10,000	10,000	**0.0%**	10,000	**0.0%**
Miscellaneous	3,420	2,874	1,200	1,200	**0.0%**	1,200	**0.0%**
Total Animal Services Fund	**1,596,514**	**1,743,206**	**2,800,282**	**2,229,969**	**-20.4%**	**2,267,912**	**1.7%**
Total Enterprise Fund Group	**2,068,928**	**2,323,178**	**3,393,282**	**2,810,769**	**-17.2%**	**2,859,012**	**1.7%**
Total Revenues	**69,840,540**	**73,803,400**	**89,534,719**	**71,496,135**	**-20.1%**	**73,110,298**	**2.3%**

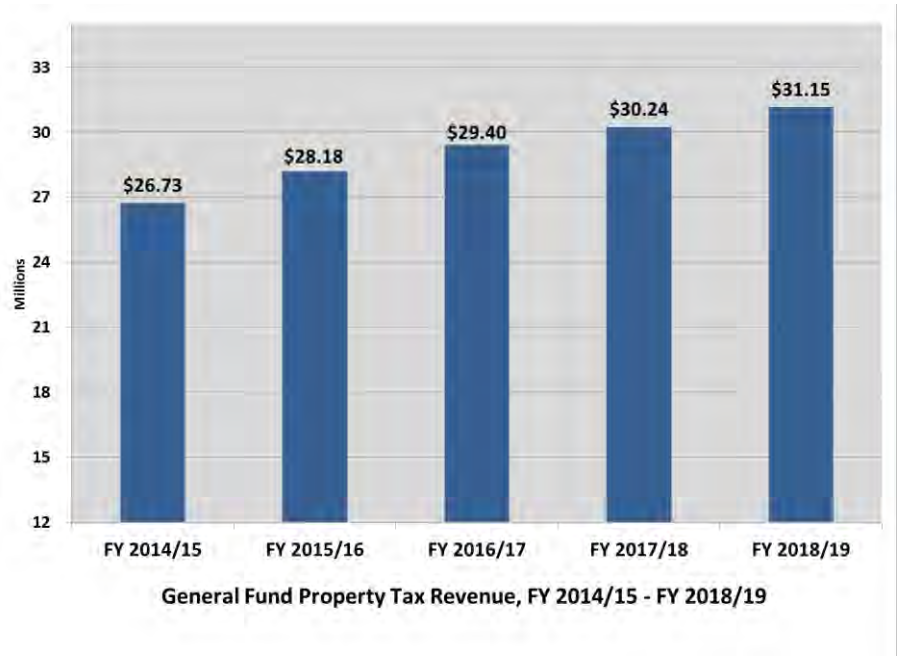
GENERAL FUND GROUP REVENUES

GENERAL FUND

Property Taxes

The constitution of the State of California, as amended by Proposition 13 in 1978 (e.g., Article XIII), sets the maximum property tax rate at 1% of assessed value. Furthermore, increases to the tax rate are limited to 2% or the annual change in inflation, whichever is less.

Property tax revenue represents the largest single source of revenue for the City of Mission Viejo. For FY 2017-18 General Fund property tax revenue is projected to be $30.24 million, which represents 52.4% of total General Fund revenue. The following year, General Fund property tax is projected to be $31.15 million, or 53% of total General Fund revenue. The amount of property tax revenue recorded in the General Fund represents 42% of total City revenues in both FY 2017/18 and FY 2018/19.



General Fund Property Tax Revenue, FY 2014/15 - FY 2018/19

Total property tax revenue – which is comprised of property tax proceeds recorded in the General Fund and the Library Services Fund – represents 46% of total revenue for the 2017-19 budget period (see the Library Services Fund description below for additional information on the property tax revenue recorded in that fund).

Assessed values in Orange County have grown steadily since 2010. The City's total assessed value of property (secured and unsecured) as of January 1, 2017, is approximately $15.84 billion. This amount represents an increase of 3.88% over the prior year. Changes to total assessed value directly impact the amount of property tax revenue the City receives.

Property tax revenue is projected to increase 2.8% in FY 2017/18 over the amended FY 2015/16 budget and increase 3% in FY 2018/19. While these changes are modest, they represent seven straight years of growth in property tax revenue after three successive years of decline caused by the recession, which dramatically impacted the real estate market.

Sales and Use Taxes

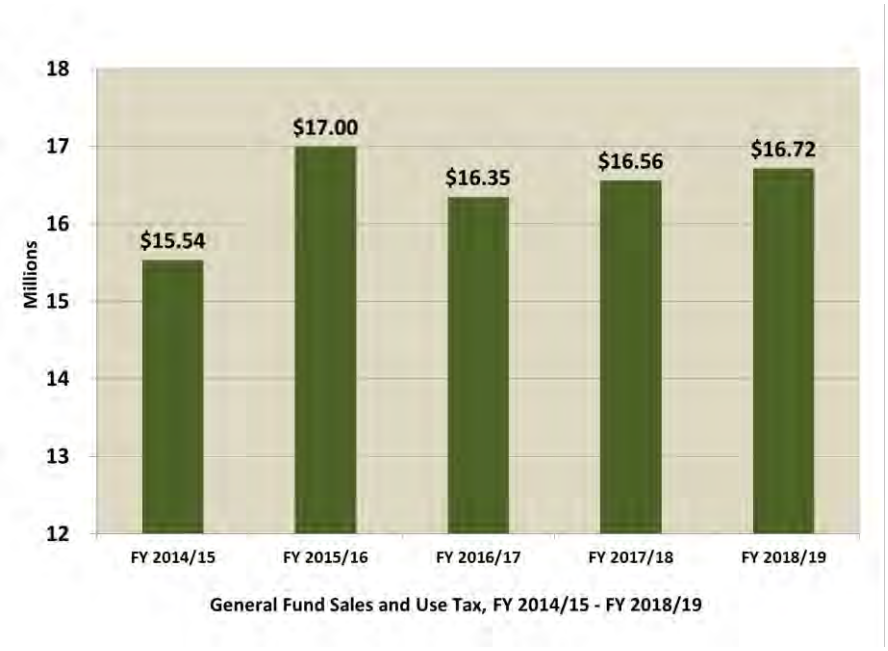
Sales and use tax revenue is the second largest revenue source for the City behind property tax revenue. Sales tax revenue represents 28.7% of total General Fund revenue for FY 2017/18 and 28.4% for FY 2018/19.

The sales and use tax is collected and apportioned by the State Board of Equalization. Up until FY 2004/05, the City received a full 1% of the total sales tax collected, based on sales within its jurisdiction. However, as a result of Proposition 57, beginning in FY 2004/05 the local sales tax rate was reduced by 0.25% and the State rate was increased by 0.25%. This was done in order to repay the fiscal recovery bonds floated by the State.

Under this arrangement due to Proposition 57 (known as the "triple-flip"), cities are reimbursed dollar for dollar with additional property tax for the 0.25% "lost," or retained by the State in order to back the economic recovery bonds. (The reimbursement is recorded in our books as sales tax, consistent with accounting guidelines.) This swapping of sales tax lasted until the economic recovery bonds were paid off by the State. The final payment for

the "unwinding" of the triple flip was received for FY 2015/16, and the City began receiving the full 1% of total sales tax collected from point of sale transactions with the first sales tax quarter of calendar year 2016.

Sales tax revenue estimates are based on input from the City's sales tax consultant, past revenue trends and retail sales projections of anticipated new retailers within the City. Local retail activity has slowed since FY 2013/14 and sales tax is expected to increase by a modest 1.3% in FY 2017/18 from FY 2016/17 budget levels, to $16.6 million. The sales tax increase for FY 2018/19 is estimated to increase 0.9%.

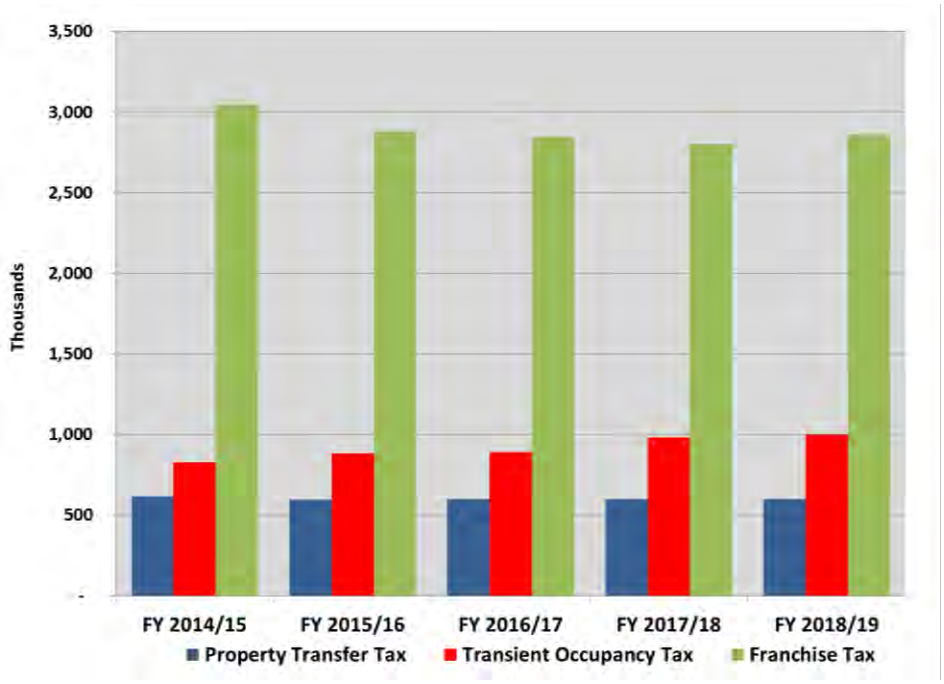


General Fund Sales and Use Tax, FY 2014/15 - FY 2018/19

In 1997 the City and the Community Development Agency of Mission Viejo formed the Mission Viejo Community Development Financing Authority (CDFA), a joint exercise of powers authority, for the purpose of issuing bonds to fund public improvements at the "Shops at Mission Viejo." Debt service on the bonds is partially paid from available mall sales tax revenue, which is defined as an amount limited to 50% of annual sales tax revenue generated by the renovated mall subject to the City receiving at least $1.5 million plus inflationary growth on that amount. The City's share of mall sales tax is estimated to be $2.25 million in FY 2017/18 and will grow to $2.26 million by FY 2018/19. This amount is included in the above General Fund sales tax estimate. The portion of sales tax from the "Shops at Mission Viejo" to be devoted to debt service is not included in the above amounts, but rather is recorded in the separate Mission Viejo Mall Parking Lease Fund.

Franchise Taxes

Franchise Taxes are imposed by the City on gas, electric, cable television, and refuse and recycling companies for the privilege of using City streets and rights-of-way for the transport of their goods and services. Each company is assessed a franchise fee that is contractually set between one and five percent of gross receipts. This revenue source is estimated to generate a total of $2.8 million for the City during FY 2017/18 which is a decline from FY 2016/17 of $45,000. An increase of $60,000 is expected in FY 2018/19 for a total of $2.86 million.



Franchise tax revenue remains relatively stable from year to year (see right, green bars) and generally will reflect increases as population increases occur. However, shifts from cable television to internet streaming may cause further declines of this revenue source.

Transient Occupancy Tax

The City of Mission Viejo Municipal Code authorizes the City to levy a tax for the privilege of occupying hotel rooms and lodgings on a transient basis. The Transient Occupancy Tax (TOT) rate has been set at 8% since the City's incorporation. As with other sources of revenue which rely on discretionary spending habits, TOT revenue has a correlation with the health of the economy. TOT revenue has grown each year over the last seven years and is expected to grow over the next two year budget cycle. For FY 2017/18, TOT revenue is projected to be $980,000; in FY 2018/19 this is projected to increase to $1.0 million. In part, this growth will be due to the opening of a Hampton Inn in 2017 at the corner of Avery Parkway and Marguerite Parkway.

Property Transfer Tax

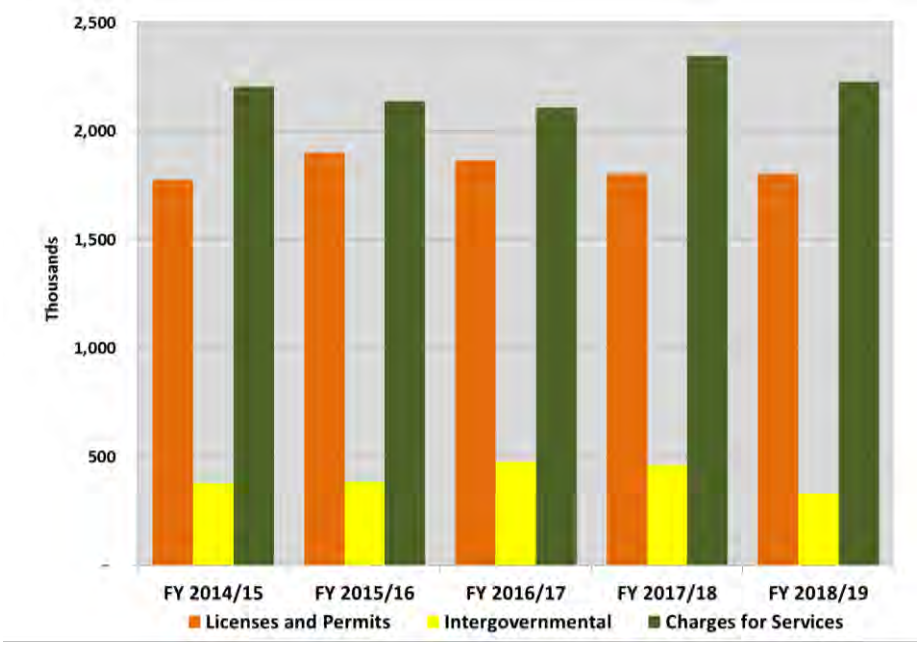
The California Government Code authorizes the County of Orange to impose a transfer tax on real property sold at the rate of $1.10 per $1,000 of assessed value. The proceeds from this tax are then split 50/50 between the County and the city in which the property sale occurs. This revenue source is tied to the health of the real estate market and the City had experienced growth year over year since FY 2011/12 and is now expected to remain flat for the next two years at $600,000 for both FY 2017/18 and FY 2018/19, which is the same as the FY 2016/17 amended budget amount.

Licenses and Permits

The California Government Code and the State Constitution give cities the authority to assess certain license and permit fees as a means of recovering the cost of regulating various activities. Examples of these activities include building permits, construction permits, and engineering permits for grading and inspection services.

Revenue from the various categories of licenses and permits for FY 2017/18 is anticipated to be $1.8 million, a 3.4% decrease from the FY 2016/17 amended budget. The following year, revenue is projected to remain flat at $1.8 million.

License and permit revenue will fluctuate from year to year and is based upon the level of residential and commercial building improvement and new development activity. The activity in this revenue category is expected to remain stable, as there are no significant projects planned for this budget cycle.



Intergovernmental

Cities receive revenue from other government agencies, principally from the State and Federal governments. These revenues include monies called subventions, as well as grants for specific projects, and reimbursements related to State mandated activities or disaster/emergency declarations. This revenue can fluctuate from year to year and is generally not relied upon to fund on-going programs and activities.

The estimate for total Intergovernmental revenue is $446,500 for FY 2017/18 and $331,500 for FY 2018/19.

Charges for Services

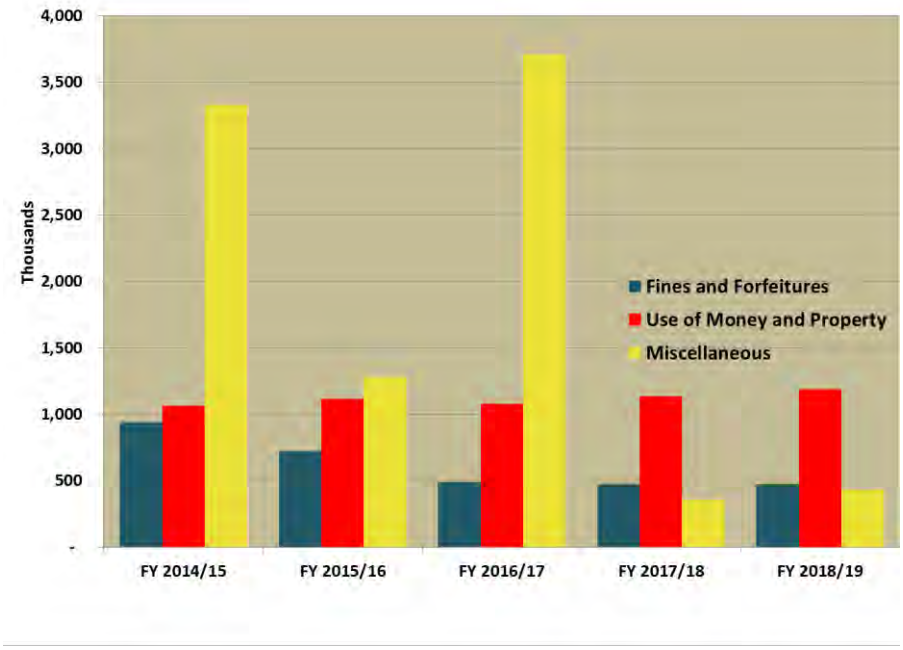
Service charges or fees are imposed on the user of certain services provided by the City, under the rationale that benefiting parties should pay for all or part of the cost of that service, rather than the general public. Examples include planning-related services such as design review, environmental impact review, plan check fees and

variance applications; engineering services such as grading plan check, street plan check, and soils reporting; building services related to construction plan check; recreation class fees; and recreation and tennis center fees.

Total Charges for Services revenue for FY 2017/18 is projected to be $2.35 million, an 11.3% increase over the FY 2016/17 amended budget. This increase is attributed to the introduction to new spin classes at the Montanoso Recreation Center in FY 2017/18. If successful, these classes can be added to the FY 2018/19 budget. Until then, the FY 2018/19 budget is estimated at $2.23 million.

Fines & Forfeitures

Fines and penalties are imposed for vehicle and parking violations occurring within the City limits as well as for infractions of local ordinances. Also included in this category is the forfeiture of deposits collected by the city for encroachment, building and other activity. Revenue for vehicle and parking violations is projected for FY 2017/18 and 2018/19 with no growth from FY 2016/17 amended budget. Forfeited deposit revenues have been decreasing over the past three years. For projection purposes, a conservative approach is used and Fines and Forfeitures for FY 2017/18 and FY 2018/19 are projected at $60,000 each year, a decline of $20,000.



Use of Money & Property

Interest earnings and rents and concessions comprise this category of revenue, with anticipated revenue budgeted at $1.14 million for FY 2017/18, a 5.6% increase from the FY 2016/17 budget. An increase of 4.6% is projected in FY 2018/19 with an estimate of $1.19 million. Interest rates are rising and reflect a projected growth of 34.5% in FY 2017/18 followed by 20% anticipated growth in FY 2018/19. The rent and concession portion of this revenue category is projected to decline 1% in FY 2017/18 and remain flat in FY 2018/19.

Miscellaneous Revenue

This revenue source includes reimbursements for special events, donations, and other miscellaneous sources. These types of revenues are inconsistent from year to year or are one-time in nature. In FY 2017/18 miscellaneous revenue is estimated at $356,733 and $432,733 in FY 2018/19.

COMPUTERS, EQUIPMENT, FURNISHINGS, VEHICLES (CEFV) REPLACEMENT FUND

This fund was used to record expenditures related to replacing various computer, equipment, furnishings and vehicle assets. This fund was considered part of the General Fund group of funds and was included when calculating the City's total discretionary reserves. This fund will be closed on June 30, 2017 and resources returned to the General Fund.

FACILITY REHABILITATION AND REPLACEMENT FUND

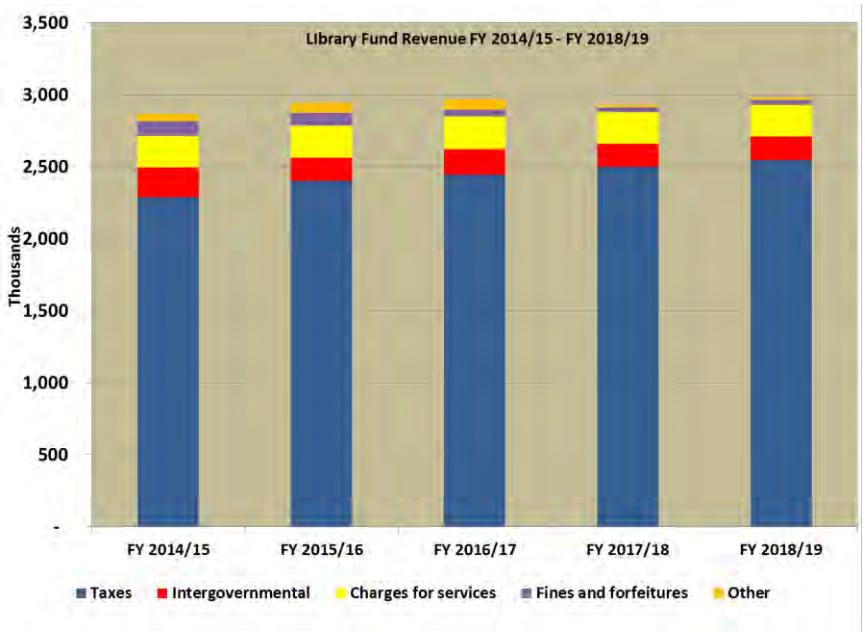
This fund was used to record expenditures related to the rehabilitation and replacement of existing City facilities as well as major playground and park equipment. It was also considered part of the General Fund group of funds

and its fund balance was included when calculating the City's total discretionary reserve level. This fund will be closed on June 30, 2017 and resources returned to the General Fund.

SPECIAL REVENUE FUND GROUP

LIBRARY FUND

The Library Fund is used to account for the receipt and expenditure of funds restricted for library purposes. Total Library Fund revenue for FY 2017/18 is projected to be $2.93 million; for FY 2018/19 revenue is projected to increase slightly to $2.98 million. The majority of revenue used for Library operations comes from property tax estimated at $2.5 million or 85% in both FY 2017/18 and FY 2018/19.



The revenue projections for FY 2017/18 include (in addition to property tax): $18,500 in Intergovernmental funding; $220,000 in Library fees; $35,000 in Library fines; $140,000 from the Redevelopment Property Tax Trust Fund pursuant to a tax sharing agreement with the former redevelopment agency; and additional revenue from a variety of other sources.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (SLESF)

The Citizens' Option for Public Safety (COPS) program was established in FY 1996/97. This is a State program requiring annual appropriation by the State Legislature for continued funding. The COPS program provides supplemental funding to local jurisdictions for front-line municipal police services. The allocation for each of the next two fiscal years is expected to be $150,000 annually, same as current fiscal year.

GAS TAX FUNDS

The State of California assesses a tax on gasoline purchases as authorized by Sections 2103, 2105, 2106 and 2107 of the California Streets and Highways Code. On April 28, 2017, the Governor signed SB1, the Road Repair and Accountability Act of 2017 that will provide substantial new and more stable funding for state and local streets and roads. A portion of these taxes is allocated to the City of Mission Viejo based on a statutory funding formula. These funds are earmarked for maintenance, rehabilitation or improvement of public streets. The estimate for this revenue source is $2.69 million for fiscal years 2017/18, and $3.79 million in 2018/19.

The City also receives a flat amount of $10,000 annually as Section 2107.5 Gas Tax revenue, based on population. The Section 2107.5 amount is restricted for engineering costs related to street improvements and is accounted for in a separate fund.

AIR QUALITY IMPROVEMENT TRUST FUND

Assembly Bill 2766 signed into law in 1990 authorized a fee on motor vehicle registrations to fund programs to reduce air pollution from cars, trucks, and buses. The South Coast Air Quality Management District (SCAQMD) administers the program, which distributes money based on population as well as for specific requests. The funding will remain the same as the prior year with the City's per capita share expected to be $118,400 per year for both FY 2017/18 and FY 2018/19.

PROJECT V FUND

In October 2016, the City entered into an agreement with the Orange County Transportation Authority (OCTA) to provide local shuttle services. A local transit shuttle connects the Laguna Niguel/Mission Viejo Metrolink Station, The Shops at Mission Viejo, Mission Hospital, Saddleback Hospital, Saddleback College, residential areas, community centers, and Capistrano Valley High School. OCTA funding is $417,304 for FY 2017/18 and $496,455 in FY 2018/19.

SENIOR CENTER OPERATIONS FUND

This fund was closed at the end of FY 2014/15 and non-grant related revenues and appropriations were reflected in the General Fund for FY 2015/16 and FY 2016/17. Grant activity for the senior mobility grant are now reported in a separate Senior Mobility Grant special revenue fund (see below).

SENIOR MOBILITY GRANT FUND

This fund was established beginning with FY 2015/16 to account for a grant received from OCTA to provide transportation assistance to seniors. Revenue for FY 2017/18 and FY 2018/19 is $114,000.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

The City is an entitlement city and applies directly to the U.S. Department of Housing and Urban Development (HUD) for its CDBG funding. The primary objective of the CDBG program is the development of viable urban communities, by providing decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income. The City's CDBG funding allocation and program revenue is projected to be $596,000 in FY 2017/18 an increase of 48.7% from FY 2016/17, and $400,000 in FY 2018/19. The City's allocation is based on a complex formula using ratios of population, poverty, age of housing stock, housing overcrowding, and amount of growth. Budget reduction efforts by the Federal government have resulted in lower CDBG award amounts in recent years.

FEDERAL SSARP GRANT FUND

The objective of the Systemic Safety Analysis Report Program (SSARP) is to assist local agencies in performing collision analysis, identifying safety issues on roadway networks, and developing a list of systemic low-cost countermeasures for use in preparing future Highway Safety Improvement Program (HSIP) and other safety program applications. This is a federal grant passed through the California Department of Transportation (Caltrans) to the City and revenue of $250,000 is projected in FY 2017/18.

CAPITAL PROJECTS FUND GROUP

TRANSPORTATION FUNDS

The City relies on a variety of outside funding for street-related capital projects. In addition to the state gas tax, OCTA, Federal, State, and developer funding is available for the construction and improvement of major streets. For FY 2017/18, a total of $2.2 million is expected from these revenue sources, and for FY 2018/19, $1.8 million is projected. This revenue will be used to fund a variety of street projects over the two-year budget period.

Approximately 72% of these funding sources is revenue from Measure M2 sales tax. The original Measure M was a one-half of one percent sales tax approved by Orange County voters in 1990. This sales tax was renewed in 2006 (at the one-half of one percent rate) and revenues from it are now designated as “Measure M2” and are recorded in a separate fund. The City receives an annual apportionment from OCTA of Measure M2 funds and anticipates receiving $1.6 million in Measure M2 local apportionment/sales tax funds in both FY 2017/18 and FY

2018/19. The City also competes with other Orange County cities for additional funds for specific projects (e.g., competitive grants). There is $604,338 in competitive grant funding as part of the FY 2017/18 budget and $189,146 included in the FY 2018/19 budget.

DEBT SERVICE FUND GROUP

MISSION VIEJO MALL PARKING LEASE FUND

As discussed earlier in the Sales Tax section, in 1997 the City and the former Community Redevelopment Agency formed the Mission Viejo Community Development Financing Authority (CDFA). This is a joint exercise of powers authority, for the purpose of issuing bonds to fund certain public improvements at the "Shops at Mission Viejo." Debt service on the bonds is partially paid from available mall sales tax revenue which is defined as an amount limited to fifty percent of annual sales tax revenue generated by the renovated mall, subject to the City receiving a guaranteed amount that grows each year.

This fund accounts for receipt of the portion of the mall sales tax available to pay debt service on the mall bonds, and the disbursement thereof to the Authority's bond trustee. In FY 2017/18, $1.48 million is expected from this source, an increase of 2.8% from the prior year budget. For FY 2018/19, $1.6 million is expected, an increase of 6.8%. The increase is due to the projected improvement in retail sales activity at the Mall. Due to the allocation formula related to this financing, the City's share of sales tax revenue is guaranteed and grows steadily while the bond share is subject to greater fluctuations.

ENTERPRISE FUND GROUP

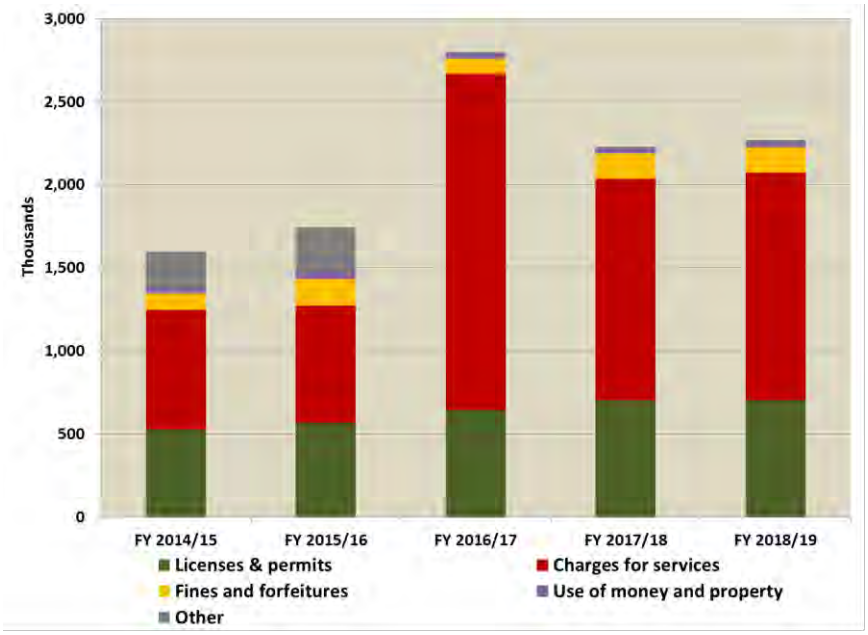
MISSION VIEJO TELEVISION (MVTV) FUND

Revenue estimates for this fund consist primarily of the one-half of one percent portion of the five percent Cable TV franchise fee that is used to provide governmental access to cable television programming, and which is recorded in this separate fund. The remaining 4.5% of the franchise fee is recorded in the General Fund (see the Franchise Taxes discussion on a previous page); however, for both fiscal years, an additional amount of approximately $120,000 of franchise fees will be allocated to this fund. The franchise fee portion recorded in this fund, along with miscellaneous fees and interest revenue, provide resources for the programming and operations of MVTV, Channel 30. For FY 2017/18 this amount is $255,000 and is $260,000 in FY 2018/19.

MVTV CAPITAL FUND

The MVTV Capital Fund accounts for the 1% Public, Education, and Government (PEG) franchise fee assessed on total gross receipts of cable providers State law requires that under the existing State franchise agreement, all video service providers will provide monetary support for PEG TV channel equipment. Mission Viejo receives fees from two cable television providers: Cox Cable and AT&T. The additional revenue received from this assessment is restricted to capital equipment purchases. The projected revenue in the MVTV Capital Fund for FY 2017/18 is $315,000, an increase of $15,000 from the prior year budget, and $320,000 for FY 2018/19.

ANIMAL SERVICES FUND

This fund is used to account for the City's animal services operations. The City provides animal licensing, field patrol, and shelter services to the Cities of Laguna Niguel and Aliso Viejo, and, as of January 2017, the Cities of Rancho Santa Margarita and Laguna Hills. Under contract to those cities the total costs of the program are shared on the basis of population, net of total program revenues.

Revenue for FY 2017/18 is estimated to be $2.23 million, a 20.4% decrease from FY 2016/17. This decrease is due to a one-time capital contributions in the amount of $780,000 received from the Cities of Laguna Hills and Rancho Santa Margarita for the purchase for two additional animal control vehicles and the expansion of the shelter facility to accommodate additional staff. Projected revenue includes: $704,240 in licensing and permit revenue – a 9.2% increase; $135,200 in shelter fees – a 1% increase; $1.2 million in charges for services (Aliso Viejo, Laguna Hill, Laguna Niguel, and Rancho Santa Margarita's share of net operating costs and capital expenses) – a 36.6% decrease due to the one-time capital contributions discussed above); $154,500 in fines a 64.4% increase, $10,000 in investment earnings, $19,000 in lease revenue from the neighboring veterinary clinic, and $11,200 in donations and other revenue. Total Animal Services fund revenue for FY 2018/19 is projected to remain static with the exception of charges for services to service cities. The FY 2018/19 3% increase reflects the increase in net operating costs and capital expenses in year two. The total Animal Services fund revenue for FY 2018/19 is estimated at $2.27 million for an overall increase of 1.7%.