

City of Mission Viejo



2023-25 PROPOSED BUDGET

CITY COUNCIL

Brian Goodell, Mayor
Trish Kelley, Mayor Pro Tem
Wendy Bucknum, Councilmember
Bob Ruesch, Councilmember
Cynthia Vasquez, Councilmember

CITY MANAGER

Dennis R. Wilberg

ASSISTANT CITY MANAGER

W. Keith Rattay

DIRECTOR OF ADMINISTRATIVE SERVICES

Cheryl Dyas



The California Society of Municipal Finance Officers (CSMFO) Association presented an Operating Budget Excellence Award to the City of Mission Viejo for its biennial budget for the fiscal year beginning July 1, 2021.

This award is valid for a period of two years only. We believe this 2023-2025 current biennial budget continues to conform to program requirements, and we are submitting it to the CSMFO to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Mission Viejo
California**

For the Biennium Beginning

July 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Mission Viejo for its biennial budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of two years only. We believe our current biennial budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



MISSION VIEJO

(This page intentionally left blank)



**CITY OF MISSION VIEJO
2023-25 Proposed Budget
Table of Contents**

California Society of Municipal Finance Officers Operating Budget Excellence Award 2
 Government Finance Officers Association Distinguished Budget Presentation Award 3
 Table of Contents 5
 Budget Message..... 7
 Changes from Proposed to Adopted Budget..... TBD

INTRODUCTION

Budget Readers' Guide 13
 Fund Structure 15
 Descriptions of Individual Funds..... 17
 Quick Guides to the Budget..... 22
 Capital Improvement Program Description 25
 District Map 26
 Citywide Organizational Chart 27
 Budget Process 28
 Budget Development Calendar 30
 Vision, Mission, and Organizational Values 31
 Strategic Goals Overview 32
 2021-23 Council Priority Accomplishments 34

BUDGET SUMMARY

Funding Sources and Uses – FY 2023/24 and FY 2024/25..... 37
 Budget by Fund and Fund Balances – FY 2023/24 39
 Interagency/Interfund Transfers – FY 2023/24..... 40
 Budget by Fund and Fund Balances – FY 2024/25 41
 Interagency/Interfund Transfers – FY 2024/25..... 42
 General Fund Discretionary Reserves 43

REVENUES

Revenues by Fund Group, Major Category, and Major Source 45
 Revenue by Fund, Major Category, and Object (Detail) 48
 Explanation of Revenue Sources 55

OPERATING BUDGET

Operating Budget Summary 65
 Operating Budget by Program Area All Funds, General Fund, and Major Category All Funds 75
 Operating Budget by Program Area/Department and Fund, 2023-25..... 78
 Operating Budget by Fund and Program Area (Detail) 80

General Government – Legislative Program Area Summary 87

 City Council..... 89
 City Clerk 95
 City Attorney 104

General Government – Management and Support Program Area Summary 105

 City Manager 107



**CITY OF MISSION VIEJO
2023-25 Proposed Budget
Table of Contents**

Community Relations	113
Administrative Services	123
Information Technology	137
Integrated Waste Management	143
Public Safety –Program Area Summary	145
Police Services	147
Crossing Guards	153
Animal Services	157
Emergency Preparedness	163
Street Lighting	167
Community Development	171
Engineering & Transportation – Public Works	189
Infrastructure Maintenance – Public Services	205
Golf Operations	229
Recreation, Community and Library Services Program Area Summary	239
Library and Cultural Services	241
Recreation and Community Services	251
CAPITAL IMPROVEMENT PROGRAM (CIP)	
CIP Program Funding Summary	267
CIP Program Description Worksheets	269
MASTER FINANCIAL PLAN (MFP)	287
APPENDICES	
Budget Adoption Resolution	TBD
Adopted Appropriations Limit (Article XIII B – Gann Initiative)	TBD
2023-25 Authorized Positions/FTE by Department	307
Accounting System and Internal Controls	311
Debt Administration	313
Community at a Glance and Selected Demographic Statistics	316
City Council Management and Budget Policies	322
2023-25 General Fund Reserve Level Resolution	333
Glossary of Budget Related Terms and Acronyms	335



City of Mission Viejo

Office of the City Manager

Brian Goodell
Mayor

Trish Kelley
Mayor Pro Tem

Wendy Bucknum
Council Member

Bob Ruesch
Council Member

Cynthia Vasquez
Council Member

June 13, 2023

HONORABLE MAYOR AND CITY COUNCIL:

It is a pleasure to submit the proposed 2023-25 Budget and Master Financial Plan. The proposed budget is a \$194.6 million two-year package of services, programs and projects for the benefit of Mission Viejo residents and businesses. The proposed budget essentially maintains all existing service levels and programs, and provides for \$18.6 million in funding for the capital improvement program (CIP).

This proposed 2023-25 budget is balanced in both years, which means that resources projected to be received in the General Fund over the next two years is sufficient to pay for planned operating and CIP expenditures without the use of fund balances with one exception. Over the past few years, the city has accumulated forfeited Construction and Demolition Diversion (C&D) deposits that have restricted uses. These accumulated funds are part of General Fund fund balance. This budget includes appropriations that will improve energy efficiency at various facilities that qualify as permitted uses and accumulated C&D funds will be utilized as the funding source for these appropriations. The budget cycle will begin with a projected \$35.4 million General Fund discretionary reserve balance or 50% of projected FY 2022/23 General Fund revenue, an amount that is slightly above the target discretionary reserve level of \$35.0 million. While the General Fund discretionary reserve is expected to remain at about \$35.0 million throughout the 2023-25 budget cycle, the percentage of reserves in relation to General Fund revenue is projected to decline to 46% during this timeframe. This trend is due to increasing annual revenue growth without adding additional resources to our General Fund discretionary reserves during this next budget cycle.

Budget Philosophy & Objectives

The development of the 2023-25 proposed budget was guided by a continued focus on the City's organization values and strategic goals. The City's strategic goals were first established in 2008 and were further developed in 2011 as part of a budget prioritization process. Each strategic goal is grouped into one of the following six broad categories.

- Economic Development
- Public Safety & Emergency Preparedness
- Preserving & Enhancing the Beauty of the Community
- Traffic Flow & Infrastructure Improvements
- Community Building
- Governance



Strategic goals are further defined in the Introduction section of the budget document.

On January 24, 2023, a pre-budget discussion took place at a regular meeting of the City Council. The agenda for this meeting included an overview of expectations of revenue and expenditure growth and challenges we would face balancing the budget while maintaining all programs and services at current levels. The budget was developed with the following key objectives.

- Maintain all core services and programs at current service levels.
- Continue funding for economic development, specifically in support of implementing recommendations to further the Civic Core Vision Plan.
- Manage rising costs of the police services contract without reducing crime prevention and patrol service levels.
- Maintain current City infrastructure, including IT network.
- Prepare a golf course budget without a General Fund subsidy.
- Identify capital improvement projects (CIP) for inclusion in capital budget based on availability of resources.

Revenue

Total revenues for all funds are projected to be \$100.3 million for FY 2023/24 and \$98.2 million for FY 2024/25. General Fund revenue is projected to be \$74.1 million for FY 2023/24 and \$76.2 million for FY 2024/25, of which 80% is comprised of property and sales and use tax revenue. Property taxes are expected to grow 4.4% and 3.4% in FY 2023/24 and FY 2024/25 respectively. Sales and use taxes are expected to increase by 1.0% in FY 2023/24 and 3.0% in FY 2024/25. Projections for both revenue sources are based on consultant projections.

For a more detailed discussion of the revenues received by the City and projections and assumptions, as well as individual estimates by category and fund, please see the Revenues Section and the Master Financial Plan Section in this budget document.

Operating Appropriations

The proposed operating budget for all funds is \$87.0 million in FY 2023/24 and \$88.9 million in FY 2024/25. The operating budget was developed by starting with the FY 2022/23 adopted budget, which was approved by the City Council in July 2022 as part of the mid-cycle budget update and adjusted to implement certain organizational changes, respond to on-going cost increases in contracted services and restored programs and services impacted by the COVID-19 pandemic. Overall, the FY 2023/24 budget is decreasing \$4.6 million, or 5.0% over the FY 2022/23 amended budget. This decline is a result of one-time non-recurring appropriations included in the FY 2022/23 amended budget. For example, the amended Capital Outlay budget includes \$4.0 million for the Oso Creek Water Reclamation Plant Facility Cost Sharing Agreement approved in March 2023 and the Benefits category includes a \$1.3 million additional 115 Pension Trust Fund contribution approved by the City Council in September 2022. If all non-recurring appropriations are removed from the 2022/23 amended budget, the overall base budget would be approximately \$82.1 million and the actual growth in the operating budget would be approximately 5.9%. Those programs or expenditure categories reflecting the most notable increases include:

HONORABLE MAYOR AND CITY COUNCIL
Budget Message
FY 2023-2025

- **Police Services:** The contract approved with the Orange County Sheriff's Department (OCSD) reflects a decrease of \$0.2 million; however, the Board of Supervisors is currently in negotiations for all union contracts to be effective July 1, 2023. The proposed budget includes projected increases in both fiscal years but the actual increases will not be known until negotiations are complete and new contracts are approved.
- **Building Services:** The Community Development Department recently completed a Request for Proposal (RFP) process for building and inspection services. The result of that process was to retain Charles Abbott and Associates (CAA) as the City's services provider. The new contract which will become effective July 1, 2023 includes an increase in the service rates. Service rates are applied in tiers and based on monthly fees collected. Overall it is estimated that fees will increase 2.0% in FY 2023/24 and 2.5% in FY 2024/25.
- **Maintenance/Repair Contractual Services:** Landscape maintenance contracts for areas 1 through 8 increased 7.5%. Areas 9 and 10 included budget increases of 15%. Facility maintenance contracts increased from 3.0% to 7.5%. In total this budget category is increasing \$1.1 million or 7.7% in FY 2023/24.
- **Supplies:** Landscape and irrigation supplies contract increased 7.5%. The janitorial supplies contract increased 3.0%. Additionally, the supplies budget in the Public Services Department has been fully restored for all events post pandemic. The total increase in Supplies in FY 2023/24 is \$0.5 million.
- **Insurance:** The annual deposits for insurance through the California Joint Powers Insurance Authority (CJPIA) has increased by \$0.1 million. Insurance coverage includes general liability, workers' compensation, property, crime and fiduciary.
- **Utilities:** The cost of electricity, gas and water across all programs is expected to continue to increase another 4.6% or \$0.2 million.
- **Personnel Costs across all programs:** Personnel costs includes all salaries, wages and benefits. Salaries and wages and benefits combined are decreasing 3.4% in FY 2023/24 or \$785,000 from the FY 2022/23 amended budget. However, the FY 2022/23 amended budget includes a one-time \$1.3 million 115 Pension Trust Fund payment. If this payment is deducted from the comparison, salaries and wages and benefits are increasing \$515,000 or 2.3%. The proposed budget includes a 3% increase in both years on total salaries of all authorized positions to allow for merit increases based on employee performance. Additionally, total FTEs are increasing 2.65. The total increase in personnel, including benefits in FY 2023/24 is \$596,000. The proposed budget also includes an increase of \$270 to the employee health plan Fixed Monthly Contribution for Tier 4 plan employees with dependents. This benefit increase is \$254,000. The combined increase of \$850,000 to the employee compensation package effective July 1, 2023 is offset by savings from other salary adjustments and staffing changes for a total net decrease of \$335,000. For example, a Manager position previously budgeted in prior years in Administrative Services is prospectively budgeted as an Analyst position. The salaries and wages increase in FY 2024/25 of 2.9% is due solely to the 3% merit increase program.

An increase in wages in FY 2024/25 is increasing benefits approximately \$70,000. This increase is offset by decrease of the employer pension rate of .38% and a decrease of \$53,000 in our projected unfunded liability payment.

Since most contracts are structured as two-year contracts with amounts fixed over the two-year contract period, growth in the operating budget for FY 2024/25 has been limited to just 2.2% for all funds. The primary driver for this increase is a projected increase in the OCSD contract. The increase under Infrastructure Maintenance is a result of the inclusion of the first annual payment due the Santa Margarita Water District under the Oso Creek Water Reclamation Plant Facility Cost Sharing Agreement. This amount is subject to change but is currently estimated at \$577,000 and will only be due if the construction of the administration and corp yard facility is completed.

Due to lack of available resources, there are a few CIPs that are not funded, including annual playground rehabilitations. Crucero Park playground is projected to cost \$1.4 million and Barbadanes Park playground is projected at \$0.9 million. The next phase of the North Oso Creek Bike Pedestrian Trail project is also unfunded with a projected cost of \$1.25 million.

Capital Improvement Program (CIP)

The proposed budget includes funding for CIP projects of \$11.5 million in FY 2023/24 and \$7.1 million in FY 2024/25 for a total CIP budget of \$18.6 million. Of the fifteen funding requests, \$12.3 million or 66% are for the on-going annual Arterial Highway and Residential Road Resurfacing programs. The CIP budget also includes \$3.3 million for signal synchronization projects. There is one non-street or road related project for the replacement of failing security lighting with energy-saving LED fixtures at the World Cup Soccer Fields in the amount of \$0.4 million. This project will be funded with accumulated C&D deposit forfeiture funds restricted for specific environmental-friendly uses.

Master Financial Plan (MFP)

The City's long-range MFP has been updated and is included in this document. The MFP contains a seven-year General Fund revenue forecast and expenditure plan which projects revenues, operating expenditures, transfers, funding available for capital projects, and projected reserve balances for the General Fund. During both FY 2023/24 and 2024/25 the annual transfer from the Mall Bond rolling reserve is needed to balance the 2023-25 budget. Looking forward, the MFP projection reflects the level of General Fund revenues necessary to maintain operating programs and services at current levels. Balancing future budgets will likely become more challenging if revenue growth does not keep pace with expenditure growth. If the City is to ensure that balanced budgets are adopted in the future, it will be necessary to look at ways to enhance revenue growth and modify current program and service levels to avoid creating a structural budget deficit problem.

Pending Issues

Police Services Contract

The County of Orange Board of Supervisors are currently in negotiations with all unions and any negotiated increases in salary and wages or benefits will be incorporated into the City's contract

at a later date. It is anticipated that negotiations will conclude after the adoption of the 2023-25 budget. The proposed budget does include funding for anticipated increases, however, if actual increases exceed our projections, future amendments may be needed to re-balance the budget.

Core Area Vision Plan

The City continues to make progress on the development of the Core Area Vision Plan. The original vision plan was approved on March 28, 2017. In November 2021 the City purchased the former Stein Mart property located on Marguerite Parkway and across from City Hall. In December 2021, the City issued 2021A and 2021B Lease Revenue bonds in the amount of \$19.0 million to fund the purchase of the property and develop plans for the construction of the project. Recently, Staff has been conducting a series of presentations to the City Council, Commissions and the public to present the current conceptual plan and receive input from interested parties. A final presentation of the conceptual plan is planned for Fall 2023 and approval and direction from the City Council is anticipated to move forward with environmental work and construction documents. Currently, costs associated with this project are funded from existing 2021 bond funds. If current available funding is depleted or if this project progresses to the construction phase during the 2023-25 budget cycle, the City Council will need to consider the issuance of additional debt or approve alternative funding sources.

Regional Social Issues

There are a number on-going of social issues that are present in and around the region, including sober living homes, legalization of marijuana, prescription drug abuse, homelessness, and affordable housing. These are complex issues that cross department and regional boundaries. There are no specific line items in the budget that directly focus on any one of these issues; however, Staff has and will continue to dedicate time toward these on-going issues. The City is continuing its membership in the Orange County Housing Finance Trust (OCHFT) by the Mission Viejo Housing Authority. The OCHFT was created to provide innovative financial solutions for affordable housing and permanent supportive housing for the humanitarian crisis of homelessness in our local communities. The City is also continuing efforts to finalize its Housing Element. If a budgetary need arises during the 2023-25 budget cycle, Staff will bring the issue to the City Council at that time.

Conclusion

I believe the proposed budget for 2023-25 successfully maintains the high level of services and programs important to the community as well as addresses the priorities of the City Council. I want to express my appreciation to the City Council for their leadership and support, and for their continuing efforts to maintain the City's fiscal health.

I wish to take this opportunity to thank city staff in all departments for their time and effort in developing a balanced budget for 2023-25 and their participation in the development of citywide and department objectives. Special thanks to the Director of Administrative Services Cheryl Dyas, Administrative Services Manager Susan Knudson and Administrative Services Analysts Sherry Merrifield and Nate Wolfe for their long hours and hard work in preparing another top-quality budget and MFP.

HONORABLE MAYOR AND CITY COUNCIL
Budget Message
FY 2023-2025

I look forward during the next two years in continuing to provide the very highest level of service and responsiveness to our residents and businesses, and to ensure that Mission Viejo remains the special place that it is.

Respectfully submitted,

Dennis R. Wilberg
City Manager



**CITY OF MISSION VIEJO
2023-25 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 Introduction section includes the fund structure, description of funds, quick guides to the budget, Capital Improvement Program (CIP) description, Master Financial Plan (MFP) overview, citywide organizational chart including the Full Time Equivalent (FTE) count by department, the budget development calendar, the mission, vision and organizational values statement, an overview of strategic goals, and the status of the 2021-23 Council Accomplishments. 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.

BUDGET SUMMARY

This section summarizes projected revenue and appropriations, including the sources and uses of funding, budget by fund schedules, schedule of interagency and interfund transfers, and a discussion of the City's reserve trends.

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 2023-25 budget cycle.

OPERATING BUDGET

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.

The Operating Budget section has information organized into eight 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
- Golf Operations
- Recreation, Community, and Library Services

The program budgets are grouped by Program Area and include organizational charts, department summaries, department objectives for the current budget cycle, accomplishments for the 2021-23 budget cycle, and a listing of performance measurements. The objectives, accomplishments, and performance measurements are each tied to one or more of the City Strategic Goals. Each program budget is summarized into sixteen possible expenditure categories. Each program budget also includes funding sources and personnel information.



CITY OF MISSION VIEJO 2023-25 Budget Readers' Guide

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 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)

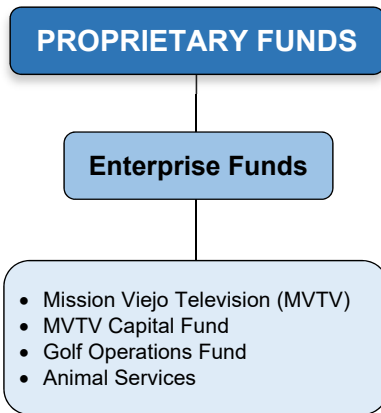
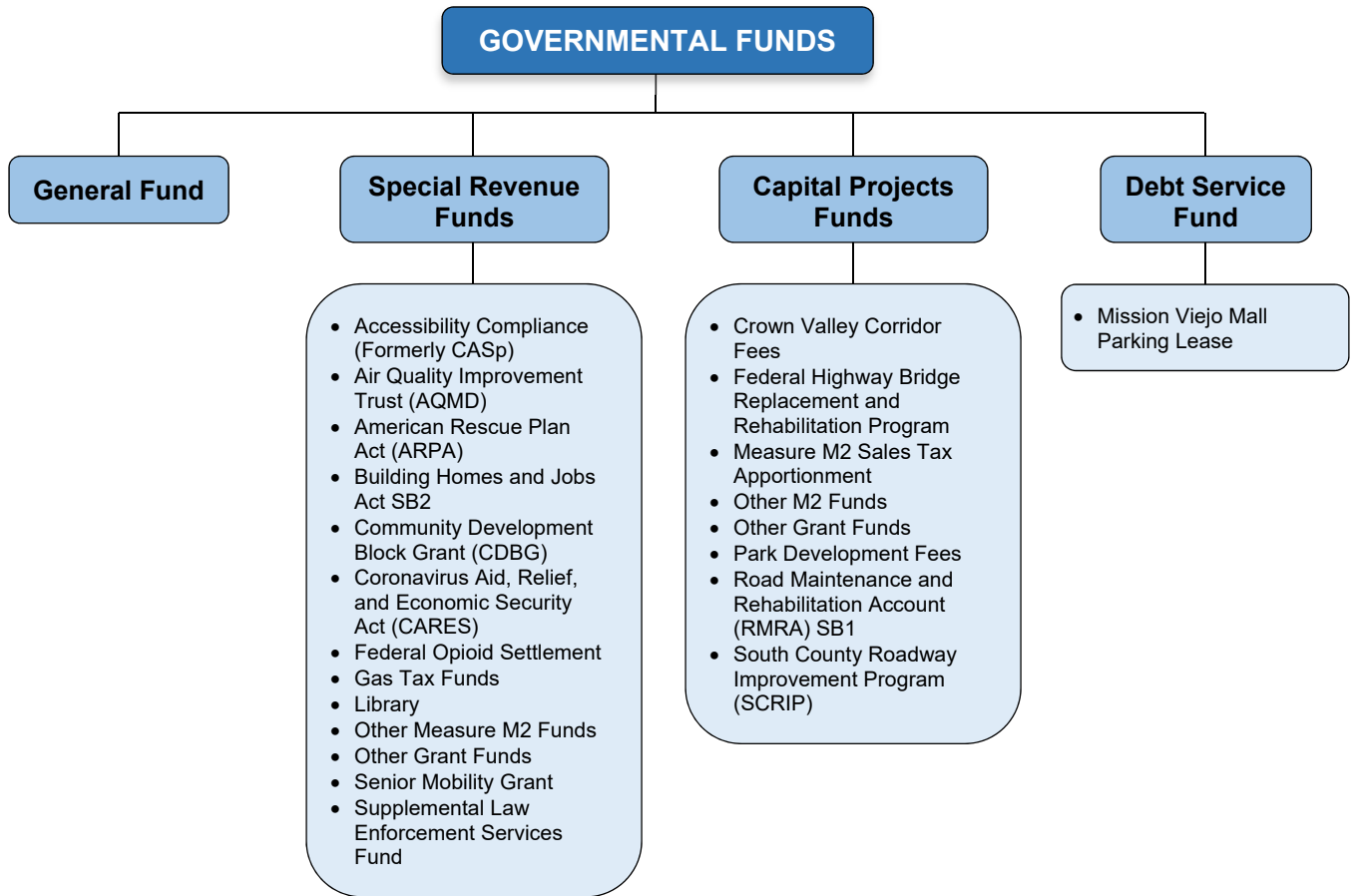
This section includes a summary of the most recent update of the City's seven-year Master Financial Plan (MFP). The MFP serves as a long-range planning tool which allows the City Council, executive management, and residents to see a high-level presentation of General Fund revenue vs. expenditures. This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





MISSION VIEJO

(This page intentionally left blank)



CITY OF MISSION VIEJO *Descriptions of Individual Funds*



GENERAL FUND GROUP:

GENERAL FUND (Fund 101) – Used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.

SPECIAL REVENUE FUND GROUP:

Special Revenue funds are used to account for the proceeds of specific revenues sources that are restricted to expenditures for specified purposes.

ACCESSIBILITY COMPLIANCE (Formerly CASp) CERTIFICATION SB1186 (Fund 217) – Local jurisdictions collect a fee from applicants. The Senate Bill (SB) 1186 fee is applied to the sale of business licenses and renewals. Or in the case for Mission Viejo, since no business license or equivalent instrument is issued, the fee is applied to building permits. The local jurisdictions retain the majority of the funds for use within their jurisdiction and share a portion with Division of State Architects (DSA) for program oversight. The purpose of the fee is to increase disability access and compliance with construction-related accessibility requirements at businesses and facilities that are open to the public. The fee assists local jurisdictions with hiring and retaining a Certified Access Specialist (CASp), and provides both the local jurisdiction and DSA with funds for activities that promote compliance with construction-related accessibility standards.

AIR QUALITY IMPROVEMENT TRUST (AQMD) (Fund 219) – This fund was established to account for the City's share of vehicle registration fees collected under Assembly Bill 2766 passed during the 1990 State Legislative session. This fee was levied to fund programs to reduce air pollution from mobile sources such as cars, trucks and buses. Allocations to agencies are made on an apportionment basis and also through a competitive process. The South Coast Air Quality Management District distributes these funds to the City.

AMERICAN RESCUE PLAN ACT (Fund 264) – Funding from the American Rescue Plan Act signed into law on March 11, 2021. This bill provides for additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. Funds can be used to support public health expenditures, address negative economic impacts caused by the public health emergency, replace lost revenue, provide premium pay for essential workers, and invest in infrastructure. This revenue source will replace lost revenue as a result of the COVID-19 pandemic.

BUILDING HOMES AND JOBS ACT SB2 (Fund 204) – Funding for this program is through a document recording fee and provides a dedicated source of funding for housing related activities, including updating general plans, community plans, specific plans, and local planning related to implementation of sustainable community strategies or local coastal plans.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) (Fund 260) – This fund accounts for the receipt and expenditure of funds associated with this Federal grant program. The City receives an entitlement under this program and administers its own grant award. Funds are used to revitalize neighborhoods through housing rehabilitation, expand affordable housing and economic opportunities, and improve community facilities and services, principally to benefit low and moderate-income persons. The City carries out some of these activities itself and also awards some of the funds to outside organizations.



CITY OF MISSION VIEJO *Descriptions of Individual Funds*



CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES) (Fund 263) – This fund accounts for the receipt and expenditure of funds resulting from the effects of COVID-19. Funding is a combination of State and County allocations received for qualifying expenses under the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, approved on March 27, 2020.

FEDERAL OPIOID SETTLEMENT (Fund 252) – Used to account for receipts and expenditures of money apportioned under the federal opioid settlement in 2021 with opioid manufacturer Janssen and distributors (J&D) along with other drug stores and pharmaceutical distributors, which will be paid through 2038. No less than 50% of funds received must be used for one or more High Impact Abatement Activities (HIAA) as directed by the Department of Health Care Services (DHCS).

GAS TAX FUNDS (Fund 211/212) – Used to account for receipts and expenditures of money apportioned under the Streets and Highways Code, sections 2103, 2105, 2106, 2107 and 2107.5, of the State of California. These funds are earmarked for maintenance, rehabilitation, or improvement of public streets. Section 2107.5 funds can be used for engineering and gas tax auditing costs.

LIBRARY (Fund 201) – This fund is used to account for the receipts and expenditures of funds related to library activities. Library operations are funded primarily from property taxes restricted for library purposes, originally levied by the County of Orange and transferred to the City effective July 1, 1996.

OTHER MEASURE M2 FUNDS – Includes funds received by the City from Orange County Transportation Authority (OCTA) awarded through competitive allocation, and their related expenditures. Funds are restricted for transportation purposes. These funds include:

- Measure M2-Project V (Fund 222)

OTHER GRANT FUNDS – The City receives grant awards from various sources based on an application process. Included in these funds are monies from Federal, State and County governments that are used to fund public safety, transportation and park projects. These grant funds include:

- Regional Narcotics Suppression Grant (Fund 251)
- Systemic Safety Analysis Report Program (SSARP) (Fund 274)

SENIOR MOBILITY GRANT (Fund 278) – The Senior Mobility Program is a group of cities and organizations in Orange County offering community transit programs that provide transportation services for seniors. Under this program, participating cities are eligible to receive funds and vehicles from the Orange County Transit Authority (OCTA) to help design and operate a transit program that best fits the needs of older adults in their communities. This fund was established to account for receipts and expenditures of funds related to the Senior Nutrition (meals-on-wheels) and Senior Transportation programs.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (Fund 202) – This fund is used to account for the receipts and expenditures of funds related to the Citizens' Option for Public Safety (COPS) program. This is a State-funded program requiring annual appropriation by the State Legislature. Funds are used for front-line municipal police services.



CITY OF MISSION VIEJO *Descriptions of Individual Funds*



CAPITAL PROJECTS FUND GROUP:

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital equipment, facilities, and infrastructure.

CROWN VALLEY CORRIDOR FEES (Fund 218) – Used to account for the receipt and expenditure of funds received from developers under the Crown Valley Corridor Fee program. This program was established by the City to provide funding for improvements to the Crown Valley Parkway corridor area, with assessments proportionate to the impact caused by new developments in that area.

FEDERAL HIGHWAY BRIDGE REPLACEMENT AND REHABILITATION PROGRAM (Fund 258) – This fund accounts for receipts and expenditures of federal-aid funds to replace and rehabilitate deficient locally owned public highway bridges.

MEASURE M2 SALES TAX APPORTIONMENT (Fund 267) – Represents funds apportioned by the Orange County Transportation Authority (OCTA) and received by the City as a result of the voter-approved initiative that increased sales tax by 1/2 cent in Orange County to fund transportation projects. The original Measure M funds were approved in 1990; Measure M2 represents funds since the sales tax was renewed by Orange County voters in 2006.

OTHER MEASURE M2 FUNDS – Represents funds received by the City from OCTA and their related expenditures, which are awarded through competitive allocation. Funds are restricted for transportation purposes. These funds include:

- Measure M2-Project P (Fund 221)
- Measure M2-Intersection Capacity Enhancement (ICE) (Fund 270)
- Measure M2-Arterial Capacity Enhancement (ACE) (Fund 272)
- Measure M2-Environmental Cleanup Program (ECP) (Fund 275)
- Measure M2-I-5 Widening (Fund 281)
- Measure M2 Project W (Fund 282)

OTHER GRANT FUNDS – The City receives grant awards from various sources based on an application process. Currently included in these funds are monies from Federal, State and County governments that are used to fund several specific transportation and park capital improvement projects. These grant funds include:

- MSRC Grant – Mobile Source Air Pollution clean transportation funding. Grant to be used to install electric vehicle charging stations at City Hall. (Fund 215)
- CMAQ Grant for Bicycle Corridor Improvement Project (BCIP) – Congestion Mitigation and Air Quality Improvement Program Funding under the Fixing America's Surface Transportation Federal Transportation Act. (Fund 257)
- Miscellaneous State Grants – Parks, Environment, and Water Bond Prop 68 (Fund 266)
- Highway Safety Improvement Program (HSIP) (Fund 276)
- OC Muni Water District Grant (Fund 277)
- Federal Intermodal Surface Transportation Efficiency Act (ISTEA) Arterial Pavement Management Grant (Fund 279)



CITY OF MISSION VIEJO *Descriptions of Individual Funds*

PARK DEVELOPMENT FEES (Fund 245) – This fund was established to account for receipts and expenditures of fees collected from developers to fund park development associated with the approval of additional housing units developed within the City.

ROAD MAINTENANCE AND REHABILITATION ACCOUNT (RMRA) SB1 (Fund 213) – The Road Repair and Accountability Act of 2017, effective November 1, 2017, was established to address deferred maintenance on the State Highway System and local street and road system, and the Road Maintenance and Rehabilitation Account (RMRA) for the deposit of various funds for the program. Cities receiving RMRA funds must comply with all relevant federal and state laws, regulations, policies, and procedures.

SCRIP FUND (Fund 262) – South County Roadway Improvement Program (SCRIP) is a developer funding program for implementing transportation improvements in South Orange County necessitated by the expected traffic impacts of the Ranch Plan development.

DEBT SERVICE FUND GROUP:

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

MISSION VIEJO MALL PARKING LEASE (Fund 343) – This fund accounts for the receipt of sales tax revenue from the Shops at Mission Viejo (formerly the Mission Viejo Mall) that is pledged to debt service for the 1999 Series A bonds issued by the Mission Viejo Community Development Financing Authority, the proceeds of which were used to build public improvements at the mall in conjunction with the mall expansion project in 1999. Approximately 50% of the sales tax generated from the mall is pledged to debt service annually. This fund also accounts for the transfer of these funds to the Authority's bond trustee.

ENTERPRISE FUND GROUP:

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise where the intent of the City Council is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City of Mission Viejo's enterprise funds are summarized below.

MISSION VIEJO TELEVISION (Fund 510) – To account for the operation of Mission Viejo Television (MVTV), an activity sponsored by the City. This revenue is collected through franchise fees from cable service providers doing business in the City.

MVTV CAPITAL FUND (Fund 511) – This fund was established in FY 2011/12 to account for a 1% Public Education Government (PEG) special tax per the State franchise agreement. This revenue can only be used for the purchase and maintenance of capital equipment.

GOLF OPERATIONS FUND (Fund 530) – To account for the operation of the Oso Creek Golf Course, formerly Casta del Sol, which includes the golf course, clubhouse, maintenance yard, and slopes surrounding the golf course. Funded by user fees, merchandise, and food and beverage revenue collected at the golf course.



CITY OF MISSION VIEJO
Descriptions of Individual Funds



ANIMAL SERVICES (Fund 560) – To account for the City’s animal services operations. The City of Mission Viejo provides animal licensing, field patrol, and shelter services to the cities of Aliso Viejo, Laguna Hills, Laguna Niguel, and Rancho Santa Margarita under contract to those cities and shares the total costs of the program with those cities, net of total program revenues, on a basis proportional to population.

TRUST FUND GROUP:

115 PENSION TRUST FUND (880) – The City established this IRS Section 115 irrevocable trust to be used to offset the unfunded liability portion of CalPERS pension obligations to eligible employees, former employees, eligible dependents and beneficiaries. This fund is not budgeted; historical actuals are presented in this document.



CITY OF MISISON VIEJO
Program Areas and Programs
Quick Guide



The City of Mission Viejo’s operating budget is based on a “program budget” concept. The City's thirteen departments are divided among eight program areas. The thirteen departments are:

- City Council
- City Manager (City Clerk & City Attorney)
- Administrative Services
- Community Relations
- Information Technology
- Police Services
- Animal Services
- Community Development
- Public Works
- Public Services
- Golf Operations
- Library & Cultural Services
- Recreation & Community Services

General Government – Legislative (City Council, City Manager-City Clerk, City Attorney)

- City Council Administration
- Commissions
- City Clerk Administration
- Council Support
- Elections
- Legal Services

General Government - Management and Support (City Manager, Community Relations, Administrative Services, Information Technology, Public Works)

- City Manager Administration
- Assistant City Manager Administration
- Community Relations Administration
- Cable Television
- Public Information
- Records Management
- Administrative Services Administration
- Accounting and Payroll
- Financial Planning and Budget
- Purchasing
- Human Resources
- Treasury
- Risk Management
- Interdepartmental
- Debt Service
- Information Technology
- Integrated Waste Management

Public Safety (Animal Services, Police Services, Public Works, City Manager, Public Services)

- Police Administration
- Patrol Service
- Traffic
- Crime Prevention
- Investigation
- Police Services Supervision
- Parking Enforcement
- Crossing Guards-Public Works
- Animal Services
- Emergency Preparedness-City Manager
- Street Lighting-Public Services



CITY OF MISISON VIEJO
Program Areas and Programs
Quick Guide



Community Development (Community Development)

- Community Development Administration
- Advanced Planning
- Current Planning
- Building
- Code Enforcement
- Economic Development
- Water Quality
- Housing - CDBG
- Economic Opportunity - CDBG

Engineering & Transportation (Public Works)

- Public Works Administration
- Engineering
- Inspection
- Water Quality
- Bus Operations
- Transportation Planning
- Traffic Operations
- Traffic Safety
- Signal Maintenance

Infrastructure Maintenance (Public Services)

- Public Services Administration
- Street Maintenance
- Fleet Maintenance
- Environmental Maintenance
- Parks Maintenance
- Medians and Parkways Maintenance
- Urban Forestry
- Facilities Maintenance
- Facilities Maint-Recreation Centers
- Facilities Maintenance-Library
- Facilities Maint-NPM/Potocki/ Melinda
- Facilities Maint-Marguerite Aquatics
- Facilities Maint-Corp Yard
- Core Area Facilities Maintenance
- Core Area Parks & Paseos

Golf Operations

- Administration
- Debt Service
- Operations
- Information Technology
- Slopes
- Facilities and Infrastructure

Recreation/Community Services/Library Services (Recreation & Community Services, Library & Cultural Services)

- Recreation & Comm Serv Admin
- Recreation
- NPM Community and Senior Center
- Community Services
- Montanoso Recreation Center
- Sierra Recreation Center
- Marguerite Tennis Center
- Felipe Tennis Center
- Cultural Services
- Library Administration
- Library Operations
- Library Public Services
- Library Support Services



CITY OF MISSION VIEJO
Other Funding Sources (Non-General Fund or Restricted)
Quick Guide



The General Fund finances the majority of the City’s operations: police patrols, park maintenance, slope maintenance, street maintenance, etc. For example, during the 2023-25 budget cycle, 83% of the City’s total operating budget is funded by the General Fund. The balance of the operating budget is funded through a variety of other resources. A summary of the most significant of these resources, along with a description of uses is described below.

Funding Source	Fund	Description of Uses
Dedicated property taxes	Library	All operating costs for the library
COPS Grant	Supplemental Law Enforcement Services	Partial funding of one motorcycle deputy
Building Homes and Jobs Act	SB2	<ul style="list-style-type: none"> • Mercy House Contract • Homeless Liaison officer
Gas taxes	Gas Tax	<ul style="list-style-type: none"> • OCTA Street Survey consulting services • Metrolink station maintenance costs • A variety of traffic signal and traffic flow consulting services, including timing/coordination issues, fiber-optic communication issues, signal and battery back-up maintenance and repairs • Traffic signal electricity and street lighting • Traffic signal related equipment
OCTA Project V Grant	Project V	MV Shuttle operations
Senior Mobility Grant	Senior Mobility Grant	<ul style="list-style-type: none"> • Dial-a-taxi senior mobility program • Senior nutrition (meals-on-wheels) program
Community Development Block Grant	CDBG	Housing rehabilitation loans, community grants, and related program administration consulting services
Dedicated sales taxes	Mall Parking Lease	Partial funding for Mall related debt service
Cable franchise fees	MVTV	All operating cost for the MVTV station
Cable franchise PEG fees	MVTV Capital	All capital equipment costs for the MVTV station
Golf Service Charges and Rents and Concessions	Golf Operations	All operating costs for the Oso Creek Golf Course
Intergovernmental service charges (from Aliso Viejo, Laguna Hills, Laguna Niguel, and Rancho Santa Margarita)	Animal Services	All operating costs for Animal Services
Construction & Demolition Deposit Forfeitures (C&D) accumulated restricted reserves	General Fund, Library Fund, Animal Service Fund	<ul style="list-style-type: none"> • Water conservation in parks and slopes • LED retrofits various locations • LED scoreboards Beebe and Curtis parks • Energy efficient dog kennel roll-up doors



CITY OF MISISON VIEJO *Capital Improvement Program Description*



The purpose of the Capital Improvement Program (CIP) is to systematically plan, schedule and finance capital projects as determined by the City Council.

A CIP is created for each project greater than \$100,000 with an expected useful life of at least three years that meets the definition of a public project per Section 22002 of the State Public Contracts Code. These include projects involving construction, reconstruction, alteration, renovation, improvement, demolition, repair and painting (other than minor repainting) of any City owned, leased or operated facility. This does not include routine, recurring and usual work for the preservation or protection of any publicly owned or operated facility, landscape maintenance or minor repainting.

A CIP is generally limited to a specific location. However, if the cost for one location does not meet the \$100,000 threshold and similar work is to take place at another location or locations during the same fiscal year, then all the similar work can be defined as one CIP.

As part of the budget process, departments submit CIP requests including a detailed description of the project along with the proposed financing sources. CIP budgets are established for the life of the project with the exception the Residential Road Resurfacing, Annual Sidewalk Repair and Arterial Pavement Rehabilitation CIPs. These three CIPs are ongoing and a budget is established each fiscal year.

The details for the CIPs included in this budget are in a separate CIP section near the end of the budget document. The first page of this section is a summary of all new budgets, by project and funding source. Each fiscal year is presented separately followed by a combined list for both fiscal years. The individual project pages that include a project description, purpose, estimated annual operating cost impact, prior year funding (if any) and the current and future budget requirements follow the summary page.

CIPs are selected based on City Council priorities, available funding sources, fulfilment of City strategic goals, and necessity.



CITY OF MISSION VIEJO
City Council District Map and Commission Representatives



**Wendy Bucknum - Council Member
DISTRICT 5**

- Community Services Commission**
Steven Thornton
- Planning & Transportation Commission**
Peter Molinari
- Investment Advisory Commission**
Brian Magnone



**Bob Ruesch - Council Member
DISTRICT 1**

- Community Services Commission**
Tricia Gonsowski
- Planning & Transportation Commission**
Gary Disney
- Investment Advisory Commission**
Brent Cranmer



**Brian Goodell - Mayor
DISTRICT 2**

- Community Services Commission**
Gary Magill, Sr. Appointment
Saga Conroy
- Planning & Transportation Commission**
Joseph Blum
- Investment Advisory Commission**
Arthur Levine



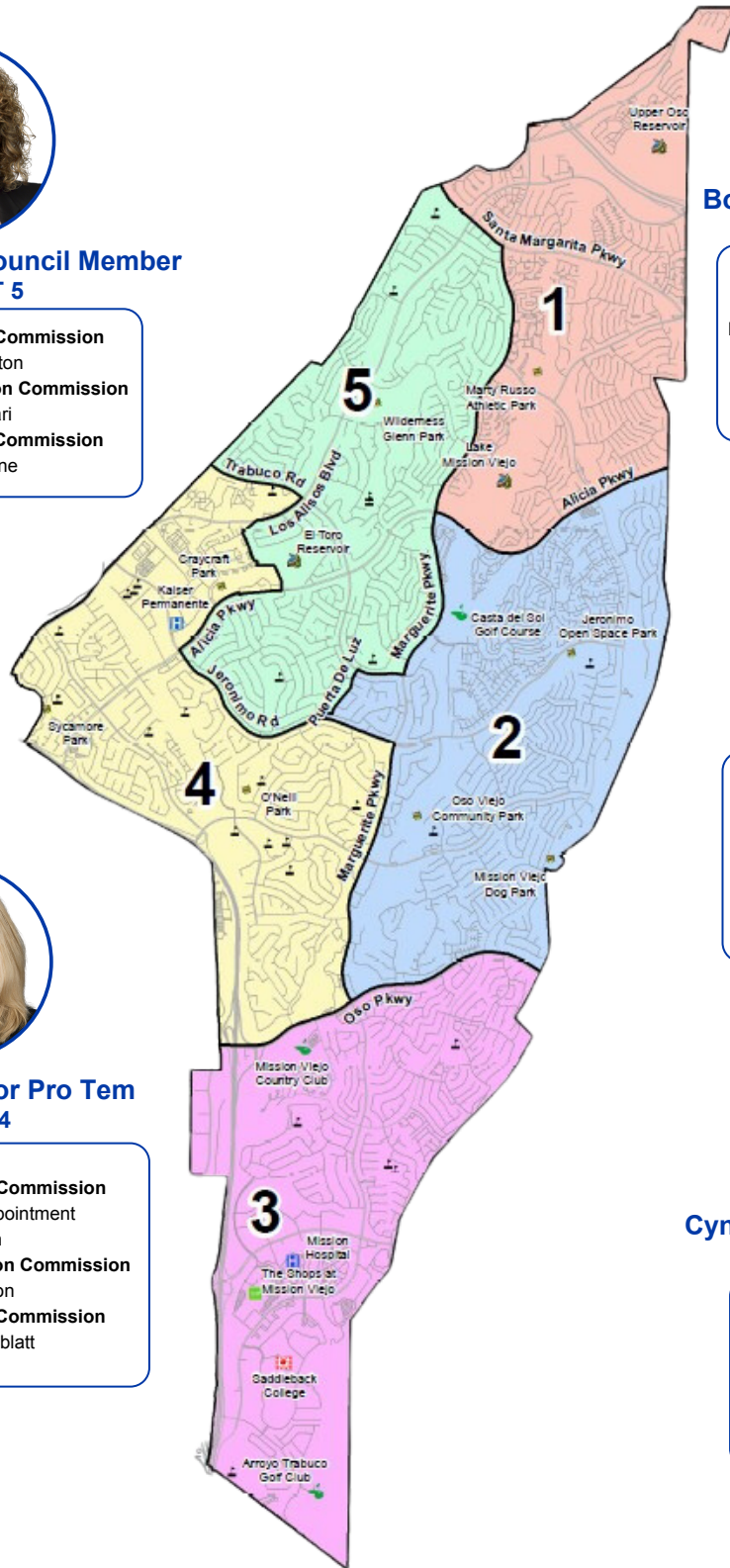
**Trish Kelly - Mayor Pro Tem
DISTRICT 4**

- Community Services Commission**
Cathy Allen, Sr. Appointment
Pam Smith
- Planning & Transportation Commission**
Robert Breton
- Investment Advisory Commission**
Edward Rosenblatt



**Cynthia Vasquez - Council Member
DISTRICT 3**

- Community Services Commission**
Josh Vecchione
- Planning & Transportation Commission**
LaVal Brewer
- Investment Advisory Commission**
Ross Kezelman





CITY OF MISSION VIEJO
2023-25 Citywide Organizational Chart



Mission Viejo Residents

CITY COUNCIL
 Brian Goodell, Mayor
 Trish Kelley, Mayor Pro Tem
 Wendy Bucknum, Councilmember
 Bob Ruesch, Councilmember
 Cynthia Vasquez, Councilmember
 FTE 5.0

City Attorney
 William P. Curley, III
 Harper and Burns, LLP

CITY MANAGER
 Dennis R. Wilberg
 City Manager Administration
 FTE 2.0

City Clerk
 Kimberly Schmitt
Assistant City Clerk
 Renata Winter
 Administration
 Council Support
 Elections
 FTE 2.0

Administrative Services
 Cheryl Dyas
 Administration
 Accounting/Payroll
 Budget/Financial Planning
 Debt Service
 Human Resources
 Interdepartmental
 Purchasing
 Risk Management
 Treasury
 FTE 15.25

Community Development
 Elaine Lister
 Administration
 Advanced Planning
 Building
 CDBG/Housing/
 Economic Opportunities
 Code Enforcement
 Current Planning
 Economic Development
 Water Quality
 FTE 8.0

Community Relations
 Robert Schick
 Administration
 Cable TV/MVTV
 Public Information
 Records
 Management
 FTE 3.0

Information Technology
 David Meyer
 Information
 Technology
 FTE 11.0

Public Works
 Mark Chagnon
 Administration
 Crossing Guards
 Bus Operations
 Engineering
 Inspection
 Signal Maintenance
 Traffic Operations
 Traffic Safety
 Transportation Planning
 Waste Management
 Water Quality
 FTE 10.0

Assistant City Manager
 W. Keith Rattay
 Assistant City Manager Administration
 FTE 2.0

Animal Services
 Michelle Claud-Clemente
 Animal Services
 FTE 23.5

Library and Cultural Services
 Genesis Hansen
 Administration
 Cultural Services
 Operations
 Public Services
 Support Services
 FTE 23.1

Public Services Infrastructure Maintenance
 Jerry Hill
 Administration
 Core Area
 Environmental Maintenance
 Facilities Maintenance
 Fleet Maintenance
 Medians/Parkway Maintenance
 Parks Maintenance
 Street Lighting
 Street Maintenance
 Urban Forestry
 FTE 18.0

Golf Operations
 Contracted Management

Recreation and Community Services
 Mark Nix
 Administration
 Community Services
 Norman P. Murray Center
 Recreation
 Recreation Centers
 Tennis Centers
 FTE 22.625

Emergency Preparedness
 Administration
 FTE 1.0

Police Services (OCSD)
 Capt. Chris McDonald
 Administration
 Crime Prevention
 Investigation
 Patrol Services
 Supervision
 Traffic



CITY OF MISISON VIEJO *Proposed Budget Process*



The City of Mission Viejo's Operating Budget is developed on a biennial basis with appropriations for each of the two-year budget approved by the City Council annually. The two-year budget is presented in a program budget format to clearly outline the major service areas and associated expenditures. Council Policy 0300-8.

Internal Process

The two-year budget process begins in the fall preceding the beginning of the new fiscal year with a Budget Document and Workshop discussion attended by the City Manager, Assistant City Manager, Director of Administrative Services/City Treasurer, and the Administrative Services Manager-Budget. At this meeting important decisions are made to develop the City Manager's direction, assumptions, and City Council pre-budget discussion format.

The Administrative Services Manager prepares budget instructions including spending targets, assumptions, and due dates to each of the department Directors in early January. Staff from each department are trained on budget entry and they start entering budget for each of the two years into the City's financial program (Munis).

Administrative Services staff prepares the personnel budget using information from live payroll data for all Full Time Equivalent (FTE) employees, along with budget allocation changes. Over-Time, On-Call, Call-Back, and Hourly Seasonal Temporary (HST) budgets supplied by each department.

After the personnel, operating, and capital outlay budgets are entered into Munis, Administrative Services staff analyzes the data and sets appointments for department budget meetings. This budget cycle, all department budget meetings were held in-person.

After all department and public meetings, Administrative Services staff makes final adjustments to balance the budget and prepares the proposed budget document to present to the public and City Council at a budget workshop.

Opportunities for Public Input

On January 24, 2023 a pre-budget discussion was held at a regularly scheduled City Council meeting held in-person with access for public comments. At this meeting staff presented the budget assumptions along with estimated General Fund revenue. This was an opportunity for public comments and Council direction early in the budget process.

On April 11, 2023 revenue projections were presented at a regular City Council meeting held in-person with access for public comments. At this meeting staff presented the revenue estimates with an opportunity for public comment and Council direction.

On April 25, 2023 the Capital Improvement Program (CIP) proposed budget was presented at a regular City Council meeting held in person with access for public comments. Staff presented funding sources and descriptions for each of the proposed projects. This was an opportunity for public comments and Council direction.



CITY OF MISISON VIEJO *Proposed Budget Process*



Budgetary Control

There are three levels of budgetary authority to amend appropriations after the budget has been adopted. 1) Department heads (Directors) have the flexibility to move appropriations from one object to another within the budget categories of personnel, operating, or capital outlay, within each budgetary program within the same fund; 2) the City Manager has the authority to transfer appropriations between categories, and between budgetary programs within the same fund, but only within each of the six broad program areas of General Government (Legislative and Management & Support combined), Public Safety, Community Development, Engineering & Transportation and Infrastructure Maintenance combined, Golf Operations, and Recreation, Community and Library Services; and 3) City Council approval is required to transfer appropriations between funds and between program areas.

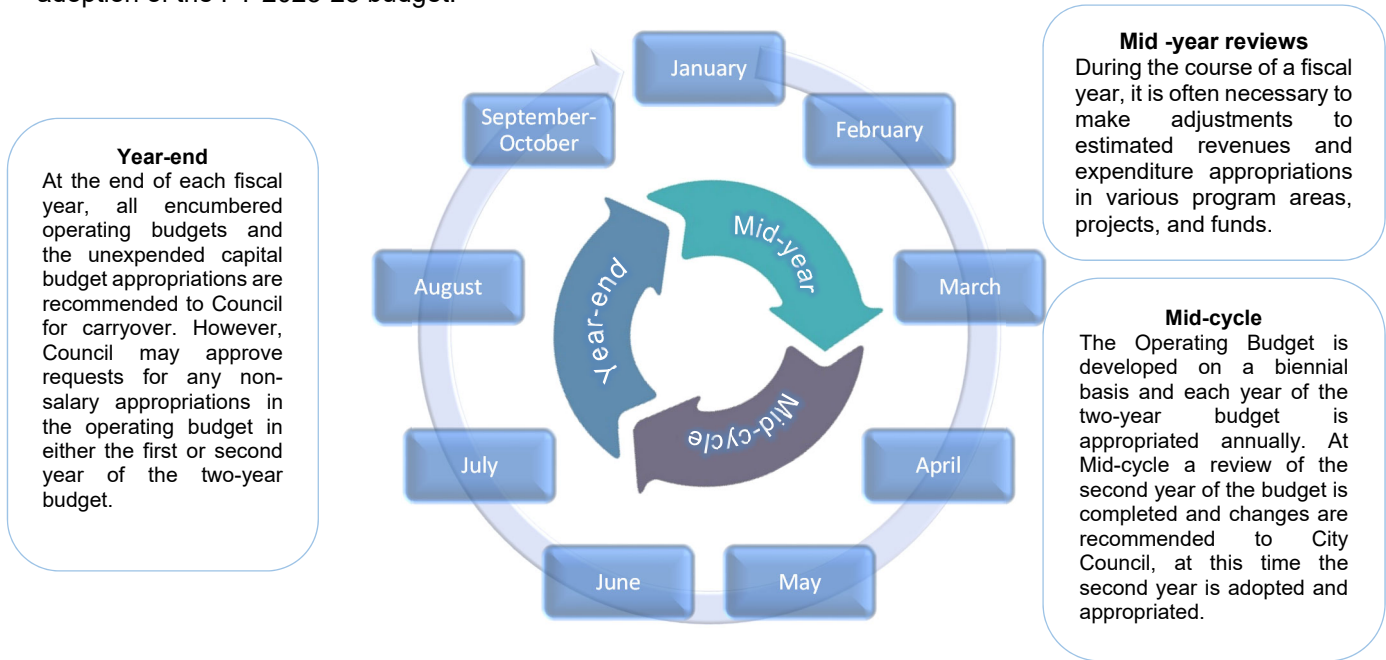
In the Capital Improvement Program (CIP) the City Manager has the authority to transfer up to \$30,000 in appropriations between capital projects within the same fund but only among projects under the responsibility of the same department. All other changes to capital project budgets must be approved by the City Council.

Council Policy 0300-8 and Budget Adoption Resolution 23-XX. Both of these documents are located in the Appendices.



CITY OF MISSION VIEJO 2023-25 Budget Development Calendar

The City's biennial budget development cycle began in November 2022 and concluded in June 2023 with the adoption of the FY 2023-25 budget.



NOVEMBER-DECEMBER

- Budget Workshop discussion (Staff)
- Operating assumptions set
- Administrative Services (Finance) prepares Operating budget projections for both FY 2023/24 and FY 2024/25

JANUARY

- Finance issues budget instructions with operating assumptions to departments with detailed budget planning timeline
- Determine Payroll Allocations and Hourly, Seasonal & Overtime Budgets
- Finance prepares departmental payroll projections for both FY 2023/24 and 2024/25
- Prepare agenda and materials for Pre-Budget discussion
- Pre-budget discussion with council

FEBRUARY

- Departments submit staffing requests
- Departments complete Munis entry of revenue and expenditure requests for both the 2023/24 and 2024/25
- Treasury completes revenue projections
- City Manager meets with CIP staff managers to review CIP requests

MARCH

- City Manager conducts meetings with departments to review Operating Budget requests
- Finance department finalizes payroll budget projection
- Departments submit program objectives, accomplishments, and performance measures

APRIL

- FY 2023-25 Revenue Projections presented to City Council
- Finance department completes entry of Budget line-Items into City's Financial Accounting System
- Proposed CIP budget presented to City Council

MAY

- Target reserve levels presented to City Council
- Final Budget Balancing completed

JUNE

- Draft MFP updated to match final 2023-25 budget numbers
- Budget document assembled
- City Manager presents Proposed 2023-25 Budget to City Council and posted to City website
- Budget workshop date(s) set
- Council holds budget workshop(s)
- City Council adopts 2023-25 budget and appropriates FY 23/24

JULY

- Staff prepares final budget document to submit to CSMFO and GFOA for budget awards.



CITY OF MISSION VIEJO
2023-25 Mission, Vision, and Organizational Values



Vision for 2023

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.

Mission

We are dedicated providers of municipal services and stewards of the public trust. We promote the well-being of a community where caring people are the difference. Through **Public Service, Integrity, Teamwork, Innovation, Excellence, and Diversity & Inclusion** we are committed to preserving and enhancing the quality of life within Mission Viejo.

Organizational Values

Public Service

Care about and respect all segments of the community
 Be accessible, courteous, and responsive always
 Strive to fix it, solve it, answer it, or do it
 We 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
 We accept and demonstrate responsibility for our actions

Teamwork

Encourage personal initiative through positive feedback
 Demonstrate respect for the opinions and decisions of others
 Practice humility and cooperation
 We are willing to compromise and prepared 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
 We do not just meet the standards, we set them

Diversity, Equity and Inclusion

Foster a safe and welcoming community for all
 Encourage diversity and inclusion efforts and programs city-wide
 Support a healthy, competitive, and diverse business sector
 Sustain human and civil rights



CITY OF MISSION VIEJO Strategic Goals Overview



On January 24, 2023 the City Council participated in a pre-budget discussion to determine strategic goals and priorities and provide preliminary input for the development of the 2023-2025 budget. During the meeting, the City Council confirmed that the strategic goals as stated in previous biennial budget cycles and highlighted below had not changed. These goals were then used by each department to develop objectives for the upcoming budget cycle. Further, on April 25, 2023 City Council agreed to include the following projects in the FY 2023-2025 budget:

- World Cup Soccer Fields Security Lighting

Each of the above priorities and projects can be related to 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 renewal of the environment through quality refuse disposal, recycling & reuse



CITY OF MISSION VIEJO Strategic Goals Overview



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 goals are used again on the 2023-25 Department Objectives, Department Performance Measures, and 2021-23 Department Accomplishments pages to help the reader identify which strategic goal(s) each objective, accomplishment, and performance measure addresses.

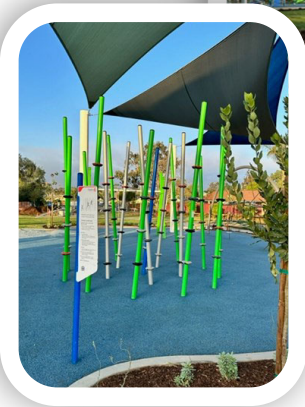
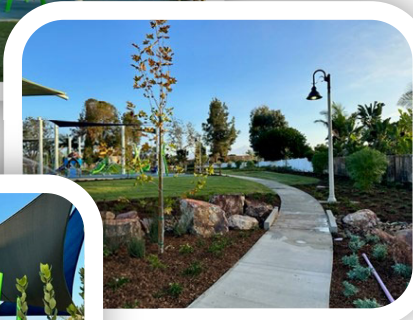


CITY OF MISSION VIEJO

2021-23 Council Priority and Strategic Goals Accomplishments

COUNCIL PRIORITIES AND OTHER ACCOMPLISHMENTS:

PLAYGROUND AND PARK REHABILITATION



The rehabilitation of the playground area of Coronado Park was completed in September of 2022 with landscaping and finishing touches completed in October. The project included upgrading the playground to meet current safety standards, retrofitting the security lighting to energy efficient LED lighting, constructing new picnic and seating areas as well as landscape improvements. Public Services applied and was awarded a \$118,000 Water Conservation Grant from the Metropolitan Water District as part of this rehabilitation effort.

The construction contract for Madrid Fore Playground Project was awarded April 2023. Due to long lead time in supply chain issues with the playground equipment and site amenities, staff anticipates construction starting in August of 2023.

The Marty Russo Youth Athletic Park ball field lighting project was completed in November, 2022. The project added energy efficient 60-80 foot LED ball field lighting poles to fields 2, 3, 7, and the adjacent soccer field.



MARGUERITE AQUATICS CENTER SALES BUILDING & LIBRARY ROOF REPLACEMENT



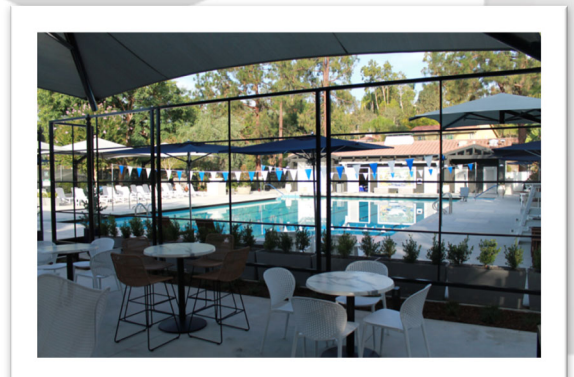
The Construction of the new sales building at the Marguerite Aquatics Center was completed December 2022. The tenant improvements were completed in January 2023 for the 400 square foot retail sales building and a lease with a private vendor was secured. The grand opening was held in January 2023.

Staff will go out to bid on the Library roof replacement in the month of May and return to the City Council for consideration of award of the project in June. Construction will begin in July or August with an anticipated completion date in September.

MONTANOSO RECREATION CENTER POOL AREA



Montanoso Recreation Center Pool area improvements were completed in October, 2022. The project included re-plastering of the pool, purchase of new state-of-the-art pool mechanical equipment, expansion of the pool deck, new shade structures and seating areas, along with the addition of audio and visual technologies on the deck area. The entire site was refreshed with new exterior painting and light fixtures. The parking lot received a new seal coat/stripping and the landscape was refreshed.





CITY OF MISSION VIEJO

2021-23 Council Priority and Strategic Goals Accomplishments

STRATEGIC GOALS AND OTHER ACCOMPLISHMENTS:

Oso Creek Golf Course & Public Space



In May 2022, the City completed the Oso Creek Golf Course and North Open Space Master Plan. The plan was developed with input from several user groups as well as with direct input from the general public. Additionally, the City launched ENVISIONMV.com. This website is the “clearing house” for all of the studies leading up to the Core Area Vision Plan, the Golf Course and North Open Space Master Plan.



In October 2022, an on-course restroom was installed, and, as a phase -one effort to improve safety for both bicyclists and pedestrians crossing Casta Del Sol Road, the road was restriped for improved access. The Oso Creek Trail Jeronimo tunnel art project called “TUNNEL VIBRATIONS” was completed February 2023.

Overlooking the golf course, the new outdoor eatery, Garden + Grille opened February 2023.



CORE AREA VISION PLAN



The City issued the 2021A and 2021B bonds to provide funding for the purchase of the Stein Mart property for the development of Core Area Vision Plan. In March 2022, upgrades were made to the building, surrounding landscape and parking lot. In addition, the City refreshed the front of four adjacent businesses, and in May 2022, created the “Pop-Up North Paseo” which has been the home base for small weekly community classes, concerts, special events, Farmers Markets and the popular monthly Night Market. The City has coordinated over fifty events in this new site.



OTHER ACCOMPLISHMENTS



Finance continues to monitor the distribution and use of the American Rescue Plan Act (ARP) federal funding accordance with ARP legislation. Through December 31, 2022, \$4.0 million has been expended. Another \$2.7 million was budgeted for FY 22/23 programs and projects. The balance of \$3.1 million was approved by Council in March 2023 to fund the majority share of the City’s cost toward the rebuilding of the Corp Yard facility by the Santa Margarita Water District.



The construction of the Lakeside Lookout Park along Olympiad Road between the Lake Mission Viejo entrance and Melinda Road was completed in January, 2023. The project included bike trail improvements and six seating pod areas with views of the lake.





MISSION VIEJO

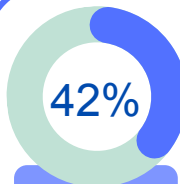
(This page intentionally left blank)



CITY OF MISSION VIEJO
Funding Sources and Uses

FY 2023/24

Where the Money Comes From



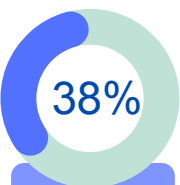
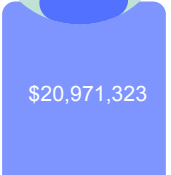
PROPERTY TAX
\$42,552,033

Property taxes are imposed on real property and tangible personal property's assessed value. The County of Orange Assesses and collects property taxes and subsequently remits a portion of the tax to the City of Mission Viejo to support city services and programs, to pay city obligations, and to maintain property, building and infrastructure. Property tax revenue represents the largest single source of revenue for the City of Mission Viejo.



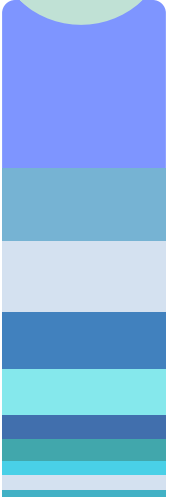
SALES TAX
\$20,971,323

Sales taxes are imposed on the purchase of tangible personal property. The sales tax rate for purchases within the City of Mission Viejo is 7.75% of which 1.0% is allocated to the City. For online sales, the City receives approximately 2.5% of the total County pool sales tax collected or approximately \$4.9 million annually. Sales tax revenue is the second largest revenue source for the City of Mission Viejo.



ALL OTHER

- Intergovernmental \$13,292,838
- Other Taxes \$5,717,475
- Charges for Service \$5,598,834
- Golf Revenue \$4,472,500
- License and Permits \$3,616,649
- Use of Money and Property \$1,844,499
- Other \$1,756,992
- Reserves \$1,142,841
- Transfers from Other Agencies \$1,122,606
- Fines & Forfeitures \$517,250



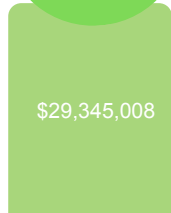
TOTAL \$102,605,840

Where the Money Goes



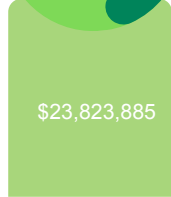
PUBLIC SAFETY
\$29,345,008

The Public Safety program area provides for the overall protection of the City and its residents. The major component of this program area is the Orange County Sheriff's Department (OCSD) police services contract. This area also includes the operations of the Animal Services Department, Emergency Preparedness program, maintenance and operation of streetlights, as well as managing the contract for crossing guard services at various school locations.



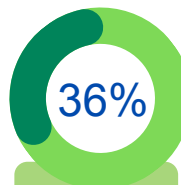
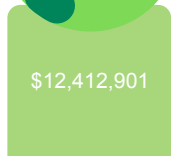
INFRASTRUCTURE MAINTENANCE
\$23,823,885

The Public Services Department is responsible for the Infrastructure Maintenance program area. This program area provides for the upkeep of public buildings, streets, storm drains and all landscape maintenance. Some of its major activities include street repairs, weed abatement, graffiti removal, park, median and slope landscape maintenance, tree trimming, and building maintenance.



GENERAL GOVERNMENT MANAGEMENT & SUPPORT AND LEGISLATIVE
\$12,412,901

The General Government program areas provide for the overall administration of the City and support for all other city departments. The Legislative program area includes the City Council, Commissions, City Clerk, and the City Attorney programs. The Management & Support program area includes the City Manager, Community Relations, Administrative Services, and the Information Technology Departments, as well as the program responsible for administering the City's integrated solid waste management franchise agreement.



ALL OTHER

- Capital Improvements \$11,492,061
- Recreation, Community Services & Library \$9,521,573
- Golf Operations \$4,403,441
- Transfers to Other Agencies \$4,097,884
- Community Development \$4,020,503
- Engineering and Transportation \$3,488,584



TOTAL \$102,605,840

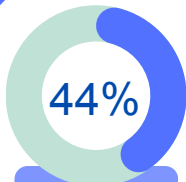


CITY OF MISSION VIEJO
Funding Sources and Uses

FY 2024/25

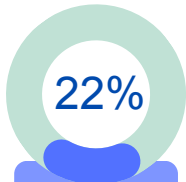
Where the Money Comes From

Where the Money Goes



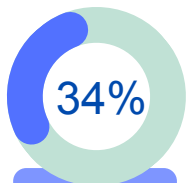
PROPERTY TAX
\$43,967,772

Property taxes are imposed on real property and tangible personal property's assessed value. The County of Orange Assesses and collects property taxes and subsequently remits a portion of the tax to the City of Mission Viejo to support city services and programs, to pay city obligations, and to maintain property, building and infrastructure. Property tax revenue represents the largest single source of revenue for the City of Mission Viejo.



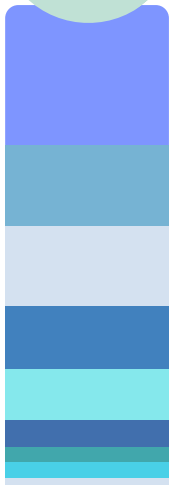
SALES TAX
\$21,381,093

Sales taxes are imposed on the purchase of tangible personal property. The sales tax rate for purchases within the City of Mission Viejo is 7.75% of which 1.0% is allocated to the City. For online sales, the City receives approximately 2.5% of the total County pool sales tax collected or approximately \$4.9 million annually. Sales tax revenue is the second largest revenue source for the City of Mission Viejo.

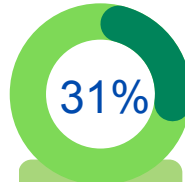


ALL OTHER

- Intergovernmental \$9,936,400
- Other Taxes \$5,717,475
- Charges for Service \$5,641,264
- Golf Revenue \$4,472,500
- Licenses and Permits \$3,635,846
- Use of Money and Property \$1,896,895
- Other \$1,027,676
- Transfers from Other Agencies \$1,132,286
- Fines and Forfeitures \$517,250

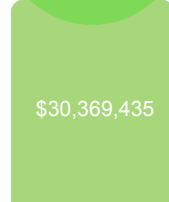


TOTAL \$99,326,457



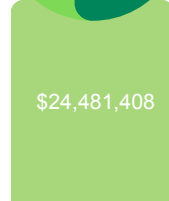
PUBLIC SAFETY
\$30,369,435

The Public Safety program area provides for the overall protection of the City and its residents. The major component of this program area is the Orange County Sheriff's Department (OCSD) police services contract. This area also includes the operations of the Animal Services Department, Emergency Preparedness program, maintenance and operation of streetlights, as well as managing the contract for crossing guard services at various school locations.



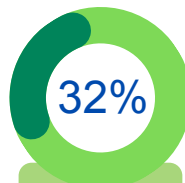
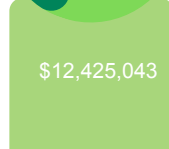
INFRASTRUCTURE MAINTENANCE
\$24,481,408

The Public Services Department is responsible for the Infrastructure Maintenance program area. This program area provides for the upkeep of public buildings, streets, storm drains and all landscape maintenance. Some of its major activities include street repairs, weed abatement, graffiti removal, park, median and slope landscape maintenance, tree trimming, and building maintenance.



GENERAL GOVERNMENT MANAGEMENT & SUPPORT AND LEGISLATIVE
\$12,425,043

The General Government program areas provide for the overall administration of the City and support for all other city departments. The Legislative program area includes the City Council, Commissions, City Clerk, and the City Attorney programs. The Management & Support program area includes the City Manager, Community Relations, Administrative Services, and the Information Technology Departments, as well as the program responsible for administering the City's integrated solid waste management franchise agreement.



ALL OTHER

- Recreation, Community & Library Services \$9,681,870
- Capital Improvements \$7,125,000
- Golf Operations \$4,383,441
- Community Development \$4,118,058
- Engineering and Transportation \$3,495,600
- Transfers to Other Agencies \$3,163,671
- Reserves \$82,931



TOTAL \$99,326,457



**2023-2025 Budget
Budget by Fund and Fund Balances**

FY 2023/24

Fund #	Fund Description	Estimated Fund Balance 06/30/2023	Estimated Revenues	Operating Budget	Capital Improvement Budget	Total Budget	Interagency / Interfund Transfers	Contribution (from) / to Reserves	Estimated Fund Balance 06/30/24
101	General Fund	35,931,773	74,124,152	72,260,264	400,000	72,660,264	(2,077,607)	(613,719)	35,318,054
201	Library Fund	1,098,475	3,844,787	4,091,021	-	4,091,021	15,000	(231,234)	867,241
202	Suppl Law Enforcement Svcs Fd	168,780	221,861	220,000	-	220,000	-	1,861	170,641
204	Building Homes and Jobs SB 2	(553,941)	353,526	353,526	-	353,526	-	-	(553,941)
211	State Gas Tax Fund	590,148	2,697,681	768,430	1,767,597	2,536,027	-	161,654	751,802
212	Gas Tax - 2107.5 Fund	40,803	7,500	17,414	-	17,414	-	(9,914)	30,889
213	RMRA SB1	200,732	2,315,421	-	2,608,770	2,608,770	-	(293,349)	(92,617)
217	Accessibility Compliance Fund (Prev CASp)	7,527	6,000	-	-	-	-	6,000	13,527
218	Crown Valley Corridor Fee Fund	25,702	425	-	-	-	-	425	26,127
219	Air Quality Imprvmnt Trust Fd	234,177	125,598	1,650	474,418	476,068	-	(350,470)	(116,293)
221	M2 Project P Fund	-	2,703,620	-	2,703,620	2,703,620	-	-	-
222	Project V Fund	-	312,000	312,000	-	312,000	-	-	-
245	Park Development Fees Fund	8,298	-	-	-	-	-	-	8,298
251	Regional Narcotics Suppression	1,838	-	-	-	-	-	-	1,838
252	Federal Opioid Settlements	-	23,303	23,303	-	23,303	-	-	-
260	Comm Development Block Grant	-	1,070,777	331,780	-	331,780	(738,997)	-	-
262	SCRIP Fund	-	730,000	-	730,000	730,000	-	-	-
263	CARES Act Fund	(472,573)	-	-	-	-	-	-	(472,573)
267	Measure M 2 SlsTx-Apprntmt Fd	950,879	2,290,621	34,000	2,378,266	2,412,266	-	(121,645)	829,234
275	Measure M2 EnvCleanupProg (ECP)	-	180,000	-	180,000	180,000	-	-	-
276	Highway Safety Improvemnt Program (HSIP)	-	249,390	-	249,390	249,390	-	-	-
278	Senior Mobility Grant	604,227	184,025	111,336	-	111,336	-	72,689	676,916
343	MV Mall Parking Lease Fund	-	934,891	-	-	-	(934,891)	-	-
510	Mission Viejo Television Fund	3,836	204,120	202,244	-	202,244	-	1,876	5,712
511	Mission Viejo TV Capital Fund	2,250,784	245,840	81,914	-	81,914	-	163,926	2,414,710
530	Golf Course Operations Fund	11,422,480	4,472,500	4,403,441	-	4,403,441	-	69,059	11,491,539
560	Animal Services Fund	3,850,058	3,042,355	3,803,572	-	3,803,572	761,217	-	3,850,058
	Total All Funds	56,364,002	100,340,393	87,015,895	11,492,061	98,507,956	(2,975,278)	(1,142,841)	55,221,161



**2023-2025 Budget
Interagency/Interfund Transfers**

FY 2023/24

In / (Out) Fund	(1) Mall Bond Rolling Reserve Release	(2) Mall Sales Tax Pledged to Bonds	(3) C&D Forfeitures	(4) Animal Services Subsidy	(5) CDFA	(6) MVHA	Total Interagency /Interfund Transfers
General Fund	1,122,606	-	(24,672)	(751,545)	(2,423,996)	-	(2,077,607)
Library Fund	-	-	15,000	-	-	-	15,000
CDBG	-	-	-	-	-	(738,997)	(738,997)
MV Mall Parking Lease	-	(934,891)	-	-	-	-	(934,891)
Animal Services Fund	-	-	9,672	751,545	-	-	761,217
Total All City Funds	1,122,606	(934,891)	-	-	(2,423,996)	(738,997)	(2,975,278)

(1) This amount represents the portion of the Shops at Mission Viejo sales tax revenue that is in excess of mall bond debt service payments which is released after one year and transferred to the General Fund. This amount fluctuates annually depending on retail activity.

(2) This amount represents 50% of estimated sales tax generated by the Shops at Mission Viejo, subject to the minimum threshold amount retained by the City, and is paid to the Community Development Financing Authority (CDFA).

(3) This amount represents Construction and Demolition Diversion deposit forfeitures for use to replace and upgrade facility components for energy efficiency.

(4) This represents the City's estimated share of the net costs of the animal services operation that also serves the cities of Aliso Viejo, Laguna Hills, Laguna Niguel, and Rancho Santa Margarita.

(5) This represents the transfer to the CDFA for principal and interest payments toward the 2016 Lease Revenue Refunding Bonds and the principal and interest payments toward the 2021A and interest payments toward the 2012B Lease Revenue Core Area Vision Plan Bonds.

(6) This represents the transfer to the Mission Viejo Housing Authority from Community Development Block Grant (CDBG) funding for housing acquisition for low income families.



**2023-2025 Budget
Budget by Fund and Fund Balances**

FY 2024/25

Fund #	Fund Description	Estimated Fund	Estimated		Capital		Interagency/	Contribution	Estimated Fund
		Balance 06/30/2024	Revenues	Operating Budget	Improvement Budget	Total Budget	Interfund Transfers	(from) / to Reserves	Balance 06/30/25
101	General Fund	35,318,054	76,164,478	74,127,778	-	74,127,778	(2,061,454)	(24,754)	35,293,300
201	Library Fund	867,241	3,931,644	4,147,755	-	4,147,755	15,000	(201,111)	666,130
202	Suppl Law Enforcement Srvcs Fd	170,641	231,861	260,000	-	260,000	-	(28,139)	142,502
204	Building Homes and Jobs SB 2	(553,941)	358,638	358,638	-	358,638	-	-	(553,941)
211	State Gas Tax Fund	751,802	2,805,588	713,430	2,022,607	2,736,037	-	69,551	821,353
212	Gas Tax - 2107.5 Fund	30,889	7,500	2,487	-	2,487	-	5,013	35,902
213	RMRA SB1	(92,617)	2,408,038	-	2,315,421	2,315,421	-	92,617	-
217	Accessibility Compliance Fund (Prev CASp)	13,527	6,000	-	-	-	-	6,000	19,527
218	Crown Valley Corridor Fee Fund	26,127	425	-	-	-	-	425	26,552
219	Air Quality Imprvmnt Trust Fd	(116,293)	125,598	1,650	-	1,650	-	123,948	7,655
222	Project V Fund	-	324,000	324,000	-	324,000	-	-	-
245	Park Development Fees Fund	8,298	-	-	-	-	-	-	8,298
251	Regional Narcotics Suppression	1,838	-	-	-	-	-	-	1,838
252	Federal Opioid Settlements	-	17,831	17,831	-	17,831	-	-	-
260	Comm Development Block Grant	-	376,534	376,534	-	376,534	-	-	-
263	CARES Act Fund	(472,573)	-	-	-	-	-	-	(472,573)
267	Measure M2 SlsTx-Apprtnmt Fd	829,234	2,375,798	36,000	2,626,972	2,662,972	-	(287,174)	542,060
275	Measure M2 EnvCleanupProg (ECP)	-	160,000	-	160,000	160,000	-	-	-
278	Senior Mobility Grant	676,916	190,796	111,514	-	111,514	-	79,282	756,198
343	MV Mall Parking Lease Fund	-	745,272	-	-	-	(745,272)	-	-
510	Mission Viejo Television Fund	5,712	204,120	209,832	-	209,832	-	(5,712)	-
511	Mission Viejo TV Capital Fund	2,414,710	245,840	81,914	-	81,914	-	163,926	2,578,636
530	Golf Operations Fund	11,491,539	4,472,500	4,383,441	-	4,383,441	-	89,059	11,580,598
560	Animal Services Fund	3,850,058	3,041,710	3,802,051	-	3,802,051	760,341	-	3,850,058
Total All Funds		55,221,161	98,194,171	88,954,855	7,125,000	96,079,855	(2,031,385)	82,931	55,304,092



**2023-2025 Budget
Interagency/Interfund Transfers**

FY 2024/25

In / (Out) Fund	(1) Mall Bond Rolling Reserve Release	(2) Mall Sales Tax Pledged to Bonds	(3) C&D Forfeitures	(4) Animal Services Subsidy	(5) CDFA	(6) MVHA	Total Interagency / Interfund Transfers
General Fund	1,132,286	-	(15,000)	(760,341)	(2,418,399)	-	(2,061,454)
Library Fund	-	-	15,000	-	-	-	15,000
CDBG	-	-	-	-	-	-	-
MV Mall Parking Lease	-	(745,272)	-	-	-	-	(745,272)
Animal Services Fund	-	-	-	760,341	-	-	760,341
Total All City Funds	1,132,286	(745,272)	-	-	(2,418,399)	-	(2,031,385)

(1) This amount represents the portion of the Shops at Mission Viejo sales tax revenue that is in excess of mall bond debt service payments which is released after one year and transferred to the General Fund. This amount fluctuates annually depending on retail activity.

(2) This amount represents 50% of estimated sales tax generated by the Shops at Mission Viejo, subject to the minimum threshold amount retained by the City, and is paid to the Community Development Financing Authority (CDFA).

(3) This amount represents Construction and Demolition Diversion deposit forfeitures for use to replace and upgrade facility components for energy efficiency.

(4) This represents the City's estimated share of the net costs of the animal services operation that also serves the cities of Aliso Viejo, Laguna Hills, Laguna Niguel, and Rancho Santa Margarita.

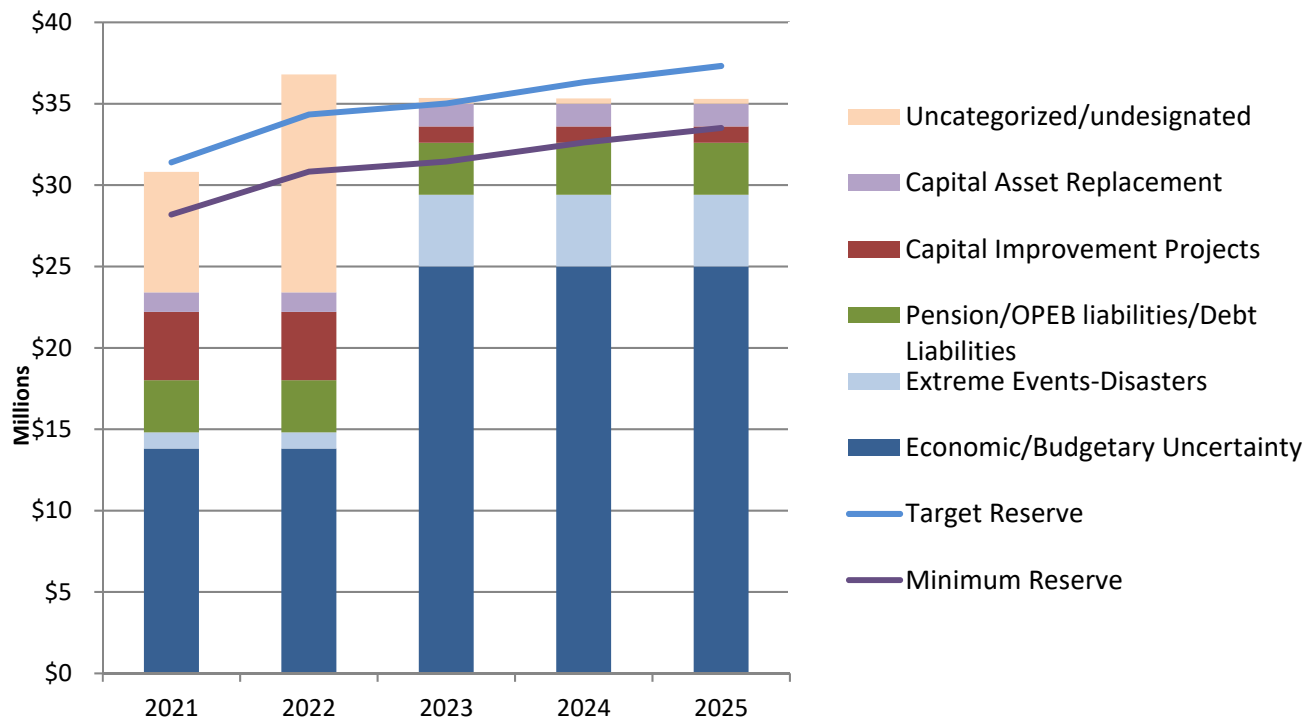
(5) This represents the transfer to the CDFA for principal and interest payments toward the 2016 Lease Revenue Refunding Bonds and the principal and interest payments toward the 2021A and interest payments toward the 2012B Lease Revenue Core Area Vision Plan Bonds.

(6) This represents the transfer to the Mission Viejo Housing Authority from Community Development Block Grant (CDBG) funding for housing acquisition for low income families.



CITY OF MISSION VIEJO General Fund Discretionary Reserves

The General Fund discretionary reserves policy is adopted under the Management and Budget City Council Policy No. 0300-8. Beginning in 2017, a General Fund discretionary reserve target level is calculated based on a bi-annual risk analysis based on risk factors applicable to the City of Mission Viejo. Further, a minimum General Fund discretionary reserve level shall be set at no less than five (5) full percentage points below the target discretionary reserve level. The risk analysis prepared in 2023 establishes the target General Fund discretionary reserve level at \$35.0 million or 49% of General Fund FY 2022/23 revenue, with a minimum discretionary reserve balance of 44% throughout the 2023-25 budget cycle. Further, based on the risk analysis, discretionary reserves were categorized into specific categories as displayed in the chart below.



The General Fund discretionary reserves balance is projected to be \$35.4 million at June 30, 2023, or 49.5% of General Fund revenue. The 2023-25 budget projects the General Fund discretionary reserves balance will decrease slightly to \$35.3 million at June 30, 2024 and remain at \$35.3 million at June 30, 2025. Due to increasing revenue, the percentage of reserves to General Fund revenue will decline to 47.7% in 2024 and 46.3% in 2025.

The Management and Budget City Council Policy No. 0300-8 and the resolution setting the 2023-25 General Fund reserve target level can be found in the appendices.



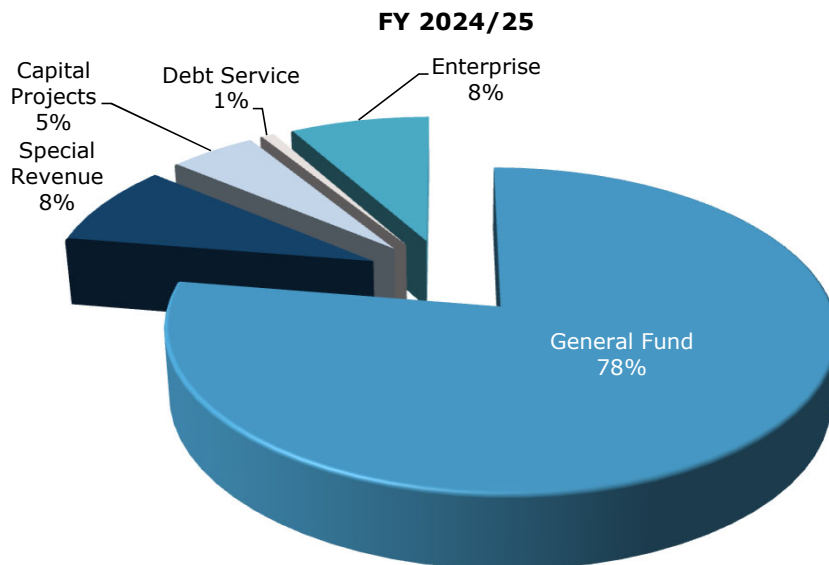
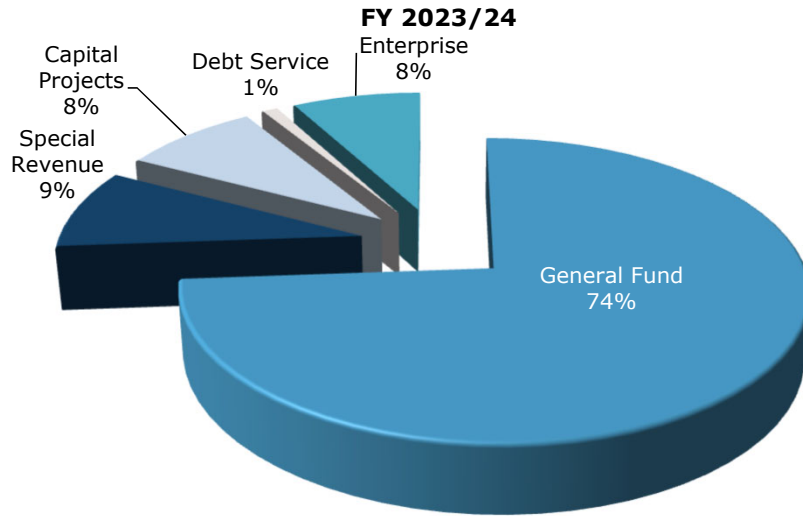
MISSION VIEJO

(This page intentionally left blank)



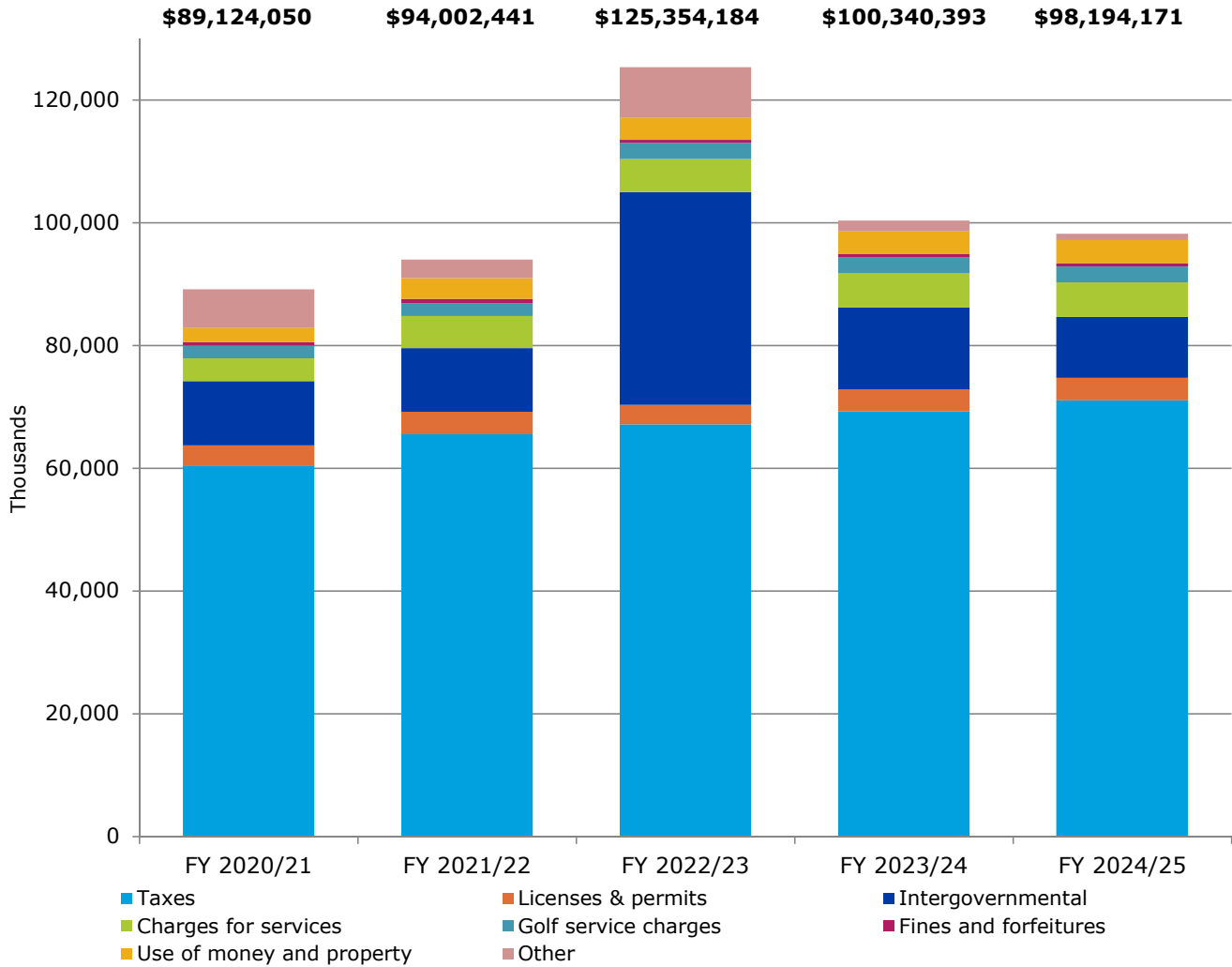
**2023-2025 Budget
Revenue by Fund Group**

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
General Fund	\$ 66,647,854	\$ 71,892,798	\$ 72,247,948	\$ 74,124,152	2.6%	\$ 76,164,478	2.8%
Special Revenue	\$ 8,582,826	\$ 8,824,535	\$ 14,264,696	\$ 8,847,058	-38.0%	\$ 8,375,990	-5.3%
Capital Projects	\$ 6,945,176	\$ 4,277,937	\$ 30,012,123	\$ 8,469,477	-71.8%	\$ 4,944,261	-41.6%
Debt Service	\$ 420,839	\$ 698,314	\$ 1,053,301	\$ 934,891	-11.2%	\$ 745,272	-20.3%
Enterprise	\$ 6,220,773	\$ 6,995,882	\$ 7,776,116	\$ 7,964,815	2.4%	\$ 7,964,170	0.0%
Trust	\$ 306,582	\$ 1,312,975	\$ -	\$ -	0.0%	\$ -	0.0%
Total Revenues	\$ 89,124,050	\$ 94,002,441	\$ 125,354,184	\$ 100,340,393	-20.0%	\$ 98,194,171	-2.1%





2023-2025 Budget
All Funds Revenue by Major Category

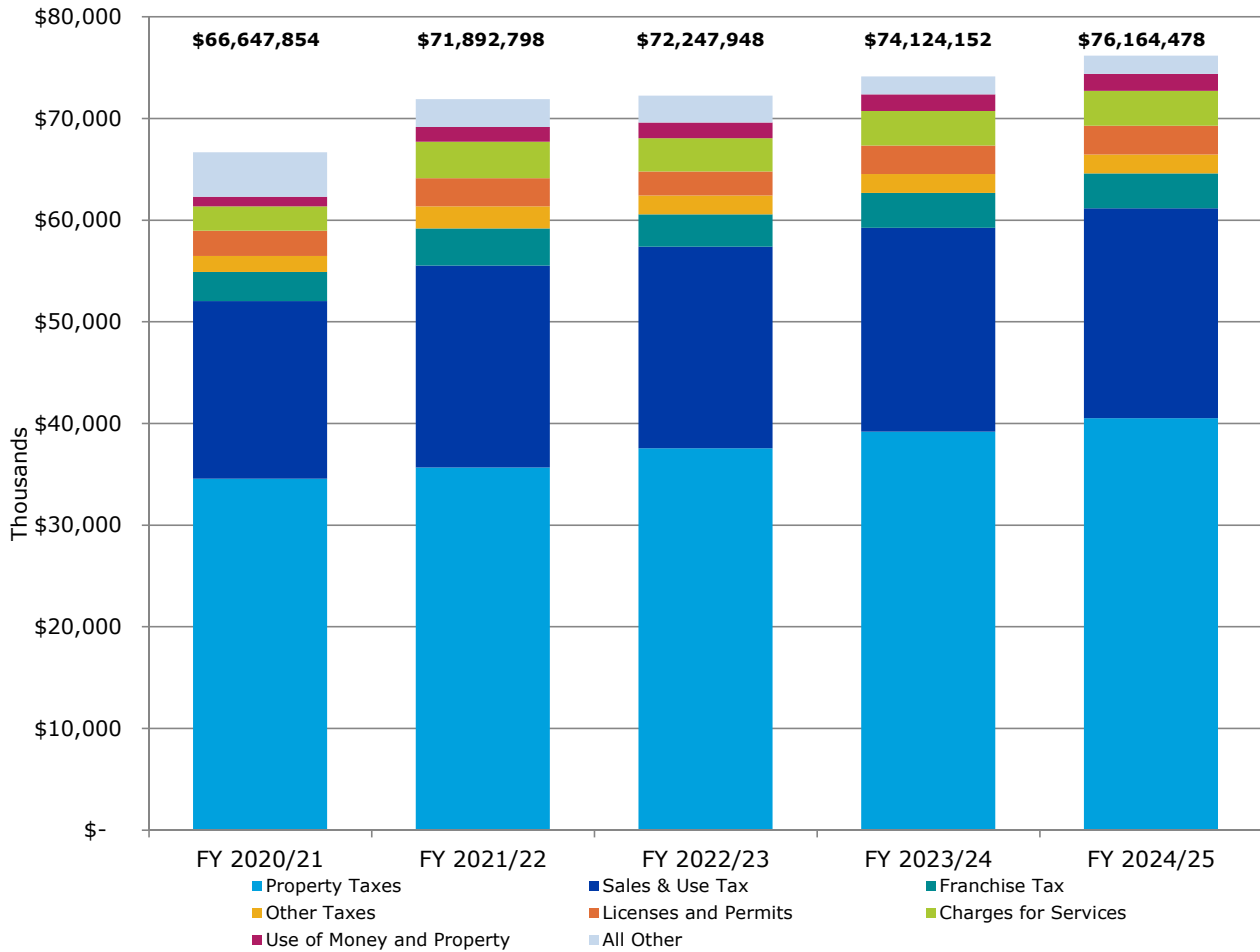


	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended	Proposed	from Prior	Proposed	from Prior
			Budget		Year		Year
Taxes	\$ 60,327,273	\$ 65,534,289	\$ 67,115,926	\$ 69,240,831	3.2%	\$ 71,066,340	2.6%
Licenses & permits	3,384,126	3,672,066	3,177,845	3,616,649	13.8%	3,635,846	0.5%
Intergovernmental	10,475,054	10,374,195	34,718,698	13,292,838	-61.7%	9,936,400	-25.2%
Charges for services	3,697,284	5,216,547	5,382,268	5,598,834	4.0%	5,641,264	0.8%
Golf services charges	2,126,247	2,109,165	2,598,000	2,584,000	-0.5%	2,584,000	0.0%
Fines and forfeitures	502,628	690,143	522,464	517,250	-1.0%	517,250	0.0%
Use of money and property	2,317,177	3,353,810	3,540,822	3,732,999	5.4%	3,785,395	1.4%
Other	6,294,261	3,052,226	8,298,161	1,756,992	-78.8%	1,027,676	-41.5%
Total Revenues	\$ 89,124,050	\$ 94,002,441	\$ 125,354,184	\$ 100,340,393	-20.0%	\$ 98,194,171	-2.1%



2023-2025 Budget
General Fund Revenue by Major Source

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Property Taxes	\$ 34,547,310	\$ 35,664,366	\$ 37,544,130	\$ 39,186,491	4.4%	\$ 40,507,873	3.4%
Property Transfer Tax	929,992	1,001,546	720,000	650,000	-9.7%	650,000	0.0%
Sales & Use Tax	17,484,643	19,852,586	19,845,206	20,036,432	1.0%	20,635,821	3.0%
Transient Occupancy Tax	635,204	1,171,247	1,144,157	1,220,925	6.7%	1,220,925	0.0%
Franchise Tax	2,860,600	3,639,190	3,155,267	3,430,637	8.7%	3,430,637	0.0%
Total Taxes	\$ 56,457,749	\$ 61,328,935	\$ 62,408,760	\$ 64,524,485	3.4%	\$ 66,445,256	3.0%
Licenses and Permits	\$ 2,504,557	\$ 2,788,143	\$ 2,357,100	\$ 2,795,904	18.6%	\$ 2,815,101	0.7%
Intergovernmental	484,459	590,486	545,480	458,335	-16.0%	458,335	0.0%
Charges for Services	2,371,298	3,574,252	3,291,269	3,390,553	3.0%	3,434,013	1.3%
Fines and Forfeitures	385,076	521,760	372,000	372,000	0.0%	372,000	0.0%
Use of Money and Property	961,657	1,444,108	1,527,851	1,637,486	7.2%	1,688,228	3.1%
Other	3,483,058	1,645,114	1,745,488	945,389	-45.8%	951,545	0.7%
TOTAL General Fund	\$ 66,647,854	\$ 71,892,798	\$ 72,247,948	\$ 74,124,152	2.6%	\$ 76,164,478	2.8%





2023-2025 Budget
Revenue by Fund, Major Category and Object

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
General Fund Group							
General Fund							
Property Taxes	34,547,310	35,664,366	37,544,130	39,186,491	4.4%	40,507,873	3.4%
Property Transfer Tax	929,992	1,001,546	720,000	650,000	-9.7%	650,000	0.0%
Sales and Use Tax	17,484,643	19,852,586	19,845,206	20,036,432	1.0%	20,635,821	3.0%
Transient Occupancy Tax	635,204	1,171,247	1,144,157	1,220,925	6.7%	1,220,925	0.0%
Franchise Taxes	2,860,600	3,639,190	3,155,267	3,430,637	8.7%	3,430,637	0.0%
Total Taxes	56,457,749	61,328,935	62,408,760	64,524,485	3.4%	66,445,256	3.0%
Special Licenses	5,600	6,400	9,200	9,200	0.0%	9,200	0.0%
Private Property Develop Perm	1,967,935	2,211,675	1,836,500	2,258,504	23.0%	2,277,701	0.8%
Public Prop Encroach Permit	531,022	570,068	511,400	528,200	3.3%	528,200	0.0%
Total Licenses & Permits	2,504,557	2,788,143	2,357,100	2,795,904	18.6%	2,815,101	0.7%
Intergovtl-Federal Grants	12,210	787	84,580	12,864	-84.8%	12,864	0.0%
Intergovtl-State Grants	-	133,671	-	-	0.0%	-	0.0%
Intergovtl-State Other Subv	178,030	152,581	153,395	153,395	0.0%	153,395	0.0%
Intergovtl-St Motor Veh InLieu	69,139	108,731	50,000	87,551	75.1%	87,551	0.0%
Intergovtl-County- Other	225,080	194,716	195,437	204,525	4.7%	204,525	0.0%
Intrgov-Oth Shr Rev	-	-	62,068	-	-100.0%	-	0.0%
Total Intergovernmental	484,459	590,486	545,480	458,335	-16.0%	458,335	0.0%
City Clerk Service Charges	1,818	1,101	-	-	0.0%	-	0.0%
Finance Service Charges	75	245	-	-	0.0%	-	0.0%
Shared Services	62,820	83,173	42,896	-	-100.0%	-	0.0%
Special Police Services	170	140	240	240	0.0%	240	0.0%
Zoning Fees and Subdiv Fees	291,358	337,214	242,320	242,320	0.0%	242,500	0.1%
Plan Checking Fees	1,168,253	1,467,431	1,077,700	1,330,200	23.4%	1,339,880	0.7%
Engineer Fees/Inspections/Othr	94,405	41,294	58,250	58,250	0.0%	58,250	0.0%
Parks and Recreation Fees	-	173	18,000	63,000	250.0%	63,000	0.0%
Tennis Fees	377,282	639,223	704,450	593,850	-15.7%	624,450	5.2%
Recreation Center Fees	375,117	1,004,258	1,147,413	1,102,693	-3.9%	1,105,693	0.3%
Total Charges for Services	2,371,298	3,574,252	3,291,269	3,390,553	3.0%	3,434,013	1.3%
Vehicle Code Fines	154,182	201,532	145,000	145,000	0.0%	145,000	0.0%
Other Fines	7,942	14,628	2,000	2,000	0.0%	2,000	0.0%
Forfeitures	124,566	220,140	145,000	145,000	0.0%	145,000	0.0%
Penalties	98,386	85,460	80,000	80,000	0.0%	80,000	0.0%
Total Fines and Forfeitures	385,076	521,760	372,000	372,000	0.0%	372,000	0.0%
Investment Earnings	272,794	295,503	400,000	486,356	21.6%	486,356	0.0%
Rents & Concessions	688,863	1,148,605	1,127,851	1,151,130	2.1%	1,201,872	4.4%
Total Use of Money and Property	961,657	1,444,108	1,527,851	1,637,486	7.2%	1,688,228	3.1%
Developer Fees	2,000,000	-	-	-	0.0%	-	0.0%
Reimbursements	1,049,186	1,297,338	1,561,466	790,251	-49.4%	801,839	1.5%
Sale of Publications	174	762	2,000	1,000	-50.0%	1,000	0.0%
Donations	86,066	80,594	85,310	70,905	-16.9%	65,473	-7.7%
Other Miscellaneous	143,834	113,343	89,398	83,233	-6.9%	83,233	0.0%
Capital Asset Disposal	203,798	153,077	7,314	-	-100.0%	-	0.0%
Total Other	3,483,058	1,645,114	1,745,488	945,389	-45.8%	951,545	0.7%
Total General Fund	66,647,854	71,892,798	72,247,948	74,124,152	2.6%	76,164,478	2.8%
Total General Fund Group	66,647,854	71,892,798	72,247,948	74,124,152	2.6%	76,164,478	2.8%



2023-2025 Budget
Revenue by Fund, Major Category and Object

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Special Revenue Fund Group							
Library Fund							
Taxes Property Taxes	2,972,834	3,068,639	3,244,572	3,365,542	3.7%	3,459,899	2.8%
Total Taxes	2,972,834	3,068,639	3,244,572	3,365,542	3.7%	3,459,899	2.8%
Intergovtl-Federal Grants	15,685	-	9,285	-	-100.0%	-	0.0%
Intergovtl-State Grants	11,488	42,199	119,598	11,500	-90.4%	4,000	-65.2%
Intergovtl-State Other Subv	13,277	13,049	13,000	13,000	0.0%	13,000	0.0%
Intergovtl-Other Shared Rev	174,639	184,481	170,000	170,000	0.0%	170,000	0.0%
Total Intergovernmental	215,089	239,729	311,883	194,500	-37.6%	187,000	-3.9%
Library Fees	5,481	139,345	265,000	265,000	0.0%	265,000	0.0%
Total Charges for Services	5,481	139,345	265,000	265,000	0.0%	265,000	0.0%
Other Fines	719	30,760	5,214	-	-100.0%	-	0.0%
Total Fines and Forfeitures	719	30,760	5,214	-	-100.0%	-	0.0%
Investment Earnings	10,526	9,757	10,000	14,745	47.5%	14,745	0.0%
Total Use of Money and Property	10,526	9,757	10,000	14,745	47.5%	14,745	0.0%
Reimbursements	3,171	5,996	7,500	5,000	-33.3%	5,000	0.0%
Donations	28,101	2,500	1,500	-	-100.0%	-	0.0%
Other Miscellaneous	697	5,941	1,700	-	-100.0%	-	0.0%
Total Other	31,969	14,437	10,700	5,000	-53.3%	5,000	0.0%
Total Library Fund	3,236,618	3,502,667	3,847,369	3,844,787	-0.1%	3,931,644	2.3%
Suppl Law Enforcement Srvcs Fd							
Intergovtl-State Other Subv	226,111	231,946	200,000	220,000	10.0%	230,000	4.5%
Investment Earnings	1,374	1,147	1,000	1,861	86.1%	1,861	0.0%
Total Suppl Law Enforcement Srvcs Fund	227,485	233,093	201,000	221,861	10.4%	231,861	4.5%
Building Homes and Jobs Act SB2							
Intergovtl-State	-	206,683	321,250	353,526	10.0%	358,638	1.4%
Total Building Homes and Jobs SB2 Fund	-	206,683	321,250	353,526	10.0%	358,638	1.4%
State Gas Tax Fund							
Intergovtl-State	2,105,790	2,196,470	2,399,968	2,665,946	11.1%	2,772,584	4.0%
Investment Earnings	20,599	17,972	22,800	31,735	39.2%	33,004	4.0%
Total State Gas Tax Fund	2,126,389	2,214,442	2,422,768	2,697,681	11.3%	2,805,588	4.0%
Gas Tax - 2107.5 Fund							
Intergovtl-State	7,500	7,500	7,500	7,500	0.0%	7,500	0.0%
Investment Earnings	336	255	-	-	0.0%	-	0.0%
Total Gas Tax - 2107.5 Fund	7,836	7,755	7,500	7,500	0.0%	7,500	0.0%
Accessibility Compliance Fund (Prev CASp)							
Reimbursements	5,218	6,415	6,000	6,000	0.0%	6,000	0.0%
Total Accessibility Compliance Fund (Prev CASp)	5,218	6,415	6,000	6,000	0.0%	6,000	0.0%
Air Quality Imprvmnt Trust Fd							
Intergovtl-State Grant	-	-	10,000	-	-100.0%	-	0.0%
Intergovtl-State Other Subv	123,092	124,229	122,300	120,000	-1.9%	120,000	0.0%
Investment Earnings	3,194	2,441	3,000	5,598	86.6%	5,598	0.0%
Total Air Quality Imprvmnt Trust Fund	126,286	126,670	135,300	125,598	-7.2%	125,598	0.0%



2023-2025 Budget
Revenue by Fund, Major Category and Object

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Project V Fund							
Intergovtl-County Grant	-	-	300,000	312,000	4.0%	324,000	3.8%
Total Project V Fund	-	-	300,000	312,000	4.0%	324,000	3.8%
Senior Mobility Grant							
Intergovtl-County Shared Revenue	126,508	156,249	174,670	179,028	2.5%	185,799	3.8%
Investment Earnings	3,527	3,194	6,000	4,997	-16.7%	4,997	0.0%
Total Senior Mobility Grant Fund	130,035	159,443	180,670	184,025	1.9%	190,796	3.7%
Regional Narcotics Suppression							
Investment Earnings	17	12	-	-	0.0%	-	0.0%
Total Regional Narcotics Suppression Fund	17	12	-	-	0.0%	-	0.0%
Federal Opioid Settlements							
Proceeds - Litigation	-	-	26,729	23,303	-12.8%	17,831	-23.5%
Investment Earnings	-	-	42	-	-100.0%	-	0.0%
Total Federal Opioid Settlement Fund	-	-	26,771	23,303	-13.0%	17,831	-23.5%
Comm Development Block Grant							
Intergovtl-Federal Grants	1,112,324	503,638	534,560	1,070,777	100.3%	376,534	-64.8%
Reimbursements	292	-	-	-	0.0%	-	0.0%
Total Comm Development Block Grant	1,112,616	503,638	534,560	1,070,777	100.3%	376,534	-64.8%
CARES Act Fund							
Intergovtl-Federal Grants	1,175,578	-	-	-	0.0%	-	0.0%
Total CARES Act Fund	1,175,578	-	-	-	0.0%	-	0.0%
American Rescue Plan Act Fund							
Intergovtl-Federal Grants	434,748	1,652,178	6,243,047	-	-100.0%	-	0.0%
Total American Rescue Plan Act Fund	434,748	1,652,178	6,243,047	-	-100.0%	-	0.0%
Federal SSARP Grant							
Intergovtl-Federal Grants	-	211,539	38,461	-	-100.0%	-	0.0%
Total Federal SSARP Grant	-	211,539	38,461	-	-100.0%	-	0.0%
Total Special Revenue Fund Group	8,582,826	8,824,535	14,264,696	8,847,058	-38.0%	8,375,990	-5.3%



2023-2025 Budget
Revenue by Fund, Major Category and Object

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Capital Projects Fund Group							
RMRA SB1 Fund							
Intergovtl-State	1,747,573	1,893,408	2,031,429	2,315,421	14.0%	2,408,038	4.0%
Investment Earnings	7,536	1,699	300	-	-100.0%	-	0.0%
Total RMRA SB1 Fund	1,755,109	1,895,107	2,031,729	2,315,421	14.0%	2,408,038	4.0%
MSRC Grant Fund							
Intergovtl-State Grant	-	-	67,000	-	-100.0%	-	0.0%
Total MSRC Grant Fund	-	-	67,000	-	-100.0%	-	0.0%
Crown Valley Corridor Fee Fund							
Investment Earnings	242	166	-	425	100.0%	425	0.0%
Total Crown Valley Corridor Fee Fund	242	166	-	425	100.0%	425	0.0%
Measure M2 Project P Fund							
Intergovtl-County Grant	670,731	75,281	68,520	2,703,620	3845.7%	-	-100.0%
Investment Earnings	-	-	-	-	0.0%	-	0.0%
Total Measure M2 Project P Fund	670,731	75,281	68,520	2,703,620	3845.7%	-	-100.0%
Park Development Fees Fund							
Developer Fees	2,455,000	-	388,800	-	-100.0%	-	0.0%
Investment Earnings	1,128	5,273	500	-	-100.0%	-	0.0%
Total Park Development Fees Fund	2,456,128	5,273	389,300	-	-100.0%	-	0.0%
CMAQ Grant for BCIP							
Intergovtl-Federal Grants	-	-	220,000	-	-100.0%	-	0.0%
Total CMAQ Grant for BCIP Fund	-	-	220,000	-	-100.0%	-	0.0%
Federal Hwy Bridge Repl/RehbFd							
Intergovtl-Federal Grants	-	-	11,470,614	-	-100.0%	-	0.0%
Total Federal Hwy Bridge Repl/Rehb Fund	-	-	11,470,614	-	-100.0%	-	0.0%
Pavement Management Relief Funding (PMRF)							
Intergovtl-Federal Grants	-	-	276,328	-	-100.0%	-	0.0%
Total PMRF Fund	-	-	276,328	-	-100.0%	-	0.0%
SCRIP Fund							
Developer Fees	-	-	6,072,944	730,000	-88.0%	-	-100.0%
Total SCRIP Fund	-	-	6,072,944	730,000	-88.0%	-	-100.0%
Misc State Grants Fund - Prop 68							
Intergovtl-State Grants	-	236,891	-	-	0.0%	-	0.0%
Total Misc State Grants Fund - Prop 68	-	236,891	-	-	0.0%	-	0.0%
Measure M 2 SlsTx-Apprtnmt Fd							
Intergovtl-County Shared Rev	1,637,134	1,969,029	1,861,792	2,262,795	21.5%	2,347,972	3.8%
Investment Earnings	22,415	17,251	40,000	27,826	-30.4%	27,826	0.0%
Total Measure M 2 SlsTx-Apprtnmt Fund	1,659,549	1,986,280	1,901,792	2,290,621	20.4%	2,375,798	3.7%
Measure M2 Intersection Capacity Enhancement Fund							
Intergovtl-County Grants	385,486	37,500	633,395	-	-100.0%	-	0.0%
Total Measure M2-IntersCapEnhanc Fund	385,486	37,500	633,395	-	-100.0%	-	0.0%
Measure M2-Arterial Capacity Enhancement Fund							
Intergovtl-County Grant	-	-	3,406,715	-	-100.0%	-	0.0%
Total Measure M2-ArtrlCapEnhance Fund	-	-	3,406,715	-	-100.0%	-	0.0%



2023-2025 Budget
Revenue by Fund, Major Category and Object

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Measure M2-Env Cleanup Program (ECP) Fund							
Intergovtl-County Grants	-	-	1,000,000	180,000	-82.0%	160,000	-11.1%
Total Measure M2-Env Cleanup Prog (ECP) Fund	-	-	1,000,000	180,000	-82.0%	160,000	-11.1%
Highway Safety Imp Program (HSIP) Fund							
Intergovtl-Federal Grant	-	-	248,656	249,390	0.3%	-	-100.0%
Total Highway Safety Imp (HSIP) Fund	-	-	248,656	249,390	0.3%	-	-100.0%
OC Muni Water District Grant							
Intergovtl-County Grants	-	41,439	8,561	-	-100.0%	-	0.0%
Total OC Muni Water District Grant Fund	-	41,439	8,561	-	-100.0%	-	0.0%
Measure M2-I-5 Widening							
Intergovtl-County Grants	-	-	2,200,000	-	-100.0%	-	0.0%
Total M2 I-5 Widening Grant Fund	-	-	2,200,000	-	-100.0%	-	0.0%
Measure M2-Project W							
Intergovtl-County Grants	17,931	-	16,569	-	-100.0%	-	0.0%
Total M2 Project W	17,931	-	16,569	-	-100.0%	-	0.0%
Total Capital Projects Fund Group	6,945,176	4,277,937	30,012,123	8,469,477	-71.8%	4,944,261	-41.6%
Debt Service Fund Group							
MV Mall Parking Lease Fund							
Sales and Use Tax	420,839	698,314	1,053,301	934,891	-11.2%	745,272	-20.3%
Total MV Mall Parking Lease Fund	420,839	698,314	1,053,301	934,891	-11.2%	745,272	-20.3%
Total Debt Service Fund Group	420,839	698,314	1,053,301	934,891	-11.2%	745,272	-20.3%



2023-2025 Budget
Revenue by Fund, Major Category and Object

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Enterprise Fund Group							
Mission Viejo Television Fund							
Franchise Taxes	221,050	203,962	190,420	194,093	1.9%	194,093	0.0%
Service Charges-MVTV	200	40	150	150	0.0%	150	0.0%
Investment Earnings	169	73	180	377	109.4%	377	0.0%
Other Miscellaneous	-	-	9,500	9,500	0.0%	9,500	0.0%
Total Mission Viejo Television Fund	221,419	204,075	200,250	204,120	1.9%	204,120	0.0%
Mission Viejo TV Capital Fund							
Franchise Taxes	254,801	234,439	218,873	221,820	1.3%	221,820	0.0%
Investment Earnings	15,992	12,444	24,000	24,020	0.1%	24,020	0.0%
Total Mission Viejo TV Capital Fund	270,793	246,883	242,873	245,840	1.2%	245,840	0.0%
Golf Operations Fund							
Intergovtl-Federal Grants	5,000	-	-	-	0.0%	-	0.0%
Other Fines	214	-	-	-	0.0%	-	0.0%
Investment Earnings	9	-	-	-	0.0%	-	0.0%
Rents & Concessions	1,118,436	1,693,399	1,841,677	1,888,500	2.5%	1,888,500	0.0%
Donations	-	650	-	-	0.0%	-	0.0%
Other Miscellaneous	1,457	525	-	-	0.0%	-	0.0%
Golf Service Charges	2,126,247	2,109,165	2,598,000	2,584,000	-0.5%	2,584,000	0.0%
Total Golf Operations Fund	3,251,363	3,803,739	4,439,677	4,472,500	0.7%	4,472,500	0.0%
Animal Services Fund							
Animal Licenses	854,404	860,948	799,080	799,080	0.0%	799,080	0.0%
Animal Permits	25,165	22,975	21,665	21,665	0.0%	21,665	0.0%
Finance Service Charges	270	220	-	-	0.0%	-	0.0%
Animal Shelter Fees & Charges	93,965	126,690	142,325	142,475	0.1%	142,475	0.0%
Animal Svcs-Intergovtl Svc Chg	1,226,070	1,376,000	1,683,524	1,800,656	7.0%	1,799,626	-0.1%
Other Fines	116,619	137,553	145,250	145,250	0.0%	145,250	0.0%
Forfeitures	-	70	-	-	0.0%	-	0.0%
Investment Earnings	60,182	44,110	52,648	69,628	32.3%	69,628	0.0%
Rents & Concessions	4,256	8,534	10,824	25,801	138.4%	26,186	1.5%
Reimbursements	140	56,158	-	-	0.0%	-	0.0%
Donations	94,213	98,042	35,000	35,000	0.0%	35,000	0.0%
Miscellaneous	1,914	9,885	3,000	2,800	-6.7%	2,800	0.0%
Total Animal Services Fund	2,477,198	2,741,185	2,893,316	3,042,355	5.2%	3,041,710	-0.02%
Total Enterprise Fund Group	6,220,773	6,995,882	7,776,116	7,964,815	2.4%	7,964,170	0.0%
115 Pension Trust Fund							
Investment Earnings	85,582	91,975	-	-	0.0%	-	0.0%
Miscellaneous	221,000	1,221,000	-	-	0.0%	-	0.0%
Total 115 Pension Trust Fund	306,582	1,312,975	-	-	0.0%	-	0.0%
Total Revenues	89,124,050	94,002,441	125,354,184	100,340,393	-20.0%	98,194,171	-2.1%



MISSION VIEJO

(This page intentionally left blank)



CITY OF MISSION VIEJO
Explanation of Revenue Sources, 2023-2025

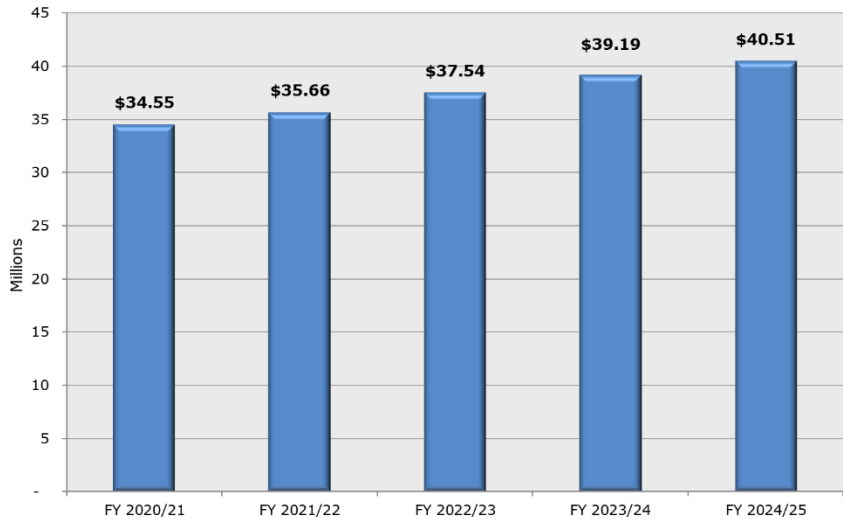
GENERAL FUND GROUP REVENUES

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 2023/24 General Fund property tax revenue is projected to be \$39.2 million, which represents 52.9% of total General Fund revenue. The following year, General Fund property tax is projected to be \$40.5 million, or 53.2% of total General Fund revenue. The amount of property tax revenue recorded in the General Fund represents 39.1% of total City revenues in FY 2023/24 and 41.3% in FY 2024/25.



General Fund Property Tax Revenue, FY 2020/21 - FY 2024/25

Total property tax revenue, which is comprised of property tax proceeds recorded in the General Fund and the Library Services Fund, represents 43.6% of total revenue for the 2023-25 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 over the past ten years. The City's total assessed value of property (secured and unsecured) as of January 1, 2022, is approximately \$20.3 billion. This amount represents an increase of 5.6% 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 4.4% in FY 2023/24 over the amended FY 2022/23 budget and increase 3.4% in FY 2024/25. While these changes are modest, they represent thirteen straight years of growth in property tax revenue after three successive years of decline caused by the 2008 recession.

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 27.0% of total General Fund revenue for FY 2023/24 and 27.1% for FY 2024/25.

The sales and use tax is collected and apportioned by the California Department of Tax and Fee Administration. The City receives a full 1% of the total sales tax collected, based on sales within its jurisdiction. For online sales, the City receives approximately 2.5% of the total County pool sales tax collected or approximately \$4.9 million annually.

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. Sales tax revenue rebounded following the COVID-19 pandemic to pre-pandemic levels in FY 2021/22. Supply chain and inventory issues combined with increased interest rates are expected to have a dampening effect on sales tax revenue in FY 2023/24 limiting growth to 1.0% and \$20.04 million before rebounding by 3.0% in FY 2024/25 and \$20.64 million.



CITY OF MISSION VIEJO *Explanation of Revenue Sources, 2023-2025*

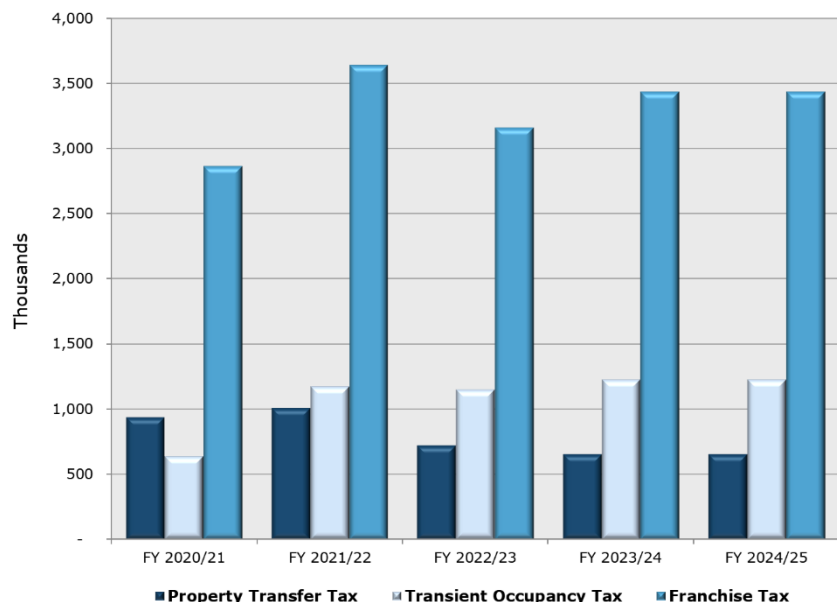
In 1997 the City and the Community Development Agency of Mission Viejo formed the Mission Viejo Community Development Financing Authority (CDFA), a joint exercise of powers authority, for the purpose of issuing bonds to fund public improvements at the Shops at Mission Viejo. Debt service on the bonds 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 \$3.48 million in FY 2023/24 and \$3.55 million in FY 2024/25. This amount is included in the above General Fund sales tax estimate. The portion of sales tax from the Shops at Mission Viejo devoted to debt service is not included in the above amounts, but rather is recorded in the separate Mission Viejo Mall Parking Lease Fund.



General Fund Sales and Use Tax, FY 2020/21 - FY 2024/25

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 eight percent of gross receipts. This revenue source is estimated to generate a total of \$3.4 million for the City during FY 2023/24 which is an increase over FY 2022/23 of \$275,370. This revenue source remains flat for FY 2024/25.



Franchise tax revenue remains relatively stable from year to year (see right, turquoise bars) and generally will reflect increases as population increases occur. The higher amount in FY 2021/22 includes a Waste Management true-up payment for FY 2020/21. Shifts from cable television to internet streaming may cause declines of this revenue source.

Franchise tax revenue remains relatively stable from year to year (see right, turquoise bars) and generally will reflect increases as population increases occur. The higher amount in FY 2021/22 includes a Waste Management true-up payment for FY 2020/21. Shifts from cable television to internet streaming may cause 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 had grown each year over nine years until the industry was significantly impacted by COVID-19 travel restrictions. For FY 2019/20 and FY 2020/21 TOT revenue decreased 26.3% and 24.9% respectively. After COVID-19 restrictions lifted, TOT revenue started increasing and is projected to return to pre-COVID-19 levels of \$1.22 million in FY 2023/24 and in FY 2024/25.



CITY OF MISSION VIEJO
Explanation of Revenue Sources, 2023-2025

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. In the midst of the pandemic median home prices in Mission Viejo increased to record highs and housing sales were robust during FY 2020/21 and FY 2021/22 with revenue reaching \$1.0 million. Home sales have cooled during FY 2022/23, with a year-end projection of \$0.7 million. While the median home price is expected to remain stable, higher interest rates are expected to continue to negatively impact this revenue source. Revenue is expected to decrease for the next two years to \$650,000 for both FY 2023/24 and FY 2024/25, which is a 9.7% decrease over the FY 2022/23 amended budget amount.

Licenses and Permits

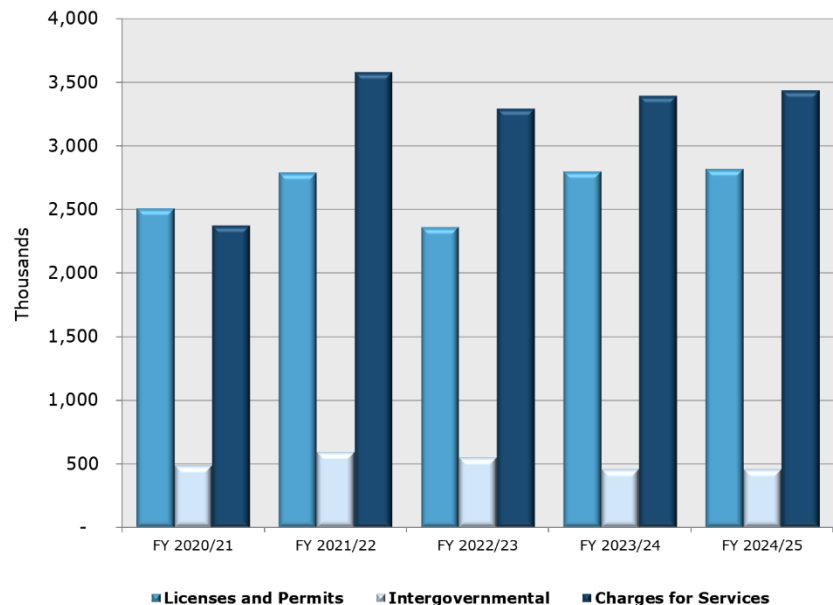
The California Government Code and the State Constitution give cities the authority to assess certain license and permit fees as a means of recovering the cost of regulating various activities. Examples of these activities include building permits, construction permits, and engineering permits for grading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

Revenue from the various categories of licenses and permits for FY 2023/24 and FY 2024/25 is projected to be \$2.8 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.

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 \$458,335 for FY 2023/24 and for FY 2024/25.

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.

This is another revenue source significantly impacted by COVID-19 restrictions in prior years. Total Charges for Services revenue have rebounded from a low of \$2.4 million during FY 2020/21. FY 2023/24 is expected to increase 3.0% to \$3.39 million from FY 2022/23 projections and another 1.3% to \$3.43 million in FY 2024/25.



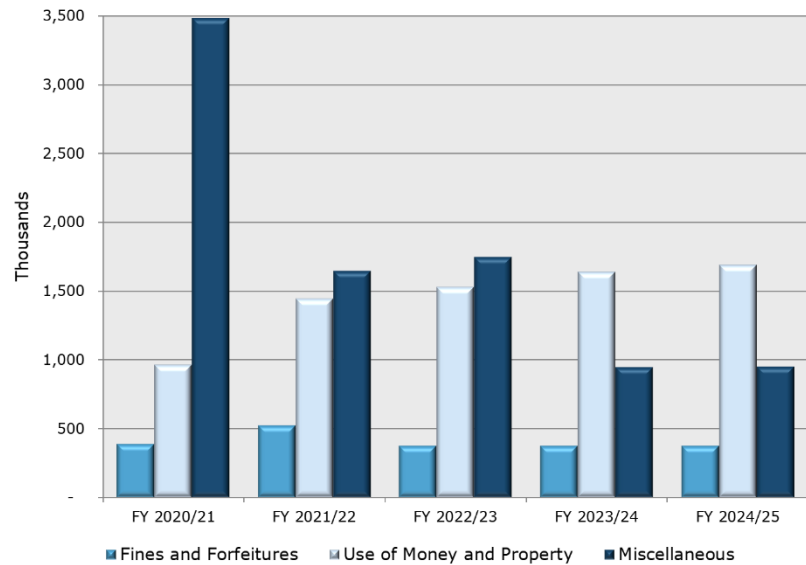
CITY OF MISSION VIEJO
Explanation of Revenue Sources, 2023-2025

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 fines is projected to remain flat at \$145,000 in FY 2023/24 and FY 2024/25. Parking penalties is projected to remain flat at \$80,000 in each year of this budget cycle. Forfeited deposit revenues can fluctuate year to year but tends to remain fairly steady. For projection purposes, a conservative approach is used and forfeitures for FY 2023/24 and FY 2024/25 are projected at \$145,000 each year.

Use of Money & Property

Interest earnings and rents and concessions comprise this category of revenue, with anticipated revenue budgeted at \$1.64 million for FY 2023/24, a 7.2% increase from the FY 2022/23 budget. An increase of 3.1% is projected in FY 2024/25 with an estimate of \$1.69 million. In response to the COVID-19 pandemic, the Federal Open Market Committee (FOMC) lowered the Federal Funds rate to the 0-0.25% range in March 2020 resulting in historically low interest rate levels. To combat inflation following the pandemic, the FOMC increased the Federal Funds rate 10 times with the last rate increase set at the 5-5.25% range in May 2023. The rent and concession portion of this revenue category was severely impacted in FY 2020/21 by facility and field closures due to COVID-



19 restrictions and rebounded to pre-pandemic levels in FY 2021/22. This revenue source is projected to increase to \$1.15 million in FY 2023/24 or 2.1% compared to the FY 2022/23 amended budget, and 4.4% or \$1.20 million in FY 2024/25.

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 generally one-time in nature. The increased amount in FY 2020/21 (dark blue bar) includes a \$2.0 million developer fee payment and a \$200,000 loan installment from the Housing Authority for Site 3 (formerly Site C). FY 2021/22 includes a \$152,000 loan installment for Site 3 as well. In FY 2023/24 miscellaneous revenue is estimated at \$945,389 and \$951,545 in FY 2024/25.



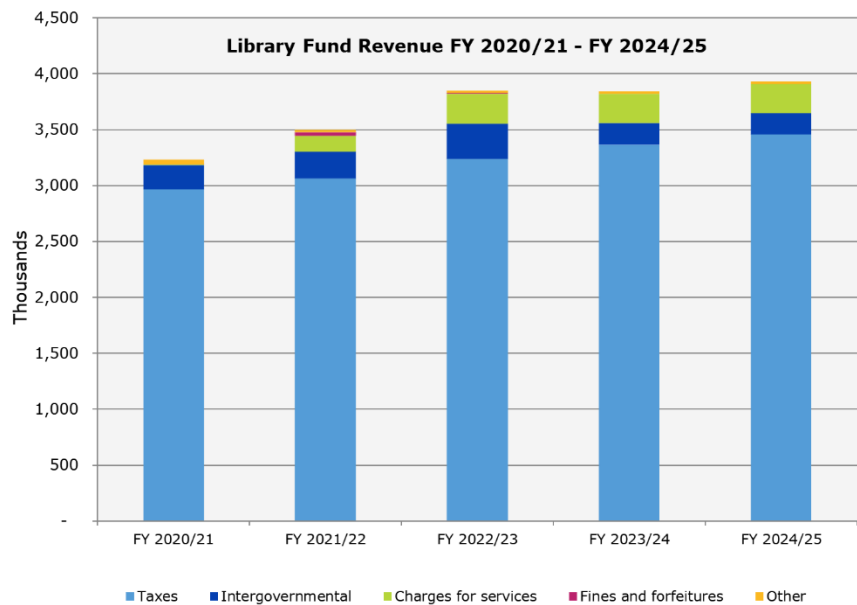
CITY OF MISSION VIEJO
Explanation of Revenue Sources, 2023-2025

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 2023/24 is projected to be \$3.8 million; for FY 2024/25 revenue is projected to increase slightly to \$3.9 million. The majority of revenue used for Library operations comes from property tax estimated at \$3.37 million in FY 2023/24 and \$3.46 million in FY 2024/25. Property tax revenue represents approximately 87.8% of all Library Fund revenue.

The revenue projections include (in addition to property tax): \$194,500 in FY 2023/24 and \$187,000 in FY 2023/24 in Intergovernmental funding; \$265,000 in Library fees in each year; and additional nominal 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 is expected to be \$220,000 in FY 2023/24 and increasing to \$230,000 in FY 2024/25.

BUILDING HOMES AND JOBS ACT SB2 FUND

On September 29, 2017 the Governor approved the Building Homes and Jobs Act to establish funding dedicated to affordable housing development. This funding source is available as a grant to update planning documents and land-use ordinances, and assist with homelessness issues. Revenue from this source is estimated at \$353,526 in FY 2023/24 and \$358,638 FY 2024/25.

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. Beginning July 1, 2020, the excise tax rate increases by the change in the California Consumer Price Index (CCPI). The four year average for the CCPI is approximately 4.0%. A revenue projection of \$2.67 million for FY 2023/24 is based on the January 2023 California Local Government Finance Almanac. The projection for FY 2024/25 is \$2.77 million based on a 4.0% CCPI adjustment.

The City also receives a flat amount of \$7,500 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.



CITY OF MISSION VIEJO
Explanation of Revenue Sources, 2023-2025

ACCESSIBILITY COMPLIANCE FUND – (previously CERTIFIED ACCESS SPECIALIST PROGRAM (CASp) FUND)

In 2017 Assembly Bill (AB) 1379 (Chapter 667, Statutes of 2017) was signed into law. Effective January 2, 2018, this legislation required an additional fee (commonly called the SB 1186 fee) described in Government Code Section 4467 which is used to facilitate compliance with construction-related accessibility requirements and for the training and retention of certified access specialists within the local jurisdiction. On September 30, 2022 the bill was amended changing the fund name. The City is expected to receive \$6,000 in fees in each year of this budget cycle.

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 for the City's per capita share is expected to be \$120,000 per year for both FY 2023/24 and FY 2024/25.

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 College, residential areas, community centers, and Mission Viejo and Capistrano Valley High Schools. The OCTA grant anticipated revenue to cover City expenses is \$312,000 for FY 2023/24 and \$324,000 for FY 2024/25.

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 projected for FY 2023/24 is \$179,028 and FY 2024/25 is \$185,799.

FEDERAL OPIOIDS SETTLEMENTS FUND

This fund was established in FY 2022/23 to account for receipts of money apportioned under several federal opioid settlements which will be paid through 2038. Revenue is projected at \$23,303 in FY 2023/24 and \$17,831 in FY 2024/25.

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 projections include the action plan funding allocation, program revenue and prior year unspent resources for total resources of \$1,070,777 in FY 2023/24 and funding allocation of \$376,534 in FY 2024/25. 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.



CITY OF MISSION VIEJO
Explanation of Revenue Sources, 2023-2025

CAPITAL PROJECTS FUND GROUP

ROAD MAINTENANCE AND REHABILITATION ACCOUNT (RMRA) SB1 FUND

On April 28, 2017, the Governor signed SB1, the Road Repair and Accountability Act of 2017 that provides 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 \$2.32 million in FY 2023/24 and \$2.41 million in FY 2024/25.

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 2023/24, a total of \$6.13 million is expected from these revenue sources, and for FY 2024/25, \$2.51 million is projected. This revenue will be used to fund a variety of street projects over the two-year budget period.

Approximately 53.4% 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 \$2.26 million in Measure M2 local apportionment/sales tax funds in FY 2023/24 and \$2.35 million FY 2024/25. The City also competes with other Orange County cities for additional funds for specific projects (e.g., competitive grants). There is \$3.13 million in competitive grant funding as part of the FY 2023/24 budget and \$160,000 included in the FY 2024/25 budget. Developer fee revenue in the SCRIP fund is projected at \$730,000 in FY 2023/24.

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 receipts 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. Sales tax revenues from the Mission Viejo mall in excess of the predefined threshold is used for debt service payments. The shutdown due to COVID-19 restrictions substantially affected sales tax revenue at the mall and it has yet to return to pre-pandemic levels. It is projected that sales tax revenues exceeding the threshold during FY 2023/24 is \$934,891 and \$745,272 in FY 2024/25.



CITY OF MISSION VIEJO
Explanation of Revenue Sources, 2023-2025

ENTERPRISE FUND GROUP

MISSION VIEJO TELEVISION (MVTV) FUND

Revenue estimates for this fund consist primarily of the nine-tenths 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 4.1% of the franchise fee is recorded in the General Fund (see the Franchise Taxes discussion on a previous page). 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 each of FY 2023/24 and FY 2024/25 this amount is \$204,120. Each year includes \$9,500 for SportsZone programming partially funded by the City of Aliso Viejo.

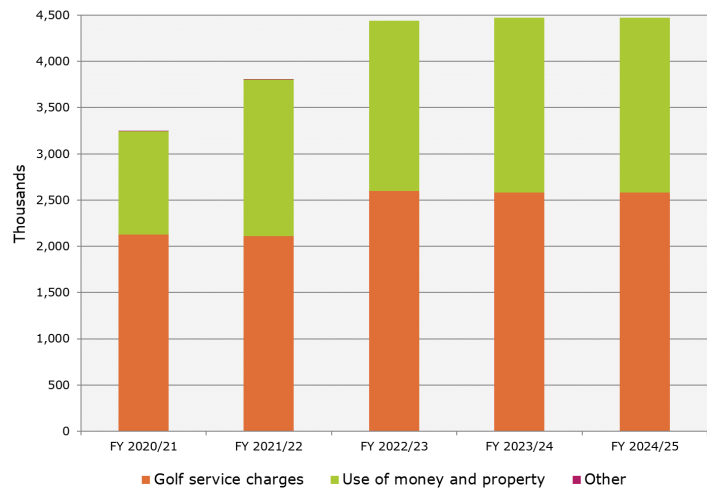
MVTV CAPITAL FUND

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 revenue received from this assessment is restricted to capital equipment uses. The projected revenue including investment earnings in the MVTV Capital Fund in each FY 2023/24 and FY 2024/25 is \$245,840, an increase of \$2,967 from the prior year budget.

GOLF OPERATIONS FUND

The City purchased the Casta del Sol Golf Course in November 2019, subsequently changing the name to Oso Creek Golf Course. This fund is used to account for revenues generated by the golf course, Birdie Bar, Terrace on the Green and Garden + Grille. Total projected revenue for this fund is \$4.47 million in each of FY 2023/24 and FY 2024/25 a 00.7% increase over FY 2022/23 amended budget. Revenue sources that make up this fund are in the categories of Golf Service Charges and Use of Money and Property which include Rents & Concessions.

Golf Service Charges include Green Fees and make up 57.8% of the revenue in this fund. Rents & Concessions include golf cart rentals, and merchandise, food, and beverage purchases. By contract the management company provides budgets in April/May of each year. This budget reflects no changes in revenue from FY 2023/24 to FY 2024/25 and will be adjusted during the Mid-cycle review of the FY 2024/25 budget.





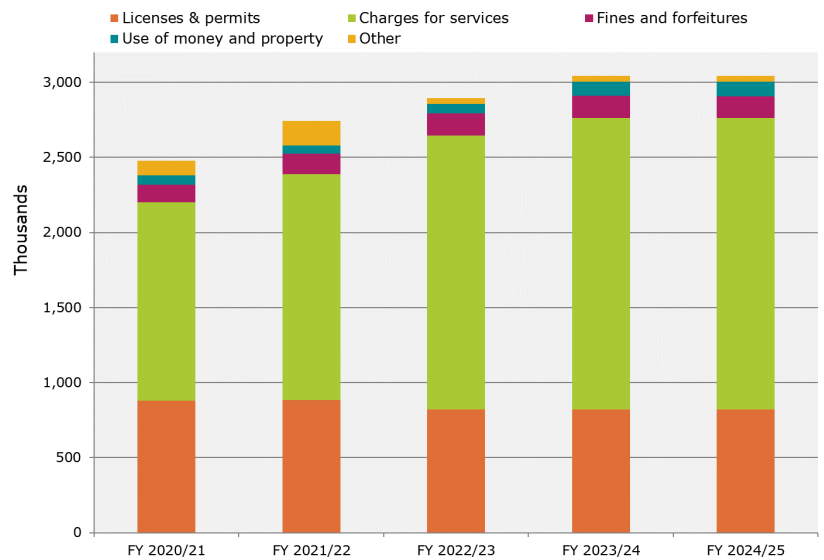
CITY OF MISSION VIEJO Explanation of Revenue Sources, 2023-2025

ANIMAL SERVICES FUND

This fund is used to account for the City’s animal services operations. The City also provides animal licensing, field patrol, dispatch, and shelter services to the Cities of Aliso Viejo, Laguna Hills, Laguna Niguel, and Rancho Santa Margarita. 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 2023/24 is estimated to be \$3.04 million, a 5.2% increase from FY 2022/23. Projected revenue remains flat for licensing and permit revenue at \$820,745, \$142,475 in shelter fees, and \$145,250 in fines; charges for services includes a projected increase of 7.0% for a total of \$1.8 million (Aliso Viejo, Laguna Hill, Laguna Niguel, and Rancho Santa Margarita’s share of net operating costs and capital expenses); \$69,628 in investment earnings, \$25,801 in lease revenue from the neighboring veterinary clinic, and \$35,000 in donations and other revenue.

Total Animal Services fund revenue for FY 2024/25 is projected to remain static with the exception of charges for services to service cities and rents and concessions. The total Animal Services fund revenue for FY 2024/25 is estimated at \$3.04 million for an overall decrease of 0.02%.





MISSION VIEJO

(This page intentionally left blank)



**CITY OF MISSION VIEJO
2023-2025 Operating Budget Summary**

Staffing

Since incorporation, the City of Mission Viejo has used a “contract city” approach for the delivery of most municipal services. This approach has allowed the City to minimize the portion of the budget allocated for personnel costs and to thereby maintain greater budget flexibility. For example, most “full-service” cities (e.g., those with their own fire and police departments) spend upwards of two-thirds of their budgets on personnel costs. However, the City of Mission Viejo has historically spent less than thirty percent of appropriations on personnel (e.g., salaries, benefits).

This approach allows the City to adjust spending more easily during times of fiscal austerity. To balance the budget during the recession, the total number of full-time equivalent (FTE) positions was reduced from 156.175 in FY 2008/09 to 137.275 by FY 2012/13. FTEs were temporarily increased in FY 2013/14, but reduced back to the low of 137.275 in both FY 2014/15 and 2015/16. All reductions in FTE since FY 2008/09 were made through attrition.

During FY 2016/17 the FTE count rose to 142.075 when the City expanded Animal Service operations to the cities of Laguna Hills and Rancho Santa Margarita beginning January 1, 2017. Increases in FTEs in the Animal Services operation were necessary to properly staff the expanded program. In FY 2017/18 1.0 FTE was added in the Public Services Department for a Management Analyst, and 0.10 FTE was added to Administrative Services to increase the Treasury Manager position from 0.9 FTE. In FY 2019/20 0.15 FTE was added to increase the part-time hours of a Senior Department Assistant in the Public Services Department.

The FTE count remained unchanged at 143.325 between FY 2019/20 and FY 2021/22. The budget for 2021-2023 included department reorganizations for City Manager, Animal Services, and Public Services departments without adding new FTEs. During FY 2022/23 0.5 FTE was added to the Animal Services department for a new Administrative Assistant. The proposed budget for 2023-2025 includes increases in General Government – Management and Support to Administrative Services of 0.15 FTE to increase the Human Resources Technician from 0.6 FTE to 0.75 FTE and Information Technology of 1.0 FTE for an additional Information Technology Specialist; Infrastructure Maintenance of 0.5 FTE to increase two Senior Department Assistants from 0.75 FTE to 1.0 FTE each; and Recreation and Community Services of 1.0 FTE for an additional Community Services Specialist. The total FTE increases in 2023-2025 is 2.65 increasing the overall FTE count to 146.475.

Program Area	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	2023-2025 Proposed	Change from Prior Year
General Government-Legislative	10.740	7.570	7.568	7.690	7.590	7.590	0.000
General Government-Management and Support	27.720	31.170	31.170	32.530	32.530	33.680	1.150
Community Development	7.550	8.050	8.050	7.700	7.700	7.700	0.000
Engineering and Transportation	10.800	10.350	10.350	10.500	9.500	9.500	0.000
Infrastructure Maintenance	16.830	16.850	16.850	16.600	17.600	18.100	0.500
Public Safety	21.810	21.610	21.613	23.980	24.480	24.480	0.000
Recreation, Community, and Library Services	47.725	47.725	47.725	44.325	44.425	45.425	1.000
FTE TOTALS	143.175	143.325	143.325	143.325	143.825	146.475	2.650

Mission Viejo is dedicated to maintaining a balanced budget in an effort to continue its long tradition of responsible fiscal management. Part of this effort is to review staffing levels in each program as part of the budget process and then adjust them accordingly.



CITY OF MISSION VIEJO 2023-2025 Operating Budget Summary

Budget Expenditure Categories

Each program area contains various programs that organize the budget into smaller, more manageable pieces. The program budgets are further broken down into specific expenditure categories and include: salaries & wages, benefits, professional/technical contractual services, maintenance/repair contractual services, supplies, insurance, rents, utilities, dues/memberships/subscriptions, travel/training/meetings, other services/fees, economic development, housing rehabilitation loan program, contributions to agencies/organizations, depreciation, debt service and capital outlay. These categories represent the building blocks of the City's budget and serve as the foundation for internal budgetary controls.

Salaries and wages include all costs associated with full-time, part-time, and temporary employee salaries and overtime. Benefits include all benefits costs, including health and retirement, which comprise the largest components of benefits. Economic development is usually reported under the Economic development program. Housing rehabilitation loans are reported only in the Community Development Block Grant Fund. Contributions to agencies/organizations are reported in multiple programs and information about who is the recipient beneficiary of these contributions is reported on each program summary page where applicable. Depreciation is only reported in the MVTV, Golf Operations, and Animal Services Funds. Debt service includes the annual interest and principal payments for leases paid to third parties in the Debt Service program primarily under the Administrative Services Department and General Government – Management and Support program area. Capital outlay provides for the purchase of vehicles, computers, equipment and minor improvements to facilities. All other expenditure categories (e.g. professional/technical contractual services, maintenance/repair contractual services, supplies, insurance, rents, utilities, dues/memberships/subscriptions, travel/training/meetings, other services/fees) are reported in each program as applicable. Additional information is provided on each program summary page relating to these types of categories.

Summary of Expenditure Categories

Since the City of Mission Viejo is a “contract city,” the majority of appropriations in any given fiscal year are for contractual services (e.g., public safety, landscape and street maintenance, and building and planning support). The 2023-2025 proposed budget provides approximately 59.4% of total appropriations for contractual services. These expenditure categories include professional/technical contractual services, maintenance/repair contractual services and other services/fees.

Professional/Technical Contractual Services

As compared to the FY 2022/23 amended budget, contractual services will decrease 11.9% in FY 2023/24 and 2.9% in FY 2024/25. Included in the FY 2022/23 amended budget is approximately \$0.67 million in appropriations that were carried over from FY 2021/22 for open purchase orders at June 30, 2022, or other continued use, and not considered to be part of the base operating budget. The largest carryover was \$82,101 in the Information Technology program for the EnerGov planning and permit software implementation. There are also one-time amendments of \$410,000 for legal services, \$300,000 for Phase II of the Oso Creek Golf Course and North Open Space Master Plan parking structure consultant, \$100,000 for a Cultural Arts Master Plan Performing Arts Theater consultant, \$150,000 to establish objective design standards, and \$67,364 for the Local Hazard Mitigation Plan. If carryover appropriations and one-time amendments are excluded from the FY 2022/23 amended budget to allow for a better comparison between base budgets, there is an increase in FY 2023/24 of approximately \$789,000. This increase is driven by the building and inspection services contract with Charles Abbott and Associates (CAA). While the current FY 2022/23 amended budget for these services is \$1.4 million,



**CITY OF MISSION VIEJO
2023-2025 Operating Budget Summary**

current projections for services for the year is expected to be \$1.9 million. The FY 2023/24 and FY 2024/25 projections are \$2.0 million, a 7.5% increase. These services are funded from building and planning fee revenue, which are projected to be \$3.4 million in each year of the budget.

Maintenance/Repair Contractual Services

This category is projected to increase 5.0% in FY 2023/24 and 0.7% in FY 2024/25. This category also includes appropriations carried over from FY 2021/22 as part of the FY 2022/23 amended budget in the amount of \$357,095. Carryover encumbrances and the one-time appropriations for isolated events are not considered to be part of the base operating budget for this category. If these appropriations are excluded from the FY 2022/23 amended budget to allow for a better comparison between base budgets, the increase in FY 2023/24 would be \$1.06 million or 7.7%. This increase is due to the increase of 7.5% for landscape maintenance services contracts Areas 1 – 8 and 15% for Areas 9 and 10. The proposed budget assumes that most annual contractual services in this category are projected to remain static in the second year.

There are appropriations for maintenance costs included in the FY 2023/24 and FY 2024/25 budgets that were not included in the FY 2022/23 budget. These maintenance services include:

Program	Description	FY 2023/24	FY 2024/25	
Core Area Facilities	HVAC, security system, equipment maint.	\$20,000	\$20,000	*
Core Area Parks & Paseos	Common Area Maintenance (CAM)	25,000	25,000	*
Facilities Maintenance	City Hall entry door repairs	30,000	30,000	*
Facilities Maintenance	Electrical calibration main switchgear	40,000	-	
Facilities Maint-Corp Yard	Electrical, HVAC, pest control	-	34,000	*
Facilities Maint-Library	Furniture repairs/rehabilitation	10,000	10,000	*
Facilities Maint-Library	LED energy efficient lighting retrofits	15,000	-	
Fac Maint-Rec Centers	Sierra locker room refresh	75,000	-	
Fac Maint-Rec Centers	Tennis court cosmetic surface repairs	30,000	20,000	*
Facilities Maint-Animal	Replace dog kennel awnings	30,000	-	
Facilities Maint-Aquatics	Custodial service & event cleaning	100,000	100,000	*
Facilities Maint-Aquatics	Dive Tower routine maintenance	20,000	20,000	*
Fac Maint-NPM/Ptk/Mel	LED energy efficient lighting retrofits	15,000	-	
IT	PureStorage expansion or replacement	-	36,000	*
Library-Operations	Motorized book cart and other misc repairs	4,000	4,000	*
Medians & Slopes	Design and replace entry monument signs	60,000	60,000	*
Medians & Slopes	Jeronimo slope Carranza to Marguerite	200,000	-	
Medians & Slopes	Plant replacements-increase over FY 22/23	30,000	30,000	*
Parks	Landscape and irrigation for Fire Station	-	300,000	
Parks	Plant replacement & field change-increase	121,000	121,000	*
Golf Operations IT	Hardware support renewals	6,800	6,800	*
Golf Operations Facilities	Custodial services	100,000	100,000	*
Golf Operations Facilities	Locksmith services	3,000	3,000	*
Golf Operations Facilities	Roof repairs	50,000	50,000	*
	Total	\$984,800	\$969,800	

* Line item is expected to be included in future operating budgets.



CITY OF MISSION VIEJO 2023-2025 Operating Budget Summary

Other Services/Fees

This category is projected to increase 6.4% in FY 2023/24 and 3.7% in FY 2024/25. These increases are primarily attributed to the anticipated increase in the contract with the Orange County Sheriff's Department (OCSD) for police services, the adopted contract is \$21.7 million, however union negotiations are not complete and a contract amendment is expected after budget adoption. For budgetary purposes only, an increase of 9% is included in FY 2023/24 and another 5% in FY 2024/25. The budget in FY 2023/24 for the OCSD contract represents \$23.6 million of the \$30.6 million budget in this category or 77.1% of the budget.

The "contract city" model of expenditures can be further seen in the percentage of total appropriations attributable to personnel services. For the 2023-25 budget, personnel services, which include the salaries and wages and benefits expenditure categories represent approximately 25.9% of total operating budget.

Salaries and Wages

Salaries and wages are projected to increase 1.6% in FY 2023/24 and 2.9% in FY 2024/25. For both fiscal years, the proposed budget includes increases of 3% to allow for merit increases to employees as part of the City's annual employee evaluation program. Additionally, the budget includes the addition of 2.65 new FTE. Other factors affecting the net increase in FY 2023/24 include savings from department reorganizations due to retirements or other separation vacancies. For example, salary reductions occur when a position is filled with a lower paid position (i.e. a Manager now budgeted as an Analyst or a Supervisor as a Coordinator).

Benefits

Benefits are projected to decline 12.4% or \$1.03 million in FY 2023/24 and by 0.2% or \$15,119 in FY 2024/25. The proposed budget includes an increase of \$270 for the Fixed Monthly Contribution towards medical benefits for Tier 4 Employees plus dependents resulting in an approximate \$254,000 annual increase. The FY 2022/23 amended budget includes \$1.3 million for a one-time payment to the 115 pension trust fund. If this one-time payment were excluded from the FY 2022/23 budget the increase to benefits would be \$271,846 or an increase of 3.9%.

The remaining expenditure categories comprise the other 14.7% of the operating budget in FY 2023/24 and 14.9% in FY 2024/25. The changes in Contributions to Agencies/Organizations and Capital Outlay are described below:

Contributions to Agencies/Organizations

The City, by and through the City Council, contributes funds to, or allocates resources to separate and independent non-profit third party organizations that provide benefits to the community. The several organizations are not under the jurisdiction of the City and have no legal affiliation with the City except as related to the activity specific funding. The City assumes no responsibility for the activities, actions or non-event general funding of any third party organization.

This category is projected to decline 41.0% in FY 2023/24 from the FY 2022/23 amended budget. The FY 2022/23 amended budget includes \$228,000 of unencumbered balances in the CDBG fund for continued use in the Economic Opportunity program for CDBG Coronavirus program purposes and \$50,000 for Pacific Symphony related events. If carryover amounts were excluded for better comparison, the increase in FY 2023/24 would be 15.8% or \$46,000. Each program page summarizes the recipient of contributions. The more significant contributions, included in both years of the budget are: social



**CITY OF MISSION VIEJO
2023-2025 Operating Budget Summary**

service agency grants funded with CDBG funds in the amount of \$56,480; fee of \$60,000 to the Pacific Symphony for the Symphony in the Park annual event; total contributions of \$91,700 to the Mission Viejo Activities Committee for various City oriented community events, including 4th of July Fireworks and Santa's Arrival; and total Community Services grants in the amount of \$60,000.

Capital Outlay

Capital Outlay appropriations vary annually depending on the degree of facility and equipment replacement needs, coupled with the amount of funding available. Each year there is the need to replace a certain amount of fleet vehicles, park fixtures and amenities, and office and computer equipment. The overall decrease in FY 2023/24 is 87.8% from the FY 2022/23 amended budget. The FY 2022/23 amended budget includes \$4.0 million for the Santa Margarita Water District (SMWD) Corp Yard Administrative and Storage facility and \$1.5 million in FY 2021/22 carryover appropriations, including \$0.3 million for IT projects, \$0.2 million for vehicles, \$0.2 million for the dive tower and \$0.3 million for ADA improvements at the Library and NPM. There is an increase of 45.6% in FY 2024/25 in part for the first annual payment to SMWD for the new Corp Yard facility in the amount of \$577,600.

Some of the more significant Capital Outlay items include:

Program	Fund Source	Description	FY 2023/24	FY 2024/25	
Emergency Prep	General	Replacement shelter trailer	\$13,000	\$-	
IT	General	Network equipment	25,000	20,000	*
IT	General	Servers	-	35,000	*
IT	Various	Computer lease	118,585	118,585	*
Police	General	CSO vehicle lease payments	32,531	32,531	*
Parks Maint	General	Purchase off-road utility vehicle	25,000	-	
Facilities Maint	General	City Hall LED retrofit	125,000	-	
Facilities Maint.	General	Vehicle leases	83,520	75,520	*
Corp Yard	General	Annual SMWD Admin/Corp Yard pymt	-	577,600	*
Recreation Centers	General	Exercise equipment replacement	20,000	20,000	*
NPM	General	Table replacements	10,000	10,000	*
Cable Television	MVTV	Camera/studio equipment	15,000	15,000	*
Facilities Maint	Animal	Energy efficient kennel roll up doors	30,000	-	
Signal Maint.	Gas Tax	Battery backup systems	60,000	60,000	*
Golf – Fac Maint	Golf	Electric heaters / Rehab cart kiosk	80,000	80,000	
Golf – Fac Maint	Golf	Purchase beverage cart	20,000	-	
Golf – IT	Golf	Audio system replacement / TBD	<u>30,000</u>	<u>30,000</u>	
Total			\$687,636	\$1,074,236	

* Line item is expected to be included in future operating budgets.

The following are also Capital Outlay purchases but are expected to be purchased through debt financing. The budget for these items is under the Debt Service category.

Program	Fund Source	Description	FY 2023/24	FY 2024/25	
IT - Debt	General	Cisco hardware lease	\$255,000	\$255,000	*
Golf – Debt	Golf	Fairway mower lease	30,000	30,000	*
Golf – Debt	Golf	Tractor lease	<u>25,000</u>	<u>25,000</u>	*
Total			\$310,000	\$310,000	

* Line item is expected to be included in future operating budgets.



CITY OF MISSION VIEJO 2023-2025 Operating Budget Summary

Summary of Program Area Expenditures

The operating budget in FY 2023/24 for all funds is decreasing 5.0% compared to the FY 2022/23 amended budget and increasing by 2.2% in FY 2024/25. For FY 2023/24, five of the program areas are declining. The program area with the largest decline is the General Government-Legislative area followed by Infrastructure Maintenance, and General Government-Management and Support. An analysis on the changes for each program area is described below.

General Government-Legislative

This program area is comprised of seven programs within two departments: City Council and City Manager. In FY 2021/22 there was a reorganization of the City Manager Department and the City Clerk and City Attorney are reported as divisions within the City Manager department. The entire program area is decreasing 43.2% in FY 2023/24 and it will increase 1.7% in FY 2024/25. The City Council department budget is increasing in FY 2023/24 by 10.7%, the City Clerk division budgets are decreasing in FY 2023/24 by 34.3% and the City Attorney division is decreasing 85.9% in FY 2023/24.

In the City Council Department, increases to Benefits, Professional/Technical Contractual Services, and Dues/Memberships/Subscriptions in the City Council program are the main reasons for the increase. The increase in Professional/Technical Contractual Services is for an increase to the Blais & Associates contract. Dues/Memberships/Subscriptions is increasing to include \$10,000 in FY 2023/24 for membership and a City specific economic study with the OC Sports Commission. FY 2024/25 includes a \$5,000 membership. The Commissions program is increasing in Other services/fees for Planning and Transportation commissioner stipends for increased participation in Design Review and Traffic Committee meetings.

In the City Clerk division, the decrease in FY 2023/24 in the Clerk Administration program is attributed to a decrease in Benefits. In FY 2022/23 this category included a portion of an additional contribution to the 115 pension trust fund. There is also a decrease in Elections. With all five Council members elected to four-year terms in the 2022 election, the next City election will be in FY 2026/27.

The City Attorney division is decreasing 85.9%. In FY 2022/23 there were carryover and one-time adjustments made to the amended budget that are not considered part of the base budget in the amount of \$497,000. If these amounts are excluded for better comparison this program is increasing by \$40,000. The legal services budget is allocated to each department based on historical or anticipated need. The budget remaining in this program is for general litigation issues.

General Government-Management and Support

This program area is divided into seventeen programs within five departments: City Manager, Community Relations, Administrative Services, Information Technology (IT), and the Integrated Waste Management program under Public Works. The entire program area is decreasing 9.1% in FY 2023/24 and remaining flat in FY 2024/25.

In the City Manager Department, Benefits in FY 2022/23 for both the City Manager and Assistant City Manager programs include disbursements for accrued leave under the City Comprehensive Annual Leave buyback program. The budget in 2023-25 for this program is in the Interdepartmental program under Administrative Services. This budget gets reallocated during each fiscal year based on use. In the Assistant City Manager program, FY 2022/23 includes a one-time appropriation of \$300,000 for a



CITY OF MISSION VIEJO 2023-2025 Operating Budget Summary

feasibility consultant for Phase II of the Oso Creek Golf Course and North Open Space Master Plan parking structure.

In the Community Relations Department, there is an overall decrease of 14.8% or \$133,581 in FY 2023/24 and an increase of 2.3% in FY 2024/25. The primary reason for the decrease in FY 2023/24 is shifting the costs of the MV Life publication under the Other services/fees category to the Recreation Department in the Community Services program.

The Administrative Services Department is decreasing 6.6% in FY 2023/24 and increasing 0.3% in FY 2024/25. The largest dollar decrease is \$256,536 in the Benefits category. The contributing factor to this decrease is an additional contribution to the Section 115 pension trust fund to help offset the CalPERS unfunded liability in FY 2022/23. The largest decrease by percent is in the Debt Services category 100% or \$85,411. The final payment for the previous lease for employee computers was made in December 2022. The budget for a new five-year lease is included in the IT program for this budget cycle.

The IT Department reflects a decrease of 5.0% in FY 2023/24 and a decline of 0.2% in FY 2024/25. The FY 2022/23 amended IT budget includes \$812,450 in appropriations carried over from FY 2021/22 of which \$415,570 relates to EnerGov software and implementation, and \$203,585 relates to a Cloud VoIP phone system. If these carryover appropriations are excluded from the FY 2022/23 amended budget, there would be an increase in the FY 2023/24 budget of \$575,000. The increase is primarily attributed to \$255,000 for Cisco hardware replacement equipment and \$118,585 for a new employee computer lease.

For the Integrated Waste Management program, programs are funded with state grants, forfeited construction and demolition deposits, and fees from Waste Management of Orange County. Recycling and environmental programs using these resources may increase or decrease depending upon the projected availability of this funding. This program is decreasing in FY 2023/24 by 12.1% and increasing 1.2% in FY 2024/25. The FY 2022/23 amended budget includes encumbrance carryovers under the Professional/Technical Contractual Services category from FY 2021/22 in the amount of \$37,000.

Public Safety

This program area is divided into ten programs within five departments: Police Services, the Crossing Guard program under Public Works, Animal Services, the Emergency Preparedness program under City Manager, and the Street Lighting program under Public Services. Public Safety represents the largest program area (by percentage and total dollar) of the City's operating budget, accounting for approximately 34% of the total 2023-25 operating budget with total appropriations of \$29.35 million in FY 2023/24 and \$30.4 million in FY 2024/25. The entire program area is increasing 4.2% in FY 2023/24 and 3.5% in FY 2024/25, with the largest dollar increase projected in the Police Service Department in both years in the approximate amount of \$1.59 million for FY 2023/24 and \$1.0 million in FY 2024/25. These increases are based on anticipated increases needed for the OCSA contract for police services in both years with an increase of 9% in FY 2023/24 and 5% in FY 2024/25 pending the outcome of on-going County labor negotiations. It should be noted that the City has no indication what the outcome of labor negotiations will be and the budget projection was based on the outcome of labor negotiation between other cities and their respective police unions over the last six to nine months.



CITY OF MISSION VIEJO 2023-2025 Operating Budget Summary

The Animal Services budget is decreasing 9.6% in FY 2023/24 and increasing 1.9% in FY 2024/25. The decrease in FY 2023/24 is primarily due the Capital Outlay FY 2022/23 amended budget which includes funding of \$277,000 to purchase four replacement vehicles.

Community Development

This program area is divided into eight programs all within the Community Development department. The entire program area is increasing 2.1% in FY 2023/24 and 2.4% in FY 2024/25. The largest dollar decrease is \$99,873 in the Benefits category. The contributing factor to this decrease is an additional contribution to the Section 115 pension trust fund to help offset the CalPERS unfunded liability in FY 2022/23. The largest decrease by percent is 100% in Economic Development or \$50,000. With the funding included in other programs for the Golf Course and Open Space parking structure consultant, the performing arts consultant, the Corp Yard facility and the Core Area Vision Plan CIP, additional resources under Economic Development are not considered necessary during this budget cycle.

Professional/Technical Contractual Services are increasing 16.2% or \$317,382. The FY 2022/23 amended budget includes an additional \$150,000 for development of Objective Design Standards, and approximately \$203,000 for the State mandated Housing Element funded with both General Fund and Building Homes and Jobs SB2 resources. If these amounts were removed from the amended budget for comparison purposes, the FY 2023/24 budget is increasing \$670,000 or 34.3%. This increase is driven by the building and inspection services contract with Charles Abbott and Associates (CAA). While the current FY 2022/23 amended budget for these services is \$1.4 million, current projections for services for this year is expected to be \$1.9 million. The FY 2023/24 and FY 2024/25 projections are \$2.0 million, a 7.5% increase. These services are funded from building and planning fee revenue, which are projected to be \$3.4 million in each year of the budget.

Engineering and Transportation

This program area is divided into nine programs all within the Public Works department. The entire program area is decreasing 0.4% in FY 2023/24 and increasing 0.2% in FY 2024/25. The primary contributing factor to this decrease is an additional contribution to the Section 115 pension trust fund to help offset the CalPERS unfunded liability in the Benefits category in FY 2022/23. Professional/Technical Contractual Services is decreasing \$70,000 in FY 2024/25. The Pavement Management Update is only conducted every other year. Funding for this update is included only in FY 2023/24.

Infrastructure Maintenance

This program area is divided into fifteen programs all within the Public Services department. The current budget cycle includes the addition of three new programs with this Program Area, Core Area Facilities and Core Area Parks and Paseos for the new Los Osos area in the former Stein Mart property across the street from City Hall and Facilities Maintenance-Corp Yard for the new Corp Yard facility. The Infrastructure Maintenance program area is the second largest program area and accounts for 27.5% of the City's total operating budget with total appropriations of \$23.8 million in FY 2023/24 and \$24.5 million in FY 2024/25. The entire program is decreasing 13.9% in FY 2023/24 and increasing 2.8% in FY 2024/25. Benefits are decreasing due to an additional contribution to the Section 115 pension trust fund to help offset the CalPERS unfunded liability in FY 2022/23. Capital Outlay under the Facilities Maintenance-Corp Yard amended program budget for FY 2022/23 includes a \$4.0 million cash contribution as part of the construction of the new Corp Yard facility under a cost share agreement with the Santa Margarita Water Department (SMWD). The new facility will provide for administrative offices, expanded storage, staff parking, additional access road, grading for a future event barn, and create walkable space along Oso Creek. The budget for FY 2024/25 includes the first annual cost share payment



CITY OF MISSION VIEJO 2023-2025 Operating Budget Summary

of \$577,600 to SMWD. The Capital Outlay FY 2022/23 amended budget also includes \$230,000 for the replacement of sound and protection systems in the Sycamore Room and \$50,000 for the construction of a handicap accessible restroom at the Norman P. Murray Community and Senior Center funded with CDBG grant funding and \$387,000 for Dive Tower repairs and new bleachers at the Marguerite Aquatics Center.

The largest increase is under Maintenance/Repair Contractual Services. With landscape contracts for Areas 1-8 increasing 7.5% and Areas 9 and 10 increasing 15%, this category is up 6.9% in FY 2022/23. Because most maintenance contracts are approved for two years and cost remains static throughout the contract period, this category has only a small increase of 0.7% for FY 2024/25.

Supplies is increasing 8.9% in FY 2023/24. The landscape and irrigation supplies contract increased 7.5% and the janitorial supplies contract increased 3.0%. Additionally, the supplies budget in the Public Services Department has been fully restored for all events post pandemic.

Golf Operations

This program area is divided into six programs all within the Golf Operations department. The Oso Creek Golf course is operated and staffed under contract by American Golf Corporation (AGC). All of the contracted appropriations are reported under the Operations program. The other five programs; Administration, Debt Service, Information Technology, Slopes, and Facilities are supporting functions provided by the City and funded with golf operation revenue.

The Golf Operations program budget is prepared by the contractor each April/May and presented to the City as a one-year budget. The budget presented in FY 2024/25 is a mirror of FY 2023/24 with the exception of one-time items. During the Mid-cycle review the budget for FY 2024/25 will be updated prior to adoption for July 1, 2024.

The Golf Operations program is fully funded by revenue generated at the Oso Creek Golf Course, including the Birdie Bar, the Terrace on the Green, and the Garden + Grille restaurants. The entire program area is increasing 9.5% or \$383,000 in FY 2023/24. The Operation program has the highest dollar increase at 11.1% or \$292,174. The new contract with AGC increases the contract service fee from 3% to 3.5% based on revenue. Costs associated with AGC staff, and costs of sales for merchandise, food, and beverages are also included in this category. This category is directly related to the success of the golf course.

Recreation/Community/Library Services

This program area is divided into thirteen programs within the Library and Cultural Services Department and the Recreation and Community Services Department and provides funding for many special events and community programs such as Family Art Days, Pacific Symphony, 4th of July Fireworks, Santa's Arrival and Workshop, and Kids Factory.

The Library Department budget is decreasing 10% in FY 2023/24 and increasing 1.3% in FY 2024/25. The decrease in Salaries & wages is due to cost savings from position turnover and decreasing the overall hourly, seasonal, temporary wages budget. A decrease in Benefits is from an additional contribution to the Section 115 pension trust fund to help offset the CalPERS unfunded liability in FY 2022/23. The decrease in Professional/Technical Contractual Services is related to a one-time appropriation of \$100,000 for a Cultural Arts Master Plan Performing Arts Theater consultant in FY 2022/23. The decrease in Contributions to agencies/organizations is a result of additional funding in FY



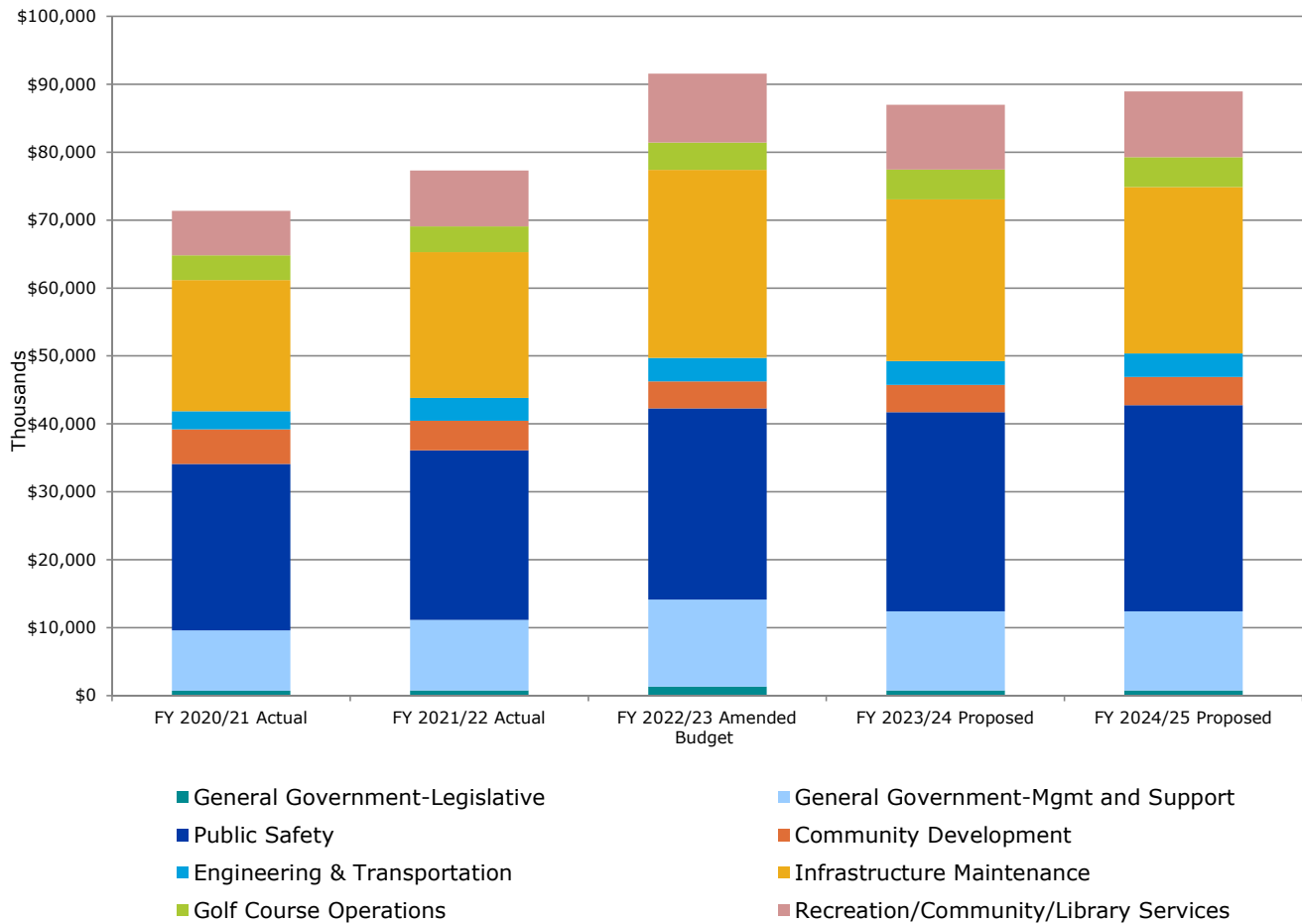
CITY OF MISSION VIEJO
2023-2025 Operating Budget Summary

2022/23 for Pacific Symphony events.

The Recreation Department is decreasing 3.2% in FY 2023/24 and increasing 1.9% in FY 2024/25. The decrease in Benefits is from an additional contribution to the Section 115 pension trust fund to help offset the CalPERS unfunded liability in FY 2022/23. Other Services/Fees is increasing 12.2%. This line item includes the cost of instructors for all youth, teen and adult classes and programming is being fully restored after COVID-19 restrictions. Contributions to agencies/organizations is decreasing 45.1%, or \$130,000. The FY 2022/23 budget includes CDBG Coronavirus grant funding in the amount of \$125,000.



2023-2025 Budget
Operating Budget by Program Area, All Funds

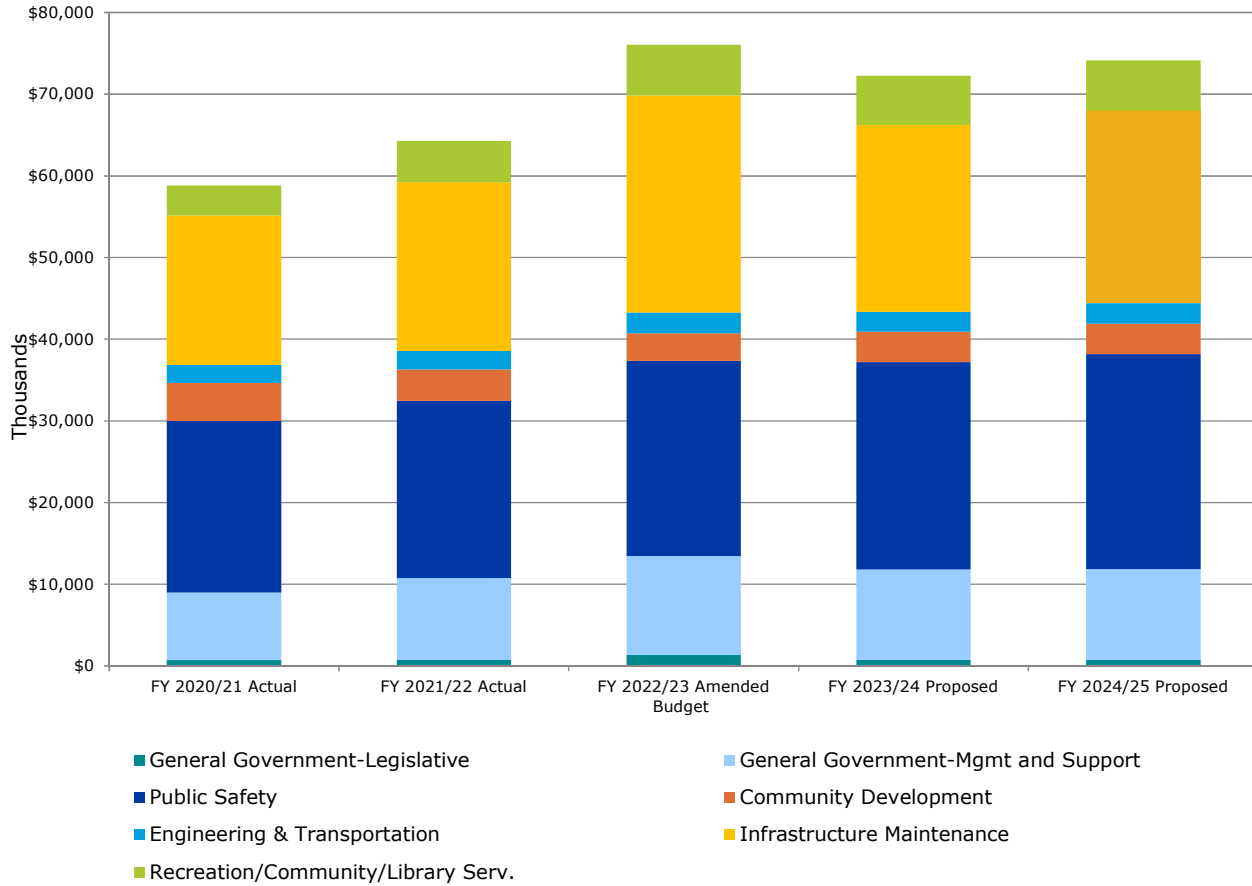


Operating Budget by Program Area, All Funds

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
General Government-Legislative	739,484	786,332	1,340,357	761,983	-43.2%	775,010	1.7%
General Government-Mgmt and Support	8,889,253	10,377,320	12,817,745	11,650,918	-9.1%	11,650,033	0.0%
Public Safety	24,512,562	24,986,839	28,163,758	29,345,008	4.2%	30,369,435	3.5%
Community Development	5,078,256	4,322,386	3,936,713	4,020,503	2.1%	4,118,058	2.4%
Engineering & Transportation	2,665,186	3,382,521	3,504,003	3,488,584	-0.4%	3,495,600	0.2%
Infrastructure Maintenance	19,291,554	21,450,563	27,665,102	23,823,885	-13.9%	24,481,408	2.8%
Golf Operations	3,666,234	3,796,456	4,020,122	4,403,441	9.5%	4,383,441	-0.5%
Recreation/Community/Library Services	6,534,046	8,235,371	10,128,342	9,521,573	-6.0%	9,681,870	1.7%
Total Operating Budget	71,376,575	77,337,788	91,576,142	87,015,895	-5.0%	88,954,855	2.2%



2023-2025 Budget
Operating Budget by Program Area, General Fund

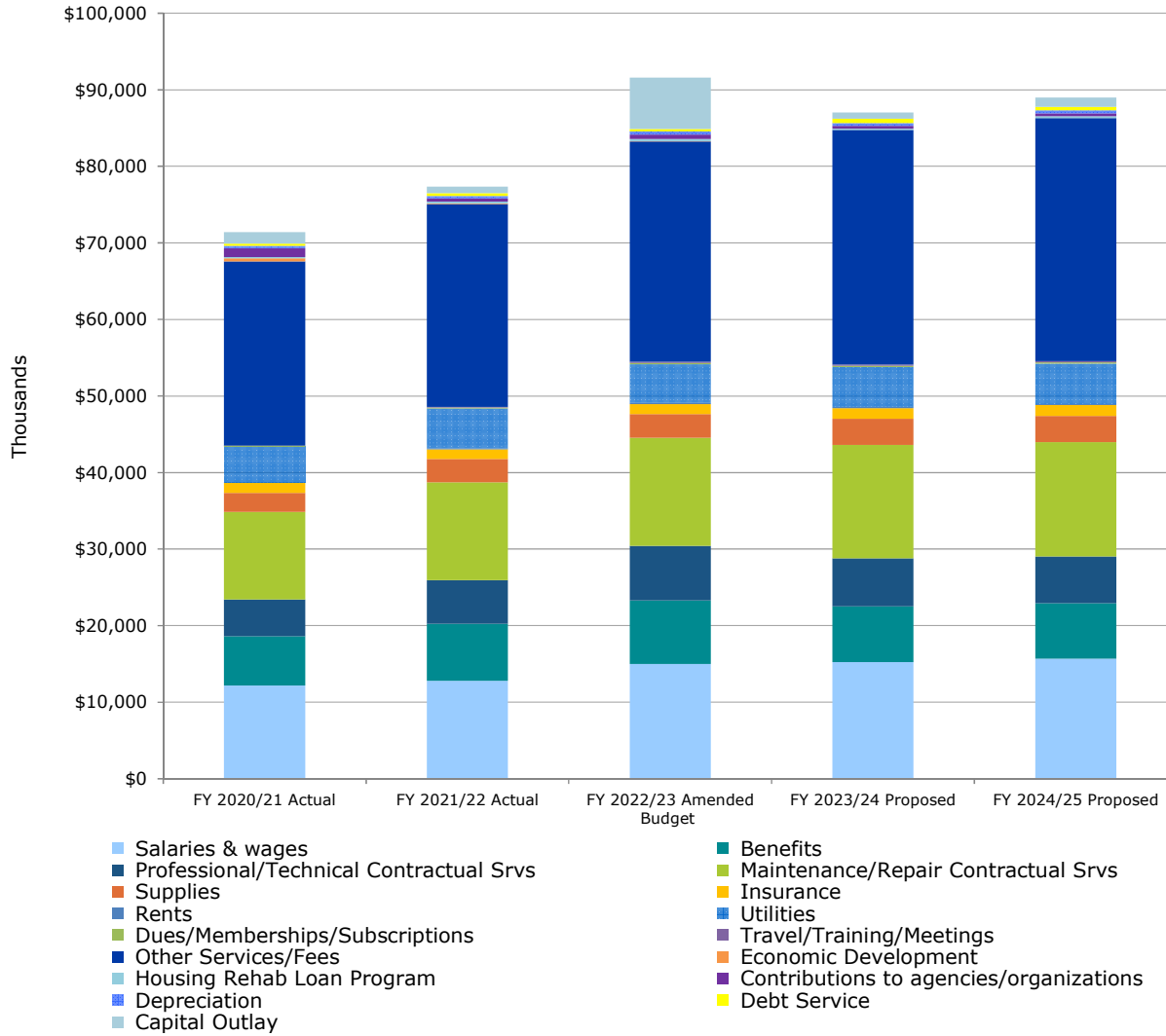


Operating Budget by Program Area, General Fund

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
General Government-Legislative	739,484	786,332	1,340,357	761,983	-43.2%	775,010	1.7%
General Government-Mgmt and Support	8,250,709	9,976,447	12,128,187	11,066,330	-8.8%	11,073,108	0.1%
Public Safety	20,997,497	21,697,586	23,868,117	25,382,049	6.3%	26,303,522	3.6%
Community Development	4,659,012	3,844,785	3,369,969	3,695,759	9.7%	3,748,725	1.4%
Engineering & Transportation	2,199,926	2,260,880	2,543,121	2,425,584	-4.6%	2,488,600	2.6%
Infrastructure Maintenance	18,269,917	20,631,540	26,567,353	22,878,369	-13.9%	23,595,892	3.1%
Recreation/Community/Library Services	3,705,241	5,075,146	6,234,960	6,050,190	-3.0%	6,142,921	1.5%
Total Operating Budget	58,821,786	64,272,716	76,052,064	72,260,264	-5.0%	74,127,778	2.6%



**2023-2025 Budget
Operating Budget by Major Category**



Operating Budget by Major Category

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Salaries & wages	12,203,222	12,816,215	14,985,753	15,228,706	1.6%	15,669,338	2.9%
Benefits	6,418,896	7,411,296	8,305,821	7,277,667	-12.4%	7,262,548	-0.2%
Professional/Technical Contractual Svcs	4,806,054	5,704,623	7,147,402	6,298,791	-11.9%	6,116,571	-2.9%
Maintenance/Repair Contractual Svcs	11,406,323	12,769,447	14,113,975	14,814,528	5.0%	14,920,785	0.7%
Supplies	2,514,535	3,088,899	3,093,751	3,391,502	9.6%	3,428,884	1.1%
Insurance	1,293,129	1,241,179	1,289,203	1,407,299	9.2%	1,407,883	0.0%
Rents	69,453	130,041	175,468	142,169	-19.0%	142,469	0.2%
Utilities	4,649,791	5,190,565	5,042,331	5,229,000	3.7%	5,290,498	1.2%
Dues/Memberships/Subscriptions	147,252	141,195	148,829	161,696	8.6%	159,675	-1.2%
Travel/Training/Meetings	30,662	57,243	163,413	150,842	-7.7%	156,272	3.6%
Other Services/Fees	24,040,695	26,521,879	28,773,110	30,618,225	6.4%	31,747,976	3.7%
Economic Development	412,293	56,061	50,000	-	-100.0%	-	0.0%
Housing Rehab Loan Program	131,774	240,125	270,401	200,000	-26.0%	244,754	22.4%
Contributions to agencies/organizations	1,136,423	420,425	567,958	335,130	-41.0%	346,980	3.5%
Depreciation	333,868	341,918	390,614	395,614	1.3%	395,614	0.0%
Debt Service	305,633	365,284	363,301	549,590	51.3%	477,872	-13.0%
Capital Outlay	1,476,572	841,393	6,694,812	815,136	-87.8%	1,186,736	45.6%
Total Operating Budget	71,376,575	77,337,788	91,576,142	87,015,895	-5.0%	88,954,855	2.2%



2023-2025 Budget
Operating Budget by Program Area and Fund
Summary Table

FY 2023/24 Operating Budget

Fund	Program Area									Total
	General Government - Legislative	General Government - Management & Support	Public Safety	Community Development	Engineering & Transportation	Infrastructure Maintenance	Golf Course Operations	Recreation, Community & Library Services		
General	761,983	11,066,330	25,382,049	3,695,759	2,425,584	22,878,369	-	6,050,190	72,260,264	
Library	-	213,515	-	-	-	516,801	-	3,360,705	4,091,021	
Suppl Law Enforcement Svcs	-	-	220,000	-	-	-	-	-	220,000	
Building Homes and Jobs Act SB 2	-	-	353,526	-	-	-	-	-	353,526	
State Gas Tax	-	-	66,430	-	702,000	-	-	-	768,430	
Gas Tax 2107.5	-	2,414	-	-	15,000	-	-	-	17,414	
Air Quality Improvement	-	1,650	-	-	-	-	-	-	1,650	
Project V	-	-	-	-	312,000	-	-	-	312,000	
Federal Opioid Settlements	-	-	23,303	-	-	-	-	-	23,303	
Community Development Block Grant	-	7,036	-	324,744	-	-	-	-	331,780	
Measure M2 Sales Tax Apportionment	-	-	-	-	34,000	-	-	-	34,000	
Senior Mobility Grant	-	658	-	-	-	-	-	110,678	111,336	
Mission Viejo Cable Television	-	164,902	-	-	-	37,342	-	-	202,244	
Mission Viejo TV Capital Fund	-	81,914	-	-	-	-	-	-	81,914	
Golf Course Operations	-	-	-	-	-	-	4,403,441	-	4,403,441	
Animal Services	-	112,499	3,299,700	-	-	391,373	-	-	3,803,572	
	761,983	11,650,918	29,345,008	4,020,503	3,488,584	23,823,885	4,403,441	9,521,573	87,015,895	

FY 2024/25 Operating Budget

Fund	Program Area									Total
	General Government - Legislative	General Government - Management & Support	Public Safety	Community Development	Engineering & Transportation	Infrastructure Maintenance	Golf Course Operations	Recreation, Community & Library Services		
General	775,010	11,073,108	26,303,522	3,748,725	2,488,600	23,595,892	-	6,142,921	74,127,778	
Library	-	202,841	-	-	-	516,801	-	3,428,113	4,147,755	
Suppl Law Enforcement Svcs	-	-	260,000	-	-	-	-	-	260,000	
Building Homes and Jobs Act SB 2	-	-	358,638	-	-	-	-	-	358,638	
State Gas Tax	-	-	66,430	-	647,000	-	-	-	713,430	
Gas Tax 2107.5	-	2,487	-	-	-	-	-	-	2,487	
Air Quality Improvement	-	1,650	-	-	-	-	-	-	1,650	
Project V	-	-	-	-	324,000	-	-	-	324,000	
Federal Opioid Settlements	-	-	17,831	-	-	-	-	-	17,831	
Community Development Block Grant	-	7,201	-	369,333	-	-	-	-	376,534	
Measure M2 Sales Tax Apportionment	-	-	-	-	36,000	-	-	-	36,000	
Senior Mobility Grant	-	678	-	-	-	-	-	110,836	111,514	
Mission Viejo Cable Television	-	172,490	-	-	-	37,342	-	-	209,832	
Mission Viejo TV Capital Fund	-	81,914	-	-	-	-	-	-	81,914	
Golf Course Operations	-	-	-	-	-	-	4,383,441	-	4,383,441	
Animal Services	-	107,664	3,363,014	-	-	331,373	-	-	3,802,051	
	775,010	11,650,033	30,369,435	4,118,058	3,495,600	24,481,408	4,383,441	9,681,870	88,954,855	



2023-2025 Budget
Operating Budget by Department and Fund
Summary Table

FY 2023/24 Operating Budget

Department

Fund	City Council/City Clerk/City Attorney	City Manager	Administrative Services	Animal Services	Community Development	Community Relations	Golf Course Operations	Information Technology	Library and Cultural Services	Police	Public Services	Public Works	Recreation and Community Services	Total
General	761,983	1,619,807	4,709,434	-	3,695,759	545,638	-	4,199,179	414,093	23,670,357	23,883,251	3,124,666	5,636,097	72,260,264
Library	-	-	-	-	-	-	-	213,515	3,360,705	-	516,801	-	-	4,091,021
Suppl Law Enforcement Svcs	-	-	-	-	-	-	-	-	-	220,000	-	-	-	220,000
Building Homes and Jobs Act SB 2	-	-	-	-	-	-	-	-	-	353,526	-	-	-	353,526
State Gas Tax	-	-	-	-	-	-	-	-	-	-	66,430	702,000	-	768,430
Gas Tax 2107.5	-	-	2,414	-	-	-	-	-	-	-	-	15,000	-	17,414
Air Quality Improvement	-	-	1,650	-	-	-	-	-	-	-	-	-	-	1,650
Project V	-	-	-	-	-	-	-	-	-	-	-	312,000	-	312,000
Federal Opioid Settlement	-	-	-	-	-	-	-	-	-	23,303	-	-	-	23,303
Community Development Block Grant	-	-	7,036	-	324,744	-	-	-	-	-	-	-	-	331,780
Measure M2 Sales Tax App	-	-	-	-	-	-	-	-	-	-	-	34,000	-	34,000
Senior Mobility Grant	-	-	658	-	-	-	-	-	-	-	-	-	110,678	111,336
Mission Viejo Cable Television	-	-	-	-	-	160,527	-	4,375	-	-	37,342	-	-	202,244
Mission Viejo TV Capital	-	-	-	-	-	60,829	-	21,085	-	-	-	-	-	81,914
Golf Operations Fund	-	-	-	-	-	-	4,403,441	-	-	-	-	-	-	4,403,441
Animal Services	-	-	42,399	3,299,700	-	-	-	70,100	-	-	391,373	-	-	3,803,572
	761,983	1,619,807	4,763,591	3,299,700	4,020,503	766,994	4,403,441	4,508,254	3,774,798	24,267,186	24,895,197	4,187,666	5,746,775	87,015,895

FY 2024/25 Operating Budget

Department

Fund	City Council/City Clerk/City Attorney	City Manager	Administrative Services	Animal Services	Community Development	Community Relations	Golf Course Operations	Information Technology	Library and Cultural Services	Police	Public Services	Public Works	Recreation and Community Services	Total
General	775,010	1,575,068	4,729,995	-	3,748,725	555,790	-	4,201,615	395,499	24,607,267	24,839,147	3,190,613	5,747,422	74,366,151
Library	-	-	-	-	-	-	-	202,841	3,428,113	-	516,801	-	-	4,147,755
Suppl Law Enforcement Svcs	-	-	-	-	-	-	-	-	-	260,000	-	-	-	260,000
Building Homes and Jobs Act SB 2	-	-	-	-	-	-	-	-	-	358,638	-	-	-	358,638
State Gas Tax	-	-	-	-	-	-	-	-	-	-	66,430	647,000	-	713,430
Gas Tax 2107.5	-	-	2,487	-	-	-	-	-	-	-	-	-	-	2,487
Air Quality Improvement	-	-	1,650	-	-	-	-	-	-	-	-	-	-	1,650
Project V	-	-	-	-	-	-	-	-	-	-	-	324,000	-	324,000
Federal Opioid Settlement	-	-	-	-	-	-	-	-	-	17,831	-	-	-	17,831
Community Development Block Grant	-	-	7,201	-	369,333	-	-	-	-	-	-	-	-	376,534
Measure M2 Sales Tax App	-	-	-	-	-	-	-	-	-	-	-	36,000	-	36,000
Senior Mobility Grant	-	-	678	-	-	-	-	-	-	-	-	-	110,836	111,514
Mission Viejo Cable Television	-	-	-	-	-	168,115	-	4,375	-	-	37,342	-	-	209,832
Mission Viejo TV Capital	-	-	-	-	-	60,829	-	21,085	-	-	-	-	-	81,914
Golf Operations Fund	-	-	-	-	-	-	4,383,441	-	-	-	-	-	-	4,383,441
Animal Services	-	-	37,564	3,363,014	-	-	-	70,100	-	-	331,373	-	-	3,802,051
	775,010	1,575,068	4,779,575	3,363,014	4,118,058	784,734	4,383,441	4,500,016	3,823,612	25,243,736	25,791,093	4,197,613	5,858,258	89,193,228



2023-2025 Budget
Operating Budget by Fund and Program Area

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
General Fund							
General Government-Legislative							
City Council Administration	259,820	247,851	256,032	281,596	10.0%	285,323	1.3%
Commissions	65,781	99,411	89,909	101,387	12.8%	102,938	1.5%
City Clerk Administration	119,598	198,590	220,490	183,522	-16.8%	189,215	3.1%
Council Support	52,812	58,549	60,416	61,485	1.8%	62,502	1.7%
Elections	117,783	116,605	181,510	58,993	-67.5%	60,032	1.8%
Records Management	51,577	-	-	-	0.0%	-	0.0%
Legal Services	72,113	65,326	532,000	75,000	-85.9%	75,000	0.0%
Total General Government-Legislative	739,484	786,332	1,340,357	761,983	-43.2%	775,010	1.7%
General Govt-Mgmt and Support							
City Manager Administration	739,192	883,025	976,532	879,293	-10.0%	841,484	-4.3%
Assistant City Manager Administration	-	483,311	812,260	486,704	-40.1%	495,211	1.7%
Community Relations Administration	151,962	106,850	111,032	134,342	21.0%	136,716	1.8%
Public Information	330,935	370,459	469,381	341,045	-27.3%	347,706	2.0%
Records Management	87,380	67,533	69,581	70,251	1.0%	71,368	1.6%
Admin Services Administration	381,501	404,807	424,876	437,345	2.9%	447,411	2.3%
Accounting and Payroll	581,015	630,598	697,057	680,867	-2.3%	692,681	1.7%
Financial Planning and Budget	71,678	75,592	87,502	176,192	101.4%	178,725	1.4%
Purchasing	137,419	149,734	166,306	197,339	18.7%	201,399	2.1%
Human Resources	363,293	442,426	598,789	586,082	-2.1%	568,289	-3.0%
Treasury	290,428	316,301	318,372	227,255	-28.6%	229,818	1.1%
Risk Management	282,817	306,573	318,281	290,268	-8.8%	294,989	1.6%
Interdepartmental	1,761,805	1,918,892	2,293,983	2,106,961	-8.2%	2,110,658	0.2%
Debt Service	94,444	94,791	88,911	7,125	-92.0%	6,025	-15.4%
Information Technology	2,874,527	3,487,988	4,415,339	4,199,179	-4.9%	4,201,615	0.1%
Integrated Waste Management	112,943	172,266	279,985	246,082	-12.1%	249,013	1.2%
Total General Govt-Mgmt and Support	8,250,709	9,976,447	12,128,187	11,066,330	-8.8%	11,073,108	0.1%
Public Safety							
Police Administration	1,824,060	1,729,830	2,402,586	2,804,394	16.7%	2,908,313	3.7%
Patrol Services	9,516,110	10,161,734	10,815,372	11,583,025	7.1%	12,053,106	4.1%
Traffic	2,309,172	2,287,676	2,869,611	2,926,603	2.0%	3,039,005	3.8%
Crime Prevention	1,753,288	1,654,610	1,673,529	1,757,875	5.0%	1,824,264	3.8%
Investigation	1,626,224	1,681,574	1,990,903	2,124,195	6.7%	2,208,693	4.0%
Police Services Supervision	2,414,616	2,531,046	2,346,340	2,474,265	5.5%	2,573,886	4.0%
Crossing Guards	374,431	385,114	411,811	453,000	10.0%	453,000	0.0%
Emergency Preparedness	222,678	215,795	301,210	253,810	-15.7%	238,373	-6.1%
Street Lighting	956,918	1,050,207	1,056,755	1,004,882	-4.9%	1,004,882	0.0%
Total Public Safety	20,997,497	21,697,586	23,868,117	25,382,049	6.3%	26,303,522	3.6%



2023-2025 Budget
Operating Budget by Fund and Program Area

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Community Development							
Community Development Admin	355,565	403,525	395,844	290,443	-26.6%	294,265	1.3%
Advanced Planning	267,877	307,826	548,457	236,073	-57.0%	239,398	1.4%
Current Planning	525,706	538,156	524,230	726,671	38.6%	738,122	1.6%
Building	1,710,173	1,944,147	1,436,454	2,085,124	45.2%	2,114,106	1.4%
Code Enforcement	253,052	252,070	276,506	263,148	-4.8%	267,470	1.6%
Economic Development	1,536,234	387,007	175,705	81,012	-53.9%	81,847	1.0%
Water Quality- Comm. Developmt	10,405	12,054	12,773	13,288	4.0%	13,517	1.7%
Total Community Development	4,659,012	3,844,785	3,369,969	3,695,759	9.7%	3,748,725	1.4%
Engineering & Transportation							
Public Works Administration	329,026	432,546	499,428	392,668	-21.4%	398,313	1.4%
Engineering	400,365	333,097	392,557	372,721	-5.1%	377,356	1.2%
Inspection	327,010	398,877	319,365	366,320	14.7%	371,728	1.5%
Water Quality - Public Works	557,441	511,114	692,112	612,217	-11.5%	651,934	6.5%
Transportation Planning	128,592	150,302	138,500	144,372	4.2%	146,835	1.7%
Traffic Operations	106,087	118,029	114,508	121,124	5.8%	123,087	1.6%
Traffic Safety	81,137	85,852	91,298	95,344	4.4%	96,813	1.5%
Signal Maintenance	270,268	231,063	295,353	320,818	8.6%	322,534	0.5%
Total Engineering & Transportation	2,199,926	2,260,880	2,543,121	2,425,584	-4.6%	2,488,600	2.6%
Infrastructure Maintenance							
Public Services Administration	360,005	518,310	558,052	399,497	-28.4%	406,551	1.8%
Environmental Maintenance	640,754	737,159	755,115	820,857	8.7%	823,538	0.3%
Facilities Maintenance	887,218	811,046	1,034,471	1,108,656	7.2%	949,244	-14.4%
Facilities Maintenance-Library	121,515	146,354	131,586	195,899	48.9%	199,353	1.8%
Facilities Maintenance-RecCtrs	653,666	1,023,672	1,057,643	1,093,127	3.4%	1,055,123	-3.5%
Fac Maint-NPM/Potocki/Melinda	646,973	592,557	901,737	751,103	-16.7%	744,245	-0.9%
Facilities Maintenance-Aquatics	677,673	905,490	1,398,522	1,012,690	-27.6%	1,125,707	11.2%
Facilities Maintenance-Corp Yard	-	-	4,000,000	-	-100.0%	649,600	100.0%
Fleet Maintenance	151,016	153,783	210,775	175,929	-16.5%	176,976	0.6%
Medians and Parkways Maint	3,585,043	3,664,799	3,924,016	4,009,846	2.2%	3,903,995	-2.6%
Parks Maintenance	7,884,149	9,189,926	9,306,472	10,050,543	8.0%	10,259,864	2.1%
Street Maintenance	1,814,005	1,677,439	1,895,214	1,846,458	-2.6%	1,846,871	0.0%
Urban Forestry	847,900	1,070,424	1,172,049	1,206,654	3.0%	1,247,715	3.4%
Core Area Facilities	-	90,275	191,701	165,985	-13.4%	165,985	0.0%
Core Area Parks and Paseos	-	50,306	30,000	41,125	37.1%	41,125	0.0%
Total Infrastructure Maintenance	18,269,917	20,631,540	26,567,353	22,878,369	-13.9%	23,595,892	3.1%
Recreatn/Commnty/Library Svcs							
Rec&Comm Services Admin	384,858	615,291	689,258	517,154	-25.0%	526,270	1.8%
Recreation	400,700	485,098	269,550	195,316	-27.5%	206,242	5.6%
NPM Community and Sr Center	369,590	440,277	642,397	589,916	-8.2%	594,679	0.8%
Community Services	630,713	903,091	1,101,203	1,291,780	17.3%	1,319,664	2.2%
Montanoso Recreation Center	481,701	644,264	898,740	886,754	-1.3%	901,358	1.6%
Sierra Recreation Center	496,012	634,011	854,575	1,014,027	18.7%	1,038,689	2.4%
Marguerite Tennis Center	441,701	480,834	534,384	527,637	-1.3%	534,982	1.4%
Felipe Tennis Center	202,853	443,913	651,802	613,513	-5.9%	625,538	2.0%
Cultural Services	297,113	428,367	593,051	414,093	-30.2%	395,499	-4.5%
Total Recreatn/Commnty/Library Svcs	3,705,241	5,075,146	6,234,960	6,050,190	-3.0%	6,142,921	1.5%
Total General Fund	58,821,786	64,272,716	76,052,064	72,260,264	-5.0%	74,127,778	2.6%



2023-2025 Budget
Operating Budget by Fund and Program Area

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Library Fund							
General Govt-Mgmt and Support							
Information Technology	91,571	108,657	143,400	213,515	48.9%	202,841	-5.0%
Total General Govt-Mgmt and Support	91,571	108,657	143,400	213,515	48.9%	202,841	-5.0%
Infrastructure Maintenance							
Facilities Maintenance-Library	363,108	433,303	599,963	516,801	-13.9%	516,801	0.0%
Total Infrastructure Maintenance	363,108	433,303	599,963	516,801	-13.9%	516,801	0.0%
Recreatn/Commnty/Library Svcs							
Library Administration	392,451	455,772	592,491	411,181	-30.6%	416,951	1.4%
Library Operations	635,426	790,190	865,968	930,309	7.4%	962,387	3.4%
Library Public Services	1,208,777	1,419,805	1,724,443	1,593,355	-7.6%	1,614,688	1.3%
Library Support Services	390,479	384,658	418,013	425,860	1.9%	434,087	1.9%
Total Recreatn/Commnty/Library Svcs	2,627,133	3,050,425	3,600,915	3,360,705	-6.7%	3,428,113	2.0%
Total Library Fund	3,081,812	3,592,385	4,344,278	4,091,021	-5.8%	4,147,755	1.4%
Suppl Law Enforcement Svcs Fd							
Public Safety							
Traffic	199,583	196,624	200,000	220,000	10.0%	260,000	18.2%
Total Suppl Law Enforcement Svcs Fd	199,583	196,624	200,000	220,000	10.0%	260,000	18.2%
Building Homes and Jobs SB 2							
General Govt-Mgmt and Support							
Information Technology	17,996	-	95,000	-	-100.0%	-	0.0%
Public Safety							
Police Administration	167,167	321,250	353,526	353,526	0.0%	358,638	1.4%
Community Development							
Advanced Planning	43,425	29,260	105,415	-	-100.0%	-	0.0%
Total Building Homes and Jobs SB 2 Fund	228,588	350,510	553,941	353,526	-36.2%	358,638	201.4%
State Gas Tax Fund							
Public Safety							
Street Lighting	65,000	65,000	65,000	66,430	2.2%	66,430	0.0%
Total Public Safety	65,000	65,000	65,000	66,430	2.2%	66,430	0.0%
Engineering & Transportation							
Public Works Administration	-	-	5,000	5,000	0.0%	5,000	0.0%
Engineering	11,080	36,649	23,401	55,000	135.0%	-	-100.0%
Traffic Operations	57,304	79,091	76,832	90,000	17.1%	90,000	0.0%
Traffic Safety	21,807	24,615	47,649	15,000	-68.5%	15,000	0.0%
Signal Maintenance	314,181	445,182	475,000	525,000	10.5%	525,000	0.0%
Water Quality Public Works	-	59,000	-	12,000	100.0%	12,000	0.0%
Total Engineering & Transportation	404,372	644,537	627,882	702,000	11.8%	647,000	-7.8%
Total State Gas Tax Fund	469,372	709,537	692,882	768,430	10.9%	713,430	-7.2%



2023-2025 Budget
Operating Budget by Fund and Program Area

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Gas Tax - 2107.5 Fund							
<i>General Govt-Mgmt and Support</i>							
Accounting and Payroll	3,149	3,033	2,344	2,414	3.0%	2,487	3.0%
<i>Engineering & Transportation</i>							
Public Works Administration	-	10,038	-	15,000	100.0%	-	-100.0%
Total Engineering & Transportation	-	10,038	-	15,000	100.0%	-	-100.0%
Total Gas Tax - 2107.5 Fund	3,149	13,071	2,344	17,414	642.9%	2,487	-85.7%
Accessibility Compliance (Previously CASp)							
<i>Community Development</i>							
Building	-	13,760	-	-	0.0%	-	0.0%
Total Accessibility Comp (Prev CASp)	-	13,760	-	-	0.0%	-	0.0%
Crown Valley Corridor Fund							
<i>Infrastructure Maintenance</i>							
Medians and Parkways Maint	-	-	24,236	-	-100.0%	-	0.0%
Total Infrastructure Maintenance	-	-	24,236	-	-100.0%	-	0.0%
Total Crown Valley Corridor Fund	-	-	24,236	-	-100.0%	-	0.0%
Air Quality Imprvmnt Trust Fd							
<i>General Govt-Mgmt and Support</i>							
Accounting and Payroll	1,150	1,940	1,650	1,650	0.0%	1,650	0.0%
<i>Infrastructure Maintenance</i>							
Fleet Maintenance	3,333	3,333	13,263	-	-100.0%	-	0.0%
Total Air Quality Imprvmnt Trust Fd	4,483	5,273	14,913	1,650	-88.9%	1,650	0.0%
Project V Fund							
<i>Engineering & Transportation</i>							
Bus Operations	-	263,620	300,000	312,000	4.0%	324,000	3.8%
Total Project V Fund	-	263,620	300,000	312,000	4.0%	324,000	3.8%



2023-2025 Budget
Operating Budget by Fund and Program Area

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Federal Opioid Settlements							
Public Safety							
Crime Prevention	-	-	26,771	23,303	-13.0%	17,831	-23.5%
Total Federal Opioid Settlements Fund	-	-	26,771	23,303	-13.0%	17,831	-23.5%
Comm Development Block Grant							
General Govt-Mgmt and Support							
Accounting and Payroll	4,456	7,007	6,876	7,036	2.3%	7,201	2.3%
Treasury	399	102	-	-	0.0%	-	0.0%
Total General Govt-Mgmt and Support	4,855	7,109	6,876	7,036	2.3%	7,201	2.3%
Community Development							
Community Development Admin	36,190	40,721	72,108	68,264	-5.3%	68,099	-0.2%
Housing/Economic Opportunity	317,197	393,860	389,221	256,480	-34.1%	301,234	17.4%
Total Community Development	353,387	434,581	461,329	324,744	-29.6%	369,333	13.7%
Infrastructure Maintenance							
Fac Maint-NPM/Potocki/Melinda	-	-	50,000	-	-100.0%	-	0.0%
Total Infrastructure Maintenance	-	-	50,000	-	-100.0%	-	0.0%
Recreatn/Commnty/Library Svcs							
Community Services	151,859	72,260	125,064	-	-100.0%	-	0.0%
NPM Community and Sr Center	-	-	42,061	-	-100.0%	-	0.0%
Total Recreatn/Commnty/Library Svcs	151,859	72,260	167,125	-	-100.0%	-	0.0%
Total Comm Development Block Grant	510,101	513,950	685,330	331,780	-51.6%	376,534	13.5%
CARES ACT							
General Govt-Mgmt and Support							
City Manager Administration	21	-	-	-	0.0%	-	0.0%
Interdepartmental	92,149	-	-	-	0.0%	-	0.0%
Accounting and Payroll	978	-	-	-	0.0%	-	0.0%
Information Technology	60,943	-	-	-	0.0%	-	0.0%
Total General Govt-Mgmt and Support	154,091	-	-	-	0.0%	-	0.0%
Public Safety							
Police Administration	1,182	-	-	-	0.0%	-	0.0%
Patrol Services	235,380	-	-	-	0.0%	-	0.0%
Traffic	377	-	-	-	0.0%	-	0.0%
Emergency Preparedness	6,338	-	-	-	0.0%	-	0.0%
Total Public Safety	243,277	-	-	-	0.0%	-	0.0%
Community Development							
Community Development Admin	22,432	-	-	-	0.0%	-	0.0%
Total Community Development	22,432	-	-	-	0.0%	-	0.0%
Infrastructure Maintenance							
Parks Maintenance	233,162	-	-	-	0.0%	-	0.0%
Facilities Maintenance	21,809	-	-	-	0.0%	-	0.0%
Facilities Maintenance-Library	808	-	-	-	0.0%	-	0.0%
Facilities Maintenance-RecCtrs	28,785	-	-	-	0.0%	-	0.0%
Fac Maint-NPM/Potocki/Melinda	1,995	-	-	-	0.0%	-	0.0%
Facilities Maintenance-Aquatics	92,010	-	-	-	0.0%	-	0.0%
Total Infrastructure Maintenance	378,569	-	-	-	0.0%	-	0.0%



2023-2025 Budget
Operating Budget by Fund and Program Area

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Recreatn/Commnty/Library Svcs							
Library Operations	1,314	-	-	-	0.0%	-	0.0%
Library Public Services	158	-	-	-	0.0%	-	0.0%
Rec&Comm Services Admin	480	-	-	-	0.0%	-	0.0%
Recreation	26,631	-	-	-	0.0%	-	0.0%
NPM Community and Sr Center	437	-	-	-	0.0%	-	0.0%
Community Services	47	-	-	-	0.0%	-	0.0%
Total Recreatn/Commnty/Library Svcs	29,067	-	-	-	0.0%	-	0.0%
Total CARES ACT Fund	827,436	-	-	-	0.0%	-	0.0%

Measure M2 Sls Tx-Apptn

Engineering & Transportation

Bus Operations	-	29,291	33,000	34,000	3.0%	36,000	5.9%
Total Measure M2 Sls Tx-Apptn Fund	-	29,291	33,000	34,000	3.0%	36,000	5.9%

Senior Mobility Grant Fund

General Govt-Mgmt and Support

Accounting and Payroll	222	1,700	639	658	3.0%	678	3.0%
Total General Govt-Mgmt and Support	222	1,700	639	658	3.0%	678	3.0%

Recreatn/Commnty/Library Svcs

NPM Community and Sr Center	20,746	37,540	125,342	110,678	-11.7%	110,836	0.1%
Total Senior Mobility Grant Fund	20,968	39,240	125,981	111,336	-11.6%	111,514	0.2%

Federal SSARP Fund

Engineering & Transportation

Traffic Safety	60,888	174,155	-	-	0.0%	-	0.0%
Total Federal SSARP Fund	60,888	174,155	-	-	0.0%	-	0.0%

Mission Viejo Television Fund

General Govt-Mgmt and Support

Information Technology	3,466	2,239	5,375	4,375	-18.6%	4,375	0.0%
Community Relations-Cable Television	183,140	109,986	206,002	160,527	-22.1%	168,115	4.7%
Total General Govt-Mgmt and Support	186,606	112,225	211,377	164,902	-22.0%	172,490	4.6%

Infrastructure Maintenance

Facilities Maintenance-Library	39,750	48,691	35,715	37,342	4.6%	37,342	0.0%
Total Mission Viejo Television Fund	226,356	160,916	247,092	202,244	-18.2%	209,832	3.8%



2023-2025 Budget
Operating Budget by Fund and Program Area

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Mission Viejo TV Capital Fund							
<i>General Govt-Mgmt and Support</i>							
Information Technology	15,879	21,812	19,500	21,085	8.1%	21,085	0.0%
Community Relations-Cable Television	39,431	40,630	44,579	60,829	36.5%	60,829	0.0%
Total General Govt-Mgmt and Support	55,310	62,442	64,079	81,914	27.8%	81,914	0.0%
Total Mission Viejo TV Capital Fund	55,310	62,442	64,079	81,914	27.8%	81,914	0.0%
Golf Operations Fund							
<i>Golf Operations</i>							
Administration	292,138	320,211	298,052	340,428	14.2%	340,428	0.0%
Debt Service	140,755	166,378	171,172	222,872	30.2%	222,872	0.0%
Operations	1,756,246	2,545,968	2,624,937	2,917,111	11.1%	2,917,111	0.0%
Information Technology	43,417	75,640	113,531	69,700	-38.6%	69,700	0.0%
Slopes	166,420	126,872	250,000	200,000	-20.0%	200,000	0.0%
Facilities and Infrastructure	1,267,258	561,387	562,430	653,330	16.2%	633,330	-3.1%
Total Golf Operations Fund	3,666,234	3,796,456	4,020,122	4,403,441	9.5%	4,383,441	-0.5%
Animal Services Fund							
<i>General Govt-Mgmt and Support</i>							
Human Resources	-	-	60,000	5,000	-92%	-	-100%
Treasury	78,964	40,470	37,239	37,399	0.4%	37,564	0.4%
Information Technology	44,630	62,422	66,954	70,100	4.7%	70,100	0.0%
Total General Govt-Mgmt and Support	123,594	102,892	164,193	112,499	-31.5%	107,664	-4.3%
<i>Public Safety</i>							
Animal Services	2,840,038	2,706,379	3,650,344	3,299,700	-9.6%	3,363,014	1.9%
<i>Infrastructure Maintenance</i>							
Fleet Maintenance	51,243	72,674	63,016	68,016	7.9%	68,016	0.0%
Parks Maintenance	114,696	151,449	176,661	164,886	-6.7%	134,886	-18.2%
Facilities Maintenance	70,938	109,573	134,895	158,471	17.5%	128,471	-18.9%
Total Infrastructure Maintenance	236,877	333,696	374,572	391,373	4.5%	331,373	-15.3%
Total Animal Services Fund	3,200,509	3,142,967	4,189,109	3,803,572	-9.2%	3,802,051	0.0%
Pension Trust Fund							
<i>General Govt-Mgmt and Support</i>							
Treasury	-	875	-	-	0.0%	-	0.0%
Total Pension Trust Fund	-	875	-	-	0.0%	-	0.0%
Total Operating Budget	71,376,575	77,337,788	91,576,142	87,015,895	-5.0%	88,954,855	2.2%



**2023-2025 Budget
Program Area Summary
General Government - Legislative
Expenditures, All Funds: FY 2020/21 - FY 2024/25**

The General Government – Legislative Program Area provides overall policy and legal direction to the City of Mission Viejo. This program area is comprised of: the City Council Department, and the City Clerk, and City Attorney Divisions of the City Manager Department. These oversee a total of seven different programs. In the 2019-2021 budget cycle Cable Television, Public Information, and portion of Records Management were moved to the General Government Management and Support Program Area under the Community Relations Department. In FY 2021/22 the balance of Records Management was moved as well. Restructuring included incorporating both the City Clerk and City Attorney into the City Manager Department, however the program area for these two divisions remains under General Government-Legislative.

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
City Council Department							
City Council Administration	259,820	247,851	256,032	281,596	10.0%	285,323	1.3%
Commissions	65,781	99,411	89,909	101,387	12.8%	102,938	1.5%
Total City Council	325,601	347,262	345,941	382,983	10.7%	388,261	1.4%
City Manager - City Clerk Division							
City Clerk Administration	119,598	198,590	220,490	183,522	-16.8%	189,215	3.1%
Council Support	52,812	58,549	60,416	61,485	1.8%	62,502	1.7%
Elections	117,783	116,605	181,510	58,993	-67.5%	60,032	1.8%
Records Management	51,577	-	-	-	0.0%	-	0.0%
Total City Clerk	341,770	373,744	462,416	304,000	-34.3%	311,749	2.5%
City Manager -City Attorney Division							
Legal Services*	72,113	65,326	532,000	75,000	-85.9%	75,000	0.0%
Total City Attorney	72,113	65,326	532,000	75,000	-85.9%	75,000	0.0%
Total General Government - Legislative	739,484	786,332	1,340,357	761,983	-43.2%	775,010	1.7%

*Additional legal budget distributed throughout other programs. See the legal services program page for total legal budget by fiscal year.



MISSION VIEJO

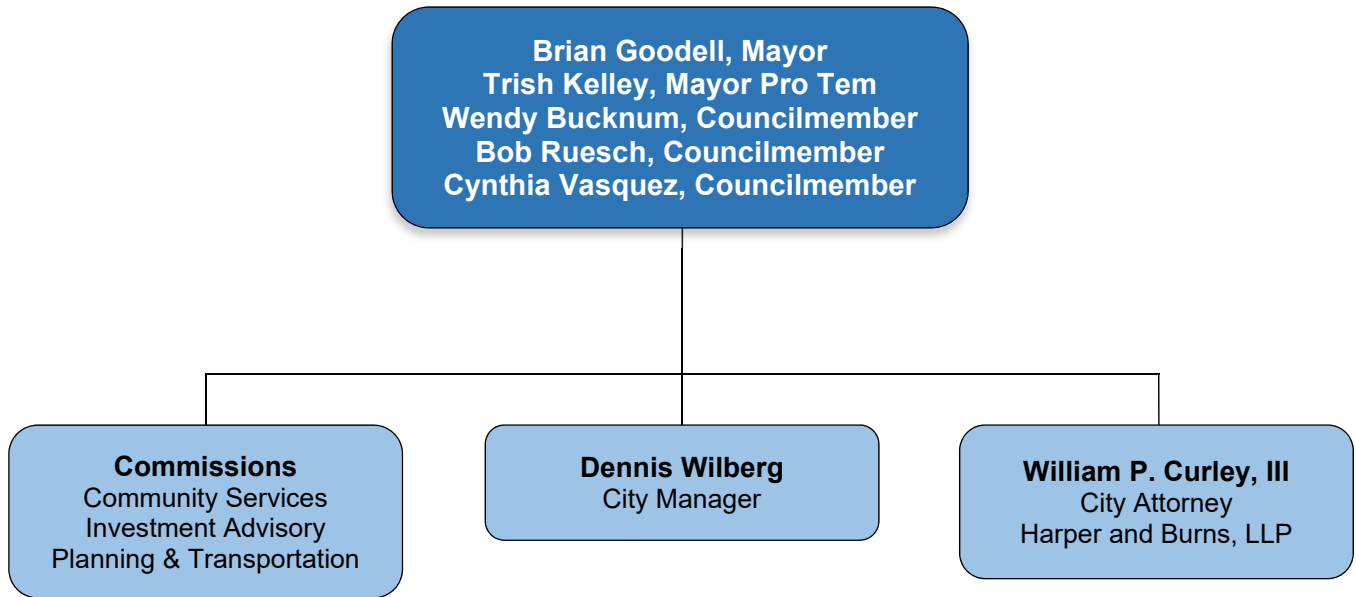
(This page intentionally left blank)



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



CITY COUNCIL



Department Description:

The City Council sets policies that are implemented by the City Manager and staff.



CITY OF MISSION VIEJO
2023-25 Department Objectives
City Council/Commissions

Strategic Goal(s)

City Council



Continue to facilitate the City’s Olympic Committee to build upon Mission Viejo’s Olympic Tradition by hosting national and international athletes training for the 2028 Los Angeles Olympic Games in Mission Viejo’s recreation, sports, and aquatic facilities.



Continue to meet and interface with key Oceania National Olympic Committee (ONOC) leadership and staff regarding a future pre-games training partnership for Los Angeles 2028. Identify possible long-term training opportunities in Mission Viejo for other National Olympic Committees (NOCs) for sports such as beach volleyball, wrestling, swimming, diving, and more.



Continue to facilitate the growth of Mission Viejo’s sports-led economy by maintaining the [Mission Viejo Sports Tourism website](#), presenting what Mission Viejo has to offer to both national and international athletes. Partner with the Orange County Sports Commission to build a greater national and international sports presence. Obtain a City-specific Economic Study to identify and facilitate positive economic impact and growth.



Continue to facilitate the public safety of the people of Mission Viejo, in partnership with the Orange County Sheriff’s Department. Maintain recognition as one of the safest cities in the State of California.



Continue to provide guidance to staff on Economic Development initiatives including furtherance of next steps for the Core Area Vision Plan and proposed LOS OSOS project, Phase One improvements of the North Open Space of the Oso Creek Trail, and the design development of the new Corp Yard/Administrative Office and Storage Building in partnership with the Santa Margarita Water District (SMWD). Explore potential funding strategies and catalytic projects with continued outreach to property owners, potential developers and potential new businesses to foster economic vitality and land use renovation.



Continue to monitor the City’s pension unfunded liabilities and provide guidance to staff on funding goals for both the pension and retiree health plans.



Facilitate the implementation of the park plans and buildout for Lower Curtis Park in an effort to preserve, maintain and enhance the City’s parks, open spaces and green spaces.



Facilitate the renovation and improvement of various City facilities, including approving plans and specifications for public bidding, awarding construction contracts, and approving sufficient appropriation based on City Council approved scope of work.



Serve as the Mission Viejo representative on regional boards and committees including the Orange County Fire Authority (OCFA), the Transportation Corridor Agency (TCA), the Orange County Council of Governments (OCCOG), California Joint Powers Insurance Authority (CJPIA), the Orange County Transportation Authority (OCTA), Southern California Association of Governments (SCAG), South Orange County Watershed Management Area Executive Committee, the League of California Cities, and the Association of California Cities – Orange County.



CITY OF MISSION VIEJO
2023-25 Department Objectives
City Council/Commissions (Continued)

Strategic Goal(s)

Commissions



Planning and Transportation Commission – Consider projects and strategies that facilitate implementation of the Mission Viejo Core Area Vision Plan, including consideration of physical improvements, uses, gathering and entertainment spaces, and other amenities on the creek, including cafés and restaurants overlooking the creek.



Planning and Transportation Commission – Support projects that facilitate implementation of the Economic Development Element of the General Plan, such as helping small businesses be successful and strategies for business attraction and retention.



Community Services Commission – Facilitate as necessary, efforts to update the Community Services Master Plan that describes the City’s existing recreational and cultural facilities, parks, programs and events, that presents the City’s community service opportunities, and that established a mission statement, followed by goals and objectives for future planning purposes.



Community Services Commission – Facilitate the continuation of the Core Area Vision Plan and proposed LOS OSOS project by obtaining public input and providing input on the recreational and open space components of the project. The public Vision Plan process creates and fosters a sense of community pride through citizen involvement, engagement and participation. Concepts in the Vision Plan will provide assistance and resources to recruit and retain a well-balanced mix of recreation uses and supporting hospitality uses. Facilitate, as necessary, implementation of remaining recommendations for the Cultural Arts Master Plan, with emphasis on exploring feasibility of a Performing Arts Theater facility.



Investment Advisory Commission – Monitor the City’s investment portfolio for compliance with City investment policies and provide guidance and recommendations on policy changes to the City Council.



**2023-2025 Budget
City Council
Department Summary**

Department Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Administration	259,820	247,851	256,032	281,596	10.0%	285,323	1.3%
Commissions	65,781	99,411	89,909	101,387	12.8%	102,938	1.5%
Total Department Budget	325,601	347,262	345,941	382,983	10.7%	388,261	1.4%
Department Expenditures by Category							
Salaries & wages	150,589	143,271	143,729	145,118	1.0%	147,673	1.8%
Benefits	129,383	122,174	119,645	123,831	3.5%	123,104	-0.6%
Professional/Technical Contractual Svcs	16,204	37,499	19,490	28,800	47.8%	32,800	13.9%
Supplies	3,853	7,623	12,274	11,620	-5.3%	13,720	18.1%
Dues/Memberships/Subscriptions	225	349	99	10,000	10001.0%	5,000	-50.0%
Travel/Training/Meetings	2,360	4,835	26,319	25,319	-3.8%	27,319	7.9%
Other services/fees	22,367	30,261	21,385	35,695	66.9%	35,695	0.0%
Contributions to agencies/organizations	620	1,250	3,000	2,600	-13.3%	2,950	13.5%
Total Department Budget	325,601	347,262	345,941	382,983	10.7%	388,261	1.4%
Funding Source							
General Fund	325,601	347,262	345,941	382,983		388,261	
Total Department Budget	325,601	347,262	345,941	382,983		388,261	
Personnel Summary	6.57	6.18	6.08	6.08		6.08	



**2023-2025 Budget
Program Summary
City Council-Administration**

Program Description:

The City Council-Administration program sets policies that are implemented by the City Manager and staff.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23		% Change from Prior Year	FY 2024/25		% Change from Prior Year
			Amended Budget	FY 2023/24 Proposed		Proposed	Proposed	
Salaries & wages	123,033	100,280	101,927	103,265	1.3%	104,564	1.3%	
Benefits	114,434	96,991	96,767	104,071	7.5%	103,049	-1.0%	
Professional/Technical Contractual Svcs	16,204	37,499	19,490	28,800	47.8%	32,800	13.9%	
Supplies	3,006	7,387	10,774	10,120	-6.1%	12,220	20.8%	
Dues/Memberships/Subscriptions	-	99	99	10,000	10001.0%	5,000	-50.0%	
Travel/Training/Meetings	2,360	4,335	23,500	22,500	-4.3%	24,500	8.9%	
Other services/fees	163	10	475	240	-49.5%	240	0.0%	
Contributions to agencies/organizations	620	1,250	3,000	2,600	-13.3%	2,950	13.5%	
Total Program Budget	259,820	247,851	256,032	281,596	10.0%	285,323	1.3%	
Funding Source								
General Fund	259,820	247,851	256,032	281,596		285,323		
Personnel Summary	5.9375	5.4500	5.4500	5.4500		5.4500		

Significant Changes and Other Notes:

Benefits increase is due to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee +1 or more.
 Professional/Technical Contractual Services includes a contract with Blais and Associates for grant development services.
 Dues/Memberships/Subscriptions includes \$5,000 in FY 2023/24 and FY 2024/25 for membership to OC Sports Commission with an additional \$5,000 in FY 2023/24 for an add-on City specific economic study.
 Travel/Training/Meetings includes a \$2,000 training, education and mileage reimbursement budget for each Council member for FY 2021/22, and \$4,500 each beginning in FY 2022/23.
 Contributions to agencies/organizations includes support for Vocational Visions, and OCFA Best and Bravest Awards Dinner.



**2023-2025 Budget
Program Summary
City Council-Commissions**

Program Description:

This program is comprised of: the Planning and Transportation Commission, Community Services Commission, and the Investment Advisory Commission. All three of these commissions make recommendations to the City Council on a variety of issues specific to their focus. Commission members are appointed by the City Council and serve two-year terms. Each commission meets regularly and all commission meetings are open to the public.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	27,556	42,991	41,802	41,853	0.1%	43,109	3.0%
Benefits	14,949	25,183	22,878	19,760	-13.6%	20,055	1.5%
Supplies	847	236	1,500	1,500	0.0%	1,500	0.0%
Dues/Memberships/Subscriptions	225	250	-	-	0.0%	-	0.0%
Travel/Training/Meetings	-	500	2,819	2,819	0.0%	2,819	0.0%
Other services/fees	22,204	30,251	20,910	35,455	69.6%	35,455	0.0%
Total Program Budget	65,781	99,411	89,909	101,387	12.8%	102,938	1.5%

Funding Source

General Fund	65,781	99,411	89,909	101,387	102,938
--------------	--------	--------	--------	---------	---------

Personnel Summary

	0.63	0.73	0.63	0.63	0.63
--	------	------	------	------	------

Significant Changes or Other Notes:

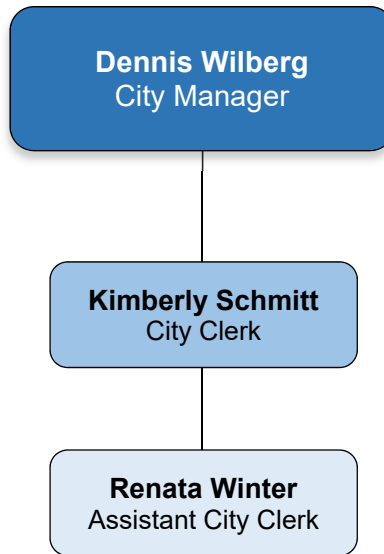
Travel/Training/Meetings includes workshops and training academies for commissioners.
Other services/fees includes Commission stipends.



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



CITY CLERK



Department Description:

This division, under the City Manager department, is responsible for the functions and duties prescribed by State law for general law cities and as set forth by the Mission Viejo Municipal Code. The division is composed of three programs: Administration, Council Support and Elections.

The City Clerk serves as a critical link between the City of Mission Viejo and its citizens. The City Clerk is the local official who administers democratic processes such as elections, all legislative actions, and ensuring transparency to the public. The City Clerk is a compliance officer for federal, state, and local statutes including the Political Reform Act and the Brown Act.



CITY OF MISSION VIEJO
2023-25 Department Objectives
City Clerk



Strategic Goal(s)



Foster transparency and access to public meetings. Oversee the filing of Campaign Disclosure Statements and Statements of Economic Interest as required by the Fair Political Practices Commission.



Assist the Orange County Registrar of Voters in upcoming elections. Offer to host Vote Centers in Mission Viejo.



Manage, troubleshoot, and provide support/training to staff in other City departments with the OnBase document management software. Maintain all vital documents and City Council actions electronically and in perpetuity. Continue to update and improve the City Clerk's webpage to provide quick access to information and accountability to the public.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
City Clerk

Strategic Goal(s)



Lead the 2022 City election process. District Maps were approved by City Council in March, 2022. All revisions to council candidate materials were completed in time for the nomination period. Performed ongoing public outreach via blog posts, eNewsletters and posts from various social media outlets.



Assisted the Orange County Registrar of Voters in the 2022 election. For the municipal election in November, 2022, the Norman P. Murray Community and Senior Center and City Hall were Vote Centers, with City Hall being a 10-Day Vote Center.




Provided support and training to City staff with the OnBase document management software. Continued to maintain all vital documents and City Council actions electronically and in perpetuity in OnBase. Provided weekly updates on the City Clerk's webpage with district voting information and information for the November 2022 election. Districting information is available on the [City Clerk's webpage](#) for historical reference.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
City Clerk



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected
	Supports decision-making with timely & accurate short-term & long-range analysis	# / % Agenda item follow-ups completed within 6 days following Council meeting	155 / 98%	230 / 98%	240 / 98%	240 / 98%
		# / % Resolutions prepared within 6 days following Council meeting	58 / 100%	60 / 100%	60 / 100%	60 / 100%
		# / % Ordinances processed within 6 days following Council meeting	5 / 100%	7 / 100%	4 / 100%	4 / 100%
		# / % Council-approved legal documents recorded without defect	9 / 98%	10 / 98%	9 / 98%	9 / 98%
		# / % City Council Minutes prepared and approved by the City Council as accurate upon presentation	21 / 100%	18 / 100%	20 / 100%	20 / 100%
	Provides assurance of regulatory & policy compliance	# / % Conflict of Interest Statements processed by stated deadlines	119 / 100%	110 / 100%	95 / 100%	95 / 100%
	Enables & enhances transparency	# Subscriptions to City Council agendas at year-end	2,087	2,171	2,256	2,341
	Responsive & accessible to its customers	# / % Contracts processed with all required bonds/insurance within required timeline	53 / 95%	62 / 98%	55 / 98%	55 / 98%
		# / % Campaign Disclosure Statements filed by deadline with required information	22 / 100%	86 / 99%	16 / 100%	14 / 100%
		# of City Council Candidates assisted during the election process*	N/A	13	N/A	N/A
		% of registered voters voting in general election*	N/A	63%	N/A	N/A
		# of residents registered to vote*	N/A	65,967	N/A	N/A

*Prior to November 2022, City Council elections were held every two years with voters electing five “at-large” members to serve on the City Council for staggered four-year terms. The City converted to district based voting starting with the November 2022 election. All five districts were on the ballot for four year terms. The next election will be held in November 2026.



**2023-2025 Budget
City Manager
City Clerk - Division Summary**

<i>Division Summary</i>	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Administration	119,598	198,590	220,490	183,522	-16.8%	189,215	3.1%
Council Support	52,812	58,549	60,416	61,485	1.8%	62,502	1.7%
Elections	117,783	116,605	181,510	58,993	-67.5%	60,032	1.8%
Records Management	51,577	-	-	-	0.0%	-	0.0%
Total Division Budget	341,770	373,744	462,416	304,000	-34.3%	311,749	2.5%
<i>Division Expenditures by Category</i>							
Salaries & wages	142,158	170,698	179,505	184,901	3.0%	190,445	3.0%
Benefits	70,631	116,738	125,208	103,744	-17.1%	102,833	-0.9%
Professional/Technical Contractual Svcs	46,393	77,941	26,005	6,717	-74.2%	7,383	9.9%
Supplies	177	505	1,450	850	-41.4%	850	0.0%
Insurance	98	-	-	-	0.0%	300	100.0%
Dues/Memberships/Subscriptions	1,260	865	848	1,088	28.3%	1,138	4.6%
Travel/Training/Meetings	1,282	-	9,200	4,200	-54.3%	6,300	50.0%
Other services/fees	79,771	6,997	120,200	2,500	-97.9%	2,500	0.0%
Total Division Budget	341,770	373,744	462,416	304,000	-34.3%	311,749	2.5%
<i>Funding Source</i>							
General Fund	341,770	373,744	462,416	304,000		311,749	
Total Division Budget	341,770	373,744	462,416	304,000		311,749	
<i>Personnel Summary</i>							
	1.00	1.51	1.51	1.51		1.51	



**2023-2025 Budget
Program Summary
City Manager-City Clerk Administration**

Program Description:

The Administration program provides overall direction to staff and maintains the division budget; posts, mails, and publishes public notices and ordinances; advertises for and conducts bid openings; processes documents necessary for contract approval; maintains the Contract Status Database; maintains the City of Mission Viejo Municipal Code; records documents; performs duties related to City commissions; acts as filing officer for the City's Conflict of Interest Code; and acts as the City's Notary Public.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	54,602	96,958	101,936	105,001	3.0%	108,150	3.0%
Benefits	31,183	79,913	89,811	65,516	-27.1%	64,994	-0.8%
Professional/Technical Contractual Svcs	30,901	20,405	17,645	6,717	-61.9%	7,383	9.9%
Supplies	149	364	700	700	0.0%	700	0.0%
Insurance	98	-	-	-	0.0%	300	100.0%
Dues/Memberships/Subscriptions	1,260	799	698	888	27.2%	888	0.0%
Travel/Training/Meetings	1,282	-	9,200	4,200	-54.3%	6,300	50.0%
Other services/fees	123	151	500	500	0.0%	500	0.0%
Total Program Budget	119,598	198,590	220,490	183,522	-16.8%	189,215	3.1%
Funding Source							
General Fund	119,598	198,590	220,490	183,522		189,215	
Personnel Summary	0.30	0.88	0.88	0.88		0.88	

Significant Changes and Other Notes:

Benefits in FY 2021/22 and FY 2022/23 includes the City Clerk portion of additional 115 Pension Trust contributions approved by City Council. Contributions were funded with prior year operating surpluses.
 Professional/Technical Contractual Services includes costs to maintain the municipal code and for legal services.
 Travel/Training/Meetings includes City Clerk technical training for City Clerk staff retuning to pre-pandemic levels.



**2023-2025 Budget
Program Summary
City Manager-City Clerk Council Support**

Program Description:

The City Clerk’s office also provides support to the City Council. This support includes providing legal notification of meetings and hearings; managing the agenda process and attending all meetings of the City Council, Community Development Financing Authority (CDFA), Library Board of Trustees (LBT), Housing Authority (HA), and Successor Agency (SA). Additional support tasks include providing notice of agenda items; recording, communicating and maintaining the official record of Council legislative actions; and preparing and coordinating various City Council ceremonial items.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	35,663	37,280	39,231	40,410	3.0%	41,621	3.0%
Benefits	15,914	18,493	17,535	18,925	7.9%	18,731	-1.0%
Supplies	28	52	150	150	0.0%	150	0.0%
Other services/fees	1,207	2,724	3,500	2,000	-42.9%	2,000	0.0%
Total Program Budget	52,812	58,549	60,416	61,485	1.8%	62,502	1.7%

Funding Source

General Fund	52,812	58,549	60,416	61,485		62,502
--------------	---------------	---------------	---------------	---------------	--	---------------

Personnel Summary

	0.30	0.30	0.30	0.30		0.30
--	-------------	-------------	-------------	-------------	--	-------------

Significant Changes and Other Notes:

Other services/fees includes advertising for public notices and posting of council agendas.



**2023-2025 Budget
Program Summary
City Manager-City Clerk Elections**

Program Description:

The Elections program administers campaign provisions of the Political Reform Act, as well as manages Federal, State, and local procedures through which local government representatives are selected. This program also assists candidates in meeting their legal responsibilities before, during, and after an election. The City Clerk also acts as the Filing Officer for the Fair Political Practices Commission (FPPC) which regulates the filing of Campaign Disclosure Statements and committee and officeholder Economic Interest Statements.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	16,230	36,460	38,338	39,490	3.0%	40,674	3.0%
Benefits	7,620	18,332	17,862	19,303	8.1%	19,108	-1.0%
Professional/Technical Contractual Svcs	15,492	57,536	8,360	-	-100.0%	-	0.0%
Supplies	-	89	600	-	-100.0%	-	0.0%
Dues/Memberships/Subscriptions	-	66	150	200	33.3%	250	25.0%
Other services/fees	78,441	4,122	116,200	-	-100.0%	-	0.0%
Total Program Budget	117,783	116,605	181,510	58,993	-67.5%	60,032	1.8%

Funding Source

General Fund	117,783	116,605	181,510	58,993	60,032
--------------	---------	---------	---------	--------	--------

Personnel Summary

	0.10	0.33	0.33	0.33	0.33
--	------	------	------	------	------

Significant Changes and Other Notes:

Increase in Salaries & wages and Benefits in FY 2021/22 are a result of payroll allocation changes due to City Clerk/Community Relations reorganization.

Professional/Technical Contractual Services increased in FY 2021/22 for additional legal fees for the California Voters' Rights Act legal issue.

Other services/fees includes general municipal election costs which are held in even numbered years. Districts were established in FY 2022/23 with all five districts Council position up for election. The next election is FY 2026/27.



**2023-2025 Budget
Program Summary
City Manager-City Clerk Records Management**

Program Description:

The Records Management program is now reported under the Community Relations department in General Government Management and Support, following reorganization beginning fiscal year 2019/2020.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	35,663	-	-	-	0.0%	-	0.0%
Benefits	15,914	-	-	-	0.0%	-	0.0%
Total Program Budget	51,577	-	-	-	0.0%	-	0.0%
Funding Source							
General Fund	51,577	-	-	-		-	
Personnel Summary	0.30	-	-	-		-	

Significant Changes and Other Notes:

This program is now reported under the Community Relations department in General Government Management and Support, following reorganization that began in fiscal year 2019/2020.



**2023-2025 Budget
Program Summary
City Manager-City Attorney Legal Services**

Program Description:

The City Attorney's Office provides legal advice to the City Council, City Manager, and other City Departments as needed. The City Attorney's Office is responsible for the preparation of ordinances, contracts and other legal documents and represents the City in litigation.

Legal services are provided under contract by the law firm, Harper and Burns LLP.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Professional/Technical Contractual Srvs	72,113	65,326	532,000	75,000	-85.9%	75,000	0.0%
Total Program Budget	72,113	65,326	532,000	75,000	-85.9%	75,000	0.0%

Funding Source

General Fund	72,113	65,326	532,000	75,000	75,000
--------------	--------	--------	---------	--------	--------

Personnel Summary

	-	-	-	-	-
--	---	---	---	---	---

Significant Changes and Other Notes:

Beginning in FY 2018/19 the budget for legal services was allocated to various departments and programs to give a better representation of how the services are used. Amounts retained under this program are for general litigation issues.

Legal budget by funds is as follows:

Funding Source

General Fund	539,076	581,278	906,500	513,500	483,500
Library Fund	88	154	2,000	2,000	2,000
Golf Fund	14,282	572	5,000	5,000	5,000
Animal Services Fund	20,848	11,304	75,000	10,000	5,000
Total Legal Budget	574,294	593,308	988,500	530,500	495,500



2023-2025 Budget
Program Area Summary
General Government - Management and Support
Expenditures, All Funds: FY 2020/21 - FY 2024/25

The General Government - Management and Support Program Area includes the operations of seventeen different programs under the City Manager, Community Relations, Administrative Services, Information Technology and Public Works departments.

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
City Manager Department							
City Manager Administration	739,213	883,025	976,532	879,293	-10.0%	841,484	-4.3%
Assistant City Manager Administration	-	483,311	812,260	486,704	-40.1%	495,211	1.7%
Total City Manager	739,213	1,366,336	1,788,792	1,365,997	-23.6%	1,336,695	-2.1%
Community Relations Department							
Community Relations Administration	151,962	106,850	111,032	134,342	21.0%	136,716	1.8%
Cable TV	211,941	215,917	250,581	221,356	-11.7%	228,944	3.4%
Public Information	330,935	370,459	469,381	341,045	-27.3%	347,706	2.0%
Records Management	87,380	67,533	69,581	70,251	1.0%	71,368	1.6%
Total Community Relations	782,218	760,759	900,575	766,994	-14.8%	784,734	2.3%
Administrative Services Dept							
Administrative Serv Administration	381,501	404,807	424,876	437,345	2.9%	447,411	2.3%
Accounting and Payroll	590,970	644,278	708,566	692,625	-2.2%	704,697	1.7%
Financial Planning and Budget	71,678	75,592	87,502	176,192	101.4%	178,725	1.4%
Purchasing	137,419	149,734	166,306	197,339	18.7%	201,399	2.1%
Human Resources	363,293	442,426	658,789	591,082	-10.3%	568,289	-3.9%
Treasury	369,791	357,748	355,611	264,654	-25.6%	267,382	1.0%
Risk Management	282,817	306,573	318,281	290,268	-8.8%	294,989	1.6%
Interdepartmental	1,853,954	1,918,892	2,293,983	2,106,961	-8.2%	2,110,658	0.2%
Debt Service	94,444	94,791	88,911	7,125	-92.0%	6,025	-15.4%
Total Administrative Services	4,145,867	4,394,841	5,102,825	4,763,591	-6.6%	4,779,575	0.3%
Information Technology Department							
Information Technology	3,109,012	3,683,118	4,745,568	4,508,254	-5.0%	4,500,016	-0.2%
Public Works Department							
Integrated Waste Management	112,943	172,266	279,985	246,082	-12.1%	249,013	1.2%
Total General Govt - Mgmt & Suppt	8,889,253	10,377,320	12,817,745	11,650,918	-9.1%	11,650,033	0.0%



MISSION VIEJO

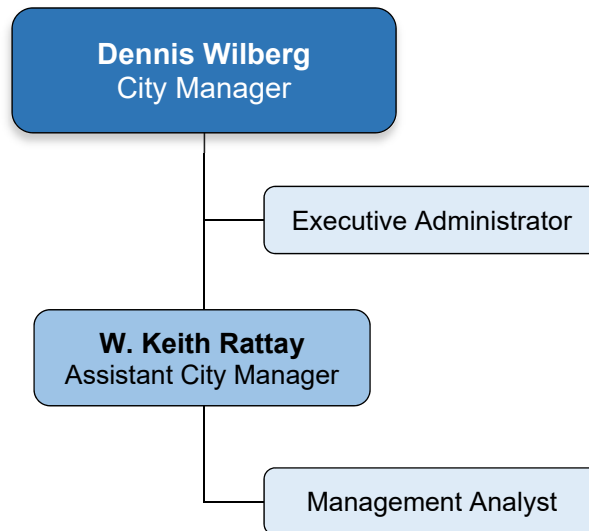
(This page intentionally left blank)



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



CITY MANAGER



Department Description:

The City Manager serves as the administrative head of city government and is responsible for the coordination and direction of all activities at the City within the framework of policies established by the City Council. The City Manager provides leadership for City staff to provide for the effective delivery of municipal services, management of City operations, negotiation of agreements, and the administration of contracts. The City Manager also advises the City Council on policy matters, the adoption of measures and ordinances, and on fiscal matters.

In addition, the City Manager’s Office coordinates and implements the public information and media relations programs and administers the City’s cable television franchise agreement and MVTV. The City Manager’s Office also serves as the city liaison to the Mission Viejo Chamber of Commerce and develops programs that encourage the retention and expansion of existing businesses located in the City as well as attracting new business.

The City Manager’s Office is also responsible for representing the City’s interest throughout the region and beyond through coordination of activities related to the Orange County Council of Governments, the Southern California Association of Governments, the League of California Cities and numerous other governmental and quasi-governmental agencies.



CITY OF MISSION VIEJO
2023-25 Department Objectives
City Manager

Strategic Goal(s)



In coordination with the Administrative Services department, identify and analyze potential executive and mid-management retirements within next two (2) fiscal years; identify and develop strategies to manage any succession challenges and organizational impacts due to potential retirements.



In coordination with the Public Services and Community Development departments, facilitate the continuation of work to implement the Phase One improvements of the North Open Space of the Oso Creek Trail. This will include extending the Oso Creek Trail to Casta Del Sol Road, providing a simple 40-car parking lot, restroom building and café in the open space that connects to the Oso Creek Golf Course.



In coordination with the Public Services department and the Santa Margarita Water District (SMWD), coordinate the design development of the Corp Yard/Administrative Office and Storage Building and deliver the plans to the Santa Margarita Water District for the development of the working drawings, continuing to work with SMWD through construction. Coordinate tenant improvements and ensure that the City's Public Services staff can move from temporary offices at City Hall into the new building in early 2025. Work with the Santa Margarita Water District to coordinate the landscape and irrigation surrounding the water treatment plant and the Corp Yard/Administrative Office and Storage Building.



In coordination with the Community Development, Public Services and Administrative Services departments, oversee implementation of the next steps for the Core Area Vision Plan. This includes presentations to the Planning and Transportation Commission, Community Services Commission and the City Council to seek community input and ultimately City Council direction.

Explore potential funding strategies and catalytic projects with continued outreach to property owners, potential developers and potential new businesses to foster economic vitality and land use renovation.

The project will work through the design development phase and preparation of Phase One working drawings. The Core Area Vision Phase One Project will then be bid out publicly. Construction is anticipated to commence in late 2024 or early 2025 and completion of Phase One improvements is expected in 2026.



In coordination with the Recreation and Community Services, Police Services, Community Development, and Administrative Services departments and other governmental agencies and non-profit organizations, continue working collaboratively to develop regional solutions for homelessness and affordable and transitional housing needs using Building Homes and Jobs Act (SB-2) and Community Development Block Grant (CDBG) funding.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
City Manager

Strategic Goal(s)



In coordination with the Community Relations, Community Development and Public Services departments, worked with consultant MR-ProFun to obtain public input on the Oso Creek Golf Course. The consultant conducted numerous stakeholder meetings and listening sessions to develop the Oso Creek Golf Course and Public Space Vision Plan, which was presented to City Council on November 9, 2021.

Provided public outreach to connect the community with the plan and produced content across all platforms with updates on new developments and upgrades to the property.

City Council gave staff direction to implement the 2-4 year short-term goals, which included installation of an on-course restroom, development of a master plan for safely driving down the hill from Casta Del Sol Road to the North Open Space that includes a parking lot and trails café, and development of a safer pedestrian/bike connection across Casta Del Sol Road from the open space to the Oso Creek Golf Course.

See the Public Services page for additional related accomplishments.



In coordination with the Community Development, Administrative Services and Public Services departments, assisted with the design development of the concept plans and use ideas for the Core Area Vision Plan. Explored funding strategies, including assisting in the preparation of a federal Economic Development grant. Assisted in property owner outreach, including coordination meetings with the adjacent property owner and other owners of property within the center. Assisted with public outreach regarding the Core Area Vision Plan.

See the Administrative Services and Public Services pages for additional related accomplishments.



Monitored the City's unfunded liabilities for the pension and retiree health plan. At June 30, 2021 the City's pension plan was 92.5% funded and the retiree healthcare plan (OPEB) was 120% funded. In FY 21/22 and FY 22/23, contributions of \$1.221 million and \$1.521 million respectively were made to the 115 Pension Trust Fund to successfully increase the pension plan funded status above the City Council target goal of 85%.



In coordination with the Administrative Services, Community Development, Recreation and Police Services departments, agreements with Families Forward were presented and approved by City Council on September 27, 2022 in the amount of \$439,000 in Community Development Block Grant (CDBG) funds (as well as \$561,000 in Housing Authority funds) toward the purchase of two additional housing units for occupancy by low-income persons and families who are homeless or at risk of homelessness.

CDBG federal funds were provided to several agencies offering housing and homeless relief service including Families Forward, Family Assistance Ministries (FAM) and South County Outreach. Building Homes and Jobs Act (SB-2) funding was provided to the Orange County Sheriff's Department (OCSD) for a Homeless Liaison Officer and to Mercy House for housing and homeless relief services.



**2023-2025 Budget
City Manager
Department Summary**

Department Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Administration	739,213	883,025	976,532	879,293	-10.0%	841,484	-4.3%
Assistant City Manager Administration	-	483,311	812,260	486,704	-40.1%	495,211	1.7%
Total Department Budget	739,213	1,366,336	1,788,792	1,365,997	-23.6%	1,336,695	-2.1%
Department Expenditures by Category							
Salaries & wages	275,124	617,760	655,141	654,975	0.0%	674,627	3.0%
Benefits	105,850	295,478	339,119	282,956	-16.6%	280,017	-1.0%
Professional/Technical Contractual Svcs	311,976	417,469	760,000	395,000	-48.0%	345,000	-12.7%
Supplies	6,018	7,870	2,360	2,580	9.3%	6,185	139.7%
Dues/Memberships/Subscriptions	39,833	24,164	25,144	22,444	-10.7%	22,444	0.0%
Travel/Training/Meetings	387	2,667	6,228	7,242	16.3%	7,622	5.2%
Other services/fees	25	928	800	800	0.0%	800	0.0%
Total Department Budget	739,213	1,366,336	1,788,792	1,365,997	-23.6%	1,336,695	-2.1%
Funding Source							
General Fund	739,192	1,366,336	1,788,792	1,365,997		1,336,695	
CARES ACT Fund	21	-	-	-		-	
Total Department Budget	739,213	1,366,336	1,788,792	1,365,997		1,336,695	
Personnel Summary	1.00	3.96	3.96	3.96		3.96	

Prior to FY 2021/22 the Assistant City Manager was combined with the Director of Public Services. Beginning in FY 2021/22 these are two separate positions.



**2023-2025 Budget
Program Summary
City Manager-Administration**

Program Description:

The Administration program provides information necessary for the City Council to establish priorities and make well-informed decisions on policy matters. In addition, this program provides staff support for ad hoc or advisory committees formed by the City Council on an as-needed basis. In general, the Administration program supports and directs departments, enabling them to carry out day-to-day operations, services and planning efforts. In addition, this program negotiates, administers, implements, and approves contracts for the provision of municipal services, and oversees the service request system which tracks the status of requests from residents and businesses.

Beginning FY 2021/22 direct reports to the City Manager include the Assistant City Manager, City Clerk, Director of Administrative Services, Director of Community Development, Director of Community Relations, Director of Information Technology, and Director of Public Works.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	275,124	308,012	322,341	324,338	0.6%	334,068	3.0%
Benefits	105,850	123,465	161,209	128,439	-20.3%	126,915	-1.2%
Professional/Technical Contractual Svcs	311,976	417,469	460,000	395,000	-14.1%	345,000	-12.7%
Supplies	6,018	7,870	2,360	2,580	9.3%	6,185	139.7%
Dues/Memberships/Subscriptions	39,833	22,614	23,594	20,894	-11.4%	20,894	0.0%
Travel/Training/Meetings	387	2,667	6,228	7,242	16.3%	7,622	5.2%
Other services/fees	25	928	800	800	0.0%	800	0.0%
Total Program Budget	739,213	883,025	976,532	879,293	-10.0%	841,484	-4.3%

Funding Source

Funding Source	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
General Fund	739,192	883,025	976,532	879,293	841,484
CARES Act Fund	21	-	-	-	-
Total Program Budget	739,213	883,025	976,532	879,293	841,484

Personnel Summary

Personnel Summary	1.00	1.96	1.96	1.96	1.96
--------------------------	-------------	-------------	-------------	-------------	-------------

Significant Changes and Other Notes:

Professional/Technical Contractual Svcs includes contracts with GSL & Associates for regional planning issues and Townsend Public Affairs for legislative advocacy services.
 Dues/Memberships/Subscriptions includes annual membership in Association of California Cities Orange County (ACCOO).



**2023-2025 Budget
Program Summary
Assistant City Manager-Administration**

Program Description:

Assistant City Manager Administration program provides policy guidance and program evaluation to assigned department heads and other assigned organizational units/divisions of the City while fostering cooperative working relationships among City departments and with intergovernmental and regulatory agencies. This program also provides highly complex administrative assistance to the City Manager and City Council in directing City-wide activities and operations.

Direct reports to the Assistant City Manager include the Director of Animal Services, Director of Library and Cultural Services, Director of Public Services, Director of Recreation and Community Services, and the Emergency Services Manager. The Assistant City Manager also oversees Golf Operations, Orange County Sherriff Department (OCSD) contract, and Orange County Fire Authority (OCFA) contract.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	-	309,748	332,800	330,637	-0.6%	340,559	3.0%
Benefits	-	172,013	177,910	154,517	-13.1%	153,102	-0.9%
Professional/Technical Contractual Srvs	-	-	300,000	-	-100.0%	-	0.0%
Dues/Memberships/Subscriptions	-	1,550	1,550	1,550	0.0%	1,550	0.0%
Total Program Budget	-	483,311	812,260	486,704	-40.1%	495,211	1.7%

Funding Source

General Fund	-	483,311	812,260	486,704		495,211
Total Program Budget	-	483,311	812,260	486,704		495,211

Personnel Summary

	-	2.00	2.00	2.00		2.00
--	---	------	------	------	--	------

Significant Changes and Other Notes:

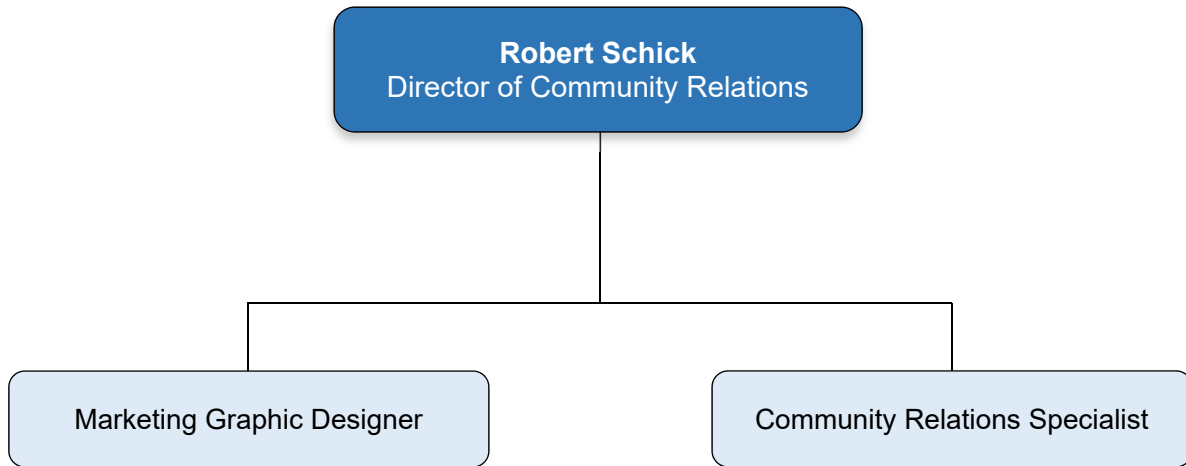
Prior to FY 2021/22 the Assistant City Manager was a combined position with the Director of Public Services and all budget and history were allocated to various programs under the Public Services Director position.
Professional/Technical Contractual Services includes \$300,000 for a feasibility consultant for Phase II of the Oso Creek Golf Course and North Open Space Master Plan parking structure in FY 2022/23.



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



COMMUNITY RELATIONS



Department Description:

The Community Relations department serves as a critical link between the City of Mission Viejo and its citizens. The department's mission is to ensure residents in both private and business sectors stay informed about City-related programs, services, priorities, issues, and events. The department seeks citizen input regarding projects and initiatives and evaluates public perception and feedback from the community, so the City can address issues in a timely manner.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Community Relations

Strategic Goal(s)



Provide communication outreach to the community by producing timely news stories and press releases distributed to multiple media organizations, eNewsletters and printed publications. Continue content creation for the City’s website and MV Life smartphone app and the City’s social media accounts including [Facebook](#), [Instagram](#), [Twitter](#), [YouTube](#), [Nextdoor](#), and [LinkedIn](#).



In coordination with the Information Technology and Golf Operations departments, maintain and enhance the City’s websites, mobile app and social media accounts for the City and the Oso Creek Golf Course. Keep the community well informed and promote the City’s services, programs, amenities and initiatives.



Engage and inform the community via the [EnvisionMV website](#) and EnvisionMissionViejo [Facebook](#) and [Instagram](#) social media pages by providing news, updates and information on the history of the facilities and property owned by the City in the Core Area. Continue community communication efforts as more concepts are developed and construction progresses by producing web and social media content, videos, graphics, banners and more.



Complete Phase III of the wayfinding sign program for the Public Services department, a program previously delayed due to the COVID-19 pandemic. Produce new street banners to replace worn and faded banners. Create new signs, banners, and other graphics for the Core Area and EnvisionMV materials. Create all graphics, branding and marketing components for large citywide events.



Serve as the liaison to the Mission Viejo Chamber of Commerce. Provide promotional efforts, event assistance and other essential support to collectively work for the betterment of the City’s business community.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Community Relations

Strategic Goal(s)



Took a proactive approach to public outreach and education, communication and social media marketing. Daily social media posts in 2021 across the five platforms of [Facebook](#), [Instagram](#), [Twitter](#), [Nextdoor](#) and [YouTube](#) led to users engaging and interacting with content more than 1.5 million times. In 2022, that number increased to nearly 2 million. Produced hundreds of articles, stories, posts and videos for the City's [News page](#), eNewsletters, MV Life smartphone app, Mission Viejo Television as well as press releases distributed to numerous television, radio, print and online media organizations.



In coordination with the Golf Operations, Information Technology and Community Development departments, created a new [Oso Creek Golf Course website](#) and developed new social media pages. These platforms promoted the golf course and the launching of the Terrace on the Green and Garden + Grille eateries with photos and video content to promote and establish the property as a popular Orange County destination.



In coordination with the City Manager's Office and the Community Development and Public Services departments, worked with consultant MR-ProFun to obtain public input on the Oso Creek Golf Course. The consultant conducted numerous stakeholder meetings and listening sessions to develop the Oso Creek Golf Course and Public Space Vision Plan, which was presented to City Council on November 9, 2021.

Provided public outreach to connect the community with the plan and produced content across all platforms with updates on new developments and upgrades to the property.

City Council gave staff direction to implement the 2-4 year short-term goals, which included installation of an on-course restroom, development of a master plan for safely driving down the hill from Casta Del Sol Road to the North Open Space that includes a parking lot and trails café, and development of a safer pedestrian/bike connection across Casta Del Sol Road from the open space to the Oso Creek Golf Course.

See the Public Services page for additional project related accomplishments.



Completed Phase II of the wayfinding sign program that was previously on hold due to the COVID-19 pandemic. Produced signs, which are being installed throughout the City. Created street banners for display along the roadways. Created banners and additional graphics for the Oso Creek Golf Course, Central Core and North Paseo and numerous citywide events.



Produced videos to promote and broadcast information to community members regarding City programs, including the return of in-person events. Content included music, art, public safety, sports, and history programs along with community townhalls, recreational activities, animals available for adoption and more.



In coordination with the Information Technology department, provided a new design platform, streamlining workflows for content creators in every City department. Created branded templates for all design layouts/formats and conducted training sessions on the new system.






The City's "Mission Viejo Life" is a publication which communicates programs, services and events to the community. During the COVID-19 pandemic, this quarterly magazine was only distributed electronically. The Spring 2022 issue was once again mailed to every residence and business in the City. As issues were physically delivered, enrollment in classes and summer camps experienced a 50% increase in program registrations as compared to pre-COVID participation. Class and camp offerings were increased and all issues of "Mission Viejo Life" have since been printed/mailed to the community.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Community Relations



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected
	Facilitate business development through community partnerships	# of MVTV bulletin board pages created for businesses/residents	9	11	12	15
		# of programs produced by MVTV	81	86	90	95
	Encourages & supports city-wide special events that connect the community	# views on the website "News" page (formerly the Mission Viejo Life blog)	288,961	304,602	310,000	315,000
		# of eNewsletter subscribers	45,091	50,698	52,000	54,000
		% Timeliness of posting News articles within 5 days of request/receipt	100%	100%	100%	100%
		# of visitor sessions to City's website	1,008,199	1,108,028	1,120,000	1,130,000
		# of impressions on the City's social media accounts (Facebook, Twitter, Instagram, Nextdoor, YouTube)*	1,567,676	1,997,700	2,200,000	2,300,000
		# of articles published on the website "News" page*	367	376	380	385
		# of articles published on the website "News" page*	367	376	380	385
	Enables & enhances transparency	# / % of Public Records Act requests processed within ten days	708 / 99%	743 / 99%	725 / 98%	740 / 98%
	Provides assurance of regulatory & policy compliance	# of boxes of records processed for inactive storage	95	63	50	55
		# of boxes of records purged	174	104	75	80

*New Performance Measure metric added in 2023-2025.



**2023-2025 Budget
Community Relations
Department Summary**

Department Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Administration	151,962	106,850	111,032	134,342	21.0%	136,716	1.8%
Cable Television	211,941	215,917	250,581	221,356	-11.7%	228,944	3.4%
Public Information	330,935	370,459	469,381	341,045	-27.3%	347,706	2.0%
Records Management	87,380	67,533	69,581	70,251	1.0%	71,368	1.6%
Total Department Budget	782,218	760,759	900,575	766,994	-14.8%	784,734	2.3%
Department Expenditures by Category							
Salaries & wages	418,880	356,508	381,157	391,142	2.6%	402,892	3.0%
Benefits	220,720	174,699	166,185	157,882	-5.0%	156,417	-0.9%
Professional/Technical Contractual Svcs	93,977	121,765	145,454	154,445	6.2%	161,600	4.6%
Maintenance/Repair Contractual Svcs	-	-	4,000	-	-100.0%	-	0.0%
Supplies	935	411	3,675	3,675	0.0%	3,675	0.0%
Dues/Memberships/Subscriptions	5,360	5,311	5,900	6,000	1.7%	6,100	1.7%
Travel/Training/Meetings	-	-	3,050	5,750	88.5%	5,850	1.7%
Other services/fees	2,667	60,884	146,575	4,100	-97.2%	4,200	2.4%
Depreciation	35,701	34,720	25,000	25,000	0.0%	25,000	0.0%
Capital outlay	3,978	6,461	19,579	19,000	-3.0%	19,000	0.0%
Total Department Budget	782,218	760,759	900,575	766,994	-14.8%	784,734	2.3%
Funding Source							
General Fund	559,647	610,143	649,994	545,638		555,790	
MVTV Fund	183,140	109,986	206,002	160,527		168,115	
MVTV Capital Fund	39,431	40,630	44,579	60,829		60,829	
Total Department Budget	782,218	760,759	900,575	766,994		784,734	
Personnel Summary	3.00	3.00	3.00	3.00		3.00	



**2023-2025 Budget
Program Summary
Community Relations-Administration**

Program Description:

The Community Relations Administration program oversees the operations of the division including short and long-range planning and development, and oversight for both internal and external marketing and branding strategies for the entire organization. The department manages publicity for events, projects and City initiatives; plans and implements social media management strategies; oversees the city-wide branding systems, marketing campaigns, graphic design and photography. This program is responsible for all functions and activities relating to public relations and community engagement; television franchise administration and television studio management; brand system oversight; emergency situation communications (Public Information Officer); custody of and access to public records; and organization-wide communications efforts.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	91,320	67,209	72,143	92,150	27.7%	94,916	3.0%
Benefits	57,320	37,903	38,625	41,192	6.6%	40,800	-1.0%
Professional/Technical Contractual Svcs	3,322	1,738	264	1,000	278.8%	1,000	0.0%
Total Program Budget	151,962	106,850	111,032	134,342	21.0%	136,716	1.8%
Funding Source							
General Fund	151,962	106,850	111,032	134,342		136,716	
Personnel Summary	0.50	0.60	0.60	0.75		0.75	

Significant Changes and Other Notes:

Salaries & wages and Benefits increases are due to allocation changes within the department.



**2023-2025 Budget
Program Summary
Community Relations-Cable Television**

Program Description:

The Cable Television program coordinates the State franchise agreements with Cox Communications, Inc. (Channels 30 and 39) and AT&T Communications. This program also has responsibility for managing the professional services agreements for the production, direction, editing and coordination of Mission Viejo Television (MVTV) productions and associated freelance crews which broadcasts 24 hours a day, seven days a week on the government channel.

This program also oversees locally produced programs including the State of the City Address, MVTV News, City Talk, Storytime Theatre, Cultural Arts programs, special events coverage, special feature programs and live broadcasts of each City Council meeting. In addition, it manages the graphic design, message posting, and playback system for MVTV; and, manages the development of specifications, bid documents and contracts for the repair, maintenance, engineering and integration of the audio/visual equipment in the MVTV facility and the Council Chamber.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	58,425	33,605	36,071	18,429	-48.9%	18,983	3.0%
Benefits	27,770	25,913	20,741	8,682	-58.1%	8,561	-1.4%
Professional/Technical Contractual Svcs	85,703	115,218	140,990	147,245	4.4%	154,400	4.9%
Maintenance/Repair Contractual Svcs	-	-	4,000	-	-100.0%	-	0.0%
Supplies	244	-	2,000	2,000	0.0%	2,000	0.0%
Travel/Training/Meetings	-	-	900	1,000	11.1%	1,000	0.0%
Other services/fees	120	-	1,300	-	-100.0%	-	0.0%
Depreciation	35,701	34,720	25,000	25,000	0.0%	25,000	0.0%
Capital outlay	3,978	6,461	19,579	19,000	-3.0%	19,000	0.0%
Total Program Budget	211,941	215,917	250,581	221,356	-11.7%	228,944	3.4%
Funding Source							
MVTV Fund	183,140	109,986	206,002	160,527		168,115	
MVTV Capital Fund	39,431	40,630	44,579	60,829		60,829	
Total Program Budget	211,941	215,917	250,581	221,356		228,944	
Personnel Summary	0.60	0.30	0.30	0.15		0.15	

Significant Changes and Other Notes:

The MVTV fund is funded with a portion of cable franchise fee revenue and Public/Education/Government (PEG) special fees. Salaries & wages and Benefits decreases are due to allocation changes within the department. Benefits for FY 2020/21, 2021/22 and 2022/23 includes the Cable TV share of additional 115 Pension Trust fund contributions approved by City Council. Professional/Technical Contractual Services includes all MVTV production services for all programming. Capital outlay include funds for replacement equipment needs.



**2023-2025 Budget
Program Summary
Community Relations-Public Information**

Program Description:

The Public Information program coordinates and implements the public information and community relations program for the City. This program prepares, reviews and approves news releases and other materials for distribution to the media as well as schedules press conferences and informational meetings with members of the press as needed. This program also oversees various print and electronic media in order to communicate news about the City of Mission Viejo. This program also prepares and posts blog articles, eNews articles, news releases and timely updates to the City’s web page; coordinates and provides marketing for city-sponsored special events; and develops Public Service Announcements (PSAs) for citywide events.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	217,359	215,914	230,295	236,929	2.9%	244,048	3.0%
Benefits	105,376	88,036	83,486	86,991	4.2%	86,233	-0.9%
Professional/Technical Contractual Srvs	-	-	1,200	1,200	0.0%	1,200	0.0%
Supplies	691	314	1,425	1,425	0.0%	1,425	0.0%
Dues/Memberships/Subscriptions	5,360	5,311	5,700	5,800	1.8%	5,900	1.7%
Travel/Training/Meetings	-	-	2,000	4,600	130.0%	4,700	2.2%
Other services/fees	2,149	60,884	145,275	4,100	-97.2%	4,200	2.4%
Total Program Budget	330,935	370,459	469,381	341,045	-27.3%	347,706	2.0%
Funding Source							
General Fund	330,935	370,459	469,381	341,045		347,706	
Personnel Summary	1.40	1.70	1.70	1.70		1.70	

Significant Changes and Other Notes:

Benefits increase is due to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more.
Other services/fees include outside printing for the Annual Report, MV Life and City Outlook publications in prior years and FY 2022/23.
Beginning in FY 2023/24 MV Life is reported in Recreation-Community Services.



**2023-2025 Budget
Program Summary
Community Relations-Records Management**

Program Description:

Records Management preserves and protects public records by coordinating a citywide records management program that is based on routine purging, imaging and transfer of department files to inactive storage. This program scans and catalogs records requiring permanent storage, including the semi-annual processing of the City's vital records. This program has responsibility for conducting an annual citywide purge of inactive records; provides City staff with guidelines and training for records retention and disposition; and manages the document imaging system.

This program also prepares and reviews responses to inquiries regarding public records, the California Public Records Act, and the Brown Act; accepts, reviews, and monitors legal requests for records; ensures that all public records are open to inspection at all times during office hours and that every person's right to inspect any public record of the City is upheld.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	51,776	39,780	42,648	43,634	2.3%	44,945	3.0%
Benefits	30,254	22,847	23,333	21,017	-9.9%	20,823	-0.9%
Professional/Technical Contractual Srvs	4,952	4,809	3,000	5,000	66.7%	5,000	0.0%
Supplies	-	97	250	250	0.0%	250	0.0%
Dues/Memberships/Subscriptions	-	-	200	200	0.0%	200	0.0%
Travel/Training/Meetings	-	-	150	150	0.0%	150	0.0%
Other services/fees	398	-	-	-	0.0%	-	0.0%
Total Program Budget	87,380	67,533	69,581	70,251	1.0%	71,368	1.6%

Funding Source

General Fund	87,380	67,533	69,581	70,251		71,368
--------------	--------	--------	--------	--------	--	--------

Personnel Summary

	0.50	0.40	0.40	0.40		0.40
--	------	------	------	------	--	------

Significant Changes and Other Notes:

None.

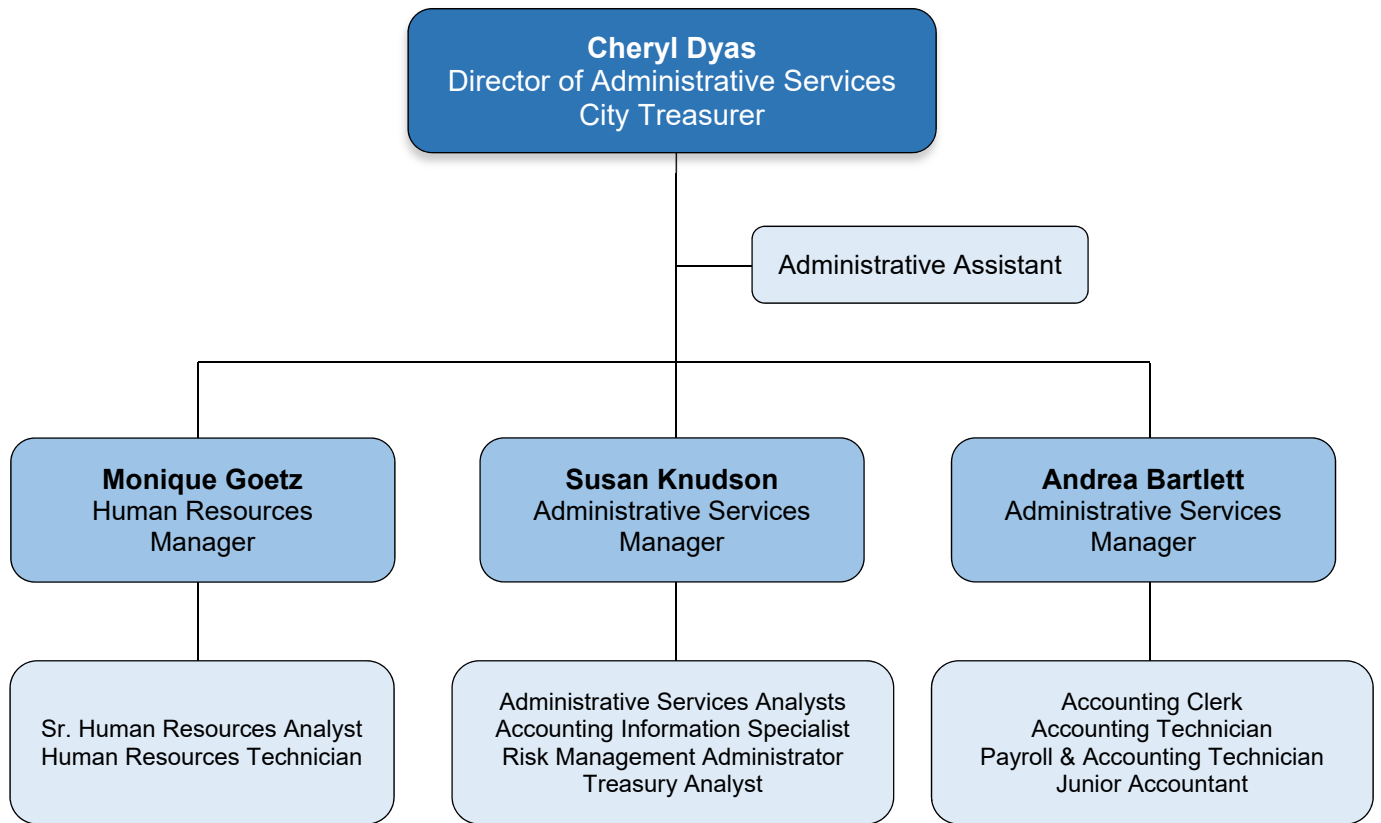


MISSION VIEJO

(This page intentionally left blank)



ADMINISTRATIVE SERVICES



Department Description:

The Administrative Services Department manages all of the financial, human resources, and risk management affairs of the City. The overall goal of the financial management function is to preserve and promote the long-range fiscal health of the City. Financial management responsibilities include: developing financial policies and monitoring compliance; coordinating the long-range financial planning and two-year budget efforts of the City; monitoring revenues; billing, collecting, investing and disbursing all funds; accounting, financial reporting and serving as liaison to the City’s external auditors; overseeing the City’s de-centralized purchasing activities; coordinating the issuance of debt and managing outstanding debt; overseeing the financial information software (Tyler Munis) with assistance from the Information Technology department; providing financial services to the Community Development Financing Authority (CDFA), Housing Authority, and the Successor Agency; and providing staff support to the City’s Investment Advisory Commission (IAC).

In the area of human resources, the department’s goal is to provide effective and efficient human resource services to the organization, including recruitment, classification and compensation, benefit administration, training and employee relations. The goal of risk management is to protect the City’s physical and human assets through proper risk identification and avoidance, employee training and risk-sharing mechanisms.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Administrative Services

Strategic Goal(s)



Continue to monitor the City's unfunded liabilities for the pension and retiree health plan and make recommendations as needed to achieve and or maintain the City Council directed goal to reduce the pension unfunded liabilities and maintain the retiree health plan at 100% funded status.



In coordination with the City Manager's Office, identify and analyze potential executive and mid-management retirements within next two (2) fiscal years; identify and develop strategies to manage any succession challenges and organizational impacts due to potential retirements.



In coordination with the City Manager's Office and the Community Development and Public Services departments, oversee implementation of the next steps for the Core Area Vision Plan. Develop financial analysis and recommendations regarding financing and evaluating possible Private/Public partnerships related to the retail uses included in the project.



In coordination with the City Manager's Office, Recreation and Community Services, Police Services and Community Development departments and other governmental agencies and non-profit organizations, continue working collaboratively to develop regional solutions for homelessness and affordable and transitional housing needs using Building Homes and Jobs Act (SB-2) and Community Development Block Grant (CDBG) funding.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Administrative Services

Strategic Goal(s)



Monitored the City's unfunded liabilities for the pension and retiree health plan. At June 30, 2021 the City's pension plan was 92.5% funded and the retiree healthcare plan (OPEB) was 120% funded. In FY 21/22 and FY 22/23, contributions of \$1.221 million and \$1.521 million respectively were made to the 115 Pension Trust Fund to successfully increase the pension plan funded status above the City Council target goal of 85%.



Monitored the distribution and use of American Rescue Plan Act (ARPA) federal funding. Through March 31, 2023, \$4.1 million was expended. Another \$2.6 million was budgeted for FY 22/23 programs and projects. The balance of \$3.1 million was approved by City Council to fund the majority share of the City's cost toward rebuilding the Corp Yard/Administrative Office and Storage Building by the Santa Margarita Water District.



In coordination with the Community Development, Recreation and Police Services departments, agreements with Families Forward were presented and approved by City Council on September 27, 2022 in the amount of \$439,000 in Community Development Block Grant (CDBG) funds (as well as \$561,000 in Housing Authority funds) toward the purchase of two additional housing units for occupancy by low-income persons and families who are homeless or at risk of homelessness.

CDBG federal funds were provided to several agencies offering housing and homeless relief service including Families Forward, Family Assistance Ministries (FAM) and South County Outreach. Building Homes and Jobs Act (SB-2) funding was provided to the Orange County Sheriff's Department (OCSD) for a Homeless Liaison Officer and to Mercy House for housing and homeless relief services.

See the Community Development, Recreation and Police Services pages for additional related accomplishments.



In coordination with the City Manager, Assistant City Manager, Community Development and Public Services departments, issued the 2021A and 2021B bonds to provide funding for the purchase of the Stein Mart property for the development of Core Area Vision Plan.

In coordination with the Assistant City Manager, issued contracts with various parties to develop conceptual plans for the Stein Mart property as part of the development of the Core Area Vision Plan.

In coordination with the City Manager and the Assistant City Manager, developed a cost sharing agreement with the Santa Margarita Water District for the rebuilding of the Corp Yard/Administrative Office and Storage Building and identified funding for the City's cost share.

See the Community Development and Public Services pages for additional related accomplishments.




In coordination with the Community Development, Public Works and Information Technology departments, commenced the interdepartmental software implementation of Tyler EnerGov in October 2021. Due to the challenging nature of the project and to meet the City's high standards of service, the go-live was delayed to late Spring/early Summer of 2023, enabling more time to refine and optimize system configurations and processes. Despite postponing the launch, the project is still expected to be completed within the established budget.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Administrative Services



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected
	Attracts, motivates and develops a high-quality workforce dedicated to public service	% of FTE turnover excluding retirements	9.07%	4.54%	6%	8%
		# / % of recruitments resulting in a hiring	43 / 91%	15 / 93%	30 / 95%	30 / 95%
		Average # of days from close of recruitment to conditional offer of employment	32	30	30	30
		Average service time (in years) for FTE employees	10.51	10.63	11.63	12.63
	Provides assurance of regulatory & policy compliance to minimize & mitigate risk	# / % of required payroll reports filed timely	26 / 100%	23 / 100%	26 / 100%	26 / 100%
		# / % of investments made in compliance with Investment Policy	80 / 100%	29 / 100%	50 / 100%	50 / 100%
	Protects & prudently manages its financial resources	Twelve-month total rate of return/City portfolio	-1.59%	1.70%	2.00%	1.5%
		Average duration of City portfolio	1.11	1.23	1.09	1.09
		Total cost of risk (insurance premiums, claim costs, program administration)	\$1,382,981	\$1,436,799	\$1,531,646	\$1,532,883
		Total cost of risk as % of operating budget	1.79%	1.57%	1.76%	1.72%
		# of liability claims filed	26	26	26	26
		Net direct debt per capita	\$287.20	\$271.27	\$252.87	\$234.03
		Net direct debt per assessed valuation (i.e., net debt burden)	0.07%	0.08%	0.09%	0.10%
		Debt service on General Fund obligations as a percent of General Fund revenues (i.e., net lease burden)	2.28%	3.38%	3.27%	3.18%
	Protects & prudently manages its human resources	# of Workers' Compensation claims filed	59 (4 positive and 45 close-contact COVID cases)	8 (2 positive COVID cases)	10	15
		# of calendar days missed from work due to work-related injuries	75 (30 COVID days)	3 (3 COVID days)	10	10
	Enables & enhances transparency, accountability & integrity	# of audits/reviews conducted / # of additional agreed upon procedure audits performed	2 / 0	2 / 0	2 / 1	2 / 0
		# of calendar days following year-end until ACFR issued	176	160	155	155



**2023-2025 Budget
Administrative Services
Department Summary**

Department Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Administration	381,501	404,807	424,876	437,345	2.9%	447,411	2.3%
Accounting & Payroll	590,970	644,278	708,566	692,625	-2.2%	704,697	1.7%
Financial Planning & Budget	71,678	75,592	87,502	176,192	101.4%	178,725	1.4%
Purchasing	137,419	149,734	166,306	197,339	18.7%	201,399	2.1%
Human Resources	363,293	442,426	658,789	591,082	-10.3%	568,289	-3.9%
Treasury	369,791	357,748	355,611	264,654	-25.6%	267,382	1.0%
Risk Management	282,817	306,573	318,281	290,268	-8.8%	294,989	1.6%
Interdepartmental	1,853,954	1,918,892	2,293,983	2,106,961	-8.2%	2,110,658	0.2%
Debt Services	94,444	94,791	88,911	7,125	-92.0%	6,025	-15.4%
Total Department Budget	4,145,867	4,394,841	5,102,825	4,763,591	-6.6%	4,779,575	0.3%

Department Expenditures by Category

Salaries & wages	1,378,130	1,395,124	1,567,816	1,595,976	1.8%	1,642,351	2.9%
Benefits	905,773	1,123,958	1,368,361	1,111,825	-18.7%	1,108,320	-0.3%
Professional/Technical Contractual Svcs	206,635	239,984	378,306	287,186	-24.1%	252,472	-12.1%
Maintenance/Repair Contractual Svcs	10,998	18,534	28,019	16,958	-39.5%	16,958	0.0%
Supplies	20,272	32,419	40,114	44,570	11.1%	44,690	0.3%
Insurance	1,250,509	1,201,687	1,255,911	1,358,520	8.2%	1,358,804	0.0%
Rents	8,115	7,473	7,474	7,474	0.0%	7,474	0.0%
Utilities	-	322	-	483	100.0%	483	0.0%
Dues/Memberships/Subscriptions	66,198	67,132	69,027	72,917	5.6%	75,716	3.8%
Travel/Training/Meetings	6,587	9,997	36,897	20,202	-45.2%	21,452	6.2%
Other services/fees	201,618	209,977	265,489	247,480	-6.8%	250,855	1.4%
Debt Service	91,032	88,234	85,411	-	-100.0%	-	0.0%
Total Department Budget	4,145,867	4,394,841	5,102,825	4,763,591	-6.6%	4,779,575	0.3%

Funding Source

General Fund	3,964,400	4,339,714	4,994,077	4,709,434		4,729,995
CARES ACT Fund	93,127	-	-	-		-
Gas Tax 2107.5 Fund	3,149	3,033	2,344	2,414		2,487
AQMD	1,150	1,940	1,650	1,650		1,650
CDBG	4,855	7,109	6,876	7,036		7,201
Animal Services	78,964	40,470	97,239	42,399		37,564
115 Pension Trust	-	875	-	-		-
Senior Mobility Grant	222	1,700	639	658		678
Total Department Budget	4,145,867	4,394,841	5,102,825	4,763,591		4,779,575

Personnel Summary	16.52	15.07	15.07	15.22	15.22
--------------------------	--------------	--------------	--------------	--------------	--------------

Personnel Summary - additional 0.3 in Commissions in General Government-Legislative.



**2023-2025 Budget
Program Summary
Administrative Services-Administration**

Program Description:

The Administration program develops and implements department policies; advises the City Manager, Investment Advisory Commission (IAC) and City Council on financial matters; provides leadership, coordination and support to the department staff; and represents the City in professional organizations involved in local government finance, such as the League of California Cities and the California Society of Municipal Finance Officers (CSMFO).

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23		% Change		% Change	
			Amended Budget	FY 2023/24 Proposed	from Prior Year	FY 2024/25 Proposed	from Prior Year	
Salaries & wages	266,770	277,371	298,342	307,770	3.2%	316,994	3.0%	
Benefits	106,229	111,812	116,155	118,433	2.0%	118,105	-0.3%	
Professional/Technical Contractual Svcs	1,050	8,184	1,000	2,000	100.0%	2,000	0.0%	
Maintenance/Repair Contractual Svcs	-	-	125	125	0.0%	125	0.0%	
Supplies	580	1,199	1,510	1,500	-0.7%	1,500	0.0%	
Utilities	-	322	-	483	100.0%	483	0.0%	
Dues/Memberships/Subscriptions	2,795	864	1,184	879	-25.8%	899	2.3%	
Travel/Training/Meetings	755	1,495	3,060	2,055	-32.8%	3,205	56.0%	
Other services/fees	3,322	3,560	3,500	4,100	17.1%	4,100	0.0%	
Total Program Budget	381,501	404,807	424,876	437,345	2.9%	447,411	2.3%	
Funding Source								
General Fund	381,501	404,807	424,876	437,345		447,411		
Total Program Budget	381,501	404,807	424,876	437,345		447,411		
Personnel Summary	2.27	2.22	2.22	2.22		2.22		

Significant Changes and Other Notes:

Professional/Technical Contractual Services include legal services.



**2023-2025 Budget
Program Summary
Administrative Services-Accounting & Payroll**

Program Description:

The Accounting and Payroll program operates a governmental accounting, reporting and records maintenance system that provides financial information to both external users and internal management. This program controls and monitors the receipt and disbursement of public funds in compliance with statutory requirements and professional accounting standards. This program also has the responsibility for coordinating all external auditing functions including the annual financial audit and audits by all outside agencies, which includes financial reporting leading to the production of the City's Annual Comprehensive Financial Report (ACFR). Accounting and Payroll is responsible for the continuing development of financial accounting software and implementation of new technology to increase efficiency in accounting processes and to improve both internal and external reporting. This program also oversees the implementation of any new accounting pronouncements by the Governmental Accounting Standards Board (GASB). The payroll function of this program processes payroll for all City employees using in-house payroll software and assures compliance with all regulatory requirements, laws, and City policies pertaining to payroll.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23		% Change from Prior Year	% Change	
			Amended Budget	FY 2023/24 Proposed		FY 2024/25 Proposed	from Prior Year
Salaries & wages	354,154	378,436	436,919	419,704	-3.9%	432,302	3.0%
Benefits	178,259	202,043	200,185	203,760	1.8%	202,148	-0.8%
Professional/Technical Contractual Svcs	48,115	50,539	56,500	55,207	-2.3%	56,443	2.2%
Supplies	879	3,986	1,150	3,400	195.7%	3,400	0.0%
Dues/Memberships/Subscriptions	4,257	5,295	4,145	4,307	3.9%	4,432	2.9%
Travel/Training/Meetings	1,598	1,180	6,137	3,417	-44.3%	2,942	-13.9%
Other services/fees	3,708	2,799	3,530	2,830	-19.8%	3,030	7.1%
Total Program Budget	590,970	644,278	708,566	692,625	-2.2%	704,697	1.7%

Funding Source

General Fund	581,015	630,598	697,057	680,867		692,681
Gas Tax 2107.5 Fund	3,149	3,033	2,344	2,414		2,487
AQMD	1,150	1,940	1,650	1,650		1,650
CDBG	4,456	7,007	6,876	7,036		7,201
CARES Act Fund	978	-	-	-		-
Senior Mobility Grant Fund	222	1,700	639	658		678
Total Program Budget	590,970	644,278	708,566	692,625		704,697

Personnel Summary

	5.20	5.67	5.67	5.57		5.57
--	-------------	-------------	-------------	-------------	--	-------------

Significant Changes and Other Notes:

Salaries & wages decrease is due to department allocation changes.

Benefits increase is due to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more.

Professional/Technical Contractual Services includes independent audit services, bank fees and services to prepare annual State Controllers Report and mandated claims.



**2023-2025 Budget
Program Summary
Administrative Services-Financial Planning and Budget**

Program Description:

This program manages the biennial budget preparation process, including the production of a proposed and final budget document and its presentation to City Council. In addition, it develops and implements budget policies, provides ongoing financial analyses and control, prepares semi-annual budget adjustments reports and annual preliminary and final carryover reports. This program has primary responsibility for updating and maintaining the City's Master Financial Plan (MFP), which is used in budget development. In addition, Financial Planning and Budget monitors reserve levels and makes recommendations for adjustments to reserve accounts, manages the budget modules of the City's financial information software Tyler Munis, and conducts or oversees other special projects, such as progress reports on the City's strategic planning goals, community opinion surveys and budget prioritization work.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	49,480	51,359	55,374	117,446	112.1%	120,968	3.0%
Benefits	20,728	21,881	30,118	55,652	84.8%	55,818	0.3%
Supplies	29	770	-	-	0.0%	-	0.0%
Dues/Memberships/Subscriptions	323	323	455	389	-14.5%	389	0.0%
Travel/Training/Meetings	225	470	1,555	1,980	27.3%	1,550	-21.7%
Other services/fees	893	789	-	725	100.0%	-	-100.0%
Total Program Budget	71,678	75,592	87,502	176,192	101.4%	178,725	1.4%
Funding Source							
General Fund	71,678	75,592	87,502	176,192		178,725	
Personnel Summary	0.45	0.45	0.45	1.05		1.05	

Significant Changes and Other Notes:

Salaries & wages and Benefits increase is due to allocation changes within the department.



**2023-2025 Budget
Program Summary
Administrative Services-Purchasing**

Program Description:

The Purchasing program administers the procurement of materials, equipment and services, including purchase order management and bidding controls within a decentralized City purchasing process. This program also manages a vendor database, including screening and setup of new vendors; seeks alternative methods of procurement, such as cooperative purchasing agreements, to improve the economy and effectiveness of materials and supplies acquisition; and recommends, updates and implements purchasing policies and procedures. The Purchasing function provides staff training on general purchasing procedures, supply ordering systems, and the purchasing modules of the City's financial information software Tyler Munis. The disposal of surplus property by sale, trade-in, auction or other means is another responsibility of Purchasing.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	95,191	104,042	111,931	136,730	22.2%	140,833	3.0%
Benefits	41,563	45,314	53,100	59,054	11.2%	59,011	-0.1%
Supplies	32	43	500	500	0.0%	500	0.0%
Dues/Memberships/Subscriptions	335	335	205	330	61.0%	330	0.0%
Travel/Training/Meetings	298	-	570	725	27.2%	725	0.0%
Total Program Budget	137,419	149,734	166,306	197,339	18.7%	201,399	2.1%
Funding Source							
General Fund	137,419	149,734	166,306	197,339		201,399	
Personnel Summary	0.88	1.08	1.08	1.28		1.28	

Significant Changes and Other Notes:

Salaries & wages and Benefits increase is due to allocation changes within the department.



**2023-2025 Budget
Program Summary
Administrative Services-Human Resources**

Program Description:

This program serves as the centralized human resource function for the City. The functions provided by this program include managing recruitments for vacant positions, conducting classification and compensation studies, administering the employee benefit program, providing appropriate and required training, and overseeing employee relations.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	212,514	232,409	247,062	269,566	9.1%	277,660	3.0%
Benefits	99,508	108,785	126,619	140,105	10.7%	138,913	-0.9%
Professional/Technical Contractual Svcs	18,283	38,992	156,975	85,541	-45.5%	50,691	-40.7%
Maintenance/Repair Contractual Svcs	-	4,280	431	200	-53.6%	200	0.0%
Supplies	2,404	5,169	7,179	8,495	18.3%	8,615	1.4%
Dues/Memberships/Subscriptions	795	1,620	4,094	2,300	-43.8%	2,430	5.7%
Travel/Training/Meetings	3,263	5,858	23,375	10,150	-56.6%	11,155	9.9%
Other services/fees	26,526	45,313	93,054	74,725	-19.7%	78,625	5.2%
Total Program Budget	363,293	442,426	658,789	591,082	-10.3%	568,289	-3.9%
Funding Source							
General Fund	363,293	442,426	598,789	586,082		568,289	
Animal Services Fund	-	-	60,000	5,000		-	
Total Program Budget	363,293	442,426	658,789	591,082		568,289	
Personnel Summary							
	1.60	2.20	2.20	2.35		2.35	

Significant Changes and Other Notes:

Salaries & wages increase to due to an increase in FTE for the part-time Human Resources Technician.
 Professional/Technical Contractual Services include human resources consulting and legal services.
 Travel/Training/Meetings includes citywide training for supervisors and managers.
 Other services/fees includes advertising costs associated with job recruitment and costs associated with employee recognition.



**2023-2025 Budget
Program Summary
Administrative Services-Treasury**

Program Description:

The Treasury program provides for the collection, custody, cash management and investment of all funds received by the City. In addition, this program provides overall revenue management and debt administration in support of citywide financial management functions. Preparing user fee/cost allocation studies, providing Mission Viejo Housing Authority, Community Development Financing Authority (CDFA) and Successor Agency financial administration, conducting cash handling reviews and administering a centralized accounts receivable function are also responsibilities of the Treasury function. This program also conducts revenue audits of property and sales tax apportionments, transient occupancy tax, and franchise fees, as well as prepares monthly and annual Treasurer's reports, and recommends and implements investment policies and procedures.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	154,272	143,374	151,935	102,662	-32.4%	105,739	3.0%
Benefits	71,511	76,009	70,871	53,204	-24.9%	52,855	-0.7%
Professional/Technical Contractual Svcs	132,837	132,050	120,955	100,313	-17.1%	100,313	0.0%
Maintenance/Repair Contractual Svcs	307	-	200	-	-100.0%	-	0.0%
Supplies	948	1,446	1,500	1,400	-6.7%	1,400	0.0%
Dues/Memberships/Subscriptions	513	513	750	400	-46.7%	400	0.0%
Travel/Training/Meetings	200	485	900	575	-36.1%	575	0.0%
Other services/fees	9,203	3,871	8,500	6,100	-28.2%	6,100	0.0%
Total Program Budget	369,791	357,748	355,611	264,654	-25.6%	267,382	1.0%

Funding Source

Funding Source	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
General Fund	290,428	316,301	318,372	227,255	229,818
CDBG	399	102	-	-	-
Animal Services	78,964	40,470	37,239	37,399	37,564
115 Pension Trust Fund	-	875	-	-	-
Total Program Budget	369,791	357,748	355,611	264,654	267,382

Personnel Summary

Personnel Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	4.12	1.50	1.50	1.05	1.05

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases are due to allocation changes within the department. Most animal licensing costs previously reported in Treasury have been shifted to the Animal Services program budget beginning FY 2021/22. A minimal budget has been retained to provide support for animal license banking activities and staff support. Professional/Technical Contractual Svcs includes property and sales tax consulting services, banking fees and investment management fees.



**2023-2025 Budget
Program Summary
Administrative Services-Risk Management**

Program Description:

The Risk Management program oversees the protection of the City's physical, human and financial assets against accidental losses, through proper exposure identification, risk evaluation and the use of effective risk control techniques. Risk control techniques include risk avoidance and reduction, the transfer of risk to other parties, and risk financing through the purchase of insurance and the setting aside of appropriate reserves. Employee safety training and effective security measures are ways to avoid and reduce risk; while the efficient management of workers compensation and general liability claims helps control the cost of risk.

The City is a member of the California Joint Powers Insurance Authority (CJPIA), which provides insurance programs and risk management services to cities and other agencies throughout the State of California.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	188,084	198,401	210,100	185,761	-11.6%	191,328	3.0%
Benefits	92,191	102,495	99,381	95,207	-4.2%	94,361	-0.9%
Professional/Technical Contractual Svcs	1,939	3,662	6,800	7,500	10.3%	7,500	0.0%
Supplies	-	1,356	350	350	0.0%	350	0.0%
Dues/Memberships/Subscriptions	355	150	350	150	-57.1%	150	0.0%
Travel/Training/Meetings	248	509	1,300	1,300	0.0%	1,300	0.0%
Total Program Budget	282,817	306,573	318,281	290,268	-8.8%	294,989	1.6%

Funding Source

General Fund	282,817	306,573	318,281	290,268	294,989
--------------	---------	---------	---------	---------	---------

Personnel Summary

	1.95	1.90	1.90	1.65	1.65
--	------	------	------	------	------

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases are due to allocation changes within the department.
Professional/Technical Contractual Services includes funding for legal services and ergonomic consultants.



**2023-2025 Budget
Program Summary
Administrative Services-Interdepartmental**

Program Description:

The Interdepartmental budget includes those expenditures not allocable to specific operating departments, such as general office supplies, copier maintenance and operation, insurance, and property tax administrative charges.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Salaries & wages	57,665	9,732	56,153	56,337	0.3%	56,527	0.3%
Benefits	295,784	455,619	671,932	386,410	-42.5%	387,109	0.2%
Professional/Technical Contractual Srvs	999	-	32,576	29,500	-9.4%	29,500	0.0%
Maintenance/Repair Contractual Srvs	10,691	14,254	27,263	16,633	-39.0%	16,633	0.0%
Supplies	15,400	18,450	27,925	28,925	3.6%	28,925	0.0%
Insurance	1,250,509	1,201,687	1,255,911	1,358,520	8.2%	1,358,804	0.0%
Rents	8,115	7,473	7,474	7,474	0.0%	7,474	0.0%
Dues/Memberships/Subscriptions	56,825	58,032	57,844	64,162	10.9%	66,686	3.9%
Other services/fees	157,966	153,645	156,905	159,000	1.3%	159,000	0.0%
Total Program Budget	1,853,954	1,918,892	2,293,983	2,106,961	-8.2%	2,110,658	0.2%
Funding Source							
General Fund	1,761,805	1,918,892	2,293,983	2,106,961		2,110,658	
CARES Act Fund	92,149	-	-	-		-	
Total Program Budget	1,853,954	1,918,892	2,293,983	2,106,961		2,110,658	
Personnel Summary	0.05	0.05	0.05	0.05		0.05	

Significant Changes and Other Notes:

Salaries & wages includes \$50,000 to use for Interns in departments without Hourly, Seasonal, Temporary employee budgets.
 Benefits in FY 2021/22 and FY 2022/23 includes the Administrative Services portion of additional 115 Pension Trust contributions approved by City Council. Contributions were funded with prior year operating surpluses.
 Professional/Technical Contractual Services includes funding for legal services.
 Insurance includes the general liability deposit to the California Joint Powers Insurance Authority, as well as insurance premiums for environmental liability, special event insurance, property insurance, and employee fidelity insurance.
 Dues/Memberships/Subscriptions includes annual membership fees for Local Agency Formation Commission, Orange County Council of Governments, Southern California Association of Governments and League of California Cities.
 Other services/fees includes annual County of Orange property tax administration fees.



**2023-2025 Budget
Program Summary
Administrative Services-Debt Service**

Program Description:

The Debt Service budget is used to account for the payment of interest and principal on bonded debt and capital leases of the City.

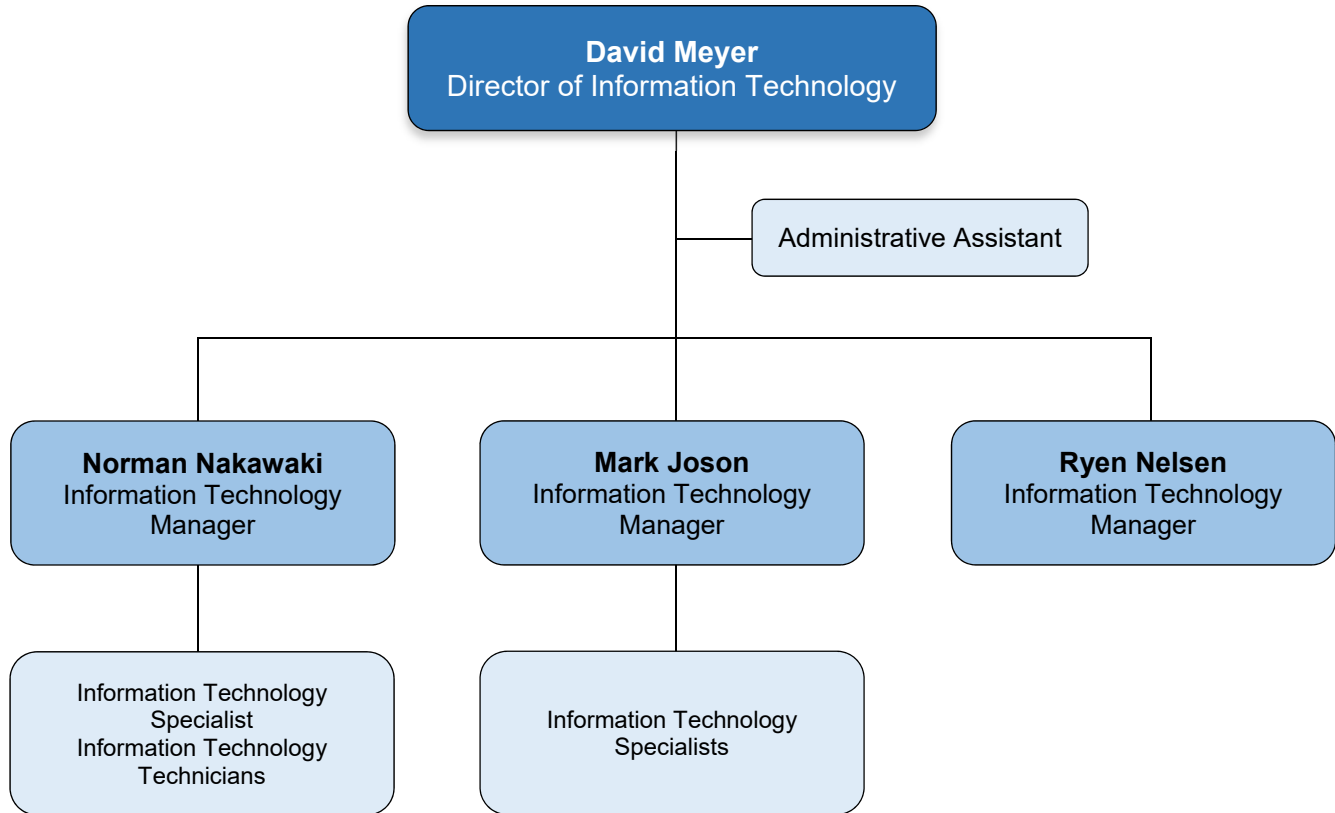
Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Professional/Technical Contractual Svcs	3,412	6,557	3,500	7,125	103.6%	6,025	-15.4%
Debt Service	91,032	88,234	85,411	-	-100.0%	-	0.0%
Total Program Budget	94,444	94,791	88,911	7,125	-92.0%	6,025	-15.4%
Funding Source							
General Fund	94,444	94,791	88,911	7,125		6,025	
Total Program Budget	94,444	94,791	88,911	7,125		6,025	
Personnel Summary							
	-	-	-	-		-	

Significant Changes and Other Notes:

Debt Service includes lease principal and related interest for a lease on all personal computers used in the City. The final payment was made in FY 2022/23. The budget for a new lease is included in the I.T. Department budget for this budget cycle.



INFORMATION TECHNOLOGY



Department Description:

Mission Viejo's Information Technology (IT) department is responsible for providing technology solutions to meet the business needs of the City. The department scope includes managing services for hundreds of users at 12 City sites (City Hall, Library, Norman P. Murrery Community and Senior Center, Animal Services Center, Marguerite, Montanoso, Sierra and Felipe Recreation Centers, Marguerite Aquatics Center, Potocki Center for the Arts, Corp Yard, and the Oso Creek Golf Course) through a Wide Area Network (WAN) connecting via over 35 miles of City-owned fiber and some leased circuits. IT also maintains a co-location site in San Diego ensuring that technology services are resilient and highly available in case of a local disaster or adverse event. The City's network is comprised of over 2,000 IP addresses for computers, network equipment, mobile devices, etc.

IT's responsibilities include cybersecurity management, disaster preparedness, infrastructure management, network implementation and support, private and public cloud management, telecommunications and VoIP, building security and video surveillance, audio/visual and room control systems, website development, mobile app development and support, project management, software application management and user support and training.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Information Technology

Strategic Goal(s)



Implement recommendations from the Technology Strategic Plan addressing citywide technology goals and priorities for this budget cycle.



Evaluate traditional on-premise technologies and software solutions vs. Software-as-a-Service (SaaS) and Cloud service options. Implement or migrate to cloud-based services when they would improve service levels, system availability and efficiency, or if they would reduce maintenance efforts and operational complexity. Improve and optimize the usage of existing SaaS and Cloud platforms such as Microsoft 365.



Refresh the City's technology disaster recovery strategy and implement a cloud-based solution enabling the City to restore technology services and data directly from the Cloud in the event of a disaster or adverse event. Research and pursue opportunities to enhance the resilience of the City's network infrastructure and service availability by reconfiguring, repurposing or upgrading technology assets.



Upgrade and replace the City's technology hardware infrastructure reaching the end of supported life, including critical network hardware such as data center switches, access switches at various connected facilities, routers, WiFi controllers and access points. Refresh City computer hardware and operating systems, keeping them up-to-date.



In coordination with the Public Works department, continue upgrading the City's traffic and transportation network elements including traffic controllers, switches, surveillance cameras, and software. This will ensure signal coordination and uninterrupted operations of the traffic system.



Maintain and enhance the City's cybersecurity program to manage and control risk with advisement and support from the staff Technology Committee, including maintenance of existing security controls, implementation of new security controls, and updating the City's cybersecurity roadmap according to current threat landscape. Implement industry best practices and standards and risk prioritization.



Plan, review and design fiber network expansions for the new Corp Yard/Administrative Office and Storage Building for future needs in the Civic Core area. Research and investigate opportunities to establish fiber network redundancy to ensure uninterrupted network and internet services. Investigate opportunities to expand the City's high-speed fiber optic cabling network to facilities not currently connected. Assess the City's fiber network to plan for future connectivity requirements, enhancements and resilience.



Work with other City departments to plan and implement new technology solutions in support of various ongoing and future facility enhancement initiatives, such as the Oso Creek Golf Course, Corp Yard/Administrative Office and Storage Building and the Civic Core area.



In coordination with the Community Relations and Golf Operations departments, maintain and enhance the City's dynamic websites, mobile app and active social media accounts for the City and the Oso Creek Golf Course. Keep the community well informed and promote the City's services, programs, amenities and initiatives.



In coordination with the Emergency Preparedness and Public Services departments, conduct testing and training on the new phone system to ensure the functionality of the emergency public address (PA) system.



In coordination with the Community Development department, integrate the new permit tracking software system with electronic plan-checking capabilities and permit approval process for solar projects in accordance with the CalAPP grant award.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Information Technology

Strategic Goal(s)



Provided flexible and reliable technology services that played a critical role in keeping City operations at high levels throughout the COVID-19 pandemic. Facilitated the issuance and redistribution of laptops and Chromebooks under frequently changing conditions so impacted staff members could perform job functions and provide City services remotely and securely as appropriate.



Upgraded cabling infrastructure at City Hall to support higher speed network connectivity, accommodate partner agencies such as the US Representative's office and to help establish temporary workspaces for Public Services staff during the planning and construction of the new Corp Yard/Administrative Office and Storage Building.



Migrated email, phone services and collaboration functions to the cloud-based Microsoft 365 platform, providing staff members with access to secure and flexible business productivity tools from anywhere with an internet connection, enhancing the capabilities of the City's modern, mobile workforce and expanding the availability of these services as a part of the technology disaster recovery plan.



Developed a formalized cybersecurity strategy and a prioritized roadmap of security controls. Conducted multiple rounds of security assessments, testing and remediation in a continuous improvement process. Implemented or refreshed various cybersecurity tools to strengthen the City's security posture. Enhanced and expanded the cybersecurity awareness training program.



In coordination with the Public Works department, expanded the City-owned fiber network with a new segment along Los Alisos Blvd serving traffic and transportation infrastructure. Reconfigured fiber optic network interconnectivity between City facilities increasing resilience against fiber breaks and network failures. Researched partnerships with private telecom companies to identify opportunities for construction of a citywide fiber optic network capable of serving all homes and businesses in the City with high-speed internet.

See the Public Works page for additional related accomplishments.



In coordination with the Community Development, Public Works and Administrative Services departments, commenced the interdepartmental software implementation of Tyler EnerGov in October 2021. Due to the challenging nature of the project and to meet the City's high standards of service, the go-live was delayed to late Spring/early Summer of 2023, enabling more time to refine and optimize system configurations and processes. Despite postponing the launch, the project is still expected to be completed within the established budget.



In coordination with the Public Works department, maintained existing equipment and software running the traffic and transportation systems. Upgraded the traffic management software to the latest levels in September 2022, at no additional cost under existing vendor support contracts.



In coordination with the Golf Operations, Community Relations and Community Development departments, created a new [Oso Creek Golf Course website](#) and developed new social media pages. These platforms promoted the golf course and the launching of the Terrace on the Green and Garden + Grille eateries with photos and video content to promote and establish the property as a popular Orange County destination.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Information Technology (Continued)

Strategic Goal(s)



Implemented and enhanced various technology services at the Oso Creek Golf Course. Expanded public WiFi and installed an audio system at the Garden + Grille to help make an inviting new space for patrons. Facilitated expansion of restaurant technologies such as staff WiFi, tablets for taking orders, point of sale stations, and additional phones, all of which helped to enable improved restaurant operations, sales volumes and customer service capabilities. Enhanced wired network infrastructure to bring more reliable technology access to all buildings at the facility. Implemented a surveillance camera system to help preserve the beauty and safety of the property.



Implemented various technology enhancements in support of facility renovations and upgrades. For the Montanoso Recreation Center pool deck renovation, implemented smart TV displays, audio system, public WiFi and infrastructure for industrial control systems. Expanded technology infrastructure to bring services into the new Marguerite Aquatics Center pro shop building.



In cooperation with City staff, developed and launched the [EnvisionMV website](#) to publicize and highlight the City's vision and future plans for the Civic Core area and to keep the community informed about events and ongoing developments in the heart of Mission Viejo.



Worked with City executive leadership to form a Technology Committee to collaboratively steer and advise on IT budget, prioritization of initiatives and risk management.



In coordination with the Community Relations department, provided a new design platform, streamlining workflows for content creators in every City department. Created branded templates for all design layouts/formats and conducted training sessions on the new system.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Information Technology



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected
	Provides for well-maintained, structurally sound & continually enhanced infrastructure & facilities	# facilities with technology services provided	12	12	12	13
		# technology infrastructure cabling runs managed	1,478	1,493	1,510	1,530
	Partners & leverages resources with community stakeholders to provide for the physical, social & cultural well-being of the community	# community partners & contracted agencies supported	19	22	23	24
		Provides superior services that meet the unique & distinctive needs of the community, setting it apart from other cities in the area	# annual public WiFi user sessions	121,970	136,836	145,000
		# city websites & mobile apps managed	5	6	6	6
		# pageviews on all City websites	2,462,866	2,550,466	2,600,000	2,650,000
	Responsive, accessible & courteous to its customers	# of user accounts	333	344	360	370
		# of helpdesk tickets	3,919	3,429	3,900	3,900
		% helpdesk satisfaction rating of Excellent or Good	96%	99%	99%	99%
	Protects & prudently manages its financial, human, physical & technology resources	# of endpoint computing devices managed	454	461	465	475
		# servers managed	98	101	100	100
		# printers managed	45	45	45	45
		# phone service lines managed	409	411	390	390
		# network, infrastructure, & security devices managed	392	404	415	430
		# surveillance cameras managed	128	128	135	140
		# IOT / misc. networked devices managed	187	191	195	200
		# on-premise applications managed	225	236	230	230
# Cloud applications managed	68	72	75	80		
# network IP addresses managed	2,023	2,181	2,200	2,200		

The Performance Measures for the FY 2023-2025 budget cycle were updated to more accurately reflect the services provided by the Information Technology department.



**2023-2025 Budget
Program Summary
Information Technology**

Program Description:

The Information Technology (I.T.) Department is responsible for providing technology solutions to meet the business needs of the City. The department scope includes managing services for over 400 users at 12 City sites through Wide Area Network (WAN) connected via 35 miles of fiber and circuits.

Responsibilities include cyber security management, disaster preparedness, infrastructure management, network implementation and support, private and public cloud management, telecommunications and VoIP, flexible workplace support, building security and video surveillance, audio/visual and room control systems, website development, mobile app development and support, social media and electronic newsletter support, project management, software application management, and user support and training.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget		Proposed		from Prior Year
Salaries & wages	1,097,564	930,837	1,124,718	1,243,632	10.6%	1,280,928	3.0%
Benefits	537,567	584,066	543,006	622,072	14.6%	618,505	-0.6%
Professional/Technical Contractual Svcs	207,163	312,820	622,582	459,000	-26.3%	404,500	-11.9%
Maintenance/Repair Contractual Svcs	122,688	199,883	405,703	233,900	-42.3%	239,700	2.5%
Supplies	18,700	23,167	40,735	45,000	10.5%	45,000	0.0%
Utilities	171,891	153,489	239,525	180,675	-24.6%	158,675	-12.2%
Dues/Memberships/Subscriptions	5,558	5,234	2,650	2,000	-24.5%	2,000	0.0%
Travel/Training/Meetings	7,223	8,315	20,700	22,050	6.5%	22,450	1.8%
Other services/fees	753,177	1,001,534	1,035,606	1,179,122	13.9%	1,264,173	7.2%
Debt Service	71,719	71,719	106,718	326,718	206.2%	255,000	-22.0%
Capital outlay	115,762	392,054	603,625	194,085	-67.8%	209,085	7.7%
Total Program Budget	3,109,012	3,683,118	4,745,568	4,508,254	-5.0%	4,500,016	-0.2%

Funding Source

General Fund	2,874,527	3,487,988	4,415,339	4,199,179		4,201,615
Building Homes & Jobs Act SB2 Fund	17,996	-	95,000	-		-
CARES Act Fund	60,943	-	-	-		-
Library Fund	91,571	108,657	143,400	213,515		202,841
MVTV Fund	3,466	2,239	5,375	4,375		4,375
MVTV Capital Fund	15,879	21,812	19,500	21,085		21,085
Animal Services Fund	44,630	62,422	66,954	70,100		70,100
Total Program Budget	3,109,012	3,683,118	4,745,568	4,508,254		4,500,016

Personnel Summary	10.00	10.00	10.00	11.00		11.00
--------------------------	--------------	--------------	--------------	--------------	--	--------------

Significant Changes and Other Notes:

Salaries & wages and Benefits increase is to add one new specialist position. Benefits also includes an increase to the Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more.

Professional/Technical Contractual Services includes funds for website support and development, cybersecurity support and cloud storage. Amounts in FY 2022/23 includes funding for the permit software and VOIP implementation consultants.

Maintenance/Repair Contractual Services includes maintenance cost for all software and hardware systems, including the cost of warranties on equipment.

Supplies includes the cost for small equipment necessary to maintain the network, including switches, routers, hard drives and other miscellaneous parts and components.

Utilities includes the cost of landline phones and internet at all City facilities.

Travel/Training/Meetings in FY 2022/23 increased to return to pre-COVID-19 levels.

Other services/fees includes software licensing for approximately 295 separate software applications used by City staff and the public.

Debt service includes \$255,000 in each year for new lease for Cisco end-of-life hardware replacements.

Capital outlay in FY 2022/23 includes Building Permit Software using a \$300,000 Local Early Action Planning (LEAP), \$95,000 in SB2 funding and \$148,000 of accumulated Technology Fees. FY 2023/24 and FY 2024/25 includes \$79,000 each year for the replacement of employee computers through a lease financing.



**2023-2025 Budget
Program Summary
Public Works-Integrated Waste Management**

Program Description:

This program is responsible for administering the City's integrated solid waste management franchise agreement for both residential and commercial services, including the City's curbside household hazardous waste (HHW) collection efforts. This program also oversees the City's Construction and Demolition (C&D) Waste Recycling Program; implements a variety of recycling programs to meet state recycling mandates; and offers public education and outreach on recycling and solid waste services, including assistance to local schools and businesses.

The Integrated Waste Management program prepares and submits the annual Source Reduction and Recycling Element to the California Department of Resources, Recycling and Recovery (CalRecycle) each year as required by AB 939. It also monitors solid waste legislation and new recycling programs being implemented in other cities; administers special waste management grants; and oversees the "Sharps Needle Disposal by Mail" and medication drop off programs, and SB 1383 compliance.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget		Proposed		from Prior Year
Salaries & wages	29,562	29,237	48,495	50,430	4.0%	51,938	3.0%
Benefits	15,997	16,686	22,488	22,995	2.3%	22,817	-0.8%
Professional/Technical Contractual Svcs	50,676	121,433	170,357	134,012	-21.3%	135,613	1.2%
Supplies	-	3,394	33,645	33,645	0.0%	33,645	0.0%
Rents	269	1,516	2,500	2,500	0.0%	2,500	0.0%
Travel/Training/Meetings	-	-	500	500	0.0%	500	0.0%
Other services/fees	-	-	2,000	2,000	0.0%	2,000	0.0%
Capital outlay	16,439	-	-	-	0.0%	-	0.0%
Total Program Budget	112,943	172,266	279,985	246,082	-12.1%	249,013	1.2%

Funding Source

General Fund	112,943	172,266	279,985	246,082	249,013
--------------	---------	---------	---------	---------	---------

Personnel Summary

	0.65	0.50	0.50	0.50	0.50
--	------	------	------	------	------

Significant Changes and Other Notes:

The Integrated Waste Management program is 100% funded with restricted revenues from a state grant, forfeited construction and demolition deposits, and fees from Waste Management of Orange County.

Professional/Technical Contractual Services includes the cost for the medication and sharps disposal by mail program as well as consulting services to assist staff with school and community recycling and education programs.

Supplies includes materials used as educational tools for programs and other items for recycling education outreach.



MISSION VIEJO

(This page intentionally left blank)



**2023-2025 Budget
Program Area Summary
Public Safety
Expenditures, All Funds: FY 2020/21 - FY 2024/25**

Police Services are provided through a contract with the Orange County Sheriff's Department (OCSD). The Sheriff's staff provides patrol services, traffic enforcement and traffic accident investigation, emergency operations services, general investigative functions, and special event planning and operations. The City provides funding for Community Resources programming and the Senior Corps of Retirees (SCOR).

The Animal Services Department provides animal field services, humane shelter services and public education for Mission Viejo and the cities of Aliso Viejo, Laguna Hills, Laguna Niguel, and Rancho Santa Margarita. These four cities contract with Mission Viejo and pay a share of the costs, based on population, for animal services provided for them.

The Emergency Preparedness responsibilities include updating the City's Emergency Operations Plan, acting as liaison with other public sector emergency agencies, training City staff in emergency preparedness duties, conducting a citizens emergency preparedness academy and managing the supply inventory and system readiness of the City's Emergency Operations Center (EOC) at City Hall.

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Police Services Department							
Police Administration	1,992,409	2,051,080	2,756,112	3,157,920	14.6%	3,266,951	3.5%
Patrol Services	9,751,490	10,161,734	10,815,372	11,583,025	7.1%	12,053,106	4.1%
Traffic	2,509,132	2,484,300	3,069,611	3,146,603	2.5%	3,299,005	4.8%
Crime Prevention	1,753,288	1,654,610	1,700,300	1,781,178	4.8%	1,842,095	3.4%
Investigation	1,626,224	1,681,574	1,990,903	2,124,195	6.7%	2,208,693	4.0%
Police Services Supervision	2,414,616	2,531,046	2,346,340	2,474,265	5.5%	2,573,886	4.0%
Total Police Services	20,047,159	20,564,344	22,678,638	24,267,186	7.0%	25,243,736	4.0%
Public Works Department							
Crossing Guards	374,431	385,114	411,811	453,000	10.0%	453,000	0.0%
Total Public Works	374,431	385,114	411,811	453,000	10.0%	453,000	0.0%
Animal Services Department							
Animal Services	2,840,038	2,706,379	3,650,344	3,299,700	-9.6%	3,363,014	1.9%
Total Animal Services	2,840,038	2,706,379	3,650,344	3,299,700	-9.6%	3,363,014	1.9%
City Manager Department							
Emergency Preparedness	229,016	215,795	301,210	253,810	-15.7%	238,373	-6.1%
Total City Manager	229,016	215,795	301,210	253,810	-15.7%	238,373	-6.1%
Public Services Department							
Street Lighting	1,021,918	1,115,207	1,121,755	1,071,312	-4.5%	1,071,312	0.0%
Total Public Services	1,021,918	1,115,207	1,121,755	1,071,312	-4.5%	1,071,312	0.0%
Total Public Safety	24,512,562	24,986,839	28,163,758	29,345,008	4.2%	30,369,435	3.5%



MISSION VIEJO

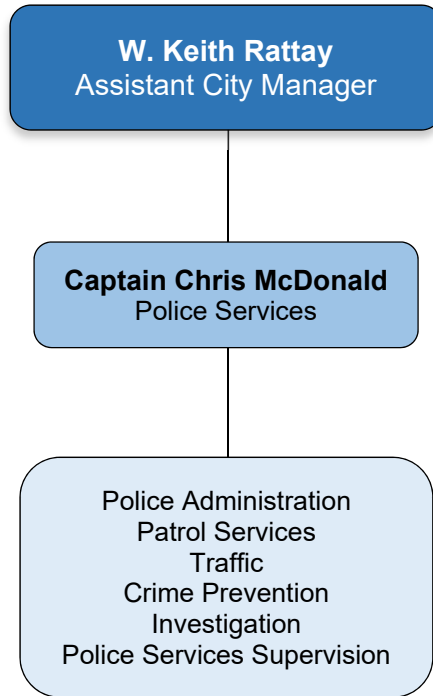
(This page intentionally left blank)



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



POLICE SERVICES



Department Description:

The City of Mission Viejo contracts with the Orange County Sheriff's Department for Police Services. The Sheriff's Department is responsible for the protection of citizens, enforcement of laws, and crime prevention. Law enforcement services include patrol, general and special crime investigations, a Special Enforcement Team (S.E.T.), School Resource Officers (SROs), traffic enforcement, collision investigation, parking enforcement and a crime prevention unit.

The City of Mission Viejo enjoys the reputation of being not only one of the safest cities in Orange County, but also one of the safest communities in the entire nation for populations under 100,000.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Police Services

Strategic Goal(s)



Increase bicycle safety through the education and engagement of youth and the community in alignment with the City’s Core Vision Plan to increase accessibility of the city center via the use of bike trails. Offer bicycle safety training course(s) and increase engagement through events held in partnership with key stakeholders. Continue to work with the City Attorney to draft and adopt new relevant municipal codes as appropriate.



Enhance school safety through continuous training and education. Promote participation in the Safe Schools Challenge and the Walk Against Drugs events. Identify training opportunities for active shooter drills that includes breaching doors, searching tactics and tactical first aid. Provide critical incident response training for patrol deputies and School Resource Officers (SROs).



Increase the community’s awareness of persistent and emerging crime trends through new and established Neighborhood Watch programs and timely seminars. Continue to highlight trend awareness through the use of social media posts that focus on current crime trends and proactive crime prevention education. Continue timely notifications to the community for general awareness of current police activity and traffic hazards through all social media accounts.



In coordination with the Emergency Preparedness and Public Works departments, integrate current evacuation maps into the City’s Geographical Information System (GIS) in order to readily identify facilities of interest in the community.



In coordination with the City Manager’s Office, Recreation and Community Services, Community Development and Administrative Services departments and other governmental agencies and non-profit organizations, continue working collaboratively to develop regional solutions for homelessness and affordable and transitional housing needs using Building Homes and Jobs Act (SB-2) and Community Development Block Grant (CDBG) funding.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Police Services

Strategic Goal(s)



Worked collaboratively with the Traffic Commission and the Traffic Engineers to address public concerns related to traffic safety and develop effective safety improvement projects. Additionally, since the passage of AB43 and the approval from City Council to lower speed limits on specified arterial roadways, provided grant-funded directed enforcement and education campaigns.



Completed the Walk Against Drugs and Emergency Preparedness Expo in October 2022. Facilitated a full-scale Complex Coordinated Terrorist Attack Exercise/Active Shooter training event for over 300 first responders. Currently all School Resource Officers (SROs) are CIRT (Critical Incident Response Team) trained. Explored and evaluated technological solutions for communications.



Increased the volume of posts/messages and increased the number of followers in all Mission Viejo Police Services (MVPS) social media accounts. Increased messaging related to crime prevention and general awareness in relevancy to current criminal activity within the City. Initiated an eBike safety campaign on social media throughout the Summer months.



In coordination with the Community Development, Recreation and Administrative Services departments, agreements with Families Forward were presented and approved by City Council on September 27, 2022 in the amount of \$439,000 in Community Development Block Grant (CDBG) funds (as well as \$561,000 in Housing Authority funds) toward the purchase of two additional housing units for occupancy by low-income persons and families who are homeless or at risk of homelessness.

CDBG federal funds were provided to several agencies offering housing and homeless relief service including Families Forward, Family Assistance Ministries (FAM) and South County Outreach. Building Homes and Jobs Act (SB-2) funding was provided to the Orange County Sheriff's Department (OCSD) for a Homeless Liaison Officer and to Mercy House for housing and homeless relief services.

The MVPS Quality of Life Deputy and the Behavioral Health Bureau Deputy worked extensively with the Recreation and Community Services department, Mercy House, faith-based organizations and the Mission Viejo Police Foundation to address the varying needs of those experiencing homelessness within the City.



See the Community Development, Recreation and Administrative Services pages for additional related accomplishments.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Police Services



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	CY 2022 Actual*	CY 2023 Estimated	CY 2024 Projected	CY 2025 Projected
	Promotes a properly regulated community that is safe	# of calls for service	29,854	33,287**	35,000	36,000
	Lowers the occurrence of crime through enforcement	# of arrests made citywide	339	378***	400	420
		# of Part 1 crimes****	1,100	1,150	1,200	1,250
		Traffic enforcement index (citations/accidents)	29.89	30	30	30
	Proactively prevents crime	Average preventative patrol time *****	43.6%	42%	45%	45%
Provides prompt response to emergencies & calls for service	Average response time for Priority 1 calls from dispatch to scene (minutes)*****	4:54	5:00	5:08	5:16	
	Creates a sense of community pride through citizen involvement	# of volunteer hours	4,799	5,589	5,600	5,600

*Measures are based on Calendar Year (CY) statistics rather than Fiscal Year.

**The number of Calls for Service in CY 2023 was estimated utilizing the 11.5% increase from Jan/Feb 2022 (4,635) compared to Jan/Feb 2023 (5,236).

***Estimated figure based on the CY 2022 ratio of arrests per # of calls for service.

****Part 1 crimes include reports of homicide, rape, robbery, assault, residential and commercial burglary, theft and automobile theft.

*****The goal of the Orange County Sheriff's Department is to maintain a preventative patrol time between 40% - 50%, with a higher percentage indicating more deputies are available for service.

*****Response time is measured by the time a call for service is received by Sheriff's Dispatch to the time the first responder arrives on scene. Part of this time includes the dispatcher discerning whether it's a law enforcement or fire response being requested. The dispatcher enters the information, determines the priority level of the call, and broadcasts the call to the deputy in the field. At times, the processing of the call could take up to 2 minutes due to information received. Sheriff's deputies are reminded to respond to calls as quickly as possible but drive with due regard for others on the road.



**2023-2025 Budget
Program Summary
Public Safety-Police Services**

Department Description:

Police services in the City of Mission Viejo are provided by contract with the Orange County Sheriff's Department (OCSD). Law enforcement protection is provided through a variety of components: patrol services, traffic enforcement (including parking enforcement and traffic accident investigation), emergency operations services, community resource officers, general and specialized investigative functions, special events planning and operation, and the volunteer Senior Corps of Retirees (SCOR).

Program Descriptions:

Administration

The Sheriff's captain, serving as Chief of Police Services for the City of Mission Viejo, directs the daily operations of all the law enforcement personnel assigned to the City. The Chief of Police serves as the liaison between the administration of the City of Mission Viejo and OCSD, and ensures the policies and procedures of both the Sheriff's Department and the City of Mission Viejo are carried out. The Chief of Police is an on-site contact, which facilitates communication between the community and its police department.

Patrol Services

The primary responsibilities of the deputy sheriffs assigned to patrol services are preventing criminal conduct, detecting and apprehending criminal violators, and responding to calls for service. They accomplish these duties by the use of visible patrols in marked units and the enforcement of all City, County, and State statutes.

Traffic Enforcement Services

Traffic Enforcement Services endeavors to provide a safe atmosphere for the motoring public through proactive education and directed traffic law enforcement programs. This unit is comprised of deputies working on motorcycles, community service officers enforcing parking and abandoned vehicle laws and providing initial traffic accident investigation, and deputies providing follow-up traffic accident investigation and accident reconstruction services.

Crime Prevention

The OCSD staff in this program coordinate crime prevention programs and community outreach activities, make presentations to community groups, and facilitate crime prevention efforts. Their responsibilities include coordinating Neighborhood and Business Watch programs and the "Child-Safe ID" program; providing information to the community regarding crime trends and events; conducting school safety programs; providing safety and educational programs to seniors, parents, residents, businesses, teens and children; and participating in community events.

Investigation Services

Investigation Services provides critical follow up to reported criminal activity, initiates investigations, and works in undercover capacities as needed. The detectives assigned to the City of Mission Viejo work all the criminal activity in the City, except for specialty disciplines, such as homicide and narcotics.

Supervision

Sergeants supervise and provide ongoing training to deputies, professional staff, and community service officers. These first line supervisors are on duty around the clock and immediately respond to significant events that require tactical operations. They are also charged with monitoring employee performance during routine duties.



**2023-2025 Budget
Program Summary
Public Safety-Police Services**

Program Descriptions (Cont.):

School Resources

The School Resources Program is designed to develop partnerships between law enforcement and the school community to provide a safe learning environment at schools in Mission Viejo. School Resources Officers (SROs) are assigned to high schools and middle schools. The officers' duties include providing safety, security, emergency preparedness planning, and guidance and direction to students, parents, and staff. This is accomplished by being a visible presence on campus and by participating in classroom activities, counseling sessions, assemblies, staff meetings, disciplinary hearings, and educational programs. This program funds five Deputy Sheriffs and one Deputy split between SRO and traffic enforcement at an annual cost of approximately \$1.8 million.

Quality of Life and Behavioral Health Bureau

These positions work to engage the community and tackle issues associated with homelessness, sober-living facilities, day laborers, and problem houses in the City. The Quality of Life (QOL) Deputy and the Behavioral Health Bureau (BHB) Deputy, formerly Homeless Liaison Officer (HLO), work closely with Mercy House to assist the at risk community including people facing mental illness, displaced veterans, homeless, and people suffering from drug and alcohol addiction. Both the QOL and BHB Deputies also work closely to address mental health issues within the community. This program funds one QOL and one BHB at an annual cost of approximately \$600,000. The BHB position is partially offset by grant revenue from SB2 Building Homes and Jobs Act.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	15,303	5,423	5,209	5,416	4.0%	5,579	3.0%
Benefits	10,121	18,405	19,561	4,079	-79.1%	4,049	-0.7%
Professional/Technical Contractual Svcs	85,864	113,710	173,000	176,000	1.7%	176,000	0.0%
Maintenance/Repair Contractual Svcs	116,947	108,214	150,998	134,884	-10.7%	134,884	0.0%
Supplies	40,768	105,860	75,580	101,580	34.4%	101,580	0.0%
Rents	-	3,146	7,000	7,000	0.0%	7,000	0.0%
Utilities	762	869	3,600	3,600	0.0%	3,600	0.0%
Dues/Memberships/Subscriptions	119	149	-	-	0.0%	-	0.0%
Travel/Training/Meetings	150	-	300	300	0.0%	300	0.0%
Other services/fees	19,577,468	20,136,841	21,979,820	23,756,096	8.1%	24,732,513	4.1%
Contributions to agencies/organizations	16,213	36,713	45,700	45,700	0.0%	45,700	0.0%
Debt Service	2,127	32,731	-	-	0.0%	-	0.0%
Capital outlay	181,317	2,283	217,870	32,531	-85.1%	32,531	0.0%
Total Program Budget	20,047,159	20,564,344	22,678,638	24,267,186	7.0%	25,243,736	4.0%

Funding Source

General Fund	19,443,470	20,046,470	22,098,341	23,670,357		24,607,267
CARES Act Fund	236,939	-	-	-		-
Supplemental Law Enforcement Fund	199,583	196,624	200,000	220,000		260,000
Building Homes and Jobs SB 2	167,167	321,250	353,526	353,526		358,638
Federal Opioid Settlement	-	-	26,771	23,303		17,831
Total Program Budget	20,047,159	20,564,344	22,678,638	24,267,186		25,243,736

Personnel Summary

0.2625	0.080	0.080	0.080	0.080
---------------	--------------	--------------	--------------	--------------

Significant Changes and Other Notes:

Benefits in FY 2021/22 and FY 2022/23 includes the Police Services portion of additional 115 Pension Trust contributions approved by City Council. Contributions were funded with prior year operating surpluses.

Professional/Technical Contractual Services includes the Mercy House contract funded through the Building Homes and Jobs Act fund SB2.

Maintenance/Repair Contractual Services includes the City's annual maintenance cost toward the County's 800 MHZ system and automated fingerprinting system as well as maintenance of all police motorcycles and bicycles.

Supplies includes costs associated with various programs and events, including Red Ribbon week and Neighborhood Watch. Starting FY 2022/23 funding for Red Ribbon week will be reported in the Opioid Settlement fund.

Other services/fees includes the Orange County Sheriff's contract. Labor negotiations have not been settled, budget assumptions include a 9% increase in FY 2023/24 and a 5% increase in FY 2024/25.

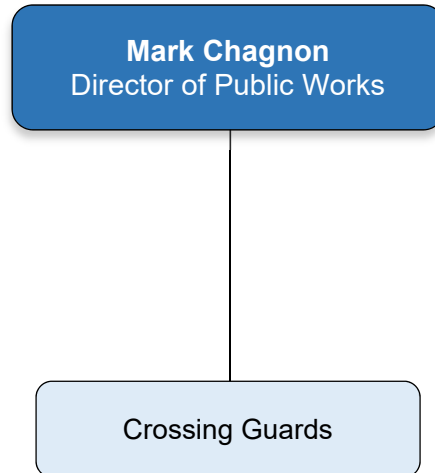
Capital outlay in FY 2022/23 includes lease payments for four CSO vehicles, the purchase of one Homeless Liaison vehicle, and the purchase of two replacement motorcycles.



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



PUBLIC WORKS
CROSSING GUARDS



Department Description:


The Public Works department manages the contract for crossing guard services at various school crossings citywide.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Public Works-Crossing Guards



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected
	Fosters a feeling of personal safety	# of crossing guards provided to serve schools	34	36	36	35



**2023-2025 Budget
Program Summary
Public Works-Crossing Guards**

Program Description:

This program manages the contract which provides crossing guard services at eligible school crossings in the City. This management includes resolving any crossing guard, traffic problems or related issues with the contractor. This program also responds to requests for adding crossing guards to new intersections and evaluates existing assignments of guards. These request and evaluation findings are reported to the Planning and Transportation Commission.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Professional/Technical Contractual Srvs	374,431	385,114	411,811	453,000	10.0%	453,000	0.0%
Total Program Budget	374,431	385,114	411,811	453,000	10.0%	453,000	0.0%

Funding Source

General Fund	374,431	385,114	411,811	453,000		453,000	
--------------	---------	---------	---------	---------	--	---------	--

Personnel Summary

	-	-	-	-		-	
--	---	---	---	---	--	---	--

Significant Changes and Other Notes:

Assumes an annual increase of 3%, restoration of summer school service, and adding one crossing guard during the La Paz widening project.



MISSION VIEJO

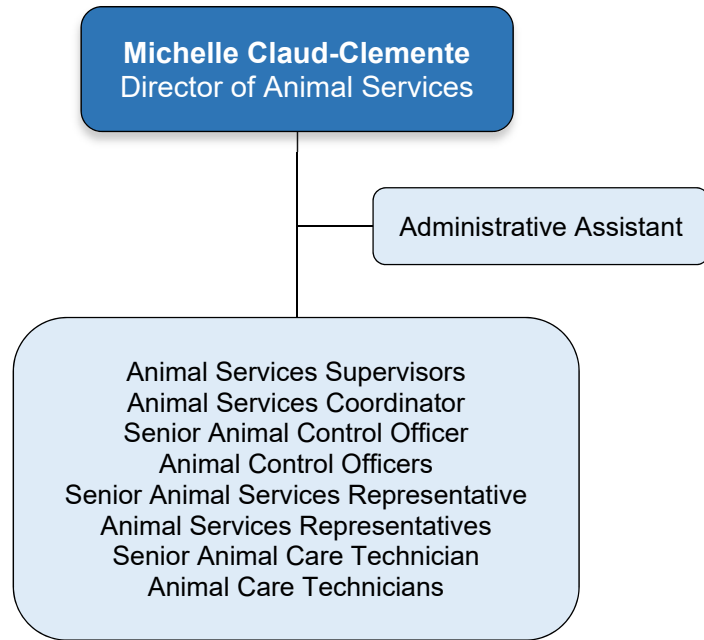
(This page intentionally left blank)



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



ANIMAL SERVICES



Department Description:

Mission Viejo Animal Services provides protection of public health against contagious, infectious or communicable animal diseases for Mission Viejo and four surrounding cities, which include Aliso Viejo, Laguna Hills, Laguna Niguel, and Rancho Santa Margarita. This pro-humane facility provides an array of services including animal licensing, rabies control, pet adoption, community outreach presentations, patrol of public streets and parks, picking up injured wildlife, impounding stray dogs/cats, issuing citations, and providing a shelter for homeless animals. The facility has dogs, cats, and rabbits available for adoption year-round.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Animal Services

Strategic Goal(s)



Provide additional opportunities for community engagement through volunteerism and expand capacity to serve the public by building on the current volunteer wildlife program. The focus of this program will be to work in neighborhoods with residents to educate, patrol, and assist with wildlife sightings and encounters. Increasing capacity on the existing volunteer program will allow for greater community engagement while further augmenting the ability of Mission Viejo Animal Services (MAS) to educate and support the community to live safely and peacefully with local wildlife.



Implement a virtual canvassing program for dog licensing in an effort to increase compliance with the state mandated rabies vaccination program. This program will seek new methods for reaching out to the community, such as using social media and obtaining the assistance of community partners. This program will be based on education, engaging community members through incentives, and providing “good citizen” facts regarding responsible pet ownership. This effort intends to expand the MAS message while creating a better understanding in the community about the services provided.



Develop a comprehensive veterinary medicine plan for animals sheltered at the Animal Services Center to include triage, preventative medicine plans, spay and neuter programs as well as vaccination services. This program will promote healthy pets and will provide the best possible care for animals housed at the MAS Center.



In coordination with the Recreation and Community Services, Library and Cultural Services, Public Services, and Golf Operations departments, offer programs and services to the community along the Oso Creek Trail and within the North Paseo/Civic Core space to promote partnerships and community connectivity. Engage with Village Center businesses by providing them with proposed improvements, project updates and opportunities to get involved.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Animal Services

Strategic Goal(s)



In cooperation with the five cities Animals Services serves, conducted a review of all five cities municipal codes to determine the need for updates and revisions. The project began with the City of Laguna Niguel, and revised ordinances were successfully implemented as the first phase of the update. Assessments and updates are completed for the remaining four cities including Mission Viejo and are ready for consideration and adoption by City Council.



The Animal Control Officer assigned as the Commercial Program Officer provided outreach and worked with numerous local businesses to develop an effective education program that provides standards of care and conditions for business and residential permits including videos, brochures and a system for regular contact. Broadened the network of rescue organizations and community groups that work with Animal Services and can serve to assist during emergencies.






Developed and implemented a Youth Explorer Program. During the first year, the program included 15 participants. The Explorer program focused on different careers within the animal field such as entrepreneurship, grooming, veterinary science, animal behavior/training, animal tracking, animal law enforcement, animal rescue, field biology, marine biology and animal handling. Participants gained experience and met many individuals who work in these fields. The Explorers also worked alongside MVAS staff at numerous programs and events.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Animal Services



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected
	Maintain a visible, responsive public safety presence	# of field service calls responses	12,462	13,557	14,000	14,500
	Promote a properly regulated community that is safe, clean & attractive	# of animals at vaccination clinics	730	615*	1,000	1,000
		# of licenses transactions**	46,972***	48,024	50,000	50,000
	Provide superior services that meet the unique & distinctive needs of the community, setting it apart from other cities in the area	Total domestic animals impounded	1,101	1,236	1,100	1,150
		# / % of animals adopted	704 / 61%	825 / 60%	900 / 60%	900 / 60%
		# / % of animals returned to owner	349 / 39%	325 / 39%	350 / 40%	350 / 40%
		# of education programs conducted	59	64	70	75
	Create a sense of community pride through citizen involvement	# of rescue adoptions into our service area	227	220	250	255
		# of volunteers	104	135	155	175
	Total volunteer hours	9,500	14,000	15,000	15,500	
	Responsive to its customers	# of public contacts at Animal Service Center and field	153,000	165,000	200,000	200,000

*Two low-cost rabies clinics experienced inclement weather during FY 22/23, reducing overall attendance.

**Performance measures changed from “# of licenses issued” in FY 2021-2023 to “# of license transactions” in FY 2023-2025 to more accurately reflect the true number of transactions occurring. This number encompasses both license renewals as well as license issuances, better encapsulating the work of Animal Services’ Licensing division.

***During FY 21/22 the Late Fee calculations formula changed, reducing the number of overall transactions.



**2023-2025 Budget
Department Summary
Animal Services**

Department Description:

The Animal Services Department provides animal field services, humane shelter services, and public education programs to the residents of Mission Viejo, Aliso Viejo, Laguna Hills, Laguna Niguel, and Rancho Santa Margarita. Through an in-house animal services staff, supplemented by volunteers and contract services, the City provides animal control, regulation, and prevention of rabies for both wild and domestic animals. The City of Mission Viejo provides quality animal care services for the residents of the five cities through community awareness and outreach programs focusing on proper pet care, spay/neuter programs, and animal licensing services. Additionally, the City is supported by the Dedicated Animal Welfare Group (DAWG) that raises funds to support animal care and education at the Center.

The Animal Services program was previously under the Public Services Department. Beginning July 1, 2021 the Animal Services operation became a separate department with a dedicated department Director.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24 Proposed	% Change	FY 2024/25 Proposed	% Change
	Actual	Actual	Amended Budget		from Prior Year		from Prior Year
Salaries & wages	1,383,968	1,527,061	1,699,076	1,732,309	2.0%	1,784,469	3.0%
Benefits	975,597	690,853	1,093,191	993,276	-9.1%	995,290	0.2%
Professional/Technical Contractual Svcs	103,516	125,784	160,521	151,400	-5.7%	156,900	3.6%
Maintenance/Repair Contractual Svcs	4,029	4,517	13,450	7,221	-46.3%	8,221	13.8%
Supplies	96,357	105,635	102,350	103,760	1.4%	105,200	1.4%
Insurance	-	-	-	7,611	100.0%	7,611	0.0%
Rents	6,792	7,635	12,893	3,000	-76.7%	3,000	0.0%
Utilities	35,649	40,943	41,759	41,759	0.0%	41,759	0.0%
Dues/Memberships/Subscriptions	951	1,719	1,000	1,000	0.0%	1,000	0.0%
Travel/Training/Meetings	7,213	4,718	7,840	6,800	-13.3%	6,800	0.0%
Other services/fees	39,488	56,497	50,650	52,950	4.5%	54,150	2.3%
Depreciation	142,110	128,795	190,614	190,614	0.0%	190,614	0.0%
Capital outlay	44,368	12,222	277,000	8,000	-97.1%	8,000	0.0%
Total Department Budget	2,840,038	2,706,379	3,650,344	3,299,700	-9.6%	3,363,014	1.9%

Funding Source							
Animal Services Fund	2,278,913	1,997,671	2,845,346	2,538,483		2,602,673	
General Fund Subsidy	561,125	708,708	804,998	761,217		760,341	
Total Department Budget	2,840,038	2,706,379	3,650,344	3,299,700		3,363,014	

Personnel Summary							
	20.55	23.00	23.50	23.50		23.50	

Significant Changes and Other Notes:

Professional/Technical Contractual Services includes veterinarian services, citation administration, and miscellaneous animal disposal services.

Supplies includes dog tags, animal medications, kennel cleaning supplies, and pet food.

Capital outlay for FY 2022/23 includes funding for the purchase of four replacement vehicles.



MISSION VIEJO

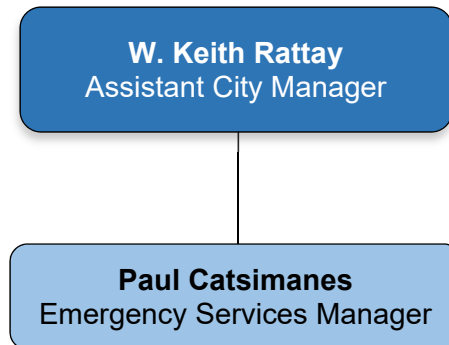
(This page intentionally left blank)



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



EMERGENCY PREPAREDNESS



Department Description:

Emergency Preparedness organizes and marshals resources for emergency preparedness, and strives to provide exceptional volunteer opportunities for community groups and organizations.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Emergency Preparedness

Strategic Goal(s)



Provide additional opportunities for Community Emergency Preparedness Academy (CEPA) Program graduates, including continuation of the Wellness Check program that was developed in 2023 where CEPA graduates assist in conducting wellness checks for at-risk residents during an emergency. Develop other opportunities for training to engage CEPA participants, including Stop-the-Bleed courses and Red Cross Shelter training.



In coordination with the Public Works and Police Services departments, integrate current evacuation maps into the City's Geographical Information System (GIS) in order to readily identify facilities of interest in the community.



Re-establish Emergency Operations Center (EOC) staff training at the State of California Training Center in San Luis Obispo for critical incidents. The program was cancelled during the COVID-19 pandemic, but is now being offered again. Send 3 to 4 EOC personnel per year to this intensive training for EOC worker credentialing.



In coordination with the Information Technology and Public Services departments, conduct testing and training on the new phone system to ensure the functionality of the emergency public address (PA) system.



In coordination with the Recreation and Community Services and Public Services departments and the Orange County Sheriff's Department (OCSD), review and revise safety protocols at City facilities. Examples may include partnering with local schools to develop lockdown plans for City facilities adjacent to schools and revising shelter in place plans and emergency action plans at each recreational facility. These efforts include staff training and practice drills.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Emergency Preparedness

Strategic Goal(s)



Re-established the Community Emergency Preparedness Academy (CEPA). Implemented a Wellness Check Program using CEPA graduates to perform at-home wellness checks of senior and at-risk populations that register for the program. Offered CPR and First Aid training to CEPA graduates as part of their on-going training/education.



Received a Federal Emergency Management Agency (FEMA) grant for updating the City's Local Hazard Mitigation Plan (LHMP). This project is scheduled for completion in June 2023. The Emergency Operations Plan will be revised upon the completion of the LHMP update.



Submitted a claim in the amount of \$500,000 to FEMA's Public Assistance Grant Program for costs associated with emergency protective measures for the COVID-19 pandemic. The claim was for the reimbursement of costs associated with disinfection of indoor and outdoor facilities, personal protective equipment, workplace modifications and Orange County Sheriff's Department (OCSD) staff time for COVID-19 activities.



Initiated a public outreach program using the City engagement strategy developed as part of the hazard mitigation plan update. Initiated the distribution of preparedness outreach using the City eNewsletter, the Police Services website and social media platforms.



**2023-2025 Budget
Program Summary
City Manager-Emergency Preparedness**

Program Description:

The Emergency Preparedness Program is responsible for the development, maintenance, and implementation of the City's Emergency Operations Plan. Staff coordinates emergency preparedness training exercises for City staff as well as public and private groups within the City. The Emergency Preparedness coordinator also serves as the City's liaison with local, state and federal emergency organizations. The operation of the Emergency Operations Center (EOC) is the responsibility of designated emergency preparedness staff members as set forth by the Standard Emergency Management System (SEMS).

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	142,471	132,052	137,742	141,879	3.0%	146,128	3.0%
Benefits	58,884	61,450	60,629	64,781	6.8%	64,095	-1.1%
Professional/Technical Contractual Svcs	-	-	67,364	-	-100.0%	-	0.0%
Supplies	19,916	15,889	14,125	17,800	26.0%	11,800	-33.7%
Rents	565	-	-	-	0.0%	-	0.0%
Utilities	4,908	4,448	4,000	4,000	0.0%	4,000	0.0%
Dues/Memberships/Subscriptions	30	150	200	200	0.0%	200	0.0%
Travel/Training/Meetings	2,095	1,806	11,050	11,050	0.0%	11,050	0.0%
Other services/fees	147	-	1,100	1,100	0.0%	1,100	0.0%
Capital outlay	-	-	5,000	13,000	160.0%	-	-100.0%
Total Program Budget	229,016	215,795	301,210	253,810	-15.7%	238,373	-6.1%

Funding Source	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
General Fund	222,678	215,795	301,210	253,810	238,373
CARES Act Fund	6,338	-	-	-	-
Total Program Budget	229,016	215,795	301,210	253,810	238,373

Personnel Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	0.80	0.90	0.90	0.90	0.90

Significant Changes and Other Notes:

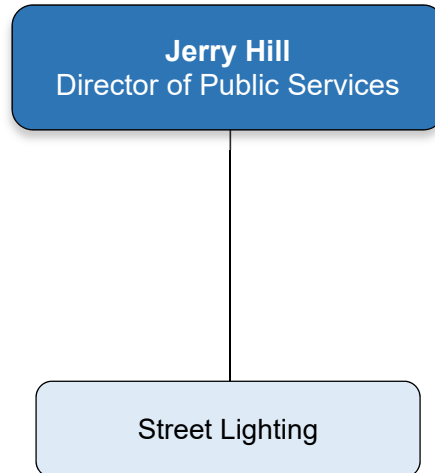
Benefits increase is due to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee +1 or more.
 Professional/Technical Contractual Services includes \$67,364 in FY 2022/23 for a grant funded Local Hazard Mitigation Plan Update. The grant provides 75% in federal funding with a 25% General Fund city match.
 Supplies includes \$6,000 for 2 replacement EOC projectors in FY 2023/24.
 Capital outlay includes \$13,000 for a replacement shelter trailer in FY 2023/24.



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



**PUBLIC SERVICES
STREET LIGHTING**



Department Description:



The Public Services department oversees the operations of Street Lighting programs. While the maintenance and operation of the City's streetlights is the responsibility of the utility companies, the City pays for the costs of electricity, conducts inspections, and serves as a liaison with the utility companies.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Public Services-Street Lighting



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected
	Promote a properly regulated community that is safe, clean & attractive	# of bonnets and scrolls added to electric street lights on arterial streets	10	14	15	15
	Responsive to its customers	# / % of resident requests for street light outages received & reported to utility companies within 24 hours of notification	186 / 95%	170 / 95%	150 / 95%	150 / 95%



**2023-2025 Budget
Program Summary
Public Services-Street Lighting**

Program Description:

The operation and maintenance of all street lights within the City is the responsibility of the local utility companies which provide service to Mission Viejo: Southern California Edison (SCE) for the northern part of the City and San Diego Gas & Electric (SDG&E) for the southern part of the City (La Paz Road serves as the demarcation line for this north-south division). The City pays for the monthly rental cost of street lights; processes all service requests received for street light maintenance, provides a liaison to the utility companies; and conducts routine inspections of street lights. The City also conducts inspection of all City arterial street lights three times per year.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Utilities	1,021,918	1,115,207	1,121,755	1,071,312	-4.5%	1,071,312	0.0%
Total Program Budget	1,021,918	1,115,207	1,121,755	1,071,312	-4.5%	1,071,312	0.0%
Funding Source							
General Fund	956,918	1,050,207	1,056,755	1,004,882		1,004,882	
State Gas Tax Fund	65,000	65,000	65,000	66,430		66,430	
Total Program Budget	1,021,918	1,115,207	1,121,755	1,071,312		1,071,312	
Personnel Summary	-	-	-	-		-	

Significant Changes and Other Notes:

None



MISSION VIEJO

(This page intentionally left blank)



**2023-2025 Budget
Program Area Summary
Community Development
Expenditures, All Funds: FY 2020/21 - FY 2024/25**

The Community Development Department administers all of the Community Development programs for the City. The department is structured around five divisions, which include the eight programs referenced in the following pages.

Community Development provides leadership in the administration of the City's land use policies, including zoning, building, subdivision, and environmental regulations. It coordinates and administers activities and programs to provide orderly physical growth in the community. Program activities range from advanced and current planning to permit inspection, code enforcement, and economic development. Code Enforcement staff, in conjunction with the Public Works Department, also performs water quality compliance activities.

Community Development staff provides technical assistance and disseminates information to the Planning and Transportation Commission, developers, and to the public. Staff time to support the Planning and Transportation Commission is shown under the General Government-Legislative Program Area Summary.

<i>Department Summary</i>	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Community Development Administration	414,187	444,246	467,952	358,707	-23.3%	362,364	1.0%
Advanced Planning	311,302	337,086	653,872	236,073	-63.9%	239,398	1.4%
Current Planning	525,706	538,156	524,230	726,671	38.6%	738,122	1.6%
Building	1,710,173	1,957,907	1,436,454	2,085,124	45.2%	2,114,106	1.4%
Code Enforcement	253,052	252,070	276,506	263,148	-4.8%	267,470	1.6%
Economic Development	1,536,234	387,007	175,705	81,012	-53.9%	81,847	1.0%
Water Quality - Community Development**	10,405	12,054	12,773	13,288	4.0%	13,517	1.7%
Housing/Economic Opportunity	317,197	393,860	389,221	256,480	-34.1%	301,234	17.4%
Total Department Budget	5,078,256	4,322,386	3,936,713	4,020,503	2.1%	4,118,058	2.4%

Department Expenditures by Category

Salaries & wages	951,408	848,013	940,445	982,289	4.4%	1,011,072	2.9%
Benefits	405,850	522,128	505,544	405,671	-19.8%	400,707	-1.2%
Professional/Technical Contractual Svcs	2,240,645	2,431,277	1,954,970	2,272,352	16.2%	2,301,334	1.3%
Maintenance/Repair Contractual Svcs	-	-	350	350	0.0%	350	0.0%
Supplies	1,972	1,539	2,550	2,550	0.0%	2,550	0.0%
Utilities	988	912	1,132	1,132	0.0%	1,132	0.0%
Dues/Memberships/Subscriptions	18,781	25,965	27,466	29,496	7.4%	29,496	0.0%
Travel/Training/Meetings	50	4,830	7,625	10,400	36.4%	10,400	0.0%
Other services/fees	18,627	40,121	50,410	52,783	4.7%	52,783	0.0%
Economic Development	401,371	54,851	50,000	-	-100.0%	-	0.0%
Housing rehab loan program	131,774	240,125	270,401	200,000	-26.0%	244,754	22.4%
Contributions to agencies/organizations	906,790	152,625	125,820	63,480	-49.5%	63,480	0.0%
Total Department Budget	5,078,256	4,322,386	3,936,713	4,020,503	2.1%	4,118,058	2.4%

Funding Source

General Fund	4,659,012	3,844,785	3,369,969	3,695,759		3,748,725	
Building Homes and Jobs SB 2	43,425	29,260	105,415	-		-	
Accessibility Compliance Fund (Prev CASp)	-	13,760	-	-		-	
CDBG	353,387	434,581	461,329	324,744		369,333	
CARES ACT Fund	22,432	-	-	-		-	
Total Department Budget	5,078,256	4,322,386	3,936,713	4,020,503		4,118,058	

Personnel Summary	8.05	7.70	7.70	7.70		7.70	
--------------------------	-------------	-------------	-------------	-------------	--	-------------	--

Personnel Summary - additional 0.3 in Commissions in General Government-Legislative.

**Additional expenditures for the Water Quality program can be found in the Public Works Department.



MISSION VIEJO

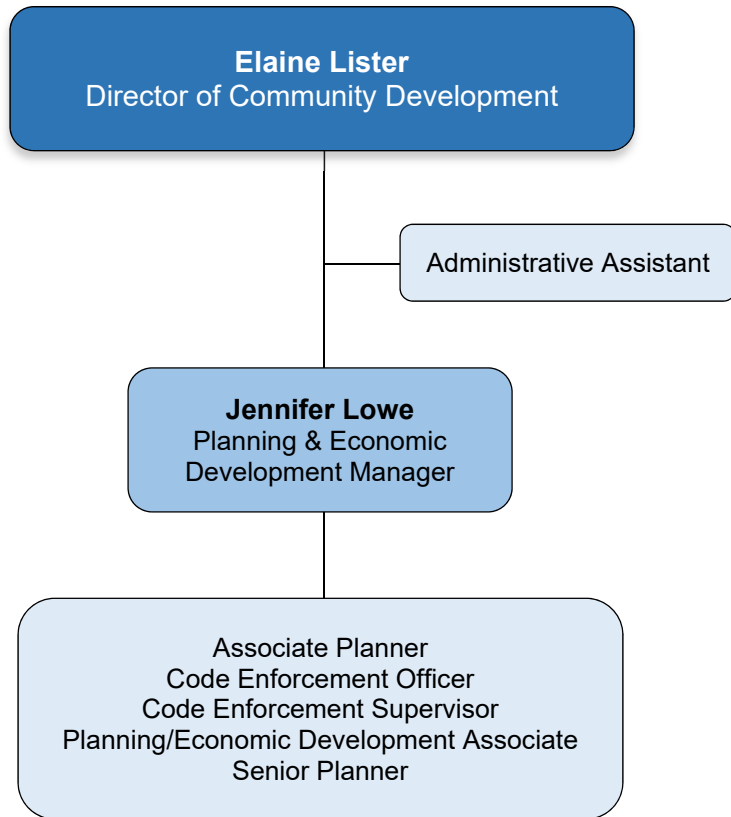
(This page intentionally left blank)



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart



COMMUNITY DEVELOPMENT



Department Description:

The Community Development department administers the City’s land use policies including zoning, building, subdivision, and environmental regulations to ensure the orderly physical growth of the community. Program activities range from advanced and current planning to permit inspection, code enforcement, and economic development.

In addition, this department provides staff support to the Planning and Transportation Commission and also oversees the Community Development Block Grant (CDBG) and Housing Rehabilitation programs.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Community Development

Strategic Goal(s)



Obtain California Department of Housing & Community Development (HCD) Housing Element certification. Implement the necessary goals and policies by the timeline identified in the Element.



Provide staff support to the Southern California Sober Living and Recovery Task Force, consisting of state and local officials, law enforcement, administrative staff, subject matter experts and residents, to explore and develop policies and solutions to mitigate the impacts of sober living facilities in residential neighborhoods.



In coordination with the City Manager's Office and Public Services department, facilitate the continuation of work to implement the Phase One improvements of the North Open Space of the Oso Creek Trail. This will include extending the Oso Creek Trail to Casta Del Sol Road, providing a simple 40-car parking lot, restroom building and café in the open space that connects to the Oso Creek Golf Course.



In coordination with the City Manager's Office and the Public Services and Administrative Services departments, identify and make recommendations for any planning issues related to implementation of the next steps for the Core Area Vision Plan. This includes presentations to the Planning and Transportation Commission, Community Services Commission and the City Council to seek community input and ultimately City Council direction.

Explore potential funding strategies and catalytic projects with continued outreach to property owners, potential developers and potential new businesses to foster economic vitality and land use renovation.

The project will work through the design development phase and preparation of Phase One working drawings. The Core Area Vision Phase One Project will then be bid out publicly. Construction is anticipated to commence in late 2024 or early 2025 and completion of Phase One improvements is expected in 2026.

The Community Development department will assist with finalization of the revitalization and reuse plan, including processing the plans through the Planning and Transportation Commission and City Council. This includes a key role in overseeing the environmental clearance process.



Following General Plan Housing Element certification by HCD, prepare a Request for Proposal (RFP) package to solicit interested developers for the City-owned Site 3 (formerly Site C).



In coordination with the Public Works department in an effort to facilitate development of Site 3, explore ideas to import fill dirt to the site to accommodate creation of a level building pad, thus making development of the site more economically feasible and attractive to potential developers.



Implement the goals and policies of the newly adopted Economic Development Element, particularly facilitating business outreach and development through community partnerships and business-friendly events, such as:

- Chamber of Commerce Annual Buy Local Business Showcase
- Provide and/or support low-cost business workshops
- Support the Economic Development Committee
- Keep the City's Economic Development website current and relevant



CITY OF MISSION VIEJO
2023-25 Department Objectives
Community Development (Continued)

Strategic Goal(s)

These efforts facilitate business development through community partnerships and “business-friendly” processes and provide aid and resources to recruit and retain a well-balanced mix of businesses.



Oversee plan-check and review construction and inspection of new and significant development projects including Trumark’s Saddleback Place, Chick Fil-A and Wendy’s restaurants, and new businesses at the newly developed Alicia Landing site.



Work with Providence to guide and direct them through the City’s entitlement process for their Mission Hospital expansion project.



In coordination with the Information Technology department, integrate the new permit tracking software system with electronic plan-checking capabilities and permit approval process for solar projects in accordance with the CalAPP grant award.



Continue to track, manage and submit annual reports for recently awarded state funds, including:

- SB-2 Year 1 grant
- SB-2 Permanent Local Housing Allocation (PLHA) grant
- Local Early Action Planning (LEAP) grant; and
- Disability Access and Education Fund (Accessibility Compliance/CASp)

Meet project milestones for each program and submit reimbursement requests and annual reports to the state in accordance with program reporting deadlines. These state-awarded funds represent a partnership with the State that leverages State and City resources with community stakeholders to provide for the physical, social and cultural well-being of the community.



In coordination with the Public Services and Public Works departments, assist with the implementation of the park plans and buildout for Lower Curtis Park in an effort to preserve, maintain and enhance the City’s parks, open spaces and green spaces.



In coordination with the City Manager’s Office, Recreation and Community Services, Police Services and Administrative Services departments and other governmental agencies and non-profit organizations, continue working collaboratively to develop regional solutions for homelessness and affordable and transitional housing needs using Building Homes and Jobs Act (SB-2) and Community Development Block Grant (CDBG) funding.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Community Development

Strategic Goal(s)



In coordination with the Recreation, Administrative Services and Police Services departments, agreements with Families Forward were presented and approved by City Council on September 27, 2022 in the amount of \$439,000 in Community Development Block Grant (CDBG) funds (as well as \$561,000 in Housing Authority funds) toward the purchase of two additional housing units for occupancy by low-income persons and families who are homeless or at risk of homelessness.

CDBG federal funds were provided to several agencies offering housing and homeless relief service including Families Forward, Family Assistance Ministries (FAM) and South County Outreach. SB-2 funding was provided to the Orange County Sheriff's Department (OCSD) for a Homeless Liaison Officer and to Mercy House for housing and homeless relief services.

See the Administrative Services, Recreation, and Police Services pages for additional related accomplishments.



Oversaw the entitlement process for several new projects, including the Chick-fil-A restaurant in Trabuco Hills Center and the Wendy's restaurant in Olympiad Plaza. Coordinated the review process and, ultimately, the denial of property owner ValueRock's mixed use project at the center known as the "Garden Plaza."



Conducted public outreach, including hearings and workshops, and identified 12 housing sites to accommodate the City's 2,217 unit Regional Housing Needs Assessment (RHNA). Eleven of the twelve sites required rezoning. Oversaw the preparation of the accompanying California Environmental Quality Act (CEQA) document and coordinated the public hearings related to the adoption of the Housing Element and rezoning of the sites prior to the October 15, 2021 statutory deadline. Continued working towards Department of Housing and Community Development (HCD) certification of the Housing Element. Because the sites were rezoned prior to the statutory deadline, development "By-Right" designation of the housing sites was avoided.



In coordination with the Public Works department, worked towards facilitating development of Site 3 (Formerly Site C). Performed preliminary environmental work, developed grading concepts, and conducted meetings with several potential developers. Staff are also exploring the possibility of swapping Site 3 with County-owned land to the north which may have greater development potential.



In coordination with the City Manager's Office and the Community Relations and Public Services departments, worked with consultant MR-ProFun to obtain public input on the Oso Creek Golf Course. The consultant conducted numerous stakeholder meetings and listening sessions to develop the Oso Creek Golf Course and Public Space Vision Plan, which was presented to City Council on November 9, 2021.

Provided public outreach to connect the community with the plan and produced content across all platforms with updates on new developments and upgrades to the property.

City Council gave staff direction to implement the 2-4 Year short-term goals, which included installation of an on-course restroom, development of a master plan for safely driving down the hill from Casta Del Sol Road to the North Open Space that includes a parking lot and trails café, and development of a safer pedestrian/bike connection across Casta Del Sol Road from the open space to the Oso Creek Golf Course.

See the Public Services page for additional project related accomplishments.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Community Development (Continued)

Strategic Goal(s)



Oversaw plan-check, review, construction and inspection of new and significant development projects, including an Amazon Fresh grocery store, a Raising Cane's restaurant, the Alicia Landing multi-tenant restaurant and retail shopping center, the MorningStar Senior Living community, Trumark's Saddleback Place (townhome community/residential development) and the buildout of Shea Homes' Mission Foothills townhome community.



In coordination with the Public Works and Public Services departments, worked towards the implementation of park plans and buildout for Lower Curtis Park, in an effort to preserve, maintain and enhance the City's parks, open spaces, and green spaces. Coordinated with the California Environmental Quality Act (CEQA) review and approval for Lower Curtis Park.

See the Public Works page for additional related accomplishments.



Tracked, managed and prepared annual reports for state grant funding, including SB-2 Year 1, Permanent Local Housing Allocation (PLHA) and Local Early Action Planning (LEAP) grants. This grant funding has been and will continue to be used to offset costs associated with the Housing Element and EnerGov permitting software.



In coordination with City Manager's Office, Administrative Services and Public Services departments, assisted with the design development of the concept plans and use ideas for the Core Area Vision Plan. Explored funding strategies, including assisting in the preparation of a federal Economic Development grant. Assisted in property owner outreach, including coordination meetings with the adjacent property owner and other owners of property within the center. Assisted with public outreach regarding the Core Area Vision Plan, including staffing a booth at the Night Markets to facilitate public education.

See the Administrative Services and Public Services pages for additional related accomplishments.



Assumed full responsibility for maintaining the Citywide Business Inventory, enhancing outreach and correspondence efforts with the business community and facilitating strong business community relationships. Developed a coordination system with Building staff, where all new businesses applying for an occupancy permit and business changeout are logged into the Business Inventory.



Updated the Economic Development Element and identified a number of new policies and objectives to facilitate and enhance business outreach and development.



Through the City's Code Enforcement Division and Housing Rehabilitation program, encouraged investment in and maintenance of real property to ensure regulatory and policy compliance that maintain clean, orderly and visually appealing neighborhoods and commercial areas. Through the Code Enforcement program, provided housing rehabilitation funding for income-qualified applicants.



Provided fee waivers for temporary banners and new business certificates of occupancy. Continued to offer same day plan check services through the Building Services Division. These programs were well received by the City's business community, as many small businesses continued to recover from the COVID-19 pandemic.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Community Development (Continued)

Strategic Goal(s)



In coordination with the Information Technology, Public Works and Administrative Services departments, commenced the interdepartmental software implementation of Tyler EnerGov in October 2021. Due to the challenging nature of the project and to meet the City's high standards of service, the go-live was delayed to late Spring/early Summer of 2023, enabling more time to refine and optimize system configurations and processes. Despite postponing the launch, the project is still expected to be completed within the established budget.



In coordination with the Golf Operations, Community Relations and Information Technology departments, created a new [Oso Creek Golf Course website](#) and developed new social media pages. These platforms promoted the golf course and the launching of the Terrace on the Green and Garden + Grille eateries with photos and video content to promote and establish the property as a popular Orange County destination.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Community Development



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual*	FY 2023/24 Projected	FY 2024/25 Projected
	Facilitates business development through community partnerships & "business-friendly" processes	# of Business Workshops hosted in Mission Viejo	15	7	20	20
	Provides assistance & resources to recruit & retain a well-balanced mix of businesses	# of businesses participating in Business Showcase**	-	-	12	12
		# of grand openings/ribbon cuttings	14	11	15	15
		% sales tax per capita vs. County average***	10.2%	11.5%	11%	11%
		# of new Certificates of Occupancy****	65	70	70	70
	Partners with the community to regulate & maintain visually appealing neighborhoods	# Housing Rehabilitation loans/grants processed	7	5	7	7
		# Paint Program grants processed	4	3	3	3
	Partners & leverages resources with community stakeholders to provide for the social well-being of the community	# of social service organizations funded	12	9	7	7
	Responsive, accessible & courteous to its customers	# / % of zoning plan checks approved within 72 hours	1,162 / 96%	776 / 95%	1,000 / 100%	1,000 / 100%
		# / % of requested inspections completed within 24 hours	12,196 / 100%	12,517 / 100%	13,100 / 100%	13,800 / 100%
		# / % of building permits issued within 24 hours of application	5,389 / 95%	3,630 / 95%	5,400 / 95%	5,400 / 95%
		# / % of inquiries responded to within 24 hours	14,740 / 95%	14,237 / 95%	15,470 / 95%	15,470 / 95%
		# / % of plan checks completed within 5 working days	1,646 / 80%	1,196 / 80%	1,700 / 80%	1,700 / 80%
		# / % of solar and green building permits issued with expedited service (less than 5-day service)	786 / 95%	660 / 95%	830 / 95%	830 / 95%
		# of cases closed within 30 days	1,077	982	915	915
	Provide assurance of regulatory & policy compliance	# / % of environmental reviews processed within State mandated periods	96 / 100%	93 / 100%	90 / 100%	90 / 100%
		# of Discretionary permits fully processed	96	93	90	90
		# / % of Code Enforcement cases investigated within 72 hours	724 / 98%	760 / 98%	794 / 98%	800 / 98%
		# / % of Code Enforcement cases resolved without City Attorney involvement	738 / 99%	773 / 99%	794 / 98%	800 / 98%
		# of Notification of Violations sent to property owner	636	600	660	660

*Year in progress.

**Business Showcase was discontinued between 2019-2022 but is scheduled to resume in 2023.

***Metric changed from "% sales tax leakage" to "% sales tax per capita vs. County average." Sales tax leakage as an estimate does not accurately portray loss of revenue since the "leakage" does not necessarily mean those monies could be "recaptured." The new metric demonstrates how Mission Viejo is performing in sales tax generation per capita against other cities in the County of Orange. This metric is intended to determine if the City's overall performance exceeds the County's performance and whether the City is experiencing leakage on a "total basis."

****New Performance Measure metric added in 2023-2025



**2023-2025 Budget
Program Summary
Community Development-Administration**

Program Description:

The Administration program oversees the operations of the Advanced Planning, Current Planning, Building, Code Enforcement, and Economic Development divisions and oversees the management of the CDBG grant. In addition to the coordination function, the Director of Community Development is responsible for advising the City Manager, Planning and Transportation Commission, and City Council on planning, building and code enforcement matters.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	180,150	172,887	198,904	168,302	-15.4%	172,687	2.6%
Benefits	83,806	169,515	176,181	77,067	-56.3%	76,339	-0.9%
Professional/Technical Contractual Svcs	139,967	92,412	78,712	97,500	23.9%	97,500	0.0%
Supplies	593	495	1,150	1,150	0.0%	1,150	0.0%
Dues/Memberships/Subscriptions	750	1,261	1,255	2,385	90.0%	2,385	0.0%
Travel/Training/Meetings	50	-	2,550	2,550	0.0%	2,550	0.0%
Other services/fees	1,871	2,694	2,200	2,753	25.1%	2,753	0.0%
Contributions to agencies/organizations	7,000	4,982	7,000	7,000	0.0%	7,000	0.0%
Total Program Budget	414,187	444,246	467,952	358,707	-23.3%	362,364	1.0%

Funding Source

General Fund	355,565	403,525	395,844	290,443		294,265
CDBG Fund	36,190	40,721	72,108	68,264		68,099
CARES Act Fund	22,432	-	-	-		-
Total Program Budget	414,187	444,246	467,952	358,707		362,364

Personnel Summary	1.35	1.20	1.20	1.15		1.15
--------------------------	-------------	-------------	-------------	-------------	--	-------------

Significant Changes and Other Notes:

Salaries & wages decrease is due to moving funding for the concierge position beginning in FY 2023/24 to Current Planning.
 Benefits in FY 2021/22 and FY 2022/23 includes the Community Development portion of additional 115 Pension Trust contributions approved by City Council. Contributions were funded with prior year operating surpluses.
 Professional/Technical Contractual Services includes the CDBG general administration consulting contract and legal services.
 Contributions to agencies/organizations includes the estimated contribution to the Fair Housing Foundation under the CDBG grant.



**2023-2025 Budget
Program Summary
Community Development-Advanced Planning**

Program Description:

The Advanced Planning program is responsible for forward and long range planning, special projects, environmental analysis and review, community development, and housing. Advanced Planning processes General Plan Amendments as needed for certain development projects and zoning matters. General Plan Element updates are also processed as required by State and local law. Advanced Planning works with regional agencies, such as the Air Quality Management District (AQMD), the Southern California Association of Governments (SCAG), the Center for Demographic Research, and the Orange County Council of Governments (OCCOG) on regional planning, demographic and socioeconomic issues. This program also works with the Local Agency Formation Commission (LAFCO) on regional and local sphere of influence studies and annexations. This program also oversees and conducts all environmental reviews and clearances.

Category Expenditure Summary	FY 2020/21		FY 2022/23		% Change from Prior Year	FY 2024/25		% Change from Prior Year
	Actual	Actual	Amended Budget	FY 2023/24 Proposed		Proposed	Proposed	
Salaries & wages	154,334	150,585	180,727	135,673	-24.9%	139,739	3.0%	
Benefits	70,024	86,623	78,716	66,600	-15.4%	65,859	-1.1%	
Professional/Technical Contractual Svcs	84,210	97,391	390,854	30,000	-92.3%	30,000	0.0%	
Supplies	-	32	100	100	0.0%	100	0.0%	
Dues/Memberships/Subscriptions	788	788	950	950	0.0%	950	0.0%	
Travel/Training/Meetings	-	-	2,025	2,050	1.2%	2,050	0.0%	
Other services/fees	1,946	1,667	500	700	40.0%	700	0.0%	
Total Program Budget	311,302	337,086	653,872	236,073	-63.9%	239,398	1.4%	

Funding Source

General Fund	267,877	307,826	548,457	236,073		239,398
Building Homes and Jobs SB 2	43,425	29,260	105,415	-		-
Total Program Budget	311,302	337,086	653,872	236,073		239,398

Personnel Summary	1.00	1.55	1.55	1.25		1.25
--------------------------	-------------	-------------	-------------	-------------	--	-------------

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases are due to department allocation changes.
Professional/Technical Contractual Services includes professional consulting services for preparation and amendment of all elements of the General Plan in each year, FY 2022/23 includes \$150,000 for development of Objective Design Standards; and \$105,415 for the State mandated Housing Element Update funded with Building Homes and Jobs SB2 resources.



**2023-2025 Budget
Program Summary
Community Development-Current Planning**

Program Description:

The Current Planning Program is responsible for coordinating the implementation of development applications for compliance with appropriate regulations and policies. In addition, this program reviews and processes applications for discretionary approvals pertaining to planned development permits (PDP), conditional use permits (CUP), variances, subdivisions, architectural review, and other precise development plans.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Salaries & wages	315,993	295,411	305,663	456,556	49.4%	470,237	3.0%
Benefits	130,430	152,985	148,101	172,699	16.6%	170,469	-1.3%
Professional/Technical Contractual Svcs	77,594	83,450	66,000	90,000	36.4%	90,000	0.0%
Maintenance/Repair Contractual Svcs	-	-	350	350	0.0%	350	0.0%
Supplies	459	430	400	400	0.0%	400	0.0%
Dues/Memberships/Subscriptions	1,158	1,023	1,316	1,316	0.0%	1,316	0.0%
Travel/Training/Meetings	-	4,710	2,150	5,100	137.2%	5,100	0.0%
Other services/fees	72	147	250	250	0.0%	250	0.0%
Total Program Budget	525,706	538,156	524,230	726,671	38.6%	738,122	1.6%

Funding Source

General Fund	525,706	538,156	524,230	726,671		738,122
--------------	---------	---------	---------	---------	--	---------

Personnel Summary

	2.55	2.55	2.55	3.15		3.15
--	------	------	------	------	--	------

Significant Changes and Other Notes:

Salaries & wages and Benefits increases are due to department allocation changes. Benefits also includes increased Fixed Monthly Contribution to the medical cafeteria plan for Employee +1 or more.
Professional/Technical Contractual Services includes financial services for processing credit cards.



**2023-2025 Budget
Program Summary
Community Development-Building**

Program Description:

The Building program is responsible for the review of building plans, issuance of building permits, inspection of structures, and investigation of complaints relating to building code violations. Plan review includes new construction, additions, remodeling and tenant improvements for both commercial and residential construction. This program also determines occupancy classification for new buildings and for changes in existing buildings, and enforces Title 24 (State Amendments to Uniform Code) as it relates to disabled access requirements and energy.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Professional/Technical Contractual Svcs	1,694,758	1,922,014	1,389,204	2,036,352	46.6%	2,065,334	1.4%
Supplies	677	413	400	400	0.0%	400	0.0%
Other services/fees	14,738	35,480	46,850	48,372	3.2%	48,372	0.0%
Total Program Budget	1,710,173	1,957,907	1,436,454	2,085,124	45.2%	2,114,106	1.4%

Funding Source

General Fund	1,710,173	1,944,147	1,436,454	2,085,124		2,114,106	
Accessibility Compliance (Prev CASp)	-	13,760	-	-		-	
Total Program Budget	1,710,173	1,957,907	1,436,454	2,085,124		2,114,106	

Personnel Summary

	-	-	-	-		-	
--	---	---	---	---	--	---	--

Significant Changes and Other Notes:

Professional/Technical Contractual Services includes the contract with Charles Abbott and Associates (CAA) for building and inspection services. This contract is offset by revenues collected from building permit fees.

Other services/fees includes funding for a Public Works Technician through the CAA contact.



**2023-2025 Budget
Program Summary
Community Development-Code Enforcement**

Program Description:

The Code Enforcement Division is responsible for the enforcement of the City's zoning regulations including property maintenance, signage, nonconforming uses and structures. The code enforcement officers respond to citizen complaints and pursue violations that are observed in the field.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23		% Change from Prior Year	% Change	
			Amended Budget	FY 2023/24 Proposed		FY 2024/25 Proposed	from Prior Year
Salaries & wages	174,602	170,317	189,359	179,243	-5.3%	184,618	3.0%
Benefits	71,285	76,814	76,680	73,240	-4.5%	72,187	-1.4%
Professional/Technical Contractual Svcs	5,839	3,473	8,200	8,500	3.7%	8,500	0.0%
Supplies	243	169	300	300	0.0%	300	0.0%
Utilities	988	912	1,132	1,132	0.0%	1,132	0.0%
Dues/Memberships/Subscriptions	95	190	225	225	0.0%	225	0.0%
Travel/Training/Meetings	-	120	400	200	-50.0%	200	0.0%
Other services/fees	-	75	210	308	46.7%	308	0.0%
Total Program Budget	253,052	252,070	276,506	263,148	-4.8%	267,470	1.6%
Funding Source							
General Fund	253,052	252,070	276,506	263,148		267,470	
Personnel Summary							
	2.50	2.00	2.00	1.90		1.90	

Significant Changes and Other Notes:

None



**2023-2025 Budget
Program Summary
Community Development-Economic Development**

Program Description:

The Economic Development Program encourages the retention and expansion of existing Mission Viejo businesses, and works to attract new business to the City. Other components of the Economic Development Program include promoting the community through development of relationships with businesses, property owners, developers, property managers, and brokers. The City hosts a variety of special events and expos as a way to promote the City and attract new businesses. These events offer counseling services and entrepreneurial business opportunities with the Small Business Administration (SBA). The City also partners with the Orange County Small Business Development Council (OC SBDC) and SCORE, "America's Counselors to Small Business," to provide a wide variety of low cost business workshops in Mission Viejo.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	114,993	49,567	56,687	33,081	-41.6%	34,074	3.0%
Benefits	46,057	32,411	22,198	12,211	-45.0%	12,053	-1.3%
Professional/Technical Contractual Svcs	227,823	227,417	22,000	10,000	-54.5%	10,000	0.0%
Supplies	-	-	200	200	0.0%	200	0.0%
Dues/Memberships/Subscriptions	15,990	22,703	23,720	24,620	3.8%	24,620	0.0%
Travel/Training/Meetings	-	-	500	500	0.0%	500	0.0%
Other services/fees	-	58	400	400	0.0%	400	0.0%
Contributions to agencies/organizations	730,000	-	-	-	0.0%	-	0.0%
Economic Development	401,371	54,851	50,000	-	-100.0%	-	0.0%
Total Program Budget	1,536,234	387,007	175,705	81,012	-53.9%	81,847	1.0%

Funding Source

General Fund	1,536,234	387,007	175,705	81,012		81,847
--------------	------------------	----------------	----------------	---------------	--	---------------

Personnel Summary

	0.55	0.30	0.30	0.15		0.15
--	-------------	-------------	-------------	-------------	--	-------------

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases in are due to department allocation changes.
 Professional/Technical Contractual Services in FY 2020/21 and FY 2021/22 includes legal and consulting services related to the furtherance of the Civic Core Vision Plan; and FY 2020/21 includes a True North Community Survey.
 Dues/Memberships/Subscriptions includes annual membership fees for the Chamber of Commerce, Orange County Business Council, and California Association for Local Economic Development, and includes funding for Chamber of Commerce State of the City event and other signature Chamber events.
 Contributions to agencies/organizations in FY 2020/21 includes \$730,000 for small business grants in response to COVID-19. Another \$112,500 in FY 2020/21 and \$90,000 in FY 2021/22 is reported under the CDBG Fund.
 Economic Development includes money for hiring of external consultants and other economic development needs. FY 2020/21 includes an exclusive negotiating rights agreement related to the purchase of the Stein Mart building; a contract with MR-ProFun, Inc. for the Oso Creek and Open Space Vision Plan; and a contract for professional services for the Village Center paseo access study.



**2023-2025 Budget
Program Summary
Community Development-Water Quality**

Program Description:

In conjunction with the Public Works department, the Water Quality program is responsible for the enforcement of regional water quality regulations. Response procedures have been developed to react to citizen water quality complaints and to pursue violations observed in the field. The program also assists with the development of water quality educational materials and outreach.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	7,311	8,496	9,105	9,434	3.6%	9,717	3.0%
Benefits	3,094	3,558	3,668	3,854	5.1%	3,800	-1.4%
Total Program Budget	10,405	12,054	12,773	13,288	4.0%	13,517	1.7%
Funding Source							
General Fund	10,405	12,054	12,773	13,288		13,517	
Personnel Summary	0.10	0.10	0.10	0.10		0.10	

Significant Changes and Other Notes:

Primary responsibility for on-going water quality enforcement has been moved to the Public Works Department beginning FY 2016/17. A minimal amount of personnel support will remain in this program to support Public Works efforts.



**2023-2025 Budget
Program Summary
Community Development-Community Development Block Grant (CDBG)-Housing**

Program Description:

The purpose of this program is to administer the Federal Housing and Urban Development (HUD) Department's Community Development Block Grant Program (CDBG). The CDBG program is intended to improve the urban living and economic environment for elderly residents or low- and/or moderate-income residents.

Activities which are eligible for CDBG funding include housing rehabilitation programs, land acquisition for new housing construction, vocational training for persons with disabilities, and other programs that improve the living environment of persons of low and/or moderate-income. The City arranges citizen participation meetings and begins processing application requests in December of each year in order to prepare the Annual Action Plan by May of the subsequent year. A Consolidated Plan, which identifies housing and community development needs and establishes funding priorities, is required by HUD every five years.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	4,025	750	-	-	0.0%	-	0.0%
Benefits	1,154	222	-	-	0.0%	-	0.0%
Professional/Technical Contractual Svcs	10,454	5,120	-	-	0.0%	-	0.0%
Housing rehab loan program	131,774	240,125	270,401	200,000	-26.0%	244,754	22.4%
Contributions to agencies/organizations	169,790	147,643	118,820	56,480	-52.5%	56,480	0.0%
Total Program Budget	317,197	393,860	389,221	256,480	-34.1%	301,234	17.4%
Funding Source							
CDBG Fund	317,197	393,860	389,221	256,480		301,234	
Total Program Budget	317,197	393,860	389,221	256,480		301,234	
Personnel Summary							
	-	-	-	-		-	

Significant Changes and Other Notes:

Contributions to other agencies/organizations includes annual CDBG grants to support organizations. Additionally, FY 2020/21 includes \$112,500 and FY 2021/22 includes \$90,000 for small business grants in response to COVID-19. Another \$730,000 is reported in the General Fund on the Economic Development page.



MISSION VIEJO

(This page intentionally left blank)



**2023-2025 Budget
Program Area Summary
Engineering and Transportation
Expenditures, All Funds: FY 2020/21 - FY 2024/25**

This program area is organized around the Administration, Engineering, and Transportation Divisions of the Public Works Department. These divisions oversee the programs listed below, as well as the Crossing Guard program which is housed in the Public Safety Program Area, and the Integrated Waste Management program; which can be found in the General Government - Management and Support program area.

Engineering and Transportation is responsible for: reviewing development proposals and street improvement plans; managing the City's Capital Improvement Program (CIP); inspecting private development projects, City capital projects, and right-of-way encroachments; maintaining the City's Master Drainage program and flood control systems; overseeing water quality programs in conjunction with the Community Development Department; and managing the design, construction, and operation of the City's entire transportation network.

Engineering and Transportation staff also represents the City in various intergovernmental and regional agencies, such as the League of California Cities, the Orange County Transportation Authority (OCTA), and the Transportation Corridor Agencies (TCA).

<i>Department Summary</i>	FY 2020/21		FY 2022/23		% Change from Prior Year	FY 2024/25		% Change from Prior Year
	Actual	FY 2021/22 Actual	Amended Budget	FY 2023/24 Proposed		Proposed		
Administration	329,026	442,584	504,428	412,668	-18.2%	403,313	-2.3%	
Engineering	411,445	369,746	415,958	427,721	2.8%	377,356	-11.8%	
Inspection	327,010	398,877	319,365	366,320	14.7%	371,728	1.5%	
Signal Maintenance	584,449	676,245	770,353	845,818	9.8%	847,534	0.2%	
Traffic Operations	163,391	197,120	191,340	211,124	10.3%	213,087	0.9%	
Traffic Safety	163,832	284,622	138,947	110,344	-20.6%	111,813	1.3%	
Transportation Planning	128,592	150,302	138,500	144,372	4.2%	146,835	1.7%	
Water Quality - Public Works	557,441	570,114	692,112	624,217	-9.8%	663,934	6.4%	
Bus Operations	-	292,911	333,000	346,000	3.9%	360,000	4.0%	
Total Department Budget	2,665,186	3,382,521	3,504,003	3,488,584	-0.4%	3,495,600	0.2%	

<i>Department Expenditures by Category</i>								
Salaries & wages	1,018,434	963,648	1,080,357	1,102,443	2.0%	1,133,721	2.8%	
Benefits	474,580	683,193	615,674	516,256	-16.1%	513,160	-0.6%	
Professional/Technical Contractual Svcs	295,332	474,811	310,298	285,000	-8.2%	215,000	-24.6%	
Maintenance/Repair Contractual Svcs	376,829	434,000	487,370	510,000	4.6%	510,000	0.0%	
Supplies	982	2,030	3,250	3,250	0.0%	3,250	0.0%	
Utilities	110,004	125,118	111,000	161,000	45.0%	161,000	0.0%	
Dues/Memberships/Subscriptions	1,160	3,265	4,300	4,300	0.0%	4,300	0.0%	
Travel/Training/Meetings	110	1,133	8,200	11,450	39.6%	10,650	-7.0%	
Other services/fees	379,638	695,323	823,900	834,885	1.3%	884,519	5.9%	
Capital outlay	8,117	-	59,654	60,000	0.6%	60,000	0.0%	
Total Department Budget	2,665,186	3,382,521	3,504,003	3,488,584	-0.4%	3,495,600	0.2%	

<i>Funding Source</i>								
General Fund	2,199,926	2,260,880	2,543,121	2,425,584		2,488,600		
State Gas Tax Fund	404,372	644,537	627,882	702,000		647,000		
Gas Tax 2107.5 Fund	-	10,038	-	15,000		-		
Project V Fund	-	263,620	300,000	312,000		324,000		
Measure M2 Sales Tx-Apprtmet Fd	-	29,291	33,000	34,000		36,000		
Federal SSARP Fund	60,888	174,155	-	-		-		
Total Department Budget	2,665,186	3,382,521	3,504,003	3,488,584		3,495,600		

Personnel Summary	10.35	10.50	9.50	9.50		9.500	
--------------------------	--------------	--------------	-------------	-------------	--	--------------	--

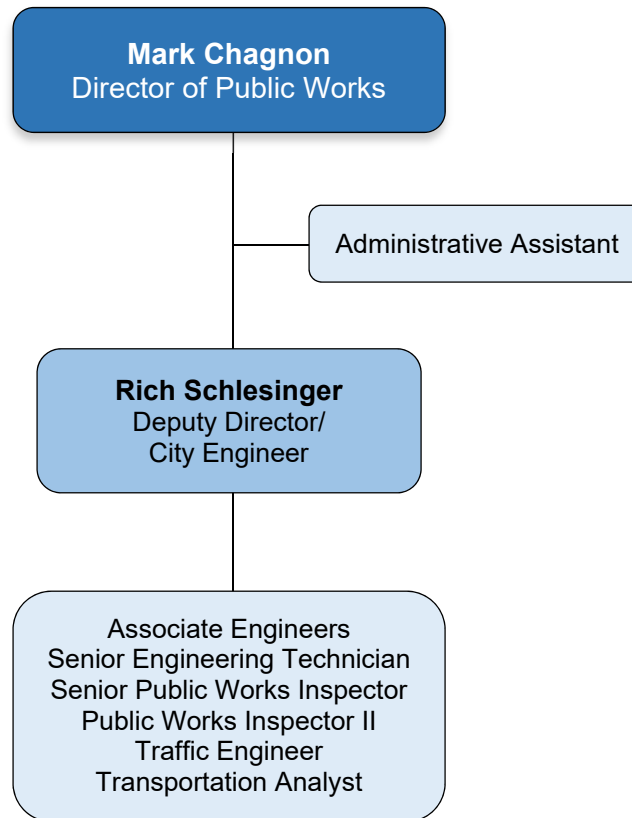


MISSION VIEJO

(This page intentionally left blank)



**PUBLIC WORKS
 ENGINEERING AND TRANSPORTATION**



Department Description:

The Public Works department is responsible for the Engineering, Transportation, Integrated Waste Management, Water Quality, and Crossing Guard programs. Public Works reviews development proposals and street improvement plans, manages capital improvement projects (CIPs) and oversees construction work within the public right-of-way, maintains the City's Master Drainage program and flood control systems, oversees water quality programs, manages the design, construction, and operation of the City's transportation network, manages the City's solid waste contract and recycling programs, and implements environmental programs.

The Integrated Waste Management program is in the General Government Management and Support program area and the Crossing Guard program is in the Public Safety program area.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Public Works

Strategic Goal(s)



Complete pavement rehabilitation in a continued effort of keeping well-maintained arterial roadways throughout the City on the following arterials: La Paz Road, Alicia Parkway, Muirlands Boulevard, Melinda Road and Cabot Road.



Complete federal and Measure M2-funded bridge rehabilitation and roadway widening on La Paz Road between Muirlands Boulevard and Chrisanta Drive to reduce traffic congestion, improve safety and enhance the aesthetics of the City's original entryway.



Maintain successful operation of the MV Shuttle to remain grant-eligible and apply for a new grant to continue the service beyond FY 2024/25.



Install at least 100 catch basin debris screens citywide using Measure M2 Environmental Cleanup grant funds to keep the City in compliance with the mandates of the Regional Water Board.



Complete a federal grant-funded pedestrian safety project near City parks and schools and apply for additional federal safety grants to address some of the City's busiest intersections, including Alicia Parkway/Jeronimo Road.



In coordination with the Public Services and Community Development departments, assist with the implementation of the park plans and buildout for Lower Curtis Park in an effort to preserve, maintain and enhance the City's parks, open spaces and green spaces.

The Public Works department will complete the land swap with the County of Orange and complete the Lower Curtis Park super-pad grading with the placement of at least 500,000 cubic yards of imported soil at no cost to the City.



Complete the final design and commence construction of a Measure M2 grant-funded sound wall along Interstate 5 behind the homes between Madrid Fore and Mission Viejo High School.



Complete construction of capacity improvements to the Oso Parkway Northbound Interstate 5 On-Ramp.



Complete right-of-way acquisition and commence construction of the Felipe Road/Oso Parkway Intersection capacity improvements to reduce traffic congestion and enhance the aesthetics of one of the City's easterly entryways.



In coordination with the Information Technology department, continue upgrading the City's traffic and transportation network elements including traffic controllers, switches, surveillance cameras, and software. This will ensure signal coordination and uninterrupted operations of the traffic system.



In coordination with the Emergency Preparedness and Police Services departments, integrate current evacuation maps into the City's Geographical Information System (GIS) in order to readily identify facilities of interest in the community.



In coordination with the Community Development department in an effort to facilitate development of Site 3 (formerly Site C), explore ideas to import fill dirt to the site to accommodate creation of a level building pad, thus making development of the site more economically feasible and attractive to potential developers.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Public Works

Strategic Goal(s)



Completed pavement rehabilitation on Santa Margarita Parkway, Los Alisos Boulevard and Marguerite Parkway. The design for pavement rehabilitation of Muirlands Boulevard, Olympiad Road, Melinda Road and Alicia Parkway was completed, however construction was deferred as funding for this work was diverted to cover a funding shortfall for the La Paz Bridge/Road Widening project. Construction funds will be allocated in the 2023-2025 budget.



Completed Measure M2-funded intersection capacity improvements at the intersection of Jeronimo Road and Marguerite Parkway to reduce traffic congestion and improve safety.



Restored operation of the MV Shuttle back to pre-COVID ridership levels. Explored the possibility of providing morning service to Mission Viejo High School (MVHS), but ultimately decided it would adversely affect service to Capistrano Valley High School (CVHS) and the Metrolink station.



Installed catch basin debris screens at 100 locations in the North Central area of the City using Measure M2 Environmental Cleanup grant funds to keep the City in compliance with the mandates of the Regional Water Board.



Completed a federal grant-funded Citywide Systemic Safety Analysis, which will become the basis for future transportation safety grant applications.



In coordination with the Community Development and Public Services departments, worked towards the implementation of park plans and buildout for Lower Curtis Park, in an effort to preserve, maintain and enhance the City's parks, open spaces, and green spaces. Executed an agreement for the import and management of soil with approximately 150,000 cubic yards imported to date. Procurement of the environmental permits and associated land swap with the County has proven difficult, but resolution is expected prior to the end of FY 22/23.

See the Community Development page for additional related accomplishments.



In coordination with the Community Development department, worked towards facilitating development of Site 3 (Formerly Site C). Performed preliminary environmental work, developed grading concepts, and conducted meetings with several potential developers. Staff are also exploring the possibility of swapping Site 3 with County-owned land to the north which may have greater development potential.



Obtained preliminary approval from all but one property owner for the final design of a Measure M2 grant-funded sound wall along Interstate 5 behind the homes between Madrid Fore and Mission Viejo High School. This objective remains in-progress and will carry forward into 2023-2025.



Worked towards completion of right-of-way acquisition and final design for capacity improvements to the Oso Parkway Northbound Interstate 5 On-Ramp. Procurement of right-of-way acquisition and subsequent construction objectives will carry forward into 2023-2025.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Public Works (Continued)

Strategic Goal(s)



In coordination with Information Technology, upgraded network elements including traffic controllers, switches, and software as part of grant-funded traffic signal synchronization projects on Los Alisos Boulevard, Santa Margarita Parkway, and El Toro Road. Upgrades are pending for Crown Valley Parkway. The current replacement strategy is to leverage available Orange County Transportation Authority (OCTA) grants to fund new traffic controllers and switches in phases by transportation corridor over the next few years.

See the Information Technology page for additional related accomplishments.



In coordination with the Information Technology department, maintained existing equipment and software running the traffic and transportation systems. Upgraded the traffic management software to the latest levels in September 2022, at no additional cost under existing vendor support contracts.






In coordination with the Community Development, Information Technology and Administrative Services departments, commenced the interdepartmental software implementation of Tyler EnerGov in October 2021. Due to the challenging nature of the project and to meet the City's high standards of service, the go-live was delayed to late Spring/early Summer of 2023, enabling more time to refine and optimize system configurations and processes. Despite postponing the launch, the project is still expected to be completed within the established budget.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Public Works



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected
	Partners with the community to regulate & maintain visually appealing commercial areas & public spaces	# of landscape plan checks performed	8	1	10	10
		# of development applications/plan checks performed	21	11	20	20
	Provides for the renewal of the environment through quality refuse disposal, recycling & reuse	Annual City disposal rate (pounds/person/day) / target disposal rate*	4.3 / 5.7	4.3 / 5.7	4.1 / 5.7	4.0 / 5.7
		Pounds of hazardous household waste (HHW) collected annually	239,089	230,000	230,000	230,000
		Mission Viejo residential trash rate/county average	\$24.07 / \$20.02	\$23.20 / \$22.78	\$23.78 / \$24.00	\$24.37 / \$25.00
		# of water quality/recycling and waste reduction outreach events with staff participation	9	10	12	12
	Proactively adopts a regional approach in planning for traffic control & mobility	# of school and resident traffic improvement requests reviewed	50	75	50	50
	Provides a system of safe, reliable & well-maintained roadways, sidewalks, traffic signals & street lights	# of intersections with battery back-up systems	115	115	115	115
	Responsive, accessible & courteous to its customers	# of special events permit applications processed	58	24	60	60
		# of transportation permit applications processed	175	192	190	190
		# of encroachment permit applications processed	447	313	450	450
	Provides assurance of regulatory & policy compliance	# of construction site inspections for compliance with NPDES Permit	310	248	300	300
		# of high priority commercial/industrial and restaurant/food facility sites inspected for water quality compliance	201	82	200	200
		# of new water quality cases investigated within 72 hours	15	15	25	25
	Protects & prudently manages its financial resources	# of grant applications submitted	8	8	8	8
		Inspection Revenue:				
	• Development	\$449,958	\$135,000	\$350,000	\$350,000	
	• Encroachment	\$533,424	\$471,000	\$500,000	\$500,000	

*This metric changed from "Annual City diversion/recycling rate (mandated minimum 50%)" in 2021-2023 to "Annual City disposal rate (pounds/person/day)" in 2023-2025 because calculation of diversion rates has changed in that certain disposal items which used to count as diversion no longer do. Thus, diversion rates lack continuity over time because what might appear as a reduction in diversion is actually that certain items no longer qualifying as diversion. A more accurate representation of the City's efforts to keep recyclables out of the landfill is to measure pounds of trash per person per day.



**2023-2025 Budget
Program Summary
Public Works-Administration**

Program Description:

The Administration program has responsibility for central administration of the department's three divisions and eight programs. This program also serves as the representative for the City at regional governmental agencies such as the Orange County Transportation Authority (OCTA) and Transportation Corridor Agencies (TCA), and in professional organizations, such as the American Public Works Association, the American Society of Civil Engineers and the Institute of Transportation Engineers. Administration monitors and supports the passage of legislation that would increase funding for local infrastructure needs, improve environmental permitting requirements, and enable local governments to provide infrastructure maintenance and improvements for water quality and flood control facilities. Management of major capital projects, including concept planning, grant funding applications, budget development and monitoring, and project coordination (design, bidding, and construction) are also handled by this program.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	186,693	193,041	227,995	234,548	2.9%	241,578	3.0%
Benefits	109,660	217,742	244,733	132,420	-45.9%	131,435	-0.7%
Professional/Technical Contractual Svcs	29,700	26,713	25,000	38,000	52.0%	23,000	-39.5%
Supplies	722	956	1,500	1,500	0.0%	1,500	0.0%
Utilities	989	895	-	-	0.0%	-	0.0%
Dues/Memberships/Subscriptions	-	2,610	2,000	2,000	0.0%	2,000	0.0%
Travel/Training/Meetings	-	44	2,000	3,000	50.0%	2,600	-13.3%
Other services/fees	1,262	583	1,200	1,200	0.0%	1,200	0.0%
Total Program Budget	329,026	442,584	504,428	412,668	-18.2%	403,313	-2.3%
Funding Source							
General Fund	329,026	432,546	499,428	392,668		398,313	
State Gas Tax Fund	-	-	5,000	5,000		5,000	
Gas Tax 2107.5 Fund	-	10,038	-	15,000		-	
Total Program Budget	329,026	442,584	504,428	412,668		403,313	
Personnel Summary	1.85	1.80	1.80	1.80		1.80	

Significant Changes and Other Notes:

Benefits in FY 2021/22 and FY 2022/23 includes the Public Works portion of additional 115 Pension Trust contributions approved by City Council. Contributions were funded with prior year operating surpluses.

Professional/Technical Contractual Services includes contracts for engineering consulting services, grant development assistance and Measure M program eligibility reporting assistance. The \$15,000 difference between FY 2023/24 and 2024/25 is due to the Pavement Management Update, which occurs every other year.



**2023-2025 Budget
Program Summary
Public Works-Engineering**

Program Description:

The Engineering program reviews development proposals, drainage plans, street improvement plans, grading plans, geotechnical reports, and landscape plans for conformance with all codes and ordinances adopted by the City or mandated by the State, as well as coordinates appropriate review by other agencies. In addition, it offers geotechnical and engineering support services for street and slope construction, maintenance projects and resident service requests. This program also has responsibility for conducting engineering inspections for residents with slope and/or drainage problems. Engineering also reviews and administers developer bonds and agreements, and encroachment, grading, and transportation permitting. The approval of tract maps, parcel maps, lot line adjustments, easements, and certificates of correction is also conducted by this program. Processing right-of-way acquisitions and abandonments, maintaining and updating the City's Geographical Information System (GIS) and updating the City's Pavement Management System are additional responsibilities of this program. Engineering provides support for FEMA funded repairs, administers the FEMA National Flood Insurance Program Community Rating System (which provides businesses and homeowners discounts on flood insurance), and provides staff support for the Orange County Transportation Agency (OCTA) and Transportation Corridor Agencies' (TCA) Technical Advisory Committees. It also serves as the staff liaison between the City and other agencies for multijurisdictional and externally controlled construction projects.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23		% Change		% Change
	Actual	Actual	Amended Budget	FY 2023/24 Proposed	from Prior Year	FY 2024/25 Proposed	from Prior Year
Salaries & wages	166,010	154,669	187,232	180,916	-3.4%	186,349	3.0%
Benefits	74,881	92,905	83,525	83,055	-0.6%	82,657	-0.5%
Professional/Technical Contractual Svcs	169,289	120,268	139,451	157,000	12.6%	102,000	-35.0%
Supplies	-	708	800	800	0.0%	800	0.0%
Dues/Memberships/Subscriptions	715	300	1,250	1,250	0.0%	1,250	0.0%
Travel/Training/Meetings	21	180	3,100	4,100	32.3%	3,700	-9.8%
Other services/fees	529	716	600	600	0.0%	600	0.0%
Total Program Budget	411,445	369,746	415,958	427,721	2.8%	377,356	-11.8%
Funding Source							
General Fund	400,365	333,097	392,557	372,721		377,356	
State Gas Tax Fund	11,080	36,649	23,401	55,000		-	
Total Program Budget	411,445	369,746	415,958	427,721		377,356	
Personnel Summary	1.60	2.45	1.45	1.45		1.45	

Significant Changes and Other Notes:

Professional/Technical Contractual Services includes contracts for improvement, erosion control and landscape plan checks geotechnical services and pavement management program assessment services. These costs are offset by fees collected specifically for these services. FY 2023/24 includes \$55,000 for the Pavement Management Update, which occurs every other year.



**2023-2025 Budget
Program Summary
Public Works-Inspection**

Program Description:

This program provides inspection services for development projects, encroachment permits, haul routes, and capital improvement projects to ensure compliance with City-approved plans, specifications, and regulations, including all grading activities and the construction of roads, bridges, storm drains, traffic systems, landscape improvement projects, and commercial and residential development projects. The Inspection program also assists in the development of the project scope of work for slurry seal, concrete, arterial resurfacing, and the biennial update of the Pavement Management Program as required by Measure M and Proposition 111. This program inspects all grading, capital projects, and encroachment permits to ensure compliance with the City's Water Quality Ordinance and the San Diego Regional Water Quality Control Board's (SDRWQCB) Permit. This program is supported by fees charged to developers, property owners, utilities, and by certain funds within the Capital Improvement Program (CIP).

This program also reviews encroachment and haul route permit applications and development plan submittals for constructability; provides inspection services for special projects such as emergency repairs and water quality violations on an as needed basis; and serves as construction manager for certain capital improvement projects.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	230,778	235,624	232,190	262,259	13.0%	268,328	2.3%
Benefits	95,900	116,308	84,925	101,561	19.6%	100,900	-0.7%
Professional/Technical Contractual Svcs	-	46,040	-	-	0.0%	-	0.0%
Supplies	260	366	750	750	0.0%	750	0.0%
Utilities	-	-	1,000	1,000	0.0%	1,000	0.0%
Dues/Memberships/Subscriptions	-	175	-	-	0.0%	-	0.0%
Travel/Training/Meetings	-	239	500	750	50.0%	750	0.0%
Other services/fees	72	125	-	-	0.0%	-	0.0%
Total Program Budget	327,010	398,877	319,365	366,320	14.7%	371,728	1.5%
Funding Source							
General Fund	327,010	398,877	319,365	366,320		371,728	
Total Program Budget	327,010	398,877	319,365	366,320		371,728	
Personnel Summary	1.75	1.75	1.75	1.75		1.75	

Significant Changes and Other Notes:

None



**2023-2025 Budget
Program Summary
Public Works-Signal Maintenance**

Program Description:

The Signal Maintenance program is responsible for coordinating and reviewing the annual operation, repair, and upgrade of traffic signal equipment; including the payment of monthly electricity service bills and the administration of routine and extraordinary maintenance service contracts. This program also monitors annual operation and repair of traffic signal equipment provided through joint-agency cooperative agreements.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	59,443	57,837	64,278	66,377	3.3%	68,370	3.0%
Benefits	28,011	37,861	28,705	29,441	2.6%	29,164	-0.9%
Professional/Technical Contractual Svcs	93	19,510	30,000	20,000	-33.3%	20,000	0.0%
Maintenance/Repair Contractual Svcs	376,829	434,000	487,370	510,000	4.6%	510,000	0.0%
Utilities	109,015	124,223	110,000	160,000	45.5%	160,000	0.0%
Other services/fees	2,941	2,814	-	-	0.0%	-	0.0%
Capital outlay	8,117	-	50,000	60,000	20.0%	60,000	0.0%
Total Program Budget	584,449	676,245	770,353	845,818	9.8%	847,534	0.2%
Funding Source							
General Fund	270,268	231,063	295,353	320,818		322,534	
State Gas Tax Fund	314,181	445,182	475,000	525,000		525,000	
Total Program Budget	584,449	676,245	770,353	845,818		847,534	
Personnel Summary	0.70	0.70	0.70	0.70		0.70	

Significant Changes and Other Notes:

Professional/Technical Contractual Services includes services to address traffic signal timing and coordination issues and diagnosing and repairing problems with the City's fiber-optic communications network.
 Maintenance/Repair Contractual Services includes routine and on call traffic signal maintenance and repair service at 114 intersections, 431 safety lights and 403 illuminated street name signs.
 Capital Outlay includes funding for new and replacement battery back-up systems for City traffic signals, audible pedestrian push-button systems, and portable generators.



**2023-2025 Budget
Program Summary
Public Works-Traffic Operations**

Program Description:

This program plans, implements, and operates the Citywide, regionally integrated traffic signal system. Traffic Operations monitors traffic flow patterns to determine the traffic control devices needed at signalized intersections, by using traffic volume counts, turn movements at critical intersections, pedestrian counts, and speed surveys. This program collects and publishes – on an annual basis – arterial street traffic volume maps for the City. The implementation and management of the Intelligent Transportation System (ITS) falls within this program’s purview.

Traffic Operations also prepares an annual review of unsignalized intersections to determine the need for new traffic signals and investigates and addresses citizen inquiries on circulation and traffic operation problems to identify and implement corrective measures.

Reviewing and monitoring signing and striping, maintaining or replacing traffic control devices, reviewing construction, detour, and striping plans for capital projects, and reviewing encroachment, parking, special event, and transportation permits to ensure compliance with adopted City standards and policies are all responsibilities of the Traffic Operations program.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	71,040	59,888	72,938	77,032	5.6%	79,340	3.0%
Benefits	35,047	48,150	36,570	39,092	6.9%	38,747	-0.9%
Professional/Technical Contractual Svcs	758	16,796	21,832	20,000	-8.4%	20,000	0.0%
Other services/fees	56,546	72,286	60,000	75,000	25.0%	75,000	0.0%
Total Program Budget	163,391	197,120	191,340	211,124	10.3%	213,087	0.9%

Funding Source							
General Fund	106,087	118,029	114,508	121,124		123,087	
State Gas Tax Fund	57,304	79,091	76,832	90,000		90,000	
Total Program Budget	163,391	197,120	191,340	211,124		213,087	

Personnel Summary	0.75	0.75	0.75	0.75		0.75	
--------------------------	-------------	-------------	-------------	-------------	--	-------------	--

Significant Changes and Other Notes:

Professional/Technical Contractual Services includes contracts for annual traffic flow monitoring.
Other services/fees includes Mission Viejo's 50% share of the maintenance of the Laguna Niguel/Mission Viejo Metrolink Rail Station.



**2023-2025 Budget
Program Summary
Public Works-Traffic Safety**

Program Description:

Traffic Safety administers the Mission Viejo Accident Information System in cooperation with the OCSD. This program also monitors and analyzes reported traffic accidents to identify possible accident patterns or trends. Once these patterns or trends are identified, this program determines possible corrective measures or safety improvements to reduce accidents and improve roadway safety.

This program also evaluates traffic counts, turn movement counts, radar surveys, parking studies and other field investigations for use in safety and other traffic analyses; investigates citizen requests for neighborhood traffic and other traffic safety issues; evaluates traffic circulation at various schools and/or bus stop locations; monitors the vehicular speeds at speed feedback sign locations; and responds to requests relating to vehicular, bicycle, pedestrian, and school crossing guard activities. The Traffic Safety program also provides an annual safety report, including accident trend analyses and recommended corrective measures, to the Planning and Transportation Commission.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Salaries & wages	57,367	48,721	54,847	57,439	4.7%	59,161	3.0%
Benefits	27,005	39,081	26,451	27,905	5.5%	27,652	-0.9%
Professional/Technical Contractual Svcs	79,460	196,820	47,995	25,000	-47.9%	25,000	0.0%
Capital outlay	-	-	9,654	-	-100.0%	-	0.0%
Total Program Budget	163,832	284,622	138,947	110,344	-20.6%	111,813	1.3%
Funding Source							
General Fund	81,137	85,852	91,298	95,344		96,813	
State Gas Tax Fund	21,807	24,615	47,649	15,000		15,000	
Federal SSARP Fund	60,888	174,155	-	-		-	
Total Program Budget	163,832	284,622	138,947	110,344		111,813	
Personnel Summary	0.50	0.50	0.50	0.50		0.50	

Significant Changes and Other Notes:

Professional/Technical Contractual Services includes consultant services for school circulation studies. FY 2020/21 and 2021/22 includes consultants to perform a Systemic Safety Analysis, which is provided by a Federal grant passed through Caltrans.



**2023-2025 Budget
Program Summary
Public Works-Transportation Planning**

Program Description:

The Transportation Planning program reviews and makes recommendations on public and private development plans to ensure their consistency with sound transportation planning and traffic engineering principles. These activities include the review of environmental documents prepared by adjacent communities to assess potential transportation impacts on the City of Mission Viejo. This program also reviews and makes recommendations on alternative transportation strategies that can complement and enhance highway infrastructure improvements, including rail planning, transit, and rideshare strategies; and provides technical support to transportation management associations and employers. Local, State, and Federal legislative actions are analyzed by this program to determine their effect on funding assistance programs. Transportation Planning also prepares applications for all applicable grant programs.

In addition, this program helps coordinate transportation planning on a regional scale with other agencies; provides technical support and analysis for the transportation studies and transportation-related issues associated with the development of the City's General Plan; monitors activities of the Orange County Transportation Authority (OCTA), attends monthly Technical Advisory Committee (TAC) meetings, and participates in other special technical advisory groups such as the Traffic Signal Roundtable; and conducts special studies as directed by City Council.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	87,351	78,560	93,272	96,802	3.8%	99,707	3.0%
Benefits	40,707	56,562	42,878	45,220	5.5%	44,778	-1.0%
Professional/Technical Contractual Svcs	-	15,000	-	-	0.0%	-	0.0%
Supplies	-	-	200	200	0.0%	200	0.0%
Dues/Memberships/Subscriptions	445	180	1,050	1,050	0.0%	1,050	0.0%
Travel/Training/Meetings	89	-	1,000	1,000	0.0%	1,000	0.0%
Other services/fees	-	-	100	100	0.0%	100	0.0%
Total Program Budget	128,592	150,302	138,500	144,372	4.2%	146,835	1.7%

Funding Source

General Fund	128,592	150,302	138,500	144,372		146,835
--------------	---------	---------	---------	---------	--	---------

Personnel Summary

	0.75	0.75	0.75	0.75		0.75
--	------	------	------	------	--	------

Significant Changes and Other Notes:

None



**2023-2025 Budget
Program Summary
Public Works-Water Quality**

Program Description:

The Water Quality program ensures compliance with the National Pollutant Discharge Elimination System (NPDES) permit issued by the San Diego Regional Water Quality Control Board (SDRWQCB). This program prepares regular reports documenting the effectiveness of the City's water quality program and associated costs; reviews all new development and redevelopment proposals, construction plans, and Water Quality Management Plans and prepares conditions; provides program and educational information and performs inspections of all industrial, commercial, and restaurant/food facilities and homeowner associations to ensure compliance with the permit; and provides training to City staff and inspects municipal facilities for compliance.

This program also maintains required inventories of all commercial and industrial facilities, City facilities and field programs, and all construction projects; investigates sources of pollution and enforces all violations of the City's Water Quality Ordinance and/or NPDES permit; and evaluates and implements Best Management Practices such as catch basin filters and erosion control measures.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	159,752	135,308	147,605	127,070	-13.9%	130,888	3.0%
Benefits	63,369	74,584	67,887	57,562	-15.2%	57,827	0.5%
Professional/Technical Contractual Svcs	16,032	33,664	46,020	25,000	-45.7%	25,000	0.0%
Travel/Training/Meetings	-	670	1,600	2,600	62.5%	2,600	0.0%
Other services/fees	318,288	325,888	429,000	411,985	-4.0%	447,619	8.6%
Total Program Budget	557,441	570,114	692,112	624,217	-9.8%	663,934	6.4%
Funding Source							
General Fund	557,441	511,114	692,112	612,217		651,934	
State Gas Tax Fund	-	59,000	-	12,000		12,000	
Total Program Budget	557,441	570,114	692,112	624,217		663,934	
Personnel Summary	1.65	1.00	1.00	1.00		1.00	

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases are due to department underfilling an Assistant Engineer at an Associate Engineer level. Other services/fees include the annual mandatory cost-share for the NPDES permit, San Juan Creek Watershed Agreement, South Orange County Integrated Regional Water Management Group (IRWWMG), State Water Resources Control Board Waste Discharge Requirement (WDR) permit, and the Water Quality Ordinance Implementation Agreement. A portion of these costs are considered to be an unfunded state mandate currently under appeal with the State Mandate Board.



**2023-2025 Budget
Program Summary
Public Works-Bus Operations**

Program Description:

The Bus Operations program provides funding for a local transit shuttle (MV Shuttle) that connects the Laguna Niguel/Mission Viejo Metrolink Station, The Shops at Mission Viejo, Mission Hospital, Saddleback College, residential areas, community centers, Civic Center, Mission Viejo High School, and Capistrano Valley High School.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23		FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
			Amended Budget	Proposed				
Other services/fees	-	292,911	333,000	346,000	346,000	3.9%	360,000	4.0%
Total Program Budget	-	292,911	333,000	346,000	346,000	3.9%	360,000	4.0%
Funding Source								
Measure M2 Sales Tx-Apprtnmet Fd	-	29,291	33,000	34,000	34,000		36,000	
Project V Fund	-	263,620	300,000	312,000	312,000		324,000	
Total Program Budget	-	292,911	333,000	346,000	346,000		360,000	
Personnel Summary	-	-	-	-	-		-	

Significant Changes and Other Notes:

None



**2023-2025 Budget
Program Area Summary
Infrastructure Maintenance
Expenditures, All Funds: FY 2020/21 - FY 2024/25**

Department Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Administration	360,005	518,310	558,052	399,497	-28.4%	406,551	1.8%
Environmental Maintenance	640,754	737,159	755,115	820,857	8.7%	823,538	0.3%
Facilities Maintenance	979,965	920,619	1,169,366	1,267,127	8.4%	1,077,715	-14.9%
Facilities Maintenance-Library	525,181	628,348	767,264	750,042	-2.2%	753,496	0.5%
Facilities Maint-Recreation Ctrs	682,451	1,023,672	1,057,643	1,093,127	3.4%	1,055,123	-3.5%
Fac Maint-NPM/Potocki/Melinda	648,968	592,557	951,737	751,103	-21.1%	744,245	-0.9%
Facilities Maintenance- Aquatics	769,683	905,490	1,398,522	1,012,690	-27.6%	1,125,707	11.2%
Facilities Maintenance-Corp Yard	-	-	4,000,000	-	-100.0%	649,600	100.0%
Fleet Maintenance	205,592	229,790	287,054	243,945	-15.0%	244,992	0.4%
Medians and Parkways Maint	3,585,043	3,664,799	3,948,252	4,009,846	1.6%	3,903,995	-2.6%
Parks Maintenance	8,232,007	9,341,375	9,483,133	10,215,429	7.7%	10,394,750	1.8%
Street Maintenance	1,814,005	1,677,439	1,895,214	1,846,458	-2.6%	1,846,871	0.0%
Urban Forestry	847,900	1,070,424	1,172,049	1,206,654	3.0%	1,247,715	3.4%
Core Area Facilities	-	90,275	191,701	165,985	-13.4%	165,985	0.0%
Core Area Parks and Paseos	-	50,306	30,000	41,125	37.1%	41,125	0.0%
Total Department Budget	19,291,554	21,450,563	27,665,102	23,823,885	-13.9%	24,481,408	2.8%

Department Expenditures by Category

Salaries & wages	1,743,901	1,615,187	2,005,012	2,018,138	0.7%	2,076,042	2.9%
Benefits	848,440	1,000,893	1,096,030	950,588	-13.3%	952,935	0.2%
Professional/Technical Contractual Srvs	465,555	470,685	546,952	534,672	-2.2%	534,672	0.0%
Maintenance/Repair Contractual Srvs	10,234,998	11,581,582	12,516,932	13,378,738	6.9%	13,478,195	0.7%
Supplies	1,662,943	2,088,061	2,190,763	2,385,815	8.9%	2,421,632	1.5%
Rents	28,498	76,316	101,816	69,215	-32.0%	69,215	0.0%
Utilities	2,963,649	3,275,952	2,956,910	3,078,639	4.1%	3,151,037	2.4%
Dues/Memberships/Subscriptions	4,815	2,081	4,775	4,675	-2.1%	4,675	0.0%
Travel/Training/Meetings	1,485	6,115	3,179	3,179	0.0%	3,179	0.0%
Other services/fees	1,015,214	1,090,646	1,099,274	1,136,706	3.4%	1,136,706	0.0%
Economic Development	10,922	1,210	-	-	0.0%	-	0.0%
Debt Service	-	6,222	-	-	0.0%	-	0.0%
Capital outlay	311,134	235,613	5,143,459	263,520	-94.9%	653,120	147.8%
Total Department Budget	19,291,554	21,450,563	27,665,102	23,823,885	-13.9%	24,481,408	2.8%

Funding Source

General Fund	18,269,917	20,631,540	26,567,353	22,878,369		23,595,892
Air Quality Imrvmnt Trust Fund	3,333	3,333	13,263	-		-
Library Fund	363,108	433,303	599,963	516,801		516,801
Crown Valley Corridor	-	-	24,236	-		-
MVTV Fund	39,750	48,691	35,715	37,342		37,342
Animal Services Fund	236,877	333,696	374,572	391,373		331,373
CDBG Fund	-	-	50,000	-		-
CARES ACT Fund	378,569	-	-	-		-
Total Department Budget	19,291,554	21,450,563	27,665,102	23,823,885		24,481,408

Personnel Summary	16.85	16.60	17.60	18.10		18.10
--------------------------	--------------	--------------	--------------	--------------	--	--------------



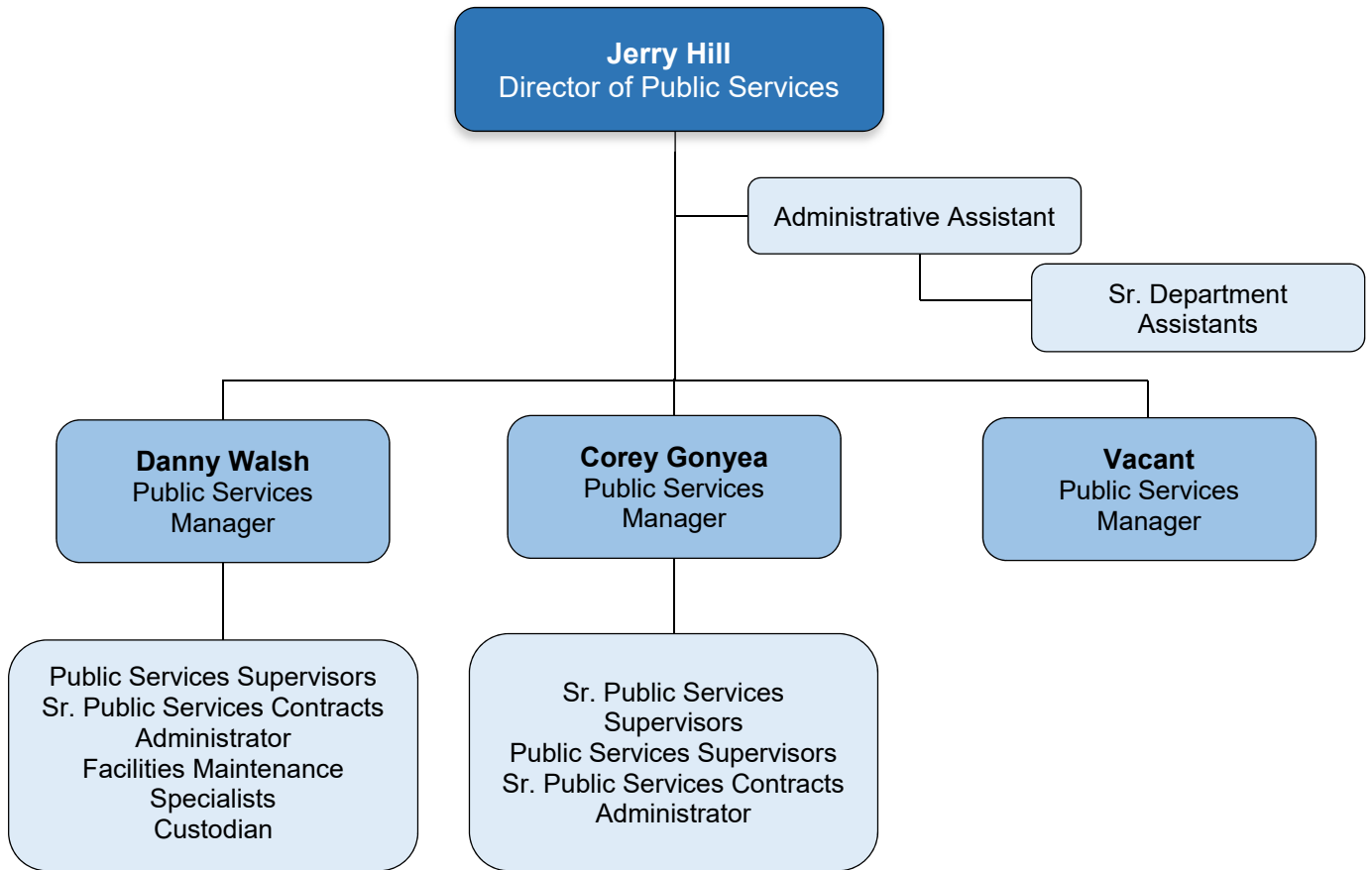
MISSION VIEJO

(This page intentionally left blank)



CITY OF MISSION VIEJO
2023-25 Department Organizational Chart

PUBLIC SERVICES
INFRASTRUCTURE MAINTENANCE



Department Description:

The Public Services department maintains the City's facilities and infrastructure in good working order, and maintains a high-level of care of the City's landscaping resources in parks, medians and slopes, and the golf course.

This department oversees the upkeep of public buildings, streets, landscape rights-of-way, storm drains, striping, and the urban forest. Some of its major activities include street repairs, weed abatement, graffiti removal, fleet maintenance, park maintenance, golf course maintenance, commercial landscape plan check and inspection, tree trimming, building maintenance, storm drain maintenance, street striping and signage, coordinating community volunteer projects, and special event support.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Public Services Infrastructure Maintenance

Strategic Goal(s)



Rehabilitate the landscape slopes along Jeronimo Road from Carranza to Marguerite Parkway as part of the continued efforts to revitalize landscape slope appearances throughout the City.



In coordination with the City Manager's Office and Community Development department, facilitate the continuation of work to implement the Phase One improvements of the North Open Space of the Oso Creek Trail. This will include extending the Oso Creek Trail to Casta Del Sol Road, providing a simple 40-car parking lot, restroom building and café in the open space that connects to the Oso Creek Golf Course.



Continue to apply for water grants to expand water conservation efforts in replacing antiquated irrigation timers with Smart Control timers. Pursue turf rebate grants associated with park renovations.



In coordination with the City Manager's Office and the Santa Margarita Water District (SMWD), coordinate the design development of the Corp Yard/Administrative Office and Storage Building and deliver the plans to the Santa Margarita Water District for the development of the working drawings, continuing to work with SMWD through construction. Coordinate tenant improvements and ensure that the City's Public Services staff can move from temporary offices at City Hall into the new building in early 2025. Work with the Santa Margarita Water District to coordinate the landscape and irrigation surrounding the water treatment plant and the Corp Yard/Administrative Office and Storage Building.



Using Construction and Demolition diversion (C&D) deposit forfeitures, replace failing walkway security lighting around the fields and lower parking lot of the World Cup Soccer Fields with energy efficient LED fixtures and City standard concrete poles.



Coordinate and promote community volunteer improvement projects to continue revitalizing City parks and facilities, including Arbor Day celebration, student and community group service hours, Girl Scout, Boy Scout and other civic group projects.



Using C&D deposit forfeitures, upgrade to LED lighting for various City facilities. This includes upgrading control panels at City Hall, retrofits at Norman P. Murray Community and Senior Center, Civic Center outdoor perimeter lighting, retrofits at the Library, and upgraded scoreboards at Beebe and Curtis Parks.



In coordination with the Community Development and Public Works departments, assist with the implementation of the park plans and buildout for Lower Curtis Park in an effort to preserve, maintain and enhance the City's parks, open spaces and green spaces.



Coordinate with Orange County Fire Authority on the design and implementation of the new, enlarged fire station at Via Angelina and Marguerite Parkway. The City will install the landscape and irrigation surrounding the station to retain the quality and consistency of the landscape located within the Core Area of the City.



In coordination with the City Manager's Office and the Community Development and Administrative Services departments, oversee implementation of the next steps for the Core Area Vision Plan. This includes presentations to the Planning and Transportation Commission, Community Services Commission and the City Council to seek community input and ultimately City Council direction.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Public Services Infrastructure Maintenance (Continued)

Strategic Goal(s)

Explore potential funding strategies and catalytic projects with continued outreach to property owners, potential developers and potential new businesses to foster economic vitality and land use renovation.

The project will work through the design development phase and preparation of Phase One working drawings. The Core Area Vision Phase One Project will then be bid out publicly. Construction is anticipated to commence in late 2024 or early 2025 and completion of Phase One improvements is expected in 2026.



In coordination with the Information Technology and Emergency Preparedness departments, conduct testing and training on the new phone system to ensure the functionality of the emergency public address (PA) system.



In coordination with the Recreation and Community Services and Emergency Preparedness departments and the Orange County Sheriff's Department (OCSD), review and revise safety protocols at City facilities. Examples may include partnering with local schools to develop lockdown plans for City facilities adjacent to schools and revising shelter in place plans and emergency action plans at each recreational facility. These efforts include staff training and practice drills.



In coordination with the Recreation and Community Services, Library and Cultural Services, Golf Operations, and Animal Services departments, offer programs and services to the community along the Oso Creek Trail and within the North Paseo/Civic Core space to promote partnerships and community connectivity. Engage with Village Center businesses by providing them with proposed improvements, project updates and opportunities to get involved.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Public Services Infrastructure Maintenance

Strategic Goal(s)



Completed construction for the rehabilitation of the Coronado Park playground in September 2022, with landscaping and finishing touches completed in October 2022. The project included upgrading the playground to meet current safety standards, retrofitting the security lighting to energy efficient LED lighting, constructing new picnic and seating areas as well as landscape improvements.

Completed resurfacing of all eight tennis courts at the Marguerite Tennis Pavilion in August 2022. This project included grinding down the existing courts, patching damaged areas, applying a new acrylic surface and re-stripping all playing lines.

Awarded the construction contract for Madrid Fore Park in April 2023. Due to long lead time and supply chain issues with the playground equipment and site amenities, construction is anticipated to start in August 2023.



Completed the rehabilitation of the slopes along Jeronimo Road from Alicia Parkway to Carranza Drive in April 2023 as part of the continued efforts to revitalize landscape slope appearance throughout the City.



Applied for and was successfully awarded two water conservation grants related to the rehabilitation of Coronado Park and the Potocki Center for the Arts, receiving a total of \$133,157.



Worked with the Santa Margarita Water District (SMWD) to coordinate facility reconstruction of the new Corp Yard/Administrative Office and Storage Building. In coordination with the Information Technology department, established temporary workspaces for Public Services staff during the planning and construction of the new building. It is anticipated that staff will relocate to the new facility in 2025.



Coordinated over 10,000 hours of community service from various individuals, community and civic groups as well as Girls Scout and Boy Scout troops. Hosted Arbor Day celebrations along the Oso Creek Trail in April 2022 and April 2023.



Updated a portion of the Urban Forestry Tree Inventory to include all of the trees in the medians and slopes along Marguerite Parkway, which were evaluated and had corresponding data updated in the Inventory.



Presented plans and specifications to City Council for water proofing and repair of the roof at the Library to include welding and sealing horizontal seems, reinstalling copper roof seam caps and replacing all associated hardware. City Council approved the plans and specifications on April 25, 2023 and authorized staff to advertise for bids.



Completed rehabilitative efforts for the dive tower at the Marguerite Aquatics Center in August 2022. This project included repairing damaged sections of the tower, applying a protective coating, and adding drainage to the tower.



Completed installation of the Pelican Wireless HVAC Control System at City Hall in April 2023, thereby converting the entire HVAC control system to Smart control allowing more energy efficient operations and having 24/7 active monitoring with remote control capabilities.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Public Services Infrastructure Maintenance (Continued)

Strategic Goal(s)



In coordination with the Community Development and Public Services departments, worked towards the implementation of park plans and buildout for Lower Curtis Park, in an effort to preserve, maintain and enhance the City's parks, open spaces, and green spaces.

See the Community Development and Public Works pages for additional related accomplishments.



In coordination with the City Manager's Office, Administrative Services and Community Development departments, oversaw implementation of next steps for the Core Area Vision Plan.

In March 2022, the City of Mission Viejo began some simple upgrades to the former Stein Mart building, including cleaning the landscape and parking lot, touching up the paint on the front of the building and repairing holes from signage removal. Additionally, in March 2022, the City presented the initial findings from a site analysis to the Planning Commission, the Community Services Commission and the City Council. City staff proceeded to develop additional concepts with input from City Council and the commissions.

The City did a lite refresh of the front of the four adjacent businesses, and in May 2022, created the "Pop-Up" North Paseo. Since then, the Paseo has been the home base for small weekly events, including the weekly Farmers Markets and the 3rd Saturday monthly Night Market. In total, the City has coordinated over fifty events in the North Paseo.

In May 2022, the City launched the [EnvisionMV website](#) as the "clearing house" for all of the studies leading up to the Core Area Vision Plan, the Golf Course and North Open Space Master Plan.

The Collaborative Design Team developed a conceptual design and walkthrough-video and launched the presentation in March 2023.

See the Administrative Services and Community Development pages for additional related accomplishments.



In coordination with the City Manager's Office and the Community Development and Community Relations departments, worked with consultant MR-ProFun to obtain public input on the Oso Creek Golf Course. The consultant conducted numerous stakeholder meetings and listening sessions to develop the Oso Creek Golf Course and Public Space Vision Plan, which was presented to City Council on November 9, 2021.

City Council gave staff direction to implement the 2-4 Year short-term goals, which included installation of an on-course restroom, development of a master plan for safely driving down the hill from Casta Del Sol Road to the North Open Space that includes a parking lot and trails café, and development of a safer pedestrian/bike connection across Casta Del Sol Road from the open space to the Oso Creek Golf Course.

In May 2022, a master plan was developed to provide a safer route down the hill from Casta Del Sol Road. The plan also included a 40-car parking lot and a café. A conceptual cost estimate was prepared for a future capital improvement project.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Public Services Infrastructure Maintenance (Continued)

Strategic Goal(s)

In October 2022, the on-course restroom was installed, and as a Phase One effort to improve safety for both bicyclists and pedestrians crossing Casta Del Sol Road, the road was restriped for improved access.

The first phase of the event space was completed with the opening of the Garden + Grille restaurant in February 2023. The event building greenhouse (previously called the event barn) has been postponed to a future fiscal year to offset lower than expected revenue due to inclement weather and the new resident rate discount.

Completed the Jeronimo Road tunnel mural called “Tunnel Vibrations” in February 2023, and programming for the tunnel will follow in Spring/Summer 2023, including Earth Day and Arbor Day events held on April 22, 2023.



Completed improvements to the Montanoso Recreation Center Pool area in October 2022. The project included re-plastering the pool, all new state-of-the-art pool mechanical equipment, expansion of the pool deck, addition of shade structures and seating areas, along with the addition of audio and visual technologies on the deck area. The entire site was refreshed with the building receiving new exterior painting and light fixtures. The parking lot was seal coated/striped and the landscapes were refreshed.



Completed the Marty Russo Youth Athletic Park ball field lighting project in November 2022. The project added energy efficient LED lighting to ball field fields 2, 3 and 7, and the adjacent soccer field.



Completed construction of the sales office building at the Marguerite Aquatics Center in December 2022. Additional tenant improvements for the 400-square-foot retail sales building were completed in January 2023 and a lease with a private vendor was secured. The grand opening was held in January 2023.



Completed construction of the Lakeside Lookout Park along Olympiad Road between the Lake Mission Viejo entrance and Melinda Road in January 2023. The project included bike trail improvements and six seating pod areas with views of the lake.



Completed park improvement projects in 2021-2023, including:

The Potocki Center for the Arts received a new outdoor arts and crafts area (partially funded by a water grant) that includes craft tables, seating and shade structures.

Completion of the final segment of the Upper Oso Trail.

Florence Joyner and Preciados Parks received new playground rubberized surfacing providing ADA access adhering to safety standards.




The Oso Creek Trail was extended approximately 1,200 feet into the new North Open Space between Jeronimo Road and Casta Del Sol Road from the Jeronimo Tunnel.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Public Services Infrastructure Maintenance



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected	
	Provides for well-maintained, structurally sound & continually enhanced infrastructure & facilities	# / % of building requests completed within 5 days	3,000 / 95%	3,850 / 95%	3,850 / 95%	3,850 / 95%	
		# / % of miles of open channels cleaned and cleared of debris and vegetation	5 / 75%	5 / 75%	5 / 75%	5 / 75%	
		# of repairs performed on damaged open channels	1	2	1	1	
		# / % of catch basins, inlets and parkway culverts inspected	2,000 / 100%	2,000 / 100%	2,000 / 100%	2,000 / 100%	
		# / % of catch basins, inlets and parkway culverts cleaned and cleared of debris and vegetation	300 / 15%	300 / 15%	300 / 15%	300 / 15%	
		# / % of street, curb and sidewalk service requests and % completed within 30 days	467 / 90%	460 / 90%	500 / 90%	500 / 90%	
		# of street sweeping courtesy notices distributed to cars parked on street sweeping day	220	195	200	200	
	Manages & mitigates factors that impact the environmental quality of air, land & water	% of CNG / Hybrid / Electric / Bi-Fuel vehicles in fleet	48%	48%	48%	48%	
	Preserves, maintains & enhances its parks, open spaces, green spaces & public spaces	# of responses to graffiti removal calls / % removal within 24 hours	849 / 95%	740 / 95%	800 / 95%	800 / 95%	
		# of landscape service requests and % responded to within two weeks	1,242 / 95%	1,510 / 95%	1,400 / 95%	1,400 / 95%	
		% of trees trimmed annually*	20%	20%	20%	20%	
		# of trees replaced within the City through reforestation	600	800	1,000	1,000	
	Partners with the community to regulate & maintain clean, orderly & visually appealing commercial areas	# of commercial landscape inspections	400	600	650	650	
		Provides for the renewal of the environment through recycling & reuse	% of medians/slopes irrigated with reclaimed water**	85%	85%	85%	85%
	% of parks irrigated with reclaimed water		86%	86%	86%	86%	
		Creates & fosters a sense of community pride through citizen involvement	# of volunteer hours coordinated by the Public Services Operations Division***	6,191	5,100	7,000	7,500
		Encourages & supports neighborhood gatherings & city-wide special events	# of room setups (at all building facilities)	3,000	3,500	3,500	3,500
# of large scale special events and weekly City program set ups			25	52	50	50	
	Provides assurance of regulatory & policy compliance	% of parks/playgrounds upgraded to comply with AB-1055 standards****	88%	88%	91%	91%	
	Responsive, accessible & courteous to its customers	# of park landscape / % of park amenity service requests resolved within two weeks	482 / 95%	500 / 95%	500 / 95%	500 / 95%	

*Examples include trimming trees, replacing plant material, replacing irrigation systems, adding plant material, etc. 5-year trim cycle is the goal based on allowable budget. Depending upon the species/location, some trees are trimmed more frequently, some less frequently.

**Number of acres / % based on renovated slopes and medians.

***Volunteers provide assistance with landscape beautification efforts, fencing installation, debris removal from drainage creeks, and birdhouse installations for the blue bird restoration program.

****State Assembly Bill AB-1055 (1999-2000) requires park playground areas to abide by State and Federal accessibility guidelines.



**2023-2025 Budget
Program Summary
Public Services-Administration**

Program Description:

The Public Services Department is responsible for the Infrastructure Maintenance program area as well as the Street Lighting program in the Public Safety program area. This department oversees the upkeep of public buildings, streets, landscape right-of-ways, storm drains, striping, and the urban forest. Some of its major activities include street repairs and street sweeping, weed abatement, graffiti removal, fleet maintenance, park maintenance, tree trimming, building maintenance, storm drain maintenance, and street striping. This program also oversees Capital Improvement Projects related to parks and facilities.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	205,769	219,819	228,366	235,176	3.0%	242,955	3.3%
Benefits	128,447	290,495	319,121	152,385	-52.2%	151,660	-0.5%
Professional/Technical Contractual Svcs	17,992	3,102	3,500	5,000	42.9%	5,000	0.0%
Maintenance/Repair Contractual Svcs	1,537	1,699	2,100	1,971	-6.1%	1,971	0.0%
Supplies	1,232	582	300	300	0.0%	300	0.0%
Rents	1,215	1,215	1,215	1,215	0.0%	1,215	0.0%
Dues/Memberships/Subscriptions	2,400	804	850	850	0.0%	850	0.0%
Travel/Training/Meetings	995	-	1,000	1,000	0.0%	1,000	0.0%
Other services/fees	418	594	1,600	1,600	0.0%	1,600	0.0%
Total Program Budget	360,005	518,310	558,052	399,497	-28.4%	406,551	1.8%
Funding Source							
General Fund	360,005	518,310	558,052	399,497		406,551	
Personnel Summary	1.95	1.88	1.87	2.00		2.00	

Significant Changes and Other Notes:

Benefits in FY 2021/22 and FY 2022/23 includes the Public Services portion of additional 115 Pension Trust contributions approved by City Council. Contributions were funded with prior year operating surpluses.



**2023-2025 Budget
Program Summary
Public Services-Environmental Maintenance**

Program Description:

The Environmental Maintenance program administers the annual weed abatement program for vacant properties within the City; monitors and responds to emergency storm conditions such as street flooding, downed trees, and debris removal requests; removes graffiti from public facilities and applies anti-graffiti coatings to selected surfaces Citywide; and provides staff support and assistance in hazardous waste activities. Additionally, this program monitors yearly erosion control devices on all City property during the winter season and monitors the County contract for road striping, signage, storm channel and drain inlet maintenance.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	54,662	34,256	54,157	66,365	22.5%	68,237	2.8%
Benefits	23,480	17,522	22,355	27,428	22.7%	28,237	2.9%
Professional/Technical Contractual Svcs	-	-	3,000	3,000	0.0%	3,000	0.0%
Maintenance/Repair Contractual Svcs	102,444	194,863	216,053	248,470	15.0%	248,470	0.0%
Supplies	150	149	150	150	0.0%	150	0.0%
Other services/fees	460,018	490,369	459,400	475,444	3.5%	475,444	0.0%
Total Program Budget	640,754	737,159	755,115	820,857	8.7%	823,538	0.3%
Funding Source							
General Fund	640,754	737,159	755,115	820,857		823,538	
Personnel Summary							
	0.50	0.55	0.45	0.65		0.65	

Significant Changes and Other Notes:

Salaries & wages and Benefits increases in are due to department allocation changes in addition to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more.
 Maintenance/Repair Contractual Services includes weed abatement, graffiti removal, and storm drain maintenance. This category also includes \$50,000 for urban wildlife interface clearing to mitigate wildfires.
 Other services/fees includes the County contract for underground storm drain and open channel inspection and clean-up, and County contract for annual cleaning of 1,450 catch basins and miscellaneous NPDES required permit inspections.



**2023-2025 Budget
Program Summary
Public Services-Facilities Maintenance**

Program Description:

Facilities Maintenance provides custodial, janitorial, and building maintenance services for the following City buildings and facilities: City Hall, Animal Services Center, and the Preciados Storage Building. Facility maintenance services include carpentry, heating/air conditioning system repair and maintenance, electrical, plumbing, general facility repairs, meeting room set-ups, preventative maintenance, inspections, and routine operational services. For the Animal Services Center, this program includes repair and maintenance needs for the cattery and dog kennel. This program also supervises the replacement and rehabilitation of capital improvement program items and inspects all of the City's facilities for compliance with National Pollutant Discharge Elimination System (NPDES) regulations and other health department codes.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	117,571	125,205	120,736	174,020	44.1%	178,750	2.7%
Benefits	58,398	64,364	52,705	83,810	59.0%	83,668	-0.2%
Professional/Technical Contractual Svcs	24,852	5,837	-	-	0.0%	-	0.0%
Maintenance/Repair Contractual Svcs	448,402	364,376	481,013	536,262	11.5%	471,262	-12.1%
Supplies	53,238	66,527	74,111	85,035	14.7%	85,035	0.0%
Rents	7,743	5,426	-	-	0.0%	-	0.0%
Utilities	216,054	256,933	194,700	220,240	13.1%	220,240	0.0%
Dues/Memberships/Subscriptions	-	65	-	-	0.0%	-	0.0%
Travel/Training/Meetings	30	-	-	-	0.0%	-	0.0%
Other services/fees	2,239	1,531	1,000	1,000	0.0%	1,000	0.0%
Capital outlay	51,438	30,355	245,101	166,760	-32.0%	37,760	-77.4%
Total Program Budget	979,965	920,619	1,169,366	1,267,127	8.4%	1,077,715	-14.9%

Funding Source

General Fund	887,218	811,046	1,034,471	1,108,656		949,244
Animal Services Fund	70,938	109,573	134,895	158,471		128,471
CARES ACT Fund	21,809	-	-	-		-
Total Program Budget	979,965	920,619	1,169,366	1,267,127		1,077,715

Personnel Summary

1.10	1.80	0.98	1.55	1.55
-------------	-------------	-------------	-------------	-------------

Significant Changes and Other Notes:

Salaries & wages and Benefits increases are due to increased FTE for Senior Department Assistant and other allocation changes within the department in addition to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more. Maintenance/Repair Contractual Services includes all repair and maintenance of the building and building related equipment such as elevators, automatic doors, plumbing, HVAC, as well as all custodial services. Supplies includes all janitorial and paper supplies needed for both staff and public spaces. Capital outlay includes the lease payments for Public Services trucks beginning in FY 2021/22; FY 2022/23 also includes purchase and installation of a Pelican wireless HVAC control system at City Hall. FY 2023/24 includes \$125,000 for replacement City Hall lighting control panels to enable installation of energy efficient LED retrofits funded with Construction & Demolition diversion (C&D) forfeited deposits.



**2023-2025 Budget
Program Summary
Public Services-Facilities Maintenance-Library**

Program Description:

This program provides custodial and janitorial services and building maintenance for the City Library building. Facility maintenance services include carpentry, heating/air conditioning system repair and maintenance, electrical, plumbing, general facility repairs, meeting room set-ups, preventative maintenance, and routine operational services. This program also supervises the replacement and rehabilitation of capital assets and inspects the library facility for compliance with National Pollutant Discharge Elimination System (NPDES) regulations and other health department codes.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	80,385	98,947	92,160	131,795	43.0%	135,386	2.7%
Benefits	41,130	47,407	39,426	64,104	62.6%	63,967	-0.2%
Maintenance/Repair Contractual Svcs	158,099	161,041	241,493	241,122	-0.2%	241,122	0.0%
Supplies	1,626	12,096	28,630	32,330	12.9%	32,330	0.0%
Utilities	243,941	308,857	265,555	280,691	5.7%	280,691	0.0%
Capital outlay	-	-	100,000	-	-100.0%	-	0.0%
Total Program Budget	525,181	628,348	767,264	750,042	-2.2%	753,496	0.5%

Funding Source

General Fund	121,515	146,354	131,586	195,899		199,353
Library Fund	363,108	433,303	599,963	516,801		516,801
MVTV Fund	39,750	48,691	35,715	37,342		37,342
CARES ACT Fund	808	-	-	-		-
Total Program Budget	525,181	628,348	767,264	750,042		753,496

Personnel Summary	0.85	0.85	0.79	1.25		1.25
--------------------------	-------------	-------------	-------------	-------------	--	-------------

Significant Changes and Other Notes:

Salaries & wages and Benefits increases are due to increased FTE for Senior Department Assistant and other allocation changes within the department in addition to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more. Maintenance/Repair Contractual Services includes all repair and maintenance of the building and building related equipment such as automatic doors, plumbing, HVAC, as well as all custodial services. Supplies includes all janitorial and paper supplies needed for both staff and public spaces. Capital outlay in FY 2022/23 is to upgrade doors to provide ADA access.



**2023-2025 Budget
Program Summary
Public Services-Facilities Maintenance-Recreation Centers**

Program Description:

This program provides custodial and janitorial services, pool cleaning and equipment maintenance, and building maintenance for the following City buildings and recreational facilities: Marguerite Recreation Center, Montanoso and Sierra Recreation Centers, and Marguerite and Felipe Tennis Centers. Facility maintenance services include carpentry, heating/air conditioning system maintenance, electrical, plumbing, pool cleaning and aquatic equipment operations, general facility repairs and improvements, preventative maintenance, inspections, and routine operational services. This program also supervises the replacement and rehabilitation of capital improvement project items, and inspects all of the City's facilities for compliance with National Pollutant Discharge Elimination System (NPDES) regulations and other health department codes.

The City owns the Marguerite Recreation Center but leases a portion of the Center to the Saddleback YMCA. The lease stipulates that the lessee pay a designated portion of the costs associated to operate the facilities. These costs include a portion of the monthly landscape maintenance charges.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	103,813	124,931	118,426	169,710	43.3%	174,440	2.8%
Benefits	53,064	61,877	52,676	83,741	59.0%	83,607	-0.2%
Maintenance/Repair Contractual Svcs	479,269	742,967	679,731	669,176	-1.6%	594,176	-11.2%
Supplies	44,950	93,048	206,310	170,000	-17.6%	202,400	19.1%
Other services/fees	1,355	697	500	500	0.0%	500	0.0%
Capital outlay	-	152	-	-	0.0%	-	0.0%
Total Program Budget	682,451	1,023,672	1,057,643	1,093,127	3.4%	1,055,123	-3.5%

Funding Source

General Fund	653,666	1,023,672	1,057,643	1,093,127		1,055,123	
CARES ACT Fund	28,785	-	-	-		-	
Total Program Budget	682,451	1,023,672	1,057,643	1,093,127		1,055,123	

Personnel Summary

	1.05	1.05	0.99	1.55		1.55	
--	-------------	-------------	-------------	-------------	--	-------------	--

Significant Changes and Other Notes:

Salaries & wages and Benefits increases are due to increased FTE for Senior Department Assistant and other allocation changes within the department in addition to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more. Maintenance/Repair Contractual Service includes all landscape maintenance at all facilities as well as repair and maintenance of all buildings and related equipment such as HVAC, pool equipment and plumbing. Supplies includes pool chemicals, small tools and equipment, as well as janitorial and paper supplies for all staff and public spaces. There is a decrease in small tools and equipment in FY 23/24 that is restored in FY 24/25. The cost of pool chemicals is accounted for in this program and Facilities Maintenance Aquatics. There is a decrease in FY 23/24 to balance the budget between the two programs to align with actuals. There is an increase in FY 24/25 to account for anticipated increased costs.



**2023-2025 Budget
Program Summary
Public Services-Facilities Maintenance, NPM/Potocki/Melinda**

Program Description:

This program provides custodial and janitorial services, equipment maintenance, and building maintenance for the following City buildings and recreational facilities: Norman P. Murray Community and Senior Center (NPM), the Potocki Center for the Arts, and Melinda Center (Heritage House). Facility maintenance services include carpentry, heating/air conditioning system maintenance, electrical, plumbing, general facility repairs and improvements, meeting room set-ups, preventative maintenance, inspections and routine operational services. This program also supervises the replacement and rehabilitation of capital improvement program items, and inspects all of the City's facilities for compliance with National Pollutant Discharge Elimination System (NPDES) regulations and other health department codes.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget		Proposed		from Prior Year
Salaries & wages	134,863	148,791	172,090	217,562	26.4%	223,725	2.8%
Benefits	62,627	70,673	60,374	86,519	43.3%	88,498	2.3%
Professional/Technical Contractual Srvs	738	7,718	11,200	16,600	48.2%	16,600	0.0%
Maintenance/Repair Contractual Srvs	110,229	235,869	305,161	302,279	-0.9%	287,279	-5.0%
Supplies	39,456	15,518	33,000	35,000	6.1%	35,000	0.0%
Rents	-	4,724	-	-	0.0%	-	0.0%
Utilities	64,835	109,264	89,633	92,864	3.6%	92,864	0.0%
Travel/Training/Meetings	-	-	79	79	0.0%	79	0.0%
Other services/fees	-	-	200	200	0.0%	200	0.0%
Capital outlay	236,220	-	280,000	-	-100.0%	-	0.0%
Total Program Budget	648,968	592,557	951,737	751,103	-21.1%	744,245	-0.9%
Funding Source							
General Fund	646,973	592,557	901,737	751,103		744,245	
CDBG Fund	-	-	50,000	-		-	
CARES ACT Fund	1,995	-	-	-		-	
Total Program Budget	648,968	592,557	951,737	751,103		744,245	
Personnel Summary	1.65	1.65	1.69	2.15		2.15	

Significant Changes and Other Notes:

Salaries & wages and Benefits increases are due to increased FTE for Senior Department Assistant and other allocation changes within the department in addition to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more. Maintenance/Repair Contractual Service includes all landscape maintenance at all facilities as well as repair and maintenance of all buildings and related equipment such as HVAC and plumbing. Supplies includes janitorial and paper supplies for all staff and public spaces. Capital outlay includes \$230,000 in FY 2022/23 to replace the sound and protection system in the Sycamore Room at NPM. Also included is \$50,000 in CDBG funding to construct an individual handicap accessible restroom at NPM.



**2023-2025 Budget
Program Summary
Public Services-Facilities Maintenance-Aquatics**

Program Description:

This program provides custodial and janitorial services, pool cleaning and equipment maintenance, and building maintenance for the Marguerite Aquatics Complex. Facility maintenance services include carpentry, heating/air conditioning system maintenance, electrical, plumbing, pool cleaning and aquatic equipment operations, general facility repairs and improvements, preventative maintenance, inspections and routine operational services. This program also supervises the replacement and rehabilitation of capital improvement program items, and inspects all of the City's facilities for compliance with National Pollutant Discharge Elimination System (NPDES) regulations and other health department codes.

The City owns the Aquatics Center but leases the facility to the Mission Viejo Nadadores Foundation. The lease stipulates that the lessee pay a designated portion of the costs associated to operate the facilities. These costs include a portion of the janitorial and pool maintenance expenses and a proportional share of utility charges.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	46,943	77,718	92,347	90,287	-2.2%	92,849	2.8%
Benefits	22,576	34,005	39,626	40,942	3.3%	40,782	-0.4%
Professional/Technical Contractual Svcs	-	800	10,565	5,179	-51.0%	5,179	0.0%
Maintenance/Repair Contractual Svcs	360,628	344,905	309,455	301,484	-2.6%	301,484	0.0%
Supplies	93,566	110,637	152,513	165,000	8.2%	214,217	29.8%
Rents	-	-	30,000	-	-100.0%	-	0.0%
Utilities	235,983	280,600	362,213	409,798	13.1%	471,196	15.0%
Other services/fees	1,205	874	-	-	0.0%	-	0.0%
Capital outlay	8,782	55,951	401,803	-	-100.0%	-	0.0%
Total Program Budget	769,683	905,490	1,398,522	1,012,690	-27.6%	1,125,707	11.2%
Funding Source							
General Fund	677,673	905,490	1,398,522	1,012,690		1,125,707	
CARES ACT Fund	92,010	-	-	-		-	
Total Program Budget	769,683	905,490	1,398,522	1,012,690		1,125,707	
Personnel Summary	0.45	0.60	0.70	0.70		0.70	

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases are due to changes in position level from supervisor to specialist.
 Maintenance/Repair Contractual Services included additional disinfecting efforts during the COVID-19 pandemic. Janitorial cleaning has resumed to normal levels.
 Supplies includes pool chemicals. The cost of pool chemicals is accounted for in this program and Facilities Maintenance Recreation. The increase in FY 2023/24 is to balance the budget between the two programs to align with actuals. The increase in FY 2024/25 is to account for anticipated increased costs.
 Capital outlay in FY 2021/22 includes shade structures and engineering for dive tower repairs. FY 2022/23 includes budget for dive tower repair, including drainage improvements and protective waterproof coating and new bleachers, which will be paid for by the Nadadores.



**2023-2025 Budget
Program Summary
Public Services-Fleet Maintenance**

Program Description:

The Fleet Maintenance program maintains and repairs thirty-two City vehicles, eight light towers, two utility vehicles, a mobile Emergency Operations Center (EOC) command vehicle, and related fleet equipment. This program also has responsibility for acquiring all new automotive vehicles and equipment, managing the City's fueling sites for City vehicles (which includes one compressed natural gas [CNG] station), and maintaining rental/leased automotive vehicles and equipment. This program also oversees an ongoing fleet replacement schedule.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	17,524	23,647	38,593	30,096	-22.0%	30,998	3.0%
Benefits	8,413	10,545	17,132	13,621	-20.5%	13,766	1.1%
Maintenance/Repair Contractual Svcs	97,748	83,410	109,266	114,266	4.6%	114,266	0.0%
Supplies	75,587	105,923	78,050	85,050	9.0%	85,050	0.0%
Rents	6,244	-	6,101	-	-100.0%	-	0.0%
Utilities	76	-	912	912	0.0%	912	0.0%
Other services/fees	-	43	-	-	0.0%	-	0.0%
Debt Service	-	6,222	-	-	0.0%	-	0.0%
Capital outlay	-	-	37,000	-	-100.0%	-	0.0%
Total Program Budget	205,592	229,790	287,054	243,945	-15.0%	244,992	0.4%

Funding Source

General Fund	151,016	153,783	210,775	175,929	176,976
Animal Services Fund	51,243	72,674	63,016	68,016	68,016
Air Quality Imprvmnt Trust Fund	3,333	3,333	13,263	-	-
Total Program Budget	205,592	229,790	287,054	243,945	244,992

Personnel Summary	0.15	0.30	0.30	0.25	0.25
--------------------------	-------------	-------------	-------------	-------------	-------------

Significant Changes and Other Notes:

Supplies includes gasoline or compressed natural gas cost for all pool, maintenance, and animal services vehicles.
 Rents in prior year included lease payments for EV pool vehicle.
 Capital outlay includes \$37,000 in FY 2022/23 for EV pool vehicle purchase to replace leased vehicle.



**2023-2025 Budget
Program Summary
Public Services-Medians and Parkways**

Program Description:

The Medians and Parkways program develops and implements a comprehensive maintenance program for 300 acres of landscaped medians and slopes adjacent to major thoroughfares throughout the City, including all slope renovation efforts. This program is designed to align the environmental impacts and benefits of landscapes with the functional and safety goals of the maintenance program. This program also assists in monitoring the National Pollutant Discharge Elimination System (NPDES) to prevent pesticides and herbicides from entering the City storm drain system. This program also manages the annual holiday lighting program and the City's banner program.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24 Proposed	% Change	FY 2024/25 Proposed	% Change
	Actual	Actual	Amended Budget		from Prior Year		from Prior Year
Salaries & wages	280,560	213,029	266,323	279,552	5.0%	287,915	3.0%
Benefits	131,034	109,388	120,151	125,060	4.1%	125,846	0.6%
Professional/Technical Contractual Svcs	9,230	2,566	-	-	0.0%	-	0.0%
Maintenance/Repair Contractual Svcs	1,820,389	2,020,560	2,419,521	2,445,595	1.1%	2,305,595	-5.7%
Supplies	461,102	378,323	310,350	324,225	4.5%	349,225	7.7%
Utilities	882,728	884,022	831,557	835,064	0.4%	835,064	0.0%
Dues/Memberships/Subscriptions	-	-	350	350	0.0%	350	0.0%
Capital outlay	-	56,911	-	-	0.0%	-	0.0%
Total Program Budget	3,585,043	3,664,799	3,948,252	4,009,846	1.6%	3,903,995	-2.6%
Funding Source							
General Fund	3,585,043	3,664,799	3,924,016	4,009,846		3,903,995	
Crown Valley Corridor	-	-	24,236	-		-	
Total Program Budget	3,585,043	3,664,799	3,948,252	4,009,846		3,903,995	
Personnel Summary	2.825	2.04	2.44	2.45		2.45	

Significant Changes and Other Notes:

Maintenance/Repair Contractual Services includes monthly landscape maintenance contracts in addition to other miscellaneous maintenance and repairs related to irrigation systems. FY 2021/22 includes \$228,000, FY 2022/23 includes \$325,000 and FY 2023/24 includes \$200,000 for slope rehabilitation on Jeronimo Road.

Supplies includes miscellaneous landscape and irrigation parts and materials.



**2023-2025 Budget
Program Summary
Public Services-Parks Maintenance**

Program Description:

The development and implementation of a comprehensive maintenance program for 822 acres of neighborhood, community, wilderness and open space parklands is the responsibility of the Parks Maintenance program. Currently, the City has forty-two parks, providing 8.4 acres of parks for every 1,000 residents. This program is responsible for: ensuring the preservation of the natural environment, developing and protecting public lands, maintaining the landscaped areas and park amenities (e.g., site furniture, basketball hoops, restrooms, etc.), and encouraging the full recreational use of these areas in a creative and safe manner. This program also oversees the inspections of high priority park sites for conformance with water quality compliance, and performs necessary corrections identified during inspection.

Parks Maintenance also manages a public awareness program that communicates the purpose of City maintenance functions and encourages public appreciation for the landscaped environment through quarterly articles in City publications. This program also manages an annual facility rehabilitation program for all City parks and supports special events at various facilities.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	434,669	383,600	533,025	458,211	-14.0%	470,741	2.7%
Benefits	193,957	197,107	245,944	195,404	-20.5%	194,649	-0.4%
Professional/Technical Contractual Svcs	405,431	422,425	446,687	428,893	-4.0%	428,893	0.0%
Maintenance/Repair Contractual Svcs	4,974,018	5,517,428	5,701,659	6,337,396	11.2%	6,645,742	4.9%
Supplies	863,007	1,258,602	1,280,174	1,476,550	15.3%	1,390,750	-5.8%
Rents	13,296	37,740	56,500	60,000	6.2%	60,000	0.0%
Utilities	1,317,225	1,414,454	1,153,139	1,184,685	2.7%	1,184,685	0.0%
Dues/Memberships/Subscriptions	2,415	1,212	2,300	2,200	-4.3%	2,200	0.0%
Travel/Training/Meetings	460	6,115	1,600	1,600	0.0%	1,600	0.0%
Other services/fees	1,913	9,238	2,850	2,110	-26.0%	2,110	0.0%
Economic Development	10,922	1,210	-	-	0.0%	-	0.0%
Capital outlay	14,694	92,244	59,255	68,380	15.4%	13,380	-80.4%
Total Program Budget	8,232,007	9,341,375	9,483,133	10,215,429	7.7%	10,394,750	1.8%

Funding Source

General Fund	7,884,149	9,189,926	9,306,472	10,050,543		10,259,864	
CARES ACT Fund	233,162	-	-	-		-	
Animal Services Fund	114,696	151,449	176,661	164,886		134,886	
Total Program Budget	8,232,007	9,341,375	9,483,133	10,215,429		10,394,750	

Personnel Summary

3.83	3.33	4.94	3.95	3.95
-------------	-------------	-------------	-------------	-------------

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases are due to department reallocations.

Professional/Technical Contractual Services includes risk management park inspection costs.

Maintenance/Repair Contractual Services includes monthly landscape maintenance contracts as well as other park site repair and maintenance needs, including ongoing replacement of rubberized playground resurfacing. Base contract increases are 7.5% for areas 4-8; areas 9-10 are budgeted with a 15% base budget increase.

Supplies includes miscellaneous parts and materials for landscape, irrigation and other park amenities. Overall supply costs are increasing.

Rents include equipment, furnishings, and special event rentals. Increases are due to restoration of budget to pre-COVID-19 levels.

Capital outlay includes the first and second year of a five year lease for a replacement truck received FY 2022/23. FY 2023/24 also includes energy efficient dog kennel roll up doors using Construction and Demolition diversion (C&D) forfeited deposits.



**2023-2025 Budget
Program Summary
Public Services-Street Maintenance**

Program Description:

The Street Maintenance program administers a comprehensive right-of-way maintenance and rehabilitation program for over five hundred lane miles of City streets. This maintenance and rehabilitation program includes the repair of roadways, curbs, gutters, medians, sidewalks, roadway bridges, and underpasses as well as the regular sweeping of City facility parking lots. This program conducts preventative maintenance on City streets, which includes street sealing and resurfacing, and grades and maintains unimproved road shoulders and medians to ensure safe driving and parking conditions as well as proper drainage.

This program also oversees the annual repainting of existing City roadway striping and the repainting of existing and new traffic pavement messages, painted curb, reflective pavement markers, and parking control markings at City facilities. This program maintains and replaces street signs, as well as maintains and updates curb, gutter, and sidewalk inventory lists annually to project funding and scheduling of future repairs and replacement.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	217,555	127,672	215,505	124,039	-42.4%	127,598	2.9%
Benefits	101,645	80,922	92,740	59,221	-36.1%	60,075	1.4%
Professional/Technical Contractual Svcs	7,312	10,089	9,000	13,000	44.4%	13,000	0.0%
Maintenance/Repair Contractual Svcs	907,591	841,484	901,570	943,591	4.7%	943,591	0.0%
Supplies	29,029	341	12,175	12,175	0.0%	12,175	0.0%
Rents	-	27,211	8,000	8,000	0.0%	8,000	0.0%
Utilities	2,807	2,480	1,400	1,400	0.0%	1,400	0.0%
Dues/Memberships/Subscriptions	-	-	700	700	0.0%	700	0.0%
Travel/Training/Meetings	-	-	100	100	0.0%	100	0.0%
Other services/fees	548,066	587,240	633,724	655,852	3.5%	655,852	0.0%
Capital outlay	-	-	20,300	28,380	39.8%	24,380	-14.1%
Total Program Budget	1,814,005	1,677,439	1,895,214	1,846,458	-2.6%	1,846,871	0.0%

Funding Source

General Fund	1,814,005	1,677,439	1,895,214	1,846,458	1,846,871
Total Program Budget	1,814,005	1,677,439	1,895,214	1,846,458	1,846,871

Personnel Summary	2.10	2.25	1.85	1.30	1.30
--------------------------	-------------	-------------	-------------	-------------	-------------

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases are due to department reallocation.
 Professional/Technical Contractual Services includes underground service alerts.
 Maintenance/Repair Contractual Services includes sidewalk and street repair, and parking lot sealing and striping.
 Rent includes materials for traffic control needs during special events.
 Other services/fees includes services for pressure washing, algae removal, striping, and sign maintenance.
 Capital outlay is for truck lease payments. FY 2023/24 is for year 2 of 5 for one truck and year 1 of 5 for one truck. FY 2024/25 is for year 3 of 5 for one truck and year 2 of 5 for one truck.



**2023-2025 Budget
Program Summary
Public Services-Urban Forestry**

Program Description:

The focus of the Urban Forestry program is the annual maintenance of approximately 45,000 trees located in the parks, open space, medians and slopes throughout the City. This program is designed to maintain the health and vigor of the City's trees and to provide the community with an ecologically and environmentally balanced landscape. This program also annually updates the tree inventory and manages the urban forest through the aggressive thinning, removal and replacement of trees that are in a declining state or present a danger to the public. This program will continue to reintroduce the City tree – the Coast Live Oak – into the City's urban forest. Additionally, this program strives to educate the public about Arbor Day and the importance of maintaining the urban forest.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23		% Change from Prior Year	% Change from Prior Year
			Amended Budget	FY 2023/24 Proposed		
Salaries & wages	49,587	37,572	73,284	41,325	-43.6%	2.7%
Benefits	23,669	16,588	33,780	18,353	-45.7%	-0.9%
Maintenance/Repair Contractual Svcs	774,644	1,016,264	1,064,010	1,146,001	7.7%	3.5%
Dues/Memberships/Subscriptions	-	-	575	575	0.0%	0.0%
Travel/Training/Meetings	-	-	400	400	0.0%	0.0%
Total Program Budget	847,900	1,070,424	1,172,049	1,206,654	3.0%	3.4%
Funding Source						
General Fund	847,900	1,070,424	1,172,049	1,206,654		1,247,715
Personnel Summary	0.40	0.30	0.60	0.30		0.30

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases are due to department reallocation.
 Maintenance/Repair Contractual Services includes tree management control services including increased tree trimming beginning FY 2021/22. The base contract amount increases by the annual Consumer Price Index (CPI) up to 3.5% each year.



**2023-2025 Budget
Program Summary
Public Services-Facilities Maintenance-Corp Yard**

Program Description:

The Administrative/Storage building and access road is due to be under construction at the end of 2023 and is set to be occupied at the end of 2024. The program will begin to provide the following services at the end of 2024 once the City staff moves back into the new Corp Yard Building. These services include custodial, janitorial, and building maintenance services for the City portion of the Corp Yard Administration/Storage Building. Staff housed in this facility are responsible for the City-wide maintenance and operations of all City assets including City Buildings, Parks, and streets and all City owned landscape and irrigation maintenance. Corp Yard staff also supervise the replacement and rehabilitation of capital improvement project items, and inspect all of the City’s facilities for compliance with National Pollutant Discharge Elimination System (NPDES) regulations and other health department codes. This program was previously reported in Public Services - Facilities Maintenance.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Maintenance/Repair Contractual Svcs	-	-	-	-	0.0%	46,000	100.0%
Supplies	-	-	-	-	0.0%	15,000	100.0%
Utilities	-	-	-	-	0.0%	11,000	100.0%
Capital outlay	-	-	4,000,000	-	-100.0%	577,600	100.0%
Total Program Budget	-	-	4,000,000	-	-100.0%	649,600	100.0%
Funding Source							
General Fund	-	-	4,000,000	-		649,600	
Total Program Budget	-	-	4,000,000	-		649,600	
Personnel Summary							
	-	-	-	-		-	

Significant Changes and Other Notes:

Maintenance/Repair Contractual Services includes landscape maintenance, HVAC maintenance agreement, fire/life safety, alarm monitoring, custodial services, and pest control.
 Capital outlay in FY 2022/23 includes the City cash contribution to expand the footprint of the Santa Margarita Water District (SMWD) water treatment plant to allow space for city staff and staff parking, add an access road, grade a space for a future event barn, and create walkable space along Oso Creek. FY 2024/25 includes the first annual cost share payment to SMWD.



**2023-2025 Budget
Program Summary
Public Services-Core Area Facilities**

Program Description:

This program provides custodial and janitorial services, equipment maintenance, and minimal building maintenance for the former Stein Mart building and the Central Core area. Facility maintenance services includes maintenance of heating/air conditioning system maintenance, electrical, plumbing, general facility repairs and improvements, preventative maintenance, inspections and routine operational services.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Professional/Technical Contractual Svcs	-	-	63,000	63,000	0.0%	63,000	0.0%
Maintenance/Repair Contractual Svcs	-	35,437	60,900	50,000	-17.9%	50,000	0.0%
Supplies	-	37,721	10,000	-	-100.0%	-	0.0%
Utilities	-	17,057	57,801	52,985	-8.3%	52,985	0.0%
Other services/fees	-	60	-	-	0.0%	-	0.0%
Total Program Budget	-	90,275	191,701	165,985	-13.4%	165,985	0.0%
Funding Source							
General Fund	-	90,275	191,701	165,985		165,985	
Total Program Budget	-	90,275	191,701	165,985		165,985	
Personnel Summary	-	-	-	-		-	

Significant Changes and Other Notes:

Professional/Technical Contractual Services includes security guard services.
Maintenance/Repair Contractual Services includes equipment maintenance, plumbing and electrical repair and maintenance, and security and fire alarm monitoring.



**2023-2025 Budget
Program Summary
Public Services-Core Area Parks and Paseos**

Program Description:

This program implements a comprehensive maintenance program for the North Paseo and Central Core Pop-up area located in the parking lot area of the former Stein Mart Building in the City's Core Area. This program is responsible for ensuring that each of these areas are kept weed and trash free and that irrigation systems are maintained throughout the year.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Professional/Technical Contractual Svcs	-	18,148	-	-	0.0%	-	0.0%
Maintenance/Repair Contractual Svcs	-	21,279	25,000	41,125	64.5%	41,125	0.0%
Supplies	-	8,594	5,000	-	-100.0%	-	0.0%
Utilities	-	2,285	-	-	0.0%	-	0.0%
Total Program Budget	-	50,306	30,000	41,125	37.1%	41,125	0.0%

Funding Source

General Fund	-	50,306	30,000	41,125		41,125	
Total Program Budget	-	50,306	30,000	41,125		41,125	

Personnel Summary

	-	-	-	-		-	
--	---	---	---	---	--	---	--

Significant Changes and Other Notes:

Maintenance/Repair Contractual Services includes quarterly Common Area Maintenance (CAM) charges and landscape maintenance and repairs.



2023-2025 Budget
Program Area Summary
Golf Operations
Expenditures, All Funds: FY 2020/21 - FY 2024/25

<i>Department Summary</i>	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Administration	292,138	320,211	298,052	340,428	14.2%	340,428	0.0%
Debt Service	140,755	166,378	171,172	222,872	30.2%	222,872	0.0%
Operations	1,756,246	2,545,968	2,624,937	2,917,111	11.1%	2,917,111	0.0%
Information Technology	43,417	75,640	113,531	69,700	-38.6%	69,700	0.0%
Slopes and landscape	166,420	126,872	250,000	200,000	-20.0%	200,000	0.0%
Facilities and Infrastructure	1,267,258	561,387	562,430	653,330	16.2%	633,330	-3.1%
Total Department Budget	3,666,234	3,796,456	4,020,122	4,403,441	9.5%	4,383,441	-0.5%

Department Expenditures by Category

Professional/Technical Contractual Svcs	164,057	193,344	478,939	639,207	33.5%	639,207	0.0%
Maintenance/Repair Contractual Svcs	528,345	404,174	453,933	502,800	10.8%	502,800	0.0%
Supplies	468,896	415,629	86,978	180,200	107.2%	180,200	0.0%
Insurance	42,522	39,492	33,292	41,168	23.7%	41,168	0.0%
Rents	11,149	14,773	15,590	17,330	11.2%	17,330	0.0%
Utilities	140,613	197,989	180,900	250,100	38.3%	250,100	0.0%
Other services/fees	1,224,374	2,008,401	2,112,049	2,174,764	3.0%	2,174,764	0.0%
Depreciation	156,057	178,403	175,000	180,000	2.9%	180,000	0.0%
Debt Service	140,755	166,378	171,172	222,872	30.2%	222,872	0.0%
Capital outlay	789,466	177,873	312,269	195,000	-37.6%	175,000	-10.3%
Total Department Budget	3,666,234	3,796,456	4,020,122	4,403,441	9.5%	4,383,441	-0.5%

Funding Source

Golf Operations Fund	3,666,234	3,796,456	4,020,122	4,403,441		4,383,441	
Total Department Budget	3,666,234	3,796,456	4,020,122	4,403,441		4,383,441	

Personnel Summary

	-	-	-	-		-	
--	---	---	---	---	--	---	--

American Golf Corporation provides a one year budget each May. The budget for 2023-2025 is the same for this document. In 2024 the budget for FY 2024/25 will be updated during the Mid-cycle budget process.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Golf Operations

Strategic Goal(s)



Develop a working drawing for the construction of the main bridge replacement over the Oso Creek. This bridge will be set higher than the current bridge to reduce flooding of the bridge during significant rain events.



Develop, design and install permanent heaters in the shade structure of Terrace on the Green so that the use of portable heaters can be reduced as a direct result of the significant cost increase of natural and LP Gas.



In coordination with the Community Relations and Information Technology departments, maintain and enhance the City's dynamic websites, mobile app and active social media accounts for the City and the Oso Creek Golf Course. Keep the community well informed and promote the City's services, programs, amenities and initiatives.



In coordination with the Recreation and Community Services, Library and Cultural Services, Public Services, and Animal Services departments, offer programs and services to the community along the Oso Creek Trail and within the North Paseo/Civic Core space to promote partnerships and community connectivity. Engage with Village Center businesses by providing them with proposed improvements, project updates and opportunities to get involved.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Golf Operations

Strategic Goal(s)



Installed a remote restroom facility near the 13th tee box and 16th green in October 2022, to accommodate golfing patrons on the “back nine” of the golf course. This location was identified to provide for the most efficient utility layout and for the convenience of the golfers.



Completed an inventory of the bridges throughout the golf course and developed a prioritization list for replacement of the two (2) top priority bridges.



Began the renovation of the slopes and the removal of unplayable turf areas along the edge of the golf course. This effort remains ongoing. Small portions of unplayable turf were removed as part of the on-course restroom installation.



Installed security cameras in October-November 2022. Began creation of facility literature to market the Oso Creek facility to the local community.



In coordination with the Community Relations, Information Technology and Community Development departments, created a new [Oso Creek Golf Course website](#) and developed new social media pages. These platforms promoted the golf course and the launching of the Terrace on the Green and Garden + Grille eateries with photos and video content to promote and establish the property as a popular Orange County destination.



Completed rehabilitation of two (2) acres of landscape slopes along the golf course below the adjacent Casta Del Sol Home Owner’s Association, beginning at the golf course entrance along the 10th tee and fairway. Removed dead and dying trees and shrubs, renovated irrigation systems, and planted drought tolerant trees and shrubs using community volunteers and private contractors.



Completed renovation of the kitchen in January 2023, expanding the dining experience to include dinner. Renovation efforts included plumbing, HVAC, electrical, framing and the installation of restaurant grade stainless steel. These modifications ensured that the kitchen is fully compliant with Orange County Health Care Agency codes and that the equipment operates efficiently.



Completed the outdoor Garden + Grille area in February 2023. The barbeque, seating and dining area was constructed adjacent to the 10th tee, including a large fire pit and cabanas with views of the golf course and Saddleback mountains.



Renovated the Terrace on the Green outdoor patio dining area in 2021. Added new furniture, fire tables, TV monitors, music and cooling fans, along with glass perimeter screening to detour stray golf balls.



Completed cart path improvements in 2022, focusing on locations that had become aged and in need of repairs. Additionally, installed a new section of cart path to better facilitate cart access to the 16th green.



Continued to expand event programming, including the addition of numerous community events. The first annual La Paws Golf Tournament was held in May 2022. Other events included happy hour music, mini evening outdoor concerts, gnome hunt, glow ball golf event, corn hole tournament and Breakfast with Santa.



**2023-2025 Budget
Program Summary
Golf Operations-Administration**

Program Description:

The Administration program oversees the financial aspects of the golf course including banking, accounting and auditing, legal services, and insurance.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Professional/Technical Contractual Svcs	93,184	101,941	90,300	119,800	32.7%	119,800	0.0%
Supplies	51	60	-	-	0.0%	-	0.0%
Insurance	42,522	39,492	32,752	40,628	24.0%	40,628	0.0%
Other services/fees	324	315	-	-	0.0%	-	0.0%
Depreciation	156,057	178,403	175,000	180,000	2.9%	180,000	0.0%
Total Program Budget	292,138	320,211	298,052	340,428	14.2%	340,428	0.0%

Funding Source

Golf Operations Fund	292,138	320,211	298,052	340,428		340,428	
----------------------	---------	---------	---------	---------	--	---------	--

Personnel Summary

	-	-	-	-		-	
--	---	---	---	---	--	---	--

Significant Changes and Other Notes:

Professional/Technical Services includes bank service charges, auditing, and legal services.

Insurance includes the portion of the City liability and property insurance attributed to the Oso Creek Golf Course.



**2023-2025 Budget
Program Summary
Golf Operations-Debt Service**

Program Description:

The Debt Service budget is used to account for the payment of interest and principal on a \$1 million loan from the City 115 Pension Trust, and leased equipment.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Debt Service	140,755	166,378	171,172	222,872	30.2%	222,872	0.0%
Total Program Budget	140,755	166,378	171,172	222,872	30.2%	222,872	0.0%
Funding Source							
Golf Operations Fund	140,755	166,378	171,172	222,872		222,872	
Personnel Summary							
	-	-	-	-		-	

Significant Changes and Other Notes:

Debt service payments to the 115 Trust began in FY 2020/21. The golf operation executed two equipment leases during FY 2020/21 for golf carts and course maintenance equipment. The FY 2023/24 budget includes a new five year lease for a Fairway mower and a new five year lease for a tractor.

Principal payments on debt in this fund are not classified as expenses under accounting standards and are not reported as expenses in financial statements. Actual principal payments in prior years are reported as expenses in the budget for comparative purposes.

Principal and interest payments are reported in the budget to demonstrate the actual amount of resources needed to make debt service payments for each budget year.



**2023-2025 Budget
Program Summary
Golf Operations-Operations**

Program Description:

The Operations budget is used to track expenditures incurred by the contracted management company. The Oso Creek Golf Course is managed under contract by American Golf Corporation (AGC). AGC manages and staffs all daily course operations including food and beverage services.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Professional/Technical Contractual Svcs	61,899	65,570	349,998	496,407	41.8%	496,407	0.0%
Maintenance/Repair Contractual Svcs	61,807	39,076	-	-	0.0%	-	0.0%
Supplies	285,318	260,126	-	-	0.0%	-	0.0%
Insurance	-	-	540	540	0.0%	540	0.0%
Rents	2,593	8,185	10,260	12,000	17.0%	12,000	0.0%
Utilities	131,195	182,951	162,900	235,400	44.5%	235,400	0.0%
Other services/fees	1,213,434	1,990,060	2,101,239	2,172,764	3.4%	2,172,764	0.0%
Total Program Budget	1,756,246	2,545,968	2,624,937	2,917,111	11.1%	2,917,111	0.0%

Funding Source

Golf Operations Fund	1,756,246	2,545,968	2,624,937	2,917,111		2,917,111	
----------------------	-----------	-----------	-----------	-----------	--	-----------	--

Personnel Summary

	-	-	-	-		-	
--	---	---	---	---	--	---	--

Significant Changes and Other Notes:

Professional/Technical Services includes outside consultants hired by AGC in the operation of the golf course and can include music and entertainment, information technology services, marketing, or other miscellaneous services.
Rents includes equipment leased by AGC. As equipment leases expire the City replaced equipment and/or executed new lease agreements when needed which are reported in the Golf Debt Service (leases) or Golf Facilities (purchases) programs.
Other services/fees includes the contract service fee based on 3.5% of revenue, costs associated with AGC staff, and Cost of Sales for Merchandise, Food, and Beverages.



**2023-2025 Budget
Program Summary
Golf Operations-Information Technology**

Program Description:

The budget is used to track Information Technology updates and expenditures at the Oso Creek Golf Course.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	2024/25 Proposed	from Prior Year
Professional/Technical Contractual Srvs	4,250	8,307	24,593	10,000	-59.3%	10,000	0.0%
Maintenance/Repair Contractual Srvs	-	-	-	6,800	100.0%	6,800	0.0%
Supplies	13,790	227	4,147	6,200	49.5%	6,200	0.0%
Utilities	9,418	15,038	18,000	14,700	-18.3%	14,700	0.0%
Other services/fees	2,851	11,008	10,810	2,000	-81.5%	2,000	0.0%
Capital outlay	13,108	41,060	55,981	30,000	-46.4%	30,000	0.0%
Total Program Budget	43,417	75,640	113,531	69,700	-38.6%	69,700	0.0%
Funding Source							
Golf Operations Fund	43,417	75,640	113,531	69,700		69,700	
Personnel Summary							
	-	-	-	-		-	

Significant Changes and Other Notes:

Professional/Technical Contractual Services includes cabling services for network drops, mounting of WiFi Aps, surveillance cameras.
Supplies includes miscellaneous equipment and phones and cabling and mounting hardware and materials.
Capital outlay includes \$30,000 for facility audio system replacement.



**2023-2025 Budget
Program Summary
Golf Operations-Slopes and Landscaping**

Program Description:

This program is for City expenditures needed to address deferred maintenance of the slopes surrounding the Oso Creek Golf Course. Slope deferred maintenance is budgeted when sufficient excess revenue is available in the Golf Operations Fund.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Maintenance/Repair Contractual Svcs	96,616	126,872	250,000	200,000	-20.0%	200,000	0.0%
Capital outlay	69,804	-	-	-	0.0%	-	0.0%
Total Program Budget	166,420	126,872	250,000	200,000	-20.0%	200,000	0.0%
Funding Source							
Golf Operations Fund	166,420	126,872	250,000	200,000		200,000	
Total Program Budget	166,420	126,872	250,000	200,000		200,000	
Personnel Summary	-	-	-	-		-	

Significant Changes and Other Notes:

Maintenance/Repair Contractual Services includes slope clearing, tree trimming, slope irrigation, and plant materials.



**2023-2025 Budget
Program Summary
Golf Operations-Facilities and Infrastructure**

Program Description:

This program is for City expenditures to repair facilities and infrastructure at the Oso Creek Golf Course. Facilities and infrastructure maintenance and repairs are budgeted when sufficient excess revenue is available in the Golf Operations Fund.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Professional/Technical Contractual Svcs	4,724	17,526	14,048	13,000	-7.5%	13,000	0.0%
Maintenance/Repair Contractual Svcs	369,922	238,226	203,933	296,000	45.1%	296,000	0.0%
Supplies	169,737	155,216	82,831	174,000	110.1%	174,000	0.0%
Rents	8,556	6,588	5,330	5,330	0.0%	5,330	0.0%
Other services/fees	7,765	7,018	-	-	0.0%	-	0.0%
Capital outlay	706,554	136,813	256,288	165,000	-35.6%	145,000	-12.1%
Total Program Budget	1,267,258	561,387	562,430	653,330	16.2%	633,330	-3.1%
Funding Source							
Golf Operations Fund	1,267,258	561,387	562,430	653,330		633,330	
Total Department Budget	1,267,258	561,387	562,430	653,330		633,330	
Personnel Summary							
	-	-	-	-		-	

Significant Changes and Other Notes:

Maintenance/Repair Contractual Services includes preventative maintenance for equipment, flooring and roof repairs, parking lot striping, custodial services and painting/drywall repairs. \$50,000 added for roof repairs and \$25,000 increase to custodial services in each year. Supplies includes irrigation supplies, restaurant grab & go paper products, event supplies, signage, furniture replacement, sanitary supplies, and repair supplies. \$30,000 added for furniture replacement, and \$50,000 for repair supplies in each year. Capital outlay includes bridge inventory and repairs and electric heaters on the Terrace on the Green in both years and rehabilitation of the golf cart kiosk and purchase of a beverage cart in year one.



MISSION VIEJO

(This page intentionally left blank)



**2023-2025 Budget
Program Area Summary
Recreation, Community and Library Services
Expenditures, All Funds: FY 2020/21 - FY 2024/25**

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
<i>Library and Cultural Services Department</i>							
Administration	392,451	455,772	592,491	411,181	-30.6%	416,951	1.4%
Cultural Services	297,113	428,367	593,051	414,093	-30.2%	395,499	-4.5%
Operations	636,740	790,190	865,968	930,309	7.4%	962,387	3.4%
Public Services	1,208,935	1,419,805	1,724,443	1,593,355	-7.6%	1,614,688	1.3%
Support Services	390,479	384,658	418,013	425,860	1.9%	434,087	1.9%
Library and Cultural Services Department	2,925,718	3,478,792	4,193,966	3,774,798	-10.0%	3,823,612	1.3%
<i>Recreation & Community Services Department</i>							
Administration	385,338	615,291	689,258	517,154	-25.0%	526,270	1.8%
Community Services	782,619	975,351	1,226,267	1,291,780	5.3%	1,319,664	2.2%
Norman P. Murray Community Center	390,773	477,817	809,800	700,594	-13.5%	705,515	0.7%
Recreation	427,331	485,098	269,550	195,316	-27.5%	206,242	5.6%
Felipe Tennis Center	202,853	443,913	651,802	613,513	-5.9%	625,538	2.0%
Marguerite Tennis Center	441,701	480,834	534,384	527,637	-1.3%	534,982	1.4%
Montanoso Recreation Center	481,701	644,264	898,740	886,754	-1.3%	901,358	1.6%
Sierra Recreation Center	496,012	634,011	854,575	1,014,027	18.7%	1,038,689	2.4%
Recreation & Community Services Department	3,608,328	4,756,579	5,934,376	5,746,775	-3.2%	5,858,258	1.9%
Recreation/Community/Library Services	6,534,046	8,235,371	10,128,342	9,521,573	-6.0%	9,681,870	1.7%

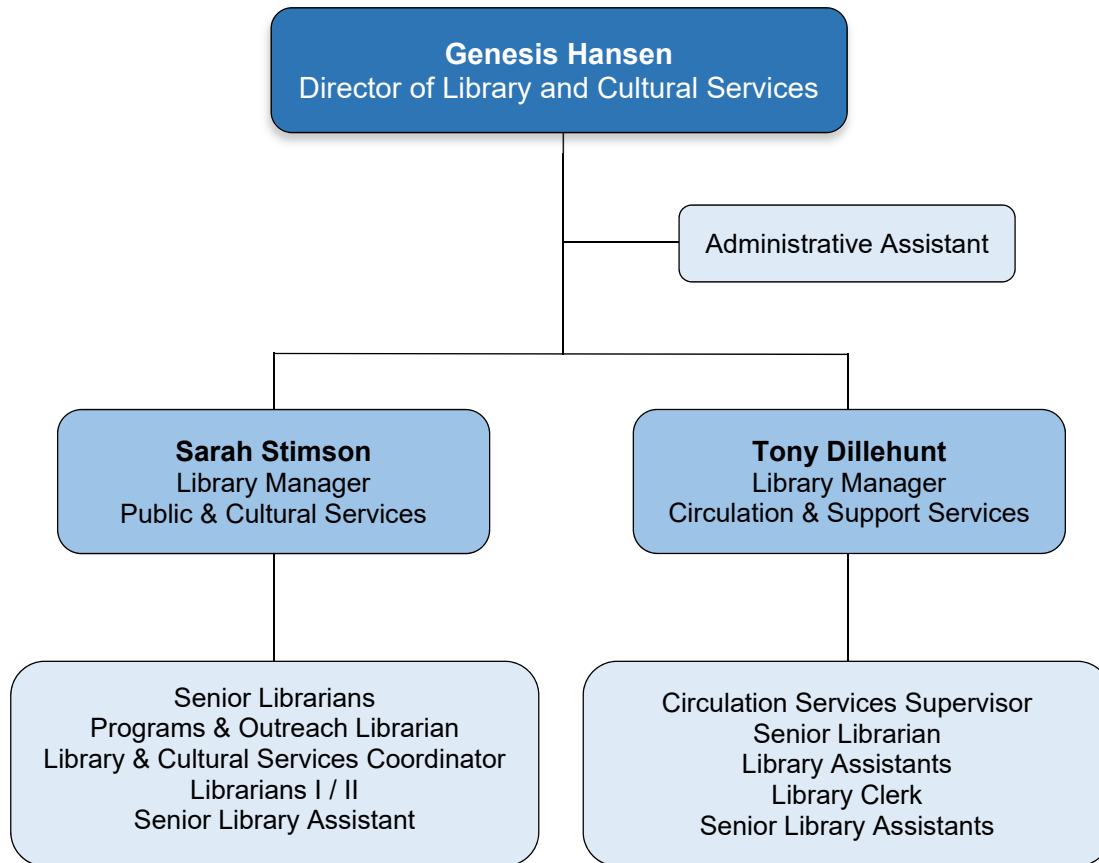


MISSION VIEJO

(This page intentionally left blank)



LIBRARY AND CULTURAL SERVICES



Department Description:

The Library and Cultural Services department manages and operates a full-service City Library in a 41,400 square foot facility. Ongoing responsibilities include developing and maintaining physical and digital materials collections, evaluating and implementing current library technology in partnership with the City’s Information Technology department, providing a variety of information and research tools for patrons, developing and evaluating policies and procedures, and planning educational, enriching, and entertaining programs for all ages.

The City’s Library is open sixty hours per week, seven days per week, and serves a South Orange County population of approximately 400,000 people including residents of Mission Viejo and surrounding cities and unincorporated areas in and around Orange County.

This department also manages and operates the Potocki Center for the Arts, providing arts education classes for all ages, implementing diverse cultural programming, coordinating exhibits in City gallery space in the Library, Norman P. Murray Community and Senior Center, and the Potocki Center as well as the outdoor Parkway Gallery and developing the City’s public art program.

In addition, this department provides staff support to three citizen committees: the Cultural Arts Committee, the Community of Character Committee, and the Heritage Committee.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Library and Cultural Services

Strategic Goal(s)



In accordance with Recommendation 6b of the Cultural Arts Master Plan, hire a consultant to conduct a feasibility study for a potential performing arts theater.



Apply for California Humanities grant(s) to conduct a series of cultural programs highlighting the diversity of art and music in our community.



Continue building the re-established Cultural Arts Committee and work with the Committee towards fulfilling remaining goals in the Cultural Arts Master Plan, with emphasis on Recommendation 3: Re-energize the City's art in public places.



Following on successful grants "Veterans Connect @ the Library" and "Teens Work! Mission Viejo," develop workforce readiness programs and resources for a range of audiences, with special emphasis on teens and veterans. Seek additional grant funding as needed.



Maximize use of grant-funded technology through creation of a variety of Science, Technology, Engineering and Mathematics (STEM) programs for elementary through high school audiences. Coordinate with local school districts to ensure that programming supports STEM goals for students. Continue to build on successful programs and partnerships (such as the Webb Telescope partnership with NASA) for programs with cross-generational appeal.



Evaluate current and potential youth program offerings for opportunities to incorporate social-emotional learning and promote well-rounded, age-appropriate development.



In partnership with the Mission Viejo Diversity + Inclusion Task Force, develop programs and exhibits that celebrate the diversity of Mission Viejo and support a safe, inclusive and welcoming community.



Implement pilot projects to test and evaluate contract services for increased outsourcing of materials cataloging and processing functions.



Coordinate staffing and schedules for the City's Passports office to meet the increased demand for passports caused by the COVID-19 pandemic travel cancellations and delays.



In coordination with the Recreation and Community Services department, continue expanding programs and services offered to the community through partnerships with local organizations in support of the City's Special Needs Adaptive Programming (SNAP) initiative. Develop a dedicated website page promoting the SNAP initiative, which will provide opportunities for people of all abilities to participate in positive recreational activities including but not limited to swimming, art, tennis, special events, educational programs and social activities.



In coordination with the Recreation and Community Services, Public Services, Golf Operations, and Animal Services departments, offer programs and services to the community along the Oso Creek Trail and within the North Paseo/Civic Core space to promote partnerships and community connectivity. Engage with Village Center businesses by providing them with proposed improvements, project updates, and opportunities to get involved.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Library and Cultural Services

Strategic Goal(s)



Implemented drop-in early childhood art programs during the Summer months, and offered a range of affordable art programs for children beginning at 18-months of age, as well as after-school programs for elementary age children and teens. Classes at the Potocki Center for the Arts saw a substantial increase in attendance in FY 22/23.



In accordance with recommendations from the Disability Needs Assessment grant, formed a partnership with the Dayle McIntosh Center to help develop and plan library services and programs that meet the diverse needs of people with disabilities. The Library and Cultural Services department will be hosting their Youth Connect programs. Dayle McIntosh staff and clients will provide input and feedback on the Library facility and services from a diverse range of needs and perspectives.



In accordance with recommendations from the Disability Needs Assessment grant, developed assistance services for patrons with disabilities, including Homebound Delivery services for patrons with mobility issues, which launched at the beginning of 2023. Began development for a marketing and communication strategy for all assistive services.



In response to patron requests and feedback, developed permanent workflow to integrate popular services developed during the COVID-19 pandemic. Curbside pickup is now a part of the ongoing workflow for the Library. Designated curbside parking signs to accommodate changing conditions can be easily added or removed as needed. Most Library programming has resumed to in-person activities, but Library Staff have also been responsive to patron feedback/comfort levels and are still offering virtual programs as needed (e.g. some book club meetings and author programs are conducted virtually).



Piloted programs with the Teen Advisory Board and Career Online High School using Chromebooks donated by Human-I-T in partnership with Cox Communications. In coordination with the IT department, devices will be adjusted/configured on an ongoing basis to better serve participant needs.



In partnership with the Mission Viejo Diversity + Inclusion Task Force, developed programs and exhibits that celebrate the diversity of Mission Viejo and support a safe, inclusive and welcoming community. These programs included a Local History lecture entitled "Creating a Hometown Feeling" with the City's Heritage Committee which was held on February 5, 2023.



The Vets Connect grant culminated its 5-year run in December 2022, with the "War Comes Home" film screening and exhibit. Library Staff continue to collaborate with Community Services Staff and local partners such as CalVet to offer counseling, programs and other resources in the Library's "Vets Connect" resource center.



In conjunction with the Diversity + Inclusion Task Force, Library and Cultural Services Staff assembled and continues to market an Adaptive Program Guide which includes various programs in and around Mission Viejo designed for individuals with disabilities. These programs include various athletic and social opportunities.

The SNAP logo was and continues to be used throughout the quarterly MV Life publication to identify programs and offerings which are either designed for individuals with disabilities or can provide adequate accommodations for these participants.



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Library & Cultural Services



Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected
	Provides superior services that meet the unique & distinctive needs of the community, setting it apart from other cities in the area	# of Library visits	290,878*	344,924*	650,000	700,000
		# of physical materials checked out	729,677	447,954	800,000	875,000
		# of eBooks downloaded	108,705	62,393	120,000	140,000
		# of new borrowers registered	7,471	4,670	8,250	8,500
		# of website & catalog visits	962,734	542,270	950,000	1,000,000
		# of passport applications processed	3,205	2,017	6,000	6,000
	Offers diverse programs & activities for youth and seniors	# of program attendance	11,598 (in-person & virtual)	11,007	20,000	25,000
	Creates & fosters a sense of community pride through citizen involvement	# of volunteer hours	11,824	7,124	12,250	12,500
	Responsive, accessible & courteous to its customers	# of reference questions answered	50,409	26,713	50,000	55,000

*Visitor counts extrapolated from sample counts and other data due to broken door counter.



**2023-2025 Budget
Library and Cultural Services
Department Summary**

Department Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Administration	392,451	455,772	592,491	411,181	-30.6%	416,951	1.4%
Cultural Services	297,113	428,367	593,051	414,093	-30.2%	395,499	-4.5%
Operations	636,740	790,190	865,968	930,309	7.4%	962,387	3.4%
Public Services	1,208,935	1,419,805	1,724,443	1,593,355	-7.6%	1,614,688	1.3%
Support Services	390,479	384,658	418,013	425,860	1.9%	434,087	1.9%
Total Department Budget	2,925,718	3,478,792	4,193,966	3,774,798	-10.0%	3,823,612	1.3%
Department Expenditures by Category							
Salaries & wages	1,854,933	2,123,905	2,392,971	2,287,306	-4.4%	2,348,944	2.7%
Benefits	868,796	1,009,895	1,131,158	993,622	-12.2%	996,358	0.3%
Professional/Technical Contractual Svcs	26,013	25,980	168,804	66,860	-60.4%	52,250	-21.9%
Maintenance/Repair Contractual Svcs	4,204	3,310	15,750	8,884	-43.6%	8,884	0.0%
Supplies	129,150	178,488	248,412	269,700	8.6%	268,750	-0.4%
Rents	3,862	4,321	4,700	8,300	76.6%	8,300	0.0%
Dues/Memberships/Subscriptions	996	2,363	2,210	2,276	3.0%	2,276	0.0%
Travel/Training/Meetings	528	8,152	11,400	10,900	-4.4%	10,900	0.0%
Other services/fees	37,236	62,378	110,055	66,950	-39.2%	66,950	0.0%
Contributions to agencies/organizations	-	60,000	95,650	60,000	-37.3%	60,000	0.0%
Capital outlay	-	-	12,856	-	-100.0%	-	0.0%
Total Department Budget	2,925,718	3,478,792	4,193,966	3,774,798	-10.0%	3,823,612	1.3%
Funding Source							
General Fund	297,113	428,367	593,051	414,093		395,499	
Library Fund	2,627,133	3,050,425	3,600,915	3,360,705		3,428,113	
CARES Act Fund	1,472	-	-	-		-	
Total Department Budget	2,925,718	3,478,792	4,193,966	3,774,798		3,823,612	
Personnel Summary	24.10	23.10	23.10	23.10		23.10	



**2023-2025 Budget
Program Summary
Library and Cultural Services-Administration**

Program Description:

The Administration program is responsible for advising the City Manager and Assistant City Manager, developing and monitoring the Library and Cultural Services Department budget, developing policies for Library Board of Trustee approval, developing and implementing staffing plans; and developing, implementing, and evaluating library programs and services. The Administration program also has responsibility for coordinating the Department's volunteer program, gathering, evaluating, and disseminating library and cultural arts use statistics, directing library promotions and marketing efforts, coordinating strategic planning, advising and serving as liaison with the Friends of the Mission Viejo Library, and developing and fostering collaborations with community groups and stakeholders.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23		% Change from Prior Year	% Change	
			Amended Budget	FY 2023/24 Proposed		FY 2024/25 Proposed	from Prior Year
Salaries & wages	214,335	172,572	216,228	192,945	-10.8%	199,251	3.3%
Benefits	134,037	228,272	312,103	148,776	-52.3%	147,990	-0.5%
Professional/Technical Contractual Svcs	10,988	154	2,000	7,000	250.0%	7,000	0.0%
Maintenance/Repair Contractual Svcs	3,100	2,473	6,500	3,384	-47.9%	3,384	0.0%
Supplies	6,473	13,514	15,000	15,500	3.3%	15,750	1.6%
Rents	2,587	3,286	2,300	2,300	0.0%	2,300	0.0%
Dues/Memberships/Subscriptions	560	1,800	1,710	1,776	3.9%	1,776	0.0%
Travel/Training/Meetings	128	7,193	9,000	10,000	11.1%	10,000	0.0%
Other services/fees	20,243	26,508	27,650	29,500	6.7%	29,500	0.0%
Total Program Budget	392,451	455,772	592,491	411,181	-30.6%	416,951	1.4%

Funding Source

Library Fund	392,451	455,772	592,491	411,181		416,951
--------------	---------	---------	---------	---------	--	---------

Personnel Summary

	2.0	2.0	1.6	1.6		1.6
--	-----	-----	-----	-----	--	-----

Significant Changes and Other Notes:

Salaries & wages and Benefits decreases due to prior year vacancy filled at a cost lower than budget. The hourly, seasonal, temporary budget is no longer needed and was eliminated beginning FY 2023/24.
 Benefits in FY 2021/22 and FY 2022/23 includes the Library portion of additional 115 Pension Trust contributions approved by City Council. Contributions were funded with prior year operating surpluses.
 Professional/Technical Contractual Services includes \$5,000 from Heritage Committee sales for digitization project.
 Travel/Training/Meetings are expected to increase to pre-COVID-19 levels.
 Other services/fees includes annual County of Orange property tax administration fees.



**2023-2025 Budget
Program Summary
Library and Cultural Services-Cultural Services**

Program Description:

The Cultural Services program coordinates and partners with community organizations, educational institutions and the private sector to offer cultural arts programs and community-wide special events. The cultural art programs offered include musical performances such as the South Coast Symphony, "Lord of the Strings," "Connections Chamber Series," and many others. This program also oversees gallery exhibitions and the Art in Public Places program at the Mission Viejo Library, Norman P. Murray Community and Senior Center, Heritage House, Oso Viejo Village Green, and Crown Valley Parkway. Additional community-wide events include: "Pacific Symphony/Prelude in the Park" (featuring the Pacific Symphony Orchestra), and the Family Art Days.

Cultural Services also facilitates and coordinates the program/project efforts of the Potocki Center for the Arts, and the Cultural Arts and Heritage Committees. This program also offers support services to community organizations and other City departments as needed.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	193,858	198,780	194,172	188,310	-3.0%	170,734	-9.3%
Benefits	87,884	122,718	82,373	95,833	16.3%	96,015	0.2%
Professional/Technical Contractual Svcs	-	4,492	120,850	18,000	-85.1%	18,000	0.0%
Maintenance/Repair Contractual Svcs	174	299	1,500	1,500	0.0%	1,500	0.0%
Supplies	2,173	8,644	15,100	10,200	-32.5%	9,000	-11.8%
Rents	1,275	1,035	1,100	6,000	445.5%	6,000	0.0%
Dues/Memberships/Subscriptions	417	410	500	500	0.0%	500	0.0%
Travel/Training/Meetings	250	723	900	900	0.0%	900	0.0%
Other services/fees	11,082	31,266	68,050	32,850	-51.7%	32,850	0.0%
Contributions to agencies/organizations	-	60,000	95,650	60,000	-37.3%	60,000	0.0%
Capital outlay	-	-	12,856	-	-100.0%	-	0.0%
Total Program Budget	297,113	428,367	593,051	414,093	-30.2%	395,499	-4.5%

Funding Source

General Fund	297,113	428,367	593,051	414,093	395,499
Total Program Budget	297,113	428,367	593,051	414,093	395,499

Personnel Summary	2.0	2.0	2.0	2.0	2.0
--------------------------	------------	------------	------------	------------	------------

Significant Changes and Other Notes:

Salaries & wages decrease due to retirement with vacancy budgeted at lower position, the HST budget will decrease in FY 2023/24 and be eliminated in FY 2024/25.

Benefits increase is due to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee +1 or more.

Professional/Technical Contractual Services includes performers for the Family Art Days and Pacific Symphony events.

FY 2022/23 includes \$100,000 for a Cultural Arts Master Plan Performing Arts Theater consultant.

Supplies includes supplies for Family Art Days and Pacific Symphony events.

Rents includes copier lease and stage rentals for Potocki Center for the Arts outdoor concerts.

Other services/fees includes \$24,000 for instructor fees for art, music, and ceramics classes, which are offset 100% by revenue.

Contributions to agencies/organizations is the fee provided to the Pacific Symphony for the annual Symphony event. FY 2022/23 includes an additional \$35,000 for specialized Pacific Symphony programming.

Capital outlay includes the carryover encumbrance in FY 2022/23 for the Stranded Heart sculpture.



**2023-2025 Budget
Program Summary
Library and Cultural Services-Library Operations**

Program Description:

The Library Operations program is responsible for managing the library's circulation function. Library circulation includes: the checking in and out of materials, issuance of library cards, and managing patron accounts. In addition, this program is responsible for shelving library materials, overseeing the maintenance and repair of the library facility, and managing and evaluating the department's Passport Acceptance Service.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Salaries & wages	426,578	579,367	615,140	679,448	10.5%	707,663	4.2%
Benefits	198,132	197,177	224,358	229,961	2.5%	233,824	1.7%
Professional/Technical Contractual Svcs	3,731	5,851	6,500	6,500	0.0%	6,500	0.0%
Maintenance/Repair Contractual Svcs	-	538	7,750	4,000	-48.4%	4,000	0.0%
Supplies	3,223	4,774	8,500	8,000	-5.9%	8,000	0.0%
Other services/fees	5,076	2,483	3,720	2,400	-35.5%	2,400	0.0%
Total Program Budget	636,740	790,190	865,968	930,309	7.4%	962,387	3.4%
Funding Source							
Library Fund	635,426	790,190	865,968	930,309		962,387	
CARES Act Fund	1,314	-	-	-		-	
Total Program Budget	636,740	790,190	865,968	930,309		962,387	
Personnel Summary	6.90	6.90	6.80	6.80		6.80	

Significant Changes and Other Notes:

Salaries & wages increase is due to shifting hourly, seasonal, temporary staff budgets from other programs within the department.
Professional/Technical Contractual Services includes financial services fees for credit card processing and collection agency fees.



**2023-2025 Budget
Program Summary
Library and Cultural Services-Public Services**

Program Description:

The Public Services Division is responsible for selecting and ordering library materials; providing reference, information, and readers' advisory services; providing public support in the library's Technology Center; planning, implementing, and evaluating library programs and services for the public; developing and fostering collaborative relations with community groups and schools; and, ensuring that the library's collection is relevant and accessible to all patrons.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	763,504	919,639	1,085,496	944,899	-13.0%	980,609	3.8%
Benefits	327,374	343,773	392,246	390,256	-0.5%	390,879	0.2%
Professional/Technical Contractual Srvs	190	4,157	27,454	23,000	-16.2%	8,000	-65.2%
Maintenance/Repair Contractual Srvs	930	-	-	-	0.0%	-	0.0%
Supplies	115,933	149,726	205,812	233,000	13.2%	233,000	0.0%
Rents	-	-	1,300	-	-100.0%	-	0.0%
Dues/Memberships/Subscriptions	19	153	-	-	0.0%	-	0.0%
Travel/Training/Meetings	150	236	1,500	-	-100.0%	-	0.0%
Other services/fees	835	2,121	10,635	2,200	-79.3%	2,200	0.0%
Total Program Budget	1,208,935	1,419,805	1,724,443	1,593,355	-7.6%	1,614,688	1.3%

Funding Source

Library Fund	1,208,777	1,419,805	1,724,443	1,593,355		1,614,688	
CARES Act Fund	158	-	-	-		-	
Total Program Budget	1,208,935	1,419,805	1,724,443	1,593,355		1,614,688	

Personnel Summary	10.10	9.10	10.10	10.10		10.10	
--------------------------	--------------	-------------	--------------	--------------	--	--------------	--

Significant Changes and Other Notes:

Salaries & wages decrease is due to shifting hourly, seasonal, temporary staff budgets to other programs within the department.
Supplies includes library materials such as books, online resources, and periodicals.



**2023-2025 Budget
Program Summary
Library and Cultural Services-Support Services**

Program Description:

The Support Services program is responsible for selecting and managing the library's integrated library system (ILS); acquiring, cataloging, and processing all library materials; maintaining the library collection; managing the library's online resources, computer equipment, and internet/WiFi presence; supporting the library's digital resources; and supervising the Cultural Services program.

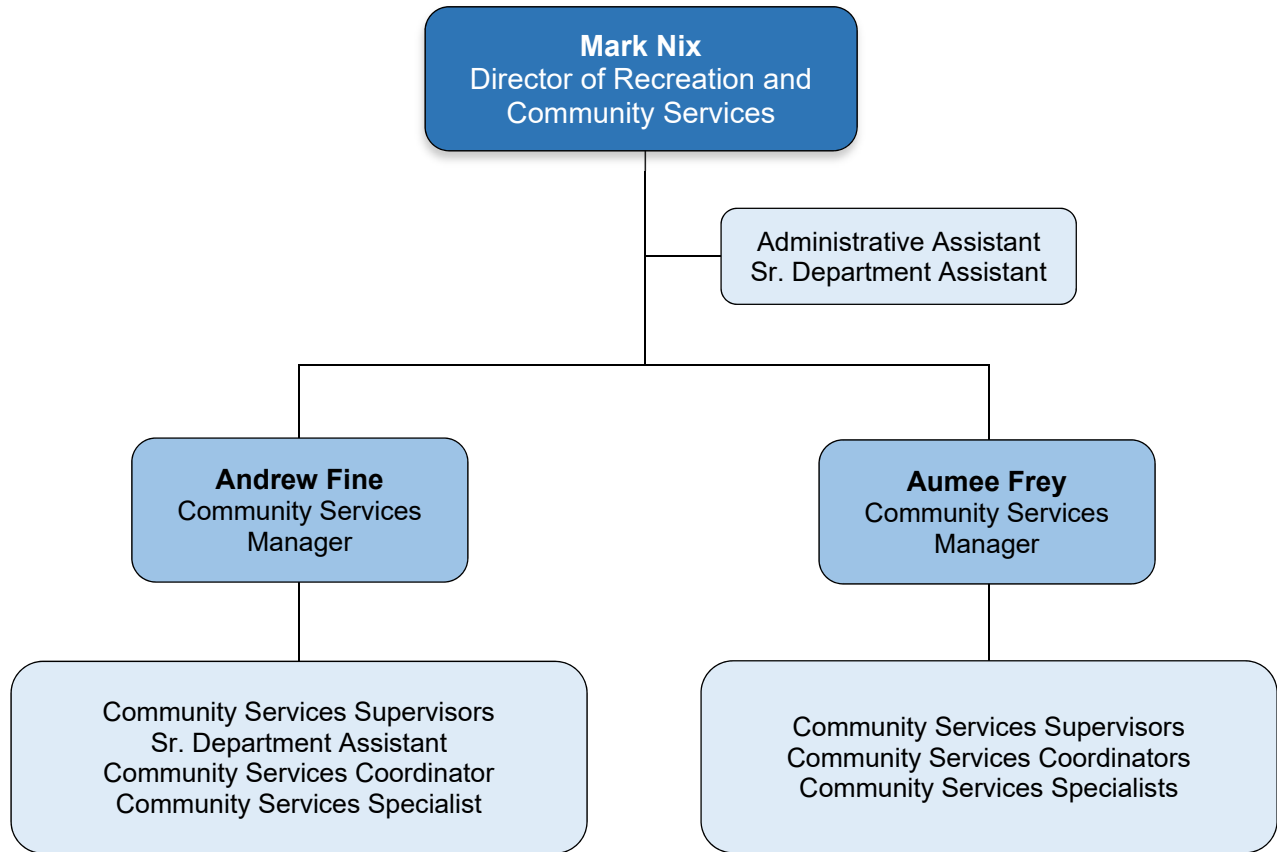
Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	256,658	253,547	281,935	281,704	-0.1%	290,687	3.2%
Benefits	121,369	117,955	120,078	128,796	7.3%	127,650	-0.9%
Professional/Technical Contractual Svcs	11,104	11,326	12,000	12,360	3.0%	12,750	3.2%
Supplies	1,348	1,830	4,000	3,000	-25.0%	3,000	0.0%
Total Program Budget	390,479	384,658	418,013	425,860	1.9%	434,087	1.9%
Funding Source							
Library Fund	390,479	384,658	418,013	425,860		434,087	
Personnel Summary							
	3.10	3.10	2.60	2.60		2.60	

Significant Changes and Other Notes:

Salaries & wages decrease is due to shifting hourly, seasonal, temporary staff budgets to other programs within the department.
Benefits increase is due to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more.
Professional/Technical Contractual Services includes the fees for the Online Computer Library Center.



RECREATION AND COMMUNITY SERVICES



Department Description:

The Recreation and Community Services department manages the City’s contracts for recreation classes, community services, human & social services, youth services, senior programs, Special Needs Adaptive Programming (SNAP), volunteer service program, park permits, athletic field allocations, and numerous special events. It also oversees the Norman P. Murray Community and Senior Center, two recreation centers, and two tennis centers.

In addition, this department provides staff support to the Community Services Commission and six citizen committees including the Marine Adoption Committee, Mission Viejo Activities Committee, Diversity + Inclusion Task Force, Drug Prevention Coalition, Mission Viejo Collaborative, and Senior Leadership Committee.



CITY OF MISSION VIEJO
2023-25 Department Objectives
Recreation and Community Services

Strategic Goal(s)



In coordination with the City Manager's Office and the Police Services, Community Development and Administrative Services departments and other governmental agencies and non-profit organizations, continue working collaboratively to develop regional solutions for homelessness and affordable and transitional housing needs using Building Homes and Jobs Act (SB-2) and Community Development Block Grant (CDBG) funding.



Seek opportunities to partner with the U.S. Department of Veterans Affairs (VA) and other non-profit organizations to offer services and develop resources to educate veterans and their families on issues relating to housing, legal services, counseling, disability services, health and income benefits and career re-entry opportunities.



Provide spaces for youth to participate in athletic activities by partnering with organizations such as AYSO, Little League, Mission Viejo Girls Softball, Nadadores, and Spirit League in an effort to promote positive development and plan quality recreational experiences for all abilities encompassing the Special Needs Adaptive Programming (SNAP) initiative.



Increase partnerships to develop enhanced special needs programming at the Tennis Centers, such as Wheelchair Tennis Leagues and Aging Autism tennis clinics.



In coordination with the Library and Cultural Services department, continue expanding programs and services offered to the community through partnerships with local organizations in support of the City's SNAP initiative. Develop a dedicated website page promoting the SNAP initiative, which will provide opportunities for people of all abilities to participate in positive recreational activities including but not limited to swimming, art, tennis, special events, educational programs, and social activities.



Increase assistance to seniors to overcome vulnerabilities as a "high-risk" group. Work with local non-profit organizations and government agencies to engage seniors to help them overcome isolation and provide for their increased safety, well-being, and quality of life. Consider expanding transportation options and increasing Dial-a-Taxi memberships as well as leveraging local partnerships for to provide food, shelter, and emotional support to seniors in need. Provide wellness checks for seniors and work with Police Services to request welfare checks of residents who appear to be in distress. Offer information on emergency preparedness and other topics related to personal preparedness.



In coordination with the Library and Cultural Services, Public Services, Golf Operations, and Animal Services departments, offer programs and services to the community along the Oso Creek Trail and within the North Paseo/Civic Core space to promote partnerships and community connectivity. Engage with Village Center businesses by providing them with proposed improvements, project updates, and opportunities to get involved.



Create an ongoing marketing campaign for rentable spaces in various City facilities and parks for the community to use for meetings and celebrations. Streamline the Facility Rental website, allowing patrons to see their options and fill out request forms directly through the website. This will enhance rental services that are currently available and support new opportunities for increased revenue.



In coordination with the Emergency Preparedness and Public Services departments and the Orange County Sheriff's Department (OCSD), review and revise safety protocols at City facilities. Examples may include partnering with local schools to develop lockdown plans for City facilities adjacent to schools and revising shelter in place plans and emergency action plans at each recreational facility. These efforts include staff training and practice drills.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Recreation and Community Services

Strategic Goal(s)



In coordination with the Community Development, Administrative Services and Police Services departments, agreements with Families Forward were presented and approved by City Council on September 27, 2022 in the amount of \$439,000 in Community Development Block Grant (CDBG) funds (as well as \$561,000 in Housing Authority funds) toward the purchase of two additional housing units for occupancy by low-income persons and families who are homeless or at risk of homelessness.

CDBG federal funds were provided to several agencies offering housing and homeless relief service including Families Forward, Family Assistance Ministries (FAM) and South County Outreach. Building Homes and Jobs Act (SB-2) funding was provided to the Orange County Sheriff's Department (OCSD) for a Homeless Liaison Officer and to Mercy House for housing and homeless relief services.

Increased City communication and interagency collaboration by coordinating three Community Partnership Roundtables with lead service providers including South County Outreach, FAM, Families Forward, Mercy House, OCSD, Stand Up For Kids, Oak House Church and other agencies supported by the City's Community Services Grant program. Discussed the challenges and obstacles faced when housing and serving at-risk individuals and families in Mission Viejo. Provided updates on City and agency resources. Advanced partnerships with OCSD Quality of Life Deputies, Mercy House, Families Forward, FAM, South County Outreach, Oak House Church, Mission Viejo Community Foundation, Stand Up For Kids, Mercy Warehouse and Human Options. Provided outreach services, crisis intervention, emergency and long-term housing, furnishings and household supplies, as well as food and gift cards to residents in need.

Formed a partnership with the United Way to market their "Welcome Home Landlord Incentive Program" to OC Realtors and apartment owners to increase affordable housing inventory in Mission Viejo.

Developed a program to provide shower access for those meeting certain criteria.



Offered direct services to local area veterans and their families in partnership with the Veterans Legal Institute, the South Orange County Veterans Center, CAL Vet, the Orange County Veterans and Military Collaborative, the Tierney Center, Patriots and Paws, South Orange County American Legion and the City's Marine Adoption Committee. Services included counseling on legal issues, government benefits, mental health, veteran housing and arrangements for product donations for veterans in need.



Collaborated with the Orange County Health Care Agency (OCHCA), Mission Viejo Police Services (MVPS) and the Drug Enforcement Administration (DEA) to promote the "One Pill Can Kill" and "Secure Your Meds" campaigns. Successfully assembled and distributed 600 home remedy drug disposal kits at the National Night Out, Walk Against Drugs, and Oso Fit 5K events.

Partnered with OCSD, Red Songbird Foundation and other drug abuse prevention agencies to distribute resources at a community townhall on Addiction and Mental Health in Laguna Hills. Resources included prescription drug control and proper disposal methods, suicide prevention, mental health resources and education regarding the "science of the natural high," promoting health and wellness through recreation and social connection.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Recreation and Community Services (Continued)

Strategic Goal(s)

Collaborated with the Red Songbird Foundation to host a Mental Health and Suicide Prevention Townhall addressing mental health challenges and drug abuse prevention strategies for young adults. Provided support resources to specialty organizations, including the National Alliance Mental Illness (NAMI), the American Federation for Suicide Prevention; Moment of Clarity Mental Health Treatment Center, and a number of local drug abuse prevention advocates and physicians.

Participated in the Pillar of Wellness Teen Mental Health Annual Conference at Capistrano Valley High School (CVHS). Promoted youth employment, volunteer opportunities and encouraged wellness through community engagement and recreation. Updated and distributed the Community Resources and Hotlines Guide at social service workshops and seminars and at City facilities.



Worked in partnership with ACEing Autism on National Youth Sports Day in November 2021, to host a free tennis clinic at the Marguerite Tennis Pavilion, teaching tennis to children with autism. This program incorporated high school student volunteers to assist with the program's success. This free program restarted in April 2022, and now takes place every Saturday.

Partnered with Spirit League (who offers various sports for individuals with autism) in Spring of 2022, to secure outdoor basketball courts at Newhart Intermediate School for a new basketball program which attracted 204 participants. This complimented the Fall soccer program which hosted 159 participants and the Winter baseball program which attracted 145 participants ranging in ages from 6 to 22. In 2022, reintroduced the Spirit League Adult Volleyball program at Felipe Tennis & Recreation Center for 29 participants ages 18 to 30.

Continued offering therapy lap lanes at the Recreation Centers, which became popular during the pandemic for both shallow and deep-water therapeutic needs.

Hosted the Konrad Reuland Charity Tennis and Pickleball Tournament in both March of 2022 and March of 2023, helping to raise awareness for organ donation and brain aneurysms. Each event generated over \$40,000 for the Konrad A. Reuland "Little" Scholarship, awarded through organizations such as Big Brothers Big Sisters of America to sponsor individuals with collegiate sports aspirations.

Worked in partnership with Billie Jean King and World Team Tennis to host the California State High School WTT COED Tennis Championships in August 2021, at the Marguerite Tennis Pavilion. This event featured the top high school boys and girls in California playing together in team competition.

Reintroduced a bimonthly, free two-hour wheelchair and adaptive tennis clinic on weekends in April 2023, at the Marguerite Tennis Pavilion. This program is paid for from a grant provided by the United States Tennis Association.



In coordination with the Diversity + Inclusion Task Force, staff assembled an Adaptive Program Guide which includes various athletic and social opportunities in and around Mission Viejo designed for individuals with disabilities.



CITY OF MISSION VIEJO
2021-23 Department Accomplishments
Recreation and Community Services (Continued)

Strategic Goal(s)



In December 2022, Felipe Tennis and Recreation Center staff worked with local high school pickleball clubs to establish more youth programming and match play with teens on the pickleball courts for high school levels. These programs began in February 2023. Staff also worked closely with various local schools to reserve and rent the Felipe volleyball courts for their use for team practices.

Introduced new teen and youth social play tennis nights, which divided children by age level for fun games and drills. Brought back the Junior Tennis Competition and Universal Tennis Rating play to youth, offering lessons and other instructional programs and an opportunity to play in matches.



The Diversity + Inclusion Task Force continued engaging the community and sponsored programs and workshops such as: “How to Host a Living Room Dialogue” and “Caregivers for Children with Special Needs.” In April 2023, the Task Force researched and planned a multicultural event in the North Paseo to celebrate the community which consisted of educational booths, live entertainment, and cultural foods.

The Diversity + Inclusion Task Force engaged the community and supported cultural events including Día de los Muertos with the MV Activities Committee and Hanukah Celebration with the Chabad Jewish Center. Both of these events were new for the community in 2022.



Expanded the Dial-A-Taxi program in 2021 to include additional destinations within surrounding communities as well as John Wayne Airport, based on user input.

Continued focusing on food and mental health security for seniors and increased food distribution partnerships. Second Harvest Food Bank provided food to host weekly Senior Grocery food distribution programs for low and fixed-income seniors. Oak House Church provided 80 pieces of frozen meat each month as well as funded the annual “Sponsor a Senior” Thanksgiving campaign.



In the beginning of 2022, Mission Viejo was the first South County facility to reintroduce in-person congregate meals.

In Spring 2023, in coordination with the Emergency Preparedness department, launched a Voluntary Wellness Check Program for residents aged 60 and older and for individuals of any age with special needs. Administered wellness checks through the support of volunteers of the Community Emergency Preparedness Academy (CEPA).



CITY OF MISSION VIEJO
2023-25 Department Performance Measures
Recreation and Community Services

Performance measures are designed to determine accountability, improve service quality, allocate resources and evaluate departmental performance in meeting Mission Viejo's goals and objectives.

Strategic Goal	Objective	Measure	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Projected	
	Provides superior services that meet the unique & distinctive needs of the community, setting it apart from other cities in the area	Combined Recreation Centers attendance	122,459	140,000	140,000	140,000	
		Average # monthly Recreation Centers members	5,194	5,800	5,800	5,800	
		Case Management Referrals	493	550	600	650	
		Pounds senior food distribution	48,252	55,000	65,000	70,000	
		Combined Tennis Centers attendance	76,206	78,000	78,000	78,000	
		Average # monthly Tennis Centers members	565	800	800	800	
		# of taxi trips under the Senior Mobility program	1,536	2,500	3,000	3,500	
	Partners & leverages resources with community stakeholders	\$ amount of funds raised for Adopted Marine Battalion	\$35,000	\$40,000	\$42,500	\$44,000	
		Offers diverse programs & activities for youth and seniors	# of Community classes / # of attendees	1,076 / 17,185	1,206 / 18,577	1,266 / 19,505	1,329 / 20,480
	# of on-site meals served		3,419	3,700	4,000	4,500	
	# of senior activities / # of attendees		1,764 / 24,406	1,810 / 27,071	2,000 / 30,000	2,200 / 35,000	
	Kids' Factory After School total attendance		33,366	52,384	53,000	53,000	
	Kids' Factory summer total attendance		7,463	4,626	5,600	6,400	
	Encourages & supports neighborhood gatherings & city-wide special events that connect the community	# of Citywide hosted special events / # of attendees	10 / 17,670	27 / 49,050	30 / 55,000	35 / 60,000	
		# youth participants on City sports fields	11,486	11,220	11,500	11,500	
		# of sports field usage permits issued	339	339	330	330	
		Protects & prudently manages its financial resources	Facility rental revenue	\$253,033	\$273,200	\$275,000	\$277,000
			Sports field rental revenue	\$183,205	\$154,628	\$150,000	\$150,000
Community Sponsorship Program Contributors / Total \$			62 / \$38,950	75 / \$60,000	75 / \$60,000	75 / \$60,000	
Responsive, accessible & courteous to its customers		# of picnic permits issued	324	330	335	340	
		# of facility bookings / attendees	4,833 / 104,661	4,982 / 141,736	5,000 / 142,000	5,150 / 142,500	



**2023-2025 Budget
Recreation and Community Services
Department Summary**

Department Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Administration	385,338	615,291	689,258	517,154	-25.0%	526,270	1.8%
Community Services	782,619	975,351	1,226,267	1,291,780	5.3%	1,319,664	2.2%
Norman P. Murray Community Center	390,773	477,817	809,800	700,594	-13.5%	705,515	0.7%
Recreation	427,331	485,098	269,550	195,316	-27.5%	206,242	5.6%
Felipe Tennis Center	202,853	443,913	651,802	613,513	-5.9%	625,538	2.0%
Marguerite Tennis Center	441,701	480,834	534,384	527,637	-1.3%	534,982	1.4%
Montanoso Recreation Center	481,701	644,264	898,740	886,754	-1.3%	901,358	1.6%
Sierra Recreation Center	496,012	634,011	854,575	1,014,027	18.7%	1,038,689	2.4%
Total Department Budget	3,608,328	4,756,579	5,934,376	5,746,775	-3.2%	5,858,258	1.9%

Department Expenditures by Category

Salaries & wages	1,600,797	1,957,491	2,624,380	2,692,752	2.6%	2,772,529	3.0%
Benefits	790,707	990,680	1,100,022	924,089	-16.0%	923,941	0.0%
Professional/Technical Contractual Svcs	45,504	89,681	220,549	180,140	-18.3%	173,840	-3.5%
Maintenance/Repair Contractual Svcs	7,285	15,233	37,470	20,793	-44.5%	20,793	0.0%
Supplies	43,596	100,379	235,490	184,907	-21.5%	186,157	0.7%
Rents	10,203	14,861	23,495	27,350	16.4%	27,650	1.1%
Utilities	199,409	275,316	381,750	436,300	14.3%	447,400	2.5%
Dues/Memberships/Subscriptions	1,966	2,448	5,210	5,300	1.7%	5,330	0.6%
Travel/Training/Meetings	1,192	4,675	10,925	11,500	5.3%	11,500	0.0%
Other services/fees	688,878	1,121,091	953,797	1,070,294	12.2%	1,084,268	1.3%
Contributions to agencies/organizations	212,800	169,837	297,788	163,350	-45.1%	174,850	7.0%
Capital outlay	5,991	14,887	43,500	30,000	-31.0%	30,000	0.0%
Total Department Budget	3,608,328	4,756,579	5,934,376	5,746,775	-3.2%	5,858,258	1.9%

Funding Source

General Fund	3,408,128	4,646,779	5,641,909	5,636,097		5,747,422	
CARES Act Fund	27,595	-	-	-		-	
CDBG Fund	151,859	72,260	167,125	-		-	
Senior Mobility Grant Fund	20,746	37,540	125,342	110,678		110,836	
Total Department Budget	3,608,328	4,756,579	5,934,376	5,746,775		5,858,258	

Personnel Summary	23.625	21.225	21.325	22.325		22.325	
--------------------------	---------------	---------------	---------------	---------------	--	---------------	--



**2023-2025 Budget
Program Summary
Recreation and Community Services-Administration**

Program Description:

The Administration program is responsible for the central management of the Department's two divisions and seven major programs. This program provides the direction and support for developing partnerships and creating community building with individuals, organizations, groups, and public entities. Administration provides staff support to the City's Community Services Commission, three citizen committees; and serves as liaison to citizen groups and the City Council. The Community Calendar, City recreation newsletter ("MV Life"), and departmental information on the City's web page are all updated on an ongoing basis through the Administration program.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	232,203	270,995	278,568	280,419	0.7%	288,808	3.0%
Benefits	134,492	294,544	333,360	157,985	-52.6%	157,762	-0.1%
Professional/Technical Contractual Svcs	1,391	7,469	10,950	12,400	13.2%	12,600	1.6%
Maintenance/Repair Contractual Svcs	-	225	-	-	0.0%	-	0.0%
Supplies	7,579	16,629	26,081	28,900	10.8%	29,150	0.9%
Rents	6,974	5,293	9,500	10,650	12.1%	10,950	2.8%
Dues/Memberships/Subscriptions	880	2,145	4,300	4,300	0.0%	4,300	0.0%
Travel/Training/Meetings	62	1,955	3,125	3,200	2.4%	3,200	0.0%
Other services/fees	1,757	4,093	11,200	11,900	6.3%	12,100	1.7%
Contributions to agencies/organizations	-	6,000	12,174	7,400	-39.2%	7,400	0.0%
Capital outlay	-	5,943	-	-	0.0%	-	0.0%
Total Program Budget	385,338	615,291	689,258	517,154	-25.0%	526,270	1.8%

Funding Source

General Fund	384,858	615,291	689,258	517,154	526,270
CARES Act Fund	480	-	-	-	-
Total Program Budget	385,338	615,291	689,258	517,154	526,270

Personnel Summary	2.45	2.65	2.45	2.45	2.45
--------------------------	-------------	-------------	-------------	-------------	-------------

Significant Changes and Other Notes:

Benefits in FY 2021/22 and FY 2022/23 includes the Recreation and Community Services portion of additional 115 Pension Trust contributions approved by City Council. Contributions were funded with prior year operating surpluses.

Supplies includes items needed for various events including Memorial and Veteran's Day as well as Marine Adoption Committee events.

Rents includes chair and table rentals for various events.

Other services/fees includes postage, outside printing, and advertising for Memorial Day, Veteran's Day, and Marine Adoption programs and events.



**2023-2025 Budget
Program Summary
Recreation and Community Services-Community Services**

Program Description:

The Community Services program coordinates and partners with community organizations, educational institutions and the private sector to offer community-wide programs, classes and special events. These activities include American Cancer Society's "Relay for Life"; the Mission Viejo Activities Committee's "Santa's Arrival and Celebration," Fourth of July Fireworks, and the Holiday Boutique.

This program also facilitates and coordinates the various citizen committee sponsored programs, including the Senior Citizen Activities Committee. Community Services also provides support to the Mission Viejo Activities Committee; administers the Community Services funding program and Citizen Committee special events plus offers support services to community organizations and other City departments.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	346,847	438,958	520,695	568,567	9.2%	585,561	3.0%
Benefits	175,316	202,766	216,208	247,483	14.5%	248,513	0.4%
Professional/Technical Contractual Svcs	17,788	25,299	40,000	34,140	-14.7%	26,140	-23.4%
Maintenance/Repair Contractual Svcs	-	-	250	250	0.0%	250	0.0%
Supplies	3,719	15,348	28,100	13,000	-53.7%	10,000	-23.1%
Rents	733	5,686	11,000	11,000	0.0%	11,000	0.0%
Utilities	456	456	-	-	0.0%	-	0.0%
Dues/Memberships/Subscriptions	310	-	-	-	0.0%	-	0.0%
Travel/Training/Meetings	359	397	1,300	1,450	11.5%	1,450	0.0%
Other services/fees	24,291	122,604	123,100	259,940	111.2%	269,300	3.6%
Contributions to agencies/organizations	212,800	163,837	285,614	155,950	-45.4%	167,450	7.4%
Total Program Budget	782,619	975,351	1,226,267	1,291,780	5.3%	1,319,664	2.2%

Funding Source

General Fund	630,713	903,091	1,101,203	1,291,780		1,319,664
CDBG Fund	151,859	72,260	125,064	-		-
CARES Act Fund	47	-	-	-		-
Total Program Budget	782,619	975,351	1,226,267	1,291,780		1,319,664

Personnel Summary

	5.375	5.375	5.375	6.185		6.185
--	--------------	--------------	--------------	--------------	--	--------------

Significant Changes and Other Notes:

Salaries & wages and Benefits were restored in FY 2022/23 following reductions in prior years due to the COVID-19 pandemic. Benefits increase is due to allocation changes in the department and increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more.

Professional/Technical Contractual Services was reduced by one Concert in the Park in FY 2023/24 and eliminated in FY 2024/25. Supplies includes items needed for the Health Fair and Concerts in the Park. Concerts were reduced by one in FY 2023/24 and eliminated in FY 2024/25.

Travel/Training/Meetings are resuming following COVID-19 restrictions in prior years.

Other Services/fees includes instructors fees for youth, teen, adult, and exercise classes, which are 100% offset by revenue. Classes have rebounded since COVID-19 restrictions. This category includes \$15,000 for after-school enrichment programs. Beginning FY 2023/24 printing of MV Life has been moved from Community Relations-Public Information.

Contributions to agencies/organizations includes support to the Mission Viejo Activities Committee for various events, including 4th of July Fireworks and Santa's Arrival and Workshop. Rudolph's Rink has been eliminated in FY 2023/24 and FY 2024/25.



**2023-2025 Budget
Program Summary
Recreation and Community Services-Norman P. Murray Community and Senior Center**

Program Description:

The primary use of the Norman P. Murray Community and Senior Center is to promote recreational, cultural, educational, and social programs for all age groups. Individuals and community groups are encouraged to use this center, which is available on a reservation basis. The Center recruits and manages an active citizen volunteer program and provides staff support to the Senior Citizen Activities Committee.

The Mission Viejo Senior Program offers planned activities, special events, classes, and social support services for the community's seniors; partnerships are also developed with outside agencies and individuals to provide activities in education, creative arts, recreation, employment, health, nutrition, social services, and intergenerational events. The Center provides facility space and funding to Age Well Senior Services for on-site and home delivered meals as well as a case management program. Discounted taxi services and support of group transportation service to the on-site meal program is provided to qualified older adult residents. The Center also publishes a Crisis Resource Guide for caregivers of aging parents and administers an Emergency Watch Registry service for frail or homebound seniors and/or disabled residents.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget		Proposed		from Prior Year
Salaries & wages	235,223	238,239	387,900	307,236	-20.8%	316,375	3.0%
Benefits	111,598	118,852	142,016	113,820	-19.9%	115,602	1.6%
Professional/Technical Contractual Svcs	17,244	34,273	49,590	73,500	48.2%	75,000	2.0%
Maintenance/Repair Contractual Svcs	867	2,957	20,745	5,568	-73.2%	5,568	0.0%
Supplies	5,654	12,455	29,294	19,970	-31.8%	20,470	2.5%
Rents	2,496	2,496	2,495	5,000	100.4%	5,000	0.0%
Dues/Memberships/Subscriptions	552	81	150	150	0.0%	150	0.0%
Travel/Training/Meetings	164	58	1,500	1,550	3.3%	1,550	0.0%
Other services/fees	16,975	68,406	157,610	163,800	3.9%	155,800	-4.9%
Capital outlay	-	-	18,500	10,000	-45.9%	10,000	0.0%
Total Program Budget	390,773	477,817	809,800	700,594	-13.5%	705,515	0.7%

Funding Source

General Fund	369,590	440,277	642,397	589,916		594,679
CARES Act Fund	437	-	-	-		-
CDBG Fund	-	-	42,061	-		-
Senior Mobility Grant Fund	20,746	37,540	125,342	110,678		110,836
Total Program Budget	390,773	477,817	809,800	700,594		705,515

Personnel Summary

	3.50	2.50	3.50	3.30		3.30
--	-------------	-------------	-------------	-------------	--	-------------

Significant Changes and Other Notes:

Salaries & wage and Benefits were restored in FY 2022/23 following reductions in prior year due to the COVID-19 pandemic. Decrease in FY 2023/24 is due to allocation changes within the department.

Professional/Technical Contractual Services includes financial service fees for credit card processing as well as services for various events including the Korean War veteran's event, twilight dinners, and Age Well Senior Meals program.

Benefits decrease in FY 2023/24 is due to allocation changes within the department partially offset by an increase to the Fixed Monthly Contribution for the medical cafeteria plan for Employees + 1 or more.

Other services/fees includes instructor fees for contract classes and excursion program costs, which are 100% offset by revenue.

Senior transportation program costs are also included in this category and are funded by outside grant resources.



**2023-2025 Budget
Program Summary
Recreation and Community Services-Recreation**

Program Description:

This program plans, organizes and conducts, via contract services, a variety of Citywide recreational programs for youth. Examples of some of the programs include year-round Kids Factory drop-in recreational activities (e.g., games, crafts, sports, homework help, etc.) for elementary school-age children, as well as inclusionary programs for youths with special needs. The Recreation program is also responsible for one hundred and twenty-five scheduling matrices for City game fields, practice fields, and turf areas for over 9,000 registered youth and adult sports participants in Mission Viejo and facilitates sports contracts (e.g., Julie Foudy Soccer Camp and Matt Leinart Flag Football).

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Salaries & wages	10,854	36,761	109,204	38,984	-64.3%	40,143	3.0%
Benefits	5,573	25,104	51,849	10,180	-80.4%	10,033	-1.4%
Supplies	-	243	300	300	0.0%	300	0.0%
Rents	-	-	-	200	100.0%	200	0.0%
Other services/fees	410,904	422,990	108,197	145,652	34.6%	155,566	6.8%
Total Program Budget	427,331	485,098	269,550	195,316	-27.5%	206,242	5.6%
Funding Source							
General Fund	400,700	485,098	269,550	195,316		206,242	
CARES Act Fund	26,631	-	-	-		-	
Total Program Budget	427,331	485,098	269,550	195,316		206,242	
Personnel Summary	1.10	1.10	1.00	0.22		0.22	

Significant Changes and Other Notes:

Salaries & wage and Benefits were restored in FY 2022/23 following reductions in prior year due to the COVID-19 pandemic. Decreases in FY 2023/24 and FY 2024/25 are due to allocation changes within the department.
Other services/fees includes the contract with Saddleback Valley Unified School District for Kids Factory and other afterschool programs.



**2023-2025 Budget
Program Summary
Recreation and Community Services-Felipe Tennis Center**

Program Description:

Felipe Tennis Center has a total of six courts for tennis and pickleball and provides year-round tennis opportunities and programs to meet the varying needs of the community.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended Budget	FY 2023/24 Proposed	% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
Salaries & wages	106,429	169,590	237,289	256,409	8.1%	264,013	3.0%
Benefits	53,959	63,263	67,738	75,739	11.8%	75,060	-0.9%
Professional/Technical Contractual Svcs	894	5,663	12,700	12,000	-5.5%	12,000	0.0%
Maintenance/Repair Contractual Svcs	-	246	625	625	0.0%	625	0.0%
Supplies	3,982	8,981	28,000	31,500	12.5%	31,500	0.0%
Utilities	6,865	18,406	38,250	41,000	7.2%	46,100	12.4%
Other services/fees	30,724	177,764	267,200	196,240	-26.6%	196,240	0.0%
Total Program Budget	202,853	443,913	651,802	613,513	-5.9%	625,538	2.0%

Funding Source

General Fund	202,853	443,913	651,802	613,513		625,538	
Total Program Budget	202,853	443,913	651,802	613,513		625,538	

Personnel Summary	1.713	1.80	1.65	1.70		1.70	
--------------------------	--------------	-------------	-------------	-------------	--	-------------	--

Significant Changes and Other Notes:

Benefits increase is due to increased Fixed Monthly Contribution to the medical cafeteria plan for Employee +1 or more.
Other services/fees includes tennis instructor fees, which are 100% offset with tennis fee revenue. Expected decrease due to limited instructor availability.



**2023-2025 Budget
Program Summary
Recreation and Community Services-Marguerite Tennis Center**

Program Description:

Marguerite Tennis Center has a total of eight tennis courts and provides year-round tennis opportunities and programs to meet the varying needs of the community.

Category Expenditure Summary	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23		% Change from Prior Year	FY 2024/25 Proposed	% Change from Prior Year
			Amended Budget	FY 2023/24 Proposed			
Salaries & wages	163,562	160,556	253,934	274,055	7.9%	282,042	2.9%
Benefits	67,934	47,157	43,184	49,495	14.6%	48,853	-1.3%
Professional/Technical Contractual Svcs	4,134	3,381	4,500	5,000	11.1%	5,000	0.0%
Maintenance/Repair Contractual Svcs	-	-	750	750	0.0%	750	0.0%
Supplies	9,290	22,101	37,216	25,737	-30.8%	25,737	0.0%
Rents	-	-	500	500	0.0%	500	0.0%
Utilities	33,454	42,933	52,000	52,000	0.0%	52,000	0.0%
Dues/Memberships/Subscriptions	-	-	200	200	0.0%	200	0.0%
Travel/Training/Meetings	60	370	-	300	100.0%	300	0.0%
Other services/fees	157,276	204,336	142,100	119,600	-15.8%	119,600	0.0%
Capital outlay	5,991	-	-	-	0.0%	-	0.0%
Total Program Budget	441,701	480,834	534,384	527,637	-1.3%	534,982	1.4%

Funding Source

General Fund	441,701	480,834	534,384	527,637	534,982
Total Program Budget	441,701	480,834	534,384	527,637	534,982

Personnel Summary	1.525	0.80	1.15	1.25	1.25
--------------------------	--------------	-------------	-------------	-------------	-------------

Significant Changes and Other Notes:

Salary & wages and Benefits increase is due to allocation changes within the department and increased Fixed Monthly Contribution to the medical cafeteria plan for Employee + 1 or more.

Supplies includes carryover budgets in FY 2022/23.

Other services/fees includes tennis instructor fees, which are 100% offset by tennis fee revenue. Expected decrease due to limited instructor availability.



**2023-2025 Budget
Program Summary
Recreation and Community Services-Montanoso Recreation Center**

Program Description:

The Montanoso Recreation and Fitness Center provides diversified programs such as fitness training, aerobics, babysitting, recreational and lap swimming, martial arts, tennis, and basketball.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24 Proposed	% Change	FY 2024/25 Proposed	% Change
	Actual	Actual	Amended Budget		from Prior Year		from Prior Year
Salaries & wages	245,931	298,766	413,034	388,279	-6.0%	399,682	2.9%
Benefits	106,824	94,767	98,852	85,863	-13.1%	85,044	-1.0%
Professional/Technical Contractual Svcs	3,234	10,454	30,634	33,400	9.0%	33,400	0.0%
Maintenance/Repair Contractual Svcs	6,418	11,257	10,500	9,000	-14.3%	9,000	0.0%
Supplies	8,096	16,142	54,500	42,000	-22.9%	43,000	2.4%
Rents	-	905	-	-	0.0%	-	0.0%
Utilities	81,438	108,817	153,000	174,800	14.2%	177,800	1.7%
Dues/Memberships/Subscriptions	169	222	560	600	7.1%	620	3.3%
Travel/Training/Meetings	423	1,875	5,000	5,000	0.0%	5,000	0.0%
Other services/fees	29,168	92,115	107,660	127,812	18.7%	127,812	0.0%
Capital outlay	-	8,944	25,000	20,000	-20.0%	20,000	0.0%
Total Program Budget	481,701	644,264	898,740	886,754	-1.3%	901,358	1.6%

Funding Source

General Fund	481,701	644,264	898,740	886,754		901,358
Total Program Budget	481,701	644,264	898,740	886,754		901,358

Personnel Summary	3.943	2.25	2.60	2.11		2.11
--------------------------	--------------	-------------	-------------	-------------	--	-------------

Significant Changes and Other Notes:

Salaries & wages and Benefits are reduced in FY 2023/24 due to allocation changes within the department.
 Professional/Technical Contractual Services includes financial services for processing credit cards.
 Utilities increase is due to rising costs of natural gas used for locker rooms and heating the pool.
 Supplies includes items needed for fitness center and aerobics studio, pool and lifeguard supplies, babysitting supplies, and staff uniforms.
 Other services/fees includes exercise instructor fees, which are 100% offset by instructor fee revenue.



**2023-2025 Budget
Program Summary
Recreation and Community Services-Sierra Recreation Center**

Program Description:

The Sierra Recreation and Fitness Center provides fitness training, public tennis courts, aqua aerobics, recreation and lap swimming, and basketball.

Category Expenditure Summary	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	% Change	FY 2024/25	% Change
	Actual	Actual	Amended Budget	Proposed	from Prior Year	Proposed	from Prior Year
Salaries & wages	259,748	343,626	423,756	578,803	36.6%	595,905	3.0%
Benefits	135,011	144,227	146,815	183,524	25.0%	183,074	-0.2%
Professional/Technical Contractual Svcs	819	3,142	72,175	9,700	-86.6%	9,700	0.0%
Maintenance/Repair Contractual Svcs	-	548	4,600	4,600	0.0%	4,600	0.0%
Supplies	5,276	8,480	31,999	23,500	-26.6%	26,000	10.6%
Rents	-	481	-	-	0.0%	-	0.0%
Utilities	77,196	104,704	138,500	168,500	21.7%	171,500	1.8%
Dues/Memberships/Subscriptions	55	-	-	50	100.0%	60	20.0%
Travel/Training/Meetings	124	20	-	-	0.0%	-	0.0%
Other services/fees	17,783	28,783	36,730	45,350	23.5%	47,850	5.5%
Total Program Budget	496,012	634,011	854,575	1,014,027	18.7%	1,038,689	2.4%
Funding Source							
General Fund	496,012	634,011	854,575	1,014,027		1,038,689	
Total Program Budget	496,012	634,011	854,575	1,014,027		1,038,689	
Personnel Summary	4.019	4.750	3.600	5.11		5.11	

Significant Changes and Other Notes:

Salaries & wages and Benefits increases are due to allocation changes within the department, and increased Fixed Monthly Contribution to the medical benefit cafeteria plan for Employees + 1 or more.
 Supplies includes items needed for the fitness center and pool as well as lifeguard supplies and staff uniforms.
 Utilities increase is due to rising costs of natural gas for locker rooms and heating the pool.
 Other services/fees includes exercise instructor fees, which are 100% offset by instructor fee revenue.



MISSION VIEJO

(This page intentionally left blank)



2023-2025 Budget Proposed Capital Improvement Program and Funding Summary

FY 2023/24

CIP #	CIP Description	General Fund 101	Gas Tax Fund 211	RMRA SB1 Fund 213	AQMD Fund 219	Measure M2 Project P Fund 221	SCRIP Fund 262	Measure M2 Fund 267	M2 ECP Fund 275	HSIP Grant Fund 276	TOTALS
Public Services											
24339	World Cup Soccer Fields Security Lighting	400,000	-	-	-	-	-	-	-	-	400,000
Public Works											
01756	La Paz Bridge / Road Widening	-	720,000	-	-	-	-	-	-	-	720,000
16226	Oso Pkwy / I-5 Northbound On-Ramp Imprv	-	-	-	-	-	730,000	-	-	-	730,000
24256	Catch Basin Debris Screens - North El Toro	-	45,000	-	-	-	-	-	180,000	-	225,000
24257	Enhanced Pedestrian Safety Improvements	-	-	-	-	-	-	27,710	-	249,390	277,100
24258	Felipe/Olympiad Signal Synchronization	-	-	-	-	718,190	-	161,923	-	-	880,113
24259	Olympiad Road Pedestrian Crossing	-	-	-	-	-	-	75,000	-	-	75,000
24260	Marguerite Parkway Signal Synchronization	-	-	-	449,398	1,985,430	-	-	-	-	2,434,828
24261	Irvine Blvd/Trabuco Road Signal Synchronization	-	-	-	25,020	-	-	-	-	-	25,020
24836	Sidewalk Repair and Replacement	-	10,000	-	-	-	-	15,000	-	-	25,000
24837	Cabot & Muirlands Arterial Road Resurfacing	-	706,651	1,293,349	-	-	-	-	-	-	2,000,000
24838	Residential Road Resurfacing Area 3	-	285,946	1,315,421	-	-	-	2,098,633	-	-	3,700,000
TOTALS		\$ 400,000	\$ 1,767,597	\$ 2,608,770	\$ 474,418	\$ 2,703,620	\$ 730,000	\$ 2,378,266	\$ 180,000	\$ 249,390	\$ 11,492,061

FY 2024/25

CIP #	CIP Description	General Fund 101	Gas Tax Fund 211	RMRA SB1 Fund 213	AQMD Fund 219	Measure M2 Project P Fund 221	SCRIP Fund 262	Measure M2 Fund 267	M2 ECP Fund 275	HSIP Grant Fund 276	TOTALS
Public Works											
24259	Olympiad Road Pedestrian Crossing	-	-	-	-	-	-	300,000	-	-	300,000
25262	Catch Basin Debris Screens - Westerly Area	-	40,000	-	-	-	-	-	160,000	-	200,000
25836	Sidewalk Repair and Replacement	-	10,000	-	-	-	-	15,000	-	-	25,000
25837	Alicia Parkway Arterial Road Resurfacing	-	1,800,000	1,000,000	-	-	-	-	-	-	2,800,000
25838	Residential Resurfacing Area 5	-	172,607	1,315,421	-	-	-	2,311,972	-	-	3,800,000
TOTALS		\$ -	\$ 2,022,607	\$ 2,315,421	\$ -	\$ -	\$ -	\$ 2,626,972	\$ 160,000	\$ -	\$ 7,125,000

Combined 2023-2025

CIP #	CIP Description	General Fund 101	Gas Tax Fund 211	RMRA SB1 Fund 213	AQMD Fund 219	Measure M2 Project P Fund 221	SCRIP Fund 262	Measure M2 Fund 267	M2 ECP Fund 275	HSIP Grant Fund 276	TOTALS
Public Services											
24339	World Cup Soccer Fields Security Lighting	400,000	-	-	-	-	-	-	-	-	400,000
Public Works											
01756	La Paz Bridge / Road Widening	-	720,000	-	-	-	-	-	-	-	720,000
16226	Oso Pkwy / I-5 Northbound On-Ramp Imprv	-	-	-	-	-	730,000	-	-	-	730,000
24256	Catch Basin Debris Screens - North El Toro	-	45,000	-	-	-	-	-	180,000	-	225,000
24257	Enhanced Pedestrian Safety Improvements	-	-	-	-	-	-	27,710	-	249,390	277,100
24258	Felipe/Olympiad Signal Synchronization	-	-	-	-	718,190	-	161,923	-	-	880,113
24259	Olympiad Road Pedestrian Crossing	-	-	-	-	-	-	375,000	-	-	375,000
24260	Marguerite Parkway Signal Synchronization	-	-	-	449,398	1,985,430	-	-	-	-	2,434,828
24261	Irvine Blvd/Trabuco Road Signal Synchronization	-	-	-	25,020	-	-	-	-	-	25,020
25262	Catch Basin Debris Screens - Westerly Area	-	40,000	-	-	-	-	-	160,000	-	200,000
836	Sidewalk Repair and Replacement	-	20,000	-	-	-	-	30,000	-	-	50,000
24837	Cabot & Muirlands Arterial Road Resurfacing	-	706,651	1,293,349	-	-	-	-	-	-	2,000,000
25837	Alicia Parkway Arterial Road Resurfacing	-	1,800,000	1,000,000	-	-	-	-	-	-	2,800,000
24838	Residential Road Resurfacing Area 3	-	285,946	1,315,421	-	-	-	2,098,633	-	-	3,700,000
25838	Residential Resurfacing Area 5	-	172,607	1,315,421	-	-	-	2,311,972	-	-	3,800,000
TOTALS		\$ 400,000	\$ 3,790,204	\$ 4,924,191	\$ 474,418	\$ 2,703,620	\$ 730,000	\$ 5,005,238	\$ 340,000	\$ 249,390	\$ 18,617,061



MISSION VIEJO

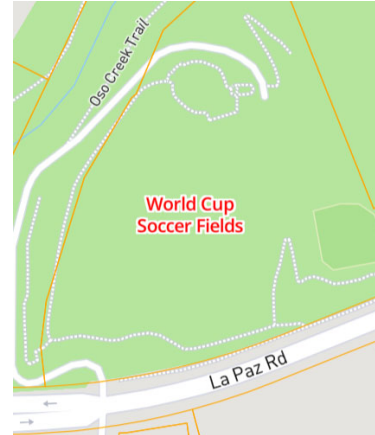
(This page intentionally left blank)



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER/NAME: CIP 24339 / World Cup Soccer Fields Security Lighting
RESPONSIBLE DEPARTMENT: Public Services



PROJECT DESCRIPTION

This project will include the replacement of the current failing security lighting around the fields and lower parking lot of the World Cup Soccer Fields.

PURPOSE

The purpose of this project is to upgrade the existing security lighting around the fields and lower parking lot that are no longer maintainable due to rust and corrosion. The replacement concrete poles and energy-saving LED fixtures will be the same style and design that are used in other City facilities and parks. Replacement with energy-saving LED fixtures qualifies this project for use of restricted Construction and Demolition deposit forfeitures.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

This project is not expected to increase operating expenses.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	\$400,000	-	-	-	-	-	-	\$400,000
Total Estimate	\$400,000	-	-	-	-	-	-	\$400,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
General Fund (101)	\$400,000	-	-	-	-	-	-	\$400,000
Total Funding	\$400,000	-	-	-	-	-	-	\$400,000



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 01756 / La Paz Bridge/Road Widening
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

This project will add a third lane in each direction of La Paz Road between Chrisanta Drive and Muirlands Boulevard. The roadway, as well as the existing bridges over the railroad tracks, will be widened. Construction is underway and is expected to be complete by Summer, 2024. Typically, construction projects of this type include a 10% budget contingency. At the time of contract award, budget constraints limited the contingency to 5%. The proposed budget adjustment will provide a standard 10% budget contingency.

PURPOSE

La Paz Road is currently a four-lane divided road over the bridge structures. The current roadway capacity is insufficient for peak traffic volumes, and the bridge structures need to be modified to meet current bridge standards. The lane constraints also affect the adjacent intersection at La Paz Road and Muirlands Boulevard.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

This project is expected to have an insignificant impact on the operating budget.

PRIOR YEAR FUNDING

Prior Year Project Cost	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
Land	-	-	-	-
Planning/Design	\$517,034	\$517,034	-	-
Construction	\$18,495,219	\$17,802,955	\$692,264	\$692,264
Total Cost	\$19,012,253	\$18,319,989	\$692,264	\$692,264

Prior Year Funding Source	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
General Fund (101)	923,700	\$923,700	-	-
Gas Tax (211)	\$1,009,378	\$1,009,378	-	-
HBP (258)	\$11,467,955	\$11,467,955	-	-
Measure M2 (267)	\$2,267,582	\$1,591,675	\$675,907	\$675,907
ACE (272)	\$3,343,638	\$3,327,281	\$16,357	\$16,357
Total Cost	\$19,012,253	\$18,319,989	\$692,264	\$692,264



**CITY OF MISSION VIEJO
2023-2025 Capital Improvement Program**



CURRENT AND FUTURE FUNDING – CIP 01756

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	\$720,000	-	-	-	-	-	-	\$720,000
Total Estimate	\$720,000	-	-	-	-	-	-	\$720,000

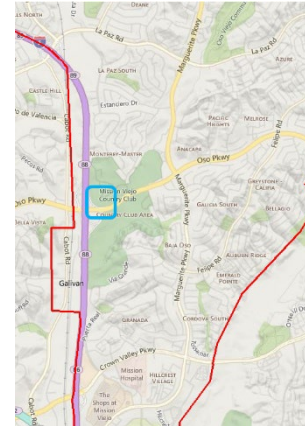
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Gas Tax (211)	\$720,000	-	-	-	-	-	-	\$720,000
Total Funding	\$720,000	-	-	-	-	-	-	\$720,000



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 16226 / Oso Parkway/I-5 Northbound On-Ramp Improvements
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

This project will widen the entrance to the Oso Parkway northbound I-5 freeway on-ramp from one lane to two lanes. This project will join the completed fourth westbound lane on Oso Parkway (CIP 791) to increase the roadway capacity at the freeway ramp entrance. The existing ramp is currently two lanes except at the entrance, which creates a traffic chokepoint. The project will be completely developer-funded through the South County Roadway Improvement Program (SCRIP). Because of multiple design changes and delays caused by Caltrans, additional funding is needed. Design and right-of-way acquisition should be complete by the end of 2023 with construction commencing in early 2024.

PURPOSE

This project will increase the capacity of the Oso Parkway northbound I-5 on-ramp entrance to alleviate traffic congestion.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

This project is not expected to have an impact on the operating budget.

PRIOR YEAR FUNDING

Prior Year Project Cost	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
Land	\$850,000	\$11,704	\$838,296	\$838,296
Personnel	\$179,881	\$179,881	-	-
Planning/Design	\$653,970	\$653,970	-	-
Construction	\$1,290,080	-	\$1,290,080	\$1,290,080
Total Cost	\$2,973,931	\$845,555	\$2,128,376	\$2,128,376

Prior Year Funding Source	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
SCRIP (262)	\$2,973,931	\$845,555	\$2,128,376	\$2,128,376
Total Funding	\$2,973,931	\$845,555	\$2,128,376	\$2,128,376



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



CURRENT AND FUTURE FUNDING – CIP 16226

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	\$130,000	-	-	-	-	-	-	\$130,000
Planning/Design	\$100,000	-	-	-	-	-	-	\$100,000
Construction	\$500,000	-	-	-	-	-	-	\$500,000
Total Estimate	\$730,000	-	-	-	-	-	-	\$730,000

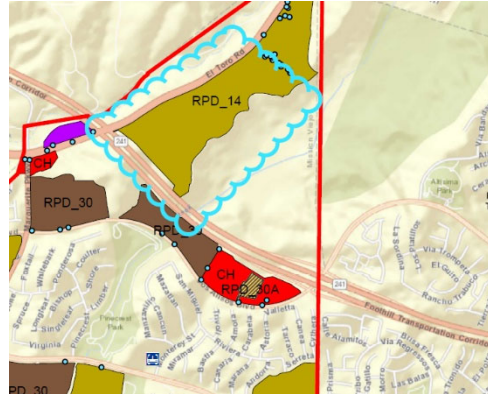
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
SCRIP (262)	\$730,000	-	-	-	-	-	-	\$730,000
Total Funding	\$730,000	-	-	-	-	-	-	\$730,000



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 24256 / Catch Basin Debris Screens – North El Toro Area
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

Installation of automated retractable screens (ARS) and connector pipe screens (CPS) in catch basins in the North El Toro area of the City.

PURPOSE

The devices will prevent trash and debris from entering the City’s Municipal Separate Storm Sewer System (MS4) and flowing unabated to local creeks and the Pacific Ocean in compliance with the State-issued “Trash Amendments” Order to the City of Mission Viejo.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

No new operating or maintenance costs in the initial 10-year period. The devices are cleaned through already scheduled storm drain system maintenance through the County contract. The devices are under full warranty for the first 10 years.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	\$225,000	-	-	-	-	-	-	\$225,000
Total Estimate	\$225,000	-	-	-	-	-	-	\$225,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Gas Tax (211)	\$45,000	-	-	-	-	-	-	\$45,000
M2 ECP (275)	\$180,000	-	-	-	-	-	-	\$180,000
Total Funding	\$225,000	-	-	-	-	-	-	\$225,000



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 24257 / Enhanced Pedestrian Safety Improvements
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

Installation of enhanced pedestrian safety features at seventeen (17) intersections citywide funded through a federal Highway Safety Improvement Program (HSIP) grant.

PURPOSE

This project will increase pedestrian safety at intersections in the vicinity of parks and schools through the installation of Rectangular Rapid Flashing Beacons (RRFB) with enhanced pedestrian safety features such as high visibility crosswalk markings, advanced yield lines, curb ramps and signage.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

The project will result in a slight increase in maintenance costs as the new flashing beacon systems will require some service and repair.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	\$277,100	-	-	-	-	-	-	\$277,100
Total Estimate	\$277,100	-	-	-	-	-	-	\$277,100

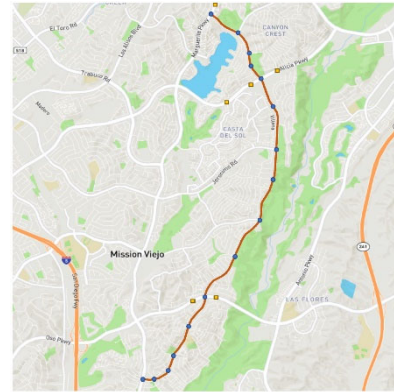
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Measure M2 (267)	\$27,710	-	-	-	-	-	-	\$27,710
HSIP Grant (276)	\$249,390	-	-	-	-	-	-	\$249,390
Total Funding	\$277,100	-	-	-	-	-	-	\$277,100



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 24258 / Felipe/Olympiad Signal Synchronization
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

The Felipe/Olympiad Signal Synchronization Program (TSSP) will be a new Measure M2 grant-funded traffic signal synchronization project approved by the Orange County Transit Authority (OCTA) Board of Directors. The City of Mission Viejo will lead and administer the project. The total cost of \$897,738 is comprised of \$718,190 of Measure M2 grant funds, a \$161,923 cash match and a \$17,625 in-kind match of staff time already included in the Operating Budget.

PURPOSE

The project will improve traffic flow and reduce travel time by coordinating traffic lights across the corridor between Marguerite Parkway (N) and Marguerite Parkway (S). In addition, the program provides infrastructure upgrades such as traffic signal cabinets, traffic signal controllers, CCTV cameras and emergency preemption devices.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

This project is not expected to have an impact on the operating budget.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	\$880,113	-	-	-	-	-	-	\$880,113
Total Estimate	\$880,113	-	-	-	-	-	-	\$880,113

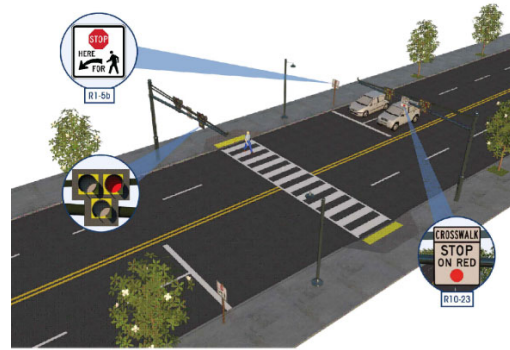
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
AQMD (219)	-	-	-	-	-	-	-	-
M2 Project P (221)	\$718,190	-	-	-	-	-	-	\$718,190
Measure M2 (267)	\$161,923	-	-	-	-	-	-	\$161,923
Total Funding	\$880,113	-	-	-	-	-	-	\$880,113



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 24259 / Olympiad Road Pedestrian Crossing
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

Installation of a new signalized pedestrian crossing at the intersection of Olympiad Road and Lake Mission Viejo/Marty Russo Youth Athletic Park entrance. The project will conduct the required signal warrants and determine the appropriate signal layout design and system at this location. The project will include design plans and construction of the signal system. The total estimated construction cost for these improvements, including a standard contingency and allowance for construction support is \$300,000. There would also be design costs of around \$75,000.

PURPOSE

The project will provide a signalized crosswalk for pedestrians crossing Olympiad Road between Lake Mission Viejo and Marty Russo Youth Athletic Park.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

The project will result in a slight increase in maintenance costs as the signal system will require some service and repair.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	\$75,000	-	-	-	-	-	-	\$75,000
Construction	-	\$300,000	-	-	-	-	-	\$300,000
Total Estimate	\$75,000	\$300,000	-	-	-	-	-	\$375,000

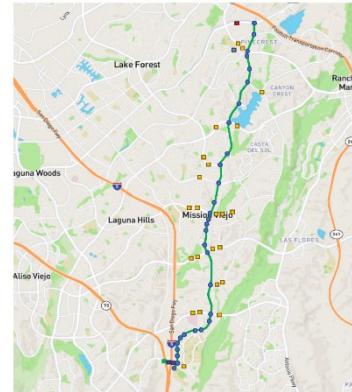
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Measure M2 (267)	\$75,000	\$300,000	-	-	-	-	-	\$375,000
Total Funding	\$75,000	\$300,000	-	-	-	-	-	\$375,000



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 24260 / Marguerite Parkway Signal Synchronization
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

The Marguerite Parkway Corridor Traffic Signal Synchronization Program (TSSP) will be a new Measure M2 grant-funded traffic signal synchronization project approved by the Orange County Transit Authority (OCTA) Board of Directors. The City of Mission Viejo will lead and administer the project. The total cost of \$2,481,788 will consist of \$1,985,430 in Measure M2 Project P grant funds, a \$449,398 cash match, and a \$46,960 in-kind match of staff time already included in the Operating Budget.

PURPOSE

The project will improve traffic flow and reduce travel time by coordinating traffic lights across the corridor between El Toro Road and Auto Mall. In addition, the program provides infrastructure upgrades, such as traffic signal cabinets, traffic signal controllers, CCTV cameras and battery back-up systems.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

This project is not expected to have an impact on the operating budget.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	\$2,434,828	-	-	-	-	-	-	\$2,434,828
Total Estimate	\$2,434,828	-	-	-	-	-	-	\$2,434,828

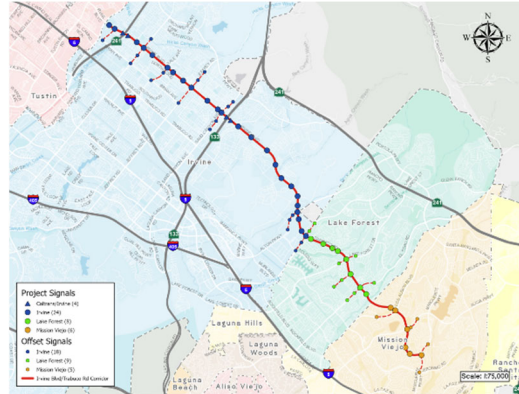
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
AQMD (219)	\$449,398	-	-	-	-	-	-	\$449,398
Project P (221)	\$1,985,430	-	-	-	-	-	-	\$1,985,430
Total Funding	\$2,434,828	-	-	-	-	-	-	\$2,434,828



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 24261 / Irvine Blvd/Trabuco Road Signal Synchronization
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

The Irvine Blvd/Trabuco Road Signal Synchronization Program (TSSP) will be a new, multi-jurisdictional Measure M2 grant-funded traffic signal synchronization project approved by the Orange County Transit Authority (OCTA) Board of Directors. Participating agencies include the City of Mission Viejo, the City of Irvine and the City of Lake Forest. The City of Irvine will administer the project and manage the grant funds. Mission Viejo’s cost share is \$166,000 and requires a 20% match that will be a cash match of \$25,020 and an in-kind match of \$8,180 in City staff time already included in the Operating Budget. The 80% balance of the City’s cost share is grant funded and managed by the City of Irvine.

PURPOSE

The project will improve traffic flow and reduce travel time by coordinating traffic lights across city boundaries.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

This project is not expected to have an impact on the operating budget.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	\$25,020	-	-	-	-	-	-	\$25,020
Total Estimate	\$25,020	-	-	-	-	-	-	\$25,020

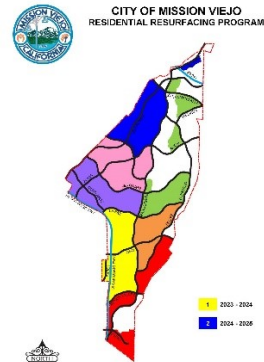
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
AQMD (219)	\$25,020	-	-	-	-	-	-	\$25,020
Total Cost	\$25,020	-	-	-	-	-	-	\$25,020



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 24836-25836 / Sidewalk Repair and Replacement
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

Each year, a certain portion of the City's total sidewalk repair/replacement program is budgeted as a capital project to track with the residential resurfacing program. The resurfacing and sidewalk repair/replacement efforts are coordinated to minimize disruption to the community. The FY 2023/24 program will focus on the public residential streets in the area west of Marguerite Parkway, south of La Paz Road, and north of Crown Valley Parkway. The FY 2024/25 program will focus on the public residential streets in the area west of Marguerite Parkway, south of Santa Margarita Parkway, and north of Alicia Parkway/Trabuco Road.

PURPOSE

Regular sidewalk repair provides a high-quality pedestrian circulation system. Smooth, unbroken surfaces reduce incidences of tripping and falling, and is therefore safer for pedestrians.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

This project will provide preventive maintenance, which will help control or reduce sidewalk, risk management, and operating costs.

PRIOR YEAR FUNDING

Prior year funding is for Fiscal Year 2022/23 only.

Prior Year Project Cost	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
Land	-	-	-	-
Planning/Design	-	-	-	-
Construction	\$89,000	-	\$89,000	\$89,000
Total Cost	\$89,000	-	\$89,000	\$89,000

Prior Year Funding Source	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
Gas Tax (211)	\$74,000	-	\$74,000	\$74,000
Measure M2 (267)	\$15,000	-	\$15,000	\$15,000
Total Funding	\$89,000	-	\$89,000	\$89,000



**CITY OF MISSION VIEJO
2023-2025 Capital Improvement Program**



CURRENT AND FUTURE FUNDING – CIP 24836-25836

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$175,000
Total Estimate	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$175,000

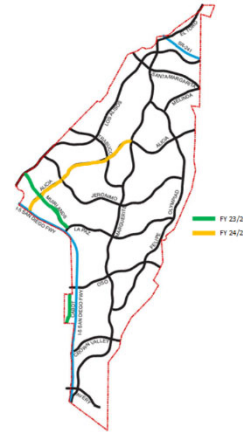
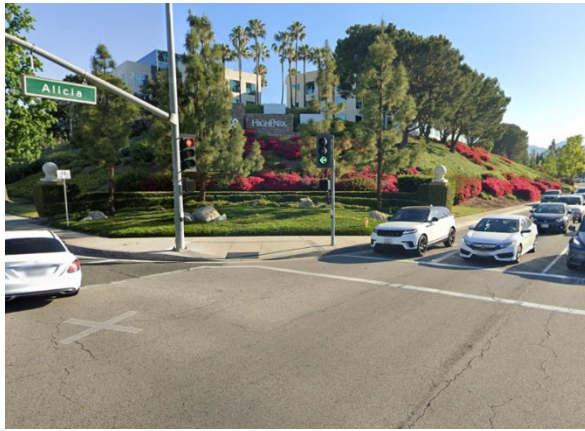
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Gas Tax (211)	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000
Measure M2 (267)	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$105,000
Total Funding	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$175,000



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 24837-25837 / Cabot & Muirlands / Alicia Parkway Arterial Roadway Resurfacing
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

Arterial roadways are non-residential streets that consist of four or more lanes and typically carry a large volume of traffic. The Arterial Highway Resurfacing Program is an ongoing project that involves resurfacing one or more of the city's arterial roads. The projects for FY 2023/24 will include Cabot Road and Muirlands Boulevard from Los Alisos Boulevard to La Paz Road. The project for FY 2024/25 will include resurfacing Alicia Parkway from the I-5 freeway to Marguerite Parkway.

PURPOSE

General roadway rehabilitation maintains the service life of the road, thereby reducing rehabilitation costs in the future.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

This project will provide preventive maintenance and/or rehabilitation, which will reduce annual maintenance costs over the life of the pavement by an estimated average of 30% (Source: American Public Works Association).

PRIOR YEAR FUNDING

Prior year funding is for Fiscal Year 2022/23 only.

Prior Year Project Cost	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
Land	-	-	-	-
Personnel	\$158,585	\$8,408	\$150,177	\$150,177
Planning/Design	\$100,108	\$75,770	\$24,338	\$24,338
Construction	\$1,410,120	\$29,999	\$1,380,121	\$1,380,121
Total Cost	\$1,668,813	\$114,177	\$1,554,636	\$1,554,636

Prior Year Funding Source	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
Gas Tax (211)	\$872,713	\$78,913	\$793,800	\$793,800
SB1 (213)	\$386,089	\$1,060	\$385,029	\$385,029
PMRF (259)	\$276,328	-	\$276,328	\$276,328
Measure M2 (267)	\$133,683	\$34,204	\$99,479	\$99,479
Total Funding	\$1,668,813	\$114,177	\$1,554,636	\$1,554,636



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



CURRENT AND FUTURE FUNDING – CIP 24837-25837

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Construction	\$2,000,000	\$2,800,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$14,300,000
Total Estimate	\$2,000,000	\$2,800,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$14,800,000

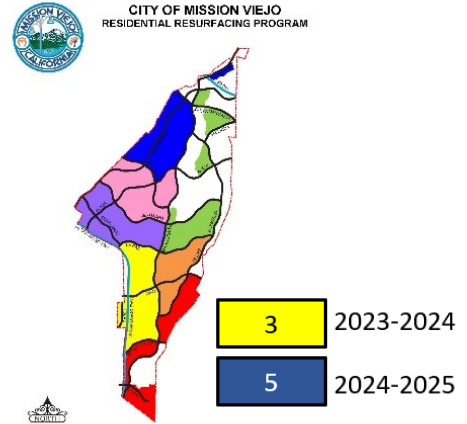
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Gas Tax (211)	\$706,651	\$1,800,000	-	-	-	-	-	\$2,506,651
SB1 (213)	\$1,293,349	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$7,293,349
M2 (267)	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Total Funding	\$2,000,000	\$2,800,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$14,800,000



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 24838-25838 / Residential Resurfacing
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

This program operates on a seven-year cycle, intended to prolong the pavement life of the City’s residential streets and reduce major roadway rehabilitation costs in the future. Each year, one of the seven areas of the City’s residential resurfacing program is budgeted as a capital project. The FY 2023/24 program will focus on the public residential streets in the area west of Marguerite Parkway, south of La Paz Road, and north of Crown Valley Parkway. The FY 2024/25 program will focus on the public residential streets in the area west of Marguerite Parkway, south of Santa Margarita Parkway, and north of Alicia Parkway/Trabuco Road.

PURPOSE

This program maintains the City’s roadways, thereby lowering rehabilitation and replacement costs in the future.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

This project will provide preventive maintenance and/or rehabilitation, which will help reduce annual maintenance costs over the life of the pavement by 30% (Source: American Public Works Association). Recurring resurfacing also reduces risk management costs.

PRIOR YEAR FUNDING

Prior year funding is for Fiscal Year 2022/23 only.

Prior Year Project Cost	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
Land	-	-	-	-
Personnel	\$106,891	\$50,587	\$56,304	\$56,304
Planning/Design	-	-	-	-
Construction	\$3,625,933	\$3,607,494	\$18,439	\$18,439
Total Cost	\$3,732,824	\$3,658,081	\$74,743	\$74,743

Prior Year Funding Source	Accumulated Budget	Actuals to Date	Appropriation Balance	FY 2022/23 Carryover
Gas Tax (211)	\$252,038	\$203,945	\$48,093	\$48,093
SB1 (213)	\$2,145,411	\$2,145,411	-	-
Measure M2 (267)	\$1,335,375	\$1,308,725	\$26,650	\$26,650
Total Funding	\$3,732,824	\$3,658,081	\$74,743	\$74,743



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



CURRENT AND FUTURE FUNDING – CIP 24838-25838

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	\$3,700,000	\$3,800,000	\$4,810,000	\$2,080,000	\$2,810,000	\$3,150,000	\$3,780,000	\$24,130,000
Total Estimate	\$3,700,000	\$3,800,000	\$4,810,000	\$2,080,000	\$2,810,000	\$3,150,000	\$3,780,000	\$24,130,000

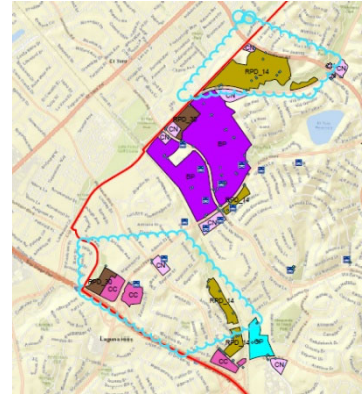
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Gas Tax (211)	\$285,946	\$172,607	\$1,000,000	\$500,000	\$500,000	\$800,000	\$800,000	\$4,058,553
SB1 (213)	\$1,315,421	\$1,315,421	\$1,500,000	\$1,000,000	\$1,000,000	\$1,500,000	\$1,500,000	\$9,130,842
M2 (267)	\$2,098,633	\$2,311,972	\$2,310,000	\$580,000	\$1,310,000	\$850,000	\$1,480,000	\$10,940,605
Total Funding	\$3,700,000	\$3,800,000	\$4,810,000	\$2,080,000	\$2,810,000	\$3,150,000	\$3,780,000	\$24,130,000



CITY OF MISSION VIEJO 2023-2025 Capital Improvement Program



PROJECT NUMBER / NAME: CIP 25262 / Catch Basin Debris Screens – Westerly Area
RESPONSIBLE DEPARTMENT: Public Works



PROJECT DESCRIPTION

Installation of automated retractable screens (ARS) and connector pipe screens (CPS) in catch basins in the westerly area of the City.

PURPOSE

The devices will prevent trash and debris from entering the City’s Municipal Separate Storm Sewer System (MS4) and flowing unabated to local creeks and the Pacific Ocean in compliance with the State-issued “Trash Amendments” Order to the City of Mission Viejo.

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET

No new operating or maintenance costs in the initial 10-year period. The devices are cleaned through already scheduled storm drain system maintenance through the County contract. The devices are under full warranty for the first 10 years.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

Project Estimate	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Land	-	-	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-	-	-
Construction	-	\$200,000	-	-	-	-	-	\$200,000
Total Estimate	-	\$200,000	-	-	-	-	-	\$200,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
Gas Tax (211)	-	\$40,000	-	-	-	-	-	\$40,000
M2 ECP (275)	-	\$160,000	-	-	-	-	-	\$160,000
Total Funding	-	\$200,000	-	-	-	-	-	\$200,000



CITY OF MISSION VIEJO 2023-25 Master Financial Plan

The City of Mission Viejo has prepared a Master Financial Plan (MFP) as part of its budget development process since 1993. City Council policy currently calls for the MFP to be updated every two years.

This long-range forecasting model is an integral part of the City's budget process. It is used to project General Fund revenue, expenditures, transfers and capital outlay for the upcoming two-year budget cycle and an additional five years out. The MFP allows for a deeper analysis of how past and current spending decisions will affect future operating costs.

This MFP was prepared as part of the 2023-2025 budget process and focuses on General Fund revenue and expenditures for 2023-2025 plus an additional five years of projections, out to FY 2029/30.

The MFP is not only used to help develop a balanced budget, it provides essential information on projected General Fund discretionary reserves and allows for analysis of the amount of resources available to fund equipment replacement as well as asset rehabilitation and repair. The long-range nature of the MFP also allows management and staff to be more proactive in budget planning, using the seven years of projections to plan for anticipated swings in revenue or expenditures. This forecast sets the stage for financial planning but it does not represent formally adopted revenues and expenditures. It provides context for considering the City's ability to continue current services, maintain existing assets and/or fund new initiatives.

The Value of "The Longer Look"

The two-year budget document focuses on the upcoming two-year fiscal period in detail. It is comprehensive and presents information for all City departments and all City funds on a program basis and at an expenditure category level. Programmatic accomplishments and goals as well as financial results and estimates to accomplish the goals are presented. Historical data is presented for both revenue and expenditures, along with information for the current budget year and the upcoming two years.

The MFP on the other hand takes a longer look, both in retrospect and prospectively. The longer look back provides greater historical context and helps to substantiate the estimates and projections going forward. The longer planning horizon going forward better illustrates the impact of current decisions and assumptions on future financial positions. For example, the impact of seemingly small differences in current growth rates will magnify over time and their impact will be seen more clearly in a plan with a longer horizon than that of a two-year budget.

Methodology/Assumptions

Mission Viejo's financial forecasting method is based on assessments made by local economists of the local, regional and national economies. These assessments and assumptions set the baseline for projecting the rates of change of Mission Viejo's revenues and expenditures. The City utilizes Chapman University and California State University Fullerton's (CSUF) local economic forecast presentations and publications, and State Department of Finance (DOF) data.

The MFP projects revenues, expenditures and discretionary reserves in the General Fund, which finances the bulk of the City's major operations. The period of the revenue forecast and expenditure plan includes the two years of the 2023-25 proposed budget, and then five additional years through FY 2029/30. Each major individual area of revenue and expenditure is accompanied by five years of historical data in order to provide context for the forecasts and related discussions.



**CITY OF MISSION VIEJO
2023-25 Master Financial Plan**

Many of the revenue and expenditure forecasts in the plan are driven by key assumptions about inflation rates and projected changes to the City’s population. Given the timing of the 2023-2030 MFP update, and its use in developing the 2023-2025 budget, the December 2022 Chapman University economic update was used as one basis for the revenue and expenditure projections contained herein. The basic tenets of that forecast, along with additional research conducted by Finance staff were used for the current master financial plan update. Chapman University forecast projects U.S. current year inflation to

Measurement Period	Annual CPI - U.S.	Annual CPI - CA	Annual CPI - Los Angeles
Average 2000-2022	2.50%	2.80%	2.80%
Average 2013-2022	2.50%	3.00%	2.80%
Dept of Finance Forecast for 2023	4.20%	4.30%	3.90%
Chapman Univ Forecast for 2023	5.80%	-	-
CSU Fullerton Forecast for 2023	5.00%	-	-

be 5.8%. CSUF projects current year CPI to be 5.0%. According to the Department of Finance, CPI grew an average of 2.5% between 2000 and 2022 in the U.S. During this same period both the California and Los Angeles CPI grew an average of 2.8%. The MFP uses the historical average growth rate of 2.8% for the Los Angeles area between 2000 and 2022 to develop projections. By using historical average growth rate that includes economic conditions which are often cyclical, there is no single year in which a downturn is depicted in the projection.

The COVID-19 pandemic, which began in March 2020, ended the longest period of economic expansion in U.S. history. In Orange County, the unemployment rate jumped from 2.8% in February 2020 to 14.4% in April 2020. The labor market has continued recovering from a peak unemployment rate of 14.9% in May 2020. According to the Employment Development Department (EDD), the unemployment rate in Orange County was 3.0% in April 2023, compared to the state and national rates of 4.3% and 3.7%, respectively. According to the most recent data from EDD, Orange County’s largest industries in terms of employment include Professional & Business Services; Goods Producing; Leisure and Hospitality; and Health Care and Social Assistance. The Chapman forecast projects Orange County job growth of 0.5% in 2023. Projected job growth and better prospects for income and wages have a positive impact on consumer spending. Although sales tax revenue was impacted by the pandemic due to the shutdown and stay-at-home orders it made a quick recovery due to pent-up demand and higher cost of goods. Following two years of higher than expected gains, Chapman projects taxable sales in Orange County to decrease in 2023 by 2.0%. Sales tax consultant, HdL Companies, projects a slight increase of 0.5% in FY 2023/24 and 2.7% growth in FY 2024/25 with increases projected at 2.9% to 3.1% through FY 2027/28.

The City’s population was 91,846 as of January 1, 2023, per the State Department of Finance, slightly down from 92,515 in January 1, 2022. The current city limits are essentially built-out, with only limited capability of increases in population.

Other assumptions in this forecast are based on historical trends of revenues and expenditures, and/or information from other agencies or consulting groups, including the County of Orange (property values), the Public Employees Retirement System (retirement rates), HdL Companies (sales and property tax data), and other applicable sources.

General Fund Revenue

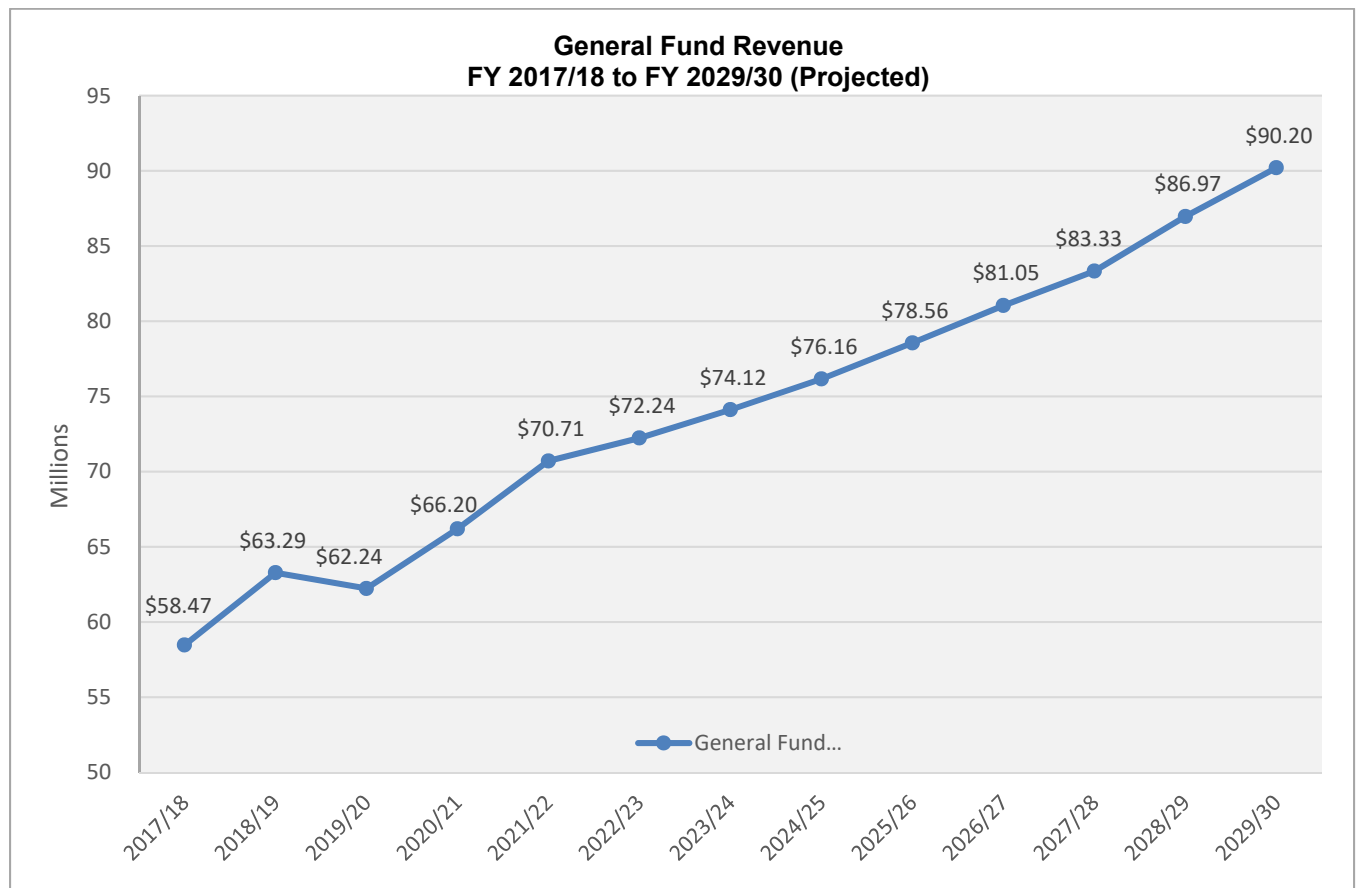
General Fund revenues are comprised of various individual revenue sources, the most significant being property tax and sales tax, which comprise about 80% of all General Fund revenue. The City has been fortunate to have a very strong revenue base. However, the City does have vulnerability due to a lack of revenue diversity.



**CITY OF MISSION VIEJO
2023-25 Master Financial Plan**

The seven-year forecast – which includes the 2023-25 proposed budget – presents a conservative growth for FY 2023/24 and FY 2024/25. As with the two-year budget, the General Fund revenue forecast forms the foundation of the MFP. The average rate of change for the prior five-year period is 4.38%. The 2023-25 proposed budget projects revenues to grow an average of 2.68%, when compared to the FY 2022/23 amended budget. For the five years of the MFP forecast beyond the two-year budget cycle (FY 2025/26 to FY 2029/30), average annual revenue growth is projected to be approximately 3.44%. Overall, the revenue forecast is positive with total General Fund revenue projected to grow an average of 3.22% over the seven-year forecasting period (FY 2023/24 through FY 2029/30).

Within total General Fund revenues, the five most significant revenue sources to watch are: (1) property tax revenue; (2) sales tax revenue; (3) franchise tax revenue; (4) licenses and permits, and (5) charges for services. These revenue streams will be discussed in greater detail in the following sections.



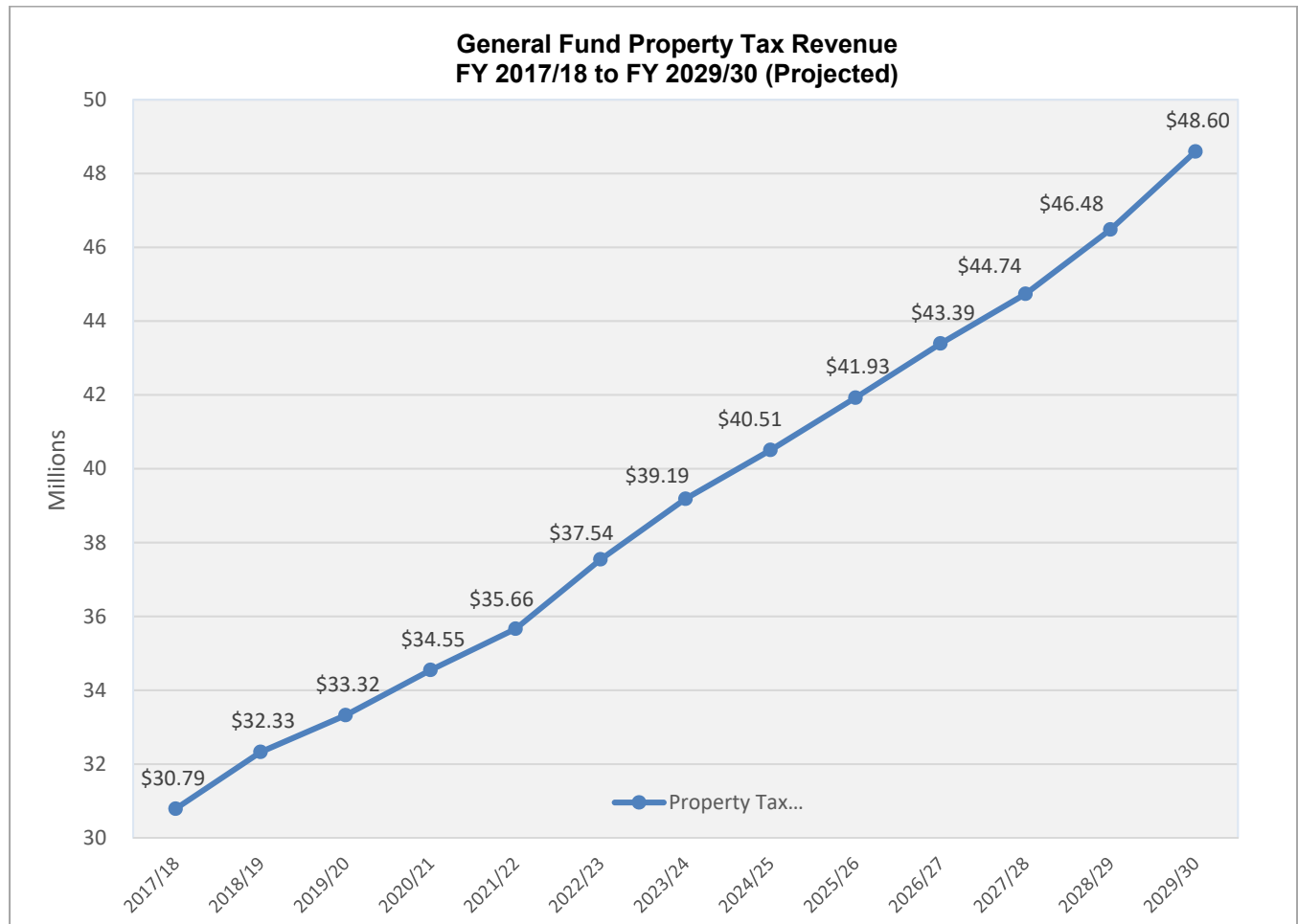
Property Tax Revenue

Property tax revenue accounts for approximately 52% of total General Fund revenues, representing the City’s largest single revenue source. The strength of the City’s underlying property tax base has been a prime factor in the City’s financial stability over the years. Assessed values in Orange County have been increasing since the end of the recession. The City’s total assessed value of property (secured and unsecured) is approximately \$20.3 billion (as recorded by the Orange County Assessor and updated for FY 2022/23, which began July 1, 2022). This amount represents an increase in assessed value of 5.6% over the prior fiscal year.



CITY OF MISSION VIEJO
2023-25 Master Financial Plan

Property tax revenue is projected to increase 4.4% in FY 2023/24 over the amended FY 2022/23 budget and increase 3.4% in FY 2024/25. This category had an average annual growth rate of 4.0% between FY 2017/18 and FY 2021/22. During the pandemic the housing market increased in both number of sales and median home prices. Median home values in Mission Viejo grew 16.75% to \$1.13 million in 2022 and above pre-recession peaks in 2006. In March 2023, increasing interest rates reduced the median home price to \$993,750. The forecast reflects anticipated growth in assessed valuation throughout the forecast period. The 2025-30 MFP forecasts General Fund property tax revenue to increase an average of 3.71% annually. This growth is a more conservative projection based on the prior five years average annual growth rate of 4.0%. It should be noted that the final debt service payment on the former redevelopment agency mall bonds will be made in September 2028. Subsequent to this final payment, the process of fully dissolving the Successor Agency to the former redevelopment agency will commence and the City's General Fund will begin receiving additional property tax allocations. It is projected that an additional \$300,000 in property tax will be received in FY 2029/30 as a result of this milestone.



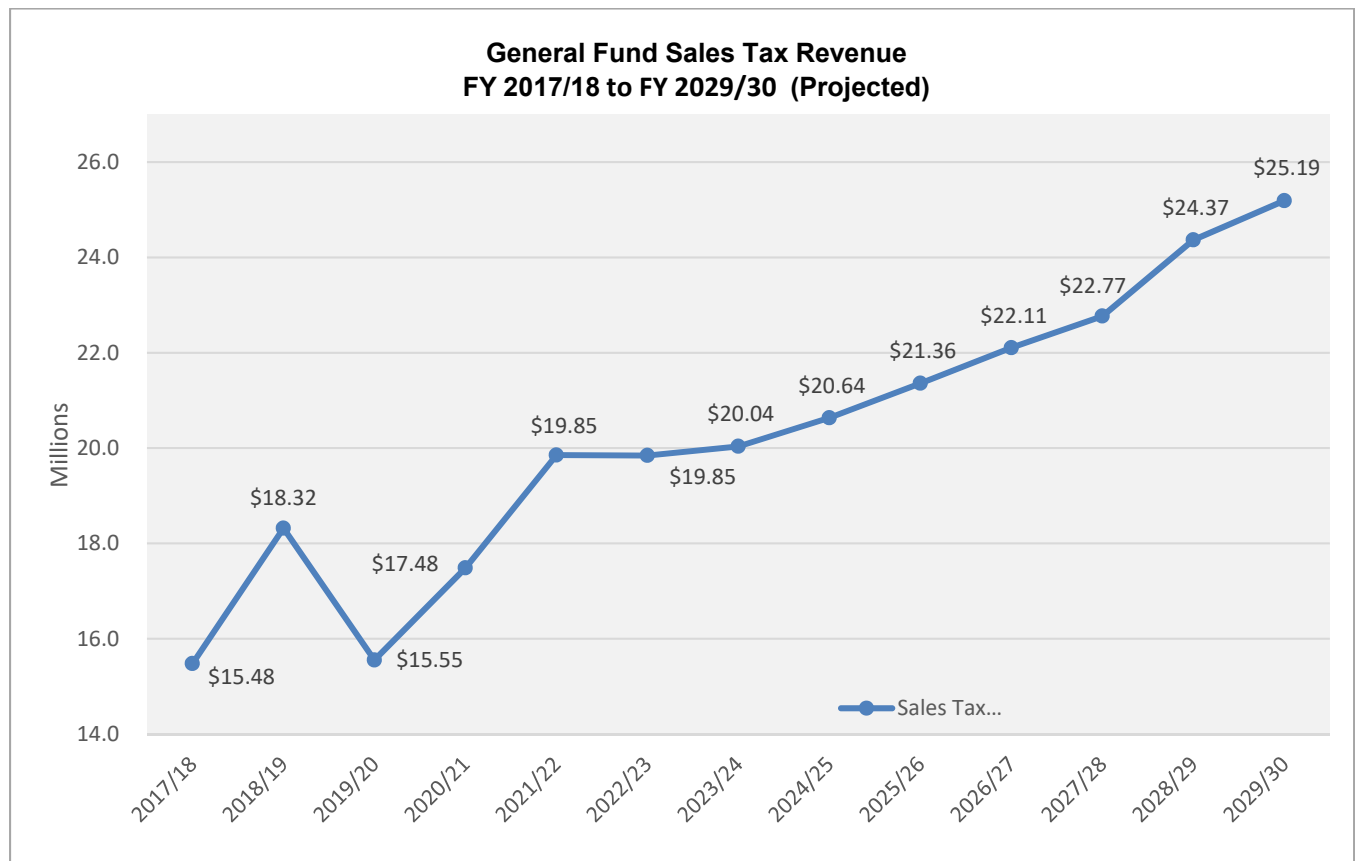
Sales Tax Revenue

Sales and use tax is the second largest revenue source for the City, behind property tax revenue. Sales tax revenue represents approximately 28% of total General Fund revenue in the two-year 2023-25 budget cycle. The sales tax recorded in the General Fund includes the sales tax generated by all retail and other sales tax producers in the City, except for the share of the sales tax generated at the Shops at Mission



CITY OF MISSION VIEJO
2023-25 Master Financial Plan

Viejo that is dedicated for the repayment of the bonds issued in 1999 to finance parking improvements. It is important to remember that through 2028, part of City sales tax revenue generated at the Shops of Mission Viejo is diverted to partially pay debt service on the Mission Viejo Mall bonds. After 2028, those funds will be retained by the General Fund increasing mall sales tax by a projected \$800,000 in each of FY 2028/29 and FY 2029/30. In 2018, the California Department of Taxes and Fees Administration (CDTFA) implemented a new reporting software and moved up reporting deadlines. Consequently, many businesses missed the deadline for reporting sales and use tax for the third and fourth quarter of FY 2017/18. These missed payments were received during FY 2018/19 causing a decline in sales tax revenue in FY 2017/18 and an unusual one-time increase in sales tax revenue for FY 2018/19. Additionally, the autos and transportation category trended higher in FY 2018/19. This was due to one automaker delivering on backorders during that fiscal year. The City experienced declines again in FY 2019/20 when federal, state, and local restrictions including stay-at-home orders, limitations on public gatherings, and closures of non-essential businesses were enforced in response to the COVID-19 pandemic. The major local economic drivers of the City’s sales tax include the unemployment rate, consumer confidence, and consumer spending. As the unemployment rate spiked beginning in March 2020, consumer spending and confidence plummeted. Sales tax reflected a recovery from the COVID-19 pandemic in FY 2021/22 with the City reaching a new sales tax revenue high of \$19.85 million. A growth of 1% is projected in FY 2023/24 and a 3% growth in FY 2024/25. This category had an average annual growth rate of 5.5% from FY 2017/18 and FY 2021/22. The forecast projects a more conservative growth for FY 2025/26 through FY 2029/30 of 4.08%.

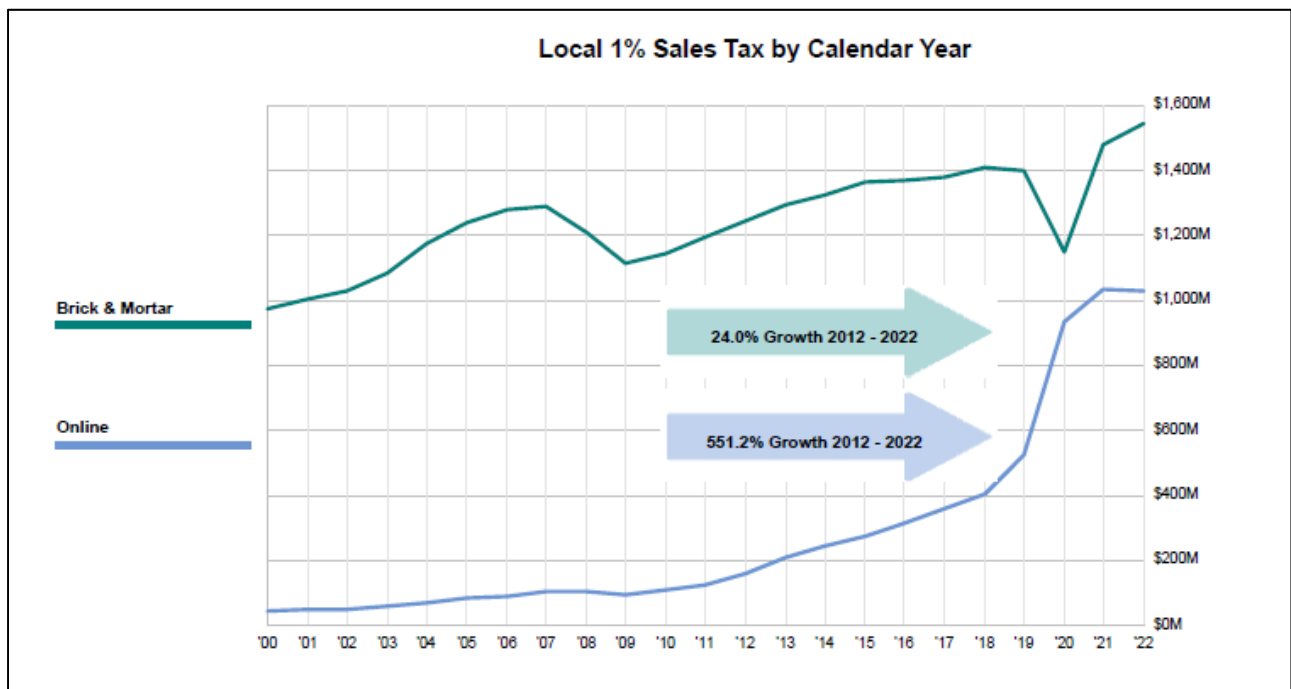


It should be noted that sales taxes are usually generated on a “situs” basis (city or area where the sale takes place). There are a variety of retail transactions that are allocated on a “pool” basis because the



CITY OF MISSION VIEJO
2023-25 Master Financial Plan

CDTFA believes that it would be too difficult to do otherwise. These are generally known as “use taxes.” A portion of the City’s sales tax revenue comes from the pool. Allocations from the pool are made in proportion to a city’s or county’s share of situs revenues; as such, the City is projected to receive approximately 2.5% or \$4.9 million, in FY 2023/24, of County pool revenues. The following graph captures point of sale tax receipts for general consumer goods by retailers with a physical location in town (brick and mortar locations) versus online sales for the calendar years 2000 through 2022 for the State of California. This graph shows brick and mortar sales declining from a high in 2006 and 2007 to a low in 2009 due to the Great Recession. Brick and mortar and online sales grew as the economy recovered and expanded until the COVID-19 pandemic. Shutdowns due to the pandemic caused brick and mortar sales to sharply decline. Consumers turned to e-commerce which resulted in a sharp uptick in online sales. Following the pandemic, Brick & Mortar sales have increased sharply while online sales have flattened as consumers once again transition back to in person shopping.



Source: HdL Companies – Brick & Mortar – Statewide general consumer goods from place-of-sale location; Online – Statewide general consumer goods from fulfillment centers and County Use-Tax Pool allocations.

Franchise Tax

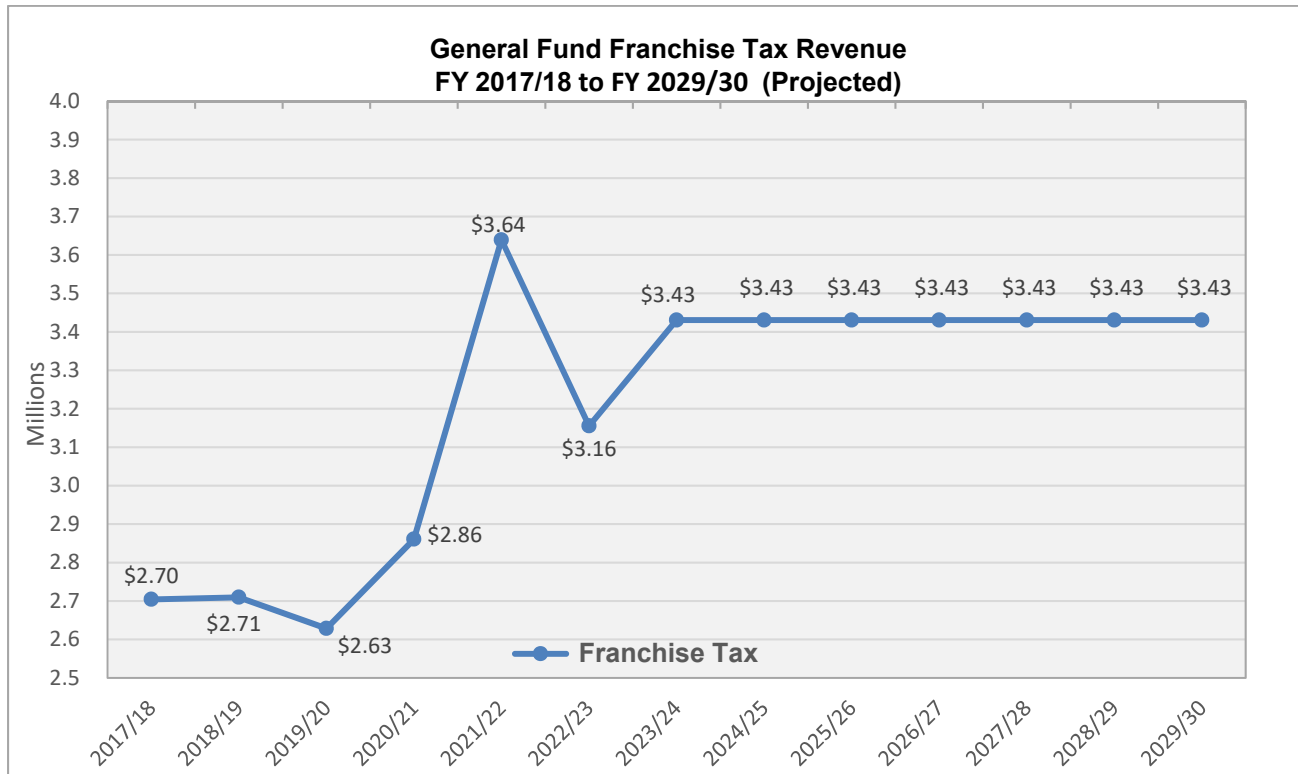
Franchise taxes are imposed by the City on gas, electric, cable television, and refuse collection companies for the privilege of using City rights-of-way. Each company is assessed a rate of between one and eight percent of their gross receipts. Franchise taxes account for about 4.6% of the City’s General Fund revenues in the 2023-25 budget.

This revenue source has increased overall in the last five fiscal years primarily due to a new contract with Waste Management increasing the franchise fee from 5% to 8% beginning January 2020 with a true-up payment made in FY 2021/22. Revenues increase over time due to population and fee increases, however, it is offset by the ongoing decline in cable service revenues. The demand and choices for online streaming services have significantly increased. Consumers have been canceling their cable subscriptions and switching to streaming services such as Amazon Prime Video, Hulu, Netflix, and YouTube TV, which are not taxed. The City traditionally diverted 10% of cable franchise revenues



CITY OF MISSION VIEJO
2023-25 Master Financial Plan

received from Cox Communications and Direct TV (previously AT&T) to the Mission Viejo Television Fund. This allocation has gradually increased to 17.4% to supplement Mission Viejo Television Fund activity. Franchise tax revenue is projected to increase by 8.7% in FY 2023/24, with no growth in the following years.



Licenses & Permits

The majority of Licenses & Permits revenue is comprised of building, plumbing, mechanical, electrical and encroachment permits. It should be noted that much of the staff work associated with development activity is contracted out to a private firm and the firm is compensated on a percentage-of-revenue basis. Accordingly, changes – whether positive or negative – in development-related revenue included in this forecast will be primarily reflected in changes to the Community Development Department’s expenditures, since an average of 60% of the revenues are paid to contract staff and inspectors.

This revenue source has averaged about \$2.4 million annually between FY 2017/18 and FY 2021/22, or 3.98% of total General Fund revenue. Revenues fluctuate with the amount of building construction projects in the City. During the pandemic, there was a surge in home improvement and this area has remained strong and continues to increase. Licenses and permits revenue is projected to grow 2.8% annually for 2025/26-2029/30.

Charges for Services

Charges for Services is primarily comprised of recreation and tennis center fees, and plan check fees. Prior to the pandemic, approximately 65% of this category’s revenues were recreation and tennis center fees. Revenues from recreation fees memberships were immediately affected by the pandemic’s stay-at-home orders and closures of all recreation facilities. Parks, recreation, and tennis center fee revenues



CITY OF MISSION VIEJO 2023-25 Master Financial Plan

recovered and in FY 2021/22 they exceeded pre-pandemic levels. Revenues in this category are expected to grow 3.0% in FY 2023/24, 1.3% in FY 2024/25, and 2.8% annually for FY 2025/26 through FY 2029/30.

Operating Budget Expenditures

Staff has developed a seven-year expenditure plan that can assist the City with successfully navigating the challenging economic times which lie ahead. The MFP compares ongoing expenditures versus revenue that is one-time in nature or of a limited duration. This metric would indicate that the City is relying on short-term revenue to balance the budget.

Expenditures are carefully controlled every year of the plan within available resources. Public safety is given priority and continues to be the program area receiving the greatest portion of General Fund resources over the next seven years. Personnel expenditures are tightly managed with limited increases to staffing levels. In FY 2023/24 there are 2.65 new FTE positions as noted in the staffing section of the Operating budget section of this document.

The City Council has taken steps to address the rapidly escalating cost of retirement pension and insurance programs by making large one-time payments to reduce unfunded liabilities in both programs, including the establishment of a Section 115 pension trust fund. Other pension plan reform measures such as the establishment of a second and third tier of pension benefits further reduced the City's long-term pension plan obligations. About 58% of the City's workforce is now covered by the second and third tier benefits program. Finally, 1.5% of the City's annual normal pension cost was shifted to employees effective January 1, 2018.

For the purposes of budget planning and updating the MFP, certain expenditures are classified as "non-discretionary," or ongoing. That is, in order to maintain the levels of service Mission Viejo residents have come to enjoy as well as meet the City's contractual, State and Federal obligations, a set "menu" of expenditures occurs every fiscal year. Non-discretionary expenditures include personnel costs, operating expenditures, capital outlay, debt service on the 2016, 2021A, and 2021B Lease Revenue bonds, and transfers to other fund operations. Capital projects are excluded from total non-discretionary expenditures, and instead are considered as "discretionary" or one-time expenditures. (Even though they may be considered discretionary, they are still included in all bottom-line analyses.)

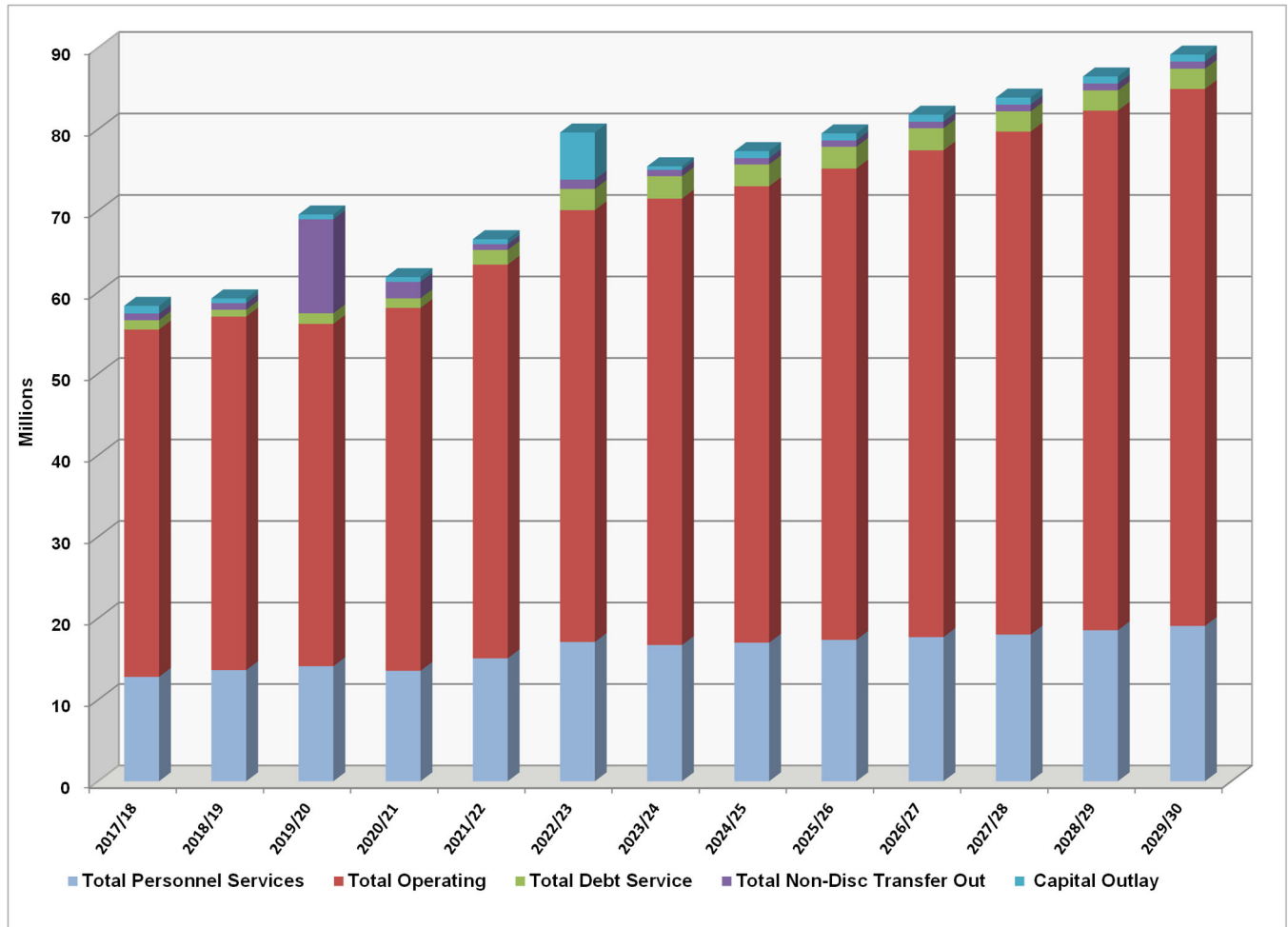
Since incorporation, the City has provided a very high level of service while providing a wide variety of services. Over the MFP forecast period, there has been a major renovation of the Marguerite Aquatics Center and Felipe Tennis Center, lighting renovations at Cordova Park, renovations at Christopher Park, construction of a new restroom and area improvements at Craycraft Park, rehabilitation of various median islands and landscape slopes, the purchase of Oso Creek Golf Course, formerly Casta Del Sol Golf Course, ball field lighting at Marty Russo Youth Athletic Park, playground renovations at Coronado Park, the addition of a sales building at the Marguerite Aquatics Center, Montanoso Recreation Center pool and deck renovations, and the purchase of the Stein Mart property for implementation of the Core Area Vision Plan.

The following graph shows the five components of the operating budget - personnel, operating expenditures, debt service, non-discretionary transfers out and capital outlay. There was a large increase of non-discretionary transfers out in FY 2019/20; this was due to the purchase of Oso Creek Golf Course. The largest single component continues to be operating expenditures, representing about 73% of total proposed General Fund operating budget expenditures in the 2023-25 two-year budget cycle. Operating expenditures include professional and maintenance contractual services, supplies, insurance, utilities,



CITY OF MISSION VIEJO
2023-25 Master Financial Plan

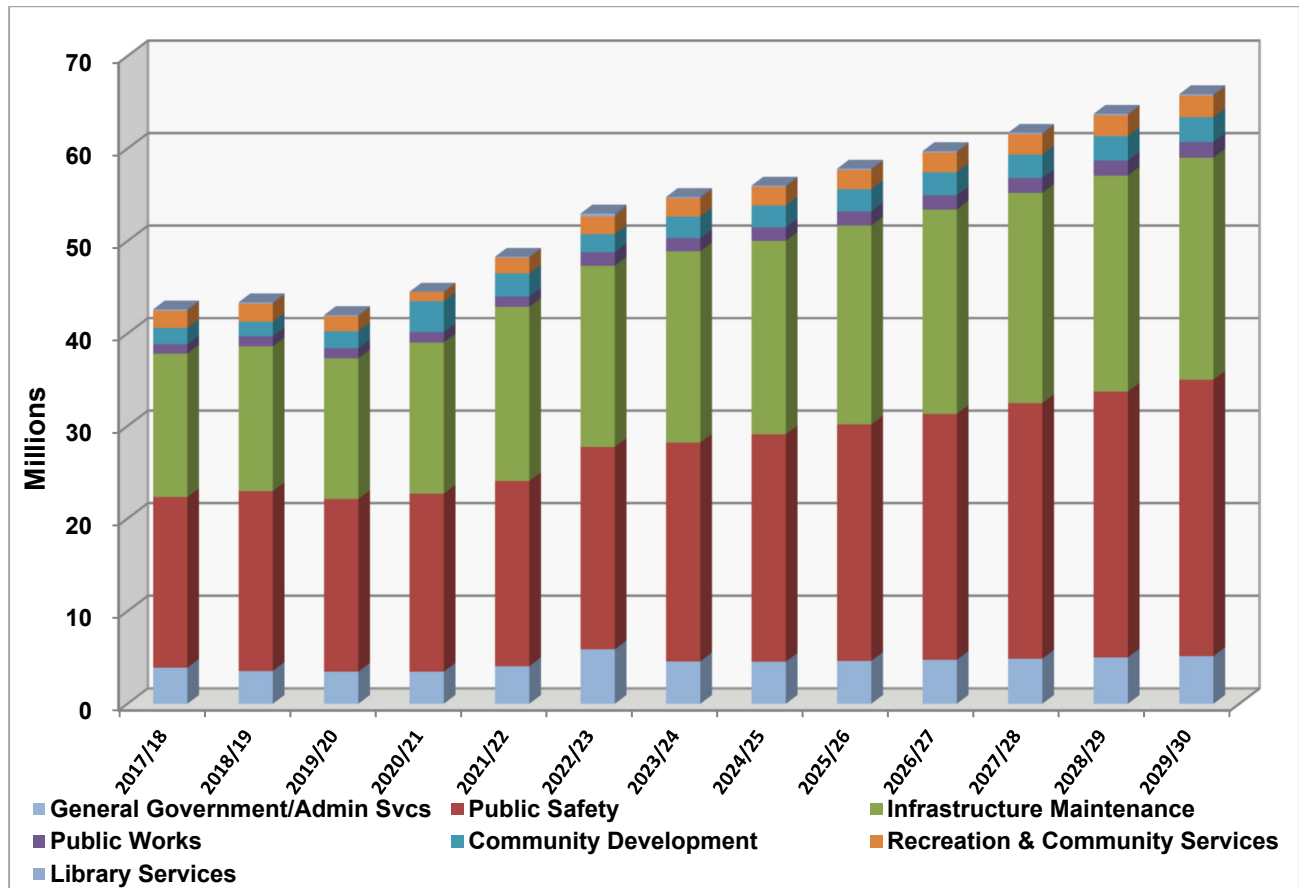
etc. required to conduct normal business operations. Given the degree to which Mission Viejo relies on contract services, this high percentage is to be expected. Personnel costs account for 22.2% of total operating budget expenditures in 2023-25.



The following graph shows operating expenditures by department. The two largest areas of spending within operating expenditures are Public Safety and the Infrastructure Maintenance program area. The majority of the Public Safety budget is the contract with the Orange County Sheriff's Department.



CITY OF MISSION VIEJO
2023-25 Master Financial Plan



Police Services Contract

The General Fund portion of the Sheriff’s contract for FY 2023/24 is \$23.1 million, which represents approximately 42% of operating expenditures, or approximately 31% of total proposed General Fund operating budget. The average annual growth rate of 4.2% for police services contract costs from FY 2017/18 to FY 2022/23 for the most part represents the impact of labor contract renewals and the resulting higher costs for salaries and benefits. The proposed FY 2023/24 and FY 2024/25 budget includes additional increases pending ongoing negotiations between the County of Orange and police unions. From FY 2025/26 through FY 2029/30, it’s projected that the police services contract will grow at the rate of 4.0%.

Infrastructure Maintenance

Infrastructure maintenance programs, which include the parks, medians and parkways, trees, street, landscape, facilities, and fleet maintenance programs, totals \$19.6 million in FY 2023/24, and represents 37% of operating expenditures, or 24.6% of the total General Fund operating budget. Since FY 2018/19 this program area has increased at an average of 4.97% due to increasing materials costs, minimum wage and prevailing wage rates. The proposed FY 2023/24 budget includes an increase of 3.96% due to rising costs in goods and services and 5.58% in FY 2024/25 primarily due to adding operation costs for the new Corp Yard Administration and Storage building. It’s anticipated that expenditures will grow in line with CPI at an average of 2.8% in FY 2025/26 through FY 2029/30.



CITY OF MISSION VIEJO 2023-25 Master Financial Plan



Personnel Costs

For most cities, personnel costs comprise the largest part of their operating budgets. But for “contract cities,” those that rely significantly on contracts with private entities or other public agencies to provide municipal services, personnel costs make up a much smaller portion of the budget. Because personnel costs are often very difficult to control, contract cities are generally better positioned to respond to economic slowdowns than their “full-service” counterparts.

Personnel costs are driven by the number of authorized positions as well as the cost per position. The latter has increased over time due to the need to maintain a competitive compensation level for attracting and retaining employees, coupled with increasing benefit and retirement costs. The City Council’s policy for many years has been to pay at or above average total compensation in order to attract and retain the best individuals.

In an ongoing effort to decrease the cost per position, the City Council implemented a plan in which employees pay the full 8% share of their retirement by the end of FY 2014/15. This decreased the City’s retirement costs by shifting a greater burden directly onto the employees. The City Council has also implemented a second-tier retirement program for all new employees hired after July 9, 2011. A third retirement tier was enacted by State action in 2013. In January 2018, 1.5% of the City’s PERS employer share pension normal cost was shifted to employees. These changes will decrease costs over the long-run, hence placing Mission Viejo on even stronger financial footing for several decades into the future. 58% of the City’s workforce now falls under these second and third tier retirement programs.

From FY 2018/19 through FY 2022/23, total General Fund personnel costs have increased on average at a rate of 6.12% per year. The average increase includes all additional contributions by the City to the Section 115 Trust. If these additional contributions were excluded the average increase in personnel costs would be 4.4%. This increase is due to increases in salaries, healthcare costs, normal pension cost, and unfunded pension liability. (This forecast addresses personnel costs funded from the General Fund. A number of City staff positions are funded from other sources, most notably the Library Fund and the Animal Services Fund.)

Between FY 2023/24 and FY 2029/30 personnel costs will increase by an average of 1.58%. To remain competitive in the Orange County job market and in an effort to maintain our workforce and remunerate employees fairly, the continuation of merit increases is included representing average annual increases in salaries of 3.0%. Additionally, the FY 2023/24 and FY 2024/25 budgets include an increase to the Tier 4, employee with dependents, Fixed Monthly Contribution for medical insurance. The forecast reflects maintaining staffing levels at 146.475 FTE. These increases are offset by projected decreases in both the normal and unfunded liability payments to the City’s pension plan.

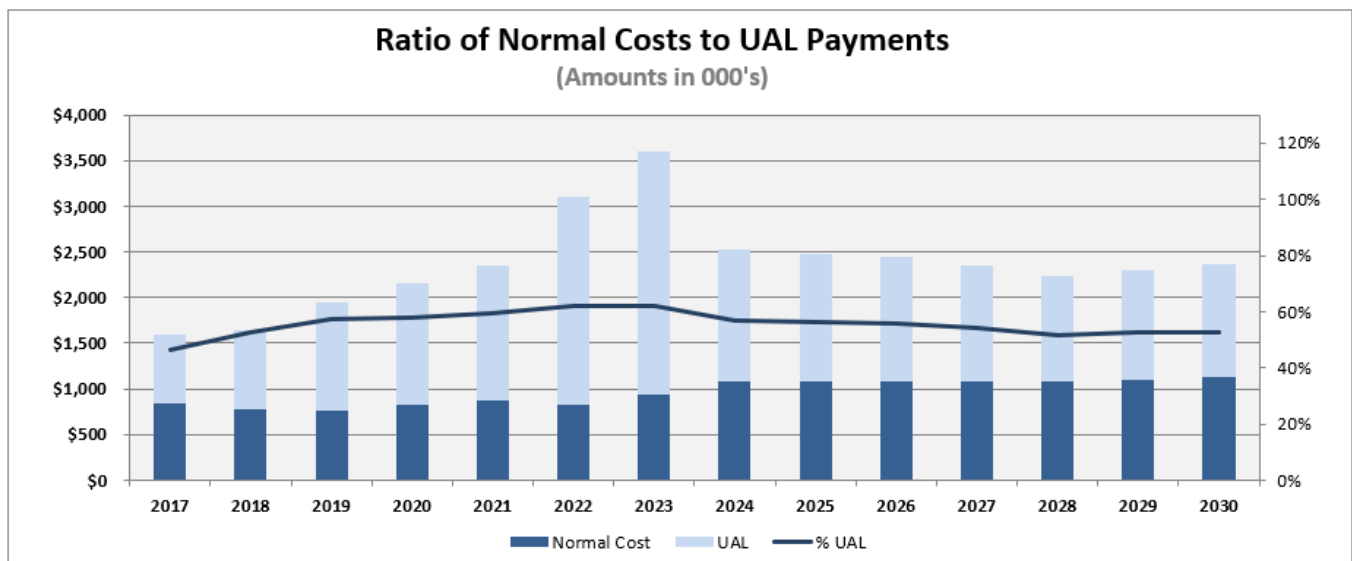
The City’s retirement plan is with the California Public Employee Retirement Systems (PERS). The City Council authorized a one-time payment in the amount of \$1.5 million against the City’s unfunded liability in June 2015. In FY 2015/16, the Council approved a \$3.0 million payment, in FY 2021/22 a \$1.0 million payment, and in FY 2022/23 a \$1.3 million payment to a Section 115 Pension Trust to reduce the pension unfunded liability by that same amount. The City has annually contributed \$221,000 to the Section 115 Pension Trust from FY 2018/19 through FY 2022/23. These totals include amounts funded from all funds with approximately 75% of the cost reported in the General Fund. Since 2013, PERS has taken several important steps to reduce risks to the retirement fund and ensure long-term stability including: changing amortization and smoothing policies that spread rate increases or decreases over a five-year period; adopting new demographic assumptions that show retirees are living longer; and approving a new funding risk mitigation policy to incrementally lower the discount rate during good economic times. In



CITY OF MISSION VIEJO
2023-25 Master Financial Plan

December 2016, PERS lowered the investment return estimate to 7% from 7.5%. The lower discount rate was phased in over three years with the final change in FY 2019/20. As a result of the 21.3% investment return in FY 2020/21, the discount rate was lowered to 6.8%,

Normal costs represent the value of the benefits earned by current employees. The table below estimates the portion of annual required retirement contributions that have been and will be directed toward normal costs compared to the unfunded accrued liability (UAL). This table shows the additional contributions to the Section 115 trust during FY 2021/22 and 2022/23. The table also shows a decline in total required contributions through FY 2027/28 attributed to a decline in the unfunded liability component of the payment. This decline is directly attributed to the 21.3% investment return in FY 2020/21. Over the projection period, the PERS cost is projected to decline from \$2.53 million to \$2.36 million in FY 2029/30. The positive impact of the Section 115 Trust Fund is not factored in this chart.



Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Normal Cost	838	776	759	832	875	827	931	1,088	1,082	1,084	1,084	1,082	1,091	1,123
UAL	760	871	1,185	1,328	1,472	2,280	2,668	1,437	1,394	1,360	1,270	1,149	1,203	1,239
% UAL	47%	53%	57%	58%	59%	62%	62%	57%	56%	56%	54%	51%	52%	52%

The City maintains a retiree health benefit program in accordance with the requirements of the PERS Health Benefit Program. The City pays a fixed amount for each eligible retired employee to purchase health coverage through the City's program with PERS Health Benefit Program. This program provides retirees who qualify with a fixed monthly benefit toward the cost of their health insurance premiums. The retiree healthcare funded status became fully funded during FY 2016/17; however, dropped below fully funded status during FY 2021/22 due to a \$2.5 million investment loss. As of June 30, 2022, the City's total Other Post-Employment Benefit (OPEB) liability was \$10,825,547 and the fiduciary net position was \$10,453,760. The retiree healthcare valuation for June 30, 2022 reflects a funded status of 96.6%.

Operating Transfers

The General Fund includes annual transfers to the Animal Services and Library Services functions. These two operations record their revenue and expenditures in separate funds. The transfer into Animal Services represents the City share of the program costs based on population as compared to the other four agencies who contract with the City for animal services. The Library provides important services for



CITY OF MISSION VIEJO 2023-25 Master Financial Plan

the residents of Mission Viejo and additional support is sometimes needed from the General Fund. The current budget and the 5 year projection does not include transfers to the Library Fund.

Animal Services Transfer

The Animal Services program operates as an enterprise function. That is, all revenue and expenditures are recorded in a fund separate from the General Fund. The City of Mission Viejo also provides animal services support to the cities of Aliso Viejo, Laguna Hills, Laguna Niguel, and Rancho Santa Margarita. These contract cities along with Mission Viejo provide pro-rata support based on the ratio of their populations to the total population of the five cities combined.

Animal Services generates revenue from animal licensing, impound, adoption fees, pro-rata support from each of the four other cities, interest earned on investments and rent income from the vet clinic.

From FY 2017/18 to FY 2022/23, the General Fund transfer to the Animal Services fund averaged \$634,774. The 2023-25 proposed budget has the General Fund transfer at an average cost of \$760,779. The transfer is projected to grow on average between FY 2025/26 and FY 2029/30 by 2.8% annually based on the FY 2024/25 normal transfer amount. The average transfer between FY 2025/26 and FY 2029/30 is \$826,645.

Library Services Transfer

The transfer to the Library Services department represents the amount of General Fund support provided to the Mission Viejo Library. Most library related costs are paid from the Library Fund (Fund 201), in which revenue from property tax earmarked for library services, State subventions for library services and the various library fees and charges are recorded.

The Library Services Department provides one of the most popular services to residents and usage remains high. While the Library Services Department receives revenue from various sources (passport processing, passport photos, library fees, etc.), property tax remains the largest, single source of revenue. From FY 2017/18 through FY 2020/21, the General Fund transfer to the Library fund averaged \$264,773. For FY 2021/22, the General Fund transfer to the Library Fund was \$8,330. For 2022/23 there was no General Fund transfer to the Library, instead additional support for FY 2022/23 was met by available American Rescue Plan Act (ARPA) funds from lost revenue caused by closure of the facility during the pandemic. The 2023-25 proposed budget includes a General Fund transfer of \$15,000 each year to the Library Fund from C&D restricted reserves for energy efficient upgrades, the remaining difference between revenue and expenditures will be met drawing down on the Library Fund reserves. The projection for FY 2025/26 through FY 2029/30 do not include transfers although they may be needed in coming years.

City Hall Bond Debt Service

Lease Revenue Bonds were issued to fund construction of City Hall and expansion of the library. These bonds were refunded in 2016 to take advantage of low interest rates in order to reduce annual and total debt service costs. Debt service on the 2016 bonds is \$1,144,013 in FY 2023/24, and \$1,137,813 in FY 2024/25. These payments comprise approximately 1.52% of General Fund revenue. From FY 2025/26 until the loan is paid off in FY 2030/31, average annual debt service payments are approximately \$1.0 million (these are fixed amounts per the amortization schedule).



CITY OF MISSION VIEJO 2023-25 Master Financial Plan

2021A and 2021B Bond Debt Service

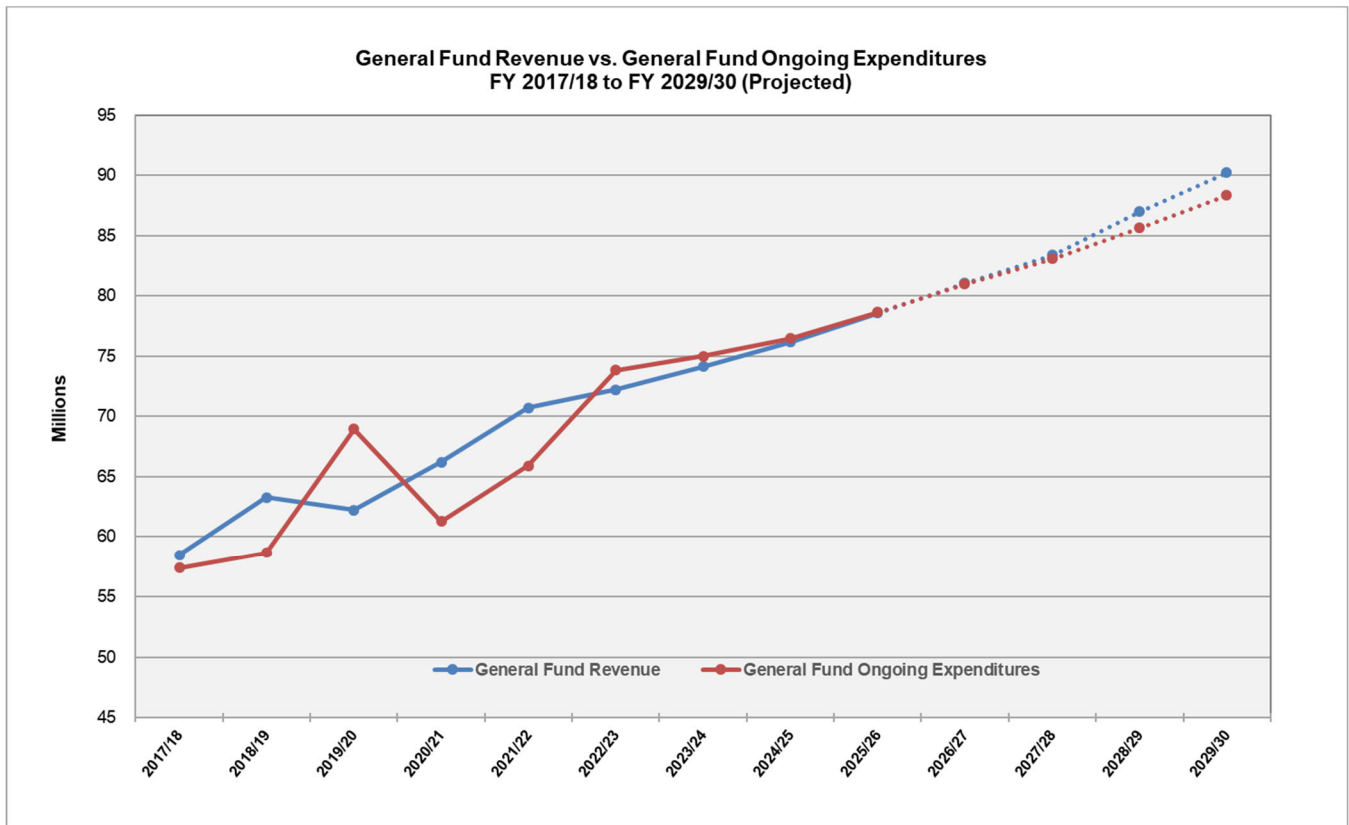
In December 2021, lease revenue bonds were issued to finance the purchase the Stein Mart property and begin the initial design phase of the Core Area Vision Plan. The 2021A is a taxable bond issued for \$13,590,000 and the 2021B is a tax exempt bond issued for \$5,005,000. The bond payments include principal and interest for the 2021A series and interest for the 2021B series in FY 2023/24 and FY 2024/25 in the amount of \$1,279,983 and \$1,280,586 respectively. The projection for FY 2025/26 through FY 2029/30 include an average of \$1.3 million annually for the combined principal and interest payments for both 2021A and 2021B.

Revenue Less Ongoing Expenditures and Non-Discretionary Transfers

The difference between General Fund revenues and the sum of General Fund personnel, operating expenditures, capital outlay, debt service, and non-discretionary transfer expenditures is an important figure. This amount represents the difference (surplus or deficit) between ongoing revenue and ongoing (non-discretionary) expenditures. This variance presents a good indication of whether the City's day to day operations are costing more than the ongoing, expected revenue. The graph below illustrates revenue, not including one-time revenues, less mandatory expenditures. The 2023-25 budget relies on the release of the Mall Bond Rolling Reserve to maintain a balanced budget. In the MFP projection for the 2021-23 budget it was expected that drawing on discretionary reserves would be necessary for years 2024/25 through 2027/28 to fund ongoing expenditures and balance the budget to keep all programs and services at current levels. That projection was prepared during the pandemic before experiencing the rebound in sales tax and the increase in the median home prices in Mission Viejo. This MFP projection has the benefit of seeing these increases and is more optimistic. The philosophy used to prepare this projection also includes showing where revenue needs to be to cover ongoing expenditures. It is important to note that the MFP projections include only one capital improvement project during the 2023-25 budget cycle and no capital improvement spending from the General Fund from FY 2025/26 through FY 2029/30.



CITY OF MISSION VIEJO
2023-25 Master Financial Plan



*Ongoing expenditures include Personnel (salary and benefits), Operating Expenditures, Capital Outlay, Debt Service, and Non-discretionary transfers out (e.g., Animal Services and Library Fund transfers)

Other Transfers

Mall Bond Rolling Reserve Release

The Mall Bond Rolling Reserve Release represents the portion of sales tax revenue generated by the Shops at Mission Viejo mall not needed to pay the debt service on the Mall Series A bonds. These funds are held for a year to provide extra security for payment of annual debt service. After the year holding period, the excess funds are released and used either to pay the Series B mall bond debt service or to be returned to the City’s General Fund.

The size of the rolling reserve release that is kept by the City each year and the amount of funds repaid to the City by the mall owner are dependent on the level of sales tax generated by the Shops at Mission Viejo. All of these variables make the amounts “released” in any given year subject to wide fluctuations and are an unpredictable source of General Fund revenue. That is why this source of revenue is not included as part of “ongoing revenue.” In an effort to get a better grasp of one-time vs. ongoing revenue, this update of the MFP places a greater focus on identifying items such as the rolling reserve release revenue that can fluctuate widely and which should not be part of the baseline MFP forecast.

The Mall bonds mature in 2028 after which all sales tax generated at the Shops of Mission Viejo will flow to the General Fund increasing FY 2028/29 and FY 2029/30 by an estimate of \$800,000 in each year. Through 2028, because of the unpredictability of this revenue source, it is most appropriate to consider it useful for funding only one-time expenditures, such as capital items or as transfers to debt service funds. The FY 2023/24 amount of \$1.12 million, included as discretionary/one-time revenue, is based on



CITY OF MISSION VIEJO 2023-25 Master Financial Plan

sales tax resources currently being retained by the bond trustee and is expected to be returned to the City. The FY 2024/25 amount is projected sales tax generated by the mall and expected to be remitted to the bond trustee through August 2023. This amount will be placed in the rolling reserve trustee account in September 2023 and will be available for release during FY 2024/25. Rolling reserve release projections for FY 2025/26 through FY 2028/29 are based on an analysis of sales tax projections and amounts needed for debt service payments on the Mall Series A bonds. With the final debt service payment on the mall bonds occurring in September 2028, the last rolling reserve release is expected to be made during FY 2028/29. The amount available in the rolling reserve release is known one year before it is released which provides an opportunity to adjust plans if necessary.

Other Miscellaneous Transfers In

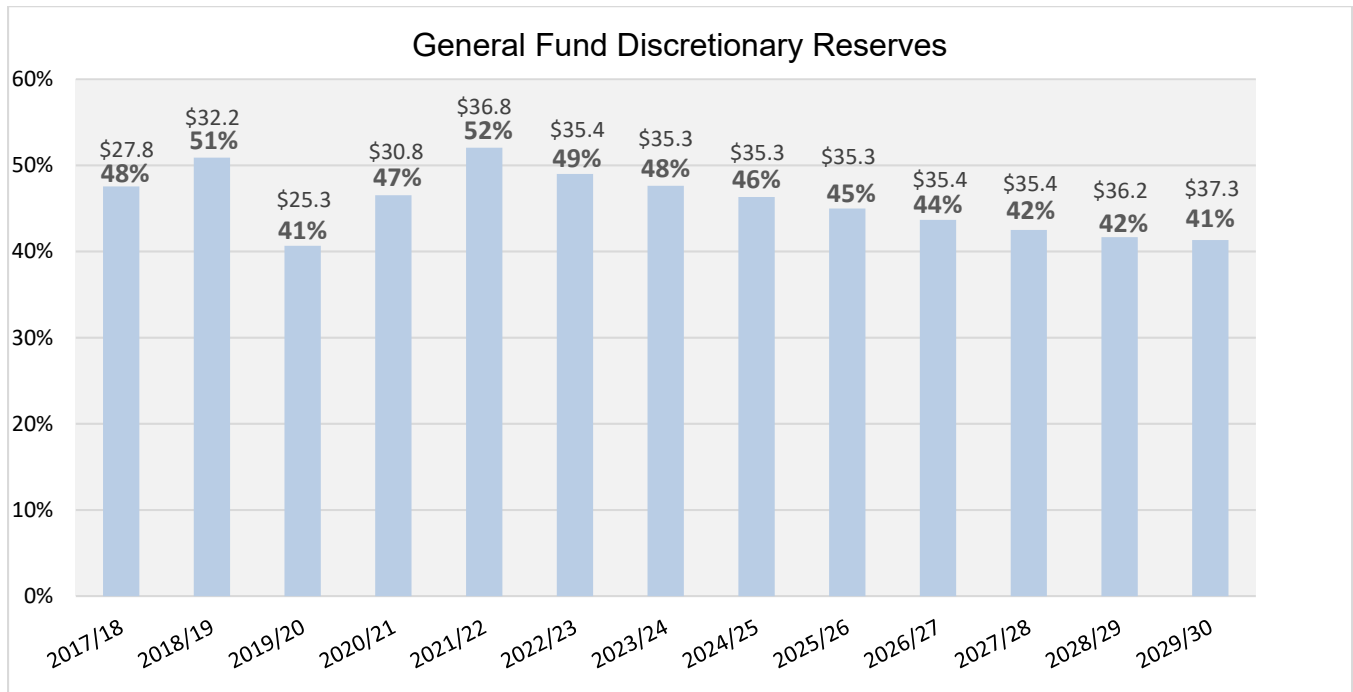
The amounts in the MFP projection for FY 2020/21 through FY 2022/23 are a combination of American Rescue Plan Act (ARPA) funds and reimbursements from the bond trustee of the 2021A and 2021B bonds. The City has received a total of \$9.829 million in ARPA funds which is to be obligated by December 31, 2024 and spent by December 31, 2026. Of this amount \$0.4 million was expended during FY 2020/21, \$1.7 million was expended in FY 2021/22 and approximately \$6.2 million is expected to be expended during FY 2022/23. In FY 2021/22 the City received \$12.2 million in reimbursements from the 2021A and B bond proceeds for Core Area project expenditures. Of this amount \$11.9 million was reimbursement for the cost of the Stein Mart property purchase. The balance of the proceeds were used for escrow costs and conceptual design contract services.

A Discussion of Discretionary Reserves

The City's reserves are intended to provide a substantial cushion for absorbing unforeseen events. These reserves are an essential first line of defense against unexpected economic emergencies or disasters. Discretionary reserves are comprised from the fund balances in the General Fund. One of the reasons for developing and regularly updating the MFP is to have an analytic tool that assists management in making decisions aimed at maintaining discretionary reserves at City Council established levels. Based on the 2023 biennial risk analysis, the target level for General Fund discretionary reserves established by City Council action is \$35.0 million, or 49% of FY 2022/23 estimated General Fund revenue of \$71.5 million. The minimum discretionary reserve level is set at \$31.5 million, or 44% of FY 2022/23 estimated General Fund revenue. For the 2023-25 proposed budget, the levels are projected to be 47.7% in FY 2023/24 and 46.3% FY 2024/25. The following graph shows what would happen to discretionary reserves if the City chose to continue to fund operations with a balanced budget without adding to General Fund discretionary reserves each year through FY 2027/28. With the dissolution of the Successor Agency to the former redevelopment agency and projected additional General Fund property tax and sales tax revenue anticipated in FY 2028/29 and FY 2029/30, the forecast shows excess resources available to increase discretionary reserves in the final two years of the forecast. Alternatively, the City could use those excess resources to fund capital improvement projects or some other purpose. It will be the intention of Staff, based on City financial management policies and responsible fiscal management, to prepare and present only balanced budgets to the City Council for adoption.



CITY OF MISSION VIEJO
2023-25 Master Financial Plan



Dollars in millions

Closing Observations and Recommendations

As with any forecast, many of the projections are outdated the moment they are printed. While this MFP update does not deem itself perfect, it is useful in plotting out future budget decisions based on a “big picture” view of the City’s projected revenue and expenditures. The dynamic nature of this MFP allows management to make near-term and long-term decisions and immediately see their projected impact on expenditures, revenue, and ultimately fund balances.

Whether it is increasing equipment replacement or facility repairs, shifting funds from one program area to another, further pension funding issues, or contemplating changes to staffing levels, this MFP can forecast the ripple effects on the bottom line. Keeping the City Council target reserve level amount in sight is much easier when a useful analytic tool such as this MFP is available. Long-term planning enables City Council to address issues that arise and, as the COVID-19 emergency has demonstrated, provides a foundation required to respond to unprecedented and unexpected crises.

Staff will continue to work diligently to monitor ongoing revenue and expenditures and make whatever budgetary changes are necessary in order to maintain a balanced budget while keeping General Fund reserves at or above the City Council determined target level.

MASTER FINANCIAL PLAN - GENERAL FUND

GENERAL FUND	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	FY 2022-23 Amd Budget	FY 2023-24 Proposed	FY 2024-25 Proposed	FY 2025-26 Projection	FY 2026-27 Projection	FY 2027-28 Projection	FY 2028-29 Projection	FY 2029-30 Projection
REVENUES:													
Taxes:													
Property Tax	30,789,392	32,328,044	33,322,438	34,547,310	35,664,366	37,544,130	39,186,491	40,507,873	41,925,649	43,393,046	44,738,231	46,483,022	48,595,860
Sales Tax	13,386,945	15,777,669	13,489,342	15,647,071	16,809,061	16,383,315	16,557,232	17,087,037	17,685,083	18,304,061	18,853,183	19,513,044	20,196,001
Sales Tax - Mall	2,090,510	2,541,155	2,063,425	1,837,572	3,043,525	3,461,891	3,479,200	3,548,784	3,672,991	3,801,546	3,915,593	4,852,638	4,994,480
Franchise Tax	2,704,182	2,709,516	2,628,532	2,860,600	3,639,190	3,155,267	3,430,637	3,430,637	3,430,637	3,430,637	3,430,637	3,430,637	3,430,637
Transient Occupancy Tax	1,062,423	1,220,925	899,256	635,204	1,171,247	1,144,157	1,220,925	1,220,925	1,257,553	1,295,279	1,334,138	1,380,833	1,429,162
Real Property Transfer Tax	736,109	570,352	602,031	929,992	1,001,546	720,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
Subtotal, Taxes	50,769,561	55,147,661	53,005,024	56,457,749	61,328,935	62,408,760	64,524,485	66,445,256	68,621,913	70,874,570	72,921,781	76,310,174	79,296,140
Licenses & Permits	2,386,051	1,816,832	2,383,270	2,504,557	2,788,143	2,357,100	2,795,904	2,815,101	2,893,666	2,974,431	3,057,458	3,142,809	3,230,550
Intergovernmental Revenues	455,400	676,213	467,291	484,459	590,486	545,480	458,335	458,335	453,810	453,810	453,810	453,810	453,810
Charges for Services	2,234,459	2,290,836	2,792,644	2,371,298	3,574,252	3,291,269	3,390,553	3,434,013	3,530,165	3,629,010	3,730,622	3,835,080	3,942,462
Fines & Forfeitures	619,115	547,470	962,607	385,076	521,760	372,000	372,000	372,000	372,000	372,000	372,000	372,000	372,000
Use of Money & Property	1,253,912	1,994,869	1,628,478	717,405	415,130	1,527,851	1,637,486	1,688,228	1,738,875	1,791,041	1,844,772	1,900,116	1,957,120
Miscellaneous Revenues	755,250	811,175	997,180	3,279,260	1,492,037	1,738,174	945,389	951,545	951,545	951,545	951,545	951,545	951,545
TOTAL REVENUES	58,473,749	63,285,056	62,236,494	66,199,804	70,710,743	72,240,634	74,124,152	76,164,478	78,561,974	81,046,407	83,331,988	86,965,534	90,203,627
OPERATING BUDGET EXPENDITURES:													
PERSONNEL													
Salaries	8,736,135	9,298,758	9,463,139	8,931,530	9,222,840	10,963,033	11,343,736	11,652,016	11,999,776	12,357,970	12,726,909	13,106,916	13,498,325
Benefits: PERS/Employer Normal Cost	776,023	759,002	832,316	874,865	826,990	931,077	1,088,382	1,082,227	1,084,208	1,083,711	1,082,225	1,091,300	1,123,869
Benefits: PERS/Employer Unfunded Liability	870,823	1,018,534	1,161,830	1,304,606	1,363,252	1,535,922	1,436,705	1,394,094	1,360,368	1,270,371	1,149,135	1,202,687	1,238,768
Benefits: OPEB	137,715	-	-	-	-	-	177,856	177,856	177,856	177,856	177,856	177,856	177,856
Other Benefits	2,290,968	2,562,015	2,664,368	2,448,422	3,675,972	3,665,707	2,671,927	2,701,135	2,730,775	2,800,428	2,872,149	2,945,998	3,022,041
TOTAL, PERSONNEL	12,811,665	13,638,309	14,121,651	13,559,423	15,089,054	17,095,739	16,718,606	17,007,328	17,352,984	17,690,336	18,008,274	18,524,757	19,060,859
OPERATING EXPENDITURES													
General Government/Admin Svcs	3,905,401	3,544,889	3,461,324	3,461,927	4,060,404	5,882,899	4,581,264	4,539,654	4,634,314	4,741,764	4,871,241	5,007,636	5,147,848
Public Safety													
Police Contract: OC Sheriff	17,798,176	18,969,594	18,248,013	18,957,561	19,622,475	21,736,470	23,134,720	24,066,025	25,028,666	26,029,813	27,071,005	28,153,845	29,279,999
Police: Support Services/All Other	621,536	453,228	412,225	277,040	365,153	119,231	493,611	499,083	513,057	527,423	542,191	557,372	572,978
Subtotal Police Services	18,419,712	19,422,822	18,660,238	19,234,601	19,987,628	21,855,701	23,628,331	24,565,108	25,541,723	26,557,236	27,613,196	28,711,217	29,852,977
Public Services/Infrastructure Maintenance	15,506,446	15,648,676	15,196,851	16,323,359	18,840,887	19,587,862	20,681,005	20,918,677	21,504,400	22,106,523	22,725,506	23,361,820	24,015,951
Public Works	1,016,826	1,096,002	1,091,234	1,135,522	1,132,445	1,467,903	1,432,542	1,468,977	1,510,108	1,552,391	1,595,858	1,640,541	1,686,476
Community Development	1,757,515	1,565,707	1,843,289	3,332,751	2,481,013	1,950,276	2,323,363	2,352,345	2,418,211	2,485,921	2,555,526	2,627,082	2,700,641
Recreation and Community Services	1,870,001	1,966,205	1,637,506	1,017,720	1,697,492	1,933,246	1,997,934	2,029,788	2,086,622	2,145,047	2,205,109	2,266,851	2,330,322
Library Services	141,908	134,834	109,588	15,371	106,870	303,650	129,950	128,750	132,355	136,061	139,871	143,787	147,813
TOTAL, OPERATING EXPENDITURES	42,617,809	43,379,135	42,000,031	44,521,250	48,306,739	52,981,537	54,774,389	56,003,299	57,827,734	59,724,943	61,706,307	63,758,934	65,882,028
TOTAL, CAPITAL OUTLAY	942,926	580,532	589,425	580,668	609,431	5,782,655	440,551	862,151	862,151	862,151	862,151	862,151	862,151
EXISTING DEBT SERVICE:													
Computer, Equipment, Vehicle Leases	-	131,028	165,679	164,878	195,572	192,129	326,718	255,000	255,000	255,000	255,000	255,000	255,000
Proceeds From Debt Issuance	-	(420,000)	-	(118,962)	-	-	-	-	-	-	-	-	-
2016 Lease Revenue Refunding	1,139,746	1,133,533	1,135,869	1,131,913	1,137,163	1,131,513	1,144,013	1,137,813	1,135,413	1,141,613	947,613	950,613	950,813
2021A & 2021B Lease Revenue	-	-	-	-	460,367	1,281,449	1,279,983	1,280,586	1,279,637	1,311,336	1,280,977	1,278,889	1,280,235
TOTAL, DEBT SERVICE COSTS	1,139,746	844,561	1,301,548	1,177,829	1,793,102	2,605,091	2,750,714	2,673,399	2,670,050	2,707,949	2,483,590	2,484,502	2,486,048
TOTAL OPERATING BUDGET EXPENDITURES	57,512,145	58,442,537	58,012,655	59,839,170	65,798,326	78,465,022	74,684,260	76,546,177	78,712,918	80,985,380	83,060,322	85,630,344	88,291,086
REVENUES LESS OPERATING EXPENDITURES:	961,604	4,842,518	4,223,839	6,360,634	4,912,417	(6,224,388)	(560,108)	(381,699)	(150,944)	61,028	271,666	1,335,190	1,912,541

MASTER FINANCIAL PLAN - GENERAL FUND

GENERAL FUND	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	FY 2022-23 Amd Budget	FY 2023-24 Proposed	FY 2024-25 Proposed	FY 2025-26 Projection	FY 2026-27 Projection	FY 2027-28 Projection	FY 2028-29 Projection	FY 2029-30 Projection
NON-DISCRETIONARY TRANSFERS OUT:													
Other Misc Fund Transfers Out	(114,603)	-	(10,619,000)	(1,094,784)	-	(332,457)	-	-	-	-	-	-	-
Animal Services	(540,447)	(609,188)	(584,175)	(561,125)	(708,708)	(804,998)	(761,217)	(760,341)	(781,631)	(803,516)	(826,015)	(849,143)	(872,919)
Library Services	(171,300)	(193,599)	(329,559)	(364,635)	(8,330)	-	(15,000)	(15,000)	-	-	-	-	-
TOTAL, TRANSFERS OUT	(826,350)	(802,787)	(11,532,734)	(2,020,544)	(717,038)	(1,137,455)	(776,217)	(775,341)	(781,631)	(803,516)	(826,015)	(849,143)	(872,919)
REVENUES LESS MANDATORY EXPENDITURES	135,254	4,039,731	(7,308,895)	4,340,090	4,195,379	(7,361,843)	(1,336,325)	(1,157,040)	(932,575)	(742,488)	(554,348)	486,047	1,039,622
TRANSFERS IN:													
Other Misc Fund Transfers In	-	-	-	449,143	13,625,264	6,243,047	-	-	-	-	-	-	-
Mall Bond Rolling Reserve Release	1,592,416	1,054,112	1,695,152	987,895	1,306,856	1,102,470	1,122,606	1,132,286	993,751	794,504	576,203	337,788	-
TOTAL, TRANSFERS IN	1,592,416	1,054,112	1,695,152	1,437,038	14,932,120	7,345,517	1,122,606	1,132,286	993,751	794,504	576,203	337,788	-
NET, TRANSFERS	766,066	251,325	(9,837,582)	(583,506)	14,215,082	6,208,062	346,389	356,945	212,120	(9,012)	(249,812)	(511,355)	(872,919)
SALE OF PROPERTY	135,175	23,725	5,650	203,798	153,077	7,314	-	-	-	-	-	-	-
CAPITAL PROJECTS	3,845,251	254,829	624,047	268,425	13,259,716	10,811,887	400,000	-	-	-	-	-	-
Net Available Resources	(1,982,406)	4,862,739	(6,232,141)	5,712,501	6,020,860	(10,820,899)	(613,719)	(24,754)	61,176	52,016	21,855	823,835	1,039,622
Discretionary Reserves (\$ millions)	27.8	32.2	25.3	30.8	36.8	35.4	35.3	35.3	35.3	35.4	35.4	36.2	37.3
Percent of General Fund Revenue	48%	51%	41%	47%	52%	49%	48%	46%	45%	44%	42%	42%	41%



MISSION VIEJO

(This page intentionally left blank)



FY 2023-24 Budget
Proposed Authorized Positions
Regular Positions/Full-Time Equivalents (FTE)

TO BE EFFECTIVE JULY 1, 2023 - Resolution 23-XX

- FTE Increase*
- Retitle*
- New Job Classification*
- Department Transfer*
- Reclassification*
- FTE Decrease*

Department	FY 21-23 Adopted 06/22/21	FY 21-23 Revised 03/08/22	FY 22-23 Revised 06/14/22	FY 22-23 Revised 09/27/22	FY 23-25 Adopted 06/27/23	CHANGE
City Council						
Councilmembers	5.000	5.000	5.000	5.000	5.000	0.000
Total City Council	5.000	5.000	5.000	5.000	5.000	0.000
City Manager						
City Manager	1.000	1.000	1.000	1.000	1.000	0.000
Assistant City Manager	1.000	1.000	1.000	1.000	1.000	0.000
City Clerk	1.000	1.000	1.000	1.000	1.000	0.000
Assistant City Clerk	1.000	1.000	1.000	1.000	1.000	0.000
Emergency Services Manager	1.000	1.000	1.000	1.000	1.000	0.000
Executive Administrator	1.000	1.000	1.000	1.000	1.000	0.000
Management Analyst	1.000	1.000	1.000	1.000	1.000	0.000
Total City Manager	7.000	7.000	7.000	7.000	7.000	0.000
Administrative Services						
Director of Admin Services/City Treasurer	1.000	1.000	1.000	1.000	1.000	0.000
Accountant	1.000	1.000	1.000	1.000	1.000	0.000
Accounting Clerk	0.500	0.500	0.500	0.500	0.500	0.000
<i>Accounting Information Specialist</i>	<i>1.000</i>	<i>1.000</i>	<i>1.000</i>	<i>1.000</i>	<i>0.000</i>	<i>-1.000</i>
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	0.000
<i>Administrative Services Analyst</i>	<i>1.000</i>	<i>1.000</i>	<i>1.000</i>	<i>1.000</i>	<i>2.000</i>	<i>1.000</i>
Administrative Services Manager	3.000	3.000	3.000	3.000	3.000	0.000
Human Resources Analyst	1.000	1.000	0.000	0.000	0.000	0.000
<i>Human Resources Technician</i>	<i>0.600</i>	<i>0.600</i>	<i>0.600</i>	<i>0.600</i>	<i>0.750</i>	<i>0.150</i>
Human Resources Manager	1.000	1.000	1.000	1.000	1.000	0.000
Risk Management Administrator	1.000	1.000	1.000	1.000	1.000	0.000
Senior Accounting Technician	1.000	1.000	1.000	1.000	1.000	0.000
Senior Human Resources Analyst	0.000	0.000	1.000	1.000	1.000	0.000
Senior Payroll & Accounting Technician	1.000	1.000	1.000	1.000	1.000	0.000
Treasury Analyst	1.000	1.000	1.000	1.000	1.000	0.000
Total Administrative Services	15.100	15.100	15.100	15.100	15.250	0.150
Animal Services						
Director of Animal Services	1.000	1.000	1.000	1.000	1.000	0.000
Administrative Assistant	0.000	0.000	0.000	0.500	0.500	0.000
Animal Care Technician	5.000	5.000	4.000	4.000	4.000	0.000
Animal Control Officer	6.000	6.000	6.000	6.000	6.000	0.000
Animal Services Coordinator	0.000	0.000	1.000	1.000	1.000	0.000
<i>Animal Services Representative</i>	<i>6.000</i>	<i>6.000</i>	<i>6.000</i>	<i>6.000</i>	<i>5.000</i>	<i>-1.000</i>
Animal Services Supervisor	3.000	3.000	3.000	3.000	3.000	0.000
Animal Services Volunteer Coordinator	1.000	1.000	0.000	0.000	0.000	0.000
Senior Animal Care Technician	0.000	0.000	1.000	1.000	1.000	0.000
Senior Animal Control Officer	1.000	1.000	1.000	1.000	1.000	0.000
<i>Senior Animal Services Representative</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>	<i>1.000</i>	<i>1.000</i>
Total Animal Services	23.000	23.000	23.000	23.500	23.500	0.000
Community Development						
Director of Community Development	1.000	1.000	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	0.000
Associate Planner	1.000	1.000	1.000	1.000	1.000	0.000



FY 2023-24 Budget
Proposed Authorized Positions
Regular Positions/Full-Time Equivalents (FTE)

TO BE EFFECTIVE JULY 1, 2023 - Resolution 23-XX

- FTE Increase*
- Retitle*
- New Job Classification*
- Department Transfer*
- Reclassification*
- FTE Decrease*

Department	FY 21-23 Adopted 06/22/21	FY 21-23 Revised 03/08/22	FY 22-23 Revised 06/14/22	FY 22-23 Revised 09/27/22	FY 23-25 Adopted 06/27/23	CHANGE
Code Enforcement Supervisor	1.000	1.000	1.000	1.000	1.000	0.000
Planning and Economic Development Manager	1.000	1.000	1.000	1.000	1.000	0.000
Planning & Economic Development Associate	1.000	1.000	1.000	1.000	1.000	0.000
Senior Code Enforcement Officer	1.000	1.000	1.000	1.000	1.000	0.000
Senior Planner	1.000	1.000	1.000	1.000	1.000	0.000
Total Community Development	8.000	8.000	8.000	8.000	8.000	0.000
Community Relations						
Director of Community Relations	1.000	1.000	1.000	1.000	1.000	0.000
Community Relations Manager	1.000	1.000	1.000	1.000	1.000	0.000
Marketing Graphics Designer	1.000	1.000	1.000	1.000	1.000	0.000
Total Community Relations	3.000	3.000	3.000	3.000	3.000	0.000
Information Technology						
Director of Information Technology	1.000	1.000	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	0.000
Information Technology Manager	1.000	1.000	3.000	3.000	3.000	0.000
Information Technology Security Manager	1.000	1.000	0.000	0.000	0.000	0.000
Information Technology Service Delivery Manager	1.000	1.000	0.000	0.000	0.000	0.000
<i>Information Technology Specialist</i>	<i>4.000</i>	<i>4.000</i>	<i>4.000</i>	<i>4.000</i>	<i>5.000</i>	<i>1.000</i>
Information Technology Technician	1.000	1.000	1.000	1.000	1.000	0.000
Total Information Technology	10.000	10.000	10.000	10.000	11.000	1.000
Library & Cultural Services						
Director of Library & Cultural Services	1.000	1.000	1.000	1.000	1.000	0.000
Administrative Assistant	0.000	0.000	0.600	0.600	0.600	0.000
Librarian I/II	6.000	5.000	5.000	5.000	5.000	0.000
Library Assistant	1.500	1.500	0.000	0.000	0.000	0.000
Library Clerk	2.900	2.900	1.800	1.800	1.800	0.000
Library Manager	3.000	3.000	3.000	3.000	3.000	0.000
Library & Cultural Arts Administrator	0.000	0.000	1.000	1.000	1.000	0.000
Library & Cultural Arts Supervisor	3.000	3.000	2.000	2.000	2.000	0.000
Programs & Outreach Librarian	0.500	0.500	1.100	1.100	1.100	0.000
Senior Librarian	3.000	3.000	3.000	3.000	3.000	0.000
Senior Library Assistant	3.200	3.200	4.600	4.600	4.600	0.000
Total Library Services	24.100	23.100	23.100	23.100	23.100	0.000



FY 2023-24 Budget
Proposed Authorized Positions
Regular Positions/Full-Time Equivalents (FTE)

TO BE EFFECTIVE JULY 1, 2023 - Resolution 23-XX

- FTE Increase*
- Retitle*
- New Job Classification*
- Department Transfer*
- Reclassification*
- FTE Decrease*

Department	FY 21-23 Adopted 06/22/21	FY 21-23 Revised 03/08/22	FY 22-23 Revised 06/14/22	FY 22-23 Revised 09/27/22	FY 23-25 Adopted 06/27/23	CHANGE
Public Services						
Director of Public Services	1.000	1.000	1.000	1.000	1.000	0.000
Administrative Assistant	0.750	0.750	0.750	1.000	1.000	0.000
Custodian	1.000	1.000	1.000	1.000	1.000	0.000
Facilities Maintenance Specialist	0.000	0.000	2.000	2.000	2.000	0.000
<i>Facilities Maintenance Manager</i>	<i>1.000</i>	<i>1.000</i>	<i>1.000</i>	<i>1.000</i>	<i>0.000</i>	<i>-1.000</i>
<i>Public Services Manager</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>	<i>3.000</i>	<i>3.000</i>
<i>Public Services Operations Manager</i>	<i>1.000</i>	<i>1.000</i>	<i>1.000</i>	<i>1.000</i>	<i>0.000</i>	<i>-1.000</i>
<i>Public Services Supervisor</i>	<i>9.000</i>	<i>9.000</i>	<i>7.000</i>	<i>7.000</i>	<i>6.000</i>	<i>-1.000</i>
<i>Senior Department Assistant</i>	<i>1.750</i>	<i>1.750</i>	<i>1.750</i>	<i>1.500</i>	<i>2.000</i>	<i>0.500</i>
Senior Public Services Contracts Administrator	0.000	1.000	0.000	0.000	0.000	0.000
Senior Public Services Supervisor	0.000	0.000	2.000	2.000	2.000	0.000
Total Public Services	15.500	16.500	17.500	17.500	18.000	0.500
Public Works						
Director of Public Works	1.000	1.000	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	0.000
Assistant City Engineer	1.000	1.000	1.000	1.000	1.000	0.000
Associate Engineer	2.000	2.000	1.000	1.000	1.000	0.000
City Engineer	1.000	1.000	0.000	0.000	0.000	0.000
Deputy Director of Public Works/City Engineer	0.000	0.000	1.000	1.000	1.000	0.000
Senior Engineering Technician	1.000	1.000	1.000	1.000	1.000	0.000
Senior Public Works Inspector	2.000	2.000	2.000	2.000	2.000	0.000
Transportation Engineer	0.000	0.000	1.000	1.000	1.000	0.000
Transportation Analyst	1.000	1.000	1.000	1.000	1.000	0.000
Transportation Manager	1.000	1.000	0.000	0.000	0.000	0.000
Total Public Works	11.000	11.000	10.000	10.000	10.000	0.000
Recreation & Community Services						
Director of Recreation & Community Services	1.000	1.000	1.000	1.000	1.000	0.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	0.000
Community Services Coordinator	7.875	7.875	5.875	5.875	5.875	0.000
Community Services Manager	2.000	2.000	2.000	2.000	2.000	0.000
<i>Community Services Specialist</i>	<i>2.000</i>	<i>2.000</i>	<i>2.000</i>	<i>2.000</i>	<i>3.000</i>	<i>1.000</i>
Community Services Supervisor	6.000	6.000	8.000	8.000	8.000	0.000
Senior Department Assistant	1.750	1.750	1.750	1.750	1.750	0.000
Total Recreation & Community Services	21.625	21.625	21.625	21.625	22.625	1.000
GRAND TOTAL	143.325	143.325	143.325	143.825	146.475	2.650



MISSION VIEJO

(This page intentionally left blank)



CITY OF MISSION VIEJO ***Accounting System and Internal Controls***

BASIS OF PRESENTATION

The financial transactions of the City are recorded in individual funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Descriptions of individual funds are included elsewhere in the Introduction to this budget document. In summary, the funds used by the City of Mission Viejo are grouped as follows:

Governmental Funds

General Fund

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City of Mission Viejo maintains several special revenue funds for gas taxes; library operations funded from restricted property taxes; various types of transportation funding, and other grant programs.

Debt Service Funds

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

Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital equipment, facilities, and infrastructure. The City maintains several capital projects funds for various transportation funding, grant programs, and developer fees.

Proprietary Funds

Enterprise Funds

Enterprise Funds are established for government activities that are financed and operate in a manner similar to private business. User fees primarily finance costs of providing services to the general public. The City has four enterprise funds – one for Animal Services, one for Golf Operations, and two for the Mission Viejo Television program.



CITY OF MISSION VIEJO ***Accounting System and Internal Controls***

BASIS OF ACCOUNTING

The City's accounting system operates on a basis consistent with "generally accepted accounting principles" (GAAP), which requires that the "modified accrual" basis be used for all Governmental Funds. A modified accrual system is one where 1) revenues are recorded when received in cash and are accrued when they are both measurable and available within the accounting period or soon enough after the end of the period to pay liabilities of the period; and 2) expenditures, other than interest or long-term debt, are recorded when liabilities are incurred. For Proprietary Funds, the accrual basis is used; revenues are recognized when earned, and expenses are recognized when incurred.

BASIS OF BUDGETING

The budgets for all Governmental Funds are prepared on a modified accrual basis. Revenue estimates for Governmental Funds include resources expected to be received and also resources that will be measurable and available at year-end. The basis of budgeting for Governmental Funds differs from the basis of accounting for these funds in that each governmental fund's budget is based on all expected obligations to be incurred. Expected obligations include both purchase orders to be issued as well as services to be received. During the year, for budgetary control purposes, encumbrances are recorded against appropriations when a commitment is made (e.g., at the time a purchase order is issued).

Budgets for Proprietary (Enterprise) Funds are generally prepared on a full accrual basis. Revenue estimates are based on resources expected to be earned and expenses are budgeted based on the total obligations expected to be incurred. In each of the four funds, depreciation, capital outlay and principal for debt service are budgeted. During the course of the year, for all Enterprise Funds, encumbrances are recorded against appropriations when a commitment is made (e.g., at the time a purchase order is issued).

The City's Annual Comprehensive Financial Report (ACFR) shows Governmental Fund expenditures on a GAAP basis.

INTERNAL CONTROLS

The City is responsible for establishing and maintaining an internal control structure designed to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of costs and benefits requires estimates and judgments by management.

ALLOCATED COSTS

In 2022, with assistance from a consultant, the City prepared a cost allocation plan to identify the functions, services, and allocable and non-allocable costs associated with City central support departments to determine fair and equitable distribution of those costs to the City operating departments for use in determining costs for grants and shared services. The City does not have any internal service funds, and general overhead is not allocated to city programs within the General Fund or other funds including enterprise funds.



CITY OF MISSION VIEJO
Debt Administration



The City’s Management and Budget policy on capital financing and debt management (see Section 5 of these policies, which are located in their entirety in the Appendices) directs that there be a balance between pay-as-you-go financing (i.e., funding projects using available cash on hand) and debt financing of capital projects.

In addition to the City Council approved policies governing capital financing and debt management, the City is subject to a State-imposed legal debt limit. This debt limit refers to “general obligation debt,” and specifies that it cannot exceed 15% of the City’s assessed property valuation. The table below shows the City of Mission Viejo’s legal debt limit calculation, based on the FY 2021/22 assessed valuation per the County of Orange, Auditor/Controller. As the table shows, if the City chose to, it could incur more than \$726 million in debt.

However, State laws significantly limit the ability of local governments to issue general obligation debt. Accordingly, most governments, including Mission Viejo, have utilized other forms of long-term financing, including certificates of participation and lease revenue bonds, to address capital financing needs. There is no legal limit on these forms of long-term financing.

Legal Debt Limit (General Obligation Debt)	
Assessed Valuation, FY 2021/22*	\$ 19,367,779,917
Adjusted Assessed Valuation (x 0.25)	\$ 4,841,944,979
Legal Debt Limit -- 15% of Adjusted Assessed Valuation	\$ 726,291,747
Amount of Debt Applicable to Limit	\$ -
Legal Debt Margin	\$ 726,291,747
Percent of Legal Debt Limit Utilized	0%

*This figure from Orange County Auditor/Controller, "Assessed Valuations" table

Since incorporation, the City has relied predominantly on pay-as-you-go financing for funding capital projects. No general obligation debt has ever been used and other forms of general bonded debt have been utilized sparingly. In 2021, the City Council approved the issuance of \$46.0 million in debt to fund the Core Area Vision Plan project. In December 2021, \$19.0 million was issued for Phase I of this project. This budget was prepared on the assumption that the balance of \$27.0 million would not be issued during the 2023-25 budget period, but it is possible that a debt issue could occur.

Outstanding Bond Issues

1999 Series A Revenue Bonds and 1999 Series B Subordinate Lien Taxable Revenue Bonds

The first of the two mall bond issues, the 1999 Series A bonds, were originally issued as variable-rate demand revenue bonds. In July 2018, the bonds were converted to fixed rate bonds, at a rate of 3.34%. At June 30, 2023, \$8.59 million of these bonds are outstanding. These bonds are secured solely by mall property tax increment and 50% of mall sales tax. Project revenues (e.g., property tax increment and sales tax) in excess of annual debt service requirements are, after one year, released to the City and/or are available for 1999 Series B bond debt service.

It is anticipated that approximately \$2.3 million in excess project revenues will be returned to the City’s General Fund during 2023-25 (i.e., the “rolling reserve release” amount).

The 1999 Series B bonds are subordinate bonds, held by the mall owner. Debt service is payable only from excess project revenues released from the Series A bonds. At June 30, 2023, the outstanding principal is \$7.3 million and the unpaid interest was \$702,023. Any unpaid debt service on the Series B bonds at the time the Series A bonds mature in 2028 will be forgiven. There remains \$2.7 million of authorized, but unissued, Series B bonds.



CITY OF MISSION VIEJO
Debt Administration (Continued)



2016 Lease Revenue Refunding Bonds

The 2016 Lease Revenue Refunding Bonds were issued for \$13.150 million to refinance the 2009 Series A Lease Revenue Bonds, issued in 2009 for \$17.305 million to refinance the 1996 Certificates of Participation (COPs) and the 2001 Lease Revenue Bonds. The 2009 Series A bonds were refunded for a gross savings of \$3.1 million and a net present value savings of \$1.4 million, which equates to a savings rate of about 10.25%. At June 30, 2023, \$7.38 million of these bonds are outstanding. The debt service on these bonds is \$1,144,013 in FY 2023/24, and \$1,137,813 in FY 2024/25 and comprise 1.54% of General Fund revenue in FY 2023/24 and 1.49% in FY 2024/25. From FY 2023/24 until the bonds are paid off in FY 2030/31, debt service payments average \$1.04 million annually.

The following table provides details on the City’s outstanding bond debt for the 1999 Series A Revenue Bonds and 2016 Series A Lease Revenue Bonds:

Bond Debt Service Requirements to Maturity						
Year Ending June 30	CDFA*			General Fund		
	1999 Series A Revenue Bonds			2016 Series A Lease Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2024	1,450,000	274,799	1,724,799	905,000	239,013	1,144,013
2025	1,495,000	226,035	1,721,035	935,000	202,813	1,137,813
2026	1,550,000	175,684	1,725,684	970,000	165,413	1,135,413
2027	1,595,000	123,497	1,718,497	1,015,000	126,613	1,141,613
2028	1,655,000	69,723	1,724,723	850,000	97,613	947,613
2029	840,000	14,028	854,028	870,000	80,613	950,613
2030	-	-	-	905,000	45,813	950,813
2031	-	-	-	930,000	20,925	950,925
	\$ 8,585,000	\$ 883,764	\$ 9,468,764	\$ 7,380,000	\$ 978,813	\$ 8,358,813

**Excluded from this table is the 1999 Series B Revenue Bonds, since these are subordinate bonds and a minimum debt service payment amount has yet to be established.*

2021 Series A Taxable Lease Revenue Bonds and 2021 Series B Tax-Exempt Lease Revenue Bonds

On December 22, 2021, the Mission Viejo Community Development Financing Authority issued \$13,590,000 of 2021 Series A Taxable Lease Revenue Bonds and \$5,005,000 of 2021 Series B Tax-Exempt Lease Revenue Bonds to finance the costs of acquisition of real property located at 25282 Marguerite Parkway in Mission Viejo and the costs of design and demolition and/or reconfiguration of the purchased real property as part of the Core Area Vision Plan Project.

The following table provides details on the City’s outstanding bond debt for the 2021 Series A Taxable Lease Revenue Bonds and 2021 Series B Tax-Exempt Lease Revenue Bonds:



CITY OF MISSION VIEJO
Debt Administration (Continued)



Bond Debt Service Requirements to Maturity						
Year Ending June 30	2021 Series A Taxable Lease Revenue Bonds			2021 Series B Tax-Exempt Lease Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2024	785,000	318,032	1,103,032	-	176,950	176,950
2025	795,000	308,636	1,103,636	-	176,950	176,950
2026	805,000	297,387	1,102,387	-	176,950	176,950
2027	565,000	284,386	849,386	255,000	176,950	431,950
2028	575,000	274,227	849,227	265,000	166,750	431,750
2029	585,000	262,739	847,739	275,000	156,150	431,150
2030	600,000	250,085	850,085	285,000	145,150	430,150
2031	615,000	236,507	851,507	295,000	133,750	428,750
2032	635,000	221,360	856,360	305,000	121,950	426,950
2033	645,000	204,767	849,767	320,000	109,750	429,750
2034	665,000	185,740	850,740	335,000	96,950	431,950
2035	685,000	166,122	851,122	345,000	83,550	428,550
2036	705,000	145,915	850,915	360,000	69,750	429,750
2037	725,000	125,117	850,117	370,000	58,950	428,950
2038	750,000	101,678	851,678	380,000	47,850	427,850
2039	770,000	77,430	847,430	395,000	36,450	431,450
2040	800,000	52,536	852,536	405,000	24,600	429,600
2041	825,000	26,672	851,672	415,000	12,450	427,450
	\$12,530,000	\$ 3,539,336	\$16,069,336	\$ 5,005,000	\$ 1,971,850	\$ 6,976,850



CITY OF MISSION VIEJO
Community at a Glance
and Selected Demographic Statistics

GENERAL INFORMATION

Mission Viejo is an 18 square mile community located in south Orange County, California. It is located about halfway between Los Angeles and San Diego, along the east side of Interstate 5 and was recognized in 2023 as one of the top 10 “California Safest Cities” by the County of Orange.

Mission Viejo's master plan, approved by the County of Orange in 1965, laid the foundation for the development of a community having a broad range of housing opportunities.

HISTORY

Mission Viejo is built upon what once was part of the 53,000 acre Rancho Mission Viejo. The chain of title to the land dates back to 1769, close to the beginning of Spanish rule in California. In the 1800s, an English trader, John Forster (later Don Juan Forster) purchased Rancho Mission Viejo and Rancho Trabuco. After Forster's death in 1882, his sons began selling the land holdings. A cattle rancher, James O'Neill, eventually took possession of the Rancho Mission Viejo lands in 1907. For decades, Rancho Mission Viejo was a working cattle ranch.



In 1963, the Mission Viejo Company began the purchase of 10,000 acres of Rancho Mission Viejo for a new, planned community. Three years later, this new community welcomed its first residents. The 500th Eldorado home buyer in Mission Viejo was recognized with a 500-lb gift calf for her home purchase.



500-LB. GIFT – Mrs. Bernice Barber, the 500th buyer of an Eldorado Home in Mission Viejo, received a 500-lb. Rancho Mission Viejo calf from John T. Martin. Still stunned by the surprise are three of the reasons Mrs. Barber is moving to our community: her daughter-in-law, Mrs. Harry Barber, and her two grandchildren, Hoyt and Tracy, who have lived here since last December.

On November 3, 1987, the residents voted to incorporate. Mission Viejo officially became a city on March 31, 1988. On December 16, 1992, the Aegean Hills area was annexed to the City, and on August 9, 2013, the City annexed the 40.26-acre Skyridge Development Project on El Toro Road at the northeast end of the City.

The City currently maintains 45,000 trees throughout its City limits. In 1999, the City earned its first recognition as a “Tree City USA” community by the Arbor Day Foundation and the National Association of State Foresters. To earn this recognition the City must meet four standards: (1) Establish a Tree Board or Department (Public Services); (2) Establish a public tree care ordinance ([City Ordinance 99-202](#)); (3) Support a Community Forestry Program with an annual budget of at least \$2 per Capita; and (4) Hold an annual Arbor Day ceremony where citizens can join together to celebrate the benefits of community trees and the work accomplished to plant and maintain them. Currently the City hosts an annual Earth Day and Arbor Day celebration with a planting and Green Expo.

CITY GOVERNMENT

The City of Mission Viejo is a General Law city that operates under the Council-Manager form of city government with a “district-based” election system.

Under a “district-based” election system, the City is separated into five generally comparable geographic districts. Voters within each district will vote only for candidates living within that specific district; voters will not vote for candidates residing outside of the district. Collectively the voters elect five members, one in each district. There is a term limit of three consecutive terms for Council members. The Council appoints the City Manager and selects one of its members to serve as Mayor for a one-year term. The City Council holds regular public meetings on the second and fourth Tuesday of each month.



CITY OF MISSION VIEJO
Community at a Glance
and Selected Demographic Statistics

DEMOGRAPHIC AND ECONOMIC INFORMATION

The Department of Finance as of January 2023, reports a population of 91,846. According to the United States Census Bureau, American Community Survey (ACS) for 2021, the median age in Mission Viejo is 46.9 and the median household income is \$122,967. The City's three largest employers are Mission Hospital Regional Medical Center, Saddleback Community College, and Saddleback Unified School District. Additional detailed information can be found in the tables on the subsequent pages.

PARKS AND RECREATIONAL FACILITIES



Mission Viejo is known for its recreational facilities and overall sports orientation. The City was the site of the 1984 Olympic long-distance cycling competition and is home to the Nadadores swim and dive team. Mission Viejo was also the training site for the 1994 World Cup USA men's soccer team. In 2013 Mission Viejo was the first location in the United States to host the International Tennis Federation Wheelchair Masters. Mission Viejo was also a Host Town for the 2015 Special Olympics World Summer Games and the 2019 USA FINA Diving Grand Prix at the newly renovated

Marguerite Aquatics Center. In August of 2021, working in partnership with Billie Jean King and World Team Tennis, the Marguerite Tennis Pavilion hosted the California State High School WTT CO-ED Tennis Championships, featuring the top high school boys and girls in California playing together in team competition. In March of 2022 and 2023, the City hosted the Konrad Reuland Charity Tennis and Pickleball Tournament to raise awareness for organ donation and brain aneurysms. For more sports information visit our [Mission Viejo's Sport Destination website](#).



There are 42 parks in Mission Viejo, plus Wilderness Glen, an 83-acre area with large sycamore and oak trees, and the Oso Creek Trail. Connected to this trail is the City owned Oso Creek Golf Course, a 3,670 yard 18-hole, par 61 course with two crystal clear creeks running through the course. In November 2021, the City purchased the entire Stein Mart parcel, including the building, parking lot and landscape areas behind the building for the development of Core Area Vision Plan, and in May 2022, the City completed the Oso Creek Golf Course and North Open Space Master Plan. The City launched [Envision MV](#) to publicize and highlight the city's vision and future plans for the Civic Core area, the Golf Course and events and ongoing development in the heart of Mission Viejo.



Recreational facilities include two recreation and fitness centers, two tennis facilities, and an aquatics center. Community centers include the Melinda Heritage House, the Norman P. Murray Community and Senior Center, and the Thomas R. Potocki Center for the Arts.



CITY OF MISSION VIEJO
Community at a Glance
and Selected Demographic Statistics

POPULATION* (as of 1/1/22)		
		92,515
GENDER † (as of /2021)		
	Number	% of Population
Male	47,148	51%
Female	45,301	49%
RACE † (as of 2021)		
White	63,007	68.2%
Hispanic or Latino	14,722	15.9%
Asian and Pacific Islander	8,691	9.4%
Black or African American	787	0.9%
All Other	5,242	6.0%
AGE †		
Under 5 Years	5,003	5.4%
Under 19 years	18,731	20.3%
20 Years and Older	73,718	79.7%
60 Years and Older	26,900	29.1%
65 Years and Older	21,198	22.9%
MEDIAN AGE †		
		46.9

AREA IN SQUARE MILES	
	18
PARKS & COMMUNITY CENTERS	
Number of Parks	42
Acres of Parks/Open Space/Medians/Slopes	1,236
Recreation and Community Centers	9
Baseball/Softball fields	19
Soccer/Football fields	35
Golf Course, Restaurant, & Club House	1
LAND USE**	
Residential	60%
Recreation/Open Space	17%
Community Facility	7%
Commercial/Office	5%
Industrial	2%
Transportation Corridors	9%
HOUSING DATA	
Median Home Price^^	\$1,010,000
Total Number Housing Units †	35,047
Median Household Income***	\$122,967
Assessed Valuation in billions^ (FY 2022/23)	\$20.452

POLICE SERVICES (Orange County Sheriff Department-2022)	
Sworn personnel	54
Non-sworn personnel	9
Patrol Units	26
Number service calls	29,439
FIRE SERVICES (Orange County Fire Authority)	
Stations Total	3
Commissioned personnel	48
Volunteer personnel	0
Number of Incidents (2021)	9,343
SCHOOLS	
Elementary	13
Secondary	6
Community College	1

EMPLOYMENT^^	
Labor Force in Mission Viejo	49,100
Total Employed	47,900
Total Unemployed	1,200
Unemployment Rate	2.5%
MAJOR EMPLOYERS^^^	
Mission Hospital Regional Medical Center	2,764
Saddleback College	1,429
Saddleback Valley Unified School District	917
Target Corporation	513
James Hardie building Products	436
TOP 5 PRINCIPAL PROPERTY TAX PAYERS 2022^	
Shops at Mission Viejo	\$242,395,142
HTA-Mission Mob, LLC	\$150,107,214
Mission Hospital Regional Medical Center	\$129,685,252
Idylwillow LP	\$124,021,419
OC Los Alisos 2015 LLC	\$93,515,099

* Data from State of California, Department of Finance, January 1, 2022.

† United States Census Bureau, American Community Survey (ACS) 2021 Demographics and Housing, based on population of 92,449.

** City of Mission Viejo General Plan, October 2021

***United States Census Bureau, American Community Survey (ACS) 2021, Selected Economic Characteristics.

^County of Orange, Auditor-Controller, Property Tax Accounting

^^State of California, Employment Development Department, Labor Market Information, December 2022 - Preliminary

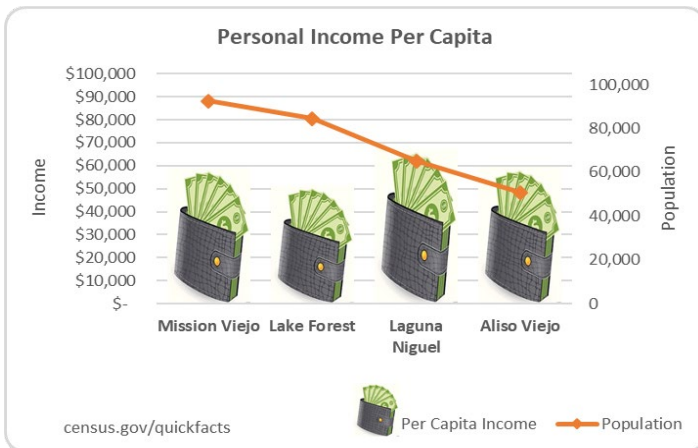
^^^Information from City of Mission Viejo Annual Comprehensive Financial Report (ACFR), 06/30/2022



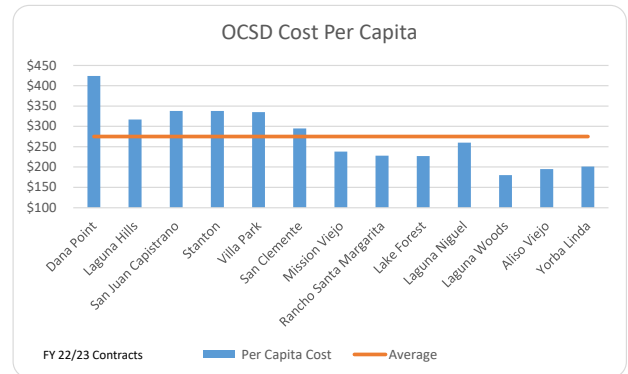
CITY OF MISSION VIEJO *Community at a Glance and Selected Demographic Statistics*

The City of Mission Viejo's closest neighbors are the cities of Aliso Viejo, Laguna Niguel, and Lake Forest. These cities are also similar because they are General Law cities that operate as Council-Manager form of city government.

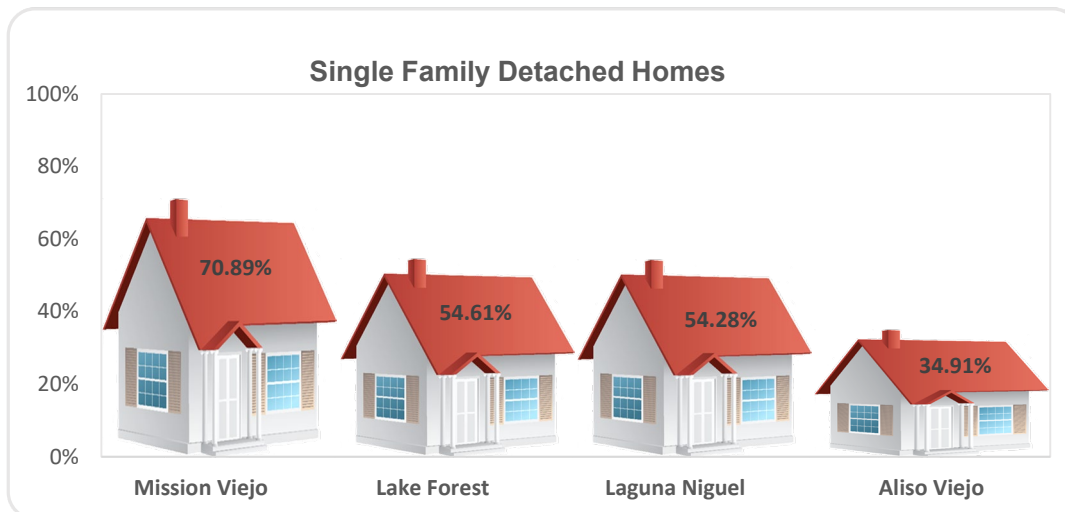
In 2022 Mission Viejo had the highest population of 92,515 represented by the red line, and the personal per capita income of \$59,303 fell between the neighboring cities of Lake Forest at \$51,622 and Aliso Viejo at \$59,622.



Mission Viejo and twelve other South Orange County cities contract with the Orange County Sheriff's Department (OCSD) for police services. In fiscal year 2022/23 the average contract cost per capita was \$275.00 and Mission Viejo's contract cost per capita was below the average at \$238.00.



Mission Viejo is a bedroom community and is nearly built out. According to the Department of Finance, of the 35,047 homes in the City, 70.89% are single family detached homes. Compared to the neighboring Cities that are more densely populated by multi-family homes.





CITY OF MISSION VIEJO
Community at a Glance
and Selected Demographic Statistics

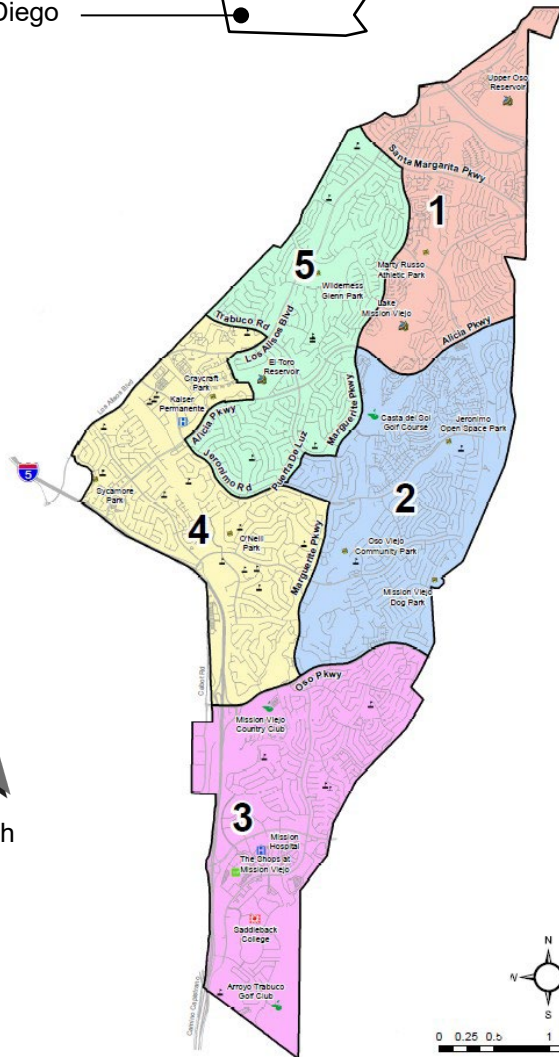
TOP 25 SALES TAX PRODUCERS
(In alphabetical order)
December 2022

Anthony's Smog Pros
Apple
Arco AM PM
Audi Leasing Bentley Leasing
Audi Mission Viejo
Best Buy
Dicks Sporting Goods
Floor & Decor
Greggs Mobil
Home Depot
Jaguar Mission Viejo & Land Rover Mission Viejo
JP Morgan Chase Bank
Macy's
Mission Viejo Acura
Nordstrom
Pavilions
Ralphs
Shell
South Central Pool Supply
South County Lexus at Mission Viejo
Target
Tesla Motors
TJ Maxx
Toyota Lease Trust
Volvo Cars Mission Viejo

% of Total Sales Tax Revenue
Generated by Top 5 Producers
26%



CITY OF MISSION VIEJO
Community at a Glance
and Selected Demographic Statistics



0 0.25 0.5 1 1.5 2 Miles

City of Mission Viejo COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	1 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

PURPOSE

The purpose of this policy is to set forth the financial policies upon which the development of the City’s budget is to be based. Except as otherwise noted, the following policies will be reviewed every two years during the preparation of the City’s biennial budget; recommended changes will be presented to the City Council for consideration with the adoption of the City’s biennial budget.

1. REVENUE

A. The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.

B. The City will estimate revenue using an objective, analytical process; in the case of assumption uncertainty, conservative projections will be utilized.

C. The City will fund all current expenditures from current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

D. Development process costs and related administrative expenses will be totally offset by development fees.

E. The City will identify basic tax-provided services and will establish user fees and charges for services provided in excess of basic services and/or to non-taxpaying users.

F. The Administrative Services Director will provide to the City Council quarterly reports that discuss revenue projections in light of actual collections to date. Revised revenue projections will be budgeted every six months.

G. On an ongoing basis, non-recurring revenues and fund balances will not be used to fund recurring expenditures, and regarding interest earnings, only interest generated from minimum General Fund fund balance amounts, as specified by Council policy, will be used for recurring expenditures. Each two-year budget will be evaluated for compliance with this policy. Necessary changes to these policies to achieve compliance will be evaluated at the time of each Master Financial Plan update.

City of Mission Viejo

COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	2 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

H. Gas Tax revenues will be allocated between the operating and capital budget on a flexible, two-year basis. Capital projects will be funded first, and any remaining balance, less the replenishment of the minimum Gas Tax reserve, will be available to fund street-related operating costs.

2. GOVERNMENTAL FUND BALANCE POLICY

A. This Fund Balance Policy establishes guidelines and procedures for allocating and reporting fund balance in the financial statements in accordance with Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and as committed by City Council, effective beginning fiscal year June 30, 2011.

B. Fund balance is defined as the difference between the assets and liabilities reported in a governmental fund.

C. GASB Statement No. 54 defines five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

D. The following components defined by GASB Statement No. 54 shall constitute the City's Fund Balance for financial reporting purposes:

1. *Nonspendable Fund Balance* (inherently nonspendable) – Assets that cannot be converted to cash (e.g., prepaid items and inventories of supplies) and assets that will not be converted to cash soon enough to affect the current period.
2. *Restricted Fund Balance* (externally enforceable limitations on use) – Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments and limitations imposed by law through constitutional provisions or enabling legislation.
3. *Committed Fund Balance* (self-imposed limitations on use set in place prior to the end of the fiscal year) – Limitation imposed at the highest level of decision making that requires formal action at the same level to remove (Ordinance).
4. *Assigned Fund Balance* (limitation resulting from intended use) – Intended use established by highest level of decision making, by a body designated for that purpose, or by an official designated for that purpose (delegated by the City Council to the City Manager).

City of Mission Viejo COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	3 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

5. *Unassigned Fund Balance* (residual net resources) – Excess of nonspendable, restricted, committed, and assigned total fund balance.

E. For the General Fund, unless the fund balances are non-spendable or restricted, fund balances are considered to be “spendable” and available for use at the discretion of the City Council.

F. For all other Special Revenue, Capital Projects and Debt Service Funds, these resources are limited as to use by external enforceable limitations (e.g. enabling legislation), therefore fund balances in these funds will be categorized as restricted.

3. RESERVES

A. The Reserves Policy is designed to develop standards for setting reserve levels for various significant City funds. Adequate reserve levels are a necessary component of the City’s overall financial management strategy and a key factor in external agencies’ measurement of the City’s financial strength.

B. The City shall maintain reserves at a prudent level, and shall use reserves appropriately with a focus on contributing to the reserves in good times and drawing on the reserves in times of difficult budget periods to maintain a consistent level of service and quality operations.

C. Use of reserves may be used as approved by the City Council to supplement the annual budget by providing appropriate cash flow for the operation of city services, to address emergencies and unexpected opportunities, to maintain the City’s credit rating or other purposes deemed appropriate by the City Council.

D. The policy covers the General Fund, Library Fund and the Gas Tax Fund.

a. General Fund - The reserves of the General Fund will be based on an analysis of the risks that influence the need for reserves as a hedge against uncertainty and loss. A risk is defined as the probability and magnitude of a loss, disaster, or other undesirable event. The risk analysis will review the following risk factors and the City’s level of exposure to each risk factor.

b. Risk Factors:

1. Revenue Sources Stability
2. Vulnerability to Extreme Events
3. Expenditure Volatility

City of Mission Viejo

COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	4 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

- 4. Leverage
- 5. Liquidity
- 6. Other Fund's Dependency
- 7. Growth
- 8. Capital Projects
- 9. Capital Asset Replacement

- c. The analysis will identify the target reserve level for each risk factor, the recommended level of total General Fund reserves based on all risk factors, and a minimum General Fund reserve level calculated as five (5) full percentage points below the risk analysis target reserve level.
- d. The risk analysis will be performed biennially in coordination with the preparation of the two year budget. The General Fund reserves classifications and target level will be established and updated by resolution based on each biennial analysis.
- e. Library Fund - A minimum fund balance of 10% of estimated Library Fund revenues for the current year will be set aside as a reserve for unanticipated economic downturns and/or one-time expenditures.
- f. Gas Tax Fund - A minimum fund balance of \$400,000 will be set aside as a reserve for street repair emergencies and other unanticipated traffic safety projects.

4. CASH MANAGEMENT

A. Investments and cash management will be the responsibility of the City Treasurer.

B. In accordance with Section 53646 of the Government Code, the City Council will review and update annually, a specific investment policy. The primary purpose of this policy is to set forth the City's investment philosophy and objectives. The City's investment objectives are, in order of priority: 1) safety, 2) compliance with Federal, State and local laws, 3) liquidity, and 4) yield. The policy also specifically outlines authorized investments, the acceptable percentages and maximum maturities allowed for each investment instrument and the criteria used to determine qualified depositories/dealers.

City of Mission Viejo

COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	5 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

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. The City will maintain the investment portfolio under the prudent person standard. 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 30 days and appropriate action is taken to control adverse developments. The Prudent Person Standard is as follows: Investments shall be made with judgment and care -- under circumstances then prevailing -- which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

F. To protect against potential losses by collapse of individual securities dealers, and to enhance access to securities, interest payments and maturity proceeds, all securities owned by the City will be held in safekeeping by a third party bank trust department, acting as the City's agent.

G. 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.

H. The City's independent auditors, in conjunction with their annual audit, will audit the cash and investment balances in conformance with generally accepted accounting principles. In addition, the Treasurer shall establish an annual process of independent review by an external auditor to assure compliance with internal controls. The City Council may at any time order an audit of the investment portfolio and/or City Treasurer's investment practices.

I. An Investment Advisory Commission (IAC) will oversee the implementation of the City's investment program, assuring its consistency with the investment policy and recommending changes to the investment policy for consideration by the City Council.

City of Mission Viejo COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	6 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

5. CAPITAL FINANCING

A. Capital budgeting will be consistent with the City’s Master Financial Plan (MFP) and Capital Improvement Plan (CIP) which have been developed to assure the provision of adequate and complete physical facilities necessary to implement the City’s General Plan and all of its components.

B. Capital projects may be funded on a pay-as-you-go basis or using debt proceeds. Capital budgeting is limited by the availability of revenues and bond proceeds. The ability to meet debt service requirements will act as a ceiling on capital programming. Because capital expenditures produce long-term benefits, they can appropriately be funded by debt. The issuance of debt can lead to a more equitable tax burden across generations of citizens and taxpayers. However, pay-as-you-go financing provides operating flexibility when the economy or revenue growth slows. Therefore, it is best that there be a balance between pay-as-you-go financing and debt financing for capital projects.

C. The City recognizes the value of external sources of capital and incorporates these into the CIP to the degree funding is available. The availability of alternative sources of funding will always be examined.

D. When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.

6. OPERATING BUDGET

A. The City of Mission Viejo's Operating Budget will be developed on a biennial basis. Appropriations for each year of the two-year budget will be approved by the City Council annually.

B. The City of Mission Viejo’s Two-Year Operating Budget will be presented in a program budget format. The purpose of this format is to clearly outline the major service areas and the associated expenditures.

C. The City’s Budget Document will include selected performance measures to better describe the workload of the different City programs, to gauge our effectiveness in providing services, and to ultimately be able to compare the City’s overall performance with other like agencies.

D. The City will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets. Each adopted two-year budget will be balanced. Recurring General Fund revenues

City of Mission Viejo COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	7 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

will be equal to or greater than recurring General Fund operating expenditures for each year of the two-year budget, and over the long term.

E. All budgetary procedures will conform to state regulations and generally accepted accounting principles.

F. Three levels of budgetary authority to amend appropriations will be maintained. 1) Department Heads will have the flexibility to move appropriations from one object to another within the budget categories of personnel costs, operating costs and capital outlay, within each budgetary program within the same fund; 2) the City Manager will have the authority to transfer appropriations between categories, and between budgetary programs within the same fund, but only within each of the six broad program areas of General Government (Legislative and Management & Support combined), Public Safety, Community Development, Engineering & Transportation and Infrastructure Maintenance combined, Golf Operations, and Recreation, Community and Library Services; and 3) City Council approval will be required to transfer appropriations between funds and between program areas.

G. The encumbered operating budget and all unexpended capital budget appropriations will be recommended to Council for carryover at the end of each year of the two-year budget period. Non-salary unencumbered appropriations in the operating budget at the end of each fiscal year budget period, may be recommended to Council for carryover.

H. Omnibus budget adjustment reports will be presented to Council every six months.

7. EMPLOYEE COMPENSATION

A. On an annual or biennial basis, the Human Resources Division will perform a salary and total compensation survey of selected benchmark positions for the group of comparator agencies approved by the City Council. The current approved group of comparator agencies is as follows: Brea, Carlsbad, Costa Mesa, Fullerton, Irvine, Laguna Niguel, Lake Forest, Newport Beach, Orange, Rancho Cucamonga, San Clemente, Tustin, Whittier and Yorba Linda. The Human Resources Division may use alternate comparator agencies for benchmark positions in Information Technology, Animal Services, and Library Services. The California Public Agencies Compensation Survey (CalPACS) will serve as the primary source of information for determining the recommended salary range and total compensation level for each of the City's authorized position titles.

City of Mission Viejo

COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	8 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

B. The policy of the City is to compensate its employees on a total compensation basis at a level comparable to the median of the group of approved comparator agencies. For purposes of this policy, total compensation is defined to include salary, retirement, insurances, retiree health insurance, auto allowances and City-paid deferred compensation, as defined in the most recent citywide classification and compensation study.

C. The City Manager is authorized to develop a salary range structure consistent with this policy. Salary range adjustments will reflect consideration of external market comparisons, internal differentials, and the classification relationships among all other authorized City positions.

D. The policy of the City is to carefully control the cost of employee retirement programs. Accordingly, the City’s policy is to require employees to pay the full member contribution toward the CalPERS retirement benefit.

E. The policy of the City is to promote and facilitate wellness and wellness programs for its employees. Effective July 1, 1999, the City Council authorizes free membership, with some restrictions as determined by the City Manager, to the City’s Recreation and Tennis Centers for employees and their resident family members.

F. Health care benefits are important for attracting and retaining competent and dedicated providers of municipal services and providing employer contributions toward the cost of retiree health insurance is a particularly attractive benefit. Effective July 1, 2000, the City Council authorized the City Manager to establish a Retiree Insurances Program available to City employees with at least twelve (12) years of continuous service who simultaneously retire from the City and CalPERS. The escalating cost of health care, however, requires the City to manage this benefit in a fiscally responsible manner. In light of the expected continued growth in the cost of health care premiums, as well as the requirement in FY 2008-09 to implement Governmental Accounting Standards Board (GASB) Statement No. 45 regarding post-employment benefits, the City has established the Supplemental Health Account for Retired Employees (SHARE), a defined contribution program for retiree health insurance benefits for all employees first eligible for City health benefits on or after January 1, 2007. It is the City’s policy to conform to all GASB reporting requirements affecting post-employment benefits and to fully fund the actuarially determined annual required contribution (ARC) for the Retiree Insurances Program.

G. The City will utilize the standard mileage rate set by the Internal Revenue Service to reimburse eligible employees for any miles driven in the employees’ own vehicles while on City business.

City of Mission Viejo

COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	9 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

8. CAPITAL IMPROVEMENT PROGRAM

A. The purpose of the Capital Improvement Program is to systematically plan, schedule, and finance capital projects as determined by the City Council. The Capital Improvement Program will include major rehabilitation costs to existing infrastructure and facilities, as well as the cost of new facilities or capital improvements. It is the policy of the City Council that staff inventory and assess the condition of all major capital assets every two years as part of the Master Financial Plan update and budget development processes.

B. A Capital Improvement Project (CIP) shall be established for all projects greater than \$100,000 with an expected useful life of at least three years that meet the definition of a public project per Section 22002 of the State Public Contracts Code. These include projects involving construction, reconstruction, alteration, renovation, improvement, demolition, repair work, and painting (other than minor repainting) of any City-owned, leased or operated facility. This definition excludes maintenance work as defined in Section 22002 of the State Public Contracts Code (for example: routine, recurring and usual work for the preservation or protection of any publicly owned or operated facility; landscape maintenance; minor repainting)

For purposes of this policy, the scope of a proposed CIP may be defined as the work to be undertaken at a single location. However, if work at a specific location would not otherwise meet the cost threshold for establishing a separate CIP, and similar work is to take place at other locations(s) during the same fiscal year, then all such similar work shall be defined as one CIP.

C. The City Council shall be notified in advance, via the consent calendar, of all public projects to be undertaken as part of the operating budget that are greater than \$30,000 and less than or equal to \$100,000, and all non-landscape maintenance work (such as concrete/hardscape repairs and creek repairs) greater than \$100,000 at a single location. All other maintenance work is not subject to this notification requirement.

D. As part of the budget process, departments will submit Capital Improvement Program requests providing a detailed description of the proposed project or purchase. All requests will be reviewed by the City Manager using the formal evaluation process described below or some other alternative process identified by the City Manager. One evaluation system consists of several ranking criteria, which are assigned relative weights as follows:

1. Project's impact on health and safety, weight of 10
2. Project remedies a service deficiency, 8

City of Mission Viejo COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	10 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

3. Service area served by the project, 7
4. Percent of project costs to be funded by outside (non-City) resources/funding to be lost if project not done, 7
5. Priority assigned by requesting department, 6
6. Project improves, upgrades or rehabilitates an existing facility, 9
7. Project's impact on the City's operating budget, 8
8. Other considerations, including aesthetics, feasibility, special populations served, conformance to plans (including the General Plan), interjurisdictional effects and community economic effects, 6

Once the evaluation scores are assigned, project priorities will be determined and then presented to City Council for further review. After completing their review, City Council will appropriate funding for the capital improvement plan as part of the two-year budget process.

E. The City Manager will have the authority to transfer up to \$30,000 in appropriations between capital projects within the same fund but only among projects under the responsibility of the same department. All other changes to capital project budgets must be approved by the City Council.

F. With Council approval, unexpended project appropriations will be carried forward as continuing appropriations to future fiscal years, as required to complete the intent of the original budget.

G. The City will actively pursue grant and other outside funding sources for all capital improvement projects.

9. FIXED ASSETS

A. The "modified approach" to fixed asset infrastructure accounting, as defined by the Governmental Accounting Standards Board in their Statement No. 34, shall be utilized for the City's street network. This policy will be reevaluated in the event there is a substantial reduction in City revenues from FY 2001-02 levels. The City Council will establish a range of acceptable condition levels for the street network on a biennial basis and the City Manager will set the actual target condition level(s) each year.

City of Mission Viejo COUNCIL POLICY



SUBJECT	RES. NO.	POLICY NO.	EFF. DATE	PAGE
MANAGEMENT AND BUDGET POLICIES	92-124	0300-8	7/31/92	11 of 11
	04-91		7/6/04 (revised)	
	05-100		8/15/05 (revised)	
	06-57		8/21/06 (revised)	
	07-54		10/1/07 (revised)	
	08-09		2/4/08 (revised)	
	12-24		5/7/12 (revised)	
	13-53		9/16/13 (revised)	
	17-24		6/13/17 (revised)	
	18-20		6/12/18 (revised)	
	21-24		7/13/21 (revised)	

10. LONG-RANGE FINANCIAL PLANNING

A. The City will provide an update of the Master Financial Plan (MFP), which projects General Fund revenues and expenditures over a seven-year period, on a biennial basis. The MFP update will serve as the first step in the development of the City's budget for the subsequent two-year period. The MFP will address long-term financial implications of current and proposed operating and capital budgets, budget policies, debt management, cash management and investment policies, programs and assumptions.



RESOLUTION 23-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MISSION VIEJO, CALIFORNIA, ESTABLISHING THE GENERAL FUND TARGET AND MINIMUM RESERVE LEVELS FOR THE 2023-25 BUDGET CYCLE

WHEREAS, the City Council of the City of Mission Viejo is charged with the responsibility of overseeing City finances; and

WHEREAS, on June 13, 2017, the City Council revised the Management and Budget Policies including the General Fund reserves policy; and

WHEREAS, the revised reserves policy directs staff to calculate a recommended target General Fund reserve level and a minimum General Fund reserve level based on a biennial risk analysis; and

WHEREAS, a risk analysis was prepared in May 2023 as part of the 2023-25 budget cycle process; and

WHEREAS, the City Council does desire to establish the target General Fund reserve level and a minimum General Fund reserve level for the 2023-25 budget cycle; and

WHEREAS, the City Council does desire to direct staff to set Assigned General Fund reserve levels based on the 2023 biennial risk analysis.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MISSION VIEJO, CALIFORNIA, DOES HEREBY RESOLVE, AS FOLLOWS:

SECTION 1. That all the above recitals are true and correct.

SECTION 2. That attached hereto as Attachment A is the 2023 biennial risk analysis.

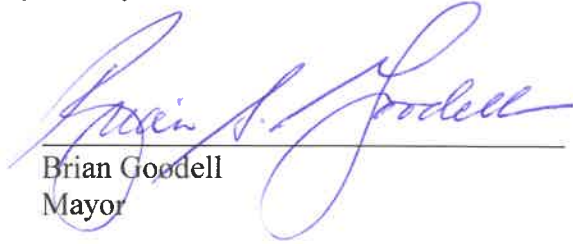
SECTION 3. That the General Fund reserve target level be set at \$35.0 million, or 49% of 2022/23 estimated General Fund revenue of \$71.5 million.

SECTION 4. That the General Fund reserve minimum level be set at \$31.5 million, or 44% of 2022/23 estimated General Fund revenue of \$71.5 million.

SECTION 5. The following Assigned General Fund reserve categories be established with the following balances, effective June 30, 2023:

- Economic/Budgetary Uncertainty – \$25,000,000
- Extreme Events – Disasters - \$4,400,000
- Debt Liabilities - \$3,200,000
- Capital Improvement Projects - \$1,000,000
- Capital Asset Replacement -\$1,400,000

PASSED, APPROVED AND ADOPTED this 23rd day of May, 2023.



Brian Goodell
Mayor

I, Renata Winter, Assistant City Clerk of the City of Mission Viejo, hereby certify that the foregoing resolution was duly adopted by the City Council of the City of Mission Viejo at a regular meeting thereof, held on the 23rd day of May, 2023, by the following vote of the City Council:

AYES:	Bucknum, Goodell, Kelley, and Vasquez
NOES:	None
ABSENT:	Ruesch

ATTEST:



Renata Winter
Assistant City Clerk



CITY OF MISSION VIEJO *Glossary and Acronyms*

GLOSSARY OF BUDGET-RELATED TERMS AND ACRONYMS

AB (ASSEMBLY BILL): A Bill introduced by an Assembly member of the California Legislature, approved by both the Assembly and the Senate and signed into law by the Governor.

ACCRUAL BASIS: The method of accounting under which revenues and expenses are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

ACFR: Annual Comprehensive Financial Report

ACTUAL: Represents the actual costs of operations.

ADOPTED: Represents the budget as approved by the City Council.

AMENITY: A desirable or useful feature of a building or place that are designed to provide comfort, convenience or enjoyment.

AMERICAN RESCUE PLAN ACT (ARPA): This bill provides for additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

AMERICANS WITH DISABILITIES ACT (ADA): The Americans with Disabilities Act is a Federal law that gives civil rights protections to individuals with disabilities. The law guarantees equal opportunity for individuals with disabilities in State and local government services, public accommodations, employment, transportation, and telecommunications.

APPROPRIATION: A legal authorization granted by the City Council to make expenditures or incur obligations for specific purposes.

AQMD: Air Quality Management District

ARC: Annual Required Contribution

ATTRITION: A reduction in staff due to resignation or retirement.

ASSESSED VALUATION: The value assigned to real property (land and buildings) and tangible personal property (moveable property) by the Orange County Assessor Office for use as a basis in levying property taxes.

BALANCED BUDGET: The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

BOND: A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

BUDGET: A financial plan that identifies revenues, and specific types and levels of services to be provided and establishes the amount of money that can be spent.



CITY OF MISSION VIEJO *Glossary and Acronyms*

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

CAPITAL IMPROVEMENT PROGRAM (CIP): A multi-year financial plan for construction of physical assets such as buildings, streets, and recreational facilities.

CAPITAL OUTLAY: Expenditures that qualify as capital costs according to accounting standards. Includes items such as furniture, fixtures, machinery, equipment and other relatively minor fixed assets.

CDBG: Community Development Block Grant

CDFA: Mission Viejo Community Development Financing Authority

CEFV: Computers, Equipment, Furnishings, Vehicles Fund

CEPA: Community Emergency Preparedness Academy

CJPIA: California Joint Powers Insurance Authority

CNG: Compressed Natural Gas. Used by alternative fuel vehicles and considered more eco-friendly than traditional fuel vehicles, as they emit fewer greenhouse gas and carbon monoxide emissions than fossil fuel vehicles.

CONSUMER PRICE INDEX (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

CONTINGENCY: A budgetary reserve set aside for emergency or unanticipated expenditures.

COPS: Citizens' Option for Public Safety

CORE: The CORE refers to the City of Mission Viejo's place to gather and celebrate Cultural, Open Space, Recreation and Entertainment.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES): Federal economic stimulus bill passed in response to the COVID-19 pandemic.

CSMFO: The California Society of Municipal Finance Officers, a statewide organization of municipal finance professionals. CSMFO annually sponsors a Budget Awards Program, which recognizes municipal budgets in four categories: operating budgets, capital budgets, public communications documents, and innovations in budgeting.

CY (CALENDAR YEAR): The period of time beginning on January 1 and ending on December 31 of each year.

CYBERSECURITY: The practice of protecting critical systems and sensitive information from digital attacks.



CITY OF MISSION VIEJO *Glossary and Acronyms*

DEBT INSTRUMENT: Methods of borrowing funds, including general obligations (G.O.) bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax allocation bonds, certificates of participation (COPs), and assessment district bonds.

DEBT SERVICE: The payment of principal and interest on borrowed funds such as bonds and other debt instruments according to a pre-determined schedule.

DEFEASANCE: The irrevocable setting aside of sufficient funds with a third-party bank to pay, together with interest earnings thereon, the principal and interest of debt obligations when they become due, such that the legal liability to pay such debt has been extinguished at the time of the set-aside.

DEPARTMENT: A major organizational unit of government that has overall management responsibility for a group of related service responsibilities or operations within a functional area. A department typically is comprised of divisions.

DEPRECIATION: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DIVISION: An organizational unit, which provides specific services or products within a department. Divisions may be comprised of one or more programs.

ENCUMBRANCE: An amount of money committed for the payment of goods and services not yet received or paid for. A purchase order is a common encumbrance.

EOC: Emergency Operations Center

EXPENDITURE: Decrease in net financial resources. Represents the actual payment for goods and services or the accrual thereof.

FEMA: Federal Emergency Management Agency

FIXED ASSETS: Tangible assets having a long life that are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

FISCAL YEAR (FY): The period designated by the City for the beginning and ending of financial transactions. The City's fiscal year begins July 1 and ends June 30.

FR&R: Facility Rehabilitation and Replacement Fund

FULL-TIME EQUIVALENTS (FTE): The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. For example, a full-time employee (1 FTE) is paid for 2,080 hours per year while a .25 FTE employee would work 520 hours per year.

FUND: An accounting entity with a set of self-balancing accounts used to record the financial affairs of a governmental organization.

FUND BALANCE: The difference between the assets and liabilities for a particular fund. Also represents the amount available for future spending from a fund.



CITY OF MISSION VIEJO *Glossary and Acronyms*

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL PLAN: A comprehensive, long-term plan, required of all California cities, for the physical development of the city. Mission Viejo's General Plan was initially adopted by the City Council on October 8, 1990; its policies, goals, and objectives are implemented through the City's development standards.

GFOA: The Government Finance Officers Association of the United States and Canada, an organization of government finance officials in the United States and Canada. GFOA annually sponsors a Distinguished Budget Presentation Awards program and makes awards to those governmental budgets that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

GIS: Geographical Information System

GRANT: Contributions, gifts of cash, or other assets from another government entity to be used or expended for a special purpose, activity or facility.

HA or MVHA: Mission Viejo Housing Authority

HCD: California Department of Housing & Community Development

HUD: United States Department of Housing and Urban Development

HVAC: Heating Ventilation Air Conditioning

IAC: Investment Advisory Commission

INFRASTRUCTURE: The underlying physical foundation or basic framework of a city, including streets, medians, sidewalks, bridges, traffic signals, buildings, parks, and other related facilities and fixtures.

INTERFUND TRANSFER: The movement of monies between funds of the same governmental entity.

IOT: Internet of Things. Describes physical objects with sensors, processing ability, software and other technologies that connect and exchange data with other devices and systems over the internet or other communication networks.

IP: Internet Protocol. Refers to the method or protocol by which data is sent from one computer to another on the internet or local network.

IP ADDRESS: A unique numerical identifier used to identify devices on a network.

IT: Information Technology

LAFCO: Local Agency Formation Commission

MASTER FINANCIAL PLAN (MFP): The City's long-range financial plan that, on a biennial basis, projects General Fund revenues and expenditures over a seven-year period.



CITY OF MISSION VIEJO *Glossary and Acronyms*

MISSION STATEMENT: A statement describing the main purpose of an organization in general, timeless terms.

MNWD: Moulton Niguel Water District

MODIFIED ACCRUAL BASIS: The method of accounting under which revenues are recorded when they are both measurable and available while expenditures are recognized when incurred.

MVAS: Mission Viejo Animal Services

MVHA or HA: Mission Viejo Housing Authority

MVTV: Mission Viejo Television

NPDES: National Pollution Discharge Elimination System

OBJECTIVE: Something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

OCCOG: Orange County Council of Governments

OCFA: Orange County Fire Authority

OCSD: Orange County Sheriff's Department

OCTA: Orange County Transportation Authority

OCWD: Orange County Water District

OPEB: Other Post-Employment Benefits

OPERATING BUDGET: A budget that is based on the day-to-day costs of delivering City services.

OPERATING EXPENSE: The cost for personnel, contractual services, materials, equipment, etc. required for a department to function.

OPERATING REVENUE: Funds received as income to pay for ongoing operations, including such items as taxes, user fees, and interest earnings.

ORDINANCE: A formal legislative enactment by the City Council.

PEG: Public, Educational, and Governmental programming fees.

PERFORMANCE MEASURE: A measure that gauges the amount or quality of work performed and results achieved. Types of measures include: input, output, efficiency, and effectiveness.

PERS/CaIPERS: California Public Employees Retirement System

PERSONNEL COSTS: Salaries and benefits paid to City employees. Included are items such as insurance and retirement.



CITY OF MISSION VIEJO *Glossary and Acronyms*

PROGRAM: A subsection of a division that provides a specific service or product. A program is the smallest unit of service. There may be one or more programs within a division.

PROGRAM AREA: A grouping of individual programs in one or more departments that are similar based on a broad definition of the type of service provided.

PROGRAM BUDGET: A budget wherein expenditures are displayed based on programs of work, and only secondarily by the character and object class of the expenditure.

RESERVE: A separate account maintained for restricted use, e.g. self-insurance programs, capital improvement projects, or for unrestricted use to protect the City from emergencies or unanticipated expenditures.

RESOLUTION: An order of a legislative body requiring less formality than an ordinance.

RESOURCES: The amounts available for appropriation including estimated revenues, beginning fund balances, and transfers in.

REVENUE: Income received through such sources as taxes, fines, fees, grants or service charges which can be used to finance operations or capital assets.

RFP: Request for Proposal

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

SA: Successor Agency to the Redevelopment Agency

SAAS: Software as a Service. Refers to software that is hosted by a third-party provider and delivered to customers over the internet.

SB (SENATE BILL): A Bill introduced by a Senate member of the California Legislature, approved by both the Assembly and the Senate and signed into law by the Governor.

SCAG: Southern California Associations of Governments

SCOR: Senior Corps of Retirees

SMWD: Santa Margarita Water District

SNAP: Special Needs Adaptive Programming. Refers to the City of Mission Viejo's opportunities for people with disabilities to partake in adaptive programs and experience the mental, physical, emotional and social aspects of sports and recreation.

STEM: An education curriculum that focuses heavily on Science, Technology, Engineering and Mathematics.

SUBVENTIONS: Revenues collected by the State that 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, and gasoline taxes.



CITY OF MISSION VIEJO *Glossary and Acronyms*

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

TCA: Transportation Corridor Agencies

TOT: Transient Occupancy Tax

TRUST & AGENCY FUNDS: These funds are used to account for assets held by the City in a trustee capacity or as an agent.

USER FEE: The fee charged for services to the party who directly benefits from the service.

VISION: A guiding statement that describes a desirable future state toward which priority efforts should be directed.

WORKING CAPITAL: A financial measure calculated as current assets minus current liabilities; it represents the amount of day-to-day operating liquidity of an organization.



MISSION VIEJO

(This page intentionally left blank)