AGENDA

ALISO VIEJO CITY COUNCIL
WEDNESDAY, JUNE 4, 2025
7:00 PM REGULAR MEETING

CITY HALL
COUNCIL CHAMBERS
12 JOURNEY
ALISO VIEJO, CA

Mayor Tiffany Ackley
Mayor Pro Tem Max Duncan
Councilmember Richard Hurt
Councilmember Mike Munzing
Councilmember Tim Zandbergen

WELCOME to the City of Aliso Viejo City Council meeting. Those persons wishing to address the City Council are requested to complete and submit to the City Clerk a “Request to Address City Council” form available at the entrance to the City Council Chambers. Speakers will be called at the appropriate time as their interested matter is heard. COMMENTS WILL BE LIMITED TO THREE MINUTES PER SPEAKER. Council proceedings are recorded.

It is the City's intention to comply with the Americans with Disabilities Act (ADA) . If you need special assistance to participate in the meeting, the City will make reasonable arrangements to ensure accessibility and/or accommodations. [28 CFR 35.102-35.104 ADA Title II] Please contact the City Clerk's Office at (949) 425-2505 at least 48 hours prior to the meeting.

Regular meetings of the City Council are held on the first and third Wednesday of the month at the City Hall Council Chambers, 12 Journey, Aliso Viejo. Copies of the agenda are available in the lobby at City Hall on the Thursday preceding a regularly scheduled City Council meeting. All communications received by the City regarding an agenda item have been included in the agenda materials. Supplemental documents relating to specific agenda items, including communications received after agenda delivery, are presented at the dais and in the Public Copy agenda binder at the time of the meeting. Supplemental documents are also available for review in the City Clerk's office, 12 Journey, Aliso Viejo. For more information, please contact City Hall at (949) 425-2505.

This meeting will be broadcast live on Cox Communications Channel 851, AT&T U-Verse Channel 99 and the City's website. By attending the City Council Meeting, you are giving your permission to be televised. The Council Meetings are rebroadcast on Wednesday at 7:00 p.m. on Cox Communications Channel 851, AT&T U-Verse Channel 99, and can be viewed on the internet at www.avcity.org.

MITZI ORTIZ	SCOTT C. SMITH	JANET MARTINEZ
CITY MANAGER	CITY ATTORNEY	CITY CLERK

PLEASE SILENCE ALL CELL PHONES AND OTHER ELECTRONIC EQUIPMENT WHILE CITY COUNCIL IS IN SESSION

CALL TO ORDER: Convene Regular Meeting

ROLL CALL

PLEDGE OF ALLEGIANCE:

1. SPECIAL PRESENTATIONS:

1.1 PROCLAMATION - WILDFIRE AWARENESS AND PREVENTION SEASON

2. ADDITIONS, DELETIONS, REORDERING TO THE AGENDA:

3. COMMUNITY INPUT:

Members of the public wishing to address the City Council are requested to complete and submit to the City Clerk a "Request to Address City Council" form available at the entrance to the City Council Chambers. In compliance with the Brown Act, no discussion or action may be taken on comments received at this time, except the City Council may briefly respond to statements made or questions posed. Comments are limited to three (3) minutes per speaker.

4. CONSENT CALENDAR:

All matters listed on the Consent Calendar will be acted upon by one vote unless members of the City Council, or staff request a matter to be discussed and/or removed from the Consent Calendar for separate action. Items removed from the Consent Calendar will be discussed and voted upon immediately following City Council action on the remainder of the Consent Calendar.

4.1 WAIVE THE READING OF ALL ORDINANCES AND RESOLUTIONS

Recommended Action: Approve the reading by title only of all ordinances and resolutions wherein the titles appear on the public agenda; said titles shall be determined to have been ready by title, and further reading is waived.

4.2 APPROVAL OF MINUTES

Recommended Action: Approve the minutes as submitted for the May 21, 2025, Regular Meeting.

Draft Minutes - May 21, 2025 Regular Meeting

4.3 ACCOUNTS PAYABLE

Recommended Action: Ratify accounts payable checks and electronic funds transfers issued between May 9, 2025, and May 22, 2025, in the amount of $453,031.91.

Staff Report

Attachment 1 - Accounts Payable Report

4.4 TREASURER'S STATEMENT – APRIL 2025

Recommended Action: Receive and file the April 2025 Treasurer's Statement.

Staff Report

Attachment 1 - April 2025 Treasurer's Statement

4.5 AGREEMENT WITH TEAM ONE MANAGEMENT FOR JANITORIAL SERVICES

Recommended Action:

1. Approve agreement with Team One Management to perform Janitorial Services; and
2. Authorize the City Manager to execute a maintenance services agreement with Team One Management for an amount not to exceed $633,600.

Staff Report

Attachment 1 - Agreement

4.6 AGREEMENT FOR FY 2025-26 LAW ENFORCEMENT SERVICES

Recommended Action: Authorize the City Manager to execute the agreement with the County of Orange for FY 2025-26 law enforcement services.

Staff Report

Attachment 1 - Law Enforcement Services Agreement

Attachment 2 - Cost Spreadsheet

4.7 AGREEMENT FOR FY 2025-26 CROSSING GUARD SERVICES

Recommended Action: Authorize the City Manager to execute the agreement with All City Management Services, Inc. for school crossing guard services for FY 2025-26.

Staff Report

Attachment 1 - Crossing Guard Agreement Pricing Letter

Attachment 2 - Crossing Guard Services Agreement

5. PUBLIC HEARINGS:

5.1 REPORT ON STAFF VACANCIES, RECRUITMENT, AND RETENTION EFFORTS

Recommended Action:

1. Conduct the public hearing; and
2. Receive and file the report on staff vacancies, recruitment, and retention efforts.

Staff Report

6. DISCUSSION:

6.1 PROPOSED ANNUAL BUDGET FOR FISCAL YEAR 2025-26

Recommended Action:

1. Adopt a Resolution adopting the Annual Budget for Fiscal 2024-25; and
2. Adopt a Resolution approving City Salary Schedules.

Staff Report

Attachment 1 - FY 2025-26 Budget Resolution

Attachment 2 - Proposed Budget

Attachment 3 - Salary Schedule Resolution

Attachment 4 - Salary Schedule

Attachment 5 - Presentation

7. CITY MANAGER' S REPORT:

8. ANNOUNCEMENTS / COUNCIL COMMENTS / COMMITTEE UPDATES:

9. ADJOURNMENT:

The next regularly scheduled City Council meeting is June 18, 2025.

CITY OF ALISO VIEJO
CITY COUNCIL MINUTES
REGULAR MEETING
MAY 21, 2025, 7:00 PM
Council Chambers, City Hall, 12 Journey
Aliso Viejo, California

CALL TO ORDER: Mayor Ackley called the Regular Meeting of the City Council of the City of Aliso Viejo to order at 7:02 p.m.

ROLL CALL

PRESENT: MAYOR TIFFANY ACKLEY
MAYOR PRO TEM MAX DUNCAN *(via teleconference)*
COUNCILMEMBER RICHARD W. HURT
COUNCILMEMBER MIKE MUNZING
COUNCILMEMBER TIM A. ZANDBERGEN

ABSENT: NONE

STAFF PRESENT: MITZI ORTIZ, CITY MANAGER
SCOTT SMITH, CITY ATTORNEY
LAUREN TORRES, MANAGEMENT ANALYST
ANN EIFERT, FINANCIAL SERVICES DIRECTOR
SHAUN PELLETIER, PUBLIC WORKS DIRECTOR
SO KIM, COMMUNITY DEVELOPMENT DIRECTOR
LIZZY MENDOZA, RECREATION & COMMUNITY SERVICES MANAGER
ISAAC AZIZ, INFORMATION TECHNOLOGY MANAGER
CAPT. RYAN BUHR, CHIEF OF POLICE SERVICES

PLEDGE OF ALLEGIANCE: Don Juan Avila Middle School student, Ashlyn, led the pledge of allegiance.

1. SPECIAL PRESENTATIONS:

1.1 NATIONAL ANTHEM PERFORMED BY DON JUAN AVILA MIDDLE SCHOOL CHOIR

Mayor Ackley introduced the Don Juan Avila Middle School Choir and Music Director Elena Rodriguez, who performed the National Anthem. Mayor Ackley expressed her appreciation.

1.2 BUSINESS OF THE MONTH – MINISO

Mayor Ackley introduced the video and presented the certificate of recognition to MINISO's Area Manager, Royce Isagawa and Store Manager Christian Muyot. Mr. Isagawa and Mr. Muyot provided a brief history of the business and expressed their appreciation.

1.3 PROCLAMATION - DROWNING PREVENTION AND AWARENESS SEASON

Mayor Ackley presented the proclamation to OCFA Division Chief Mike Summers. Chief Summers expressed his appreciation and commented on the importance of the designation.

1.4 PROCLAMATION - JEWISH AMERICAN HERITAGE MONTH

Councilmember Zandbergen presented the proclamation to Rabi Tzali Stillerman. Rabi Stillerman expressed his appreciation and commented on the importance of the designation.

Mayor Ackley opened for public comment and the following individuals spoke:

1. Julie Heiman expressed her appreciation of the proclamation and recognition to the Jewish community.
2. Dalia Bromberg expressed her appreciation of the proclamation and recognition to the Jewish community.

2. ADDITIONS, DELETIONS, REORDERING TO THE AGENDA:

None.

3. COMMUNITY INPUT:

1. Briana Heathcott expressed traffic safety concerns on Hummingbird Lane.

4. CONSENT CALENDAR:

Unless otherwise indicated below, the following pertains to all items on the Consent Calendar.

Motion: Councilmember Hurt moved and Mayor Pro Tem seconded to approve the recommended actions. Motion carried 5-0.

DRAFT

4.1 WAIVE THE READING OF ALL ORDINANCES AND RESOLUTIONS

Recommended Action: Approve the reading by title only of all ordinances and resolutions wherein the titles appear on the public agenda; said titles shall be determined to have been ready by title, and further reading is waived.

4.2 APPROVAL OF MINUTES

Recommended Action: Approve the minutes as submitted for the May 7, 2025 Regular Meeting.

4.3 SECOND READING AND ADOPTION OF LOCAL RESPONSIBILITY AREA FIRE HAZARD SEVERITY ZONES MAP ORDINANCE

Recommended Action: Consider and adopt Ordinance No. 2025-245 entitled: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO DESIGNATING MODERATE, HIGH, AND VERY HIGH FIRE HAZARD SEVERITY ZONES IN THE LOCAL RESPONSIBILITY AREAS IN ACCORDANCE WITH GOVERNMENT CODE SECTION 51179.

4.4 ACCOUNTS PAYABLE

Recommended Action: Ratify accounts payable checks and electronic funds transfers issued between April 11, 2025, and May 8, 2025, in the amount of $1,770,557.81.

4.5 CONTRACT WITH SAVI CONSTRUCTION, INC. FOR THE FY24-25 ADA CURB RAMP PROJECT – CDBG

Recommended Action:

1. Approve Contract Documents, Specifications, and Plans for the FY24-25 ADA Curb Ramp Project - CDBG;
2. Award a contract in the amount of $248,800.00 to Savi Construction, Inc. as the lowest responsible bidder for the FY24-25 ADA Curb Ramp Project - CDBG;
3. Authorize the City Manager to execute a contract with Savi Construction, Inc.;
4. Authorize City staff to make total compensation to Savi Construction Inc. up to $248,800 plus $24,880 (10% of the contract amount) to allow for contingencies, totaling $273,680; and
5. Declare this project categorically exempt from the California Environmental Quality Act (CEQA) process Per Title 14 of the California Code of Regulations, Chapter 3, Article 19, Section 15301 (Class 1: Existing Facilities).

4.6 THIRD AMENDMENT TO THE AGREEMENT WITH SCA of CA, LLC FOR STREET SWEEPING SERVICES

Public Works Director Shaun Pelletier responded to questions regarding prevailing wage and amendment terms.

Recommended Action:

1. Approve a third amendment to the agreement SCA of CA, LLC (SCA) to perform street sweeping services that renews the agreement for an additional five-year term and increases the total compensation under the agreement by $749,076.67 for a total agreement amount of $1,249,076.67; and
2. Authorize the City Manager to execute the third amendment to the agreement.

Motion: Councilmember Hurt moved and Councilmember Munzing seconded to approve the recommended actions. Motion carried 5-0.

5. PUBLIC HEARINGS:

None.

6. DISCUSSION:

6.1 DECLARATION OF RESTRICTIVE COVENANTS FOR 38 COLONIAL WAY AND 89 PLAYA CIRCLE

City Manager Mitzi Ortiz introduced Community Development Director So Kim, who provided an overview. Staff responded to questions regarding tenant application process and selection, CDBG guidelines, compliance with state requirements, and communications between Vantis, Family Assistance Ministries and the city. Mayor Ackley opened for public comment and the following person spoke:

1. Anna Conti with Family Assistance Ministries expressed support for the item.

Recommended Action:

1. Find that the proposed actions are not a “project” subject to the California Environmental Quality Act (“CEQA”);
2. Approve a restrictive covenant for 38 Colonial Way related to affordable housing and authorize the City Manager to take all necessary steps to execute and record said covenant; and
3. Approve a restrictive covenant for 89 Playa Circle related to affordable housing and authorize the City Manager to take all necessary steps to execute and record said covenant.

Motion: Councilmember Hurt moved and Councilmember Munzing seconded to approve the recommended actions. Motion carried 5-0.

6.2 CITY COUNCIL GOAL AND PRIORITY SETTING REPORT

City Manager Mitzi Ortiz provided an overview. Staff responded to questions regarding fee schedules, quarterly strategy updates, grant monitoring/tracking system, and frequency of future strategic planning workshops.

Recommended Action:

1. Receive and file the City Council Goal and Priority-Setting Workshop Report and Implementation Action Plan from Baker Tilly; and
2. Adopt the following Strategic Goals:
   a. Financial Stability. Continue to ensure the City's financial stability through careful planning and evaluation of revenue and investment opportunities;
   b. Infrastructure Investment. Maintain, replace, and fund the City's capital assets through infrastructure investment; and
   c. Aliso Viejo Ranch. Develop a plan to establish the Ranch as a prized community asset.

Motion: Councilmember Hurt moved and Councilmember Zandbergen seconded to approve the recommended actions. Motion carried 5-0.

6.3 PROPOSED ANNUAL BUDGET FOR FISCAL YEAR 2025-26

City Manager Mitzi Ortiz introduced Finance Director Ann Eifert, who provided an overview. Staff responded to questions regarding organic waste mandates, OCSD staffing costs, sales tax revenue estimates, annual reserve fund, property tax revenue, potential capital improvement projects, IT equipment replacement schedule, cost and timeline of Aquatic Center pool deck rehabilitation, grant funding for bike lane improvements, and potential feasibility studies for economic development projects.

Recommended Action:

1. Review the proposed Fiscal Year (FY) 2025-26 Annual Budget; and
2. Provide any additional direction to staff regarding the draft FY 2025-26 Budget.

The City Council directed staff to include city-wide computer replacement and surveillance camera replacement at the Aliso Viejo Center and Aquatic Center in the capital improvement projects. No further action was taken.

7. CITY MANAGER' S REPORT:

City Manager Mitzi Ortiz announced Movie Night on June 1, 2025, starting at 7:00 p.m. at Aliso Viejo Ranch; registration for spring recreation classes and summer camps; Memorial Day holiday closures; and provided an update on recent conferences attended.

8. ANNOUNCEMENTS / COUNCIL COMMENTS / COMMITTEE UPDATES:

Councilmember Munzing:

- Attended Aliso Viejo Chamber of Commerce Networking Breakfast
- Attended OCSD Coffee with a Cop
- Attended OCFA Budget and Finance Committee Meeting
- Attended ACC-OC tour

Councilmember Zandbergen
- Attended ICSC Conference
- Attended OCSD Medal of Valor event

Councilmember Hurt:
- Attended OC Mosquito and Vector Control District Board of Trustees Meeting
- Attended SJHTCA Board of Directors Meeting
- Attended ICSC Conference
- Expressed appreciation for City Attorney Scott Smith

Mayor Pro Tem Duncan:
- Commented on Aliso Viejo Little League Championship game

Mayor Ackley:
- Attended ICSC Conference
- Attended OCSD Coffee with a Cop

9. **ADJOURNMENT:** Mayor Ackley adjourned the meeting at 8:58 p.m. to the regularly scheduled City Council meeting of June 4, 2025.

Respectfully submitted:

_____
JANET MARTINEZ
CITY CLERK

Approved by:

_____
TIFFANY ACKLEY
MAYOR

DRAFT

City of Aliso Viejo
AGENDA ITEM

DATE: June 4, 2025

TO: Mayor and City Council

FROM: Ann Eifert, Director of Financial Services

SUBJECT: ACCOUNTS PAYABLE

Recommended Action:

Ratify accounts payable checks and electronic funds transfers issued between May 9, 2025, and May 22, 2025, in the amount of $453,031.91.

Fiscal Impact:

Expenditures in the amount of $453,031.91.

Background:

The City issues accounts payable checks on a bi-weekly basis and presents it to City Council for ratification at its next regularly scheduled City Council meeting.

Discussion:

The attached registers containing checks and electronic funds transfers issued between May 9, 2025, and May 22, 2025, for $453,031.91, are being presented for ratification. All payments have been made in compliance with the City's purchasing policy and procedures. Payments have been reviewed and approved by the appropriate departmental staff. The issued accounts payable checks and electronic funds transfers have been reviewed and deemed in accordance with the fiscal year budget by the Director of Financial Services.

Attachment:

1. Accounts Payable Report

Accounts Payable

Vendor Name	Description (Item)	Amount
101 - GENERAL FUND		
UNITED OF OMAHA LIFE INSURANCE CO.	JUN'25 LIFE INSURANCE	1,580.91
CHOICE BUILDER	JUN'25 DENTAL - DD	145.88
CHOICE BUILDER	JUN'25 VISION - DD	24.19
CHOICE BUILDER	JUN'25 DENTAL - TZ	96.90
CHOICE BUILDER	JUN'25 DENTAL - RH	96.90
CHOICE BUILDER	JUN'25 DENTAL INSURANCE	1,830.38
CHOICE BUILDER	JUN'25 VISION - RH	15.03
CHOICE BUILDER	JUN'25 VISION INSURANCE	283.36
CALPERS HEALTH	JUN'25 TZ - HEALTH PREMIUM	1,571.50
CALPERS HEALTH	JUN'25 CALPERS HEALTH PREMIUM	28,430.42
CALPERS HEALTH	JUN'25 TZ - HEALTH PREMIUM PEMCA MINIMUM	158.00
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0011726848 - 4/3 PH CUP REV. OF 27141 ALISO CRK	302.63
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0011731067 - 4/24 PH CUP-26711 ALISO CRK STE200	345.89
STC TRAFFIC, INC	APR'25 TRAFFIC CONSULTANT SERVICES	820.00
STC TRAFFIC, INC	APR'25 TRAFFIC CONSULTANT SERVICES	400.00
		36,101.99
CITY MANAGER		
CALPERS HEALTH	JUN'25 PG - HEALTH PREMIUM	158.00
	CITY MANAGER TOTAL:	**158.00**
HUMAN RESOURCES		
OC FAMILY MEDICINE	FEB-APR'25 TB TESTS & EMPLOYEE EXAMS	2,035.00
	HUMAN RESOURCES TOTAL:	**2,035.00**
CITY CLERK		
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0011731054 - 4/24 PH FIRE MAP	280.48
STAPLES ADVANTAGE	APR'25 CCLK OFFICE SUPPLIES	160.44
	CITY CLERK TOTAL:	**440.92**
CITY ATTORNEY		
BEST BEST & KRIEGER	APR'25 BBK GENERAL RETAINER LEGAL SERVICES	24,150.00
	CITY ATTORNEY TOTAL:	**24,150.00**
FINANCE		
CHOICE BUILDER	JUN'25 ADMIN FEE	35.00
CALPERS HEALTH	JUN'25 CALPERS ADMIN FEE	78.53
TOTAL COMPENSATION SYSTEMS, INC.	FY24-25 GASB 75 ACTUARIAL VALUATION - 2ND INSTALLM	810.00
PARS (PHASE II SYSTEMS AND CALIFORNIA CORPORATION)	MAR'25 PARS REP FEES	300.00
	FINANCE TOTAL:	**1,223.53**
INFORMATION TECHNOLOGY		
AT&T	3/22/25-4/21/25 CH AT&T CALNET ALARM/POTS LINE	3,770.13
US BANK PURCHASING CARD PROGRAM	IA 3/28 EOC YOUTUBE SUBSCR	82.99
US BANK PURCHASING CARD PROGRAM	IA 4/16 WAITWHILE SUBSCRIPTION	196.00
US BANK PURCHASING CARD PROGRAM	IA 3/24 MISAC - AI TRAINING	50.00
US BANK PURCHASING CARD PROGRAM	IA 3/31 PHILZ COFFEE - DEPT MEETING	22.20
US BANK PURCHASING CARD PROGRAM	IA 4/4 OTTER AI-BUSINESS SUBSCRIPTION4/4/25-4/4/26	140.01
US BANK PURCHASING CARD PROGRAM	IA 4/3 OTTER AI - PRO SUBSCRIPTION 4/03/25-4/03/26	99.99
	INFORMATION TECHNOLOGY TOTAL:	**4,361.32**
NON-DEPARTMENTAL		
CERTIFIED RECORDS MANAGEMENT	MAY'25 - RECORDS OFF SITE STORAGE	478.08
RICOH USA	MAR'25 RICOH 2504 BACK OFFICE PRINTS (4542)	18.35
RICOH USA	MAR'25 RICOH 2504EX FRONT COUNTER PRINTS (4456)	79.83
RICOH USA	APR'25 RICOH RSI CLOUD SUBSCRIPTION (SW1860708)	24.31
RICOH USA	APR'25 RICOH 2504 BACK OFFICE PRINTS (4542)	21.13
RICOH USA	APR'25 RICOH 2504EX FRONT COUNTER PRINTS (4456)	107.20
RICOH USA	FEB-APR'25 RICOH 2504EX SUITE 200 PRINTS (2936)	47.64
RICOH USA	MAY'25 RICOH RSI CLOUD SUBSCRIPTION (SW1860708)	24.31
RICOH USA	MAY'25 RICOH 2504 BACK OFFICE PRINTS (4542)	18.35

Vendor Name	Description (Item)	Amount
NIEVES LANDSCAPE INC	MAY'25 LANDSCAPE MAINTENANCE VISTA PARK	1,064.97
KYRSTI NICOLE ASHMALL	APR'25-3.83HRS-PIO/ENEWS/CTY MGR MSG/MYR OUTREACH	344.70
US BANK PURCHASING CARD PROGRAM	EM 4/10 HOME DEPOT-VISTA PARK MATERIALS	32.26
US BANK PURCHASING CARD PROGRAM	EM 4/19 BLISS CW - F150 CAR WASH	35.00
VIGICABI INC	APR'25 BANNER REMOVAL - SPRING	1,449.00
	NON-DEPARTMENTAL TOTAL:	**3,745.13**
C. S. ADMINISTRATION		
CALPERS HEALTH	JUN'25 DP - HEALTH PREMIUM	158.00
CALPERS HEALTH	JUN'25 HW - HEALTH PREMIUM	158.00
CABCO YELLOW INC	APR'25 SMP R&CS CONTRIBUTION	608.00
	C. S. ADMINISTRATION TOTAL:	**924.00**
IGLESIA PARK		
NIEVES LANDSCAPE INC	MAY'25 LANDSCAPE MAINTENANCE IGLESIA PARK	7,085.61
MIRACLE RECREATION EQUIPMENT COMPANY, INC	PLAYGROUND BRIDGE AND HARDWARE-IGLESIA PARK	668.74
SO CAL EDISON	APR'25 ACCT#7997 IGLESIA PARK ELECTRICITY	35.87
US BANK PURCHASING CARD PROGRAM	EM 4/17 HOME DEPOT-CONCRETE CURB MATL IGLESIA PARK	266.71
US BANK PURCHASING CARD PROGRAM	EM 4/18 HOME DEPOT-CURB MATL IGLESIA PARK	27.97
US BANK PURCHASING CARD PROGRAM	EM 4/04 HOME DEPOT- MATERIALS IGLESIA PARK	41.70
	IGLESIA PARK TOTAL:	**8,126.60**
IGLESIA BUILDING		
SO CAL EDISON	APR'25 ACCT#7997 IGLESIA BLDG ELECTRICITY	1,007.25
	IGLESIA BUILDING TOTAL:	**1,007.25**
PLANNING		
CALPERS HEALTH	JUN'25 MF - HEALTH PREMIUM	158.00
REBECCA J CAHA	APR'25 AFFORD. HOUSING CONSULTANT SERVICES	1,725.00
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0011729962 - 4/24 PH CNCEPT RVW 27081 ALISO CRK	317.39
	PLANNING TOTAL:	**2,200.39**
BUILDING		
CHARLES ABBOTT ASSOC INC	APR'25 CAA CONTRACT SERVICES - BUILDING	44,644.79
	BUILDING TOTAL:	**44,644.79**
CODE ENFORCEMENT		
CHARLES ABBOTT ASSOC INC	APR'25 CAA CONTRACT SERVICES - CODE ENFORCEMENT	7,735.00
	CODE ENFORCEMENT TOTAL:	**7,735.00**
ENGINEERING (GENERAL)		
US BANK PURCHASING CARD PROGRAM	EM 4/01 HOME DEPOT-TOOLS	26.91
US BANK PURCHASING CARD PROGRAM	EM 3/27 HOME DEPOT-TOOLS	107.72
QUANG LE	MAY'25 SOUTH OCC ENG MEETING REIMB - QL	31.00
	ENGINEERING (GENERAL) TOTAL:	**165.63**
STREET MAINTENANCE		
PV MAINTENANCE INC	APR'25 PVM STREET MAINTENANCE-HORSE TRAIL GRAFFITI	629.44
US BANK PURCHASING CARD PROGRAM	EM 4/02 HOME DEPOT-GRAFITTI REMOVAL MATERIALS	153.58
US BANK PURCHASING CARD PROGRAM	EM 4/09 WHITE CAP-CONCRETE REPAIR MATERIALS	308.11
	STREET MAINTENANCE TOTAL:	**1,091.13**
LAW ENFORCEMENT-OTHER		
ALL CITY MANAGEMENT SERVICES	4/27/25-5/10/25 460 HRS-CROSSING GUARD SERVICES	15,419.20
DENNIS L. WEISS	PARKING CITATIONS	2,663.61
SEAVCO INC	FEB'25 BMW REPAIR - FLAT TIRE & OIL SERVICE	728.78
SEAVCO INC	APR'25 BMW REPAIR - BRAKES	1,486.72
	LAW ENFORCEMENT-OTHER TOTAL:	**20,298.31**
ANIMAL CONTROL		
CITY OF MISSION VIEJO	APR-JUN'25 - ANIMAL SERVICES	132,655.00
	ANIMAL CONTROL TOTAL:	**132,655.00**
	GENERAL FUND TOTAL:	**291,063.99**

102 - GEN. FD-CITY HALL

NON-DEPARTMENTAL		
NIEVES LANDSCAPE INC	MAY'25 LANDSCAPE MAINTENANCE CH	701.73
THURSTON ELEVATOR CONCEPTS INC	MAY'25 CH ELEVATOR MAINTENANCE	137.00
US BANK PURCHASING CARD PROGRAM	EM 4/03 HOME DEPOT-CARPET REPAIR MATERIALS CH	27.97

Vendor Name	Description (Item)	Amount
US BANK PURCHASING CARD PROGRAM	EM 4/02 HOME DEPOT-CARPET REPAIR MATERIALS CH	113.62
	NON-DEPARTMENTAL TOTAL:	**980.32**
	GEN. FD-CITY HALL TOTAL:	**980.32**

103 - GF-AV RECREATION SERVICES

ALEXANDRA ROSA	FACILITY RENTAL REFUND REC#86327176	85.00
CLARE RYAN	REFUND FOR DOUBLE CHARGE/PMT_CLARE SCHULLER RYAN	3,184.00
		3,269.00

RECREATION SERVICES

AT&T	3/22/25-4/21/25 AVR AT&T CALNET ALARM/POTS LINE	1,256.70
CSG FORTE PAYMENTS, INC	APR'25 CREDIT CARD SERVICE FEES - POS	1,212.45
CSG FORTE PAYMENTS, INC	APR'25 CREDIT CARD SERVICE FEES - WEB	3,566.36
PRESTIGIOUS CLEANERS LLC	04/11 AVR DRY CLEANING	68.22
PRESTIGIOUS CLEANERS LLC	04/17 AVR DRY CLEANING	435.46
PRESTIGIOUS CLEANERS LLC	04/25 AVR DRY CLEANING	217.73
PRESTIGIOUS CLEANERS LLC	04/27 AVR DRY CLEANING	653.37
PRESTIGIOUS CLEANERS LLC	05/01 AVR DRY CLEANING	108.86
PRITCHARD SUPPLY, INC	MAR'25 AVR REPAIR - PRESSURE SWITCH	98.43
LYONS SECURITY SERVICE IN	APR'25 AVR EVENT SECURITY SERVICES	1,947.00
LYONS SECURITY SERVICE IN	APR'25 GCF SECURITY SERVICES	924.00
SOPHI ALBERT	SPRING2025-SPR057 PIANO-8 PARTICIPANTS	672.00
RONALD GORMAN	SPRING2025-SPR059 GUITAR/UKULELE- 6 PARTICIPANTS	414.00
LAURELINDA HAUKSSON	SPRING2025-SPR009 LITTLE EXPLORERS-5 PARTICPANTS	300.00
JOHN DAVID ALLEN JR	SPRING2025-SPR067/SPR034 TENNIS-17 PARTICIPANTS	559.80
SUJATA CHIPLUNKAR	SPRING2025-SPR082 DIPS & CHUTNEYS-5 PARTICIPANTS	135.00
L & O ALISO VIEJO, LLC	SPRING2025-SPR701 PICKELBALL-1 PARTICIPANT	49.00
RICOH USA	JAN-MAR'25 C2500 AVR PRINTS (8774)	280.66
TEAM ONE MANAGEMENT SERVICES	APR'25 AVR JANITORIAL SERVICES	5,000.00
CINTAS CORPORATION NO. 2	MAY'25 AVR FIRST AID SUPPLIES	215.93
MOULTON NIGUEL WATER DIST	MAY'24-APR'25 AVR ANNUAL FOG FEE	160.00
MOULTON NIGUEL WATER DIST	MAY'25-APR'26 AVR ANNUAL FOG FEE	160.00
NIEVES LANDSCAPE INC	MAY'25 LANDSCAPE MAINTENANCE AVR	2,341.86
SO CAL EDISON	APR'25 ACCT#4551 FARM ELECTRICITY	386.51
SO CAL EDISON	APR'25 ACCT#6247 AVR ELECTRICITY	3,858.63
AARON FLORA	APR'25 RENEWABLE FARMS	21,927.72
	RECREATION SERVICES TOTAL:	**46,949.69**
	GF-AV RECREATION SERVICES TOTAL:	**50,218.69**

203 - GAS TAX

TRAFFIC ENGINEERING

HARTZOG & CRABILL INC	APR'25 TRAFFIC SIGNAL MONITORING	2,126.25
	TRAFFIC ENGINEERING TOTAL:	**2,126.25**

STREET MAINTENANCE

BEAR ELECTRICAL SOLUTIONS INC	APR'25 TRAFFIC SIGNAL MAITNENANCE RESPONSE	6,384.29
BEAR ELECTRICAL SOLUTIONS INC	APR'25 TRAFFIC SIGNAL MAINTENANCE ROUTINE	3,225.90
NIEVES LANDSCAPE INC	MAY'25 LANDSCAPE MAINTENANCE MEDIANS	1,641.51
SAN DIEGO GAS & ELECTRIC	APR'25 ST LIGHTS & TRAFFFIC CTRLRS	2,854.85
SO CAL EDISON	APR'25 ACCT#8254 TC1 ST LIGHTS ELECTRICITY	4,102.61
	STREET MAINTENANCE TOTAL:	**18,209.16**
	GAS TAX TOTAL:	**20,335.41**

204 - MEASURE M

GEN-MEASURE M

CABCO YELLOW INC	APR'25 M2 FUND TRANSPORTATION SVC	2,432.00
	GEN-MEASURE M TOTAL:	**2,432.00**
	MEASURE M TOTAL:	**2,432.00**

Vendor Name	Description (Item)	Amount
251 - FEDERAL GRANTS		
GEN-FEDERAL GRANT		
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0011726846 - 4/3 PH CDBG AAP FY25-26	698.91
	GEN-FEDERAL GRANT TOTAL:	**698.91**
	FEDERAL GRANTS TOTAL:	**698.91**
261 - CITY FAC.-AQUATIC CENTER		
GEN-AQUATIC CENTER		
HASA INC	MAR'25 AQC POOL CHEMICALS - CHLORINE & ACID	1,113.98
NIEVES LANDSCAPE INC	MAY'25 LANDSCAPE MAINTENANCE AQC	944.42
	GEN-AQUATIC CENTER TOTAL:	**2,058.40**
	CITY FAC.-AQUATIC CENTER TOTAL:	**2.058.40**
311 - STREET IMPROVEMENTS		
ALL AMERICAN ASPHALT	ALISO CREEK ENTERPRISE TO 73 REHAB- PP#2 RETENTION	(4,314.75)
		-4,314.75
STREETS & HIGHWAYS		
ALL AMERICAN ASPHALT	ALISO CREEK ENTERPRISE TO 73 REHAB - PP#2	86,295.00
ENGINEERING RESOURCES OF SOUTHERN CALIFORNIA	APR'25 ALISO VIEJO PARKWAY REHAB DESIGN	1,340.00
GMU GEOTECHNICAL INC	MAR'25 ALISO CREEK ROAD REHAB GEOTECH	1,923.94
	STREETS & HIGHWAYS TOTAL:	**89,558.94**
	STREET IMPROVEMENTS TOTAL:	**85,244.19**
	GRAND TOTAL:	**453,031.91**

Fund Summary

Fund	Expense Amount	Payment Amount
101 - GENERAL FUND	291,063.99	291,063.99
102 - GEN. FD-CITY HALL	980.32	980.32
103 - GF-AV RECREATION SERVICES	50,218.69	50,218.69
203 - GAS TAX	20,335.41	20,335.41
204 - MEASURE M	2,432.00	2,432.00
251 - FEDERAL GRANTS	698.91	698.91
261 - CITY FAC.-AQUATIC CENTER	2,058.40	2,058.40
311 - STREET IMPROVEMENTS	85,244.19	85,244.19
Grand Total:	**453,031.91**	**453,031.91**

Report Summary

Fund Summary

Fund	Payment Amount
101 - GENERAL FUND	291,063.99
102 - GEN. FD-CITY HALL	980.32
103 - GF-AV RECREATION SERVICES	50,218.69
203 - GAS TAX	20,335.41
204 - MEASURE M	2,432.00
251 - FEDERAL GRANTS	698.91
261 - CITY FAC.-AQUATIC CENTER	2,058.40
311 - STREET IMPROVEMENTS	85,244.19
Grand Total:	**453,031.91**

Account Summary

Account Number	Account Name	Payment Amount
101-1203-000	ACCOUNTS RECEIVABLE	1,838.47
101-2505-000	DENTAL INSURANCE PA…	1,927.28
101-2506-000	MEDICAL INSURANCE P…	28,588.42
101-2507-000	LIFE INSURANCE PAYABLE	1,580.91
101-2508-000	VISION INSURANCE PAY…	298.39
101-2602-000	PLANNING DEPOSIT	1,868.52
101-4-1501-4206-000	MEDICAL INSURANCE	158.00
101-4-1503-4309-000	OTHER CONTRACTUAL S…	2,035.00
101-4-1601-4303-000	LEGAL NOTICES	280.48
101-4-1601-4601-000	SUPPLIES	160.44
101-4-2101-4304-000	LEGAL SERVICES	24,150.00
101-4-2501-4301-000	PROFESSIONAL SERVICES	810.00
101-4-2501-4309-000	OTHER CONTRACTUAL S…	413.53
101-4-3101-4305-000	TECHNOLOGY SERVICES	3,853.12
101-4-3101-4481-000	COMPUTER EXPENSE	196.00
101-4-3101-4520-000	MTGS/CONF./TRNG & D…	72.20
101-4-3101-4611-000	PUBLICATIONS/REF MAT…	240.00
101-4-3501-4301-000	PROFESSIONAL SERVICES	344.70
101-4-3501-4431-000	BUILDING & GROUND M…	1,097.23
101-4-3501-4471-000	RENT	478.08
101-4-3501-4513-000	PRINTING	341.12
101-4-3501-4517-000	VEHICLE MAINTENANCE	35.00
101-4-3501-4553-000	COMMUNITY BRANDING	1,449.00
101-4-4101-4206-000	MEDICAL INSURANCE	316.00
101-4-4101-4524-000	RECREATION-SENIOR TR…	608.00
101-4-4102-4411-000	UTILITIES	35.87
101-4-4102-4431-000	BUILDING & GROUND M…	7,421.99
101-4-4102-4461-000	OTHER EQUIPMENT MA…	668.74
101-4-4103-4411-000	UTILITIES	1,007.25
101-4-4401-4206-000	MEDICAL INSURANCE	158.00
101-4-4401-4309-000	OTHER CONTRACTUAL S…	1,725.00
101-4-4401-4513-000	PRINTING	317.39
101-4-4402-4751-000	C.S-BUILDING	44,644.79
101-4-4403-4761-000	C.S-CODE ENFORCEMENT	7,735.00
101-4-4501-4520-000	MTGS/CONF/TRNG & D…	31.00
101-4-4501-4612-000	OPERATING SUPPLIES	134.63
101-4-4503-4771-000	C.S-STREET MAINTENAN…	1,091.13
101-4-5102-4517-000	VEHICLE MAINTENANCE	2,215.50
101-4-5102-4612-000	OPERATING SUPPLIES	2,663.61
101-4-5102-4721-000	C.S-CROSSING GUARDS	15,419.20
101-4-5301-4722-000	C.S-ANIMAL CARE SERVI…	132,655.00
102-4-3501-4431-000	BUILDING & GROUND M…	980.32
103-34130	FACILITY RENTAL	85.00
103-37831	FARM RENTAL REVENUE	3,184.00
103-4-4105-4305-000	TECHNOLOGY SERVICES	1,537.36

Account Summary

Account Number	Account Name	Payment Amount
103-4-4105-4309-000	OTHER CONTRACTUAL S…	2,129.80
103-4-4105-4411-000	UTILITIES	3,858.63
103-4-4105-4431-000	BUILDING & GROUND M…	9,387.29
103-4-4105-4451-000	FARM OPERATING EXPE…	23,238.23
103-4-4105-4561-000	TAXES/FEES/PERMITS	5,098.81
103-4-4105-4601-000	SUPPLIES	215.93
103-4-4105-4612-000	OPERATING SUPPLIES	1,483.64
203-4-4502-4301-000	PROFESSIONAL SERVICES	2,126.25
203-4-4503-4411-000	UTILITIES	6,957.46
203-4-4503-4771-000	C.S-STREET MAINTENAN…	11,251.70
204-4-6104-4309-000	OTHER CONTRACTUAL S…	2,432.00
251-4-6151-4309-000	OTHER CONTRACTUAL S…	698.91
261-4-6161-7421-000	BUILDING & GROUND M…	944.42
261-4-6161-7425-000	POOL MAINTENANCE	1,113.98
311-2103-000	RETENTIONS PAYABLE	-4,314.75
311-4-8301-5501-000	DESIGN	1,340.00
311-4-8301-5601-000	CONSTRUCTION MANA…	1,923.94
311-4-8301-5701-000	CONSTRUCTION	86,295.00
	Grand Total:	**453,031.91**

Project Account Summary

Project Account Key	Payment Amount
None	359,474.65
1002SPRING	2,129.80
1345601	1,923.94
1345701	86,295.00
1385501	1,340.00
DRP-2025-00002	400.00
SDP-2024-00002	820.00
USE-2024-00009	302.63
USE-2025-00005	345.89
Grand Total:	**453,031.91**

City of Aliso Viejo
AGENDA ITEM

DATE: June 4, 2025

TO: Mayor and City Council

FROM: Ann Eifert, Director of Financial Services/City Treasurer

SUBJECT: TREASURER'S STATEMENT – APRIL 2025

Recommended Action:

Receive and file the April 2025 Treasurer's Statement.

Fiscal Impact:

No Fiscal Impact.

Background:

Per City policy, the Finance Department presents the monthly Treasurer's Statement for the City Council's review. This statement shows the cash balance for all City funds, a breakdown of bank account balances, investment account balances and the effective yield earned from investments.

Discussion:

The City's portfolio consists of investments in Certificates of Deposits, US Treasuries, US Federal Agencies, Corporate Bonds, and Local Agency Investment Fund (LAIF). All funds invested with LAIF are available for withdrawal within 24 hours.

The Treasurer's Statement provides information regarding the City's investment portfolio and activity during the reporting month. The City's investment portfolio is in compliance with all government codes as well as the City's investment policy. Interest is credited to the City's bank account monthly and allocated among the City's funds. The current portfolio provides sufficient cash flow liquidity to meet the upcoming operating expenses and spending requirements for the next 6 months.

Attachment:

1. April 2025 Treasurer's Statement

CITY OF ALISO VIEJO
TREASURER'S MONTHLY CASH STATEMENT

April 30, 2025

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
CASH BALANCE (ALL FUNDS)	$ 12,999,649.42	$ 4,115,094.45	$ 2,443,322.67	$ 14,671,421.20
CITY TRUST FUNDS:				
AV RANCH FOUNDATION	$ 100.00			100.00
CFD 2005-01	$ (5,668.00)	661,671.24	664,866.28	(8,863.04)
COMMUNITY TRUST	$ 6,562.68			6,562.68
CASH BALANCE TOTALS	**$ 13,000,644.10**	**$ 4,776,765.69**	**$ 3,108,188.95**	**$ 14,669,220.84**

SUMMARY OF CASH:

DEMAND DEPOSITS:	GENERAL ACCOUNT	$ 423,708.48	
INVESTMENTS:	LOCAL AGENCY INVESTMENT FD	$ 9,019,140.47	
	MONEY MARKET/SWEEP ACCOUNT	$ 5,226,371.89	
	TOTAL CASH		**$ 14,669,220.84**

Years to Maturity for April 2025	1.48
Weighted Average Yield for April 2025	4.010%

All investments are placed in accordance with the City of Aliso Viejo's Investment Policy.

The above summary provides sufficient cash flow liquidity to meet the next six month's estimated expenditures.

Other monies held include Cash with Fiscal Agent, Investments, Payroll and AV Center.			**$ 39,106,555.05**
Cash With Fiscal Agent	COPS/CFD 2005-01	2,735,462.77	
Cash With Investment Advisor	City Investments	34,143,767.89	
AV Center		1,877,326.38	
PR Account		348,073.40	
Petty Cash		1,924.61	
	GRAND TOTAL OF CITY FUNDS		**$ 53,775,775.89**

MEEDER PUBLIC FUNDS

Portfolio Summary

4.01
Weighted Average Yield to Maturity

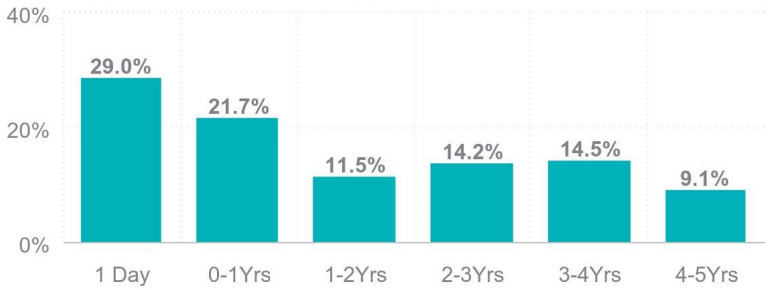
1.48
Weighted Average Maturity (Years)

1.38
Portfolio Effective Duration (Years)

1.48
Weighted Average Life (Years)

AA
Average Credit Rating

Maturity Distribution



Sector Allocation

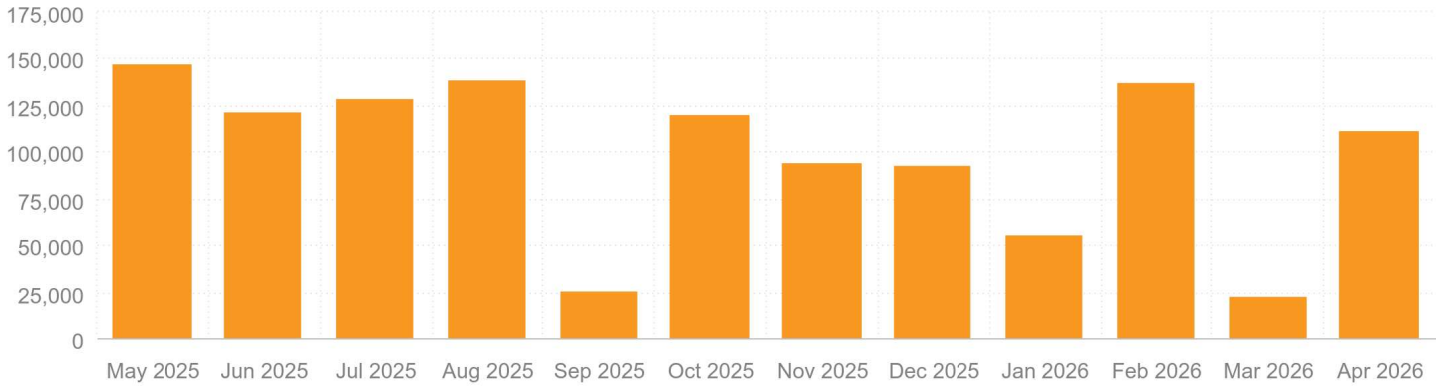


U.S. Treasuries	45.59%
LGIP	18.35%
U.S. Agencies	11.22%
Money Market Funds	10.63%
Corporate Bonds	8.81%
Negotiable CD's	5.40%

Custodial Reconciliation

	CURRENT MONTH
Beginning	**39,253,066.04**
Contributions/Withdrawals	0.00
Management Fees	0.00
Custodian Fees	(248.45)
Realized Gains Losses	588.00
Purchased Interest	0.00
Interest Received	116,734.19
ENDING	**39,370,139.78**

Projected Monthly Income Schedule



MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
CITY OF ALISO VIEJO												
LGIP												
CALAIF	California LAIF	04/30/2025 04/30/2025	9,019,140.47	9,019,140.47 0.00	9,019,140.47	4.28		1	1.00 9,019,140.47	0.00 9,019,140.47	18.35	NA
LGIP TOTAL			**9,019,140.47**	**9,019,140.47 0.00**	**9,019,140.47**	**4.28**		**1**	**1.00 9,019,140.47**	**0.00 9,019,140.47**	**18.35**	**NA**
MONEY MARKET FUNDS												
31846V567	FIRST AMER:GVT OBLG;Z	04/30/2025 04/30/2025	5,226,371.89	5,226,371.89 0.00	5,226,371.89	4.23		1	1.00 5,226,371.89	0.00 5,226,371.89	10.63	Aaa AAA
MONEY MARKET FUNDS TOTAL			**5,226,371.89**	**5,226,371.89 0.00**	**5,226,371.89**	**4.23**		**1**	**1.00 5,226,371.89**	**0.00 5,226,371.89**	**10.63**	**AAA**
U.S. TREASURIES												
912797LB1	US TREASURY BILL 05/15/25	06/11/2024 06/13/2024	1,000,000.00	953,923.20 0.00	953,923.20	5.19	05/15/2025	15	99.84 998,363.69	46,489.82 951,873.87	2.03	P-1 A-1+
912797LB1	US TREASURY BILL 05/15/25	05/31/2024 05/31/2024	1,000,000.00	951,873.87 0.00	951,873.87	5.24	05/15/2025	15	99.84 998,363.69	44,440.49 953,923.20	2.03	P-1 A-1+
91282CHL8	US TREASURY 4.625 06/30/25	11/10/2023 11/10/2023	1,000,000.00	993,398.44 0.00	993,398.44	5.05	06/30/2025	61	100.04 1,000,429.69	7,031.25 993,398.44	2.04	Aaa AA+
91282CEY3	US TREASURY 3.000 07/15/25	05/30/2023 05/30/2023	1,000,000.00	973,437.50 0.00	973,437.50	4.32	07/15/2025	76	99.71 997,070.31	23,632.81 973,437.50	2.03	Aaa AA+
91282CFE6	US TREASURY 3.125 08/15/25	01/13/2023 01/13/2023	1,000,000.00	980,078.13 0.00	980,078.13	3.94	08/15/2025	107	99.65 996,484.38	16,406.25 980,078.13	2.03	Aaa AA+
91282CFP1	US TREASURY 4.250 10/15/25	05/30/2023 05/30/2023	1,000,000.00	1,000,625.00 0.00	1,000,625.00	4.22	10/15/2025	168	100.03 1,000,273.44	(351.56) 1,000,625.00	2.03	Aaa AA+
912828M56	US TREASURY 2.250 11/15/25	05/30/2023 05/30/2023	1,000,000.00	955,117.19 0.00	955,117.19	4.19	11/15/2025	199	98.98 989,804.69	34,687.50 955,117.19	2.01	Aaa AA+
91282CGL9	US TREASURY 4.000 02/15/26	05/30/2023 05/30/2023	1,000,000.00	997,578.13 0.00	997,578.13	4.09	02/15/2026	291	99.98 999,765.63	2,187.50 997,578.13	2.03	Aaa AA+
91282CGV7	US TREASURY 3.750 04/15/26	01/22/2024 01/22/2024	1,200,000.00	1,187,437.50 0.00	1,187,437.50	4.24	04/15/2026	350	99.85 1,198,171.87	10,734.37 1,187,437.50	2.44	Aaa AA+
91282CCF6	US TREASURY 0.750 05/31/26	06/13/2022 06/13/2022	1,000,000.00	915,976.56 0.00	915,976.56	3.01	05/31/2026	396	96.71 967,070.31	51,093.75 915,976.56	1.97	Aaa AA+
91282CCJ8	US TREASURY 0.875 06/30/26	06/29/2022 06/29/2022	1,000,000.00	913,125.00 0.00	913,125.00	3.20	06/30/2026	426	96.64 966,445.31	53,320.31 913,125.00	1.97	Aaa AA+
91282CCP4	US TREASURY 0.625 07/31/26	01/13/2023 01/13/2023	1,100,000.00	987,292.97 0.00	987,292.97	3.73	07/31/2026	457	96.16 1,057,718.75	70,425.78 987,292.97	2.15	Aaa AA+
91282CJT9	US TREASURY 4.000 01/15/27	01/22/2024 01/22/2024	1,000,000.00	996,718.75 0.00	996,718.75	4.12	01/15/2027	625	100.55 1,005,546.88	8,828.13 996,718.75	2.05	Aaa AA+
912828X88	US TREASURY 2.375 05/15/27	06/29/2022 06/29/2022	1,000,000.00	962,851.56 0.00	962,851.56	3.20	05/15/2027	745	97.59 975,937.50	13,085.94 962,851.56	1.99	Aaa AA+
9128282R0	US TREASURY 2.250 08/15/27	01/13/2023 01/13/2023	1,050,000.00	990,322.27 0.00	990,322.27	3.60	08/15/2027	837	97.09 1,019,402.35	29,080.08 990,322.27	2.07	Aaa AA+

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
9128284N7	US TREASURY 2.875 05/15/28	09/18/2024 09/19/2024	1,000,000.00	979,882.81 0.00	979,882.81	3.47	05/15/2028	1,111	97.93 979,296.88	(585.93) 979,882.81	1.99	Aaa AA+
91282CCR0	US TREASURY 1.000 07/31/28	09/18/2024 09/19/2024	1,000,000.00	910,507.81 0.00	910,507.81	3.50	07/31/2028	1,188	92.07 920,703.13	10,195.32 910,507.81	1.87	Aaa AA+
91282CCV1	US TREASURY 1.125 08/31/28	12/21/2023 12/21/2023	1,000,000.00	878,750.00 0.00	878,750.00	3.98	08/31/2028	1,219	92.25 922,500.00	43,750.00 878,750.00	1.88	Aaa AA+
91282CDF5	US TREASURY 1.375 10/31/28	12/21/2023 12/21/2023	1,500,000.00	1,328,906.25 0.00	1,328,906.25	3.98	10/31/2028	1,280	92.66 1,389,843.75	60,937.50 1,328,906.25	2.83	Aaa AA+
91282CJR3	US TREASURY 3.750 12/31/28	01/22/2024 01/22/2024	1,000,000.00	987,695.31 0.00	987,695.31	4.03	12/31/2028	1,341	100.38 1,003,750.00	16,054.69 987,695.31	2.04	Aaa AA+
91282CLR0	US TREASURY 4.125 10/31/29	11/25/2024 11/26/2024	1,000,000.00	996,445.31 0.00	996,445.31	4.21	10/31/2029	1,645	101.80 1,017,968.75	21,523.44 996,445.31	2.07	Aaa AA+
91282CGB1	US TREASURY 3.875 12/31/29	02/07/2025 02/10/2025	1,000,000.00	978,828.13 4,388.81	983,216.94	4.36	12/31/2029	1,706	100.73 1,007,343.75	28,515.62 978,828.13	2.05	Aaa AA+
U.S. TREASURIES TOTAL			**22,850,000.00**	**21,820,771.69 4,388.81**	**21,825,160.50**	**4.05**		**654**	**98.17 22,412,254.75**	**591,483.06 21,820,771.69**	**45.59**	**AA+**
U.S. AGENCIES												
3137EAEX3	FREDDIE MAC 0.375 09/23/25 MTN	10/20/2020 10/20/2020	500,000.00	497,505.00 0.00	497,505.00	0.48	09/23/2025	146	98.49 492,440.00	(5,065.00) 497,505.00	1.00	Aaa AA+
3130AK5J1	FHLBANKS 0.700 09/18/26 '25	02/16/2023 02/16/2023	1,000,000.00	872,060.00 0.00	872,060.00	4.61	09/18/2026	506	95.59 955,930.00	83,870.00 872,060.00	1.94	Aaa AA+
3130ASD63	FHLBANKS 3.250 06/28/27	06/28/2022 06/28/2022	1,000,000.00	1,000,000.00 0.00	1,000,000.00	3.25	06/28/2027	789	98.68 986,750.00	(13,250.00) 1,000,000.00	2.01	Aaa AA+
3133EPAU9	FED FARM CR BNKS 3.875 07/14/27	02/16/2023 02/16/2023	1,000,000.00	990,390.00 0.00	990,390.00	4.12	07/14/2027	805	100.40 1,004,040.00	13,650.00 990,390.00	2.04	Aaa AA+
3136G4X99	FANNIE MAE 0.740 08/25/27 '25	04/06/2023 04/06/2023	1,000,000.00	876,610.00 0.00	876,610.00	3.82	08/25/2027	847	92.76 927,590.00	50,980.00 876,610.00	1.89	Aaa AA+
3133EMSX1	FED FARM CR BNKS 1.550 03/15/29 '25	02/06/2025 02/07/2025	500,000.00	447,120.00 0.00	447,120.00	4.39	03/15/2029	1,415	91.39 456,940.00	9,820.00 447,120.00	0.93	Aaa AA+
3130B2GZ2	FHLBANKS 4.200 08/13/29 '26	08/21/2024 08/23/2024	250,000.00	250,000.00 0.00	250,000.00	4.20	08/13/2029	1,566	99.15 247,867.50	(2,132.50) 250,000.00	0.50	Aaa AA+
3133EL6D1	FED FARM CR BNKS 1.230 09/10/29 '25	02/06/2025 02/07/2025	500,000.00	434,525.00 0.00	434,525.00	4.41	09/10/2029	1,594	88.98 444,875.00	10,350.00 434,525.00	0.91	Aaa AA+
U.S. AGENCIES TOTAL			**5,750,000.00**	**5,368,210.00 0.00**	**5,368,210.00**	**3.72**		**847**	**96.08 5,516,432.50**	**148,222.50 5,368,210.00**	**11.22**	**AA+**
NEGOTIABLE CD'S												
866264DP6	SUMMIT STATE BNK 0.850 05/15/25	05/18/2020 05/18/2020	245,000.00	244,402.20 0.00	244,402.20	0.90	05/15/2025	15	99.87 244,674.15	271.95 244,402.20	0.50	NA NA
33847E3J4	FLAGSTAR BNK 0.900 05/15/25	05/15/2020 05/15/2020	245,000.00	245,000.00 0.00	245,000.00	0.90	05/15/2025	15	99.87 244,679.05	(320.95) 245,000.00	0.50	NA NA
89235MJS1	TOYOTA FINL SVGS 0.800 06/30/25	06/30/2020 06/30/2020	245,000.00	245,000.00 0.00	245,000.00	0.80	06/30/2025	61	99.43 243,601.05	(1,398.95) 245,000.00	0.50	NA NA
59013KLQ7	MERRICK BANK 0.550 12/30/25	12/30/2020 12/30/2020	245,000.00	245,000.00 0.00	245,000.00	0.55	12/30/2025	244	97.64 239,218.00	(5,782.00) 245,000.00	0.49	NA NA

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
02007GXG3	ALLY BANK 3.450 08/04/26	08/04/2022 08/04/2022	245,000.00	245,000.00 0.00	245,000.00	3.45	08/04/2026	461	99.42 243,576.55	(1,423.45) 245,000.00	0.50	NA NA
38149MYB3	GOLDMAN BANK USA 1.000 08/11/26	08/11/2021 08/11/2021	245,000.00	245,000.00 0.00	245,000.00	1.00	08/11/2026	468	96.38 236,140.80	(8,859.20) 245,000.00	0.48	NA NA
90348JR93	UBS USA 0.950 08/11/26	08/11/2021 08/11/2021	245,000.00	245,000.00 0.00	245,000.00	0.95	08/11/2026	468	96.33 236,015.85	(8,984.15) 245,000.00	0.48	NA NA
254673N44	DISCOVER BANK 3.500 07/29/27	08/03/2022 08/03/2022	245,000.00	245,000.00 0.00	245,000.00	3.50	07/29/2027	820	97.19 238,105.74	(6,894.26) 245,000.00	0.48	NA NA
87164XN93	SYNCHRONY BANK 3.500 08/05/27	08/05/2022 08/05/2022	245,000.00	245,000.00 0.00	245,000.00	3.50	08/05/2027	827	97.17 238,059.11	(6,940.89) 245,000.00	0.48	NA NA
02589ADQ2	AM EX BK 3.450 08/10/27	08/12/2022 08/12/2022	245,000.00	243,775.00 0.00	243,775.00	3.56	08/10/2027	832	99.56 243,917.10	142.10 243,775.00	0.50	NA NA
58404DVV0	MEDALLION BANK 3.800 08/30/29	08/21/2024 08/30/2024	245,000.00	245,000.00 0.00	245,000.00	3.80	08/30/2029	1,583	100.00 245,000.00	0.00 245,000.00	0.50	NA NA
NEGOTIABLE CD'S TOTAL			**2,695,000.00**	**2,693,177.20 0.00**	**2,693,177.20**	**2.09**		**526**	**98.46 2,652,987.40**	**(40,189.80) 2,693,177.20**	**5.40**	**NA**
CORPORATE BONDS												
14913UAR1	CTRPLLR FIN SERV 4.400 10/15/27 MTN	11/25/2024 11/26/2024	500,000.00	498,865.00 0.00	498,865.00	4.48	10/15/2027	898	100.82 504,120.00	5,255.00 498,865.00	1.03	A2 A
24422EWR6	JOHN DEERE CAP 4.750 01/20/28 MTN	11/25/2024 11/26/2024	500,000.00	504,235.00 0.00	504,235.00	4.46	01/20/2028	995	101.87 509,370.00	5,135.00 504,235.00	1.04	A1 A
931142FB4	WALMART 3.900 04/15/28 '28	11/25/2024 11/26/2024	325,000.00	320,619.00 0.00	320,619.00	4.33	04/15/2028	1,081	100.21 325,689.00	5,070.00 320,619.00	0.66	Aa2 AA
58933YBD6	MERCK & CO 1.900 12/10/28 '28	11/25/2024 11/26/2024	500,000.00	452,905.00 0.00	452,905.00	4.47	12/10/2028	1,320	92.97 464,855.00	11,950.00 452,905.00	0.95	Aa3 A+
17275RBR2	CISCO SYSTEMS 4.850 02/26/29 '29	11/01/2024 11/04/2024	500,000.00	506,060.00 0.00	506,060.00	4.53	02/26/2029	1,398	102.55 512,750.00	6,690.00 506,060.00	1.04	A1 AA-
023135CG9	AMAZON.COM 3.450 04/13/29 '29	11/01/2024 11/04/2024	500,000.00	481,580.00 0.00	481,580.00	4.37	04/13/2029	1,444	98.25 491,245.00	9,665.00 481,580.00	1.00	A1 AA
30303M8S4	META PLATFORMS 4.300 08/15/29 '29	11/01/2024 11/04/2024	500,000.00	496,070.00 0.00	496,070.00	4.48	08/15/2029	1,568	100.85 504,250.00	8,180.00 496,070.00	1.03	Aa3 AA-
857449AE2	STATE STR BK TR 4.782 11/23/29	11/25/2024 11/26/2024	500,000.00	502,115.00 66.42	502,181.42	4.69	11/23/2029	1,668	101.67 508,350.00	6,235.00 502,115.00	1.03	Aa2 AA-
713448GB8	PEPSICO 4.600 02/07/30 '30	02/05/2025 02/07/2025	500,000.00	499,160.00 0.00	499,160.00	4.64	02/07/2030	1,744	101.78 508,895.00	9,735.00 499,160.00	1.04	A1 A+
CORPORATE BONDS TOTAL			**4,325,000.00**	**4,261,609.00 66.42**	**4,261,675.42**	**4.50**		**1,358**	**100.19 4,329,524.00**	**67,915.00 4,261,609.00**	**8.81**	**A+**
CITY OF ALISO VIEJO TOTAL			**49,865,512.36**	**48,389,280.25 4,455.23**	**48,393,735.48**	**4.01**		**542**	**49,156,711.02**	**767,430.77 48,389,280.25**	**100.00**	**AA**
GRAND TOTAL			**49,865,512.36**	**48,389,280.25 4,455.23**	**48,393,735.48**	**4.01**		**542**	**49,156,711.02**	**767,430.77 48,389,280.25**	**100.00**	**AA**

MEEDER PUBLIC FUNDS

Transaction Statement

CITY OF ALISO VIEJO

	TRADE DATE	SETTLE DATE	CUSIP	DESCRIPTION	PAR VALUE	BOOK VALUE	TOTAL	NET REALIZED GAIN/LOSS
MATURITY								
	04/08/2025	04/08/2025	14042RPG0	Capital One, National Association 1.6 04/08/2025	(245,000.00)	244,412.00	245,000.00	588.00
MATURITY TOTAL					**(245,000.00)**	**244,412.00**	**245,000.00**	**588.00**

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

CITY OF ALISO VIEJO

DIRECTOR OF FINANCIAL SVCS/ CITY TREAS
12 JOURNEY, #100
ALISO VIEJO, CA 92656

Account Number: 98-30-007

April 2025 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/8/2025	4/8/2025	RW	1770247	1730813	ANN EIFERT	-1,000,000.00
4/15/2025	4/14/2025	QRD	1772376	N/A	SYSTEM	84,792.01
4/16/2025	4/16/2025	RD	1772781	1733350	ANN EIFERT	800,000.00
4/18/2025	4/18/2025	RD	1772908	1733475	ANN EIFERT	1,000,000.00
4/30/2025	4/30/2025	RD	1773298	1733865	ANN EIFERT	675,000.00

Account Summary

Total Deposit:	2,559,792.01	Beginning Balance:	7,459,348.46
Total Withdrawal:	-1,000,000.00	Ending Balance:	9,019,140.47

PMIA/LAIF Performance Report as of 05/07/25

Quarterly Performance Quarter Ended 3/31/25

LAIF Apportionment Rate[2]:	4.48
LAIF Earnings Ratio[2]:	0.00012266258268207
LAIF Administrative Cost[1]*:	0.26
LAIF Fair Value Factor[1]:	1.000849191
PMIA Daily[1]:	4.30
PMIA Quarter to Date[1]:	4.34
PMIA Average Life[1]:	244

PMIA Average Monthly Effective Yields[1]

April	**4.281**
March	4.313
February	4.333
January	4.366
December	4.434
November	4.477

Pooled Money Investment Account Monthly Portfolio Composition [1] 3/31/25 $156.8 billion

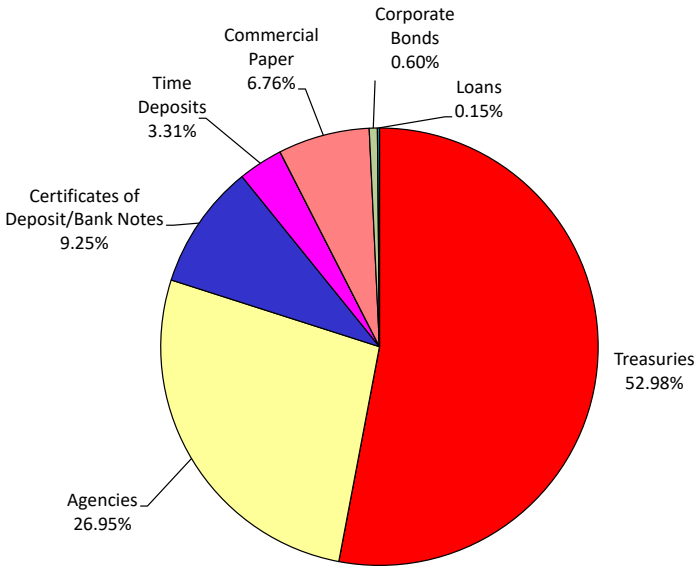


Chart does not include $1,138,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. View PMIA Daily Rates

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

**The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The l aw provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13 -week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subseque nt fiscal year.*

Source:
[1] State of California, Office of the Treasurer
[2] State of California, Office of the Controller

City of Aliso Viejo
AGENDA ITEM

DATE: June 4, 2025

TO: Mayor and City Council

FROM: Shaun Pelletier, Public Works Director / City Engineer

SUBJECT: AGREEMENT WITH TEAM ONE MANAGEMENT FOR JANITORIAL SERVICES

Recommended Actions:

1. Approve agreement with Team One Management to perform Janitorial Services; and

2. Authorize the City Manager to execute a maintenance services agreement with Team One Management for an amount not to exceed $633,600.

Fiscal Impact:

The contractor fee for this work is estimated to be a total of $633,600 through the initial three-year agreement term including a contingency for additional work beyond regular janitorial services. Janitorial maintenance is funded through the General Fund and the Aquatic/AV Center Funds. Sufficient funding is included in the FY 2025-26 Budget.

Background:

The City currently owns and maintains five (5) City facilities requiring janitorial services: Aliso Viejo Center, Aquatic Center, Iglesia Park Community Center, City Hall, and Aliso Viejo Ranch.

Staff requested proposals for Janitorial Services in March 2025. Staff received proposals for this service from Team One Management, Omni Enterprise, and Allied Universal. Staff reviewed the three proposals for completeness, understanding of the work, work plan, references, capabilities of the company, and fee.

Discussion:

Rankings based upon the required criteria are as follows:

1. Team One Management
2. Allied Universal
3. Omni Enterprise

Team One Management has provided janitorial services to the City since October 2007, having also been the successful proposer in 2013, 2018 and 2022. The 2022 agreement could have been amended to add 2 additional years, but recently labor cost increases were above the allowed rate modification. This resulted in staff obtaining 2 additional proposals to confirm increased costs were reasonable. Allied costs were within a few dollars, and Omni was about 7% less, but did not include all the typical supplies (rags, mops, cleaners) that the other proposals included. Staff believe the confirmed costs along with the positive experience since 2007 justify the continued partnership. Team One has also provided acceptable service at the County of Orange and other municipalities and their proposal addressed the specific tasks required in the scope of services. Team One Management is headquartered in Laguna Niguel.

Staff respectfully recommend Team One Management continue to provide the services requested at Aliso Viejo and Aquatic Centers, Iglesia Park Community Center, City Hall and Aliso Viejo Ranch for approximately $176,000 per year for regular service, plus 20% for extra cleaning and/or supplies as required. Additional costs beyond regular janitorial services, including special cleaning requests, will be authorized by City staff prior to commencing the work. The initial term of the agreement will be from July 1, 2025, through June 30, 2028. The City has the option to renew the Agreement for two additional one-year terms.

Attachment:

1. Agreement

CITY OF ALISO VIEJO
PROFESSIONAL SERVICES AGREEMENT
FOR
JANITORIAL SERVICES

l. PARTIES AND DATE.

This Agreement is made and entered into this _____ day of _____, 2025, by and between the City of Aliso Viejo, a municipal corporation organized under the laws of the State of California with its principal place of business at 12 Journey, Suite 100, Aliso Viejo, California 92656 ("City") and **Team One Management, a corporation,** with its principal place of business at **27324 Camino Capistrano, Unit 209, Laguna Niguel, CA 92677** ("Contractor"). City and Contractor are sometimes individually referred to herein as "Party" and collectively as **"Parties."**

2. RECITALS.

2.1 Contractor.

Contractor desires to perform and assume responsibility for the provision of professional **Janitorial** services required by the City on the terms and conditions set forth in this Agreement. Contractor represents that it is experienced in providing professional **Janitorial** services to public clients, is licensed in the State of California, and is familiar with the plans of City.

2.2 Project.

City desires to engage Contractor to render such services for the **Janitorial Services** project ("Project") as set forth in this Agreement.

3. TERMS.

3.1 Scope of Services and Term.

3.1.1 General Scope of Services. Contractor promises and agrees to furnish to the City all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the professional **Janitorial** services necessary for the Project ("Services"). The Services are more particularly described in Exhibit "A" attached hereto and incorporated herein by reference. All Services shall be subject to, and performed in accordance with, this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations.

3.1.2 Term. The term of this Agreement shall be from **July 1, 2025 to June 30, 2028,** unless earlier terminated as provided herein. The City Manager shall have the unilateral option, at its sole discretion, to renew this Agreement annually for no more than two additional one-year terms. Contractor shall complete the Services within the term of this Agreement, and shall meet any other established schedules and deadlines.

3.2 Responsibilities of Contractor.

3.2.1 Control and Payment of Subordinates; Independent Contractor. The Services shall be performed by Contractor or under its supervision. Contractor will determine the means, methods and details of performing the Services subject to the requirements of this Agreement. City retains Contractor on an independent contractor basis and not as an employee. Contractor shall complete, execute, and submit to City a Request for Taxpayer Identification Number and Certification (IRS FormW-9) prior to commencement of any Services under this Agreement. Neither City, nor any of its officials, officers, directors, employees or agents shall have control over the conduct of Contractor or any of Contractor's officers, employees, or agents, except as set forth in this Agreement. Contractor retains the right to perform similar or different services for others during the term of this Agreement. Any additional personnel performing the Services under this Agreement on behalf of Contractor shall also not be employees of City and shall at all times be under Contractor's exclusive direction and control. Contractor shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Contractor shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Schedule of Services.

3.2.2.1 Contractor shall perform the Services expeditiously, within the term of this Agreement, and in accordance with the Schedule of Services set forth in Exhibit "B" attached hereto and incorporated herein by reference. Contractor represents that it has the professional and technical personnel required to perform the Services in conformance with such conditions. In order to facilitate Contractor's conformance with the Schedule, City shall respond to Contractor's submittals in a timely manner. Upon request of City, Contractor shall provide a more detailed schedule of anticipated performance to meet the Schedule of Services.

3.2.2.2 Neither City nor Contractor shall be considered in default of this Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing Party. For purposes of this Agreement, such circumstances include a Force Majeure Event. A Force Majeure Event shall mean an event that materially affects a Party's performance and is one or more of the following: (1) Acts of God or other natural disasters; (2) terrorism or other acts of a public enemy; (3) orders of governmental authorities (including, without limitation, unreasonable and unforeseeable delay in the issuance of permits or approvals by governmental authorities that are required for the Services); (4) strikes and other organized labor action occurring at the site and the effects thereof on the Services, only to the extent such strikes and other organized labor action are beyond the control of Contractor and its subcontractors, and to the extent the effects thereof cannot be avoided by use of replacement workers; and (5) pandemics, epidemics or quarantine restrictions. For purposes of this section, "orders of governmental authorities," includes ordinances, emergency proclamations and orders, rules to protect the public health, welfare and safety, and other actions of a public agency applicable to the Services and Agreement.

3.2.2.3 Should a Force Majeure Event occur, the non-performing Party shall, within a reasonable time of being prevented from performing, give written notice to the other Party describing the circumstances preventing continued performance and the efforts being

made to resume performance of this Agreement. Force Majeure Events and/or delays, regardless of the Party responsible for the delay, shall not entitle Contractor to any additional compensation. Notwithstanding the foregoing in this section, the City may still terminate this Agreement in accordance with the termination provisions of this Agreement.

3.2.3 Conformance to Applicable Requirements. All work prepared by Contractor shall be subject to the approval of City.

3.2.4 Substitution of Key Personnel. Contractor has represented to City that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Contractor may substitute other personnel of at least equal competence upon written approval of City. In the event that City and Contractor cannot agree as to the substitution of key personnel, City shall be entitled to terminate this Agreement for cause. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the City, or who are determined by the City to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Contractor at the request of the City. The key personnel for performance of this Agreement are as follows: Mike Akhavan.

3.2.5 City's Representative. The City hereby designates the City Manager, or his or her designee, to act as its representative for the performance of this Agreement ("City's Representative"). City's Representative shall have the power to act on behalf of the City for all purposes under this Contract. The City Manager hereby designates **Kyle Bolender**, or his or her designee, as the City's contact for the implementation of the Services hereunder. Contractor shall not accept direction or orders from any person other than the City's Representative or his or her designee.

3.2.6 Contractor's Representative. Contractor hereby designates Mike Akhavan, or his or her designee, to act as its representative for the performance of this Agreement ("Contractor's Representative"). Contractor's Representative shall have full authority to represent and act on behalf of the Contractor for all purposes under this Agreement. The Contractor's Representative shall supervise and direct the Services, using his best skill and attention, and shall be responsible for all means, methods, techniques, sequences and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

3.2.7 Coordination of Services. Contractor agrees to work closely with City staff in the performance of Services and shall be available to City's staff, Contractors and other staff at all reasonable times.

3.2.8 Standard of Care; Performance of Employees. Contractor shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Contractor represents and maintains that it is skilled in the professional calling necessary to perform the Services. Contractor warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Finally, Contractor represents that it, its employees and subcontractors have all licenses,

permits, qualifications and approvals of whatever nature that are legally required to perform the Services and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Contractor shall perform, at its own cost and expense and without reimbursement from the City, any services necessary to correct errors or omissions which are caused by the Contractor's failure to comply with the standard of care provided for herein. Any employee of the Contractor or its sub-Contractors who is determined by the City to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the City, shall be promptly removed from the Project by the Contractor and shall not be reemployed to perform any of the Services or to work on the Project.

3.2.9 Laws and Regulations. Contractor shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, including all Cal/OSHA requirements, and shall give all notices required by law. Contractor shall be liable for all violations of such laws and regulations in connection with Services. If the Contractor performs any work knowing it to be contrary to such laws, rules and regulations, Contractor shall be solely responsible for all costs arising therefrom. Contractor shall defend, indemnify and hold City, its officials, directors, officers, employees and agents free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.2.10 Insurance.

3.2.10.1 Time for Compliance. Contractor shall not commence Work under this Agreement until it has provided evidence satisfactory to the City that it has secured all insurance required under this section. In addition, Contractor shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the City that the subcontractor has secured all insurance required under this section.

3.2.10.2 Types of Insurance Required. As a condition precedent to the effectiveness of this Agreement for work to be performed hereunder and without limiting the indemnity provisions of the Agreement, the Contractor in partial performance of its obligations under such Agreement, shall procure and maintain in full force and effect during the term of the Agreement, the following policies of insurance. If the existing policies do not meet the Insurance Requirements set forth herein, Contractor agrees to amend, supplement or endorse the policies to do so.

(a) Commercial General Liability: Commercial General Liability Insurance which affords coverage at least as broad as Insurance Services Office "occurrence" form CG 0001, with minimum limits of at least $1,000,000 per occurrence, and if written with an aggregate, the aggregate shall be double the per occurrence limit. Defense costs shall be paid in addition to the limits.

The policy shall contain no endorsements or provisions limiting coverage for (1) contractual liability; (2) cross liability exclusion for claims or suits by one insured against another; or (3) contain any other exclusion contrary to the Agreement.

(b) Automobile Liability Insurance: Automobile Liability Insurance with coverage at least as broad as Insurance Services Office Form CA 0001 covering "Any Auto" (Symbol 1) with minimum limits of $1,000,000 each accident.

(c) Contractors Pollution Liability: (if necessary)

Contractors Pollution Liability Insurance covering all of the contractor's operations to include onsite and offsite coverage for bodily injury (including death and mental anguish), property damage, defense costs and cleanup costs with minimum limits of $5 million per loss and $10 million total all losses. The policy shall contain no endorsements or provisions limiting contractual liability or coverage for cross liability of claims or suits by one insured against another.

If coverage is written on a claims-made basis, the retroactive date shall precede the effective date of the initial Agreement and continuous coverage will be maintained or an extended reporting period will be exercised for a period of at least three (3) years from termination or expiration of this Agreement.

(d) Professional Liability: Professional Liability insurance with minimum limits of $1,000,000. Covered professional services shall specifically include all work to be performed under the Agreement and delete any exclusions that may potentially affect the work to be performed (for example, any exclusions relating to lead, asbestos, pollution, testing, underground storage tanks, laboratory analysis, soil work, etc.).

If coverage is written on a claims-made basis, the retroactive date shall precede the effective date of the initial Agreement and continuous coverage will be maintained or an extended reporting period will be exercised for a period of at least three (3) years from termination or expiration of this Agreement.

(e) Workers' Compensation: Workers' Compensation Insurance, as required by the State of California and Employer's Liability Insurance with a limit of not less than $1,000,000 per accident for bodily injury and disease.

3.2.10.3 Endorsements. Required insurance policies shall not be in compliance if they include any limiting provision or endorsement that has not been submitted to the City for approval.

(a) The policy or policies of insurance required by Section 3.2.10.2 (a) Commercial General Liability and (c) Contractor's Pollution Liability shall be endorsed to provide the following:

(1) Additional Insured: The City of Aliso Viejo, its officials, officers, employees, agents, and volunteers shall be additional insureds with regard to liability and defense of suits or claims arising out of the performance of the Agreement.

Additional Insured Endorsements shall not (1) be restricted to "ongoing operations"; (2) exclude "contractual liability"; (3) restrict coverage to "sole" liability of Contractor; or (4) contain any other exclusions contrary to the Agreement.

(2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.

(b) The policy or policies of insurance required by Section 3.2.10.2 (b) Automobile Liability and (d) Professional Liability shall be endorsed to provide the following:

(1) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.

(c) The policy or policies of insurance required by Section 3.2.10.2 (e) Workers' Compensation shall be endorsed to provide the following:

(1) Waiver of Subrogation: A waiver of subrogation stating that the insurer waives all rights of subrogation against the indemnified parties.

(2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.

3.2.10.4 Primary and Non-Contributing Insurance. All insurance coverages shall be primary and any other insurance, deductible, or self-insurance maintained by the indemnified parties shall not contribute with this primary insurance. Policies shall contain or be endorsed to contain such provisions.

3.2.10.5 Waiver of Subrogation. Required insurance coverages shall not prohibit Contractor from waiving the right of subrogation prior to a loss. Contractor shall waive all subrogation rights against the indemnified parties. Policies shall contain or be endorsed to contain such provisions.

3.2.10.6 Deductible. Any deductible or self-insured retention must be approved in writing by the City and shall protect the indemnified parties in the same manner and to the same extent as they would have been protected had the policy or policies not contained a deductible or self-insured retention.

3.2.10.7 Evidence of Insurance. The Contractor, concurrently with the execution of the Agreement, and as a condition precedent to the effectiveness thereof, shall deliver either certified copies of the required policies, or original certificates and endorsements on forms approved by the City. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf. At least fifteen (15 days) prior to the expiration of any such policy, evidence of insurance showing that such insurance coverage has been renewed or extended shall be filed with the City. If such coverage is cancelled or reduced, Contractor shall, within ten (10) days after receipt of written notice of such cancellation or reduction of coverage, file with the City evidence of insurance showing that the required insurance has been reinstated or has been provided through another insurance company or companies.

3.2.10.8 Failure to Maintain Coverage. Contractor agrees to suspend and cease all operations hereunder during such period of time as the required insurance coverage is not in effect and evidence of insurance has not been furnished to the City. The City shall have the right to withhold any payment due Contractor until Contractor has fully complied with the insurance provisions of this Agreement.

In the event that the Contractor's operations are suspended for failure to maintain required insurance coverage, the Contractor shall not be entitled to an extension of time for completion of the Services because of production lost during suspension.

3.2.10.9 Acceptability of Insurers. Each such policy shall be from a company or companies with a current A.M. Best's rating of no less than A:VII and authorized to do business in the State of California, or otherwise allowed to place insurance through surplus line brokers under applicable provisions of the California Insurance Code or any federal law.

3.2.10.10 Insurance for Subcontractors. All Subcontractors shall be included as additional insureds under the Contractor's policies, or the Contractor shall be responsible for causing Subcontractors to purchase the appropriate insurance in compliance with the terms of these Insurance Requirements, including adding the City as an Additional Insured to the Subcontractor's policies.

3.2.11 Safety. Contractor shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Contractor shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed. Safety precautions where applicable shall include, but shall not be limited to: (A) adequate life protection and life saving equipment and procedures; (B) instructions in accident prevention for all employees and subcontractors, such as safe walkways, scaffolds, fall protection ladders, bridges, gang planks, confined space procedures, trenching and shoring, equipment and other safety devices, equipment and wearing apparel as are necessary or lawfully required to prevent accidents or injuries; and (C) adequate facilities for the proper inspection and maintenance of all safety measures.

3.3 Fees and Payments.

3.3.1 Compensation. Contractor shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement at the rates set forth in Exhibit "C" attached hereto and incorporated herein by reference. The total compensation shall not exceed **Six Hundred Thirty-Three Thousand Six Hundred Dollars ($633,600.00)** ("Total Compensation") without written approval of City's **City Manager.** Extra Work may be authorized, as described below, and if authorized, will be compensated at the rates and manner set forth in this Agreement.

3.3.2 Payment of Compensation.

Contractor shall submit to City a monthly itemized statement which indicates work completed and hours of Services rendered by Contractor. The statement shall describe the amount of Services and supplies provided since the initial commencement date, or since the start of the subsequent billing periods, as appropriate, through the date of the statement. City shall, within 45 days of receiving such statement, review the statement and pay all non-disputed and approved charges thereon.

3.3.3 Reimbursement for Expenses. Contractor shall not be reimbursed for any expenses unless authorized in writing by City.

3.3.4 Extra Work. At any time during the term of this Agreement, City may request that Contractor perform Extra Work. As used herein, "Extra Work" means any work which is determined by City to be necessary for the proper completion of the Project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Contractor shall not perform, nor be compensated for, Extra Work without written authorization from the City.

3.3.5 Prevailing Wages: DIR Registration.

3.3.5.1 Contractor is aware of the requirements of California Labor Code Section I 720, et seq., and 1770, et seq., as well as California Code of Regulations, Title 8, Section 16000, et seq., ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on "public works" and "maintenance" projects.

If the Services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is $1,000 or more, Contractor agrees to fully comply with such Prevailing Wage Laws. City shall provide Contractor with a copy of the prevailing rates of per diem wages in effect at the commencement of this Agreement. Contractor shall make copies of the prevailing rates of per diem wages for each craft, classification or type of worker needed to execute the Services available to interested parties upon request, and shall post copies at the Contractor's principal place of business and at the project site. It is the intent of the parties to effectuate the requirements of sections 1771, 1774, 1775, 1776, 1777.5, 1813, and 1815 of the Labor Code within this Agreement, and Contractor shall therefore comply with such Labor Code sections to the fullest extent required by law. Contractor shall defend, indemnify and hold the City, its elected officials, officers, employees and agents free and harmless from any claim or liability arising out of any failure or alleged failure to comply with the Prevailing Wage Laws.

3.3.5.2 If the Services are being performed as part of an applicable "public works" or "maintenance" project, in addition to the foregoing, then pursuant to Labor Code sections 1725.5 and 1771.1, the Contractor and all subcontractors must be registered with the Department of Industrial Relations ("DIR"). Contractor shall maintain registration for the duration of the project and require the same of any subcontractors. This project may also be subject to compliance monitoring and enforcement by the DIR. It shall be Contractor's sole responsibility to comply with all applicable registration and labor compliance requirements, including the submission of payroll records directly to the DIR.

3.4 Accounting Records.

3.4.1 Maintenance and Inspection. Contractor shall maintain complete and accurate records with respect to all costs and expenses incurred under this Agreement. All such records shall be clearly identifiable. Contractor shall allow a representative of City during normal business hours to examine, audit, and make transcripts or copies of such records and any other documents created pursuant to this Agreement. Contractor shall allow inspection of all work, data, documents, proceedings, and activities related to the Agreement for a period of three (3) years from the date of final payment under this Agreement.

3.5 General Provisions.

3.5.1 Termination of Agreement.

3.5.1.1 Grounds for Termination. City may, by written notice to Contractor, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Contractor of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Contractor shall be compensated only for those services which have been adequately rendered to City, and Contractor shall be entitled to no further compensation. Contractor may not terminate this Agreement except for cause. The rights and remedies of the City provided in this section shall not be exclusive and are in addition to any other rights and remedies provided by law, equity or under this Agreement.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, City may require Contractor to provide all finished or unfinished Documents and Data and other information of any kind prepared by Contractor in connection with the performance of Services under this Agreement. Contractor shall be required to provide such document and other information within fifteen (15) days of the request.

3.5.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, City may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.5.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

Contractor:

Team One Management
27324 Camino Capistrano, Unit 209,
Laguna Niguel CA 92677.
Attn: Mike Akhavan

City:

City of Aliso Viejo
12 Journey, Suite 100
Aliso Viejo, CA 92656
Attn: **Kyle Bolender, Public Works Department**

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data; Licensing of Intellectual Property. This Agreement creates a non-exclusive and perpetual license for City to copy, use, modify, reuse, or sublicense any and all copyrights, designs, and other intellectual property embodied in plans, specifications, studies, drawings, estimates, and other documents or works of authorship fixed in any tangible medium of expression, including but not limited to, physical drawings or data magnetically or otherwise recorded on computer diskettes, which are prepared or caused to be prepared by Contractor under this Agreement ("Documents & Data"). Contractor shall require all subcontractors to agree in writing that City is granted a non-exclusive and perpetual license for any Documents & Data the subcontractor prepares under this Agreement. Contractor represents and warrants that Contractor has the legal right to license any and all Documents & Data. Contractor makes no such representation and warranty in regard to Documents & Data which were prepared by design professionals other than Contractor or provided to Contractor by the City. City shall not be limited in any way in its use of the Documents and Data at any time,

provided that any such use not within the purposes intended by this Agreement shall be at City's sole risk.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents and Data either created by or provided to Contractor in connection with the performance of this Agreement shall be held confidential by Contractor. Such materials shall not, without the prior written consent of City, be used by Contractor for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Contractor which is otherwise known to Contractor or is generally known, or has become known, to the related industry shall be deemed confidential. Contractor shall not use City's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of City.

3.5.3.3 Confidential Information. The City shall refrain from releasing Contractor's proprietary information ("Proprietary Information") unless the City's legal counsel determines that the release of the Proprietary Information is required by the California Public Records Act or other applicable state or federal law, or order of a court of competent jurisdiction, in which case the City shall notify Contractor of its intention to release Proprietary Information. Contractor shall have five (5) working days after receipt of the Release Notice to give City written notice of Contractor's objection to the City's release of Proprietary Information. Contractor shall indemnify, defend and hold harmless the City, and its officers, directors, employees, and agents from and against all liability, loss, cost or expense (including attorney's fees) arising out of a legal action brought to compel the release of Proprietary Information. City shall not release the Proprietary Information after receipt of the Objection Notice unless either: (1) Contractor fails to fully indemnify, defend (with City's choice of legal counsel), and hold City harmless from any legal action brought to compel such release; and/or (2) a final and non-appealable order by a court of competent jurisdiction requires that City release such information.

3.5.4 Fraud Policy. Contractor shall provide a copy of the City's Fraud Prevention Policy to each of its employees assigned to perform Services under this Agreement. Contractor shall submit to the City a statement signed by an authorized representative for Contractor certifying receipt of the City's Fraud Prevention Policy. A finding by the City that any of Contractor's employees have committed fraud against the City or have violated the City's Fraud Prevention Policy shall be grounds for appropriate discipline, up to and including such employee's removal from performance of this Agreement at City's request and/or termination of this Agreement. Contractor shall reimburse the City for any costs and expenses associated with fraud against the City.

3.5.5 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

3.5.6 Attorney's Fees. If either party commences an action against the other party, either legal, administrative or otherwise, arising out of or in connection with this

Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.

3.5.7 Indemnification.

3.5.7.1 To the fullest extent permitted by law, Contractor shall defend (with counsel of City's choosing), indemnify and hold the City, its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or incident to any alleged acts, errors or omissions, or willful misconduct of Contractor, its officials, officers, employees, subcontractors, Contractors or agents in connection with the performance of the Contractor's Services, the Project or this Agreement, including without limitation the payment of all damages, expert witness fees and attorneys fees and other related costs and expenses except such loss or damage caused by the sole negligence or willful misconduct of the City. Contractor's obligation to indemnify shall survive expiration or termination of this Agreement and shall not be restricted to insurance proceeds, if any, received by the Contractor or the City, its officials, officers, employees, agents or volunteers.

3.5.7.2 If Contractor's obligation to defend, indemnify, and/or hold harmless arises out of Contractor's performance as a "design professional" (as that term is defined under Civil Code section 2782.8), then, and only to the extent required by Civil Code section 2782.8, which is fully incorporated herein, Contractor's indemnification obligation shall be limited to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Contractor, and, upon Contractor obtaining a final adjudication by a court of competent jurisdiction, Contractor's liability for such claim, including the cost to defend, shall not exceed the Contractor's proportionate percentage of fault.

3.5.8 Entire Agreement. This Agreement contains the entire Agreement of the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both parties.

3.5.9 Governing Law. This Agreement shall be governed by the laws of the State of California. Venue shall be in Orange County.

3.5.10 Time of Essence. Time is of the essence for each and every provision of this Agreement.

3.6 City's Right to Employ Other Contractors. City reserves right to employ other Contractors in connection with this Project.

3.7 Successors and Assigns. This Agreement shall be binding on the successors and assigns of the parties.

3.8 Assignment or Transfer. Contractor shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the City. Any attempt to do so shall be null and void, and any assignees,

hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.

3.9 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Contractor include all personnel, employees, agents, and subcontractors of Contractor, except as otherwise specified in this Agreement. All references to City include its elected officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

3.10 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

3.11 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

3.12 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

3.13 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

3.14 Prohibited Interests. Contractor maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Contractor, to solicit or secure this Agreement. Further, Contractor warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Contractor, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of City, during the term of his or her service with City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

3.15 Equal Opportunity Employment. Contractor represents that it is an equal opportunity employer and it shall not discriminate against any subcontractor, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination. Contractor shall also comply with all relevant provisions of City's Minority

Business Enterprise program, Affirmative Action Plan or other related programs or guidelines currently in effect or hereinafter enacted.

3.16 Labor Certification. By its signature hereunder, Contractor certifies that it is aware of the provisions of Section 3700 of the California Labor Code which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

3.17 Authority to Enter Agreement. Contractor has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.

3.18 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.19 Declaration of Political Contributions. Contractor shall, throughout the term of this Agreement, submit to City an annual statement in writing declaring any political contributions of money, in-kind services, or loan made to any member of the City Council within the previous twelve-month period by the Contractor and all of Contractor's employees, including any employee(s) that Contractor intends to assign to perform the Services described in this Agreement.

3.20 Subcontracting.

3.20.1 Prior Approval Required. Contractor shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of City. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

[Signatures on following page.]

SIGNATURE PAGE TO PROFESSIONAL SERVICES AGREEMENT BETWEEN THE CITY OF ALISO VIEJO AND TEAM ONE MANAGEMENT

IN WITNESS WHEREOF, the parties have executed this Professional Services Agreement on this ___ day of _____, 2025.

CITY OF ALISO VIEJO

Approved:

By:_____
Mitzi Ortiz, MMC
City Manager

ATTEST:

By:_____
Janet Martinez
City Clerk

APPROVED AS TO FORM:

_____
Best Best & Krieger LLP
City Attorney

APPROVED AS TO COMPLIANCE WITH BUDGET

By:_____
Ann Eifert
Director of Financial Services

TEAM ONE MANAGEMENT

[If Corporation, TWO SIGNATURES, President OR Vice President AND Secretary OR Treasurer REQUIRED]

By:_____

Its:_____

Printed Name:_____

By:_____

Its:_____

Printed Name:_____

CITY OF ALISO VIEJO

DECLARATION OF POLITICAL CONTRIBUTIONS

Using the space provided below, please list any political contributions of money, in-kind services, or loans made to any member of the City Council within the last twelve (12) months by Consultant and all of Consultant's employees, including any employee(s) that applicant intends to assign to perform the work or services described in this Agreement:

_____

_____

_____

_____

_____

_____

_____

To the best of my knowledge, I declare under penalty of perjury that the foregoing is true and was executed at:

_____ _____

City/County/State Date

_____ _____

Name of Business Print Name

_____

Signature

NOTE: THIS DECLARATION IS INCLUDED AS PART OF THE AGREEMENT AND MUST BE SIGNED AND ATTACHED HERETO.

CITY OF ALISO VIEJO

ACKNOWLEDGMENT OF RECEIPT OF FRAUD POLICY

I hereby acknowledge that I have received a copy of the City's "Fraud Prevention Policy" dated October 1, 2008. I understand that I am to promptly read its contents and distribute copies to employees assigned to perform Services for the City of Aliso Viejo.

To the extent that provisions of this policy conflict with previously issued policies or practices, whether or not such policies and practices were contained in written policies, this policy shall prevail.

Name of Business	Print Name
Signature	
Date	

EXHIBIT "A"

SCOPE OF SERVICES

Exhibit "A"
Scope of Work

Janitorial Services For:

Aliso Viejo City Hall
12 Journey
Aliso Viejo, California

Iglesia Park Community Center
24671 Via Iglesia
Aliso Viejo, California

Aliso Viejo Center
31 Santa Barbara Drive
Aliso Viejo, California

Aliso Viejo Aquatics Center
29 Santa Barbara Drive
Aliso Viejo, California

Aliso Viejo Ranch
100 Park Ave
Aliso Viejo, California

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SECTION 1000
SCOPE OF WORK

1000-1 General:

1.1 The work to be performed shall consist of furnishing all labor and equipment necessary to maintain janitorial services for Aliso Viejo City Hall, Igelsia Park Community Center, Aliso Viejo Ranch, Aliso Viejo Center and Aliso Viejo Aquatics Center (hereinafter called "Buildings"). Water and electricity for janitorial purposes shall be provided to the building and paid for by the City.

1.2 The actual work to be performed, contract requirements, and compensation are defined in the sections contained herein.

1.3 The general performance criteria are as follows:

a. Building Interior: Office space, Council Chambers, lobby, corridors, classrooms, restrooms, closets, and kitchen shall be dusted, vacuumed, and mopped to provide a clean, disinfected, and sanitary condition.

b. Restrooms: Public restrooms shall be mopped, cleaned, and sanitized to provide a clean, disinfected, and healthy condition.

c. Equipment and Supplies: Contractor shall furnish proper cleaning materials, disinfectants, implements, machinery, and supplies for the satisfactory performance of all janitorial services as specified byCity. City may obtain restroom supplies through Contractor or alternate source.

1.4 The general schedule for daily cleaning of Building is as follows:

a. All nightly cleaning services for building interior shall be performed based on a Schedule of Services described in Exhibit "B".

b. All nightly cleaning services for restrooms shall be performed based on a Schedule of Services described in Exhibit "B".

c. Nightly cleaning operations will begin between the hours of 8:00 pm and 3:00 am, Monday through Sunday, with the exception of public restrooms, which are cleaned daily. On Council Meeting nights, cleaning may be required to begin later at the request of the City.

d. Additional work may be needed for Friday and Saturday evenings.

1000-2 General care of all areas within Building:

2.1 In addition to the supervision of all cleaning services, the supervisory staff will be responsible for the following:

a. Instruct personnel and ensure their compliance in the securing of all lighting as soon as possible each night.

b. Instruct personnel on securing all office, restroom and building entrances in conjunction with the City representative and/or security staff.

c. Immediately transmit all accident and/or damage reports to the City representative and/or security staff.

d. Become familiar with the emergency, fire and disaster plans for the building, and in addition to the normal supervisory work of the janitorial crew, the supervisory staff will assume the duties assigned to them by these plans.

e. Be available at City request during normal hours of the building operation to answer complaints relating to the janitorial staff.

f. Turn in all "lost and found" items to the City's facility management staff.

2.2 The Contractor shall cooperate and coordinate the work with other contractors retained by the City.

1000-3 Definitions:

3.1 Building Interior - Area covered includes all floors, walls, counters, doors, kitchen, conference room, restrooms, lobby, corridors, carpeted classroom, vinyl-floored classrooms, and closets.

3.2 Restrooms - Includes toilets, urinals, sinks, and partitions, stalls, paper towel and soap dispensers.

3.3 City - The City of Aliso Viejo. The City shall be represented by the assigned Project Administrator.

3.4 Contractor - The individual, partnership, corporation, joint venture, or other legal entity entering into a contract with the City to perform the work. The Contractor shall be represented by the assigned Project Manager.

3.5 Contract - The written agreement covering performance of the work, but not limited to the executed agreement, purchase order, change orders,

thereto, request for proposal, Exhibit "A", Exhibit "B", Exhibit "C" and Exhibit "D".

3.6 Work - That which is to be done under the contract to include furnishing all labor, materials, and equipment.

SECTION 1100
RESPONSIBLITIES OF THE CONTRACTOR

1100-1 Labor Personnel:

1.1 Superintendent - The Contractor shall provide supervisory personnel who communicate effectively in written and oral English and who shall be always present during contract operations. Any order or communications given to these foremen shall be deemed as delivered to the Contractor.

1.2 Workers - Workers employed by the Contractor to perform the Work shall do so competently and orderly. Any worker found to be incompetent, disorderly, troublesome, refuses to perform the work properly and acceptably, intemperate, or otherwise objectionable, as determined by the City, shall not be used for further work in this contract. The workers must be able to communicate effectively in English.

1.3 Staffing shall be increased as required to accomplish any periodic maintenance herein specified without decreasing the level of nightly janitorial services. All costs for such increased staffing are to be included in contract. No allowances will be granted to compensate for extra personnel required to adequately perform any portion of the work includedin the scope of work. In no instance, is the Contractor to use the nightly janitorial crew for extra work during the same time period normally assigned for regular nightly maintenance.

1.4 Contractor shall submit a list of at least two emergency telephone numbers of management level supervisory personnel other than the local branch office number or answering service who are authorized to dispatchback-up working crews in the event of a request by City for such services. Vendor will update these emergency telephone numbers as required throughout the term of the contract.

1100-2 Records:

2.1 Contractor shall maintain an accurate record showing name, employee number, classification, actual hours worked, and actual wages and benefits paid per diem to each employee.

2.2 These records shall reflect all workers_ engaged in the performance of the work.

2.3 Said records shall be available upon request of the City and shall be retained for a minimum of three years by the Contractor.

1100-3 Licenses/Permits:

The Contractor shall obtain and pay for all permits and licenses incidental to the work or made necessary by its operations and pay all costs incurred by the permit or license requirements.

1100-4 Contractor's Office and Facilities:

The Contractor shall maintain an office or base of operations within one-hour drive of the site.

1100-5 Safety:

5.1 The Contractor shall perform all the Work required in such a manner as to meet all accepted standards for safe practices during all operations and to always maintain safe condition of premises and right of ways. Contractor shall provide all necessary warning/caution signs required in the course of janitorial duties when occupying the Building.

5.2 The Contractor shall accept the sole responsibility for complying with all applicable City, County, State, or other legal requirements including but not always limited to full compliance with the intent and terms of the applicable Federal OSHA Standards and Cal/OSHA safety orders and Underwriters Lab (UL) Standards so as to protect all persons, including Contractor's employees, agents of the City, members of the public or others from foreseeable injury, or damage to property.

5.3 The Contractor shall conduct operations as to offer the least possible obstruction and inconvenience to the public to include disruption of the noise levels within the area.

5.4 All incidents out of the norm including but not limited to crimes, thefts, vandalism, hazards, etc., shall be reported immediately to the City.

5.5 All cleaning products shall be user-friendly and non-hazardous to the public or staff (provide MSDS sheets).

5.6 Contractor's equipment shall be new or in excellent operating condition and working order (commercial type) for its intended function.

5.7 Contractor shall provide a list of acceptable cleaning/disinfectant products, which are to be used for janitorial services.

1100- 6 Cooperation with Others:

The Contractor shall recognize that during the course of the contract other activities and operations will be conducted by the City or other contractors. The

Contractor may be required to modify or curtail operations and shall promptly comply with any request by the City to cooperate.

1100-7 Protection and Restoration of Existing Improvements:

Contractor shall be responsible for making repairs to the building and facilities that were caused by negligence or poor working habits. Contractor shall make all noted repairs to facility within one (1) week of notification by City. If repairs are not made by Contractor within the above stated time period, the City may at its discretion make such repairs by its own contractors and deduct all incurred costs for the repair from the monthly billing due to the janitorial maintenance provider.

Worksite Limits:

1100-8

The Contractor shall not enter the property for any purpose other than for janitorial services as specifically expressed under this Scope of Work.

Security:

1100-9

9.1 While cleaning the Building, Contractor will not admit anyone into an area except those authorized by Contractor or City, or employees with proper identification having keys to the area.

9.2 Upon completion of nightly janitorial services, Contractor shall turn off all lights, lock and secure doors, close window coverings, and leave offices and rooms in a neat and orderly condition.

9.3 Contractor personnel shall abide by all security regulations and procedures as directed by City, either verbally or in writing. Contractor shall promptly notify City's Project Administrator of any security issues or building irregularities.

Section 1200
PROSECUTION OF THE WORK

1200-1 Subcontract:

1.1 The Contractor shall be responsible for all work performed under this contract and shall keep all work under their direct control.

1.2 Any and all subcontractors used on this work shall be under the direct supervision of the Contractor arid shall be considered as employees of the Contractor. Like employees, any subcontractor who is found to be incompetent, disorderly, troublesome, intemperate, or otherwise objectionable or who fails or refuses to perform the work properly and acceptably shall be removed from the site and not be used for further work in this contract.

1.3 The City will not arbitrate nor be a party to any disputes between the Contractor and any subcontractor.

1200-2 Assignments:

No contract or portion thereof may be assigned without prior written consent of the City. Consent will not be given to any proposed assignment or delegation that would relieve the Contractor of their responsibilities under the contract. The City will not consent to any assignment or delegation of a part of the work under this contract.

1200-3 Independent:

The Contractor is an independent Contractor and nothing herein contained shall authorize Contractor to act as an agent of the City or to bind or obligate the City in any manner whatsoever.

1200-4 General Environmental Requirements:

4.1 Sound Control:

a. The Contractor shall comply with all City sound control and noise level rules, regulations and ordinances which apply to any work performed pursuant to the contract and shall make every effort to control any undue noise resulting from the operations.

b. The noise level from the Contractor' operations shall be in accordance with the local ordinance covering "noise control".

c. Said noise level requirement shall apply to all equipment on the job or related to the job, including but not limited to vehicles, vacuums,

polishers, or other equipment that may or may not be owned by the Contractor. The use of loud sound signals shall be avoided in favor of light warnings except those required by safety laws for the protection of personnel.

1200-5 Water Conservation:

All plumbing and water faucets shall be kept in good working condition and water leaks, equipment or facility damages shall be reported promptly to the City.

1200-6 Water and Air Pollution:

The Contractor shall comply with all water and air pollution control rules, regulations, ordinances, and statutes.

1200-7 Termination, Suspension, and Reduction:

7.1 Termination:

a. . By reason of Contractor's default - If at any time in the opinion of the City, the Contractor has failed to supply an adequate work force, adequate equipment, or has failed in any respect to prosecute the work with the diligence, force and quality specified and intended in and by the terms of the contract, notice thereof in writing will be served by the City. Should the Contractor neglect or refuse to provide means for satisfactory compliance as directed within the time specified, the City shall have the power to terminate the Contractor's control and negotiate for satisfactory performance of the work through alternative sources.

b. By reasons of acts beyond the control of the City - This contract may be terminated by the City without liability for damages whenever the City is prevented by operation of law, an act of God, or by the official action of the public, Federal or State authorities from complying with the provisions of this contract.

c. For the convenience of the City - Based on discontinued need for the work or reductions in funding the contract may be terminated upon 30 days written notice by the City to the Contractor. A promptand fair settlement will be made with the Contractor based on actual expenses and reasonable profit, not to include anticipated profit.

7.2 Reductions:

a. This contract may be reduced in scope and quantity by the City without liability for damages, if and when funding reductions are enacted by law, or action of the public.

b. At such time that a reduction occurs, the scope of work and areas under contract will be revised and reduced commensurate with the funding.

c. Adjustments of the contract specifications and corresponding contract prices will be negotiated in accordance with available funding.

1200-8 Deficient Performance:

8.1 The City shall notify the Contractor both verbally and in writing each time its performance is unsatisfactory and corrective action is necessary.

8.2 The City will provide a period for completing the corrective actions. Failure to correct the deficiency within the time required by the City shall result in the deduction of payment.

8.3 The Contractor shall immediately initiate and complete corrective action upon notice from the City.

Section 1300
COMPENSATION

1300-1 Payment:

1.1 Payment to the Contractor will be made for work actually completed in accordance with the specifications contained herein and unit prices proposed in Exhibit "C".

1.2 Payment for "extra work" will be made in accordance with the prices proposed in Exhibit "D".

1300-2 Invoicing:

2.1 Within fifteen (15) calendar days after the end of the month, the Contractor shall -submit a completely itemized invoice based on work completed for the previous month. Invoices for restroom supplies shall be billed separate from maintenance services.

2.2 Individual invoices for janitorial maintenance and restroom supplies shall be submitted in duplicate.

2.3 Invoices shall be submitted on standard company letterhead forms and shall state the following.

a. Invoice number
b. Invoice date
c. Invoice period
d. Itemized costs with unit prices
e. Maintenance, restroom supplies, or authorized additional work
f. Project name: list the individual facility

2.4 Invoices shall be mailed to the following

City of Aliso Viejo
Attn: Public Works, Kyle Bolender
12 Journey, Suite 100
Aliso Viejo, CA 92656

SECTION 1400
EXTRA WORK

1400-1 Authorization:

1.1 Extra work may be required by the City to remedy vandalism, accidents, acts of God, theft, or civil disturbances within the areas covered by the contract. Extra work may also be required to perform regular items of work where special conditions dictate that a frequency greater than that specified is necessary.

1.2 Extra work may be required by the City in order to add new, to modify existing, or refurbish existing building and facilities.

1.3 Prior to performing any extra work, the Contractor shall prepare and submit a written description of the work with an estimate of costs to include labor, materials, tools, and equipment. Cost estimates shall clearlystate whether it is a 'lump sum' or 'not to exceed' quote.

1.4 Work shall not commence without the written authorization of the City.

1.5 Extra work may be initiated with a verbal estimate and authorization when a condition exists wherein there is imminent danger of injury to the public or damage to property. Within twenty-four (24) hours after verbal authorization, the written estimate with approval shall be prepared by the Contractor and provided to the City for approval.

1.6 Staffing shall be increased as required to accomplish any periodic maintenance or extra work without decreasing the stated level of nightly janitorial services.

1.7 Contractor is responsible to respond to emergencies and special requests 24 hours per day within one (1) hour to Building location. A non-response to emergency or special request shall result in a "failure to perform" notice.

1400-2 Payment:

2.1 Copies of all extra work authorizations shall be attached to the invoice.

2.2 The actual costs for materials and labor shall be compensated to the Contractor for 'not to exceed' quotes.

SECTION 1500
REPAIR

1500-1 Authorization:

1.1 The Contractor shall obtain written authorization from the City prior to initiating repair work at the building.

1.2 Standardized janitorial maintenance repairs will be compensated in-accordance with the unit prices in Exhibit "D".

1.3 No approval or compensation will be granted for any damage caused by the Contractor's operations.

1500-2 Payment:

Copies of all repair authorizations shall be attached to the invoice.

SECTION 1600
INSPECTION AND ADMINISTRATION

1600- 1 Control of Work:

1.1 A project administrator will be assigned by the City to manage the terms of this contract. The project administrator shall decide any and all questions which may arise as to the following:

a. The quality or acceptability of the materials furnished, and the work performed.
b. The manner of performance.
c. The rate of performance.
d. The interpretation of the work specifications.
e. The acceptable fulfillment of the contract on the part of the Contractor.

1.2 Project Administrator (City) responsibilities:

a. Direct the inspection and administration of the work.
b. Have the authority to implement alternative action either by City forces or request separate contract to accomplish the work and prevent loss or damage based upon the urgency of the conditions.
c. Request and approve "extra work".
d. Receive and approve invoices submitted by the Contractor.
e. Recommend and provide documentation regarding all claims and compensation.
f. Decide any and all questions which may arise as to claims and compensation.
g. Have the authority to enforce and make effective such decisions and orders as the Contractor fails to promptly carry out.
h. Refer any questions or doubt relative to the true meaning of the specification to City Council, whose decisions thereon shall be final.
i. Secure any separate contract required to accomplish the work and prevent loss or damage.
j. Shall be the City's primary day-to-day contact with the Contractor.

1.3 Project Manager (Contractor) responsibilities:

a. Primary contact with the City.
b. Schedule and supervise resources to adequately perform the work.
c. Submit proposals for "extra work".

SECTION 1700
SCHEDULES

1700-1 Project Schedule:

An itemized Schedule of Services for the building interior and restrooms is provided in Exhibit "B". Prior to the contract starting date, Contractor shall furnish the City with a projected schedule indicating the days and times services will be performed.

SECTION 1800
BUILDING INVENTORY

1800-1 Building Inventory:

The Work specified herein is for the facilities listed below.

Facilities	Square Feet
City Hall	**10,000**
Suite 100	6,311
Council Chambers	3,552
Suite 200	3,158
Suite 201	2,352
Suite 255	2,691
Suite 280	1,150
Suite 285	1,145
Aliso Viejo Ranch	
Building H	8,100
Building A	2,600
Building B	900
Iglesia Park Community Center	2,868
Large Classroom	
Small Classroom	
Office	
Kitchen	
Lobby	
Restrooms (Employee & Public)	
Aliso Viejo Center	8,500
Banquet Room	
Meeting Room #1	
Meeting Room #2	
Office #1	
Office #2	
Kitchen	
Lobby	
Corridor	
Restrooms	
Aliso Viejo Aquatic Center	
Snack Shack	500
Locker Rooms - Mens & Womens	1050

SECTION 1900
SUPPLIES & CONSUMABLE ITEMS

1900-1 Cleaning Supplies:

Contractor shall furnish all disinfectants and cleaning supplies and products that are user-friendly and non-hazardous to the public or staff.

1900-2 Consumable Items:

2.1 City shall pay for consumable items such as toilet paper, paper towels, and liquid hand soap for dispenser units, toilet seat covers, waste container liners and sanitary napkins. City shall provide all paper products used in restroom and kitchen areas.

2.2 City may purchase consumable items from Contractor in accordance with contract prices or may purchase separately.

Exhibit "B"

Contractor's Proposed Schedule of Services

The proposed Schdule of Services is for all work described in Exhibit "A" - Scope of Work Janitorial Services for Aliso Viejo City Hall, Iglesia Park Community Center, Aliso Viejo Center, Aliso Viejo Ranch , and Aliso Viejo Aquatics Center

ALISO VIEJO CITY HALL					
	Daily	Weekly	Monthly	Quarterly	Biannual
Building Interior					
Vacuum carpeted area	X				
Clean and disinfect all counters, sinks, doorknobs, and push bars, conference tables	X				
Empty and re-line all waste baskets	X				
Sweep and mob all vinyl floor areas	X				
Sweep exterior entryway near lobby	X				
Close all doors, locks and activate alarm	X				
Turn off all lights	X				
Clean and disinfect drinking water fountain	X				
Wipe and disinfect kitchen cabinets	X				
Vacuum and dust council chambers	X				
Empty and re-line all waste baskets in the Council Chambers	X				
Dust all ledges and windows sills		X			
Dust desktops, partitions, file cabinets		X			
Dust mini-blinds		X			
Disinfect telephones		X			
Spot clean carpeting			X		
Restrooms					
Empty and re-line trash containers	X				
Clean and disinfect toilets, urinals, and sinks	X				
Remove splash marks from walls around sinks, toilets, and urinals	X				
Clean and polish mirrors	X				
Sweep, damp mop and disinfect floors	X				
Spot clean partitions, doors, paper, and soap dispensers		X			
Wash door frames and air vents		X			
Wash partitions and stainless-steel fixtures with disinfectant and dry and dry polish			X		
Clean and throughly dry all stainless-steel hand/door/kick plates			X		
As Needed Task					
Remove leaf debris from interior doorways					
Remove cobwebs					
Spot clean door frames and light switches					
Shampoo carpeting					
Spot clean walls					
Remove fingerprints, smudges from walls and light switch/plates					
Remove graffiti from all surfaces					

NOTE: Janitorial services shall be provided for suite 280 six (6) days per week (Monday - Saturday evenings)

IGLESIA PARK COMMUNITY CENTER					
	Daily	Weekly	Monthly	Quarterly	Biannual
Bathrooms					
Replenish toilet paper, seat covers, paper towels & soap dispensers	X				
Empty trash containers, feminine product waste boxes and replace liners	X				
Clean & polish mirrors	X				
Sweep, damp mop, and disinfect floors	X				
Clean and sanitize door handles and door frames	X				
Clean and sanitize sinks, toilets, and urinals	X				
Remove splash marks on walls around sinks, toilets and urinals	X				
Great Room					
Dust furniture and electronics	X				
Clean and disinfect countertops and desktops	X				
Sweep, damp mop, and disinfect floors (including under tables)	X				
Empty trash/recycle containers and replace liners	X				
Clean and disinfect drinking fountains and safety caps	X				
Sweep and clean exterior of front entry	X				
Clean and disinfect door handles and push bars (inside and outside of building)	X				
Vaccum area carpets (five total)	X				
Clean and polish mirror wall	X				
Computer Room					
Vaccuum carpeting (including under tables and desks)	X				
Clean and disinfect countertops and desks	X				
Empty trash containers and replace liners	X				
Clean and disinfect door handles	X				
Front Office					
Dust furnitire, electronics and wall pictures	X				
Vacuum and spot-cleaning carpeting	X				
Empty trash containers and replace liners	X				
Kitchen					
Clean and disinfect sinks, countertops, and appliance handles	X				
Sweep, damp mop, and disinfect floor (including undershelving in pantry)	X				
Replenish paper towels and soap dispensers	X				
Empty trash/recycle containers and replace liners	X				

IGLESIA PARK COMMUNITY CENTER

	Daily	Weekly	Monthly	Quarterly	Biannual
Building Interior					
Clean and disinfect baseboards throughout building		X			
Dust all ledges and windowsills		X			
Spot-clean stall partitions, doors, seat cover, feminine product waste box and soap dispensers		X			
Wash door frames cans and air vents throughout building		X			
Disinfect trash cans and feminine product waste boxes		X			
Clean room corners throughout building (especially behind doors)		X			
Disinfect all phones throughout building		X			
Clean microwave oven and stove top (kitchen)		X			
Clean and disinfect tile walls (all bathrooms)			X		
Clean and disinfect stall partitions, stainless steel appliances, and fixtures. (all bathrooms and kitchen)			X		
Dust interior valances (computer room and front office)			X		
Disinfect computer keyboards and mice (great room, computer room, and front office)			X		
Clean and polish all light fixtures throughout building				X	
Clean all windows throughout building, inside and out					X
Clean, polish, and dry all stainless-steel door handles and door kick plates through building				X	
Remove hard water/mineral deposits from sinks, faucets and drinking fountains (great room, all bathrroms, and kitchen)				X	
Clean and disinfect refrigerator and freezer (in pantry)				X	
Deep clean/shampoo carpeting (front office and computer room)					X
Deep clean kitchen ceiling and walls (behind equipment as well)					X
Strip and wax floors (great room, kitchen and all bathrooms)					X
As Needed Tasks					
Soot clean carpet stains and floorin stains					
Remove scuffs, stains, and smudges on walls, doors, door frames and light switches/plates					
Graffiti removed from from any and all surfaces					
Clean ceilings of debris (especially exterior bathrooms)					
Remove leaves and debris from interior doorways of building and exterior bathrooms					
Remove cobwebs					
Spot-clean cabinets throughout building					
Extra/special cleaning for scheduled events					

Notes : Daily Task (Sunday - Thursday)
Weekly Tasks (Sunday)
Monthly Tasks (First Sunday of the Month)
Quarterly Tasks (Last Sunday of January, April, July, October)
Biannual Tasks (Presidents's weekend and end of August)

ALISO VIEJO CENTER					
	Daily	Weekly	Monthly	Quarterly	Biannual
Bathrooms					
Clean & Disinfect toilets, urinals, and sinks	X				
Toilet paper/seat covers changed	X				
Trash cans emptied	X				
Soap/sanitizer dispensers refilled	X				
Mirrors cleaned	X				
Floors swept/mopped	X				
Door handles wiped/sanitized	X				
Countertops wiped down	X				
Furniture/painting dusted	X				
Foyers/Hallway Cleaning					
Furnitire/frames wiped down (dusted)	X				
Floors swept/mopped (include under tables)	X				
Front door glass cleaned	X				
Trash Emptied	X				
Ballroom					
Carpet vacuumed (include under tables is applicable)	X				
Dance floor mopped	X				
Patio					
Sweep/blow dirt & debris from ground	X				
Trash cans emptied	X				
Planters wiped down	X				
Tabletops wiped down					
Trash can tops wiped down	X				
Offices	X				
Dust furniture/pictures/wall décor	X				
Vacuum floors	X				
Trash cans emptied	X				
Sanitize sink	X				
Bridal/Groom Rooms	X				
Dust furniture/pictures/wall décor	X				
Sanitize sink	X				
Stock bathrooms	X				
Vacuum floors	X				

ALISO VIEJO CENTER					
	Daily	Weekly	Monthly	Quarterly	Biannual
Kitchen					
Floors swept/mopped	X				
Trash empty	X				
Building Interior					
Cobwebs in front entry light fixture removed		X			
Linen room floor mopped		X			
Power wash Patio			X		
Power wash patio furniture			X		
Power wash fence between pool & AV center			X		
Power wash patio overhang (remove bird droppings)			X		
Deep clean carpets				X	
Deep clean kitchen ceiling, walls, and floors					X
Spot Clean (interior of building) with magic eraser on wall scuffs/stains					X
Day porter (restock bathrooms and touch up heavy soiled areas on double events - as needed					

Notes : Daily Task (7 nights per week)
Weekly Tasks (every Thursday)
Monthly Tasks (First Tuesday of the Month)

ALISO VIEJO RANCH					
	Daily	Weekly	Monthly	Quarterly	Biannual
Bathrooms (including in Bridal Suites)					
Toilets and urinals cleaned ,disinfected, inside and out	X				
Polish all chrome bathroom fixtures	X				
Clean and sanitize sinks and fixtures	X				
Empty trash	X				
Clean toilet tissue, hand towels, and soap dispensers	X				
Fill toilet tissue, hand towels, and soap dispensers	X				
Wipe splash marks from walls and basins	X				
Sweep and mop floors	X				
Clean and disinfect diaper station	X				
Kitchen Areas, Lunch Rooms And Coffee Bars					
All countertops, sinks and tabletops, will be cleaned with a disinfectant.	X				
All vinyl and ceramic floors will be swept and mopped.	X				
Carpeted areas will be vacuumed.	X				
The outside surfaces of the microwave will be wiped clean nightly	X				
The inside of the microwave will be wiped nightly.	X				
In industrial kitchen of building H, utilize stainless steel cleaner to clean and polish appliances and counters	X				
Lobby					
Furniture/exhibits/tables wiped down and dusted	X				
Floors swept/moped (Including under tables & exhibits)	X				
Front door glass cleaned	X				
Empty trash	X				
Offices					
Dust furniture/computers	X				
Vacuum floor were carpeted or rug	X				
Sweep and mop floors	X				
Empty trash	X				
Green Rooms (Bridal suites)	X				
Dust furniture/pictures/wall décor		X			
Vacuum floors	X				
Wipe down doors and fixtures		X			

ALISO VIEJO RANCH					
	Daily	Weekly	Monthly	Quarterly	Bi-annual
Class Rooms (Charlotte, Louis, Lewis Fenno, Nellie Gale)					
Floors swept, mopped and disinfected	X				
Trash cans emptied	X				
Trash canisters wiped down	X				
Glass window/doors cleaned	X				
Fixtures dusted		X			
Building Interior/exterior					
Cobwebs in corners, lighting fixtures, doors jams removed		X			
Trash barrel receptacles emptied	X				
All Venetian blinds, windowsills, and partitions will be dusted			X		
Acessible high lioght fixtures and vents will be dusted			X		
Clean all base boards			X		
Dust picture frames and glass coverings			X		
The perimeter of rooms will be "edged" to remove dust and debris			X		
Wash all interior and exterior windows				X	
Clean all high duct works and pipes					X
Janitorial storage stays organized	X				
Janiotial closed stays clean and organized	X				
Special Event Services					
Event Services as needed	X	X	X	X	X
Power wash as needed	X	X	X	X	X

EXHIBIT "B"

SCHEDULE OF SERVICES

In the event that this Agreement is renewed pursuant to Section 3.1.2, the first renewal period shall be from July 1, 2028 to June 30, 2029. The second renewal period shall be from July 1, 2029 to June 30, 2030.

EXHIBIT "C"

COMPENSATION

In the event that this Agreement is renewed pursuant to Section 3.1.2, the rates set forth above may be adjusted each year at the time of renewal described in Exhibit "B" in accordance with the annual average Consumer Price Index of the prior calendar year, All Urban Consumers, Los Angeles-Long Beach-Anaheim up to a maximum percentage of five percent (5%).

Attachment 4 - Cost Proposal

Facility:	Monthly cost:
Aliso Viejo City Hall 12 Journey Aliso Viejo, California	$3,400.00
Iglesia Park Community Center 24671 Via Iglesia Aliso Viejo, California	$1064.00
Aliso Viejo Center 31 Santa Barbara Drive Aliso Viejo, California	$2,240.00
Aliso Viejo Aquatics Center 29 Santa Barbara Drive Aliso Viejo, California	$2,352.00
Aliso Viejo Ranch 100 Park Ave Aliso Viejo, California	$5,600.00

HOURLY WAGES

	HOURLY RATES	HOLIDAY RATES
JANITORIAL WORKER	$29.00	$38.00
JANITORIAL SUPERVISOR	$33.00	$40.00

City of Aliso Viejo
AGENDA ITEM

DATE: June 4, 2025

TO: Mayor and City Council

FROM: Mitzi Ortiz, City Manager

SUBJECT: AGREEMENT FOR FY 2025-26 LAW ENFORCEMENT SERVICES

Recommended Actions:

Authorize the City Manager to execute the agreement with the County of Orange for FY 2025-26 law enforcement services.

Fiscal Impact:

The agreement with the County of Orange for FY 2025-26 law enforcement services costs $11,483,950; however, the FY 2025-26 budget includes $558,206 in anticipated vacancy credits for freezing one motor officer position ($358,674) and a Senior Emergency Management Coordinator ($199,532). The total budgeted cost for services is funded primarily by the General Fund, with public safety and other grants funding $115,433.

Background/Discussion:

The City of Aliso Viejo has contracted with the County of Orange for the Sheriff-Coroner to provide law enforcement services since 2001.

Proposed law enforcement services for FY 2025-26 include the positions and service levels as noted on the table below.

Position Title	Service Level
Captain	1.00
Sergeant	2.33
Investigator	1.50
Deputy Sheriff II - Patrol	15.00
Deputy Sheriff II - Motorcycle	2.00
Deputy Sheriff II - School Resource Officer	0.65
Community Services Officer	2.00
Senior Emergency Management Program Coordinator	1.00

The total cost to the City of Aliso Viejo for the FY 2025-26 contract is $11,483,950 which includes regional/shared staff. The partial positions reflect cost-sharing partnerships among the City of Aliso Viejo and the cities of Laguna Hills, Laguna Niguel and Laguna Woods, which result in cost savings and operational efficiencies.

Contract costs include salaries, wages, employee benefits, services and supplies, transportation expenses, as well as division, department and County (County-Wide Cost Allocation Plan) overhead. The FY 2025-26 cost is 6.23 percent higher ($673,269) than the previous contract $10,810,681. The increase is due to salary and benefit increases due to labor agreements.

The Sheriff law enforcement contracts have been reorganized to simplify amendments, eliminate duplicative references, and make the document easier to navigate. Contract language was revised to make the contract more readable and codify the Sheriffs' and the Cities' current practices.

Attachments:

1. Law Enforcement Services Agreement

2. Cost Spreadsheet

CONTRACT
With
City of Aliso Viejo
For
Law Enforcement Services

This Contract for Law Enforcement Services, (hereinafter referred to as "Contract") is made and entered into as of the date fully executed by and between the County of Orange, a political subdivision of the State of California (hereinafter referred to as "County,") on behalf of Orange County Sheriff's Department, ("Sheriff"), and the City of Aliso Viejo, (hereinafter referred to as "City,") with County and City sometimes individually referred to as "Party", or collectively referred to as "Parties"

ATTACHMENTS

This Contract is comprised of this document and the following Attachments, which are attached hereto and incorporated by reference into this Contract:

Attachment A – Scope of Work
Attachment B – Payment Provisions
Attachment C – Level of Service
Attachment D – City Ordinances
Attachment E – TVAP Resolution
Attachment F – TVAP Form
Attachment G – Forfeited and Seized Asset Policy

RECITALS

WHEREAS, City wishes to contract with County for law enforcement services; and

WHEREAS, County is agreeable to the rendering of such services, as authorized in Government Code sections 51301, 54981, and 55632, on the terms and conditions hereinafter set forth,

NOW, THEREFORE, the Parties mutually agree as follows:

ARTICLES

General Terms and Conditions:

A. **Term of Contract:** This Contract shall commence July 1, 2025 and terminate June 30, 2026 unless earlier terminated by either Party or extended in the manner set forth herein.

B. **Termination:** County and City may terminate this Contract, without cause, upon one-hundred and eighty (180) days written notice to the other Party.

If the County and City have not entered into a written Contract for further law enforcement services thirty (30) days before this Contract terminates, then the County and City may execute an amendment that provides as follows and does not materially alter other terms of the Contract: County shall continue to provide to City all, or a designated part, of the law enforcement services specified herein, for sixty (60) days following the termination date of this Contract, and City shall pay County the full costs of providing such services. Such full costs may be greater than those listed herein.

C. **Entire Contract:** This Contract contains the entire Contract between the parties with respect to the matters herein, and there are no restrictions, promises, warranties or undertakings other than those set forth herein or referred to herein.

D. **Amendments:** Unless expressly provided for in this Contract, no alteration or variation of the terms of this Contract shall be valid unless made in writing and signed by the parties; no oral understanding or Contract not

incorporated herein shall be binding on either of the parties; and no exceptions, alternatives, substitutes or revisions are valid or binding on either Party unless authorized in writing.

E. **Severability:** If any term, covenant, condition or provision of this Contract is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.

F. **Headings:** Headings used throughout this Contract are for convenience only and shall not affect the meaning or interpretation of any provisions of this Contract.

G. **Independent Contractor:** County is and at all times shall be deemed to be, an independent contractor. Nothing herein contained shall be construed as creating the relationship of employer and employee, or principal and agent, between City and County or any of County's agents or employees. County and its Sheriff shall retain all authority for rendition of services, standards of performance, control of personnel, and other matters incident to the performance of services by County pursuant to this Contract. County, its agents and employees, shall not be entitled to any rights or privileges of City employees and shall not be considered in any manner to be City employees.

H. **Indemnification:** County, its officers, agents, employees, subcontractors and independent contractors shall not be deemed to have assumed any liability for the negligence or any other act or omission of City or any of its officers, agents, employees, subcontractors or independent contractors, or for any dangerous or defective condition of any public street, work or property of City, or for any illegality or unconstitutionality of City's municipal ordinances. City shall indemnify and hold harmless County, and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors from any claim, demand or liability whatsoever based or asserted upon the condition of any public street, work or property of City, or upon the illegality or unconstitutionality of any municipal ordinance of City that Sheriff has enforced, or upon any act or omission of City, or its elected and appointed officials, officers, agents, employees, subcontractors or independent contractors related to this Agreement, including, but not limited to, any act or omission related to the maintenance or condition of any vehicle or motorcycle that is owned or possessed by City and used by County personnel in the performance of this Agreement, for property damage, bodily injury or death or any other element of damage of any kind or nature, and City shall defend at its expense including attorney fees, and with counsel approved in writing by County, County and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors in any legal action or claim of any kind based upon or asserted upon such condition of public street, work or property, or illegality or unconstitutionality of a municipal ordinance, or alleged acts or omissions. If judgment is entered against City and County by a court of competent jurisdiction because of the concurrent active negligence of either party, City and County agree that liability will be apportioned as determined by the court. Neither party shall request a jury apportionment.

County shall indemnify and hold harmless City and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors from any claim, demand or liability whatsoever based or asserted upon any act or omission of County or its elected and appointed officials, officers, agents, employees, subcontractors or independent contractors related to this Agreement, for property damage, bodily injury or death or any other element of damage of any kind or nature, and County shall defend, at its expense, including attorney fees, and with counsel approved in writing by City, City and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors in any legal action or claim of any kind based or asserted upon such alleged acts or omissions.

I. **State Audit:** Pursuant to Government Code Section 8546.7, City and County shall be subject to examination and audit by the State Auditor for a period of three years after final payment by City to County under this Contract. City and County shall retain all records relating to the performance of this Contract for said three-year period, except that those records pertaining to any audit then in progress, or to any claims or litigation, shall be retained beyond said three-year period until final resolution of said audit, claim or litigation.

J. **Notices:** Termination notices shall be effective when written and deposited in the United States mail, certified, return receipt requested and addressed as below. All other notices authorized or required by this Contract shall be effective when written and deposited in the United States mail, first class postage prepaid and addressed as follows:

CITY: ATTN: CITY MANAGER
CITY OF ALISO VIEJO
12 JOURNEY, SUITE 100
ALISO VIEJO, CA 92629

COUNTY: ATTN: LAW ENFORCEMENT CONTRACT MANAGER
SHERIFF-CORONER DEPARTMENT
320 NORTH FLOWER STREET, SUITE 108
SANTA ANA, CA 92703

-Signature Page to Follow-

IN WITNESS WHEREOF, the Parties hereto have executed this Contract on the dates opposite their respective signatures:

City: Aliso Viejo

By: _____ Title: Mayor

Print Name: _____ Date: _____

Attest: _____

City Clerk

Approved as to Form

By: _____
City Attorney

County:

By: _____ Title: Chair of the Board of Supervisors

Print Name: _____ Date: _____

Signed and certified that a copy of this Contract has been delivered to the Chair of the Board Per Government Code section 25103; Resolution 79-1535.

Attest: _____

Robin Stieler
Clerk of the Board
County of Orange, California

Approved as to Form
Office of the County Counsel
Orange County, California

By: DocuSigned by: Annie Loo B7726751D1E947E...
Deputy

ATTACHMENT A

SCOPE OF WORK

A. REGULAR SERVICES BY COUNTY:

1. Sheriff shall render to City law enforcement services as hereinafter provided. Such services shall include the enforcement of lawful State statutes and lawful municipal ordinances of City, other than licensing ordinances.

2. The night, day and evening patrol and supervisory shifts will be established by Sheriff. Personnel of each shift may work varying and different times and may be deployed to other shifts when, in the opinion of Sheriff and City Manager, the need arises. Any long-term shift deployment change will be reported to the City Council.

3. The level of service, other than for licensing, to be provided by the County for this Contract is set forth in Attachment C.

4. For any service that is provided to City at less than 100% of a full-time Sheriff position, County retains the option to terminate such service in the event the other City or cities that contract(s) for the balance of the time of the employee providing the service no longer pay(s) for such service and City does not request the Contract be amended to pay 100% of the cost of the employee providing such service. The Maximum Obligation of City will be adjusted accordingly.

5. All services contracted for in this Contract may not be operational on the precise date specified in this Contract. In those instances, Sheriff shall notify City Manager of the date or dates such service or services are to be implemented. If the City pays for a service before its implementation, the County shall provide a credit, based on the vacancy credit rates calculated for that fiscal year, in the City's final invoice of that fiscal year.

6. During emergencies, such as mutual aid situations, Sheriff will attempt to leave in City the Captain in charge of City Police Services. If Sheriff determines that the Captain is needed elsewhere, Sheriff will notify City's Manager within four hours. Sheriff will return the Captain to City as soon as possible once the emergency situation is under control.

7. Sheriff shall receive applications for City licenses pursuant to the City's ordinances in Attachment D and complete investigations relating to such applications. Said investigations shall be forwarded to City Manager who is responsible for the disposition of the application and notification to the applicant. County shall not provide any advisory, administrative, hearing or litigation attorney support or services related to licensing. County shall not provide any administrative or investigatory services related to the licensing ordinances, except the investigations relating to initial applications for which this subsection provides.

8. With the limitations set forth below, Sheriff, on behalf of County, is authorized to execute written amendments to this Contract to increase or decrease the level of service, when Sheriff and City mutually agree that such increase or decrease in the level of service is appropriate. Any such amendment to the Contract shall concomitantly increase or decrease the cost of services payable by City. Sheriff and appropriate City personnel shall file copies of any such amendments to this Contract with the Clerk of County's Board of Supervisors and City's Clerk. Except for costs related to Employee Bargaining has defined herein, changes to this Contract executed by Sheriff and City Manager may not, in the aggregate, increase or decrease the cost of services payable by City by more than one percent (1%) of the Maximum Obligation.

B. ENHANCED AND SUPPLEMENTAL SERVICES BY COUNTY:

1. Enhanced services for events on City property. At the request of City, through its City Manager, Sheriff may provide enhanced law enforcement services for functions, such as community events, conducted on property that is owned, leased or operated by City. Sheriff shall determine personnel and equipment needed for such enhanced services. City shall reimburse County for such additional services, at an amount computed by Sheriff, based on the current year's County law enforcement cost study. The cost of these enhanced services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after each such event.

2. Supplemental services for occasional events operated by private individuals and entities on non-City property. At the request of City, through its City Manager, Sheriff may provide supplemental law enforcement services to preserve the peace at special events or occurrences that occur on an occasional basis and are operated by private individuals or private entities on non-City property. Sheriff shall determine personnel and equipment needed for such supplemental services, and will provide such supplemental services only if Sheriff is able to do so without reducing the normal and regular ongoing services that Sheriff otherwise would provide to City pursuant to this Contract. Such supplemental services shall be provided only by regularly appointed full-time peace officers, at rates of pay governed by a Memorandum of Understanding between County and the bargaining unit(s) representing the peace officers providing the services. Such supplemental services shall include only law enforcement duties and shall not include services authorized to be provided by a private patrol operator, as defined in Section 7582.1 of the Business and Professions Code. Law enforcement support functions, including, but not limited to, clerical functions and forensic science services, may be performed by non-peace officer personnel if the services do not involve patrol or keeping the peace and are incidental to the provision of law enforcement services. City shall reimburse County its full, actual costs of providing such supplemental services at an amount computed by Sheriff, based on the current year's County law enforcement cost study. The cost of these supplemental services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after each such event.

3. Supplemental services for events operated by public entities on non-City property. At the request of City, through its City Manager, Sheriff may provide supplemental law enforcement services to preserve the peace at special events or occurrences that occur on an occasional basis and are operated by public entities on non-City property. Sheriff shall determine personnel and equipment needed for such supplemental services, and will provide such supplemental services only if Sheriff is able to do so without reducing services that Sheriff otherwise would provide to City pursuant to this Contract. City shall reimburse County its full, actual costs of providing such supplemental services at an amount computed by Sheriff, based on the current year's County law enforcement cost study. The cost of these supplemental services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after each such event.

4. Notwithstanding the foregoing, City, through its permit process, may utilize the services of Sheriff at events, for which City issues permits, that are operated by private individuals or entities or public entities. Sheriff shall determine personnel and equipment needed for said events. If said events are in addition to the level of services listed in this Contract, City shall reimburse County for such additional services at an amount computed by Sheriff, based upon the current year's County law enforcement cost study. The cost of these services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after said services are rendered.

5. In accordance with Government Code Section 51350, County has adopted Board Resolution 89-1160 which identifies Countywide services, including but not limited to helicopter response. Sheriff through this contract provides enhanced helicopter response services. The cost of enhanced helicopter response services is included in the Maximum Obligation of City. County shall not charge any additional amounts for enhanced helicopter services without written notification to the City.

C. BODY WORN CAMERA AND IN CAR VIDEO:

1. As part of the law enforcement services to be provided to City, County has provided, or will provide, body worn cameras (hereinafter called "BWC") that will be worn by Sheriff's personnel and In Car Video (hereinafter called "ICV") that will be mounted in vehicles designated by Sheriff for use within City service area.

2. Sheriff has the exclusive right to use said BWC and ICV for law enforcement services related to this Contract.

3. City shall pay County the full costs to County of a) the acquisition of BWC and the acquisition and installation of ICV, and b) recurring costs, as deemed necessary by County, including the costs of maintenance and contributions to a fund for replacement and upgrade of such BWC and ICV when they become functionally or technologically obsolete. The costs to be paid by City for recurring costs, including maintenance and replacement/upgrade of BWC and ICV, are included in the costs set forth in the Maximum Obligation of City, unless City has already paid such costs.

4. If, following the initial acquisition of BWC and ICV referenced above, City requires BWC and ICV for additional Sheriff's personnel or vehicles designated for use in the City service area, County will purchase said additional BWC and ICV. Upon demand by County, City will pay to County a) the full costs of acquisition of

additional BWC and the full cost of acquisition and installation of additional ICV, and b) the full recurring costs for said BWC and ICV, as deemed necessary by County, including the costs of maintenance, and contributions to a fund for replacement and upgrade of such BWC and ICV when they become functionally or technologically obsolete. Said costs related to additional BWC and ICV are not included in, and are in addition to, the costs set forth in the Maximum Obligation.

5. County will replace and/or upgrade BWC and ICV as needed. The costs of replacing/upgrading BWC and ICV shall be paid by County from the replacement/upgrade funds to be paid by City in accordance with the foregoing. City shall not be charged any additional charge to replace or upgrade BWC and ICV.

D. TRAFFIC VIOLATOR APPREHENSION PROGRAM:

1. County has established a Traffic Violator Apprehension Program ("the Program"), which is operated by Sheriff, and is designed to reduce vehicle accidents caused by unlicensed drivers and drivers whose licenses are suspended and to educate the public about the requirements of the Vehicle Code and related safety issues with regard to driver licensing, vehicle registration, vehicle operation, and vehicle parking. The Program operates throughout the unincorporated areas of the County and in the cities that contract with County for Sheriff's law enforcement services, without regard to jurisdictional boundaries, because an area-wide approach to reduction of traffic accidents and driver education is most effective in preventing traffic accidents. In order for City to participate in the Program, City has adopted fees pursuant to Vehicle Code Section 22850.5, in the same amount as approved by County, as set forth in the resolution that is Attachment E (hereinafter called a "TVAP resolution"), and has directed that the revenue from such fee be used for the Program. City's participation in the Program may be terminated at any time by rescission or amendment of its TVAP resolution. In the event City 1) amends said TVAP resolution, or rescinds said TVAP resolution and adopts a new TVAP resolution pertaining to the above-referenced fees and the Program, and 2) remains a participant in the Program thereafter, City's Manager, on behalf of City, and Sheriff, on behalf of County, have authority to execute an amendment of this Contract to substitute City's amended or new TVAP resolution for Attachment E to the Contract, as long as said amendment to this Contract does not materially change any other provision of this Contract. As County updates its fees for the Program periodically, County will provide written notice to City of the updated fees. City's participation in the Program will terminate if City determines not to adopt the updated fees for the Program.

2. County will make available for review, at the request of City, all financial data related to the Program as may be requested by City.

3. Fee revenue generated by County and participating cities will be used to fund the following positions, which will be assigned to the Program:

- Ten one hundredths of one (0.10) Sergeant

  (8 hours per two-week pay period)
- One (1) Staff Specialist

  (80 hours per two-week pay period)
- One (1) Office Specialist

  (80 hours per two-week pay period)

4. Fee revenue generated by City may be used to reimburse City for expenditures for equipment and/or supplies directly in support of the Program. In order for an expenditure for equipment and/or supplies to be eligible for reimbursement, City shall submit a request for and obtain pre-approval of the expenditure by using the form as shown in Attachment F.

The request shall be submitted within the budget schedule established by Sheriff. Sheriff shall approve the expenditure only if both of the following conditions are satisfied: 1) there are sufficient Program funds, attributable to revenue generated by City's fee, to pay for the requested purchase, and 2) City will use the equipment and/or supplies, during their entire useful life, only for purposes authorized by its TVAP resolution in effect at the time of purchase.

In the event that City terminates its participation in the Program, City agrees that the equipment purchased by City and reimbursed by Program funds will continue to be used, during the remainder of its useful life, exclusively for the purposes authorized by City's TVAP resolution in effect at the time of purchase.

5. In the event the fees adopted by County, City and other participating jurisdictions are not adequate to continue operation of the Program at the level at which it operated previously, County, at the option of City, will reduce the level of Program service to be provided to City or will continue to provide the existing level of Program services. County will charge City the cost of any Program operations that exceed the revenue generated by fees. Such charges shall be in addition to the Maximum Obligation of City. The amount of any revenue shortfall charged to City will be determined, at the time the revenue shortfall is experienced, according to City's share of Program services rendered. In the event of a reduction in level of Program service, termination of Program service or adjustment of costs, the parties shall execute an amendment to this Contract so providing. Decisions about how to reduce the level of Program service provided to City shall be made by Sheriff with the approval of City.

E. MOBILE DATA COMPUTERS:

1. As part of the law enforcement services to be provided to City, County has provided, or will provide, mobile data computers (hereinafter called "MDCs") that are or will be mounted in patrol vehicles and motorcycles, designated by County for use within City limits.

2. Sheriff has the exclusive right to use said MDCs for law enforcement services related to this Contract.

3. City shall pay County the full costs to County of a) the acquisition and installation of MDCs that are or will be mounted in patrol vehicles and motorcycles assigned to City, and b) recurring costs, as deemed necessary by County, including the costs of maintenance and contributions to a fund for replacement and upgrade of such MDCs when they become functionally or technologically obsolete.

The costs to be paid by City for recurring costs, including maintenance and replacement/upgrade of MDCs, are included in the costs set forth in the Maximum Obligation of City unless City has already paid such costs.

4. If, following the initial acquisition of MDCs referenced above, City requires MDCs for additional patrol cars or motorcycles designated for use in City, or for City's Emergency Operations Center, County will purchase said additional MDCs. Upon demand by County, City will pay to County a) the full costs of acquisition and installation of said additional MDCs, and b) the full recurring costs for said MDCs, as deemed necessary by County, including the costs of maintenance, and contributions to a fund for replacement and upgrade of such MDCs when they become functionally or technologically obsolete. Said costs related to additional MDCs are not included in, and are in addition to, the costs set forth in the Maximum Obligation of City.

5. County will replace and/or upgrade MDCs as needed. The costs of replacing/upgrading MDCs shall be paid by County from the replacement/upgrade funds to be paid by City in accordance with the foregoing. City shall not be charged any additional charge to replace or upgrade MDCs.

F. E-CITATION UNITS:

1. As part of the law enforcement services to be provided to City, County has provided, or will provide, E-Citation units designated by County for use within City limits.

2. Sheriff has the exclusive right to use said E-Citation units for law enforcement services related to this Contract.

3. City shall pay County the full costs to County of a) the acquisition of E-Citation units that are assigned to City, and b) recurring costs, as deemed necessary by County, including the costs of maintenance and contributions to a fund for replacement and upgrade of such E-Citation units when they become functionally or technologically obsolete.

The costs to be paid by City for recurring costs, including maintenance and replacement/upgrade of E-Citation units, are included in the costs set forth in the Maximum Obligation of City unless City has already paid such costs.

4. If, following the initial acquisition of E-Citation units referenced above, City requires additional E-Citation units designated for use in City, County will purchase said additional E-Citation units. Upon demand by County, City will pay to County a) the full costs of acquisition of said additional E-Citation units, and b) the full recurring

costs for said E-Citation units, as deemed necessary by County, including the costs of maintenance, and contributions to a fund for replacement and upgrade of such E-Citation units when they become functionally or technologically obsolete. Said costs related to additional E-Citation units are not included in, and are in addition to, the costs set forth in the Maximum Obligation of City.

5. County will replace and/or upgrade E-Citation units as needed. The costs of replacing/upgrading E-Citation units shall be paid by County from the replacement/upgrade funds to be paid by City in accordance with the foregoing. City shall not be charged any additional charge to replace or upgrade E-Citation units.

G. EQUIPMENT:

1. As part of the law enforcement services to be provided to City, County shall purchase motorcycles and radios that meet certain law enforcement standards as determined by the County (hereinafter "Equipment").

2. City shall pay County the full costs to County of a) the acquisition of Equipment, b) recurring costs, c) the costs of maintenance, and d) replacement and upgrade of such Equipment when they become functionally or technologically obsolete, as deemed necessary by County. The costs to be paid by City are included in the costs set forth in the Maximum Obligation of City.

3. The Equipment purchased by the County for services to the City shall be the property of the County.

4. Radios and motorcycles previously purchased by the City for County law enforcement services to the City shall be the property of and maintained by the City. Notwithstanding the Indemnification provisions of this Contract, County shall be responsible to City for any damage to City radios and motorcycles caused by County's act or omission.

H. CITY OFFICE SPACE

1. In consideration of the promises contained herein, City hereby grants to County rent-free use of office space, office furniture, and office equipment and supplies located in City Hall or other City building for the provision of services under this Contract. Said office space, furniture and equipment and supplies shall be used solely by personnel of City and County, while performing their assigned duties related to services under this Contract. City and County shall mutually agree on the precise location, size and type of said office space, office furniture and office equipment supplies. City shall supply all repair, maintenance and janitorial supplies and services to said premises and shall be responsible for all charges for utilities supplied to said premises.

2. City shall be responsible for the cost of fuel used for services in this Contract. City may: 1) provide fuel via the City's fuel pumps or 2) otherwise pay the County for the provision of fuel in a manner that is acceptable to both Parties. For motorcycles, the City shall pay the County for the provision of fuel in a manner that is acceptable to both Parties. For all other vehicles, City and County shall mutually agree on which method shall be utilized. Limited reimbursement of such costs is included in the costs set forth in Attachment B.

3. Persons detained in City will be booked into the Sheriff Intake-Release Center. Persons will not be booked or housed at the Police Station.

ATTACHMENT B

PAYMENT PROVISIONS

1. Compensation: Pursuant to Government Code Section 51350, City agrees to pay to County the full costs of performing the services mutually agreed upon in this Contract. The costs of services include salaries, wages, benefits, mileage, services, supplies, equipment, and divisional, departmental and County General overhead.

The Maximum Obligation of City for services to be provided by the County for the period July 1, 2025 through June 30, 2026 shall be $11,483,950 (herein "Maximum Obligation"). The County shall provide the City with a new Maximum Obligation prior to the start of the new fiscal year term for the remaining fiscal years included in this Contract Term, if applicable.

The overtime costs included in the Contract are only an estimate. Sheriff shall notify City of actual overtime worked during each fiscal year. If actual overtime worked is above or below budgeted amounts, billings will be adjusted accordingly at the end of the fiscal year. Actual overtime costs may exceed City's Maximum Obligation.

2. Invoice: County shall invoice City monthly and will require payment by City of one-twelfth (1/12) of the Maximum Obligation of City. If a determination is made that increases due to Employee Bargaining must be paid, County thereafter shall include the pro-rata charges for such increases in its monthly invoices to City for the balance.

3. Employee Bargaining: At the time this Contract is executed, there may be unresolved issues pertaining to potential changes in salaries and benefits for County employees. If changes result in the County incurring or becoming obligated to pay for increased costs for or on account of personnel whose costs are included in the calculations of costs charged to City hereunder, City shall pay County, the full costs of said increases to the extent such increases are attributable to work performed by such personnel after the starting date of this Contract. City shall pay County in full for such increases on a pro-rata basis over the portion of the Contract term remaining after County notifies City that increases are payable.

If City is required to pay for such increases, County, at the request of City, will thereafter reduce the level of service provided to City to a level that will make the Maximum Obligation of City an amount specified by City. The purpose of such adjustment of service levels will be to give City the option of keeping its Maximum Obligation hereunder at the pre-increase level or at any other higher or lower level specified by City. In the event of such reduction in level of service and adjustment of costs, the parties shall execute an amendment to this Contract. Decisions about how to reduce the level of service provided to City shall be made by Sheriff with the approval of City.

4. Billing Policy: City shall pay County in accordance with County Board of Supervisors' approved County Billing Policy dated October 27, 1992. The provisions of the policy, including a discount for early payment, shall apply to this Contract. Payments made electronically via a credit card or through a banking system that charges Merchant Fees, Service Fees, or any other Fees shall be the responsibility of the City. If the County is charged any of the before mentioned fees, the City shall be responsible for payment of these fees to the County.

5. Late Penalties: County shall charge City late payment penalties in accordance with County Billing Policy.

6. Licensing Payments: As payment for the Licensing Services described in this Contract, County shall retain all fees paid by applicants for licenses pursuant to City ordinances. Retention of said fees by County shall constitute payment in full to County for costs incurred by County in performing the functions related to licensing; provided, however, that if any of said fees are waived or reduced by City, City shall pay to County the difference between the amount of fees retained by County and the fees that were set forth in the City's ordinances at the time this Contract was executed. If City increases the fee schedule for the licensing ordinances, either party shall have the right to seek amendment of this Contract with respect to the division of the increased fees between City and County.

7. Fees: Fees generated or collected by Sheriff contract personnel for response to false alarms or copying of documents related to the services provided in this Contract will be at County-established rates and will be credited to City on an annual basis. Narcotic asset forfeitures will be handled pursuant to Attachment G.

ORANGE COUNTY SHERIFF-CORONER
LAW ENFORCEMENT CONTRACT
CITY OF ALISO VIEJO
FY 2025-26

LEVEL OF SERVICE

Title	Detail	Quantity	Cost of Service (each)	Cost of Service Total
MANAGEMENT:				
Captain		1.00	$ 535,851	$ 535,851
SUPERVISION:				
Sergeant	Administrative	1.00	$ 429,029	$ 429,029
Sergeant	Patrol	1.00	$ 429,029	$ 429,029
Sergeant (shared)	Patrol	0.33	$ 429,029	$ 141,580
INVESTIGATION SERVICES:				
Investigator		1.00	$ 413,988	$ 413,988
Investigator (shared)		0.50	$ 413,988	$ 206,994
PATROL AND TRAFFIC SERVICES:				
Deputy Sheriff II -Patrol	Patrol	15.00	$ 348,078	$ 5,221,170
Deputy Sheriff II -Motor	Traffic	2.00	$ 358,674	$ 717,348
ADDITIONAL SERVICES:				
Community Services Officer	Parking Control	2.00	$ 174,834	$ 349,668
Deputy Sheriff II - Motor (shared)	School Resource Officer	0.65	$ 364,380	$ 236,847
Senior Emerg. Mgmt. Prog. Coord.		1.00	$ 199,532	$ 199,532
TOTAL POSITIONS		**25.48**		**$ 8,881,036**

REGIONAL / SHARED STAFF:

Title	Regional Team	Quantity	% Allocation	Cost $
TRAFFIC:				
Sergeant	Traffic	0.60	6.14%	$ 19,419
Investigator	Traffic	1.00	6.14%	$ 22,347
Deputy Sheriff II	Traffic	3.00	6.14%	$ 78,997
Investigative Assistant	Traffic	2.00	6.14%	$ 22,948
AUTO THEFT:				
Sergeant	Auto Theft	0.30	4.87%	$ 7,681
Investigator	Auto Theft	2.00	4.87%	$ 40,618
Investigative Assistant	Auto Theft	1.00	4.87%	$ 8,978
Office Specialist	Auto Theft	1.00	4.87%	$ 6,862
DET:				
Sergeant	DET	1.00	8.41%	$ 45,787
Investigator	DET	1.00	8.41%	$ 40,764
COURTS:				
Investigative Assistant	Courts	2.00	8.72%	$ 30,051
MOTORCYCLE (shared Supervision):				
Sergeant	Motorcycle Supervision	1.00	11.32%	$ 54,428
TOTAL REGIONAL/SHARED		**15.90**		**$ 378,880**

OTHER CHARGES AND CREDITS:

OTHER CHARGES:

Other Charges include: Annual leave paydowns and apportionment of cost of leave balances paid at end of employment; Body Worn Camera (BWC) and In Car Video (ICV); contract administration; data line charges; enhanced helicopter response services; E-Citation recurring costs for two (3) units; facility lease; holiday pay; Integrated Law & Justice of Orange County fees; Mobile Data Computer (MDC) recurring cost for eighteen and thirty-three hundredths (18.33) units; overtime; patrol training cost allocation; premium pay for biligual staff, education incentive pay and on-call; services and supplies; and transportation charges.

CREDITS:

Credits include: AB109 (2011 Public Safety Realignment); estimated vacancy credits; false alarm fees; reimbursement for training and miscellaneous programs; reimbursement for restitution.

TOTAL OTHER CHARGES AND CREDITS	**$ 2,224,034**
TOTAL COST OF SERVICES	**$ 11,483,950**

ATTACHMENT D

CITY OF ALISO VIEJO

ORDINANCE NO. 2010-126

LICENSING

ADULT BUSINESS ENTERTAINER PERMIT INCLUDES DANCE INSTRUCTOR (NUDE), DANCE STUDIO (NUDE), FIGURE MODEL (NUDE), FIGURE MODEL STUDIO (NUDE), INTERLOCUTRIX (NUDE), INTRODUCTORY SERVICE, AND RAP SESSION (NUDE)

BINGO GAME

CANVASSER/SOLICITOR

ESCORT SERVICES

JUNK COLLECTOR

JUNK DEALER

MASSAGE ESTABLISHMENT (Includes FBI fees)

MASSAGE PRACTITIONER/TECHNICIAN (Includes FBI fees)

PEDDLER

POOL ROOM

PUBLIC DANCE

RETAIL SALE OF FIREARMS/GUN DEALER

SECONDHAND DEALER (PAWNBROKER)

SECURITY SYSTEM

TAXICAB STAND

RESOLUTION NO. 2024-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, AUTHORIZING THE ORANGE COUNTY SHERIFF'S DEPARTMENT TO COLLECT ITS UPDATED FEE FOR THE TRAFFIC VIOLATOR APPREHENSION PROGRAM IN THE CITY OF ALISO VIEJO

WHEREAS, the Orange County Sheriff-Coroner ("the Sheriff") has instituted a Traffic Violator Apprehension Program designed to reduce vehicle accidents caused by unlicensed drivers and drivers whose licenses are suspended and to educate the public about the requirements of the Vehicle Code and related safety issues with regard to driver licensing, vehicle registration, vehicle operation, and parking; and

WHEREAS, the Sheriff operates the Traffic Violator Apprehension Program in the unincorporated areas of Orange County and in cities (such as the City of Aliso Viejo) that contract for the Sheriff's law enforcement services; and

WHEREAS, operating the Traffic Violator Apprehension Program on an area-wide basis without regard to jurisdictional boundaries between the County and contract cities serves the public purpose of the City because drivers routinely cross jurisdictional boundaries, making an area-wide approach to reduction of traffic accidents and driver education most effective in preventing traffic accidents in all participating jurisdictions; and

WHEREAS, on January 20, 2021, the Aliso Viejo City Council adopted Resolution No. 2021-04, which authorized the Sheriff to collect fees in the City in connection with the Traffic Violator Apprehension Program in amounts identical to the County's fees as set forth in County Resolution No. 20-161; and

WHEREAS, the Board of Supervisors has established an interest-earning, budgeted special revenue fund, called the "Traffic Violator Fund" and designated as Fund 13B, to be controlled by the Sheriff; and

WHEREAS, the Board of Supervisors has directed that proceeds from the Traffic Violator Apprehension Program fees be deposited into the Traffic Violator Fund; and

WHEREAS, the Board of Supervisors has directed that funds from the Traffic Violator Fund must be used to reimburse the Sheriff for the administrative costs associated with the removal, storage, impound, and release of vehicles in accordance with the California Vehicle Code ("Vehicle Code"); and

WHEREAS, the Sheriff impounds vehicles removed from highways, public property, and private property in the unincorporated areas of the County and in contract cities pursuant to the following authority under the Vehicle Code:

Vehicle Code Section and Impound Ground	
14602.6	Suspended, revoked or unlicensed driver/30-day hold
22651 (a)	Unattended vehicle on bridge
22651 (d)	Vehicle blocking driveway
22651 (e)	Vehicle blocking fire hydrant
22651 (f)	Vehicle blocking freeway
22651 (h) (1)	Driver arrested
22651 (h) (2)	Order of suspension or revocation pursuant to section 13388
22651 (i) (1)	Multiple parking citations
22651 (j)	Lack of vehicle registration
22651 (k)	Parking over seventy-two hours
22651 (l)	Parking in a construction zone
22651 (m)	Violation of special events restriction
22651 (n)	No parking zone
22651 (o) (1)	Vehicle registration is incorrect, falsified or expired by more than six months
22651 (p)	Driver unlicensed or license suspended
22651 (r)	Vehicle blocking another vehicle
22651 (t)	Notice to appear/illegal amber lights
22651 (u)	Acting as a car dealer without a license or temporary permit
22651 (v)	Illegally letting stand a mobile billboard advertisement
22651 (w)	Second or subsequent violation of an ordinance
22655.3	Removal for investigation (fleeing in violation of section 2800.1 or 2800.2)

22655.5 (a)	Vehicle was used as the means of committing a public offense
22655.5 (b)	Vehicle is evidence of a crime
22669	Abandoned vehicle

WHEREAS, Vehicle Code section 22850.5 authorizes the City Council, by resolution, to establish a fee equal to the administrative costs relating to the removal, impound, storage, or release of properly impounded vehicles; and

WHEREAS, a cost study prepared in 2024 by the Sheriff demonstrated a need to update the County's Traffic Violator Apprehension Program fees. The Sheriff's cost study determined that the Sheriff's administrative costs relating to the removal, impound, storage, or release of vehicles properly impounded under the Vehicle Code is $174.00 per removal; and

WHEREAS, on June 25, 2024, the Orange County Board of Supervisors adopted Resolution No. 24-085, which established the fee in the amount of $174 and authorizes an annual administrative fee adjustment for the removal, impound, storage or release of vehicles, effective July 1st of each year, starting 2025, not to exceed the annual percentage of the Los Angeles-Long Beach-Anaheim "all items" Consumer Price Index, provided that the amount does not exceed the actual costs to OCSD; and

WHEREAS, consistent with the City's authority under Vehicle Code section 22850.5, the Sheriff has requested that the City update its Traffic Violator Apprehension fees to match the County's new fee of $174.00 per removal;

WHEREAS, the City Council desires to update the Traffic Violator Apprehension Program fee to match the County and further desires for the Sheriff to continue to collect the fee on behalf of the City. Continuing with such a practice will ensure that persons whose vehicles are impounded, rather than the public as a whole, will bear the administrative costs of such impounds; and

WHEREAS, Vehicle Code section 22850.5 imposed the following restrictions on the imposition of this administrative fee:

a) The fee may only be imposed on the registered owner or the agents of that owner and may not include any vehicle towed under an abatement program or sold at a lien sale pursuant to Sections 3068.1 to 3074, inclusive, of, and Section 22851 of, the Civil Code unless the sale is sufficient in amount to pay the lienholder's total charges and proper administrative costs; and

b) Any charges shall be collected by the local or state authority only from the registered owner or an agent of the registered owner; and

c) The charges shall be in addition to any other charges authorized or imposed pursuant to this code; and

d) The fee does not include any administrative costs associated with conducting a hearing or appeal relating to the removal, impound, storage, or release of a vehicle; and

WHEREAS, in addition to the limitations set forth above, it is also unfair to impose the administrative fee authorized by Vehicle Code section 22850.5 in the following circumstances: 1) when the vehicle was left because it became inoperable while being drive, if the owner makes good faith attempts promptly to remove the vehicle from location where it is not permitted, 2) when the vehicle was stolen, 3) when the vehicle was left by an ill or injured driver, and 4) when it is demonstrated to the satisfaction of the Sheriff or his/her designee that neither the registered owner of the vehicle nor his/her agent, if any, was at fault in creating the circumstances leading to the impounding of the vehicle; and

WHEREAS, a notice of public hearing with respect to the proposed new Traffic Violator Apprehension Program fee provided herein was given according to law; and

WHEREAS, a public hearing pertaining to the new Traffic Violator Apprehension Program fee was held on September 18, 2024; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALISO VIEJO AS FOLLOWS:

SECTION 1: The recitals above are true and correct and are hereby adopted as findings, as if fully set forth herein.

SECTION 2: The City Council finds that project is exempt from the provisions of California Environmental Quality Act ("CEQA") 21080(b)(8) of the Public Resources Code and Section 157273 of the CEQA Guidelines as the establishment of modification of rates, fees, and charges, which are for the purpose of meeting operating expenses, including employee wage rates and fringe benefits, purchasing or leasing supplies, equipment or materials as set forth herein; and

SECTION 3: That on September 18, 2024, the administrative fee indicated below shall become effective for the removal, impound, storage, or release of vehicles properly impounded after removal from locations in the City in accordance with or on account of provisions of the Vehicle Code listed below:

A fee of $174.00 for each removal of a vehicle in accordance with or on account of violation of Vehicle Code sections:

14602.6	Suspended, revoked or unlicensed driver/30-day hold
22651 (a)	Unattended vehicle on bridge

22651 (d)	Vehicle blocking driveway
22651 (e)	Vehicle blocking fire hydrant
22651 (f)	Vehicle blocking freeway
22651 (h) (1)	Driver arrested
22651 (h) (2)	Order of suspension or revocation pursuant to section 13388
22651 (i) (1)	Multiple parking citations
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22651 (t)	Notice to appear/illegal amber lights
22651 (u)	Acting as a car dealer without a license or temporary permit
22651 (v)	Illegally letting stand a mobile billboard advertisement
22651 (w)	Second or subsequent violation of an ordinance
22655.3	Removal for investigation (fleeing in violation of section 2800.1 or 2800.2)
22655.5 (a)	Vehicle was used as the means of committing a public offense
22655.5 (b)	Vehicle is evidence of a crime
22669	Abandoned vehicle

SECTION 4: The Sheriff is authorized to collect the fee established herein, on behalf of the City, at the time of release of vehicles that are subject to the fee.

SECTION 5: The fee established herein shall only be imposed on the registered owner or the agent of the owner of the impounded vehicle, shall not include any vehicle towed under an abatement program or sold at a lien sale pursuant to Sections 3068.1 to 3074, inclusive of, and Section 22851 of, the Civil Code unless the sale is sufficient in amount to pay the lienholder's total charges and proper administrative costs.

SECTION 6: The fee established herein shall be collected only from the registered owner or an agent of the registered owner and that said fee is in addition to any other charges authorized or imposed pursuant to the Vehicle Code.

SECTION 7: The fee established herein complies with Vehicle Code section 22850.5 (b)(4) as the cost study conducted by the Sheriff that supports the $174.00 per removal fee did not include administrative costs for conducting a hearing or appeal related to the removal, impound, storage, or release of a vehicle.

SECTION 8: The Sheriff shall not impose the fee established herein in any of the following circumstances: (a) when the vehicle was left because it became inoperable while being driven, if the owner made good faith attempts promptly to remove the vehicle from a location where it was not permitted: (b) when the vehicle was stolen; (c) when the vehicle was left by an ill or injured drive; or (d) when it is demonstrated to the satisfaction of the Sheriff or his/her designee that neither the registered owner of the vehicle nor his/her agent, if any, was at fault in creating the circumstances leading to the impounding of the vehicle.

SECTION 9: A registered owner or an agent of a registered owner who believes he/she/they are exempt from the fee established herein under any of the criteria listed in Section 8 above may apply in writing for a waiver of the fee and shall present such supporting information or documentation, as the Sheriff may request, to the City's Administrative Sergeant. Upon the presentation of a written application for waiver of said fee, together with such supporting documentation as may be requested by the Sheriff, the Administrative Sergeant or his/her designee shall determine promptly whether the applicant meets the criteria for a waiver of the fee and if so, shall waive the fee.

SECTION 10: Until further order of the City Council, the Sheriff is directed to deposit the proceeds of the fee established herein into Traffic Violator Fund in the County Treasury. Proceeds from the Traffic Violator Fund shall be used in conformance with the County's restrictions for the same as well as in conformance with any applicable provisions set forth in the City's agreement with the County for the Sheriff's law enforcement services.

SECTION 11: Until further order of the City Council, the Board of Supervisors

is authorized to carry forward in the Traffic Violator Fund and accumulate any balance of proceeds of fees imposed by this Resolution that remains at the end of a fiscal year, as long as such fee proceeds will be used for the purposes provided herein.

SECTION 12: Authorizes an annual administrative fee adjustment as determined by OCSD for the removal, impound, storage or release of vehicles, effective July 1st of each year, starting 2025, not to exceed the annual percentage of the Los Angeles-Long Beach-Anaheim "all items" Consumer Price Index, provided that the amount does not exceed the actual costs to OCSD; and

SECTION 13: This Resolution supersedes Resolution No. 2021-04.

PASSED, APPROVED AND ADOPTED this 18th day of September, 2024.

Mike Munzing
Mayor

APPROVED AS TO FORM:

Scott C. Smith, City Attorney

ATTEST:

Lauren Torres, Deputy City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ALISO VIEJO)

I, Lauren Torres, Deputy City Clerk of the City of Aliso Viejo, California, DO HEREBY CERTIFY that the foregoing is the original of Resolution No. 2024-26 duly passed and adopted by the City Council of the City of Aliso Viejo at their regular meeting held on the 18th day of September, 2024, by the following roll call vote, to wit:

AYES: Mayor Munzing, Mayor Pro Tem Ackley, Councilmembers Chun, Duncan and Hurt

NOES: None

ABSENT: None

LAUREN TORRES
DEPUTY CITY CLERK

(SEAL)

ORANGE COUNTY SHERIFF-CORONER
TRAFFIC VIOLATOR APPREHENSION PROGRAM

REQUEST

CONTRACT CITY

Participating City Request to Purchase From the TVA in FY	Date

QUANTITY	ITEM DESCRIPTION	APPLICABILTY TO TVA PROGRAM	ESTIMATED COST

CERTIFICATION

THE CITY CERTIFIES THAT THE EQUIPMENT PURCHASED BY CITY AND TO BE REIMBURSED BY PROGRAM FUNDS WILL BE USED FOR ITS ENTIRE USEFUL LIFE EXCLUSIVELY FOR THE PURPOSES OF THE TRAFFIC VIOLATOR APPREHENSION PROGRAM

CITY MANAGER REQUEST:

Printed Name _____

Signature: _____ DATE _____

APPROVALS

ORANGE COUNTY SHERIFF-CORONER DEPARTMENT

Recommended For Approval

CITY POLICE SERVICES CHIEF	MANAGER – TVA PROGRAM

OCSD
BUDGET
USE ONLY

POLICY FOR DISTRIBUTION OF FORFEITED AND SEIZED ASSETS

BACKGROUND

The Orange County Sheriff's Department provides contract law enforcement services to cities in Orange County. Because of the increased likelihood that contracted patrol or investigation personnel may become involved in significant narcotic seizures, which could affect law enforcement services provided by the Sheriff's Department to contract cities, the following policy is in effect.

CONTRACTED PATROL AND INVESTIGATION OFFICERS

When assets (cash or property) are seized in CITY by contracted patrol or investigation personnel, and subsequently forfeited to COUNTY's Sheriff Department, hereinafter referred to as "SHERIFF", the forfeited assets shall be shared with CITY as set forth below, for the purpose of augmenting law enforcement services in CITY, subject to guidelines by the forfeiting agency of such sharing and use of forfeited assets. A portion of forfeited assets may be retained by SHERIFF, to pay for departmental expenses not recovered through law enforcement contracts.

In such cases, pursuant to the forfeiting agency's guidelines, SHERIFF shall apply to the forfeiting agency for the return of a share of assets. In his application, SHERIFF shall specify the percentage of shared assets returned to SHERIFF that will be used to augment law enforcement services in CITY and the use of said assets by CITY.

In those cases in which assets are seized within CITY by personnel assigned to CITY pursuant to this Agreement, without the involvement of other law enforcement personnel, and in which the seizure is a result solely of activities self-initiated by SHERIFF personnel assigned to CITY or initiated by said personnel in response to calls for service within CITY, SHERIFF shall apply to have all of the assets used to augment CITY law enforcement services.

In those cases in which SHERIFF personnel assigned to CITY pursuant to this Agreement play an ancillary role in a seizure or in which other law enforcement personnel are involved in a seizure, SHERIFF shall determine the percentage of the total forfeited assets for which he will apply to augment CITY's law enforcement services. This determination will be based on the circumstances of the seizure, including the pro-rata involvement of all personnel, including those assigned to CITY.

Each seizure will be evaluated on an individual and independent basis, and said evaluations will be available for review to CITY's manager. Examples of those incidents which would be evaluated as set forth in this section include situations in which a contract patrol deputy provides uniformed backup at a SHERIFF's Narcotic Bureau search warrant location or in which contract investigators participate in the service of a search warrant that was initiated by non-contract law enforcement personnel.

Assets (cash or property) that are returned to SHERIFF by the forfeiting agency with the understanding that they will be used to augment CITY law enforcement services shall be used by CITY and SHERIFF only for such purposes. If the forfeiting agency attaches additional or more specific conditions to the use of said assets, CITY and SHERIFF shall also abide by those conditions. SHERIFF and CITY's manager shall determine the specific use of said assets within the conditions imposed by the forfeiting agency.

CITY OF ALISO VIEJO

FISCAL YEAR 2025-26

FINAL

May 7, 2025

Add: One (1) Motorcycle, One (1) Motor MDC, One (1) E-Citation

Convert: Shared SRO with Laguna Niguel DSII - Patrol to DSII - Motor

Share: Four (4) Sergeants with LH, LW (1/3 AV, 1/3 LH, 1/3 LW)
One (1) Deputy Sheriff II - School Resources Officer (SRO) with LN (0.35)
One (1) Investigator Position with LW (0.50)

			SALARIES & EMPLOYEE BENEFITS						INDIRECT COSTS						
NO	DIRECT PURCHASE POSITIONS		SALARY	OVERTIME	POST PAY	BENEFITS	SERVICES & SUPPLIES	TRANSP.	DEPT. OH	DIV. OH	TRAINING	COUNTY OH	OTHER	REVENUE	TOTAL
1	Captain		243,028	0	14,292	220,775	8,942	0	10,616	30,203	4,753	3,242	0	0	**535,851**
1	Sergeant - Administrative		181,301	0	21,941	165,377	8,942	0	10,616	33,538	4,753	2,561	0	0	**429,029**
1.33	Sergeant - Patrol (Share with LW)		241,130	0	29,182	219,952	11,893	0	14,119	44,606	6,321	3,406	0	0	**570,609**
1.5	Investigator (Share w/LW)		237,750	0	21,618	216,566	13,413	0	15,924	105,312	7,130	3,269	0	0	**620,982**
15	DS II Patrol		2,179,560	0	140,175	1,977,000	134,130	0	159,240	530,535	71,295	29,235	0	0	**5,221,170**
0.65	DS II SRO/Motor (Share with LN)		101,048	0	6,074	89,584	5,812	0	6,900	22,990	3,089	1,350	0	0	**236,847**
2	DS II Motorcycle		303,808	0	18,690	271,426	17,884	0	21,232	70,738	9,506	4,064	0	0	**717,348**
22.48	**Subtotal Safety**		**$3,487,625**	**$0**	**$251,972**	**$3,160,680**	**$201,016**	**$0**	**$238,647**	**$837,922**	**$106,847**	**$47,127**	**$0**	**$0**	**$8,331,836**
2	Community Services Officer		142,360	0	0	99,322	17,884	0	21,232	67,076	0	1,794	0	0	**349,668**
1	Sr. Emergency Mgt. Prog. Coord. (full position)		112,627	0	0	62,881	8,942	0	10,616	3,047	0	1,419	0	0	**199,532**
3.00	**Subtotal Professional**		**$254,987**	**$0**	**$0**	**$162,203**	**$26,826**	**$0**	**$31,848**	**$70,123**	**$0**	**$3,213**	**$0**	**$0**	**$549,200**
25.48	**TOTAL STAFF**		**$3,742,612**	**$0**	**$251,972**	**$3,322,883**	**$227,842**	**$0**	**$270,495**	**$908,045**	**$106,847**	**$50,340**	**$0**	**$0**	**$8,881,036**
	REGIONAL / SHARED STAFF														
0.6	Traffic - Sergeant	6.14%	8,829	230	808	7,255	335	528	391	746	175	122	0	0	**19,419**
1	Traffic - Investigator	6.14%	9,726	0	884	8,860	558	0	651	1,244	292	132	0	0	**22,347**
3	Traffic - Deputy Sheriff II	6.14%	33,639	3,663	1,720	27,843	1,675	3,412	1,954	3,732	875	484	0	0	**78,997**
2	Traffic - Investigative Assistant	6.14%	9,935	87	0	7,944	1,097	0	1,303	2,458	0	124	0	0	**22,948**
0.3	Auto Theft - Sergeant	4.87%	3,503	91	320	2,878	133	210	155	273	69	49	0	0	**7,681**
2	Auto Theft - Investigator	4.87%	16,082	2,585	1,403	14,448	886	1,648	1,034	1,820	463	249	0	0	**40,618**
1	Auto Theft - Investigative Assistant	4.87%	3,859	81	0	3,139	435	0	517	898	0	49	0	0	**8,978**
1	Auto Theft - Office Specialist	4.87%	3,027	127	0	1,982	435	0	517	735	0	39	0	0	**6,862**
1	DET Sergeant	8.41%	16,634	5,512	1,846	14,608	658	0	893	4,936	400	300	0	0	**45,787**
1	DET Investigator	8.41%	14,216	5,417	1,213	12,770	658	0	893	4,936	400	261	0	0	**40,764**
2	Courts - Investigative Assistant	8.72%	13,752	356	0	11,248	1,558	0	1,850	1,112	0	175	0	0	**30,051**
1	Motorcycle Sergeant + MDC	11.32%	21,699	1,113	2,484	19,667	1,338	1,996	1,202	2,295	538	336	1,760	0	**54,428**
15.90	**Subtotal**		**$154,901**	**$19,262**	**$10,678**	**$132,642**	**$9,766**	**$7,794**	**$11,360**	**$25,185**	**$3,212**	**$2,320**	**$1,760**	**$0**	**$378,880**

CITY OF ALISO VIEJO

FISCAL YEAR 2025-26

FINAL

May 7, 2025

Add: One (1) Motorcycle, One (1) Motor MDC, One (1) E-Citation

Convert: Shared SRO with Laguna Niguel DSII - Patrol to DSII - Motor

Share: Four (4) Sergeants with LH, LW (1/3 AV, 1/3 LH, 1/3 LW)
One (1) Deputy Sheriff II - School Resources Officer (SRO) with LN (0.35)
One (1) Investigator Position with LW (0.50)

		SALARIES & EMPLOYEE BENEFITS						INDIRECT COSTS						
NO	ADDITIONAL COSTS/REVENUE	SALARY	OVERTIME	POST PAY	BENEFITS	SERVICES & SUPPLIES	TRANSP.	DEPT. OH	DIV. OH	TRAINING	COUNTY OH	OTHER	REVENUE	TOTAL
	Overtime		1,088,446		75,750						13,714			**1,177,910**
	Estimate: Vacancy Credit											(200,000)		**(200,000)**
	Annual Leave (Pay Downs & Termination Pay)											77,239		**77,239**
	AB109 (2011 Public Safety Realignment)												(11,206)	**(11,206)**
	Body Worn Cameras (BWC) and In Car Video (ICV) Costs											153,038		**153,038**
	Contract Administration											32,521		**32,521**
	Data Line					1,998								**1,998**
1	E - Citation											1,583		**1,583**
3	E - Citation Recurring Costs											8,062		**8,062**
	Enhanced Helicopter Response Services						36,089							**36,089**
	Facility Lease					83,687								**83,687**
	Holiday Pay: Comp & Straight Time											148,675		**148,675**
	Integrated Law & Justice Agency of Orange County											3,577		**3,577**
1	Mobile Data Computers (MDC) - Acquisition											5,955		**5,955**
18.33	Mobile Data Computers (MDC) - Recurring Costs											67,518		**67,518**
1	Motorcycle Cost											39,361		**39,361**
	Patrol Training Cost Allocation (FTB)									152,972				**152,972**
	Premium Pay											124,937		**124,937**
	Retirement Rate Discount (Expenses for Interest and Issuance)													**0**
	Retirement Rate Discount, (Gross)													**0**
	Revenue/False Alarms												(14,523)	**(14,523)**
	Revenue/Training Reimbursement													**0**
	Revenue/Restitution Reimbursement												(315)	**(315)**
	Services & Supplies					48,863								**48,863**
	Transportation - Vehicle Fuel, Maintenance, Mileage Interest etc.						286,093							**286,093**
	Subtotal	**$0**	**$1,088,446**	**$0**	**$75,750**	**$134,548**	**$322,182**	**$0**	**$0**	**$152,972**	**$13,714**	**$462,466**	**($26,044)**	**$2,224,034**
	FY 2025-26 - FINAL CONTRACT TOTAL	**$3,897,513**	**$1,107,708**	**$262,650**	**$3,531,275**	**$372,156**	**$329,976**	**$281,855**	**$933,230**	**$263,031**	**$66,374**	**$464,226**	**($26,044)**	**$11,483,950**
	FY 2024-25 - FINAL CONTRACT TOTAL	**$3,702,871**	**$1,051,912**	**$230,950**	**$3,435,855**	**$312,496**	**$354,265**	**$244,652**	**$818,005**	**$270,344**	**$58,450**	**$355,760**	**($24,879)**	**$10,810,681**
		5.26%	5.30%	13.73%	2.78%	19.09%	-6.86%	15.21%	14.09%	-2.71%	13.56%	30.49%	4.68%	6.23%
		$194,642	$55,796	$31,700	$95,420	$59,660	($24,289)	$37,203	$115,225	($7,313)	$7,924	$108,466	($1,165)	**$673,269**

City of Aliso Viejo
Staff Report

DATE: June 4, 2025

TO: Mayor and City Council

FROM: Captain Ryan Buhr, Chief of Police Services

SUBJECT: AGREEMENT FOR FY 2025-26 CROSSING GUARD SERVICES

Recommended Actions:

Authorize the City Manager to execute the agreement with All City Management Services, Inc. for school crossing guard services for FY 2025-26.

Fiscal Impact:

The cost for the crossing guard services agreement is $285,742.80 for a one-year term beginning July 1, 2025, and ending June 30, 2026. This is an increase of $8,197.20 or 2.9%, primarily due to an increase in the crossing guards' wages compared to the prior year. Crossing guard services are funded by the General Fund and included in the FY 2025-26 budget.

Background:

The City of Aliso Viejo has used All City Management Services (ACMS) as the crossing guard vendor for the past 22 years. ACMS is a California-based corporation founded in 1985. They have provided crossing guard services for over 37 years and serve over 310 cities, counties, and school districts, including other South Orange County cities. ACMS manages all crossing guard program functions, including screening, recruitment, staffing, training, equipment, payroll, and supervision.

Discussion:

The City of Aliso Viejo contracts with ACMS for 10 crossing guards per school day. ACMS assigns area supervisors who are responsible for overseeing the day-to-day operations of the program. ACMS communicates with each school to ensure proper scheduling and maintains alternate guards to ensure adequate response and immediate replacement for any crossing guard absent from service for any reason. ACMS has provided quality and reliable services to the City and has been responsive to the needs of the City and the schools served.

The cost increase over FY 2025-26 is due to increased costs in most segments of this business, especially related to ACMS attracting and retaining qualified individuals for its Crossing Guard Program. Staff will continue to monitor key crossings throughout the community and report back to the City Council if changes in coverage are warranted.

Attachments:

1. Crossing Guard Agreement Pricing Letter

2. Agreement For Crossing Guard Services

All City Management Services Inc.

Client Worksheet 2025 - 2026

Department: 1008401

Billing Rate for 2025 - 2026: $ 34.51

City of Aliso Viejo Police Services
12 Journey Suite 100
Aliso Viejo, CA 92656

KEY:
Traditional Calendar:
For sites with no regularly scheduled early release days, use 180 regular days

Sites with traditional calendar:

	18		180		$34.51	=	$111,812.40
3 Sites at 6.00 hrs per day	Total Hrs/day	X	days/yr	X	Hourly Billing Rate		
	28		180		$34.51	=	$173,930.40
7 Sites at 4.00 hrs per day	Total Hrs/day	X	days/yr	X	Hourly Billing Rate		

TOTAL NUMBER OF LOCATIONS	**10.00**		
AVERAGE DAILY HOURS	**4.60**		
TOTAL PROJECTED HOURS	**8,280.00**	**TOTAL ANNUAL PROJECTED COST**	**$285,742.80**

AGREEMENT FOR CROSSING GUARD SERVICES

This AGREEMENT FOR CROSSING GUARD SERVICES (the “Agreement”) is dated March 3, 2025 and is between the CITY OF ALISO VIEJO (hereinafter called the "City"), and ALL CITY MANAGEMENT SERVICES, INC., a California corporation (hereinafter called the "Contractor").

WITNESSETH

The parties hereto have mutually covenanted and agreed as follows:

1. This Agreement is for a term which commences on or about July 1, 2025 and ends on June 30, 2026 and for such term thereafter as the parties may agree upon.

2. The Contractor will provide personnel equipped and trained in appropriate procedures for crossing pedestrians in marked crosswalks. Such personnel shall be herein referred to as a “Crossing Guard”. Contractor will perform criminal background checks and confirm employment eligibility through E-Verify on all prospective personnel. The Contractor is an independent contractor and the Crossing Guards to be furnished by it shall at all times be its employees and not those of the City.

3. The City’s representative in dealing with the Contractor shall be designated by the City of Aliso Viejo.

4. The City shall determine the locations where Crossing Guards shall be furnished by the Contractor. The Contractor shall provide at each designated location personnel properly trained as herein specified for the performance of duties as a Crossing Guard. The Contractor shall provide supervisory personnel to see that Crossing Guard activities are taking place at the required places and times, and in accordance with the terms of this Agreement.

5. The Contractor shall maintain adequate reserve personnel to be able to furnish alternate Crossing Guards in the event that any person fails to report for work at the assigned time and location and agrees to provide immediate replacement.

6. In the performance of its duties the Contractor and all employees of the Contractor shall conduct themselves in accordance with the conditions of this Agreement and all applicable laws of the state in which the Services are to be performed.

7. Persons provided by the Contractor as Crossing Guards shall be trained in all applicable laws of the state in which the Services are to be performed pertaining to general pedestrian safety in school crossing areas.

8. Crossing Guard Services (the “Services”) shall be provided by the Contractor at the designated locations on all days in which school is in session in the area under City’s jurisdiction. The

Contractor also agrees to maintain communication with the designated schools to maintain proper scheduling.

9. The Contractor shall provide all Crossing Guards with apparel by which they are readily visible and easily recognized as Crossing Guards. Such apparel shall be uniform for all persons performing the duties of Crossing Guards and shall be worn at all times while performing said duties. This apparel must be appropriate for weather conditions. The Contractor shall also provide all Crossing Guards with hand-held Stop signs and any other safety equipment which may be necessary.

10. The Contractor shall at all times provide workers' compensation insurance covering its employees and shall provide and maintain liability insurance for Crossing Guard activities. The Contractor will provide to the City a Certificate of Insurance naming the City and its officials, officers and employees as additional insureds. Such insurance shall include commercial general liability with a combined single limit of not less than $1,000,000.00 per occurrence and in aggregate for property damage and bodily injury. Such insurance shall be primary with respect to any insurance maintained by the City and shall not call on the City's insurance contributions. Such insurance shall be endorsed for contractual liability and personal injury and shall include the City, its officers, agents and interest of the City. Such insurance shall not be canceled, reduced in coverage or limits or non-renewed except after thirty (30) days written notice has been given to the City.

11. Contractor agrees to defend, indemnify and hold harmless the City, its officers, employees, agents and representatives, from and against any and all actions, claims for damages to persons or property, penalties, obligations or liabilities (each a "Claim" and collectively, the "Claims") that may be asserted or claimed by any person, firm, entity, corporation, political subdivision or other organization arising out of the sole negligent acts or omissions, or willful misconduct, of Contractor, its agents, employees, subcontractors, representatives or invitees.

    a) Contractor will defend any action or actions filed in connection with any of said claims, damages, penalties, obligations or liabilities and will pay all costs and expenses including attorney's fees incurred in connection herewith.

    b) In the event the City, its officers, agents or employees is made a party to any action or proceeding filed or prosecuted against Contractor for such damages or other claims arising out of or in connection with the sole negligence of Contractor hereunder, Contractor agrees to pay City, its officers, agents, or employees, any and all costs and expenses incurred by the City, its officers agents or employees in such action or proceeding, including, but not limited to, reasonable attorney's fees.

    c) In the event that a court determines that liability for any Claim was caused or contributed to by the negligent act or omission or the willful misconduct of City, liability will be apportioned between Contractor and City based upon the parties' respective degrees of culpability, as determined by the court, and Contractor's duty to indemnify City will be limited accordingly.

    d) Notwithstanding anything to the contrary contained herein, Contractor's indemnification obligation to City for Claims under this Agreement will be limited to the maximum combined aggregate of Contractor's general liability and umbrella insurance policies in the amount of $5,000,000 (Five Million Dollars).

12. Either party shall have the right to terminate this Agreement by giving sixty (60) days written notice to the other party.

13. The Contractor shall not have the right to assign this Agreement to any other person or entity except with the prior written consent of the City.

14. The City agrees to pay the Contractor for the Services rendered pursuant to this Agreement the sum of Thirty-four Dollars and Fifty-one Cents **($34.51)** per hour, per Crossing Guard during the term. Based on a minimum of ten (10) sites and upon a projected (8,280) hours of service the cost shall not exceed Two Hundred Eighty-five Thousand, Seven Hundred Forty-three Dollars ($285,743.00) per year.

15. Payment is due within thirty (30) days of receipt of Contractor's properly prepared invoice.

16. Contractor may request a price increase during the term as a result of any legally-mandated increases in wages or benefits imposed in the state or municipality in which the Services are to be performed and to which Contractor's employees would be subject. Contractor shall provide City with 60 days-notice of its request to increase pricing. City agrees to review and respond to said notice within 30 days of receipt.

17. The City shall have an option to renew this Agreement. In the event this Agreement is extended beyond the end of the term set forth above, the compensation and terms for the Services shall be established by mutual consent of both parties.

18 This Agreement constitutes the complete and exclusive statement of the agreement among the parties with respect to the subject matter hereof and supersedes all prior written or oral statements among the parties, including any prior statements, warranties, or representations. This Agreement is binding upon and will inure to the benefit of the parties hereto and their respective heirs, administrators, executors, successors, and assigns. Each party hereto agrees that this Agreement will be governed by the law of the state in which the Services are to be performed, without regard to its conflicts of law provisions. Any amendments, modifications, or alterations to this Agreement must be in writing and signed by all parties. There will be no presumption against any party on the ground that such party was responsible for preparing this Agreement or any part of it. Each provision of this Agreement is severable from the other provisions. If any provision of this Agreement is declared invalid or contrary to existing law, the inoperability of that provision will have no effect on the remaining provisions of the Agreement which will continue in full force and effect.

[SIGNATURES FOLLOW ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year written below.

CITY	**CONTRACTOR**
City of Aliso Viejo	**All City Management Services, Inc.**
By_____	By_____
Signature	D. Farwell, Corporate Secretary
_____	
Print Name and Title	
Date_____	Date_____

City of Aliso Viejo
AGENDA ITEM

DATE: June 4, 2025

TO: Mayor and City Council

FROM: Mitzi Ortiz, City Manager

SUBJECT: REPORT ON STAFF VACANCIES, RECRUITMENT, AND RETENTION EFFORTS

Recommended Actions:

1. Conduct the public hearing; and

2. Receive and file the report on staff vacancies, recruitment, and retention efforts.

Fiscal Impact:

None.

Background:

Assembly Bill 2561 (Government Code Section 3502.3), effective January 1, 2025, requires public agencies to hold a public hearing to present the status of vacancies and recruitment and retention efforts prior to adoption of the annual budget. During the hearing, the agency must also identify any necessary changes to policies, procedures, and recruitment activities.

Discussion:

The City of Aliso Viejo has 29 full-time positions authorized in the budget. There is currently one vacancy, which equals 3 percent of the City's staff. A full-time Recreation Specialist position in the Recreation & Community Services Department became vacant in June 2024. Management opted to fill the vacancy with a part-time Recreation Specialist, which has met the City's staffing needs at this time.

In addition, the City has one part-time Office Assistant, and approximately 10- to 20 part-time Recreation Leaders and Senior Recreation Leaders at any given time. The number of Recreation Leader and Senior Recreation Leader positions is not specified in the budget and fluctuates based on the City's needs. For example, staffing is increased during the summer when the City offers additional recreational programs and camps.

Recruitment is done online, through the City's website and social media channels, as well as GovernmentJobs.com for all positions. Job openings may also be submitted to online job boards for professional organizations, when deemed appropriate.

Retention efforts include maintaining competitive salary and benefits, including medical, dental, vision and retirement benefits. The City hosts quarterly meetings for all employees, which include team-building activities and lunch, to bolster a positive working environment. Staff training and development is also supported and encouraged throughout the year.

The City does not anticipate the need to change policies, procedures, or recruitment activities to fill vacancies that may occur. Therefore, staff recommends the City Council hold the public hearing and receive and file the report on staff vacancies, recruitment, and retention efforts.

City of Aliso Viejo
AGENDA ITEM

DATE: June 4, 2025

TO: Mayor and City Council

FROM: Ann Eifert, Director of Financial Services

SUBJECT: PROPOSED ANNUAL BUDGET FOR FISCAL YEAR 2025-26

Recommended Actions:

1. Adopt a Resolution adopting the Annual Budget for Fiscal Year 2025-26; and
2. Adopt a Resolution approving City Salary Schedules.

Fiscal Impact:

The proposed FY 2025-26 budget includes appropriations for programs and projects necessary to provide essential services to the community. General Fund revenues are estimated to total $26.8 million. Staff is proposing a balanced General Fund operating budget totaling approximately $26.8 million and $1.0 million for the Capital Improvement Plan (CIP).

A General Fund operating surplus of approximately $40,000 is projected with General Fund reserves needed to fund $1.0 million in capital improvements, resulting in a net decrease to fund balance in the amount of $1.0 million. The estimated year-end General Fund balance will decrease by approximately 2.4% to $38.2 million.

FY 2025-26 General Fund
Proposed Budget

Resources	$	26,841,585
Appropriations		(26,795,663)
Operating Surplus (Deficit)	$	45,922
Estimated Year-End	$	45,922
Capital Improvement		1,001,000
Use of Reserves		(1,001,000)
Estimated Beginning Fund Balance	$	39,109,079
Estimated Year-End Fund Balance	$	38,154,001
Estimated Change in Fund Balance	$	(955,078)
% Change in Fund Balance		-2.4%

In addition to the General Fund, the City uses "Special Revenue Funds" to fund various City expenditures. Special Revenue Funds are typically restricted funds, such as Gas Tax, SB 1, Measure M, Federal Grants, and Other Grants. These funds can only be used for specific purposes. Revenue and appropriations for all Special Revenue Funds for FY 2025-26 are approximately $9.8 million and $14.1 million, respectively.

At the end of FY 2025-26 operations, the estimated fund balance for all City funds will be approximately $43.7 million.

Background:

On April 2, 2025, a City Council study session was held to discuss the FY 2025-26 draft budget. The study session provided the Council with initial revenue and expenditure estimates, including cost-of-living adjustments for employees and capital improvement projects. The draft budget incorporated budget reductions, such as freezing of a motor officer position, converting a full-time Emergency Management Coordinator to part-time, and decreases in professional service contracts and supplies.

On May 21, 2025, staff presented the second draft of the budget which included minor changes to the City's General Fund budget. At the meeting, the City Council directed staff to include an additional $241,000 in funding to the CIP for the replacement of desktop computers and cameras at the Aliso Viejo Aquatic Center and the Aliso Viejo Center.

Discussion:

General Fund Revenues

Revenue forecasts for FY 2025-26 were prepared using estimates and projections provided by the State, other agencies, and City consultants. General Fund resources are estimated to total $26.8 million. Table 1 below provides a summary of General Fund resources compared to the current year and FY 2023-24.

Table 1: General Fund Resources

General Fund Resources	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2024-25 Year-End Estimates	FY 2025-26 Proposed Budget
Property Tax	$ 9,911,102	$ 10,179,100	$ 10,179,000	$ 10,319,100
Sales Tax	8,359,623	8,900,000	8,900,000	8,520,000
TOT	1,570,575	1,600,000	1,594,088	1,600,000
Franchise Fees	1,793,611	1,661,670	1,672,525	1,636,000
Recreation	1,593,376	1,685,500	1,440,000	1,560,000
Building & Planning	1,240,630	1,100,000	1,250,000	1,085,000
Fines & Forfeitures	296,430	185,000	246,595	210,000
Investment Earnings	708,216	495,000	800,000	850,000
Other	2,700,363	944,049	944,049	1,061,485
Total Resources	**$ 28,173,926**	**$ 26,750,319**	**$ 27,026,257**	**$ 26,841,585**

The City receives 82% of its General Fund revenue from taxes. This includes property tax, sales tax, transient occupancy tax (TOT), and franchise fees. Property tax is estimated at $10.3 million and is projected to remain relatively flat compared to the current year. Although Proposition 13 allows for a maximum of 2% increase annually in a property's assessed value, the additional revenue gained from the annual adjustment is offset by potential losses from valuation appeals and lower transfer taxes due to a slowing housing market from higher interest rates.

Sales tax is conservatively estimated at $8.5 million, a decrease of $0.4 million or 4% from the current year and at this time does not include any changes or growth with the City's tax sharing agreements. According to the Conference Board, the consumer confidence index has declined for the fifth consecutive month, and the U.S. Department of Commerce recently reported a decrease in GDP. In addition, continued high rates of inflation and changes in economic policy regarding tariffs have sparked fears of a recession and the lower sales tax estimates reflect the economic uncertainty.

TOT and franchise fees remain consistent year after year at approximately $1.6 million. The City has two hotels and therefore any significant growth is not anticipated. Franchise fees from the City's utilities and waste hauler are expected to increase slightly, however, these increases are offset by decreases in cable fees and the potential loss of approximately $50,000 annually from the County as a result of a new Waste Disposal Agreement, which is currently being negotiated.

Other revenue sources include recreation fees, building and planning, traffic and parking fines, investments earnings, and net income from the Aliso Viejo Center. Recreation fees total approximately $1.6 million and include facility rentals at the Ranch, classes, and camps. Although the current year saw a decline in larger events hosted by non-residents, such as weddings, FY 2025-26 estimates anticipate a return to FY 2023-24 levels through additional marketing efforts and rental options. Building and planning fees are estimated to decline because the current year includes one-time fees from the expansion of the Kaiser facility. Investment income is estimated at $0.9 million as a result of higher interest rates. Net income from the Aliso Viejo Center is estimated at $0.7 million, an increase of approximately $0.2 million from the current year.

General Fund Appropriations

The General Fund operating budget totals $26.8 million and includes $0.2 million in transfers to the Aliso Viejo Aquatic Center Fund to bridge the operating gap at that facility. The operating budget includes salaries and benefits for 29 full-time positions, five elected officials, and part-time positions primarily in Recreation & Community Services. Salary and benefit expenses include merit-based increases and cost-of-living adjustments (COLA) in accordance with the Classification and Compensation Plan approved by Council in 2018, which is based on the Annual Consumer Price Index, Urban Wage Earners and Clerical Workers, Los Angeles-Long Beach-Anaheim (CPI-W) of 3.1%. The estimated cost of the COLA is $0.1 million. Attachment 3 provides the proposed salary schedule effective July 1, 2025, if approved by Council.

In addition, appropriations include CalPERS pension costs of $0.4 million and $0.2 million in unfunded pension liability. As of the most recent CalPERS actuarial valuation, the City's accrued liability's funded ratio is above the required funding level of 80%, as established by Council policy in 2017.

The FY 2025-26 budget provides the necessary funding to continue essential services throughout the community. The operating budget reflects an increase of approximately 4.8%, or $1.2 million compared to the FY 2024-25 year-end estimates. The year-over-year increase is primarily a result of higher public safety costs due to increases in the law enforcement contract with the Orange County Sheriff's Department, animal care services with the City of Mission Viejo, and crossing guard services.

Budget reductions were made across all departments to offset higher costs and balance the operating budget. Reductions include freezing of a motor officer position within the law enforcement contract and the conversion of a full-time Emergency Management Coordinator to part-time, as well as reductions for professional services in Administration and Support, Public Works, and Community Development. Costs were also reduced for recreation, classes, and training. Table 2 summarizes the General Fund appropriations.

Table 2: General Fund Appropriations

General Fund Appropriations	FY 2023-2024 Actuals	FY 2024-25 Amended Budget	FY 2024-25 Year-End Est.	FY 2025-26 Proposed Budget
Admin & Support	$ 4,978,006	$ 4,976,449	$ 4,761,449	$ 4,819,209
Community Services	2,743,811	3,165,132	3,022,132	3,094,207
Comm & Econ Dev	3,982,795	4,136,826	4,186,826	3,903,498
Public Works	1,724,588	1,914,500	1,834,500	2,022,627
Public Safety	10,005,398	11,332,287	10,632,287	11,794,417
City Hall	201,147	251,290	251,290	283,305
Debt Service	655,795	658,050	658,050	657,450
Transfers	159,252	201,402	201,402	220,950
Total Operating	**$ 24,450,792**	**$ 26,635,936**	**$ 25,547,936**	**$ 26,795,663**
Capital Improvement	267,472	526,000	251,000	1,001,000
Total General Fund	**24,718,264**	**$ 27,161,936**	**$ 25,798,936**	**$ 27,796,663**

Capital Improvement Plan (CIP)

Other General Fund obligations include funding for capital improvement projects totaling $1.0 million for FY 2025-26. General Fund improvements include the following projects:

- Aquatic Center pool deck - $350,000
- Aquatic Center pool pump - $40,000
- AV Ranch wood sealing - $75,000
- City Hall carpet and paint - $275,000
- Dairy Fork and Wetlands monitoring projects - $20,000
- Citywide Replacement of desktop computers - $145,000

- Replacement of cameras at the Aquatic Center and AV Center - $96,000

The CIP with funding from special revenues total $7.2 million and include the following projects:

- Accessible pedestrian signals - $183,019
- ADA curb ramps - $284,680
- Slurry seal - $750,000
- Glenwood street rehabilitation from SR73 to Aliso Creek - $1,510,000
- Aliso Viejo Parkway rehabilitation from Enterprise to Aliso Creek - $2,000,000
- Cedarbrook rehabilitation from Glenwood to Aliso Viejo Parkway - $1,085,000
- Columbia and Argonaut street rehabilitation - $30,000
- City Hall and Ranch ADA improvements - $74,209
- Bike Lane Implementation - $1,300,000

Special Revenue Funds

Special Revenue Funds are expended in compliance with their funding stipulations; however, it is common to accumulate Special Revenue Funds for multiple years to fund larger City projects.

Road funds consist of Traffic Congestion Relief, Gas Taxes, Measure M and SB1-Road Maintenance Rehabilitation Account (RMRA) funds. These funds are restricted and may only be utilized for the maintenance and improvement of street and traffic projects.

Gas Tax revenues and expenditures are estimated at $1.4 million, respectively. Gas Tax funds are appropriated for street maintenance activities, such as street lighting, signal maintenance, and street sweeping.

Measure M revenues and expenditures are projected at $1.1 million and $2.3 million, respectively. Measure M funds are used for street capital projects and the Senior Mobility Program.

SB1-RMRA revenue totals $1.4 million and $3.2 million is appropriated for street capital projects.

Public Safety grants include the Supplemental Law Enforcement Service Funds (SLESF) for front line local public safety programs and equipment and is expected to be about $0.2 million in revenue and expenses. These funds are used to offset contractual costs with the OCSD for various police equipment.

Air Quality Management District (AQMD) revenue is approximately $0.1 million with fund balance funding $1.3 million for the implementation of bike lanes throughout the City.

Integrated Waste Management funds are used to facilitate recycling and other waste reduction initiatives. Remaining grant funds of $0.2 million are expected to be spent in FY 2025-26.

Other Grants for FY 2025-26 total $0.4 million and include the Permanent Local Housing Allocation grant, which provides funding for the City's three affordable housing units, costs associated with the Orange County Sheriff's Behavior Health Bureau, and supportive and case management services.

The Technology Grant is provided from public, educational, and government access (PEG) fees received through cable franchises and is estimated at $0.1 million. Expenses include funds for public programming, such as Council meetings and SportsZone.

The Federal Grants budget totals $0.6 million and provides funding for the Community Development Block Grant (CDBG).

Management services for the Aliso Viejo Center and the Aquatic Center are provided by two management companies. Aliso Viejo Center revenues total approximately $3.3 million and expenses total $2.6 million, resulting in a net transfer of $0.7 million to the General Fund. The Aquatic Center revenues are $1.0 million, with expenditures totaling $1.2 million. The City's General Fund will subsidize the operating deficit with a transfer to the Aquatic Fund in the amount of $0.2 million. Table 3 summarizes the revenue and expenditure budget for the City's special revenue funds.

Table 3: Special Revenue Funds

Fund	FY 2025-26 Revenue	FY 2025-26 Appropriations
Traffic Congestion Relief	$ 1,900	$ -
Gas Tax	1,459,500	1,374,700
Measure M	1,056,000	2,315,984
SB1	1,386,500	3,180,000
Public Safety Grants	209,000	186,677
AQMD	88,000	1,300,000
Integrated Waste Mgmt	17,000	156,000
Other Grants	365,620	365,620
Technology Grant	75,800	105,200
Development Impact	0	0
Federal Grants	630,848	630,848
AV Center	3,315,078	3,315,078
AV Aquatic Center	1,183,950	1,183,950
Total	**$ 9,789,196**	**$ 14,114,057**

Staff will continue its ongoing analysis of revenues and appropriations for FY 2025-26. Revenues will be monitored to identify additional sales tax from new developments as well as potential shortfalls in other revenue sources. Expenditures will be analyzed for criticality, and services or purchases deemed not essential to City services will be deferred when applicable. Staff continues to explore revenue enhancement opportunities through economic development activity and seek grant opportunities when available to uphold the City's vision of providing critical services to residents and businesses.

Attachments:

1. FY 2025-26 Budget Resolution
2. FY 2025-26 Proposed Budget
3. Salary Schedule Resolution
4. Salary Schedule
5. Proposed Budget Presentation

RESOLUTION NO. 2025-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, ADOPTING THE 2025-26 FISCAL YEAR BUDGET FOR THE CITY OF ALISO VIEJO

WHEREAS, the City Council of the City of Aliso Viejo requires a fiscal plan for the City's operation; and

WHEREAS, a proposed budget for the City of Aliso Viejo for the fiscal year commencing July 1, 2025, and ending June 30, 2026, was submitted to the City Council, as required by Ordinance No. 2001-005; and

WHEREAS, the City Council has conducted a public meeting, has heard and considered public comments, has modified the draft budget accordingly, and wishes to adopt such budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026; and

WHEREAS, preparation of the fiscal year 2025-26 Annual Budget conforms to the Management and Budget Policies adopted by the City Council on November 16, 2005 by Resolution No. 2005-056; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALISO VIEJO AS FOLLOWS:

SECTION 1. That the fiscal year 2025-26 Annual Budget is hereby adopted.

SECTION 2. That the City Manager and the Director of Financial Services are hereby authorized to make expenditures in accordance with the fiscal year 2025-26 Annual Budget, as adopted, with the exception of those expenditures that require City Council approval in accordance with the ordinances and regulations of the City.

SECTION 3. That a copy of said fiscal year 2025-26 Annual Budget is on file in the office of the City Clerk, and is incorporated by reference into this resolution.

SECTION 4. That the Director of Financial Services is directed to enter the fiscal year 2025-26 Annual Budget into the City's financial system in accordance with appropriate accounting practices, and the City Manager, with the Director of Financial Services' assistance, shall assure compliance therewith.

SECTION 5. That the Mayor of the City of Aliso Viejo shall sign and the City Clerk shall certify to the passage and adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 4th day of June 2025.

_____
Tiffany Ackley
Mayor

APPROVED AS TO FORM:

_____
Scott C. Smith, City Attorney

ATTEST:

_____
Janet Martinez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ALISO VIEJO)

I, JANET MARTINEZ, City Clerk of the City of Aliso Viejo, California, DO HEREBY CERTIFY that the foregoing is the original of Resolution No. 2025-__ duly passed and adopted by the City Council of the City of Aliso Viejo at their regular meeting held on the 4th day of June, 2025, by the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

_____
JANET MARTINEZ
CITY CLERK

(SEAL)

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2025-26



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City Manager's Message

Mitzi Ortiz, City Manager

Honorable Mayor, Members of the City Council, and Residents of Aliso Viejo:

The fiscal year (FY) 2025-26 Annual Budget describes the proposed revenue and spending plan necessary to continue the programs, services, amenities, and projects to meet the community's vision for Aliso Viejo. The coming year brings forth fiscal challenges as the City's expenses continue to outpace revenue growth. The operating budget is balanced with an anticipated $45,922 surplus. The use of approximately $1.0 million in general fund reserves is needed to fund the City's capital improvement projects scheduled for FY 2025-26. In an effort to contain costs, budget reductions across all departments were made to offset higher expenses for public safety, salaries and benefits, and other necessary expenditures. The City Council's prudent approach towards the budget and reserves since incorporation has enabled the City to build and maintain reserves with an anticipated year-end fund balance of $38.1 million or 142% of the annual operating budget. The reserves provide a funding source for capital improvement projects at City facilities, while maintaining adequate funds to mitigate impacts on essential services in the event of an emergency and/or unexpected shortfalls in revenues.

Revenue projections are based on current market conditions, legislative developments, and the City's current economic base. According to the Conference Board, the consumer confidence index has declined for the fifth consecutive month, and the U.S. Department of Commerce recently reported a decrease in GDP. Uncertainty regarding tariffs, inflation, and interest rates continues to contribute to low consumer confidence and fears of a recession. As a result, revenue estimates are conservative and projected to be flat compared to FY 2024-25 year-end projections.

Property and sales tax revenue accounts for 70% of the City's General Fund. Property tax is estimated at $10.3 million, an increase of 1.4%. Although Proposition 13 allows for a maximum of 2% increase annually in a property's assessed value, the additional revenue gained from the annual adjustment is offset by potential losses from valuation appeals from vacant office space as remote work remains a priority among the labor force.

Sales tax is conservatively estimated at $8.5 million, a decrease of $0.4 million or 4% from the current year and at this time does not include any changes or growth to the City's tax sharing agreements. The City's fuel and service sector accounts for more than 40% of the total sales tax received and therefore presents a significant challenge to forecasting revenue as fuel and crude oil prices can be volatile and dependent on both domestic and international factors. New businesses at The Commons, such as Tesla, 99 Ranch, and other dining and retail stores, offer opportunities to diversify the City's tax base; however, the impact on revenues is yet to be seen as data is not yet available.

Appropriations have been budgeted at a level to ensure operations and services are maintained at levels the residents and businesses have come to expect. The budget provides for increases in salaries and benefits for employees and includes a 3.1% cost of living adjustment approved by the City Council to attract and retain talent in the organization. In addition, the budget includes various facility improvements at City Hall, the Aliso Viejo Aquatic Center, Aliso Viejo Center, and the Ranch. Expenditures will be closely reviewed for criticality and services or purchases deemed not essential will be deferred when possible.

Although the FY 2025-26 operating budget is balanced, a structural deficit is forecasted for future fiscal years. Without significant new revenue sources or cost reductions, it is anticipated that reserves will be needed to balance the budget beginning in FY 2026-27 through FY 2029-30. It is more critical now than ever to focus on economic development and to pursue future revenue growth opportunities in the City. Development projects are in various planning stages and may provide additional revenue to the City in the near future. As part of the City Council's Goals and Priorities established in May 2025, Staff will be reviewing contracts, services, and operations to ensure the City's financial stability through careful planning and evaluation of revenue and investment opportunities.

The preparation of the Annual Budget represents the culmination of a process involving the City Council, City staff, and the community. We greatly appreciate the City Council's support and input throughout the budget process and its fiscally responsible leadership and direction. I would like to recognize the collective efforts of the Executive Management Team for their contributions in developing this budget and diligence in carrying out the projects and services outlined in the budget.

City of Aliso Viejo
List of Principal Officials

City-Manager Form of Government

CITY COUNCIL

Tiffany Ackley, Mayor
Max Duncan, Mayor Pro Tem
Richard Hurt, Council Member, District 3
Mike Munzing, Council Member, District 5
Tim Zandbergen, Council Member, District 1

CITY MANAGER

Mitzi Ortiz

CITY ADMINISTRATION

Isaac Aziz, Information Technology Manager
Ann Eifert, Director of Financial Services/City Treasurer
So, Kim, Community Development Director
Janet Martinez, City Clerk
Lizzy Mendoza, Community Services Manager
Shaun Pelletier, Public Works Director/City Engineer
Scott Smith, City Attorney (Best, Best, & Krieger)
Ryan Buhr, Police Chief (Orange County Sheriff's Department)
Michael Summers, Division Chief (Orange County Fire Authority)

History of the City

Aliso Viejo was originally part of the 26,000-acre Moulton Ranch. In the 1890's, the Moulton family took ownership of land the Mexican government originally granted to Juan Avila in 1842. In 1976, the Mission Viejo Company purchased the last 6,600 acres for a new master-planned community. The ultimate vision for Aliso Viejo was to feature neighborhoods that provide a balance between work and home, services, and leisure activities. A transit-friendly, energy-conscious, and land-conserving community, Aliso Viejo was to foster a sense of community by creating a friendlier streetscape, quality infrastructure like parks, schools, and new roads, shopping close to home, community services, and neighbors that genuinely feel connected to the community and to one another.

The county approved the master plan for the community in 1979, and by March of 1982, the first residential units were offered for sale. About eight months later, the first residents arrived.

In February of 1995, the Self-Governance Subcommittee of Governmental Affairs, an offshoot of the Aliso Viejo Community Association (AVCA), which was the first community-wide property owner's association of its kind in the state, began its push to make Aliso Viejo a city. Two years later, "Aliso Viejo Cityhood 2000" was born. In March of 1999, "Aliso Viejo Cityhood 2000" introduced an initiative on the ballot for the 2001 special election. On March 6, 2001, voters (more than 90 percent) overwhelmingly decided to make Aliso Viejo a city. The City of Aliso Viejo was officially incorporated on July 1, 2001, and operates as a general law City.

Location

Aliso Viejo encompasses approximately seven square miles and is located at the southern end of Orange County. Aliso is approximately 50 miles southeast of downtown Los Angeles, 75 miles northwest of San Diego, 15 miles south of John Wayne International Airport, and 2.7 miles inland from the Pacific Ocean. Neighboring communities include the cities of Laguna Beach, Laguna Niguel, Laguna Hills, and Laguna Woods.

More than 1,200 businesses are located in Aliso Viejo, which has roughly five million square feet of low and mid-rise office, research and development, technology, and light industrial space. The City is recognized for hosting fast-growing entrepreneurial industries such as medical device, technology, software, biotech, pharmaceutical, electronic gaming, healthcare, and insurance.



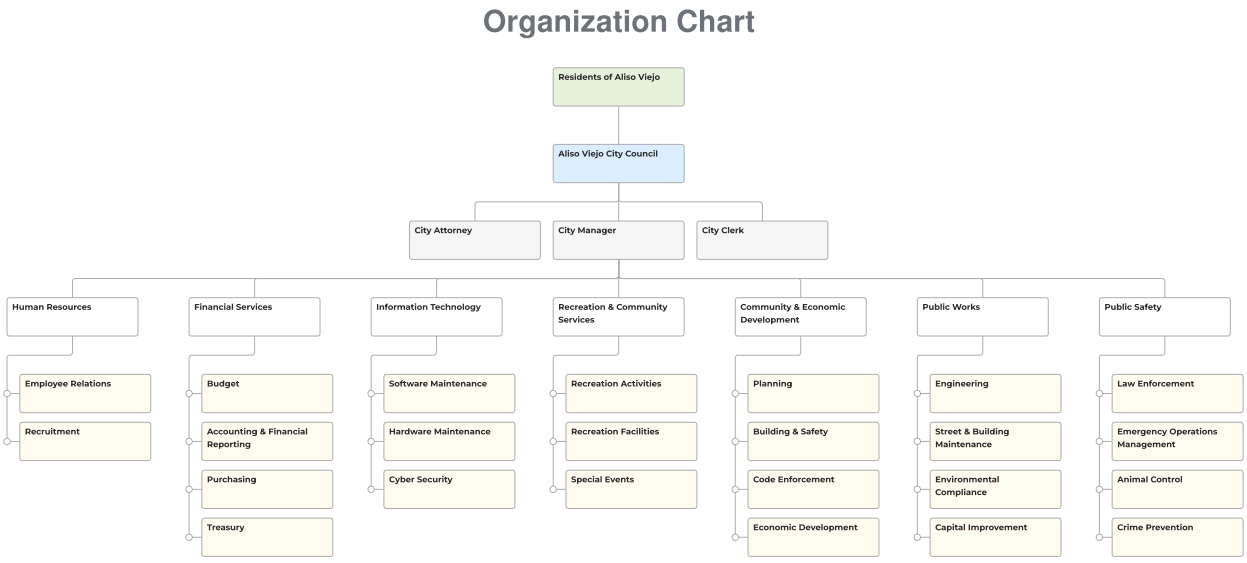
Form of Government

The City operates under the Council-Manager form of government. Beginning with the election in 2024, the City implemented by-district elections, with the City being divided into five districts. Council members are elected to four-year terms with elections staggered every two years. The Mayor and Mayor Pro-Tem are selected by the Council from among its members to serve one-year terms. For more information regarding the by- district election process, please visit https://avcity.org/.

The Council acts as the legislative and policy-making body of the City, enacting all laws and directing such actions as required to provide for the general welfare of the community. City Council meetings are held on a regular basis and are open to the public. The City Council also serves as the governing body of the Aliso Viejo Public Financing Corporation. The City Manager is appointed by the City Council and is responsible for overseeing the operations of the City and implementing the policy decisions made by the City Council. The City Attorney is also appointed by the City Council. All other department heads and employees are appointed by the City Manager.

The City provides municipal services through in-house staffing for administration, finance, planning, and community services and contracts for the services of police, fire, street maintenance, building, code enforcement, trash removal, street sweeping, various recreation programs, and legal services. The City owns and manages the Aliso Viejo Aquatic Center, the Aliso Viejo Center, Iglesia Park, Vista Park, and the Aliso Viejo Ranch property, in addition to maintaining all public roads. The Orange County Library System provides public library services. The Aliso Viejo Community Association, a master community association, owns and manages 20 of the 23 local parks within the City limits. This association also maintains most of the landscaped slopes and parkways.

Organizational Chart



Staffing

The table below represents budgeted staffing levels by department for the past five years. The FY 2025-26 budget includes salaries and benefits for 5 elected officials, 29 full-time employees, and approximately 6.0 part-time or full-time equivalents (FTE).

Five-Year Budgeted Staffing Levels

Department (FTE)	2022	2023	2024	2025	2026
City Council (Elected Officials)	5.0	5.0	5.0	5.0	5.0
City Manager	3.0	3.0	3.0	3.0	2.0
Government Services	2.5	2.5	2.5	2.5	3.5
Human Resources	1.0	1.0	1.1	1.0	1.0
Financial Services	4.4	4.3	4.0	4.0	4.0
Information Technology	2.4	3.0	3.0	3.0	3.0
Recreation and Community Services	12.0	18.0	12.5	12.5	12.5
Community and Economic Development	7.0	5.8	5.0	5.0	5.0
Public Works	3.0	4.0	4.0	4.0	4.0
Public Safety	-	-	0.5	-	-
Total	**40.3**	**46.6**	**40.6**	**40.0**	**40.0**

Employee Compensation and Benefits

The City of Aliso Viejo provides various benefits to employees in addition to maintaining competitive salaries.

Work Schedule: The City operates on a 9/80 work schedule, with every other Friday off.

Salary: The City has a Pay-For-Performance Compensation System. Salaries are based on experience and knowledge of job responsibilities. Each classification title has a corresponding salary range. The compensation system and cost-of-living increases have been incorporated for FY 2025-26.

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

Retirement Benefits: The City formally joined the California Public Employees Retirement System (CalPERS) in December 2002 under the CalPERS 2% @ 55 Plan. It is a multiple-employer public employee defined benefit pension plan. Each year, an independent actuary engaged by the pension plan calculates the amount of the annual contribution that the City must make to the pension plan to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. The City received its actuarial valuation in July 2024 for FY 2025-26. The City's annual employer contribution rate for FY 2024-25 was 11.88% of base wages and is expected to be 11.94% for FY 2025-26. The City also pays the employees' portion of the retirement contribution of 7% of base wages.

On January 1, 2013, the Public Employees' Pension Reform Act (PEPRA) was implemented by CalPERS. This legislation created a benefit group, PEPRA, for new members in CalPERS. All employees, hired by the city on or after January 1, 2013, who have a lapse in membership or no prior membership with CalPERS, are placed into the PEPRA benefit group. The defined benefit formula is 2% @ 62. The annual employer contribution rate for FY 2024-25 is 7.87% of base wages and is expected to be 7.96% in FY 2025-26. Employees in the new benefit group are required to contribute at least 50% of the total normal cost rate for their defined benefit plan. As such, the employee contribution rate in FY 2025-26 is 7.75% of base wages. Reducing unfunded liabilities has become a priority for both CalPERS and the City's contracted public safety agencies.

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

CalPERS Contributions

Fiscal Year	Employer Contribution Rate (Classic)	Employer Contribution Rate (PEPRA)	Estimated Annual Employer Normal Cost	Employer Unfunded Accrued Liability Contribution	Estimated Total Contributions[1]
2021-22	10.340 %	7.590 %	$251,480	$82,347	$333,827
2022-23	10.320 %	7.470 %	$294,455	$98,471	$392,926
2023-24	11.840 %	7.680 %	$321,208	$89,913	$411,121
2024-25	11.880 %	7.870 %	$343,645	$126,925	$470,570
2025-26	11.940 %	7.960 %	$344,130	$158,270	$502,400

[1] Total contributions do not include the employee contribution rate which is paid by the City for classic members.

Source: CalPERS, City of Aliso Viejo, Department of Financial Services

Annual Leave: Employees earn 176 to 240 hours of annual leave per year depending on years of service. Accrual of annual leave and maximum accrual amounts increase based upon number of years of service. The City also allows an annual cash payout of accrued leave in the amount of 40 hours for 1-5 years of service and 80 hours for 6 or more years of service.

Cafeteria Benefits Plan: The City provides its employees a specific dollar amount which can be applied toward medical, dental, vision insurance and/or other benefits offered on a pre-tax basis through the City's Section 125 Cafeteria Plan. A variety of medical insurance plans are available through the CalPERS Health Benefits program. Flexible Spending Accounts are provided and funded by the employees.

Life and Long-Term Disability: The City provides life and long-term disability insurance.

Deferred Compensation: City contributions to a Governmental 457(b) deferred compensation plan are provided to active Council Members of up to $2,242.58 per month. The City also provides an employer contribution to the City Manager of an amount equal to 3% of base salary. The program is optional for all other employees and funded by employee contributions through payroll deductions.

Basis of Budgeting

The City of Aliso Viejo's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP), using the modified accrual basis of accounting. Under this method of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current fiscal period, while expenditures are recognized in the accounting period in which the liability is incurred. Each of the City's funds are considered a separate accounting entity with a self-balancing set of accounts that records assets, liabilities, fund equity, revenue, and expenditures. Funds are established and segregated for the purpose of recording specific programs or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The General Fund accounts for all revenue of the City not specifically levied or collected for a particular purpose. The City of Aliso Viejo has 13 Special Revenue Funds that are used to account for specific revenues that are legally restricted for particular purposes. The Capital Project Funds are used to account for the acquisition or construction and improvement of major capital projects. The budget is prepared on a line item basis by fund and department. The City currently does not have any Enterprise or Internal Service funds.

Budgeting Process

The responsibility for preparation of the Annual Budget is set forth in Ordinance No. 2001-005, whereby the City Manager is tasked with the preparation and submittal of the Annual Budget for its approval by City Council. The Financial Services Department prepares budget reports and provides detailed instructions and assistance to each department with respect to the preparation of their particular department budgets. The budgeting process is generally an incremental one which starts with a historically-based budget. Requests for changes in appropriations are made at the departmental level and initially compiled and reviewed by the Director of Financial Services. A draft budget is then presented to the City Manager, who reviews the requests and ensures that all budget decisions are in full accordance with stated City Council policies and goals, and all applicable federal, state, and local laws and regulations.

PREPARATION OF THE BUDGET DOCUMENT

Altogether, budget preparation takes approximately four months. Departments begin preparing their budget requests and revenue estimates in February. All budget submissions for new and additional services, positions, capital outlay, and capital improvement projects are reviewed. The overall picture of estimated revenues and proposed appropriations is also carefully studied. In addition to providing the most efficient, effective and economical service levels possible, public safety, legal requirements, and adherence to City Council financial policies are also major considerations throughout the budget process.

Budget workshops are open to the public and are held starting in April. The City Manager presents the Draft Budget to the City Council and the public for review. Changes to the budget as directed by the City Council are incorporated into the Proposed Budget and presented for adoption. The budget is adopted annually by the City Council prior to the beginning of the fiscal year and serves as the foundation for the City's financial planning and control. A majority vote is required to pass, approve, and adopt the final Budget by resolution at a City Council meeting.

BUDGET CALENDAR – SUMMARY

The following calendar highlights some of the key deadlines used for the preparation of the FY 2025-2026 Budget:

February 26, 2025 - City Council Goals & Priority Setting Workshop

April 2, 2025 - City Council Study Session - FY 2025-26 Draft Budget

May 21, 2025 - City Council Meeting - FY 2025-26 Revised Draft Budget & Financial Forecast

June 4, 2025 - Present Proposed Budget for City Council Adoption

BUDGET IMPLEMENTATION, TRANSFERS AND CONTROL

Upon adoption of the budget by the City Council, the responsibility of implementing each department's budget lies with each Department Head with oversight by the Director of Financial Services, with ultimate responsibility resting with the City Manager. Department Heads are expected to operate their departments within the appropriations established in the budget.

The annual budget is arranged by fund, function, and department. The level of budgetary control is established at the fund level. Transfers of appropriations between department budgets can be made with the Director of Financial Services' approval. The City Council's approval is required for all budget amendments that result in a change to any fund balance in the adopted budget. The budget is reviewed mid-year in January by the City Manager and the Director of Financial Services to ensure compliance with City Council direction. The Mid-Year budget is reviewed by the City Council and consideration is given to necessary adjustments for new programs, projects, and other adjustments to ensure that expenditures and revenues are in line with the budgeted projections.

A carefully designed system of internal accounting and budgetary controls is used to ensure that revenues and expenditures are tracked and used as intended. These controls are designed to provide reasonable, but not necessarily absolute, assurance with respect to the reliability of financial and budgetary records for use in the preparation of financial statements, as well as accountability for all City assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits and that the evaluation of costs and benefits requires estimates and judgments by management. The system is reviewed as regularly as possible and as required by law, by either internal audit staff and/or independent, certified public accountants. The City also maintains an encumbrance accounting system as an additional method of accomplishing budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to a vendor. At fiscal year-end, all operating budget appropriations lapse and are re-appropriated in the next year's budget.

FINANCIAL REPORTS

Annual Comprehensive Financial Report (ACFR): The ACFR is a detailed report that covers the financial statements for the City prepared in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). This report includes an introductory section, the Independent Auditors' Report, and the Management's Discussion and Analysis (MD&A), which offers readers a narrative description as well as an analysis of the financial activity of the City for the fiscal year ended. The report continues with the government-wide statements, fund financial statements, and notes to the financial statements. Statements for major funds are then presented, followed by all non-major fund activity, and finally, the statistical section. The City prepared its first ACFR in 2001 in the GASB Statement Number 34 format and included a citywide valuation of infrastructure assets. The ACFR complies with all GASB pronouncements applicable to the City of Aliso Viejo. The City has consistently received the prestigious "Certificate of Achievement for Excellence in Financial Reporting" award presented by Government Finance Officers Association since 2001.

OTHER INFORMATION

Capital Improvement Program (CIP): The Capital Improvement Program (CIP) Budget is submitted to the City Council with the budget document in order to provide more detailed descriptions of projects scheduled to take place over the next five years. A CIP project is defined as an addition or improvement to the City's infrastructure or public facilities. Financial Services coordinates the budget preparation, including review of fund cash flows to ensure adequate funding over the project life. Many projects span multiple fiscal years and have multiple funding sources, including grant funding and special revenue funds. Special attention is paid to projects requiring General Fund dollars and typically reflects previously identified Council goals. The CIP document is designed to give an easily understandable overview of the multi-year projects to which the City Council has made a long-term commitment.

Debt: On August 13, 2019, the City issued $12,250,000 of tax-exempt Certificates of Participation to provide financing for the construction of the Aliso Viejo Ranch. The principal is due annually in amounts ranging from $230,000 to $635,000 on November 1 of each year commencing in 2020 through the year 2049 with a coupon rate ranging from 2% to 4%. Interest is payable semi-annually in amounts ranging from $9,525 to $212,325 and is due on May 1 and November 1 of each year commencing on November 1, 2019. The interest payments have rates ranging from 0.96% to 3.09%.

Debt without Government Commitment - Community Facilities District No. 2005-01: In November, 2007, the City issued $34,070,000 in Special Tax Bonds for the acquisition and improvement of various public facilities within Community Facilities District No. 2005-01 (CFD No. 2005-01). In September 2014, the City refinanced the Special Tax Bonds with the issuance of the 2014 Special Tax Bonds for a total of $32,270,000.

In December 2023, the City refinanced $26,605,000 in principal outstanding on the 2014 Special Tax Bonds for a total of $23,430,000. Principal payments commence on September 1, 2024, and are paid annually in amounts ranging from $880,000 to $2,440,000 until September 2038. Interest payments will commence September 1, 2024, and paid semiannually thereafter on September 1 and March 1 of each year.

LEGAL DEBT MARGIN

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

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

Computation of Legal Debt Margin

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Assessed Valuation	11,357,669,581	11,846,251,958	12,279,351,745	12,734,593,722	13,037,996,994
Legal Debt Limit 3.75%	425,912,609	444,234,448	460,475,690	477,547,265	488,924,887
Amount of Debt Applicable to Limit	11,785,000	11,545,000	11,295,000	11,035,000	10,765,000
Legal Debt Margin	414,127,609	432,689,448	449,180,690	466,512,265	478,159,887

Source: County of Orange Auditor Controller
HDL Coren & Cone,
City of Aliso Viejo Department of Financial Services

APPROPRIATIONS LIMIT (GANN)

The voters of California, during a special election in 1979, approved Article XIII-B of the California State Constitution. Informally known as the "Gann Initiative," Article XIII-B provides limits regarding the total amount of appropriations in any fiscal year from "the proceeds of taxes**."** Every year the City Council adopts an appropriations limit, via resolution, for the proposed fiscal year.

The State Legislature, in 1980, added Section 9710 to the Government Code, providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriation limit for any fiscal year was equal to the previous year's limit, adjusted for population changes and the changes in the US Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California Department of Finance. However, the original Article XIII-B (Proposition 4) and its implementing legislation were modified by Proposition 111 and SB 88 by the voters in June 1980. The changes were incorporated into the FY 1990-91 and FY 1991-92 Appropriations Limits. Beginning with the FY 1990-91 Appropriations Limit, a city may choose annual adjustment factors. The adjustment factors include growth in the California Per Capita Income or growth in the non-residential assessed valuation due to construction within the City and the population growth within the county or the city.

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

Annual Appropriations Limit

Fiscal Year	Appropriations Limit	Percentage Change	Subject to Limit	Variance
2021-22	48,200,927	4.84%	13,862,840	34,338,087
2022-23	53,660,602	11.33%	15,361,280	38,299,322
2023-24	56,164,572	4.67%	16,182,063	39,982,509
2024-25	58,378,143	3.94%	19,534,385	38,843,758
2025-26	62,243,329	6.62%	19,588,263	42,655,0666

RESOLUTION NO. 2025-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, ADOPTING THE 2025-26 FISCAL YEAR BUDGET FOR THE CITY OF ALISO VIEJO

WHEREAS, the City Council of the City of requires a fiscal plan for the City's operation; and

WHEREAS, a proposed budget for the City of Aliso Viejo for the fiscal year commencing July 1, 2025, and ending June 30, 2026, was submitted to the City Council, as required by Ordinance No. 2001-005; and

WHEREAS, the City Council has conducted a public meeting, has heard and considered public comments, has modified the draft budget accordingly, and wishes to adopt such budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026; and

WHEREAS, preparation of the fiscal year 2025-26 Annual Budget conforms to the Management and Budget Policies adopted by the City Council on November 16, 2005 by Resolution No. 2005-056; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AS FOLLOWS:

SECTION 1. That the fiscal year 2025-26 Annual Budget is hereby adopted.

SECTION 2. That the City Manager and the Director of Financial Services are hereby authorized to make expenditures in accordance with the fiscal year 2025-26 Annual Budget, as adopted, with the exception of those expenditures that require City Council approval in accordance with the ordinances and regulations of the City.

SECTION 3. That a copy of said fiscal year 2025-26 Annual Budget is on file in the office of the City Clerk, and is incorporated by reference into this resolution.

SECTION 4. That the Director of Financial Services is directed to enter the fiscal year 2025-26 Annual Budget into the City's financial system in accordance with appropriate accounting practices, and the City Manager, with the Director of Financial Services' assistance, shall assure compliance therewith.

SECTION 5. That the Mayor of the City of shall sign and the City Clerk shall certify to the passage and adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 4th day of June 2025.

_____
Tiffany Ackley
Mayor

APPROVED AS TO FORM:

_____
Scott C. Smith, City Attorney

ATTEST:

_____
Janet Martinez, City Clerk

City of Aliso Viejo
Council Policy

SUBJECT	RES. NO	POLICY NO.	EFF. DATE
FINANCIAL MANAGEMENT AND BUDGET POLICIES	**2005-056**	**300-3**	**11/16/2005** **01/07/2009** **06/19/2019**

PURPOSE

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

POLICY

1. Operating Management Policies

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

    a. Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.
    b. Current revenues will fund current expenditures. The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.
    c. Development impact fees, as permitted by state law for capital expenses attributable to new development, will be reviewed to ensure that such fees cover all direct and indirect development-related expenses.
    d. The City will review user fees and charges and attempt to set them at a level that fully supports the total direct and indirect cost of the activity as permitted by law.
    e. City staff will seek out, apply for and effectively administer federal, state and other grants that address the City's priorities and policy objectives and provide a positive benefit to the City. Before any grant is pursued, staff shall provide a detailed pro-forma that addresses the immediate and long-term costs and benefits to the City.
    f. Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. In the event of reduced grant funding, programs financed with grant monies will be substituted with City resources only after all program priorities and alternatives are considered during the budget process.
    g. The City will follow a policy of collecting revenues that is aggressive and consistent, but sensitive to the circumstances. The City's goal for collections is to have no more than .5 of 1% of the total City revenue being adjusted for bad debts annually.
3. Budget Policies

1. The budget process is intended to weigh all competing requests for City resources, within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process are discouraged.
2. Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts. The process will include a diligent review of programs by staff, management, and City Council.
3. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated biennially, will focus on a three-year horizon, and will include a five-year outlook.
4. All budgetary procedures will conform to state regulations and generally accepted accounting principles.
5. The levels of budgetary authority to amend appropriations are as follows:

    1. Department Heads can request to move appropriations from one object to another within the budget categories of operating expenditures, other services and supplies with the approval of the Director of Financial Services.
    2. The Director of Financial Services will have the authority to transfer appropriations between objects, categories, departments and funds.
    3. The City Manager will have the authority to transfer appropriations between funds.
    4. City Council's approval will be required to amend revenue or appropriations, which result in a change to the adopted budget.

4. Cash Management Policies

    a. Investments and cash management will be the responsibility of the City Treasurer.
    b. Cash and Investment programs will be maintained in accordance with the City's adopted investment policy and will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.
    c. The City invests all idle cash as determined by analysis of anticipated cash flow needs. Specific emphasis will be placed on future cash requirements when selecting maturity dates to avoid forced liquidations and the potential corresponding loss of investment earnings.
    d. In order to maximize yields from the overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with generally accepted accounting principles.
    e. All investments and evaluation of such investments shall be made with regard to the "prudent investor" standard. The standard to be used by investment officials shall be that of a "prudent person" and shall be applied in the context of managing all aspects of the City's investment portfolio. The prudent person standard is as follows: Investments will be made with the care, skill, prudence and diligence under the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the professional management of their business affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
    f. The investment officer, acting in accordance with written procedures and the investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported within a timely manner and appropriate action is taken to control adverse developments.
    g. The City Treasurer shall maintain a system of internal controls designed to ensure compliance with the Investment Policy and to prevent losses due to fraud, employee error, and misrepresentations by third parties or unanticipated changes in financial markets.
    h. The City Treasurer will generate a monthly report to the City Manager and City Council in conformance with all State laws and City investment policy requirements.

5. Capital Management Policies

    a. A five-year Capital Improvement Plan will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction,

which results in a capitalized asset costing more than $5,000 and having a useful (depreciable life) of five years or more.

b. The capital improvement plan will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.
c. Capital improvement lifecycle costs will be coordinated with the development of the Operating Budget. Future operating, maintenance and replacement costs associated with new capital improvements will be forecast, matched to available revenue sources and included in the Operating Budget. Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.
d. City assets shall be systematically and accurately recorded, properly classified and adequately documented in the Fixed Asset Accounting System. The City shall establish an internal control structure over all assets to provide reasonable assurance of effective and efficient operations, reliable financial reporting and compliance with applicable laws and regulations. Refer to the Fixed Asset Policy and Procedure for guidelines.

6. Debt Management Policies

a. A ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the City's ability to pay short-term obligations.
b. Debt financing should not exceed the useful life of the infrastructure improvement or project.
c. The City will not use long-term financing for any recurring purpose such as current operating and maintenance expenditures. Short-term debt instruments such as revenue, tax, or bond anticipation notes shall be excluded from this limitation.
d. All bond issue proposals should include an analysis showing how the new issue, combined with any current debt, impacts the City's debt capacity and conformance with City policies.
e. Community Facility District (CFD) Bonds shall be permitted only when there is a general City benefit. Refer to the Local Goals and Policies for the Use of the Mello-Roos Community Facilities Act of 1982. Exhibit A.
f. A debt service fund will be maintained to account for restricted revenues and debt payments, as well as any additional debt amounts deemed to be advisable and necessary for any public or municipal purposes.
g. Refer to Policy 300-XX Debt Issuance and Management Policy for compliance with SB 1029.

h. Refer to Policy 300-XX Post Issuance and Continuing Disclosure Policy for compliance with SB 1029.

7. Reserve Policies

a. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's financial forecasts.

b. General Fund Stabilization Reserve of 15 percent of the annual General Fund operating budget will be maintained for unforeseen emergencies or catastrophic impacts to the City.
c. The unappropriated fund balance in the General Fund will be maintained at a level sufficient to provide adequate working capital and to accommodate required adjustments to other reserve accounts, including the reserves for advances to other funds, deposits and prepaid items.
d. General Fund Economic Uncertainty Reserve will be budgeted and appropriated annually to avoid the need for service level reductions in the event an economic downturn that causes revenues to be less than anticipated in the budget.
e. General Fund Self-Insurance Reserves will be maintained at a level, which, together with purchased insurance policies, will adequately indemnify the City's property, liability, and health benefit risk.
f. General Fund Contingency Reserves to be determined annually will be maintained to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also be used for unanticipated and/or inadequately budgeted events threatening the public health or safety. Use of contingency funds should be utilized only after all budget sources have been examined for available funds, and subject to City Council approval.

g. The City will assign funds within its General Fund reserves for cash flow and investment purposes. Interest earnings from these funds will be utilized to assist with debt service payments for the City. Funds utilized to assist with debt service payments on tax exempt obligations shall be unencumbered, i.e., not pledged to make such debt service payments, if necessary to comply with the provisions of the Internal Revenue Code and regulations in order to maintain the tax-exempt status on such obligations.
   A minimum fund balance of 25 percent of estimated Gas Tax revenues for the current year will be set aside as a reserve for street repair emergencies and other unanticipated traffic safety projects.

8. Financial Reporting Policies

   a. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP), and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
   b. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).
   c. The City's CAFR will be submitted to the Government Finance Officers Association and California Society of Municipal Finance Officers for the Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance-related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
   d. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.
   e. The City will prepare periodic financial reports, for review by the City Council, to provide information on the status of the City's financial condition.

9. Use of Funds

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

10. Asset Improvement and Replacement Reserve

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

Demographics

Aliso Viejo was the first planned community in California to provide a balance between its estimated 18,000 on-site jobs and the resident workforce. With a population of 50,068[1], all residents live within 2.5 miles of Aliso Viejo Town Center, which is located near the geographic center of the City. This "downtown" includes over 800,000 square feet of retail shops and specialty stores, restaurants, medical offices, business offices, and entertainment venues. In 2024, Aliso Viejo was ranked the 2nd safest city in California by safety consulting firm, Safewise.

Aliso Viejo housing is comprised of single-family homes, condos, and luxury apartments. The City's commercial base includes a mixture of retail, light industrial, and service entities providing a diverse tax base for the City. According to the United States Census Bureau, Aliso Viejo residents have a median age of 37.9 years and a median household income of $131,708. The median home price is $818,500 and the median rental rate is $2,625[2]. As of March 2024, the City is home to an estimated 28,100[2] employed individuals and has an unemployment rate of 3.5%[3] compared to 3.7% in the County.

Population

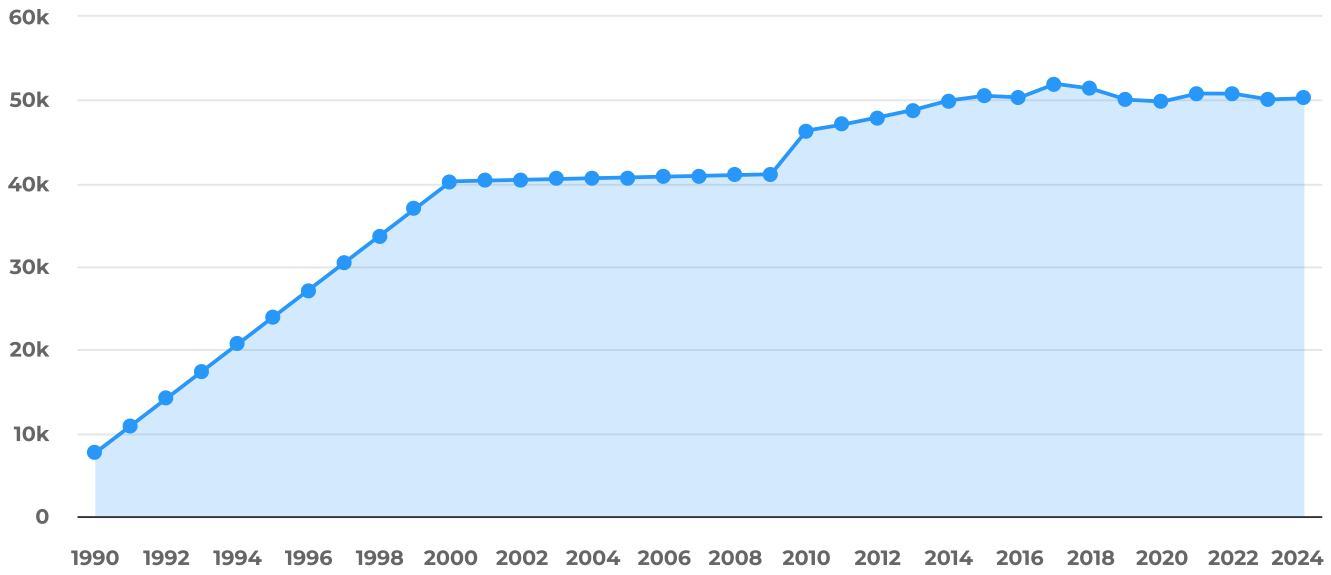
TOTAL POPULATION

50,213

0.29%
vs. 2023

GROWTH RANK

5 out of **503** Municipalities in California



** Data Source: Client entered data for year 2024*

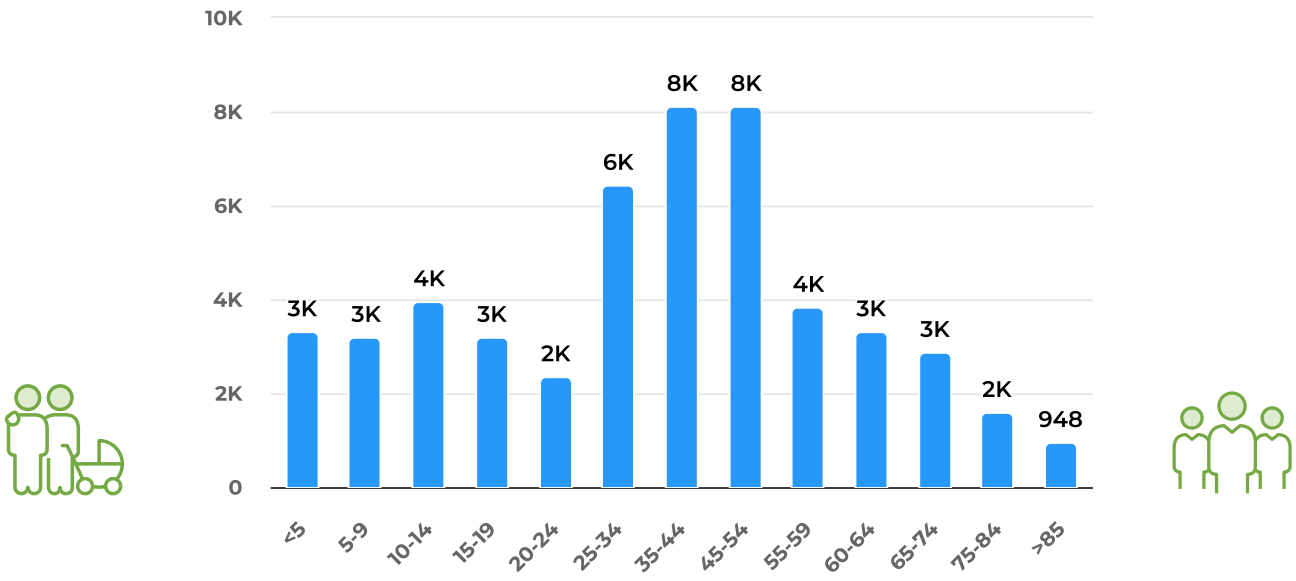
DAYTIME POPULATION

44,898

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

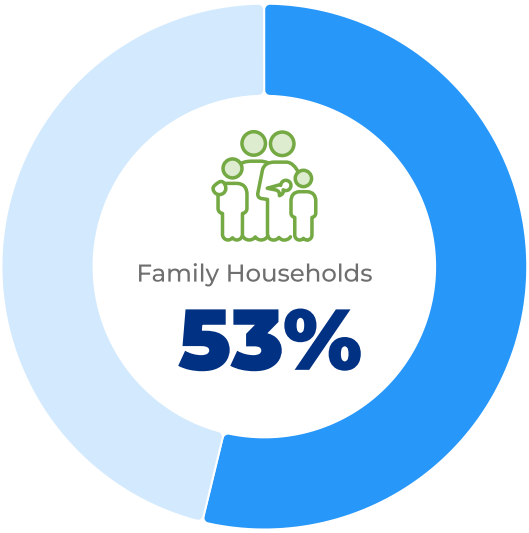
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

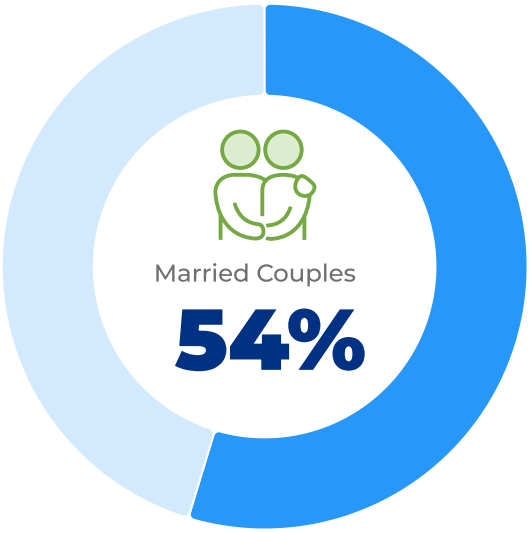
19,421

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



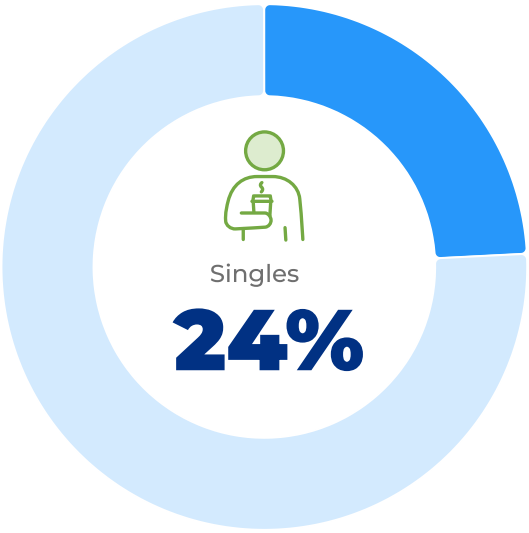
10%

higher than state average



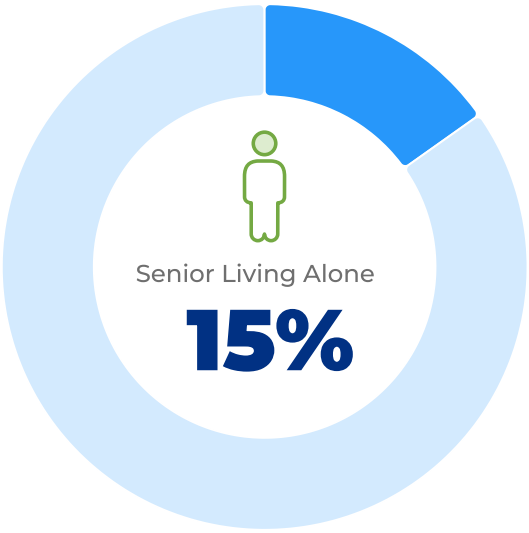
10%

higher than state average



1%

higher than state average



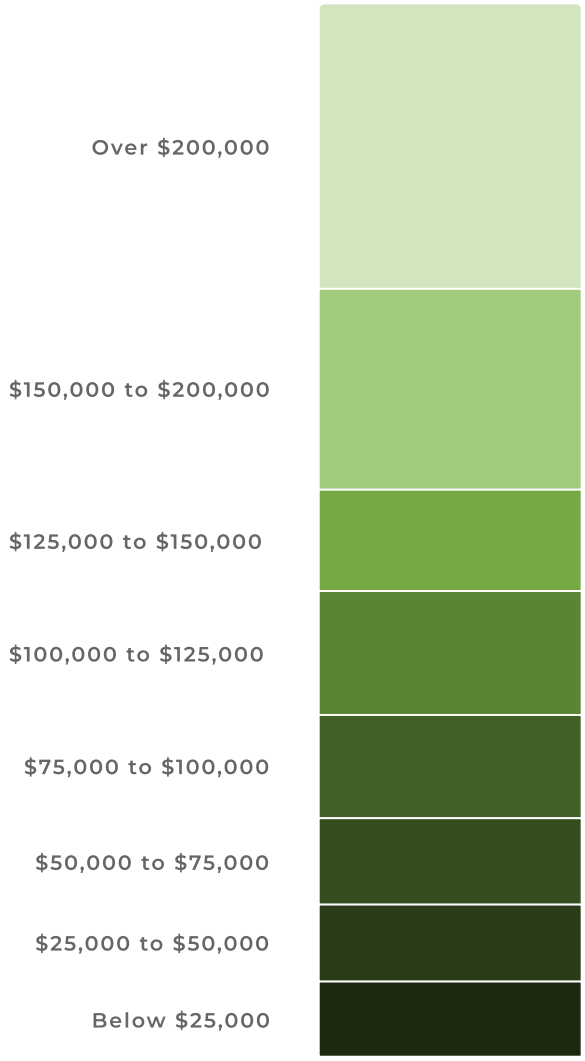
16%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

27%

38.77%
higher than state average

Median income

$137,970

43.22%
higher than state average

Below $25,000

7%

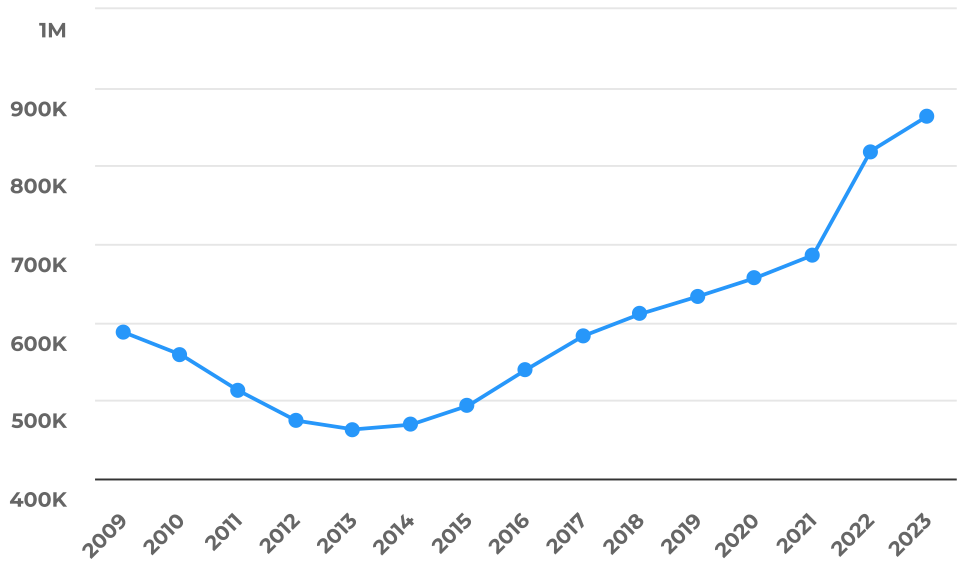
-42.91%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

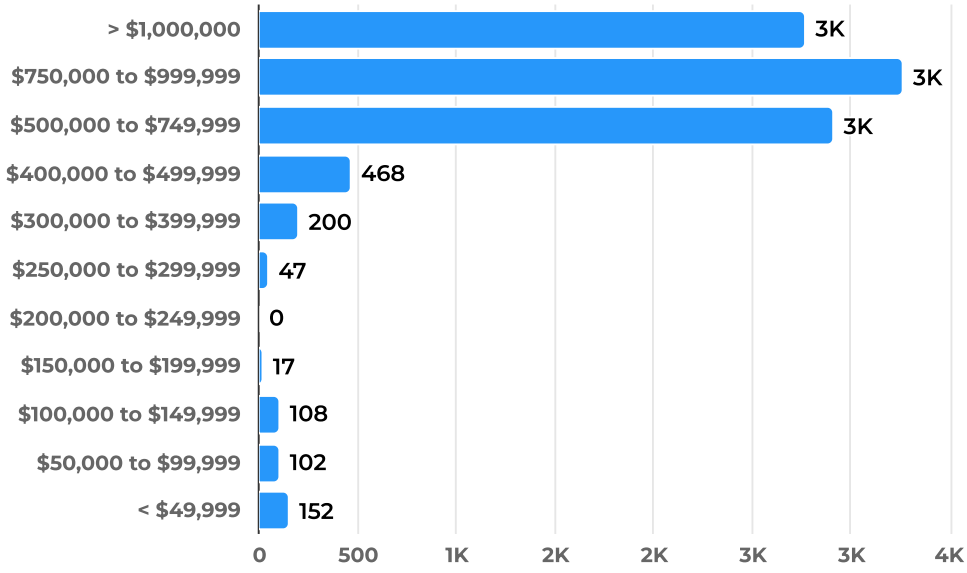
2023 MEDIAN HOME VALUE

$863,800



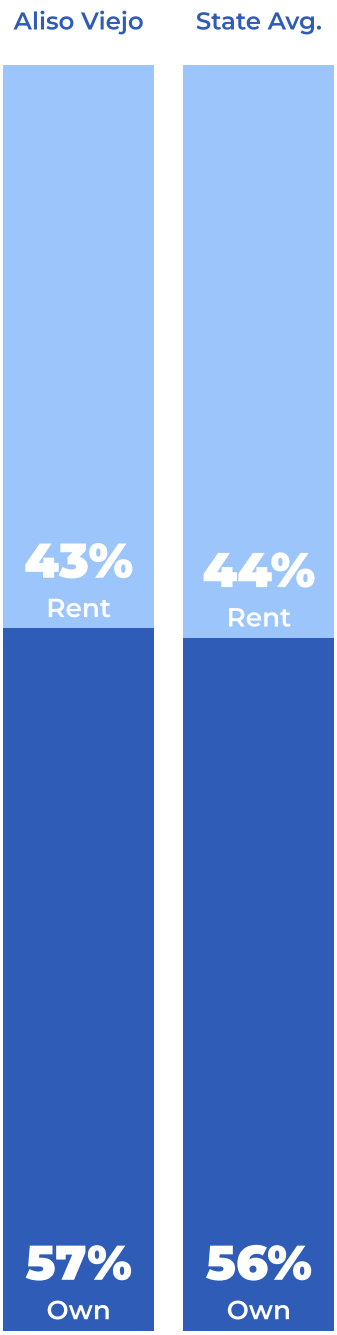
** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Executive Summary

The proposed FY 2025-26 budget includes appropriations for programs and projects necessary to provide essential services to the community. General Fund revenues are estimated to total $26.8 million. The General Fund operating budget is balanced totaling approximately $26.8 million. The General Fund Capital Improvement Plan (CIP) totals $1.0 million. A General Fund operating surplus of approximately $40,000 is projected with General Fund reserves needed to fund $1.0 million in capital improvements, resulting in a net decrease to fund balance in the amount of $1.0 million. The estimated year-end General Fund balance will decrease by approximately 2.4% to $38.2 million.

In addition to the General Fund, the City uses "Special Revenue Funds" to fund various City expenditures. Special Revenue Funds are typically restricted funds, such as Gas Tax, SB 1, Measure M, Federal Grants, and Other Grants. These funds can only be used for specific purposes. Revenue and appropriations for all Special Revenue Funds for FY 2025-26 are approximately $9.8 million and $14.1 million, respectively.

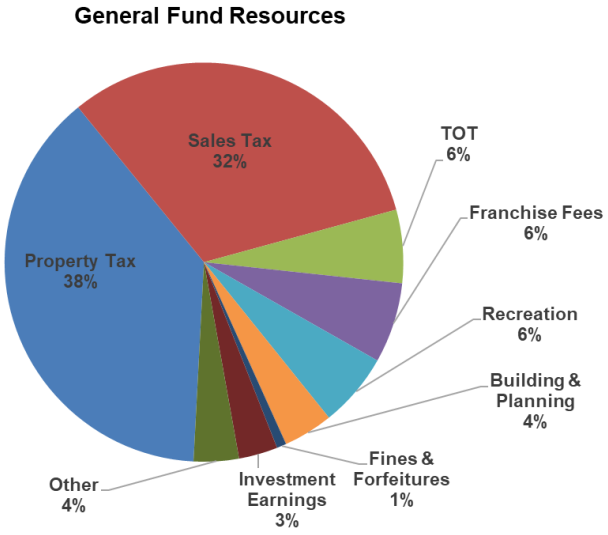
At the end of FY 2025-26 operations, the estimated fund balance for all City funds will be approximately $43.7 million.

General Fund Revenues

Revenue forecasts for FY 2025-26 were prepared using estimates and projections provided by the State, other agencies, and City consultants. General Fund resources are estimated to total $26.8 million. Table 1 below provides a summary of General Fund resources compared to the current year and FY 2023-24.

Table 1: General Fund Resources

General Fund Resources	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2024-25 Year-End Estimates	FY 2025-26 Proposed Budget
Property Tax	$ 9,911,102	$ 10,179,100	$ 10,179,000	$ 10,319,100
Sales Tax	8,359,623	8,900,000	8,900,000	8,520,000
TOT	1,570,575	1,600,000	1,594,088	1,600,000
Franchise Fees	1,793,611	1,661,670	1,672,525	1,636,000
Recreation	1,593,376	1,685,500	1,440,000	1,560,000
Building & Planning	1,240,630	1,100,000	1,250,000	1,085,000
Fines & Forfeitures	296,430	185,000	246,595	210,000
Investment Earnings	708,216	495,000	800,000	850,000
Other	2,700,363	944,049	944,049	1,061,485
Total Resources	**$ 28,173,926**	**$ 26,750,319**	**$ 27,026,257**	**$ 26,841,585**



The City receives 82% of its General Fund revenue from taxes. This includes property tax, sales tax, transient occupancy tax (TOT), and franchise fees. Property tax is estimated at $10.3 million and is projected to remain relatively flat compared to the current year. Although Proposition 13 allows for a maximum of 2% increase annually in a property's assessed value, the additional revenue gained from the annual adjustment is offset by potential losses from valuation appeals and lower transfer taxes due to a slowing housing market from higher interest rates.

Sales tax is conservatively estimated at $8.5 million, a decrease of $0.4 million or 4% from the current year and at this time does not include any changes or growth with the City's tax sharing agreements. According to the Conference Board, the consumer confidence index has declined for the fifth consecutive month, and the U.S. Department of Commerce recently reported a decrease in GDP. In addition, continued high rates of inflation and changes in economic policy regarding tariffs have sparked fears of a recession and the lower sales tax estimates reflect the economic uncertainty.

TOT and franchise fees remain consistent year after year at approximately $1.6 million. The City has two hotels and therefore any significant growth is not anticipated. Franchise fees from the City's utilities and waste hauler are expected to increase slightly, however, these increases are offset by decreases in cable fees and the potential loss of approximately $50,000 annually from the County as a result of a new Waste Disposal Agreement, which is currently being negotiated.

Other revenue sources include recreation fees, building and planning, traffic and parking fines, investments earnings, and net income from the Aliso Viejo Center. Recreation fees total approximately $1.6 million and include facility rentals at the Ranch, classes, and camps. Although the current year saw a decline in larger events hosted by non-residents, such as weddings, FY 2025-26 estimates anticipate a return to FY 2023-24 levels through additional marketing efforts and rental options. Building and planning fees are estimated to decline because the current year includes one-time fees from the expansion of the Kaiser facility. Investment income is estimated at $0.9 million as a result of higher interest rates. Net income from the Aliso Viejo Center is estimated at $0.7 million, an increase of approximately $0.2 million from the current year.

General Fund Appropriations

The General Fund operating budget totals $26.8 million and includes $0.2 million in transfers to the Aliso Viejo Aquatic Center Fund to bridge the operating gap at that facility. The operating budget includes salaries and benefits for 29 full-time positions, five elected officials, and part-time positions primarily in Community Services. Salary and benefit expenses include merit-based increases and cost-of-living adjustments (COLA) in accordance with the Classification and Compensation Plan approved by Council in 2018, which is based on the Annual Consumer Price Index, Urban Wage Earners and Clerical Workers, Los Angeles-Long Beach-Anaheim (CPI-W) of 3.1%. The estimated cost of the COLA is $0.1 million. Attachment 3 provides the proposed salary schedule effective July 1, 2025, if approved by Council.

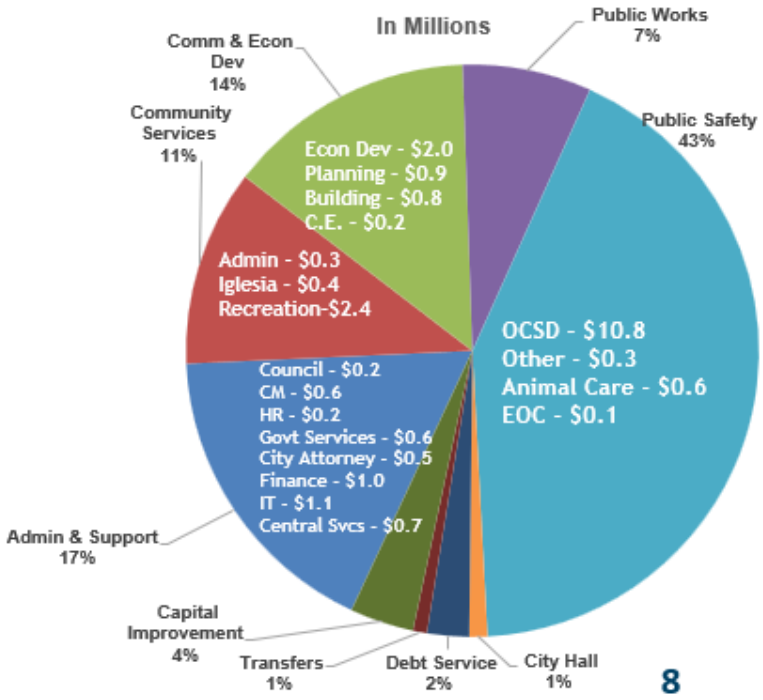
In addition, appropriations include CalPERS pension costs of $0.4 million and $0.2 million in unfunded pension liability. As of the most recent CalPERS actuarial valuation, the City's accrued liability funded ratio is above the required funding level of 80%, as established by Council policy in 2017.

The FY 2025-26 budget provides the necessary funding to continue essential services throughout the community. The operating budget reflects an increase of approximately 4.8%, or $1.2 million compared to the FY 2024-25 year-end estimates. The year-over-year increase is primarily a result of higher public safety costs due to increases in the law enforcement contract with the Orange County Sheriff's Department, animal care services with the City of Mission Viejo, and crossing guard services.

Budget reductions were made across all departments to offset higher costs and balance the operating budget. Reductions include freezing of a motor officer position within the law enforcement contract and the conversion of a full-time Emergency Management Coordinator to part-time, as well as reductions for professional services in Administration and Support, Public Works, and Community Development. Costs were also reduced for recreation, classes, and training. Table 2 summarizes the General Fund appropriations.

Table 2: General Fund Appropriations

General Fund Appropriations	FY 2023-2024 Actuals	FY 2024-25 Amended Budget	FY 2024-25 Year-End Est.	FY 2025-26 Proposed Budget
Admin & Support	$ 4,978,006	$ 4,976,449	$ 4,761,449	$ 4,819,209
Community Services	2,743,811	3,165,132	3,022,132	3,094,207
Comm & Econ Dev	3,982,795	4,136,826	4,186,826	3,903,498
Public Works	1,724,588	1,914,500	1,834,500	2,022,627
Public Safety	10,005,398	11,332,287	10,632,287	11,794,417
City Hall	201,147	251,290	251,290	283,305
Debt Service	655,795	658,050	658,050	657,450
Transfers	159,252	201,402	201,402	220,950
Total Operating	**$ 24,450,792**	**$ 26,635,936**	**$ 25,547,936**	**$ 26,795,663**
Capital Improvement	267,472	526,000	251,000	1,001,000
Total General Fund	**24,718,264**	**$ 27,161,936**	**$ 25,798,936**	**$ 27,796,663**



Capital Improvement Plan (CIP)

Other General Fund obligations include funding for capital improvement projects totaling $1.0 million for FY 2025-26. General Fund improvements include the following projects:

- Aquatic Center pool deck - $350,000
- Aquatic Center pool pump - $40,000
- AV Ranch wood sealing - $75,000
- City Hall carpet and paint - $275,000
- Dairy Fork and Wetlands monitoring projects - $20,000
- Citywide Replacement of Desktop Computers - $145,000
- Replacement of Cameras at the Aquatic Center and AV- $96,000

The CIP with funding from special revenues total $7.2 million and include the following projects:

- Accessible pedestrian signals - $183,019
- ADA curb ramps - $284,680
- Slurry seal - $750,000
- Glenwood street rehabilitation from SR73 to Aliso Creek - $1,510,000
- Aliso Viejo Parkway rehabilitation from Enterprise to Aliso Creek - $2,000,000
- Cedarbrook rehabilitation from Glenwood to Aliso Viejo Parkway - $1,085,000
- Columbia and Argonaut street rehabilitation - $30,000
- City Hall and Ranch ADA improvements - $74,209
- Bike Lane Implementation - $1,300,000

Special Revenue Funds

Special Revenue Funds are expended in compliance with their funding stipulations; however, it is common to accumulate Special Revenue Funds for multiple years to fund larger City projects.

Road funds consist of Traffic Congestion Relief, Gas Taxes, Measure M and SB1-Road Maintenance Rehabilitation Account (RMRA) funds. These funds are restricted and may only be utilized for the maintenance and improvement of street and traffic projects.

Gas Tax revenues and expenditures are estimated at $1.4 million, respectively. Gas Tax funds are appropriated for street maintenance activities, such as street lighting, signal maintenance, and street sweeping.

Measure M revenues and expenditures are projected at $1.1 million and $2.3 million, respectively. Measure M funds are used for street capital projects and the Senior Mobility Program.

SB1-RMRA revenue totals $1.4 million and $3.2 million is appropriated for street capital projects.

Public Safety grants include the Supplemental Law Enforcement Service Funds (SLESF) for front-line local public safety programs and equipment and is expected to be about $0.2 million in revenue and expenses. These funds are used to offset contractual costs with the OCSD for various police equipment.

Air Quality Management District (AQMD) revenue is approximately $0.1 million with fund balance funding $1.3 million for the implementation of bike lanes throughout the City.

Integrated Waste Management funds are used to facilitate recycling and other waste reduction initiatives. Remaining grant funds of $0.2 million are expected to be spent in FY 2025-26.

Other Grants for FY 2025-26 total $0.4 million and include the Permanent Local Housing Allocation grant, which provides funding for the City’s three affordable housing units, costs associated with the Orange County Sheriff’s Behavior Health Bureau, and supportive and case management services.

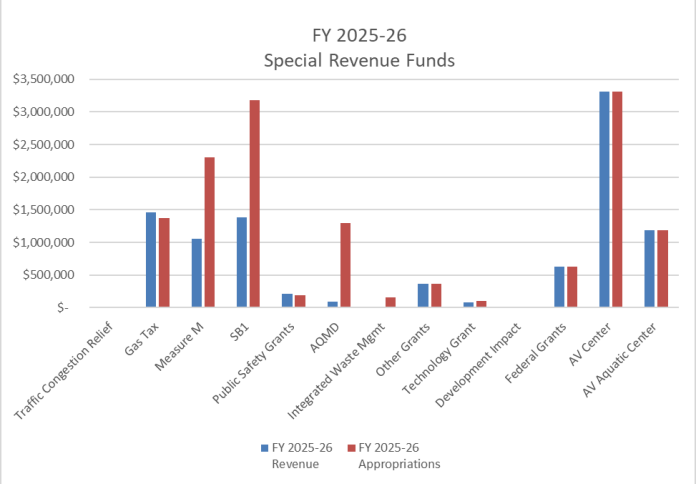
The Technology Grant is provided from public, educational, and government access (PEG) fees received through cable franchises and is estimated at $0.1 million. Expenses include funds for public programming, such as Council meetings and SportsZone.

The Federal Grants budget totals $0.6 million and provides funding for the Community Development Block Grant (CDBG).

Management services for the Aliso Viejo Center and the Aquatic Center are provided by two management companies. Aliso Viejo Center revenues total approximately $3.3 million and expenses total $2.6 million, resulting in a net transfer of $0.7 million to the General Fund. The Aquatic Center's revenues are $1.0 million, with expenditures totaling $1.2 million. The City’s General Fund will subsidize the operating deficit with a transfer to the Aquatic Fund in the amount of $0.2 million. Table 3 summarizes the revenue and expenditure budget for the City’s special revenue funds.

Table 3: Special Revenue Funds

Fund	FY 2025-26 Revenue	FY 2025-26 Appropriations
Traffic Congestion Relief	$ 1,900	$ -
Gas Tax	1,459,500	1,374,700
Measure M	1,056,000	2,315,984
SB1	1,386,500	3,180,000
Public Safety Grants	209,000	186,677
AQMD	88,000	1,300,000
Integrated Waste Mgmt	17,000	156,000
Other Grants	365,620	365,620
Technology Grant	75,800	105,200
Development Impact	0	0
Federal Grants	630,848	630,848
AV Center	3,315,078	3,315,078
AV Aquatic Center	1,183,950	1,183,950
Total	**$ 9,789,196**	**$ 14,114,057**



Staff will continue its ongoing analysis of revenues and appropriations for FY 2025-26. Revenues will be monitored to identify additional sales tax from new developments as well as potential shortfalls in other revenue sources. Expenditures will be analyzed for criticality, and services or purchases deemed not essential to City services will be deferred when applicable. Staff continues to explore revenue enhancement opportunities through economic development activity and seek grant opportunities when available to uphold the City's vision of providing critical services to residents and businesses.

Strategic Goals and Priorities

Over the past few years, the City has undergone significant staffing changes, including directors, the appointment of a new City Manager, and newly elected Council Members. As a result of the changes, Staff considered it prudent to obtain the services of Baker Tilly Advisory Group, LP, to facilitate the development of a short-term strategic plan for the City. A strategic plan is a vital tool for cities to ensure that the City Council's goals and priorities are effectively communicated to employees and the community. This will also include the development of an action plan to align City resources towards achieving Council's goals.

Over the course of approximately six weeks, Baker Tilly gathered general background information regarding the City's organizational structure, services, financial outlook, recent accomplishments, and challenges. Baker Tilly conducted one-on-one interviews with each Council Member to identify their individual goals and priorities for the City, as well as to ascertain commonalities among Council as a group. Meetings were also held with the City's executive staff to aid in the development of potential strategies that can be used to accomplish the goals the Council communicated. The interviews and meetings culminated in a public Council workshop that was held on February 26, 2025, that centered on team building, effective governance, and discussion regarding Baker Tilly's findings. The workshop was designed to formalize Council's goals and to prioritize strategies to be implemented by Staff within the next one to two years.

At the workshop, Baker Tilly presented three proposed goals for Council consideration. Consensus was reached by the City Council on the following three goals and formally adopted by the Council on May 21, 2025.

1. Financial Stability – Continue to ensure the City's financial stability through careful planning and evaluation of revenue and investment opportunities.
2. Infrastructure Investment – Maintain, replace, and fund the City's capital assets through infrastructure investment.
3. Aliso Viejo Ranch – Develop a plan to establish the Ranch as a prized community asset.

To accomplish these goals, the City Council also established the following priorities:

1. Identify and pursue alternative funding opportunities to support key City projects, the Capital Improvement Program, and goals.
2. Monitor and routinely review contracts and agreements to ensure the appropriate delivery of services, alignment with procurement policies and procedures, and to identify potential cost savings.
3. Prepare a master schedule to plan and budget future maintenance needs based on the recently completed asset evaluation.
4. Review expenditures and seek opportunities for cost savings at the Aliso Viejo Ranch.
5. Identify services and programs at the Ranch that will increase community participation.
6. Create a projection to increase cost recovery for the Ranch.

Fund Descriptions and Classifications

MAJOR FUNDS

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

GENERAL FUND

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

NON-MAJOR FUNDS

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

SPECIAL REVENUE FUNDS

Traffic Congestion Relief

Assembly Bill 2928 established the Traffic Congestion Relief Fund (TCRF) in the State Treasury for allocating funds to cities and counties for street or road maintenance or reconstruction. Cities and counties are required to maintain their existing commitment of general funds for street or roadwork to remain eligible for allocation of these funds.

Gas Tax

This fund is used to account for the City’s share of the motor vehicle gas tax imposed under the provisions of the Street and Highway Code of the State of California under Sections 2103, 2105, 2106, 2107, and 2107.5 which are legally restricted for the acquisition, construction, improvements, and maintenance of public streets.

Measure M

Measure M Fund is used to account for the City’s share of the sales tax increase authorized by Orange County’s Measure “M”. These monies are legally restricted for the acquisition, construction, and improvement of public streets.

Road Maintenance and Rehabilitation Account (RMRA)

Senate Bill 1 (SB1) created the Road Maintenance and Rehabilitation Account (RMRA) to address deferred maintenance on the State Highway System, as well as the local street and road system. These funds are legally restricted for road maintenance, rehabilitation, and critical safety projects on the local streets and roads.

Public Safety Grants

This fund is used to account for law enforcement grants received such as the Supplemental Law Enforcement Account (SLESA) and Citizens' Option for Public Safety (COPS).

Air Quality Management District (AQMD)

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

Integrated Waste Management

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

Other Grants

This fund is used to account for state, local and other grants received.

Technology Grants

This includes funds received by cable franchises for public, educational, and government (PEG) channels. These funds are used for technology upgrades, equipment, community outreach, broadcast of council meetings, and provide City information on the Government Access Channel.

Development Impact Fund

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

Aliso Viejo Center

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

Aquatics Center

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

CAPITAL IMPROVEMENT FUNDS

Street Improvements

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

Capital Improvements

This fund is used to account for the City's Capital Improvements Projects that do not fall in the Street Improvement or Storm Water categories, such as facilities and capital equipment.

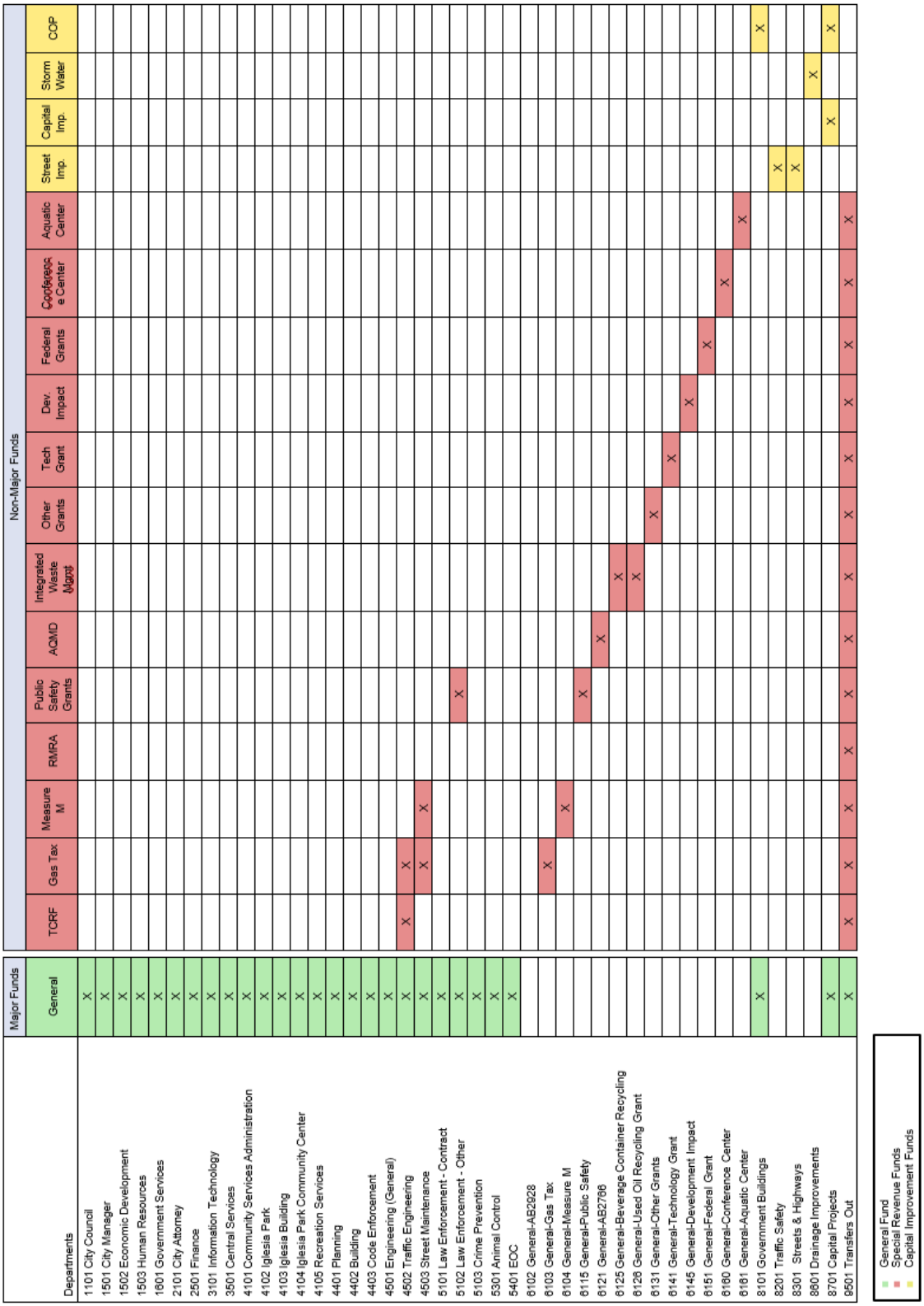
Storm Water

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

Certificates of Participation

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

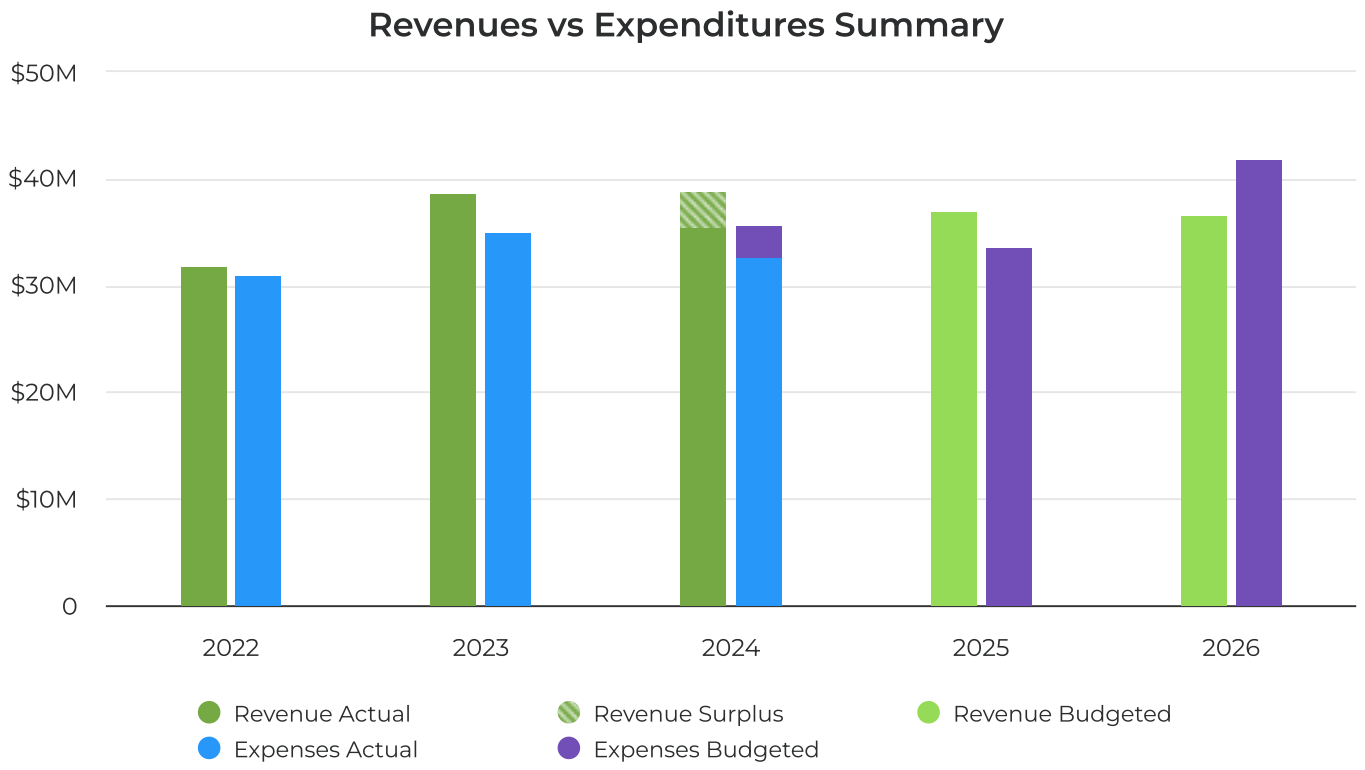
Fund / Department Relationships



Fund Balance

	Fund	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Est. Year-End	2025-26 Budgeted
101	General Fund	30,580,168	34,426,099	37,881,758	39,109,079	38,154,001
202	TCRF	76,109	60,982	76,068	84,668	86,568
203	Gas Tax	732,739	643,272	959,679	1,353,579	1,438,379
204	Measure M	1,314,963	890,039	1,903,028	2,149,870	889,886
205	RMRA	825,561	651,356	1,155,282	2,531,195	737,695
215	Public Safety Grants	129,018	171,447	288,518	330,775	353,098
221	AQMD Air Quality	1,041,367	1,145,742	1,480,498	1,420,498	208,498
225	Integrated Waste Management	83,592	88,400	70,924	155,670	16,670
231	Other Grants	(314,029)	(178,246)	44,085	44,085	44,085
241	Technology Grant	226,756	290,080	397,435	419,855	390,455
245	Development Impact	1,410,622	1,377,777	1,377,777	1,377,777	1,377,777
251	Federal Grant	(85,717)	(33,600)	(14,062)	(14,062)	(14,062)
260	Aliso Viejo Center	-	60,238	-	-	-
261	Aquatic Center	-	-	-	-	-
311	Street Improvements	-	-	-	-	-
331	Capital Improvements	-	-	-	-	-
332	Storm Water Improvements	-	-	-	-	-
340	COP	-	-	-	-	-
411	Debt Service	(3,268)	177	546	546	546
511	AV Ranch Foundation	-	100	100	100	100
	Total City Fund Balance	36,017,881	39,593,863	45,621,638	48,963,635	43,683,696

Consolidated Summary of Resources & Appropriations



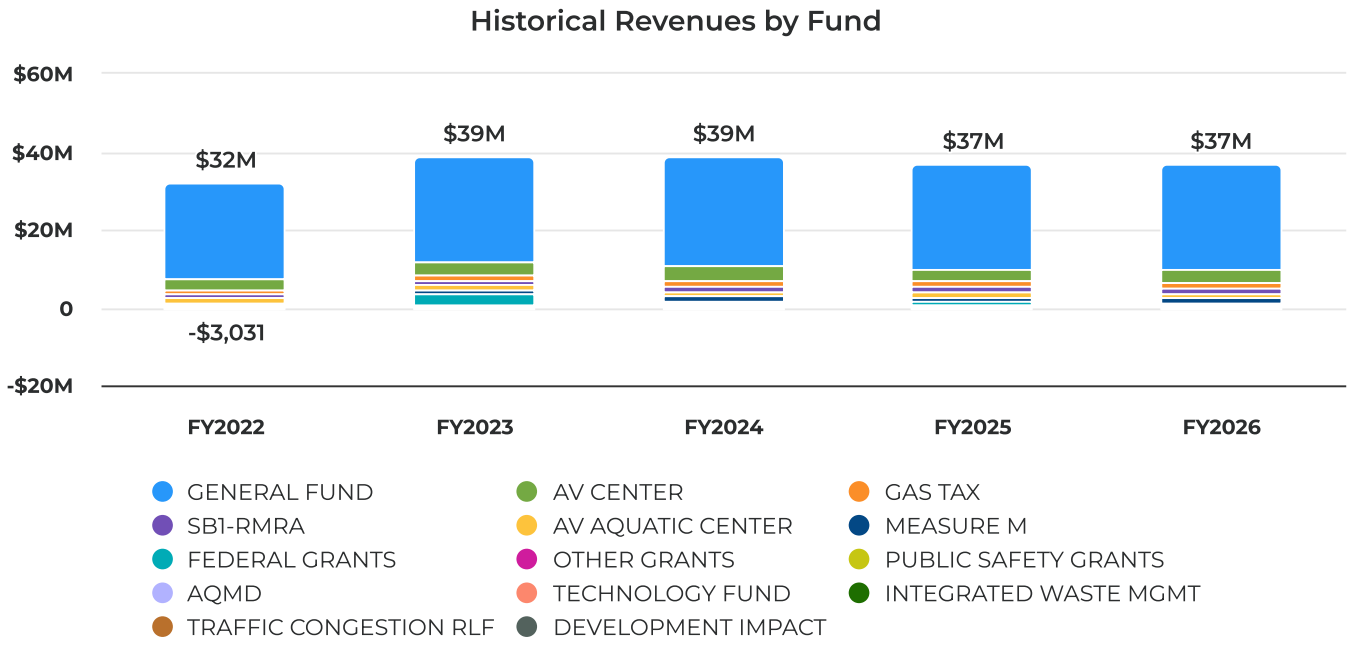
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$35,154,702**	**$36,021,150**	**$39,593,584**	**$45,620,992**	**$48,962,990**
Revenues					
TAXES	$18,528,197	$19,158,967	$21,716,832	$22,423,614	$22,141,400
LICENSE & PERMIT FEES	$714,168	$876,077	$785,622	$887,900	$992,900
FINES & FORFEITURES	$173,133	$227,896	$296,431	$246,595	$210,000
USE OF MONEY & PROPERTY	$867,838	$2,013,960	$3,302,965	$2,688,547	$2,379,000
INTERGOVERNMENTAL REVENUE	$3,727,525	$7,097,023	$5,062,319	$5,129,484	$5,111,468
CURRENT SERVICE CHARGES	$331,424	$506,699	$455,008	$362,100	$92,100
OTHER REVENUES	$3,799,248	$4,747,470	$5,506,682	$4,399,729	$4,693,578
TRANSFERS IN	$3,753,568	$4,020,599	$1,714,471	$810,255	$1,010,335
Total Revenues	**$31,895,101**	**$38,648,692**	**$38,840,329**	**$36,948,224**	**$36,630,781**
Expenditures					
PERSONNEL - WAGES & SALARIES	$3,196,077	$3,451,752	$4,044,900	$3,749,600	$4,181,085
PERSONNEL - BENEFITS	$1,333,432	$1,441,620	$1,561,009	$1,646,139	$1,731,263

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES	$10,255,578	$11,104,407	$11,104,568	$11,720,838	$13,150,969
OPERATING EXPENDITURES	$1,226,782	$1,332,958	$1,601,615	$1,940,771	$1,881,003
OTHER SERVICES	$1,305,691	$1,685,934	$1,626,371	$1,603,628	$1,706,168
SUPPLIES	$97,391	$113,344	$87,883	$155,922	$151,732
CONTRACT SERVICES	$3,542,018	$3,826,886	$5,134,544	$5,577,267	$5,287,409
CAPITAL OUTLAY	$167,084	$176,133	$120,798	$178,743	$186,677
TRANSFERS OUT	$6,504,847	$8,034,194	$3,909,076	$3,355,015	$9,885,693
CAPITAL IMPROVEMENT	$22,134	$253,526	$201,168	$73,072	-
FACILITIES EXPENDITURES	$3,377,622	$3,655,666	$3,420,981	$3,605,229	$3,748,721
Total Expenditures	**$31,028,653**	**$35,076,421**	**$32,812,912**	**$33,606,224**	**$41,910,720**
Total Revenues Less Expenditures	**$866,448**	**$3,572,271**	**$6,027,417**	**$3,342,000**	**-$5,279,939**
Ending Fund Balance	**$36,021,150**	**$39,593,421**	**$45,621,001**	**$48,962,992**	**$43,683,051**

Revenues by Fund



FY26 Revenues by Fund

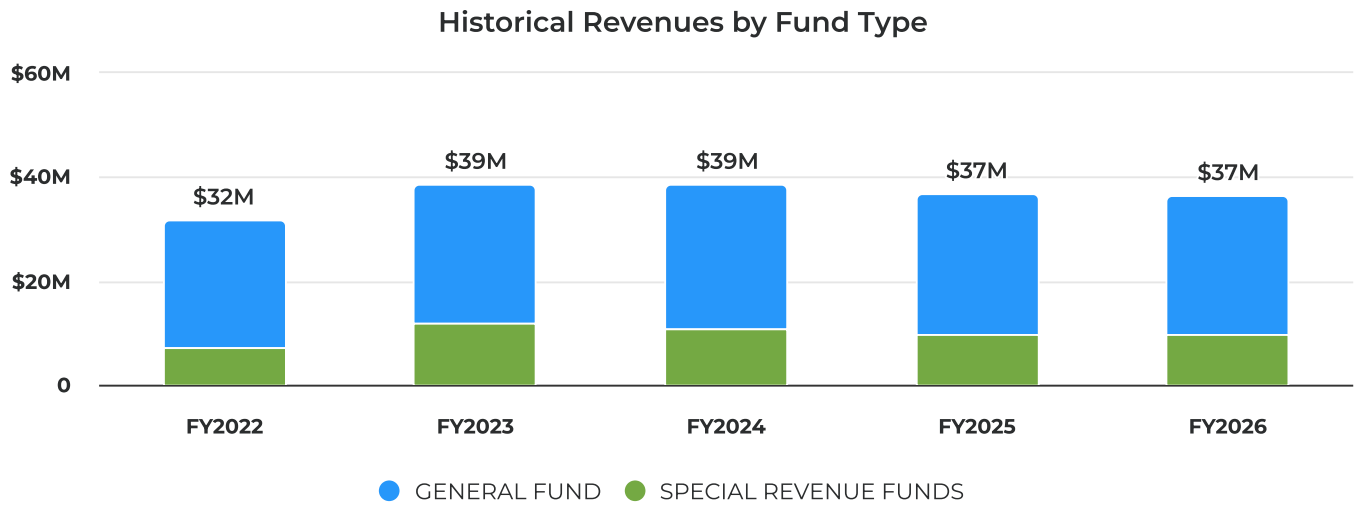


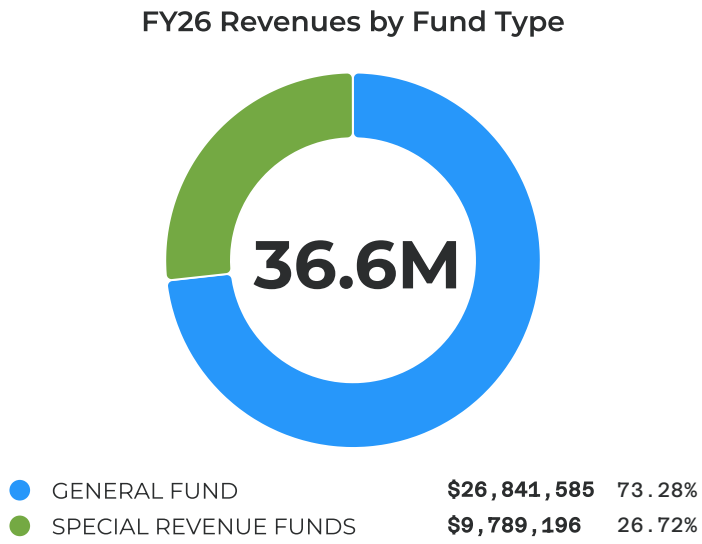
●	GENERAL FUND	**$26,841,585**	73.28%
●	AV CENTER	**$3,315,078**	9.05%
●	GAS TAX	**$1,459,500**	3.98%
●	SB1-RMRA	**$1,386,500**	3.79%
●	AV AQUATIC CENTER	**$1,183,950**	3.23%
●	MEASURE M	**$1,056,000**	2.88%
●	FEDERAL GRANTS	**$630,848**	1.72%
●	OTHER GRANTS	**$365,620**	1.00%
●	PUBLIC SAFETY GRANTS	**$209,000**	0.57%
●	AQMD	**$88,000**	0.24%
●	TECHNOLOGY FUND	**$75,800**	0.21%
●	INTEGRATED WASTE MGMT	**$17,000**	0.05%
●	TRAFFIC CONGESTION RLF	**$1,900**	0.01%

Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
GENERAL FUND	$24,542,009	$26,735,460	$28,051,009	$27,026,258	$26,841,585
TRAFFIC CONGESTION RLF	-$3,031	$1,440	$15,086	$8,600	$1,900
GAS TAX	$1,155,002	$1,323,713	$1,627,658	$1,536,700	$1,459,500
MEASURE M	$862,377	$990,325	$1,220,146	$1,218,971	$1,056,000
SB1-RMRA	$986,373	$1,148,894	$1,491,155	$1,465,913	$1,386,500
PUBLIC SAFETY GRANTS	$183,951	$166,354	$237,869	$221,000	$209,000
AQMD	$9,294	$104,375	$334,756	$90,000	$88,000
INTEGRATED WASTE MGMT	$81,024	$13,088	$33,435	$159,746	$17,000
OTHER GRANTS	$72,873	$174,575	$350,676	$200,000	$365,620
TECHNOLOGY FUND	$100,812	$93,540	$152,117	$120,000	$75,800
DEVELOPMENT IMPACT	-	$6,250	-	-	-
FEDERAL GRANTS	$67,054	$3,252,962	$566,599	$710,054	$630,848
AV CENTER	$2,686,733	$3,549,365	$3,661,312	$2,984,332	$3,315,078
AV AQUATIC CENTER	$1,150,632	$1,088,352	$1,098,511	$1,206,650	$1,183,950
Total Revenues	**$31,895,101**	**$38,648,692**	**$38,840,329**	**$36,948,224**	**$36,630,781**

Revenues by Fund Type

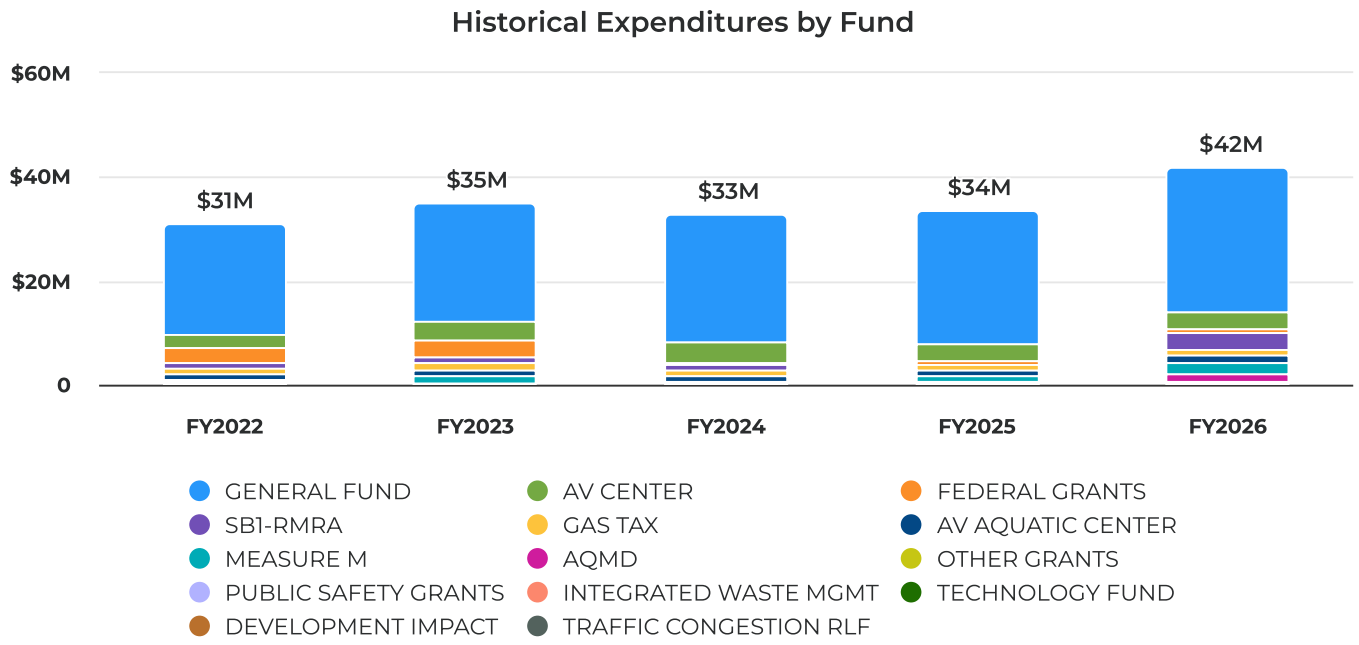


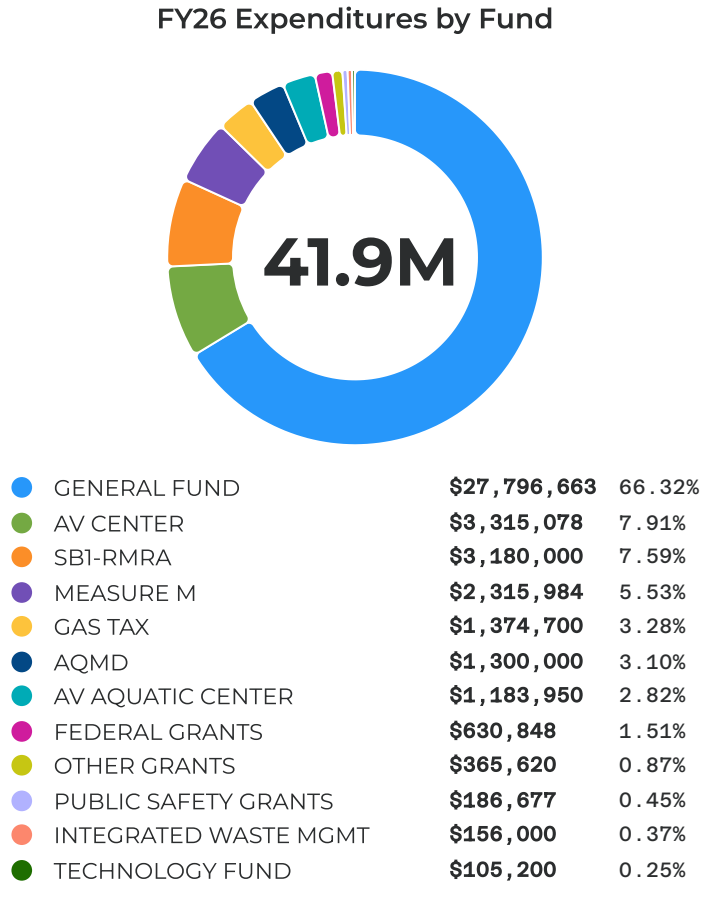


Revenues by Fund Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
GENERAL FUND	$24,542,009	$26,735,460	$28,051,009	$27,026,258	$26,841,585
SPECIAL REVENUE FUNDS	$7,353,092	$11,913,232	$10,789,320	$9,921,966	$9,789,196
Total Revenues	**$31,895,101**	**$38,648,692**	**$38,840,329**	**$36,948,224**	**$36,630,781**

Expenditures by Fund



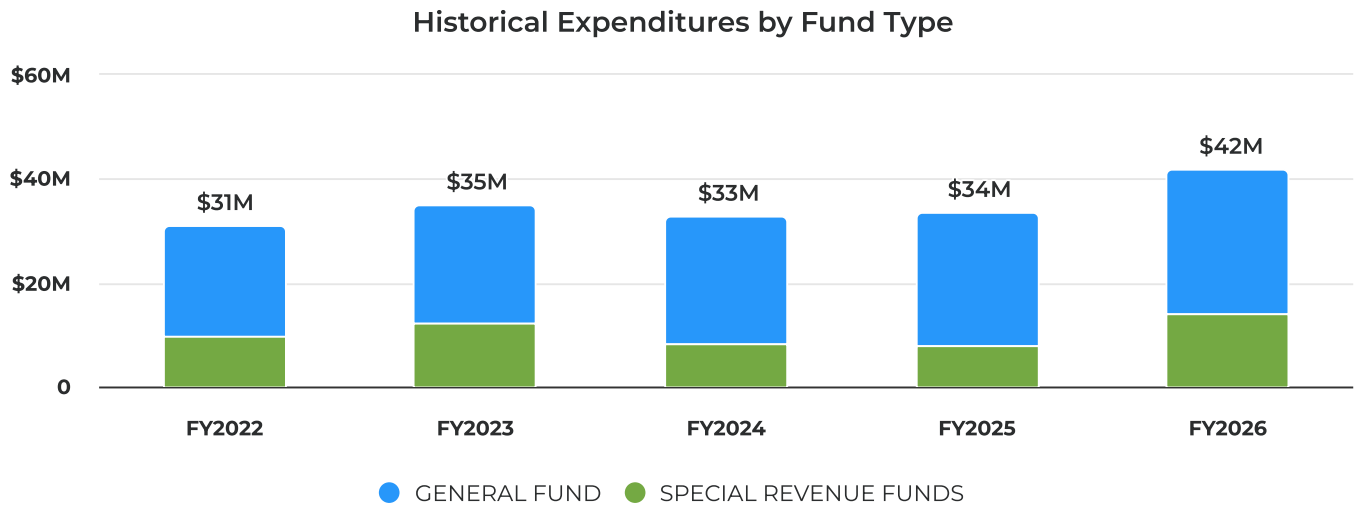


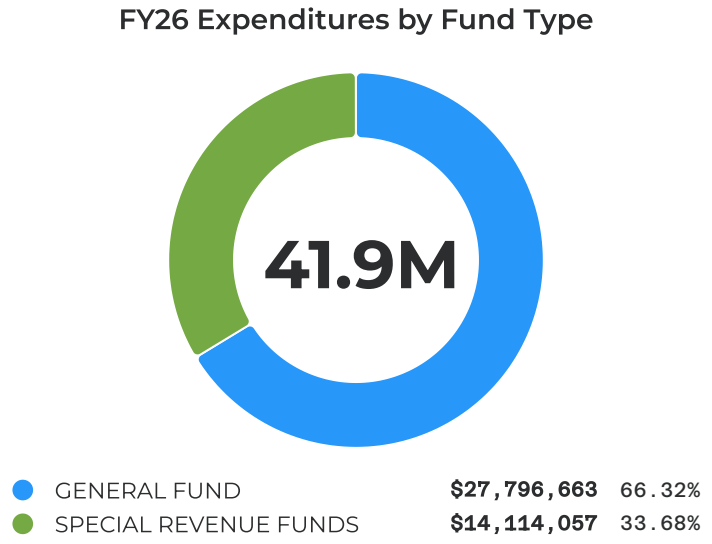
Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
GENERAL FUND	$21,093,297	$22,889,693	$24,595,341	$25,798,936	$27,796,663

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TRAFFIC CONGESTION RLF	$11,769	$16,567	-	-	-
GAS TAX	$1,162,911	$1,413,179	$1,311,251	$1,142,800	$1,374,700
MEASURE M	$398,961	$1,415,248	$207,157	$972,129	$2,315,984
SB1-RMRA	$944,154	$1,323,100	$987,228	$90,000	$3,180,000
PUBLIC SAFETY GRANTS	$164,879	$123,925	$120,798	$178,743	$186,677
AQMD	-	-	-	$150,000	$1,300,000
INTEGRATED WASTE MGMT	$15,184	$8,281	$50,910	$75,000	$156,000
OTHER GRANTS	$348,569	$38,792	$128,345	$200,000	$365,620
TECHNOLOGY FUND	$24,832	$30,216	$44,762	$97,580	$105,200
DEVELOPMENT IMPACT	-	$39,095	-	-	-
FEDERAL GRANTS	$3,007,233	$3,200,845	$547,060	$710,054	$630,848
AV CENTER	$2,686,733	$3,489,127	$3,721,550	$2,984,332	$3,315,078
AV AQUATIC CENTER	$1,170,132	$1,088,352	$1,098,511	$1,206,650	$1,183,950
Total Expenditures	**$31,028,653**	**$35,076,421**	**$32,812,912**	**$33,606,224**	**$41,910,720**

Expenditures by Fund Type

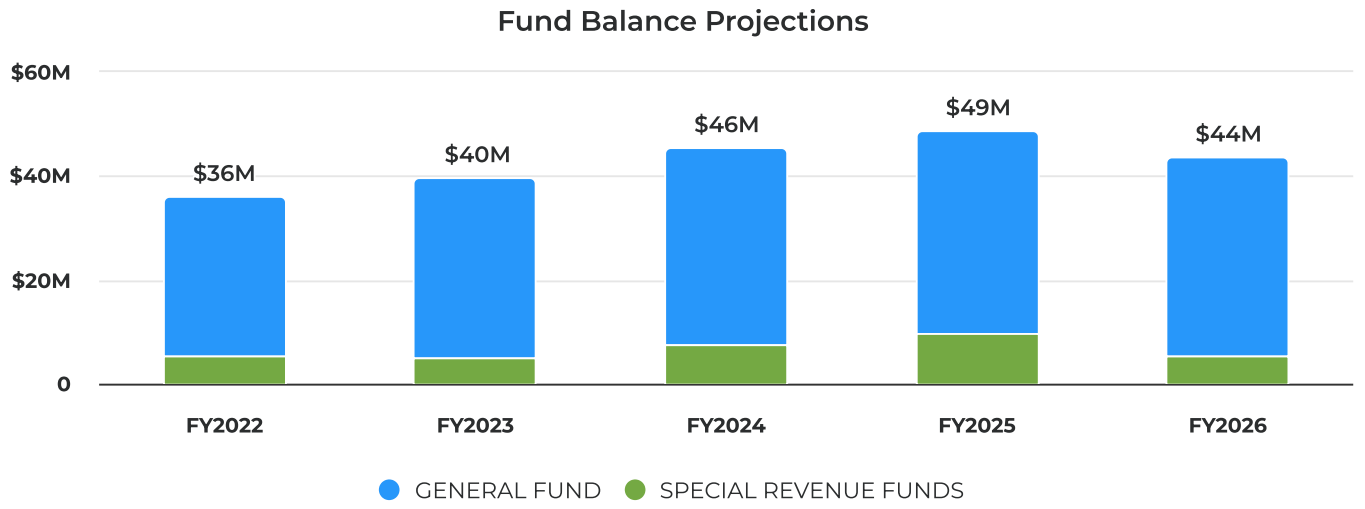




Expenditures by Fund Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
GENERAL FUND	$21,093,297	$22,889,693	$24,595,341	$25,798,936	$27,796,663
SPECIAL REVENUE FUNDS	$9,935,357	$12,186,727	$8,217,571	$7,807,288	$14,114,057
Total Expenditures	**$31,028,653**	**$35,076,421**	**$32,812,912**	**$33,606,224**	**$41,910,720**

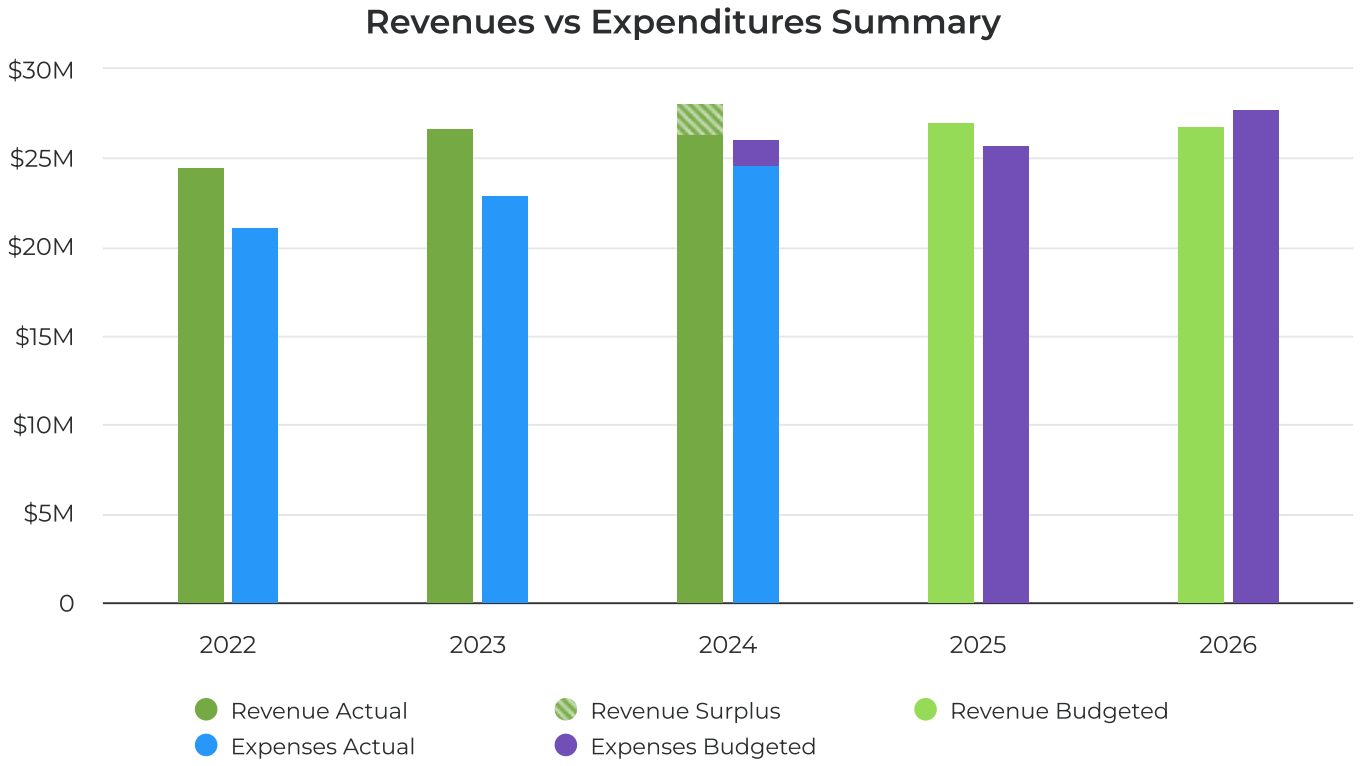
Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
GENERAL FUND	$30,580,169	$34,426,099	$37,881,758	$39,109,079	$38,154,001
SPECIAL REVENUE FUNDS	$5,440,981	$5,167,485	$7,739,234	$9,853,911	$5,529,050
Total Fund Balance	**$36,021,150**	**$39,593,584**	**$45,620,992**	**$48,962,990**	**$43,683,051**

GENERAL FUND



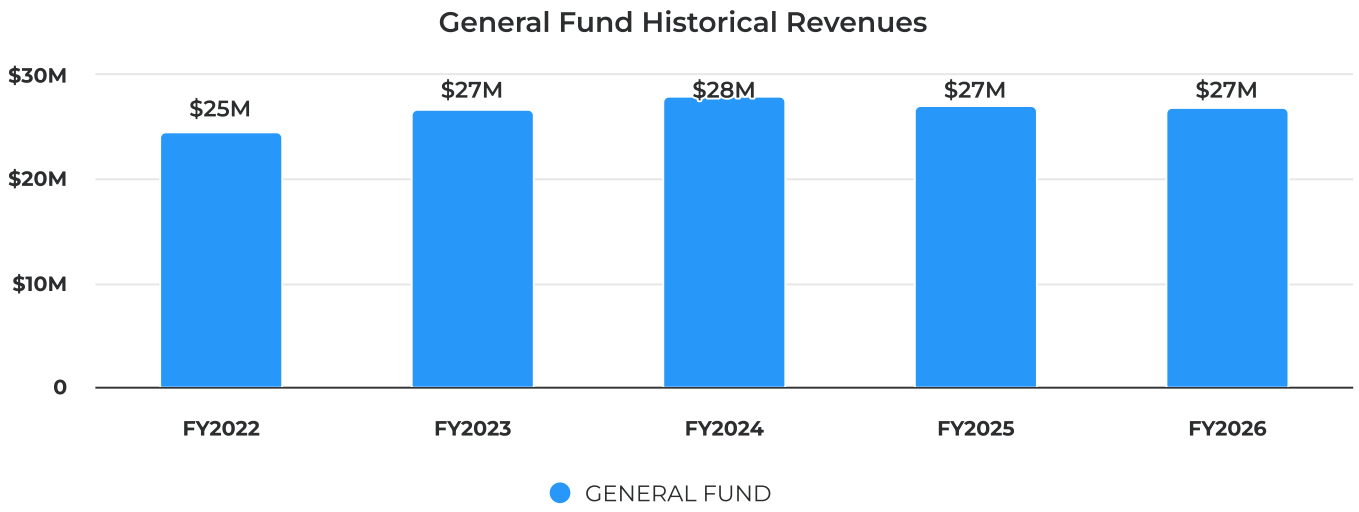
Comprehensive Fund Summary

Comprehensive Fund Summary

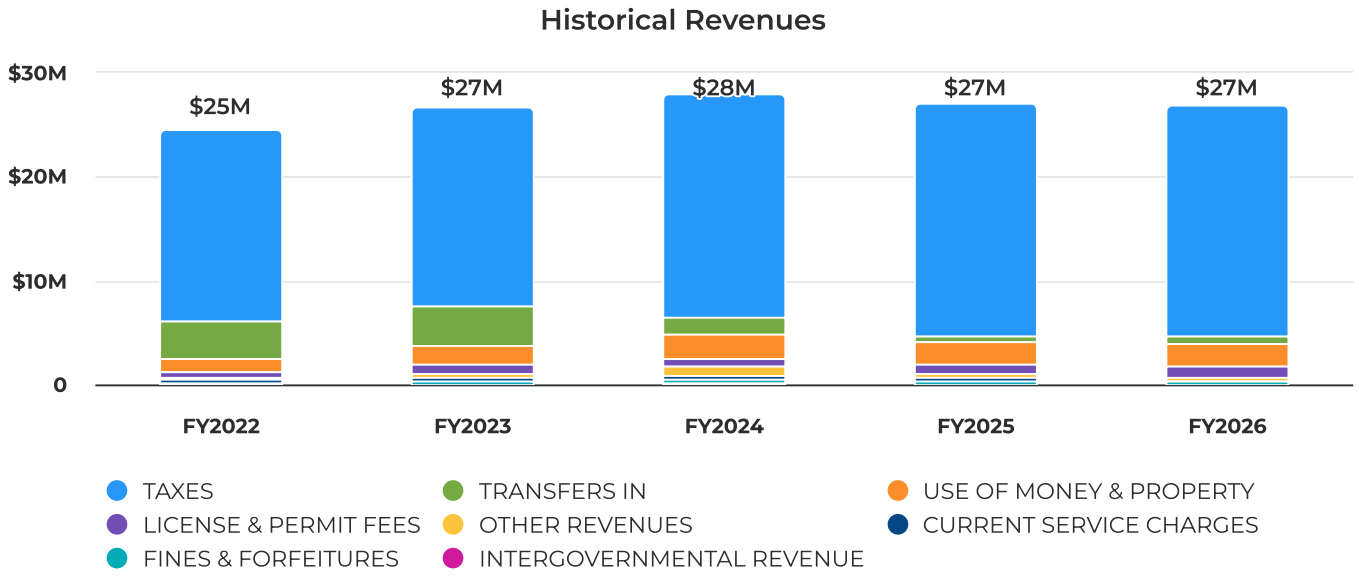
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$27,131,457**	**$30,580,169**	**$34,426,099**	**$37,881,758**	**$39,109,079**
Revenues					
TAXES	$18,420,699	$19,063,829	$21,634,911	$22,345,614	$22,075,100
LICENSE & PERMIT FEES	$714,168	$876,077	$785,622	$887,900	$992,900
FINES & FORFEITURES	$173,133	$227,896	$296,431	$246,595	$210,000
USE OF MONEY & PROPERTY	$1,150,007	$1,872,495	$2,261,097	$2,107,547	$2,199,100
INTERGOVERNMENTAL REVENUE	$64,675	$65,302	$156,612	$57,500	$67,500
CURRENT SERVICE CHARGES	$331,424	$506,699	$455,008	$362,100	$92,100
OTHER REVENUES	$70,271	$320,064	$906,111	$410,149	$415,500
TRANSFERS IN	$3,617,632	$3,803,096	$1,555,219	$608,853	$789,385
Total Revenues	**$24,542,009**	**$26,735,460**	**$28,051,009**	**$27,026,258**	**$26,841,585**
Expenditures					
PERSONNEL - WAGES & SALARIES	$3,196,077	$3,451,752	$4,044,900	$3,749,600	$4,181,085
PERSONNEL - BENEFITS	$1,333,432	$1,441,620	$1,561,009	$1,646,139	$1,731,263
PROFESSIONAL & TECH. SERVICES	$9,971,556	$10,720,425	$10,504,784	$11,150,357	$12,265,570
OPERATING EXPENDITURES	$946,930	$1,020,188	$1,269,198	$1,534,371	$1,471,303

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OTHER SERVICES	$1,305,691	$1,667,997	$1,607,806	$1,603,628	$1,687,601
SUPPLIES	$97,391	$113,344	$87,883	$150,922	$146,732
CONTRACT SERVICES	$2,866,747	$3,152,705	$4,437,241	$4,853,467	$4,433,709
CAPITAL OUTLAY	$2,205	$0	$0	$0	$0
TRANSFERS OUT	$1,351,135	$1,321,571	$1,082,520	$1,110,452	$1,879,400
CAPITAL IMPROVEMENT	$22,134	$92	$0	$0	$0
Total Expenditures	**$21,093,297**	**$22,889,693**	**$24,595,341**	**$25,798,936**	**$27,796,663**
Total Revenues Less Expenditures	**$3,448,712**	**$3,845,766**	**$3,455,668**	**$1,227,322**	**-$955,078**
Ending Fund Balance	**$30,580,169**	**$34,425,936**	**$37,881,767**	**$39,109,080**	**$38,154,001**

General Fund



Sources of Revenue



FY25 Revenues by Source



TAXES	**$22,075,100**	82.24%
USE OF MONEY & PROPERTY	**$2,199,100**	8.19%
LICENSE & PERMIT FEES	**$992,900**	3.70%
TRANSFERS IN	**$789,385**	2.94%
OTHER REVENUES	**$415,500**	1.55%
FINES & FORFEITURES	**$210,000**	0.78%
CURRENT SERVICE CHARGES	**$92,100**	0.34%
INTERGOVERNMENTAL REVENUE	**$67,500**	0.25%

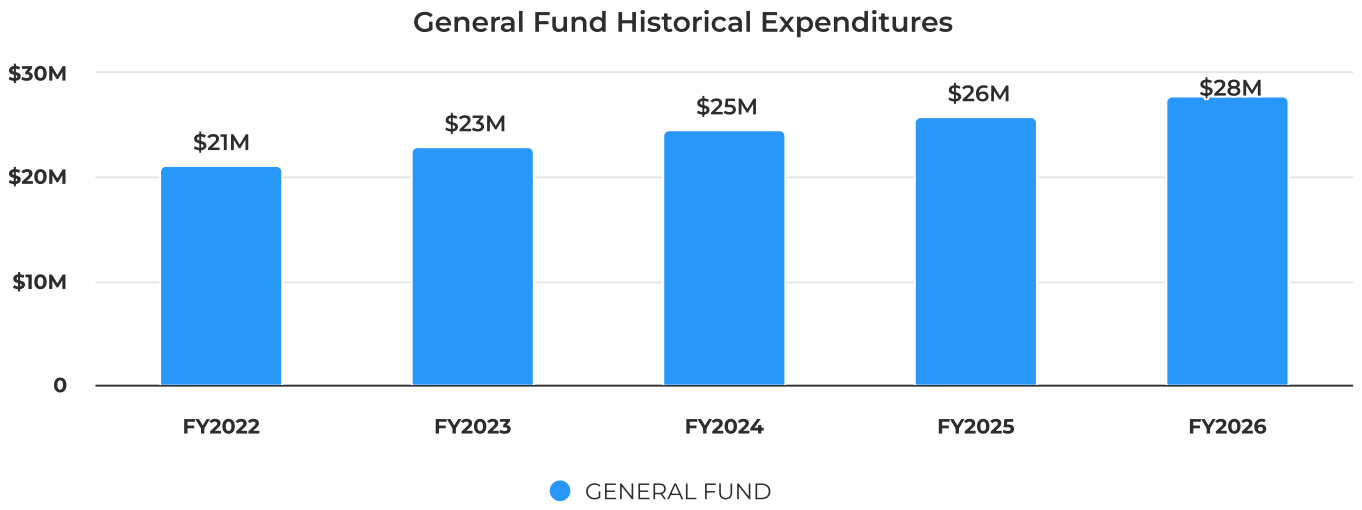
Detailed Revenues

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TAXES					
CURRENT - SECURED	$2,893,161	$3,023,925	$3,164,983	$3,420,000	$3,310,000
CURRENT - UNSECURED	$90,637	$89,462	$96,534	$85,000	$95,000
PRIOR YEAR TAXES	$28,433	$25,491	$28,563	$25,000	$25,000
SUPPLEMENTAL ROLL	$68,707	$132,555	$84,846	$60,000	$60,000
MISCELLANEOUS PROPERTY TAX	$2,860	$12,847	$23,726	$1,000	$1,000
PROPERTY TAX IN LIEU	$5,648,353	$5,894,667	$6,137,336	$6,335,000	$6,600,000
REAL PROPERTY TRANSFER TAX	$466,032	$267,009	$314,814	$200,000	$175,000
HOMEOWNER PROP TAX RELIEF	$13,555	$13,570	$13,064	$13,000	$13,000
GENERAL SALES TAX	$6,117,932	$6,244,171	$8,359,623	$8,900,001	$8,520,000
FRANCHISE-ELECTRIC	$446,977	$617,070	$638,922	$665,270	$678,000
FRANCHISE-GAS	$92,098	$120,084	$170,479	$99,463	$102,000
FRANCHISE-CABLE TV	$537,489	$475,687	$409,607	$375,674	$323,000
FRANCHISE-WASTE COLLECTION	$451,640	$471,816	$511,968	$532,118	$533,000
FRANCHISE-OTHER	$108,537	$57,342	$62,636	-	-
COUNTY FIRE TAX CREDIT	$315	$105	-	-	$100
PUBLIC UTILITY TAX	$40,900	$47,503	$47,237	$40,000	$40,000
TRANSIENT OCCUPANCY TAX	$1,413,074	$1,570,525	$1,570,575	$1,594,088	$1,600,000
Total TAXES	$18,420,699	$19,063,829	$21,634,911	$22,345,614	$22,075,100

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
LICENSE & PERMIT FEES					
BUILDING PERMITS	$279,321	$140,589	$100,510	$250,300	$355,300
ELECTRICAL PERMITS	$75,694	$3,206	-$259	$1,000	$1,000
PLUMBING PERMITS	$81,737	$94,636	$82,556	$75,000	$75,000
MECHANICAL PERMITS	$79,704	$87,969	$91,589	$85,000	$85,000
C & D PERMITS	$25,206	$23,497	$27,269	$25,000	$25,000
AUP	$3,402	-	-	-	-
TUP	$1,167	$607	$653	$600	$600
EXCEPTION PERMIT	$5,289	$3,154	$848	$1,000	$1,000
ZONING/HOA/REVIEW	$2,034	$1,135	$1,152	$1,000	$1,000
SIGNAGE	$4,957	$5,663	$3,087	$4,000	$4,000
RE-INSP/SPECIAL INSP PERMITS	$198	$344	$250	-	-
USE PERMIT	$41,543	$53,002	$40,571	$40,000	$40,000
ISSUANCE FEE	$96,913	$450,892	$433,218	$400,000	$400,000
MASSAGE LICENSE FEES	-	$227	-	-	-
WATER QUALITY	$17,004	$11,158	$4,179	$5,000	$5,000
Total LICENSE & PERMIT FEES	$714,168	$876,077	$785,622	$887,900	$992,900
FINES & FORFEITURES					
VEHICLE CODE FINES	$75,160	$70,350	$79,473	$60,000	$75,000
PARKING CITATIONS	$97,973	$157,546	$216,957	$186,595	$135,000
Total FINES & FORFEITURES	$173,133	$227,896	$296,431	$246,595	$210,000
USE OF MONEY & PROPERTY					
INVESTMENT EARNINGS	-$318,666	$321,058	$708,216	$800,000	$850,000
FACILITY RENTAL	-	-	-	-	$22,500
PROGRAM REVENUE	-	$18,156	-	-	-
INTEREST REVENUE - LEASE	$1,669	$771	$4,200	-	$982
RENT-CITY HALL LEASE	$198,248	$225,898	$205,993	$147,547	$65,618
FACILITY RENTAL	$441,263	$476,386	$523,836	$418,000	$500,000
OTHER INCOME	$58,810	$55,494	$67,191	$110,000	$90,000
PROGRAM REVENUE	$205	$410	$3,976	$1,500	$3,500
CONTRACT CLASSES	$651,471	$665,316	$608,509	$516,500	$550,000
CITY CAMP REVENUE	$108,538	$98,776	$129,795	$108,000	$110,000
REFUNDS	$8,470	$10,230	$9,381	$6,000	$6,500
Total USE OF MONEY & PROPERTY	$1,150,007	$1,872,495	$2,261,097	$2,107,547	$2,199,100
INTERGOVERNMENTAL REVENUE					
MOTOR VEHICLE LICENSE FEE	$57,547	$53,145	$64,044	$50,000	$60,000
STATE MANDATED REIMBURSEMENT	$7,128	$12,157	$92,568	$7,500	$7,500
Total INTERGOVERNMENTAL REVENUE	$64,675	$65,302	$156,612	$57,500	$67,500

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
CURRENT SERVICE CHARGES					
SALES OF PUBLICATIONS	$3	-	-	-	-
ENGINEERING FEES	$3,943	$6,936	$13,589	$3,000	$3,000
TRANSPORTATION PERMIT	$3,189	$2,926	$2,905	$3,000	$3,000
ENCROACHMENT PERMITS	$4,711	$5,527	$5,447	$4,000	$4,000
WQMP	$24,470	$23,393	$21,576	$10,000	$10,000
PLANNING FEES	$13,726	$7,986	$12,041	$7,500	$7,500
ENVIRONMENTAL FEES/CEQA	$871	$1,003	$1,171	$1,000	$1,000
GENERAL PLAN	$11,511	$42,301	$35,110	$30,000	$30,000
SPECIAL EVENTS FEES	$893	$1,383	$2,000	$1,000	$1,000
SIDEWALK VENDOR PERMIT	$480	-	-	-	-
PUBLIC NOTIFICATION FEE	$242	$1,792	$569	$500	$500
PLAN CHECK FEES	$228,512	$379,443	$342,593	$275,000	$20,000
SMIP	$111	$622	$339	$750	$750
CASP CERT/TRNG	$3,452	$3,602	$1,322	$2,000	$2,000
BUILDING STANDARD FEE (CBSC)	$151	$292	$178	$350	$350
SCANNING	$23,354	$28,292	$11,851	$20,000	$5,000
CODE ENFORCEMENT CITATIONS	$11,808	$1,200	$4,317	$4,000	$4,000
Total CURRENT SERVICE CHARGES	$331,424	$506,699	$455,008	$362,100	$92,100
OTHER REVENUES					
INFORMATION TECHNOLOGY FEE	$49,541	$62,923	$54,588	$50,000	$50,000
MISCELLANEOUS REVENUE	$16,525	$244,782	$592,075	$57,949	$66,000
ADMINISTRATIVE REVENUE	$4,080	$12,233	$8,759	$22,000	$22,000
RETURNED CHECK CHARGES	$125	$125	-	$200	-
FARM RENTAL REVENUE	-	-	$250,689	$280,000	$277,500
Total OTHER REVENUES	$70,271	$320,064	$906,111	$410,149	$415,500
TRANSFERS IN					
INTERFUND TRANSFERS	$3,348,755	$3,803,096	$1,552,629	$608,853	$789,385
INTERFUND TRANSFERS	$268,877	-	$2,590	-	-
Total TRANSFERS IN	$3,617,632	$3,803,096	$1,555,219	$608,853	$789,385
Total Revenues	**$24,542,009**	**$26,735,460**	**$28,051,009**	**$27,026,258**	**$26,841,585**

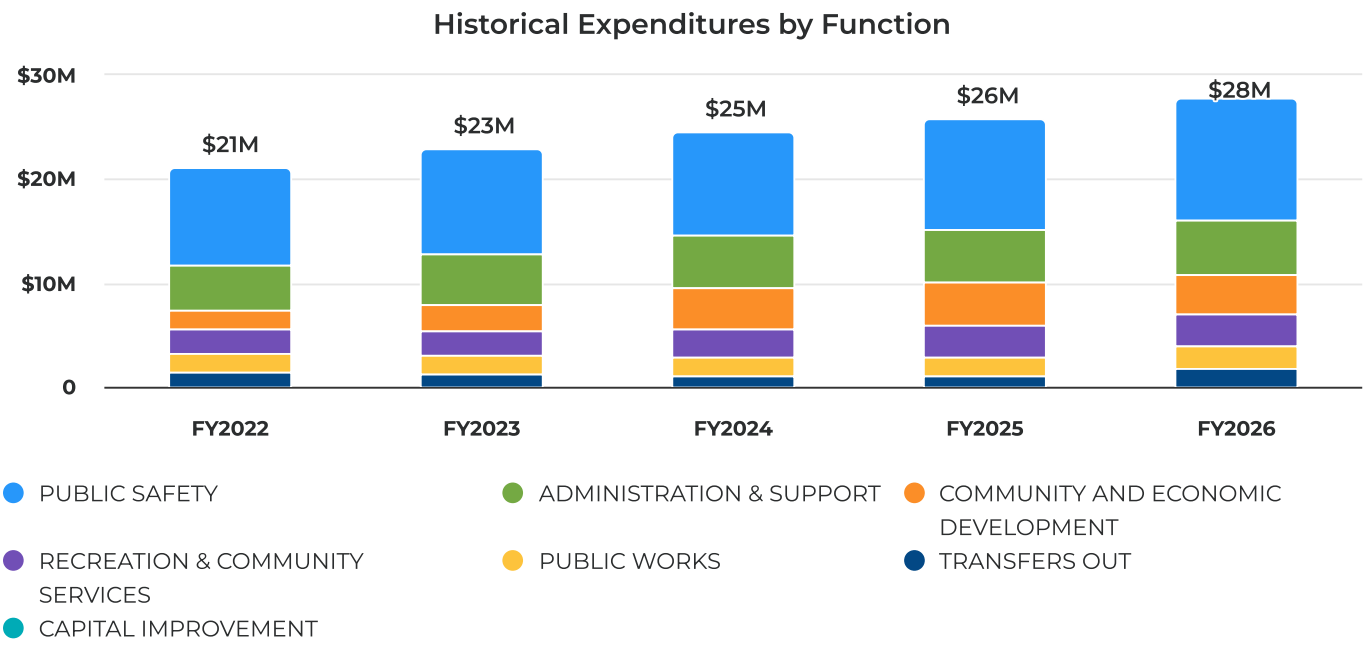
General Fund Expenditures



Total General Fund Expenditures

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
GENERAL FUND	$21,093,297	$22,889,693	$24,595,341	$25,798,936	$27,796,663
Total Expenditures	**$21,093,297**	**$22,889,693**	**$24,595,341**	**$25,798,936**	**$27,796,663**

Expenditures by Function



FY26 Expenditures by Function



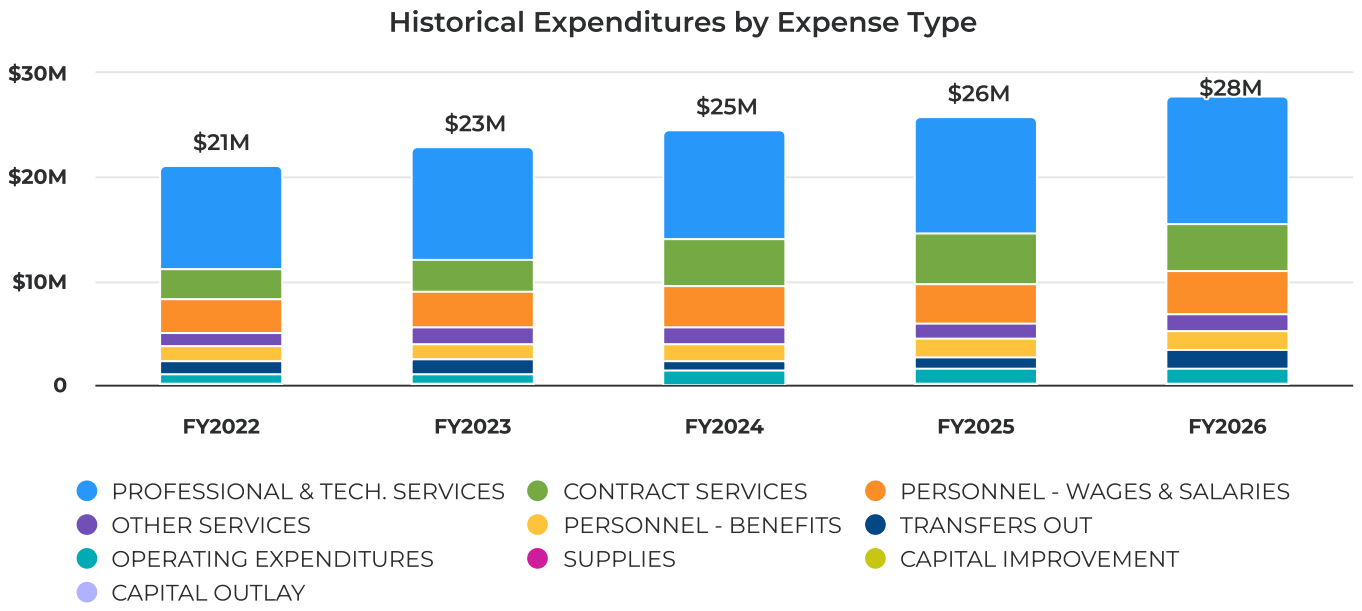
●	PUBLIC SAFETY	**$11,794,417**	42.43%
●	ADMINISTRATION & SUPPORT	**$5,102,514**	18.36%
●	COMMUNITY AND ECONOMIC DEVELOPMENT	**$3,903,498**	14.04%
●	RECREATION & COMMUNITY SERVICES	**$3,094,207**	11.13%
●	PUBLIC WORKS	**$2,022,627**	7.28%
●	TRANSFERS OUT	**$1,879,400**	6.76%

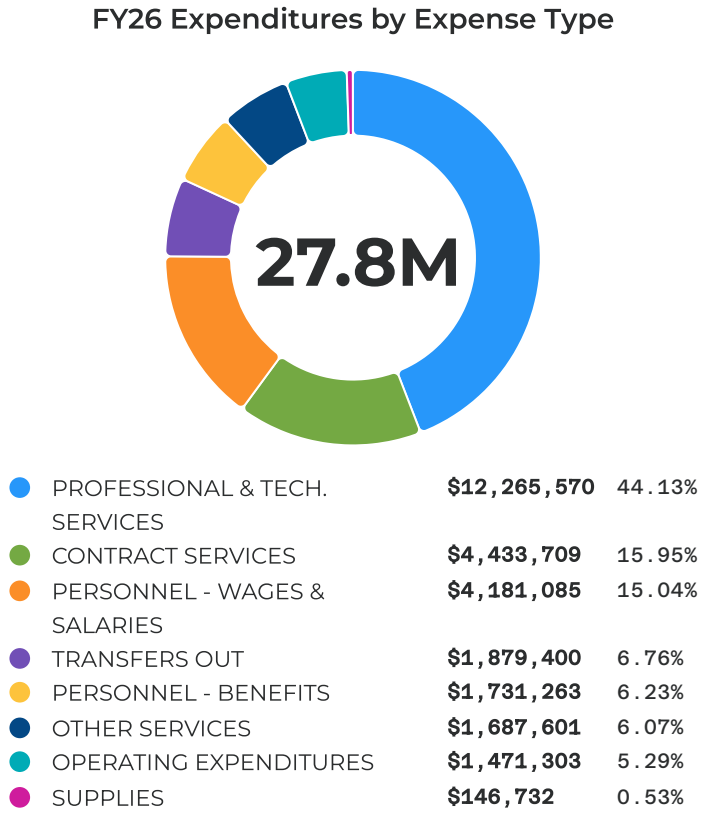
Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
ADMINISTRATION & SUPPORT	$4,283,890	$4,898,540	$5,056,226	$5,013,739	$5,102,514
COMMUNITY AND ECONOMIC DEVELOPMENT	$1,952,632	$2,495,596	$3,982,795	$4,186,826	$3,903,498
RECREATION & COMMUNITY SERVICES	$2,324,010	$2,471,198	$2,743,811	$2,996,132	$3,094,207
PUBLIC WORKS	$1,818,972	$1,664,540	$1,724,590	$1,859,500	$2,022,627
PUBLIC SAFETY	$9,340,524	$10,038,157	$10,005,400	$10,632,287	$11,794,417
CAPITAL IMPROVEMENT	$22,134	$92	-	-	-
TRANSFERS OUT	$1,351,135	$1,321,571	$1,082,520	$1,110,452	$1,879,400
Total Expenditures	**$21,093,297**	**$22,889,693**	**$24,595,341**	**$25,798,936**	**$27,796,663**

Note: Transfers Out includes $657,450 to the City's Debt Service Fund, $1,001,000 to the Capital Improvement Fund, and $220,950 to the Aliso Viejo Aquatic Center Fund.

Expenditures by Expense Type





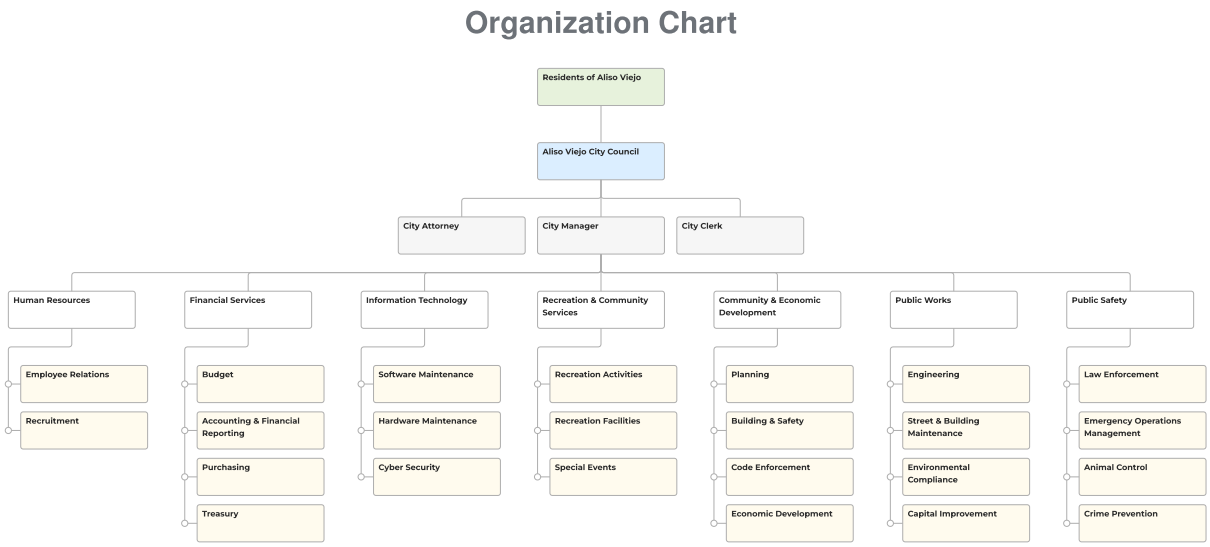
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES	$3,196,077	$3,451,752	$4,044,900	$3,749,600	$4,181,085
PERSONNEL - BENEFITS	$1,333,432	$1,441,620	$1,561,009	$1,646,139	$1,731,263

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES	$9,971,556	$10,720,425	$10,504,784	$11,150,357	$12,265,570
OPERATING EXPENDITURES	$946,930	$1,020,188	$1,269,198	$1,534,371	$1,471,303
OTHER SERVICES	$1,305,691	$1,667,997	$1,607,806	$1,603,628	$1,687,601
SUPPLIES	$97,391	$113,344	$87,883	$150,922	$146,732
CONTRACT SERVICES	$2,866,747	$3,152,705	$4,437,241	$4,853,467	$4,433,709
CAPITAL OUTLAY	$2,205	-	-	-	-
TRANSFERS OUT	$1,351,135	$1,321,571	$1,082,520	$1,110,452	$1,879,400
CAPITAL IMPROVEMENT	$22,134	$92	-	-	-
Total Expenditures	**$21,093,297**	**$22,889,693**	**$24,595,341**	**$25,798,936**	**$27,796,663**

Departments Summary

Organizational Structure



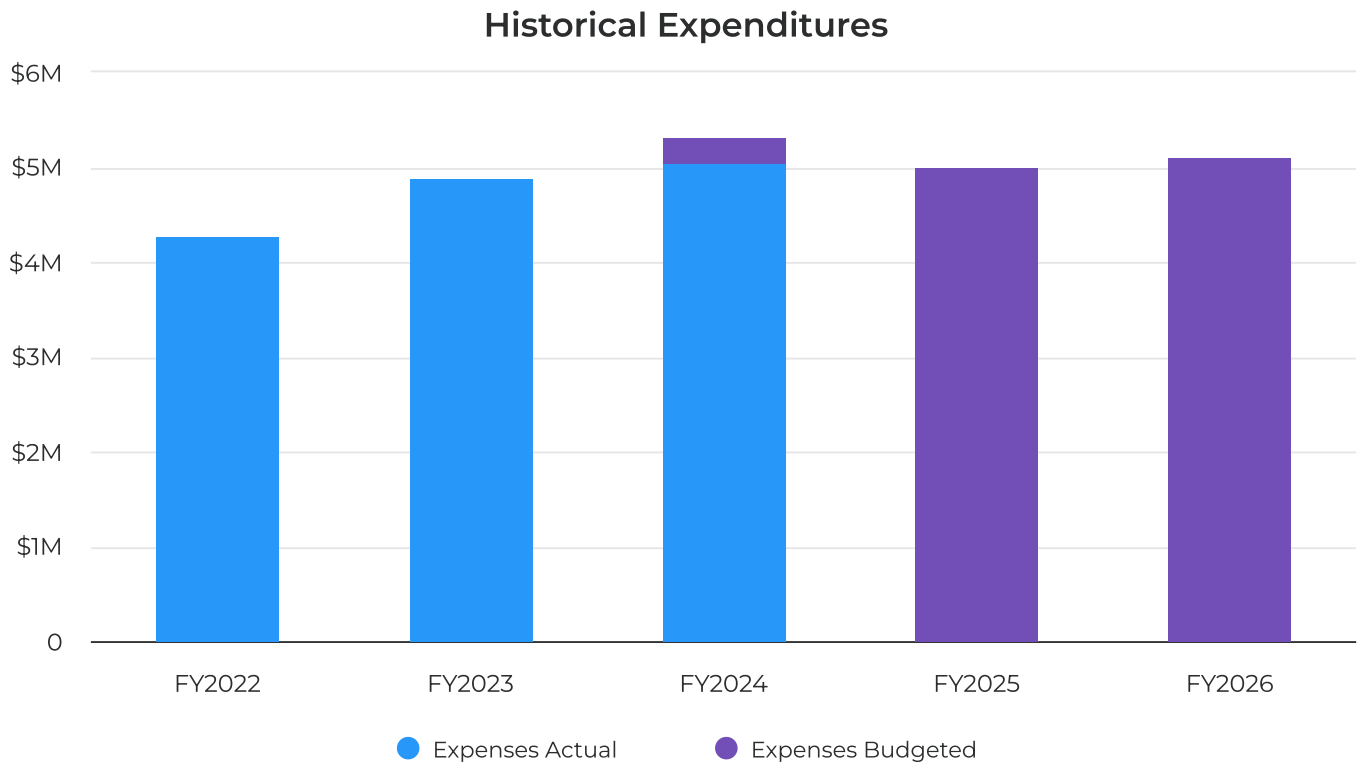
Authorized Full-Time Positions by Department

Department	Authorized Full-Time Positions
City Manager	2.0
Community & Economic Development	5.0
Finance	4.0
Government Services	3.0
Human Resources	1.0
Information Technology	3.0
Public Works	4.0
Recreation & Community Services	7.0
Total	**29.0**

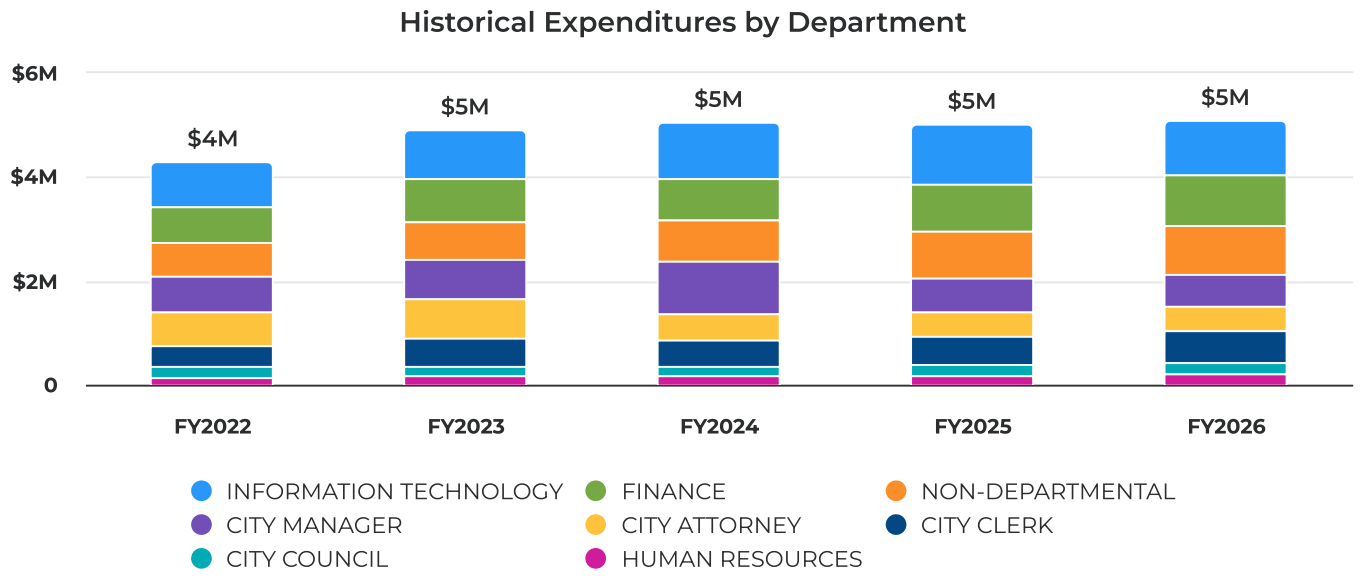
Administration and Support

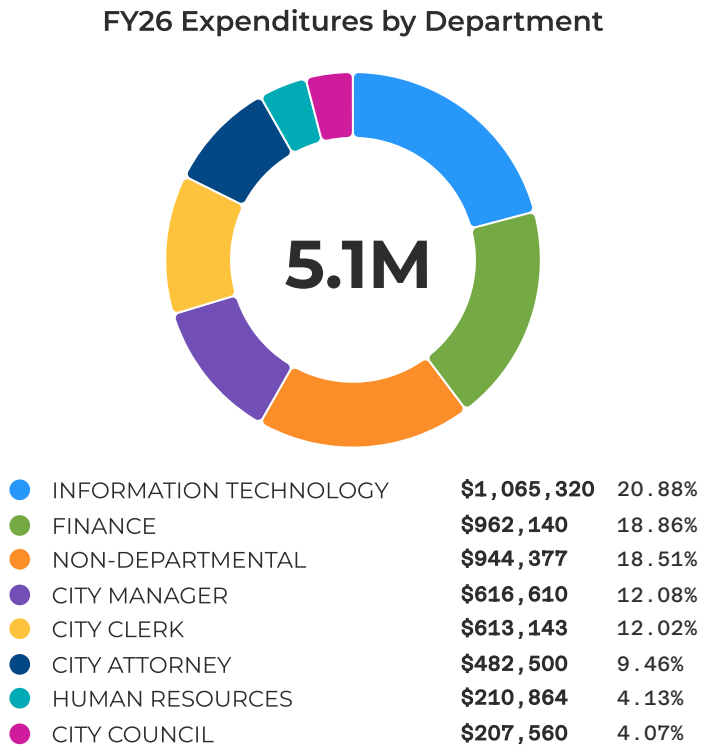
The City's Administration and Support Function includes the City Council, City Manager's Office, Human Resources, Government Services, City Attorney, Financial Services, Information Technology, Central Services, and maintenance of City Hall.

Expenditure Summary



Expenditures by Department



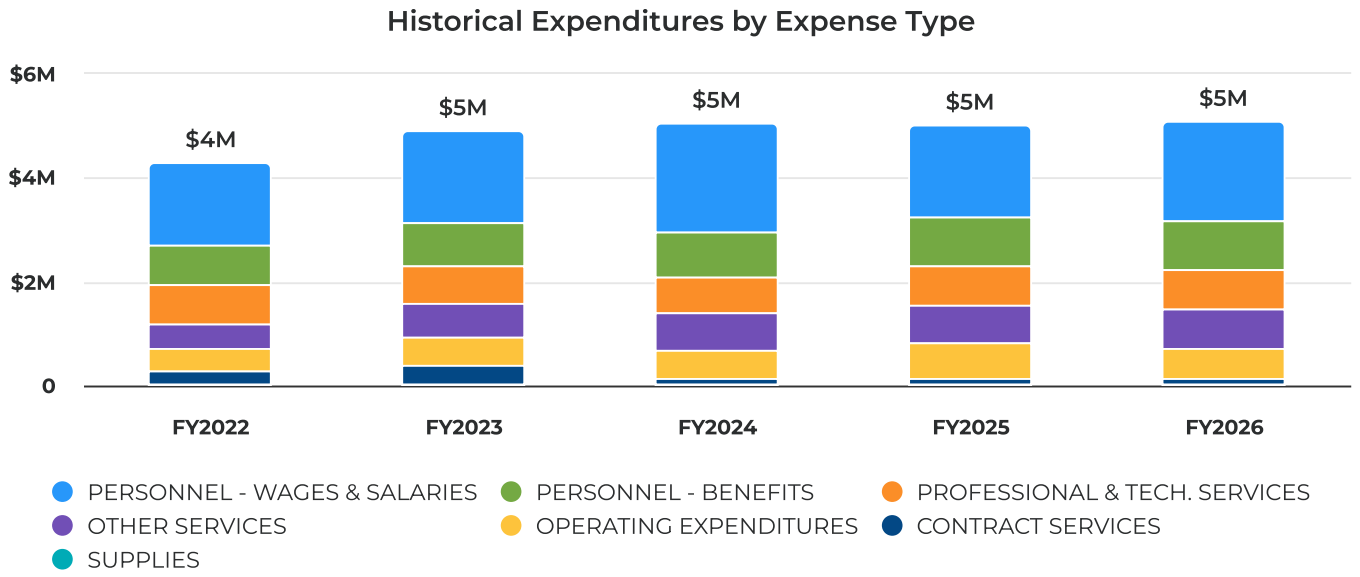


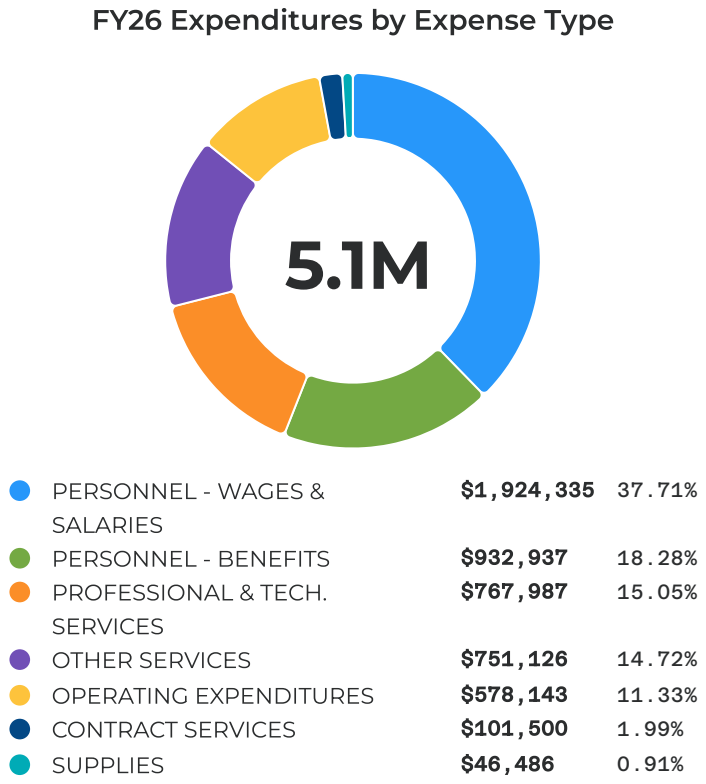
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
CITY COUNCIL	$184,762	$183,014	$180,466	$208,820	$207,560
CITY MANAGER	$686,092	$742,137	$1,008,952	$648,950	$616,610
HUMAN RESOURCES	$161,248	$184,192	$189,435	$193,843	$210,864
CITY CLERK	$424,599	$532,489	$514,263	$530,128	$613,143
CITY ATTORNEY	$622,995	$770,164	$486,548	$482,400	$482,500
FINANCE	$667,581	$821,193	$776,072	$904,940	$962,140

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
INFORMATION TECHNOLOGY	$864,958	$917,195	$1,090,498	$1,128,286	$1,065,320
NON-DEPARTMENTAL	$671,655	$748,155	$809,992	$916,372	$944,377
Total Expenditures	**$4,283,890**	**$4,898,540**	**$5,056,226**	**$5,013,739**	**$5,102,514**

Expenditures by Expense Type





Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES	$1,583,616	$1,756,546	$2,083,847	$1,761,540	$1,924,335
PERSONNEL - BENEFITS	$750,389	$835,670	$864,656	$929,449	$932,937
PROFESSIONAL & TECH. SERVICES	$760,486	$700,692	$714,323	$761,122	$767,987
OPERATING EXPENDITURES	$457,571	$539,336	$564,485	$675,020	$578,143
OTHER SERVICES	$454,307	$659,051	$698,647	$728,772	$751,126
SUPPLIES	$34,993	$45,242	$32,935	$46,436	$46,486
CONTRACT SERVICES	$242,528	$362,003	$97,332	$111,400	$101,500
Total Expenditures	**$4,283,890**	**$4,898,540**	**$5,056,226**	**$5,013,739**	**$5,102,514**

City Council

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

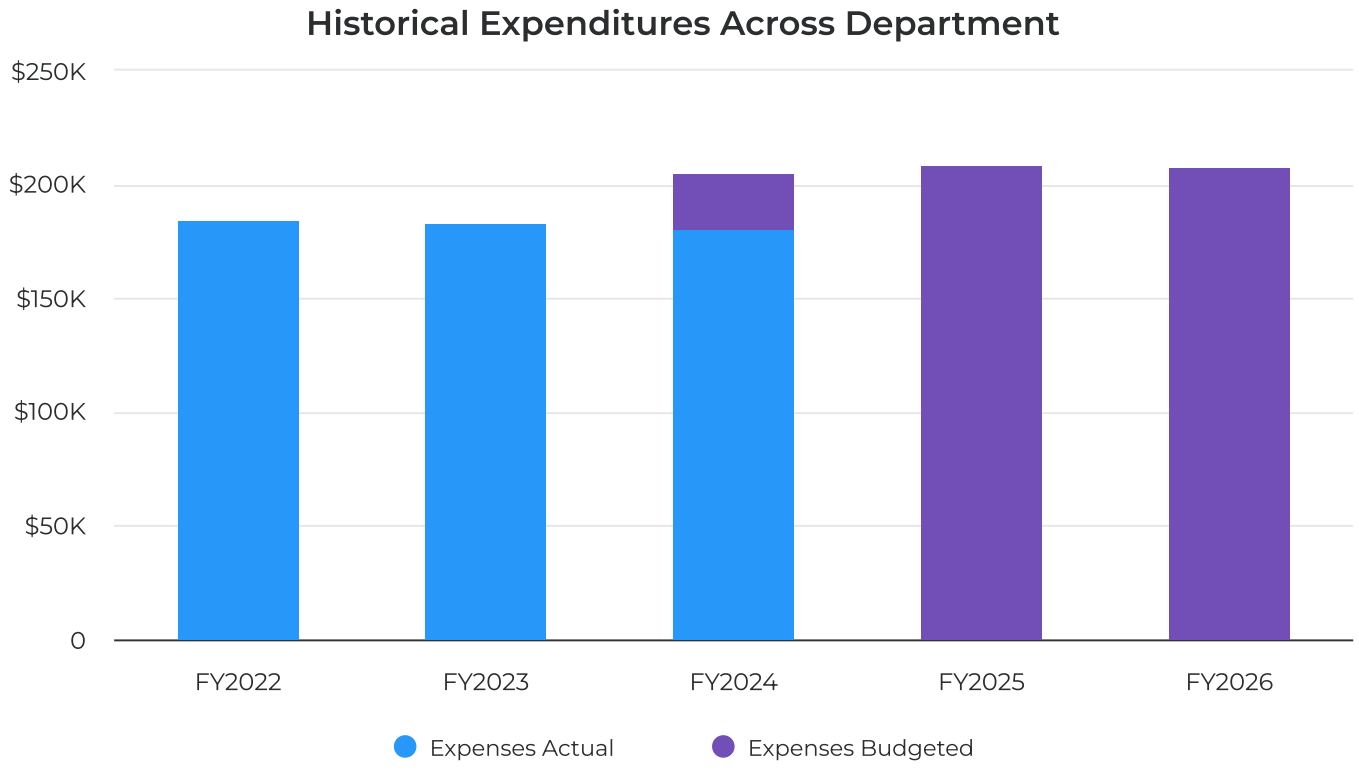
Council members also represent the City on various intergovernmental organizations to achieve governmental cooperation, support legislation and create programs that are consistent with the needs of the community.

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

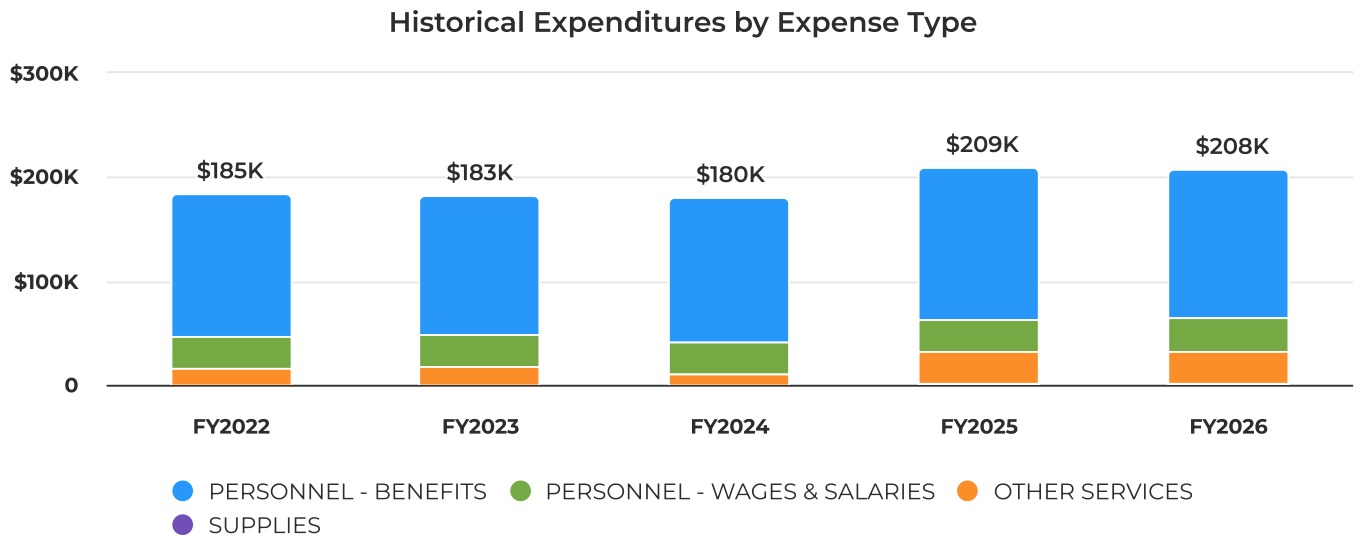
Staff Summary

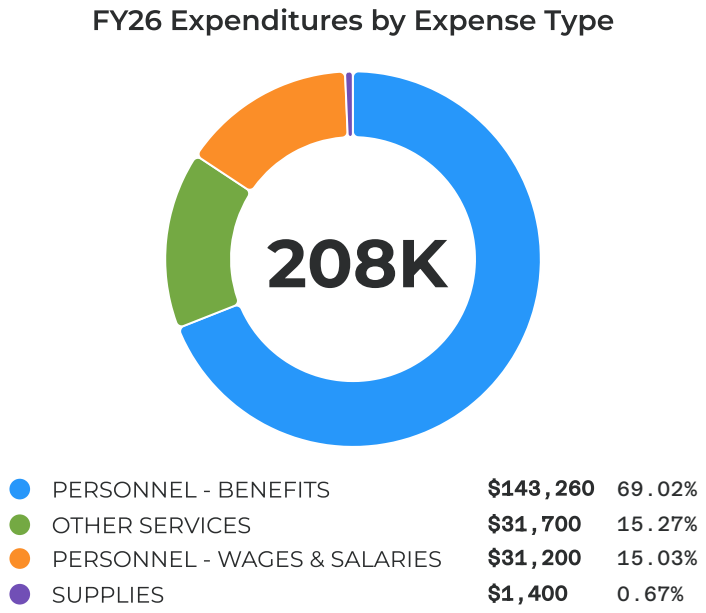
Elected Officials	2022	2023	2024	2025	2026
Mayor	1.0	1.0	1.0	1.0	1.0
Mayor Pro Tem	1.0	1.0	1.0	1.0	1.0
City Council Members	3.0	3.0	3.0	3.0	3.0
Total	**5.0**	**5.0**	**5.0**	**5.0**	**5.0**

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
CITY COUNCIL COMPENSATION	$31,200	$31,502	$31,200	$31,200	$31,200
Total PERSONNEL - WAGES & SALARIES	$31,200	$31,502	$31,200	$31,200	$31,200
PERSONNEL - BENEFITS					
RETIREMENT	$5,213	$5,275	$5,314	$5,575	$5,575
FICA/MEDICARE	$1,723	$1,647	$2,244	$2,405	$2,405

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
STATE UNEMPMNT INS/CLAIMS	$686	$662	$1,074	$725	$725
MEDICAL INSURANCE	$37,972	$40,358	$3,360	$1,935	-
DENTAL INSURANCE	$3,630	$3,546	-	-	-
VISION INSURANCE	$471	$471	-	-	-
COUNCIL DEFERRED COMP	$87,645	$82,099	$127,183	$134,555	$134,555
Total PERSONNEL - BENEFITS	$137,340	$134,057	$139,175	$145,195	$143,260
OTHER SERVICES					
ADVERTISING & PROMOTIONS	$725	$350	$701	$700	$1,000
AWARDS & RECOGNITION	$158	$141	$126	$500	$500
COMMUNICATION	$2,966	$2,713	$3,082	$3,600	$3,600
COUNCIL EVENTS	-	-	-	$1,100	$1,100
MTGS/CONF./TRNG & DEV.	$11,774	$13,096	$6,152	$25,000	$25,000
MEMBERSHIP & DUES	$150	$375	-	$125	$500
Total OTHER SERVICES	$15,773	$16,676	$10,060	$31,025	$31,700
SUPPLIES					
SUPPLIES	$449	$779	$31	$1,400	$1,400
Total SUPPLIES	$449	$779	$31	$1,400	$1,400
Total Expenditures	**$184,762**	**$183,014**	**$180,466**	**$208,820**	**$207,560**

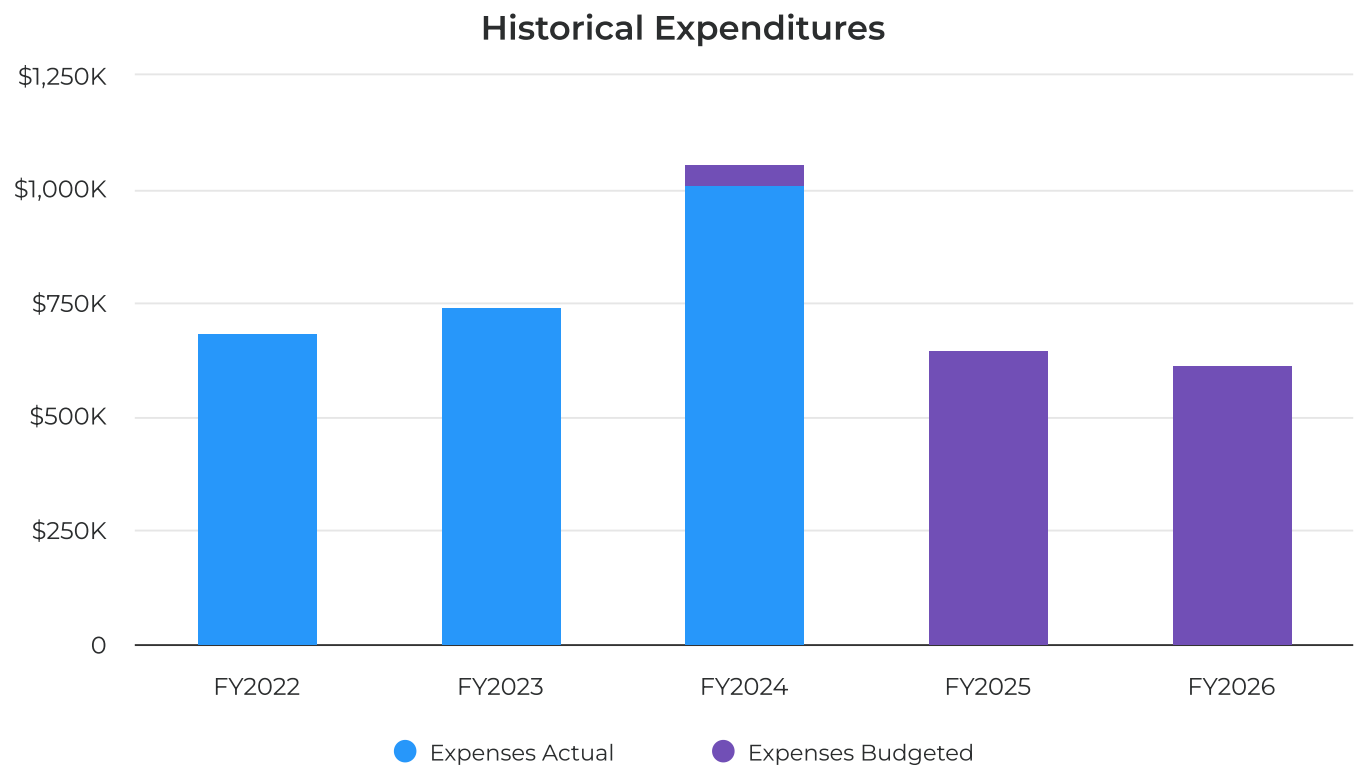
City Manager

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

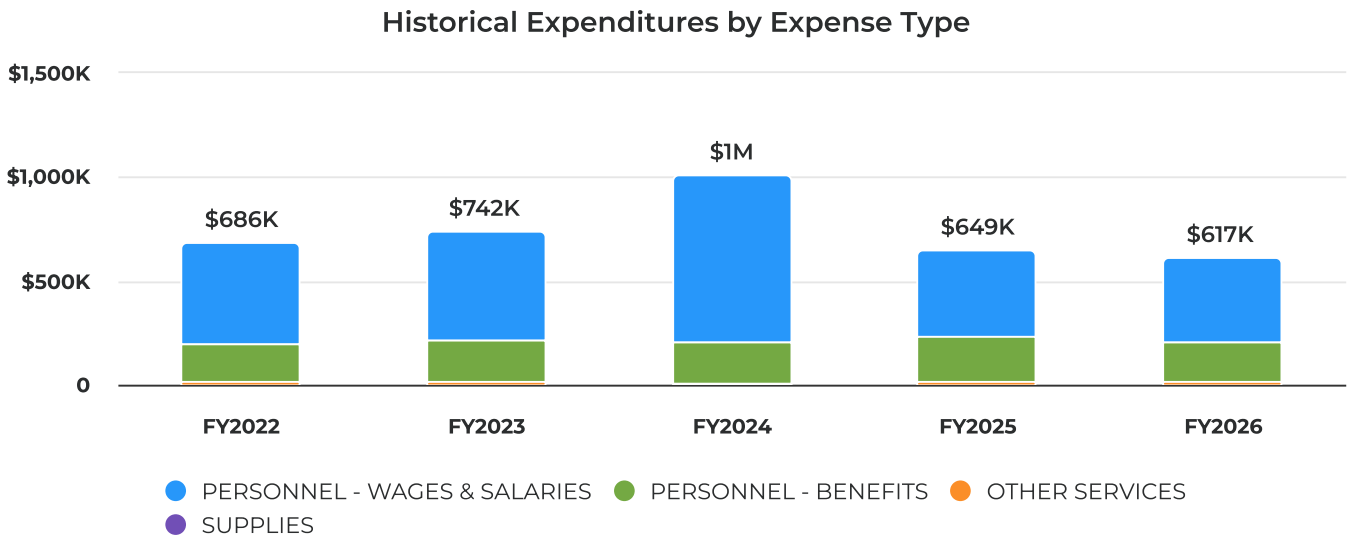
Staff Summary

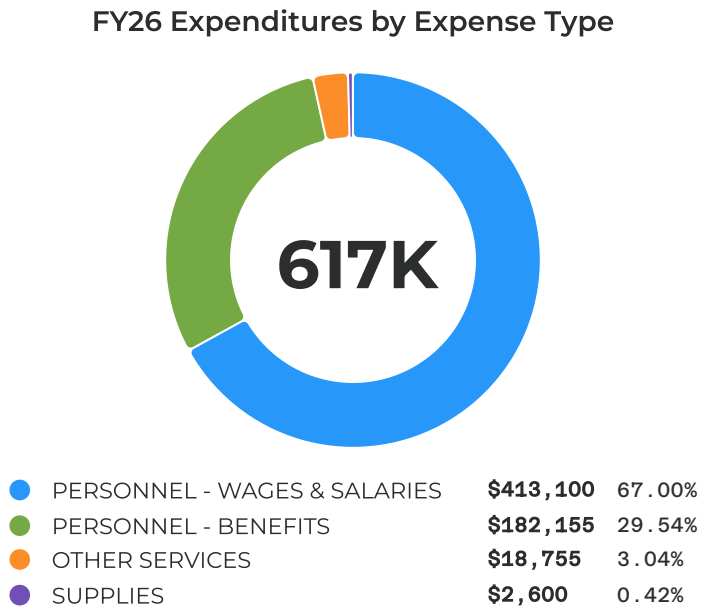
Authorized Positions (FTE)	2022	2023	2024	2025	2026
City Manager	1.0	1.0	1.0	1.0	1.0
Management Analyst	1.0	1.0	1.0	1.0	-
Executive Assistant	1.0	1.0	1.0	1.0	1.0
Total	**3.0**	**3.0**	**3.0**	**3.0**	**2.0**

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$478,757	$521,584	$797,529	$410,100	$392,000
PART TIME WAGES	$1,508	-	$4	-	-
OVERTIME PAY	$10,054	$665	$1,701	$8,000	$8,000
LEAVE CASH OUT	-	-	-	-	$13,100
Total PERSONNEL - WAGES & SALARIES	$490,320	$522,249	$799,235	$418,100	$413,100
PERSONNEL - BENEFITS					
RETIREMENT	$77,020	$86,634	$83,007	$106,990	$98,175
FICA/MEDICARE	$7,845	$8,278	$12,471	$8,400	$6,025

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
STATE UNEMPMNT INS/CLAIMS	$467	$441	$630	$530	$355
MEDICAL INSURANCE	$37,645	$35,446	$32,572	$29,135	$13,270
DENTAL INSURANCE	$3,004	$2,574	$1,670	$1,760	$790
VISION INSURANCE	$437	$368	$273	$290	$115
LIFE INSURANCE	$1,942	$2,118	$1,865	$2,400	$1,805
FLEX BENEFITS	-	$385	$567	-	-
BENEFIT CASH OUT	$40,860	$55,049	$56,374	$54,200	$52,320
VEHICLE/CELL	$12,395	$12,545	$10,123	$13,200	$9,300
Total PERSONNEL - BENEFITS	$181,614	$203,837	$199,552	$216,905	$182,155
OTHER SERVICES					
COMMUNICATION	$1,092	$2,202	$1,743	$1,700	$1,650
POSTAGE	-	$22	-	-	-
MTGS/CONF./TRNG & DEV.	$7,878	$8,545	$4,397	$5,515	$14,515
MEMBERSHIP & DUES	$3,641	$3,587	$2,817	$4,130	$2,590
Total OTHER SERVICES	$12,611	$14,356	$8,957	$11,345	$18,755
SUPPLIES					
SUPPLIES	$527	$202	$115	$1,500	$1,500
PUBLICATIONS/REF MATERIAL	$1,020	$1,493	$1,093	$1,100	$1,100
Total SUPPLIES	$1,547	$1,695	$1,208	$2,600	$2,600
Total Expenditures	**$686,092**	**$742,137**	**$1,008,952**	**$648,950**	**$616,610**

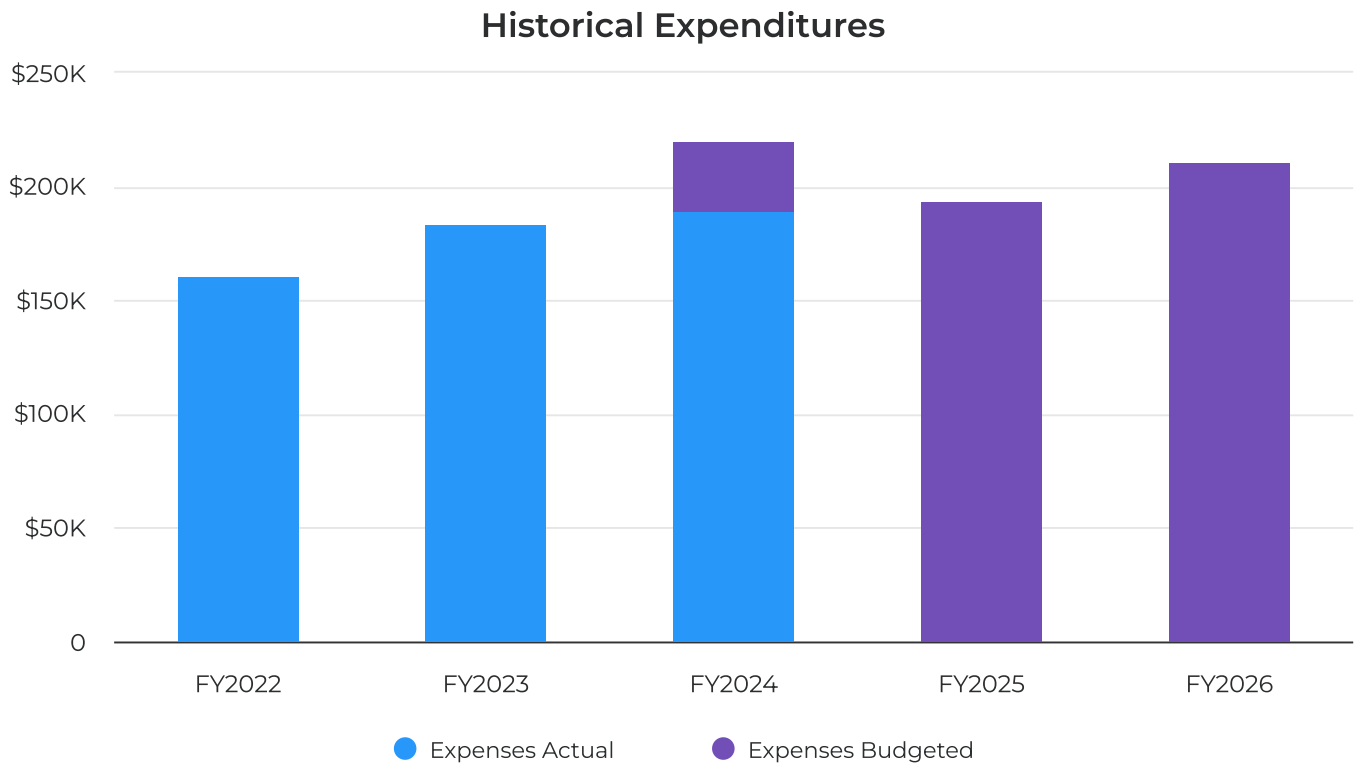
Human Resources

The Human Resources Division provides overall policy direction on human resource management issues and administrative support functions related to the management of employees for all City departments. These services include classification and compensation, recruitment, benefit administration, and employee development. Budget expenditures include costs associated with recruitment, such as software and background checks, training, and employee relations programs.

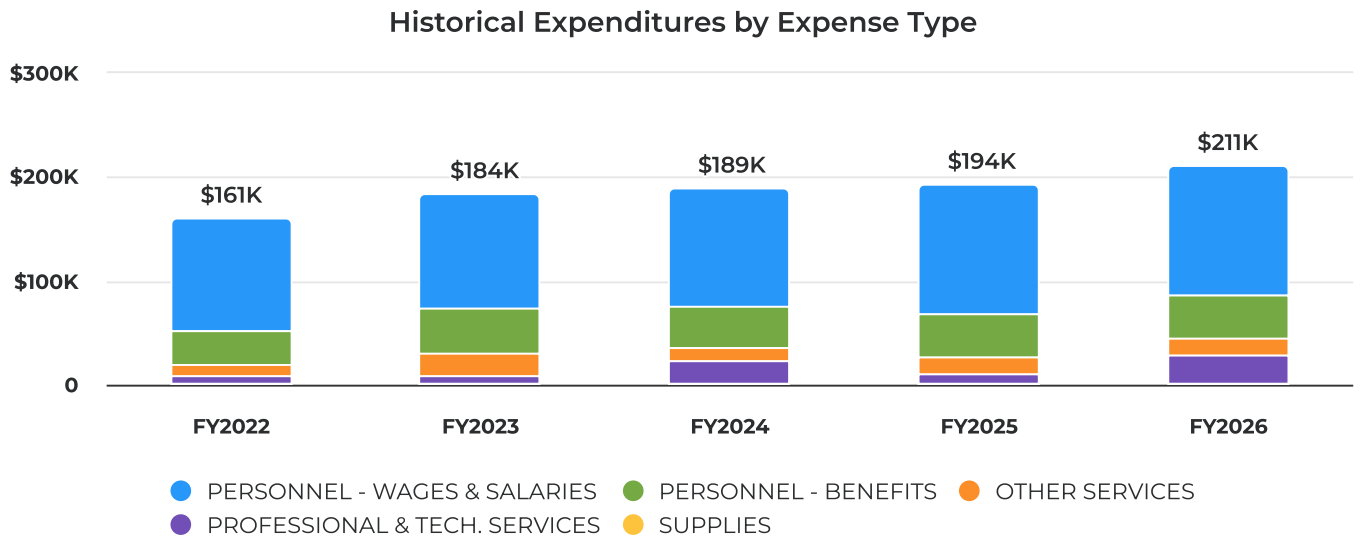
Staff Summary

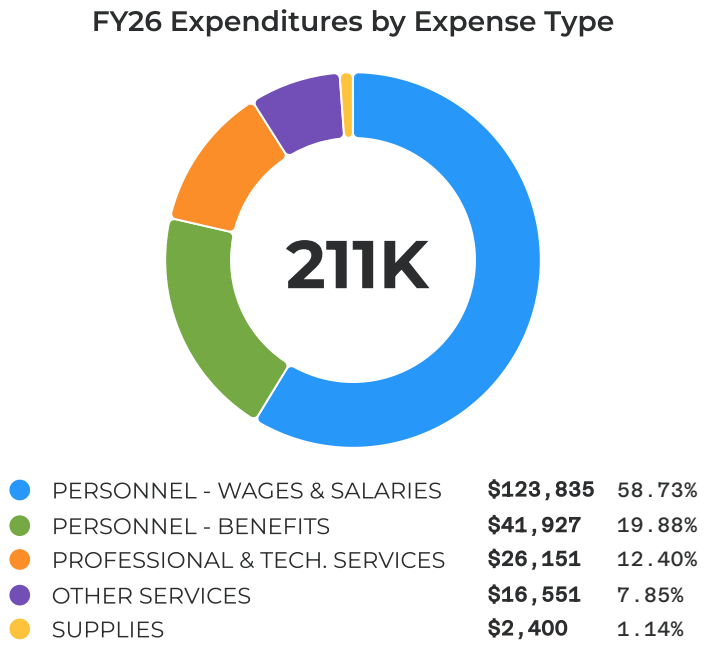
Authorized Positions (FTE)	2022	2023	2024	2025	2026
Human Resources Analyst	1.0	1.0	1.0	1.0	1.0
Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$88,307	$105,981	$111,818	$122,550	$121,500
PART TIME WAGES	$19,657	$3,566	-	$3,450	-
LEAVE CASH OUT	-	-	$2,203	-	$2,335
Total PERSONNEL - WAGES & SALARIES	$107,964	$109,546	$114,021	$126,000	$123,835
PERSONNEL - BENEFITS					
RETIREMENT	$15,676	$13,663	$8,654	$9,550	$10,136
FICA/MEDICARE	$1,729	$1,836	$1,846	$2,025	$1,805

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
STATE UNEMPMNT INS/CLAIMS	$255	$222	$161	$176	$176
MEDICAL INSURANCE	$4,059	$7,810	$9,076	$9,600	$10,380
DENTAL INSURANCE	$258	$567	$560	$560	$560
VISION INSURANCE	$61	$112	$112	$115	$115
LIFE INSURANCE	$343	$568	$615	$750	$765
BENEFIT CASH OUT	$10,680	$18,398	$18,004	$18,115	$17,990
VEHICLE/CELL	$150	-	-	-	-
Total PERSONNEL - BENEFITS	$33,213	$43,176	$39,027	$40,891	$41,927
PROFESSIONAL & TECH. SERVICES					
OTHER CONTRACTUAL SERVICES	$7,917	$7,461	$21,250	$8,001	$26,151
Total PROFESSIONAL & TECH. SERVICES	$7,917	$7,461	$21,250	$8,001	$26,151
OTHER SERVICES					
MTGS/CONF./TRNG & DEV.	$9,447	$21,507	$13,046	$15,501	$15,501
MEMBERSHIP & DUES	$720	$885	$498	$1,050	$1,050
Total OTHER SERVICES	$10,167	$22,392	$13,544	$16,551	$16,551
SUPPLIES					
SUPPLIES	$855	$877	$951	$1,400	$1,400
OPERATING SUPPLIES	$1,133	$740	$641	$1,000	$1,000
Total SUPPLIES	$1,988	$1,617	$1,592	$2,400	$2,400
Total Expenditures	**$161,248**	**$184,192**	**$189,435**	**$193,843**	**$210,864**

Government Services

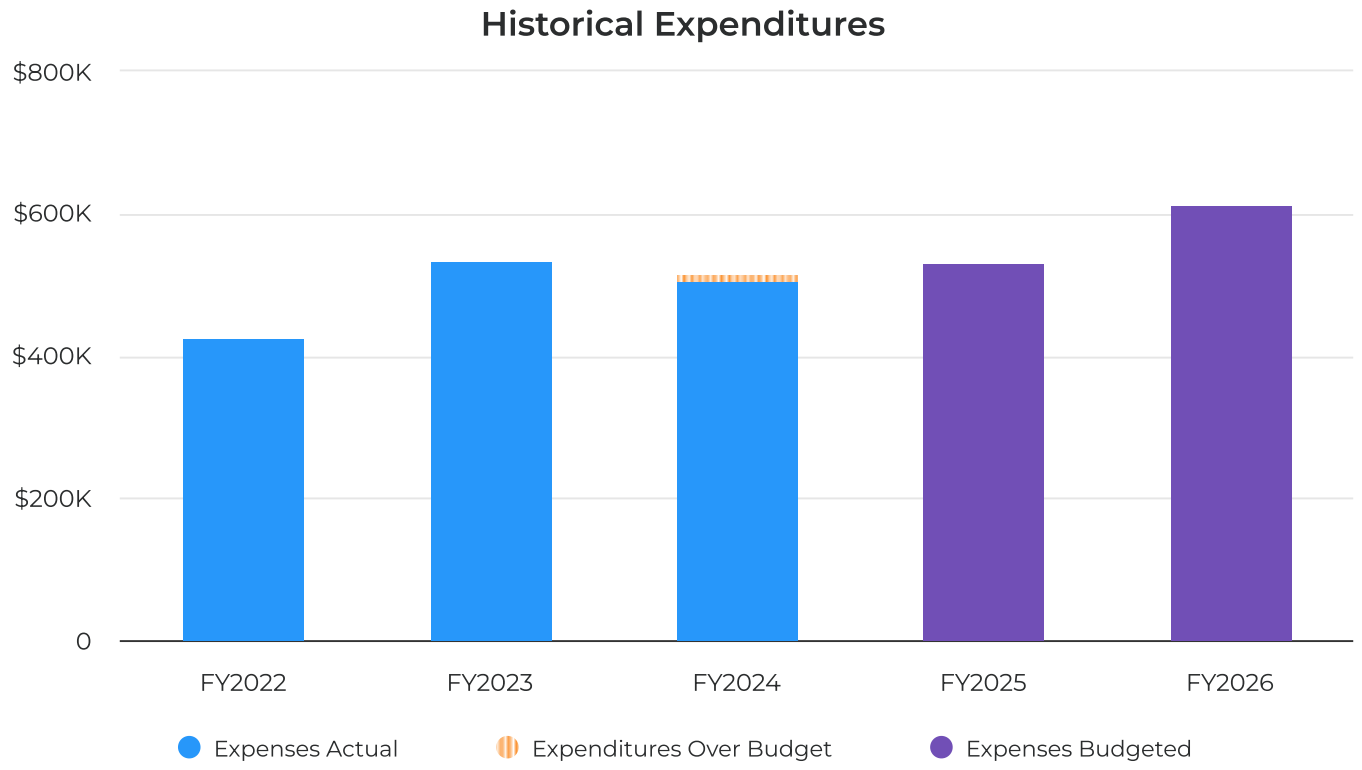
The Government Services Department supports municipal functions through the administration of legislation processes, election services, records management, public information, communications, and risk management. The City Clerk serves as the City's Election Official, Public Information Officer, Political Reform Act Filing Officer, Custodian of Records, and Compliance Officer. The Department conducts municipal elections and administers Political Reform Act requirements related to campaign disclosure statements, conflict of interest filings, and AB1243 ethics training. The City Clerk ensures meetings, agendas, minutes, reports, public notices, resolutions, and ordinances are prepared, posted, and published pursuant to all legal statutes, as well as attends, monitors, and retains complete records of City Council proceedings. The City Clerk ensures open and transparent access to the public through records-related services, including records management, retention, and Public Records Act programs. The Department also oversees the dissemination of timely and accurate public information about City operations, projects, policies, services, and programs through traditional media, social media, and online.

Operating expenditures for the Government Services Department are composed primarily of election costs, professional and contract services related to records retention, publication of legally required notices, and maintaining and updating the Municipal Code in compliance with legal requirements.

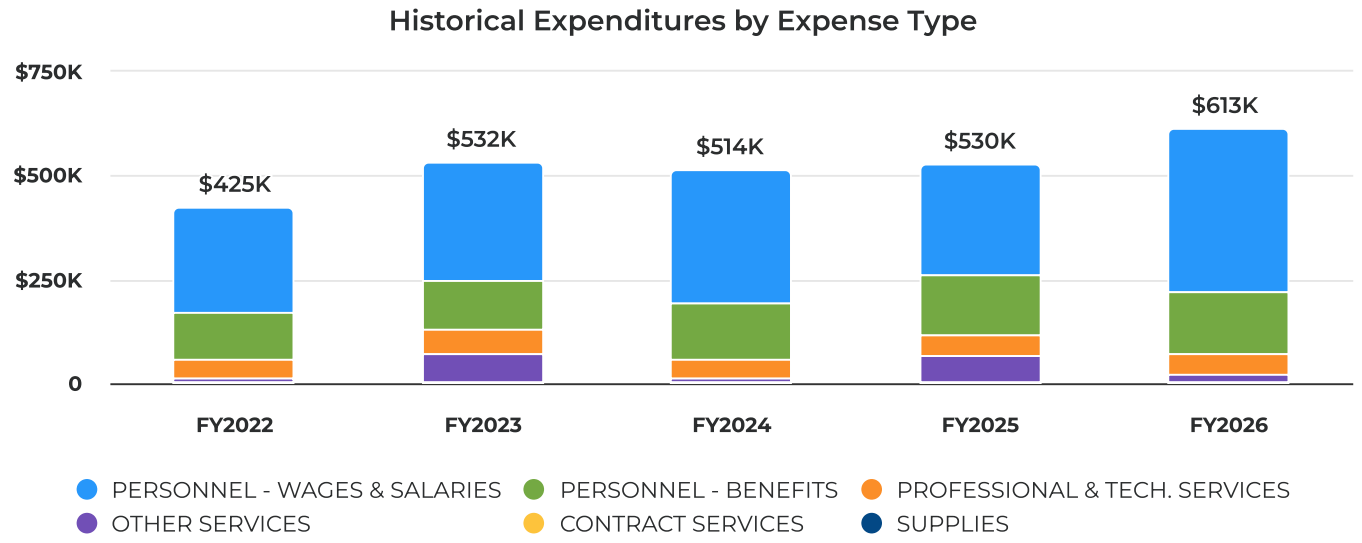
Staff Summary

Authorized Positions (FTE)	2022	2023	2024	2025	2026
Director of Government Services	1.0	1.0	1.0	1.0	-
City Clerk	-	-	-	-	1.0
Management Analyst	-	-	-	-	1.0
Administrative Secretary/Office Specialist	1.0	1.0	1.0	1.0	1.0
Office Assistant	0.5	0.5	0.5	0.5	0.5
Total	**2.5**	**2.5**	**2.5**	**2.5**	**3.5**

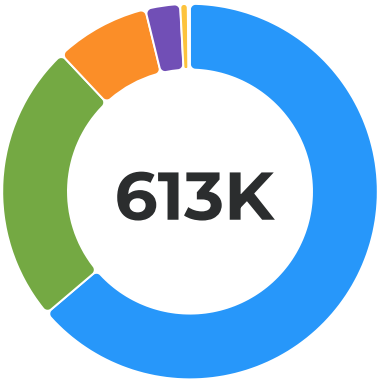
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



PERSONNEL - WAGES & SALARIES	**$391,200**	63.80%
PERSONNEL - BENEFITS	**$148,393**	24.20%
PROFESSIONAL & TECH. SERVICES	**$50,070**	8.17%
OTHER SERVICES	**$18,380**	3.00%
CONTRACT SERVICES	**$4,000**	0.65%
SUPPLIES	**$1,100**	0.18%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$238,381	$261,073	$293,659	$242,300	$356,000
PART TIME WAGES	$16,484	$21,246	$21,090	$25,830	$28,000
OVERTIME PAY	$64	$650	$649	$2,000	$2,000
LEAVE CASH OUT	-	-	$4,800	-	$5,200
Total PERSONNEL - WAGES & SALARIES	$254,929	$282,969	$320,198	$270,130	$391,200
PERSONNEL - BENEFITS					
RETIREMENT	$52,449	$59,175	$70,740	$81,135	$50,507
FICA/MEDICARE	$3,959	$4,340	$4,807	$4,870	$5,710
STATE UNEMPMNT INS/CLAIMS	$604	$555	$679	$528	$706
MEDICAL INSURANCE	$29,848	$31,765	$35,591	$36,100	$39,860
DENTAL INSURANCE	$3,326	$3,238	$3,193	$3,200	$2,965
VISION INSURANCE	$466	$466	$466	$470	$435
LIFE INSURANCE	$1,296	$1,476	$1,547	$1,650	$2,250
BENEFIT CASH OUT	$18,213	$18,305	$16,952	$15,205	$44,160
VEHICLE/CELL	$900	$900	$2,220	$900	$1,800
Total PERSONNEL - BENEFITS	$111,061	$120,220	$136,196	$144,058	$148,393
PROFESSIONAL & TECH. SERVICES					
LEGAL NOTICES	$10,993	$10,881	$5,285	$8,500	$8,500
TECHNOLOGY SERVICES	$34,625	$44,266	$36,400	$38,000	$38,420
OTHER CONTRACTUAL SERVICES	$1,054	$660	$385	$3,000	$3,150

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total PROFESSIONAL & TECH. SERVICES	$46,673	$55,807	$42,070	$49,500	$50,070
OTHER SERVICES					
AWARDS & RECOGNITION	$670	$902	$921	$1,000	$1,000
MTGS/CONF./TRNG & DEV.	$7,819	$9,765	$9,702	$9,000	$14,700
MEMBERSHIP & DUES	$1,020	$2,095	$1,625	$1,640	$2,680
ELECTION	-	$55,786	$523	$50,000	-
Total OTHER SERVICES	$9,509	$68,548	$12,770	$61,640	$18,380
SUPPLIES					
SUPPLIES	$457	$509	$419	$500	$600
PUBLICATIONS/REF MATERIAL	$44	-	$427	$300	$500
OPERATING SUPPLIES	-	$120	$120	-	-
Total SUPPLIES	$501	$629	$965	$800	$1,100
CONTRACT SERVICES					
CODIFICATION	$1,927	$4,316	$2,063	$4,000	$4,000
Total CONTRACT SERVICES	$1,927	$4,316	$2,063	$4,000	$4,000
Total Expenditures	**$424,599**	**$532,489**	**$514,263**	**$530,128**	**$613,143**

City Attorney

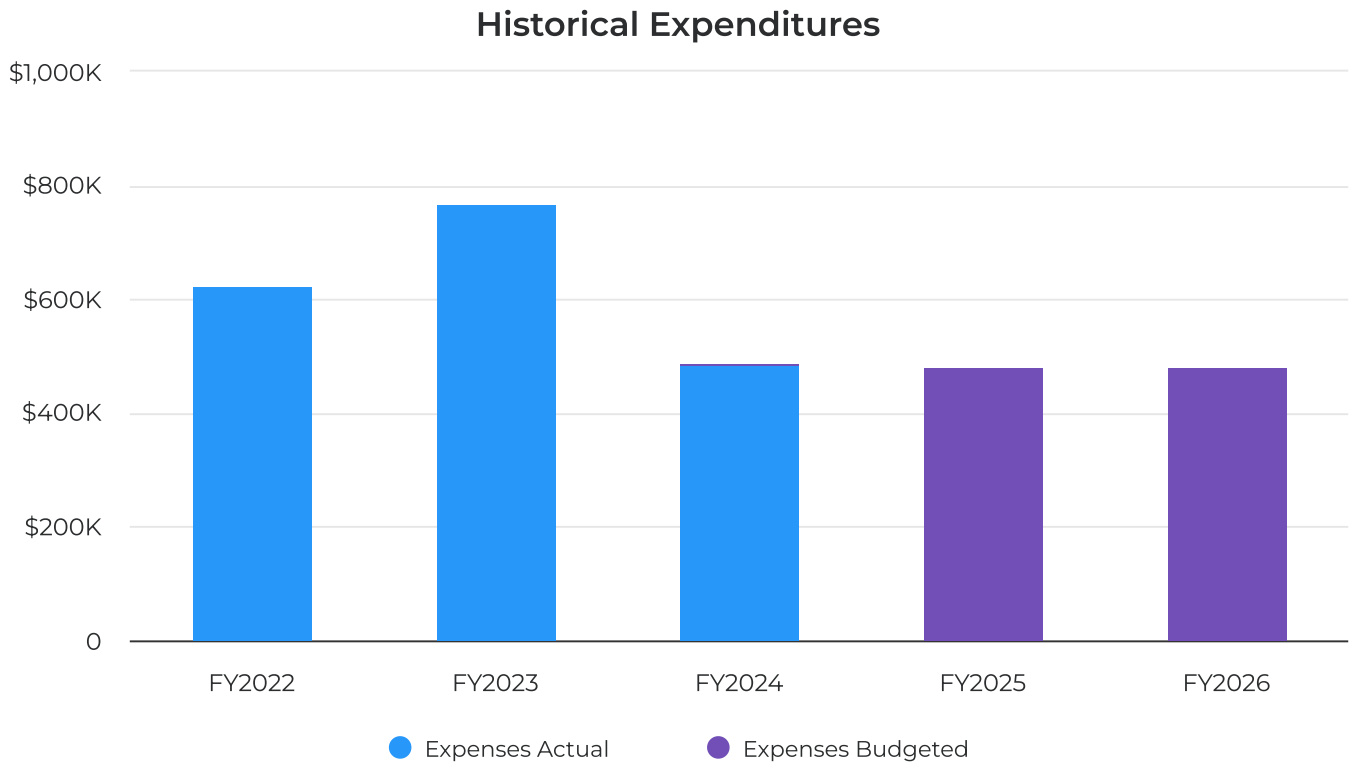
The City Attorney serves as the legal counsel to the City Council, City Manager, and City staff on all legal aspects of municipal operations. Legal services include legal advice and analysis, preparation of legislation including ordinances and resolutions, drafting or review of contracts and agreements,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

City Attorney operating expenditures include services for contract development and negotiations, code enforcement issues, compliance with NPDES, litigation, employment law, and general guidance on all legal matters.

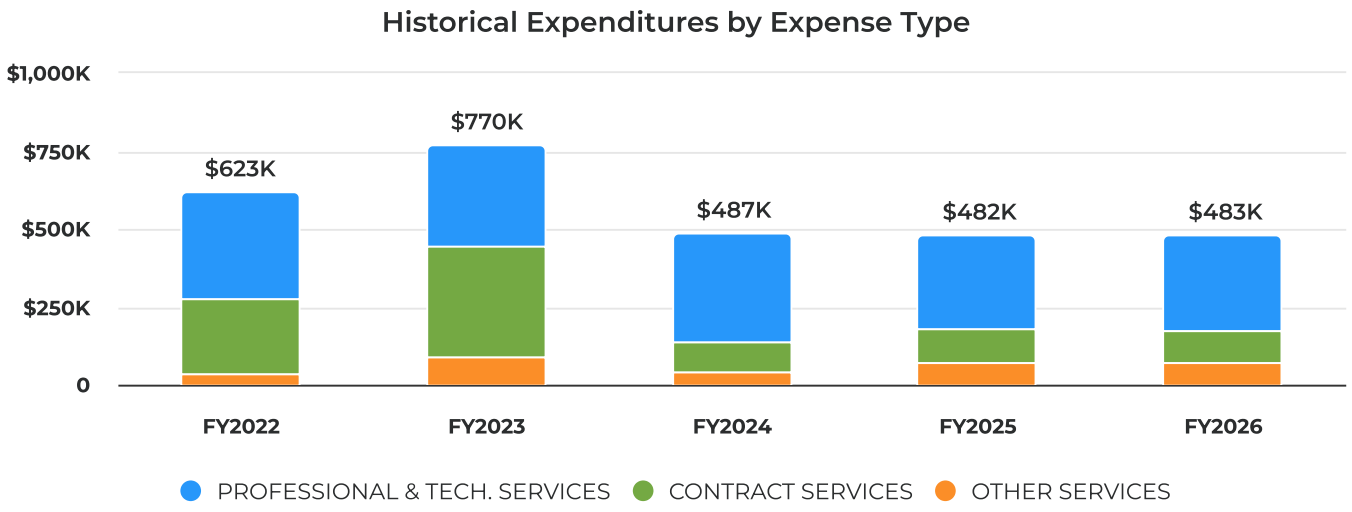
Staff Summary

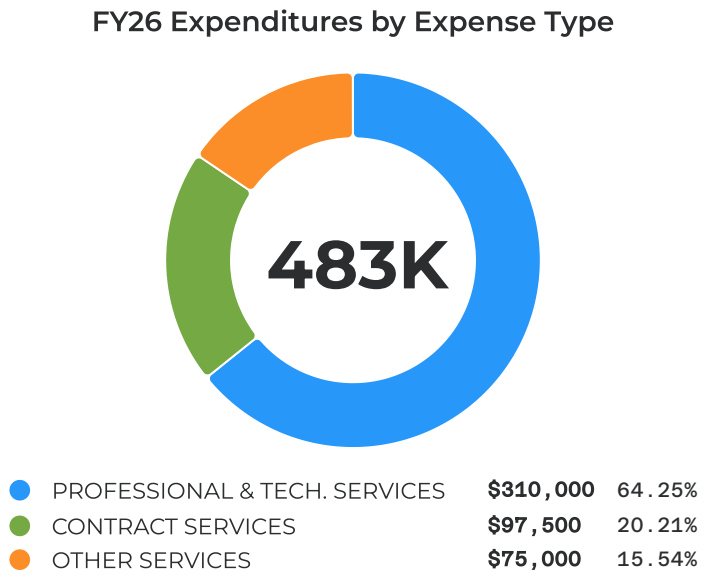
Legal services are provided through contract services with Best Best, and Krieger, LLP.

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES					
LEGAL SERVICES	$347,591	$322,367	$349,903	$300,000	$310,000
Total PROFESSIONAL & TECH. SERVICES	$347,591	$322,367	$349,903	$300,000	$310,000
OTHER SERVICES					
SPECIAL PROJECTS	$34,803	$90,110	$41,376	$75,000	$75,000
Total OTHER SERVICES	$34,803	$90,110	$41,376	$75,000	$75,000
CONTRACT SERVICES					
NPDES	$743	$1,745	$2,110	$5,000	$5,000
GENERAL PLAN	-	-	$23,429	$21,000	$10,000
ZONING CODE	$4,470	$5,165	$1,690	$7,500	$7,500
LITIGATION	$235,388	$350,778	$68,040	$73,900	$75,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total CONTRACT SERVICES	$240,601	$357,687	$95,268	$107,400	$97,500
Total Expenditures	**$622,995**	**$770,164**	**$486,548**	**$482,400**	**$482,500**

Financial Services

The Financial Services Department administers the financial operations of the City through Budgeting, Accounting, Treasury, Purchasing, and Payroll functions. This department is responsible for safeguarding the City's financial assets through prudent internal control policies, providing responsive accounting services within Generally Accepted Accounting Principles, providing strategic and financial planning support, and maintaining budgetary control over all City funds. The Financial Services Department is also responsible for the preparation and administration of the City's annual budget as well as the safety, liquidity, and maximization of the yields of the City's financial resources in accordance with the City's Investment Policy.

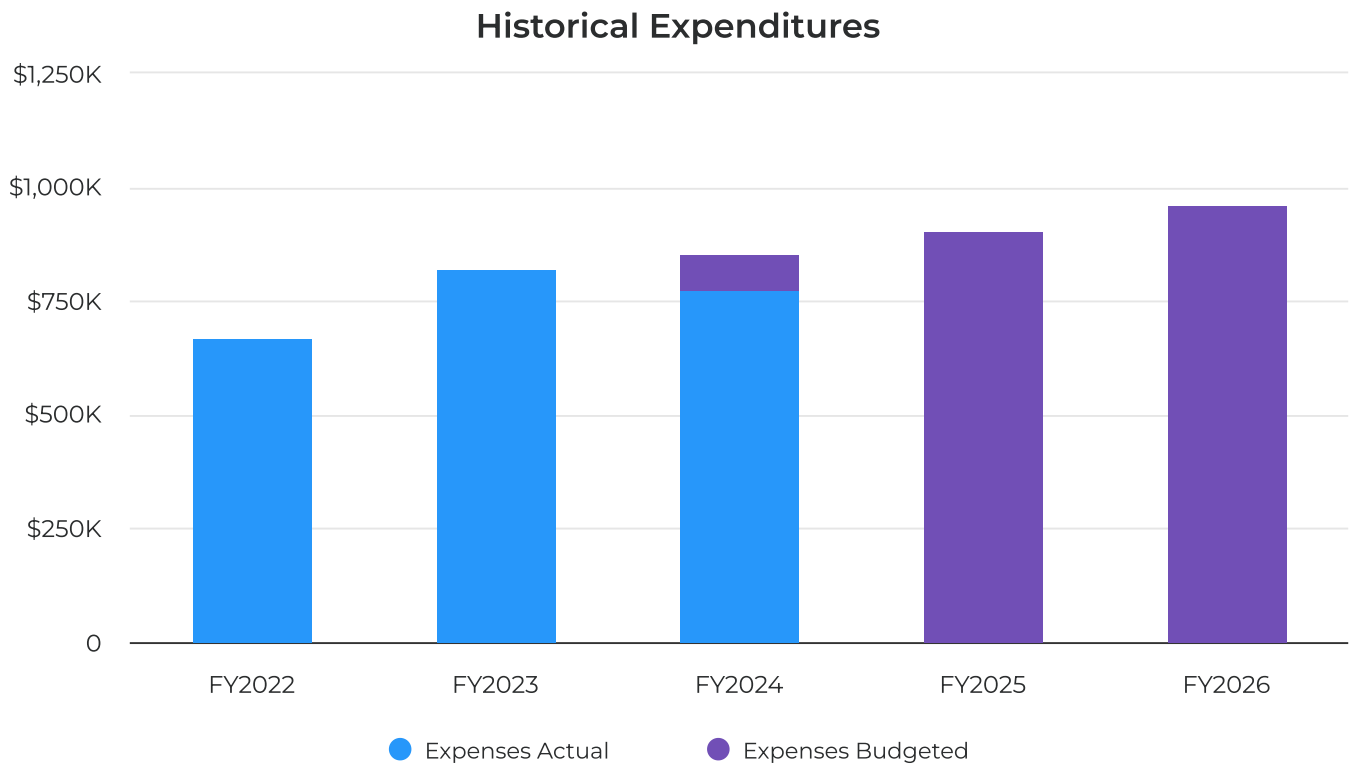
Specific functions include: annual financial report preparation, financial audits, treasury portfolio administration, ledger reconciliation, recordation of City revenues, banking services, accounts payable, accounts receivable, payroll, fixed assets management, budget development, and maintenance of the financial system.

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

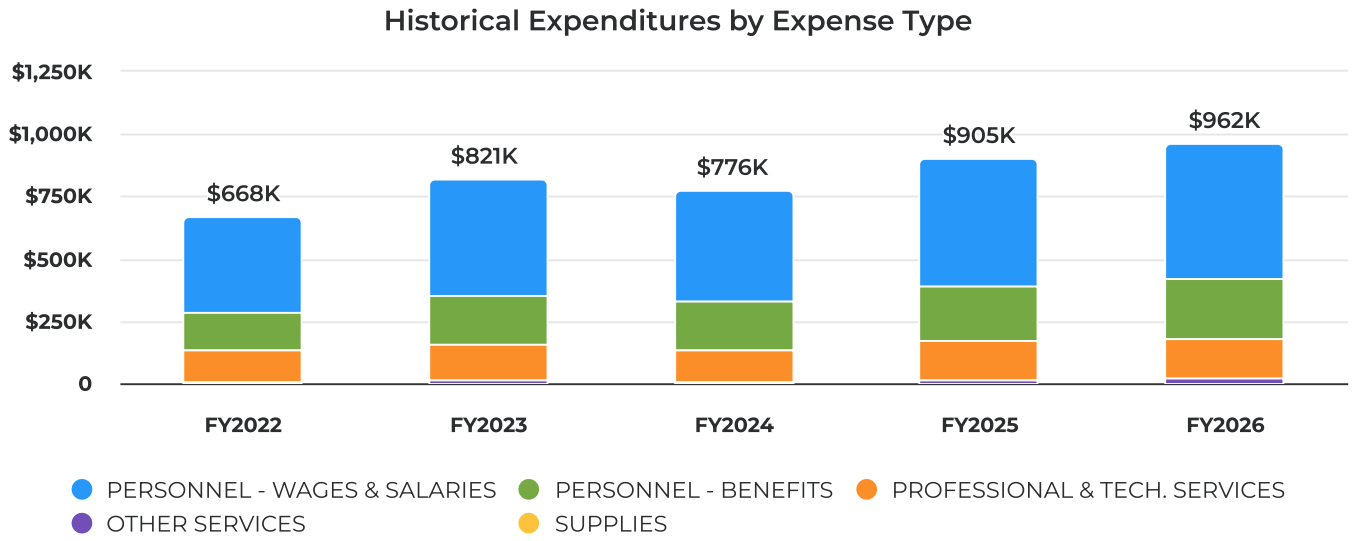
Staff Summary

Authorized Positions (FTE)	2022	2023	2024	2025	2026
Director of Financial Services/City Treasurer	1.0	1.0	1.0	1.0	1.0
Financial Services Manager	1.0	-	-	-	-
Accounting Supervisor	-	1.0	1.0	-	-
Senior Accountant	-	-	-	1.0	1.0
Accountant/Payroll	1.4	1.0	1.0	1.0	1.0
Accounting Technician	1.0	1.0	1.0	1.0	1.0
Office Assistant	-	0.2	0.2	-	-
Total	**4.4**	**4.2**	**4.2**	**4.0**	**4.0**

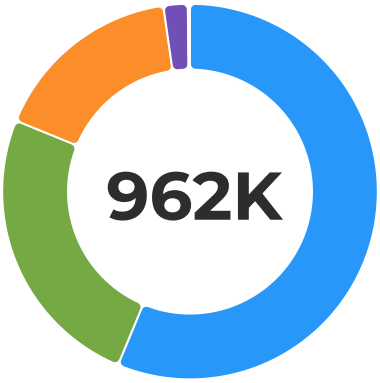
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



PERSONNEL - WAGES & SALARIES	**$541,500**	56.28%
PERSONNEL - BENEFITS	**$239,440**	24.89%
PROFESSIONAL & TECH. SERVICES	**$159,345**	16.56%
OTHER SERVICES	**$20,150**	2.09%
SUPPLIES	**$1,705**	0.18%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$332,771	$464,842	$437,524	$510,300	$526,000
PART TIME WAGES	$48,393	$972	-	-	-
OVERTIME PAY	$1,115	-	$91	$5,000	-
LEAVE CASH OUT	-	-	$6,479	-	$15,500
Total PERSONNEL - WAGES & SALARIES	$382,278	$465,814	$444,093	$515,300	$541,500
PERSONNEL - BENEFITS					
RETIREMENT	$54,088	$82,085	$82,500	$97,135	$115,145
FICA/MEDICARE	$6,123	$7,469	$7,571	$7,500	$7,900
STATE UNEMPMNT INS/CLAIMS	$1,103	$735	$644	$705	$705
MEDICAL INSURANCE	$24,381	$39,227	$15,524	$27,200	$21,760
DENTAL INSURANCE	$2,707	$3,673	$1,165	$1,760	$560
VISION INSURANCE	$398	$421	$122	$290	$95
LIFE INSURANCE	$1,882	$2,650	$2,382	$2,850	$2,960
FLEX BENEFITS	$1,163	$1,578	-	-	-
BENEFIT CASH OUT	$57,487	$57,494	$86,827	$81,055	$89,415
VEHICLE/CELL	$1,200	$1,575	$900	$900	$900
Total PERSONNEL - BENEFITS	$150,532	$196,909	$197,636	$219,395	$239,440
PROFESSIONAL & TECH. SERVICES					
PROFESSIONAL SERVICES	$82,072	$101,761	$93,518	$113,100	$101,545
TECHNOLOGY SERVICES	$22,325	$17,981	$19,163	$27,150	$39,640
OTHER CONTRACTUAL SERVICES	$26,435	$26,734	$17,842	$18,160	$18,160

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total PROFESSIONAL & TECH. SERVICES	$130,832	$146,475	$130,523	$158,410	$159,345
OTHER SERVICES					
POSTAGE	-	$5	$73	$250	$250
PRINTING	-	$1,448	$301	$500	$500
MTGS/CONF./TRNG & DEV.	$2,413	$3,551	$2,597	$7,960	$8,960
MEMBERSHIP & DUES	$675	$950	$535	$1,420	$1,580
SUBSCRIPTION FINANCING PRINCIPAL	-	$5,067	-	-	$8,325
SUBSCRIPTION FINANCING INTEREST	-	$76	-	-	$535
Total OTHER SERVICES	$3,088	$11,097	$3,506	$10,130	$20,150
SUPPLIES					
SUPPLIES	$831	$898	$314	$1,500	$1,500
PUBLICATIONS/REF MATERIAL	$20	-	-	$205	$205
Total SUPPLIES	$851	$898	$314	$1,705	$1,705
Total Expenditures	**$667,581**	**$821,193**	**$776,072**	**$904,940**	**$962,140**

Information Technology

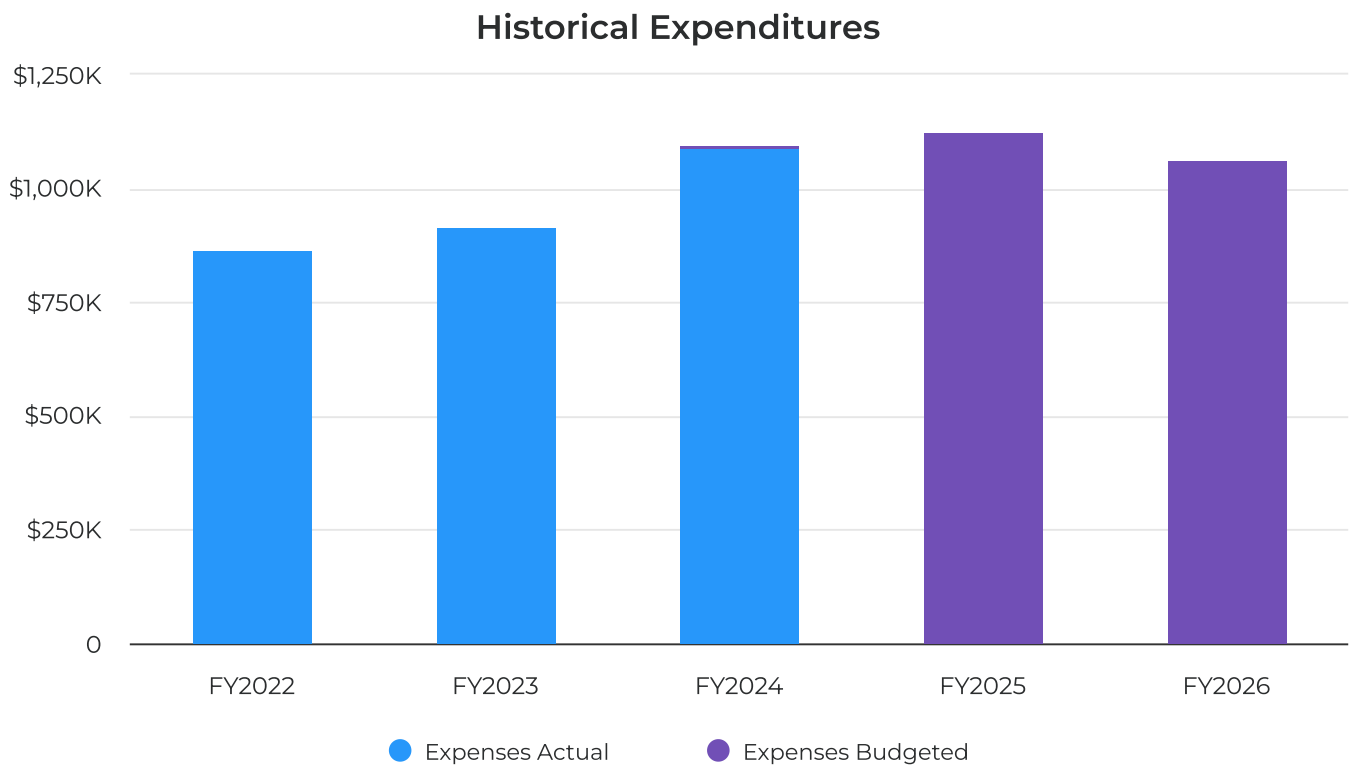
The Information Technology (IT) Department plays a vital role in managing the City's digital infrastructure, encompassing enterprise platforms, network architecture, cybersecurity, and cloud integration. IT delivers a full suite of technology services designed to support and enhance operations across all departments, including Geographic Information Systems (GIS), telecommunication systems, and critical enterprise applications. By closely aligning with the City's priorities, the IT Department ensures the seamless performance and reliability of all technology-driven services.

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

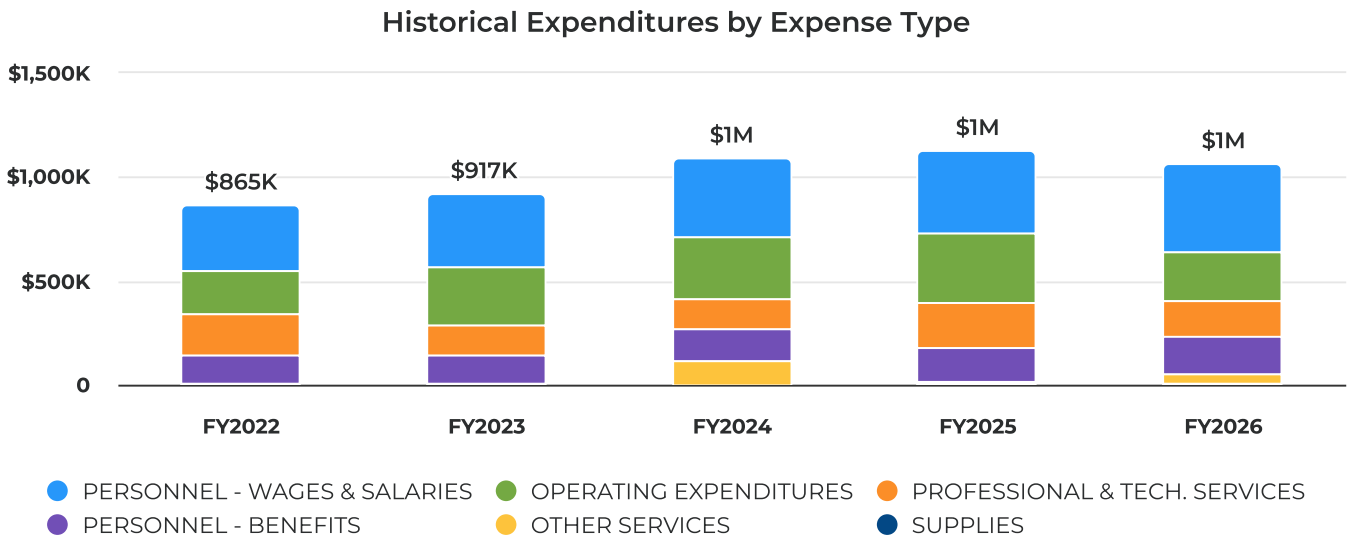
Staff Summary

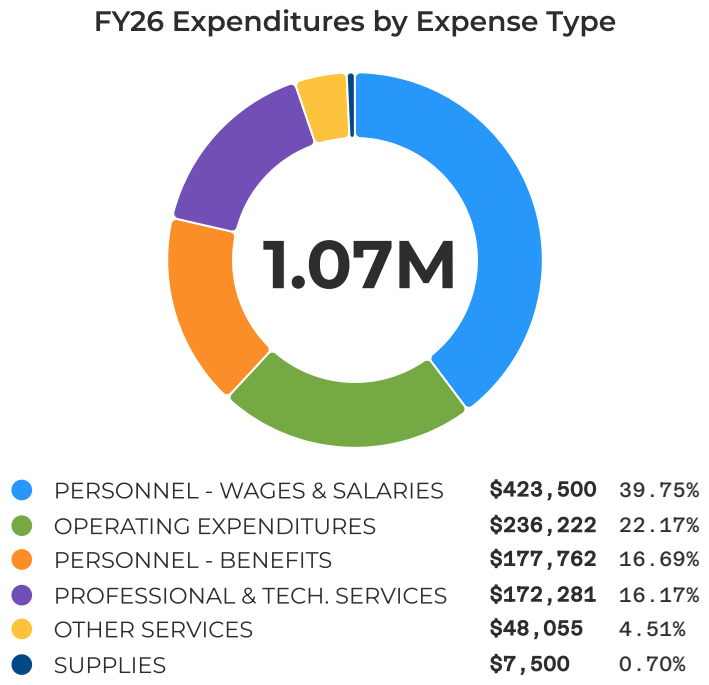
Authorized Positions (FTE)	2022	2023	2024	2025	2026
Information Technology Manager	1.0	1.0	1.0	1.0	1.0
Systems Administrator	0.5	1.0	1.0	1.0	1.0
IT Analyst	1.0	1.0	1.0	1.0	1.0
Total	**2.5**	**3.0**	**3.0**	**3.0**	**3.0**

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

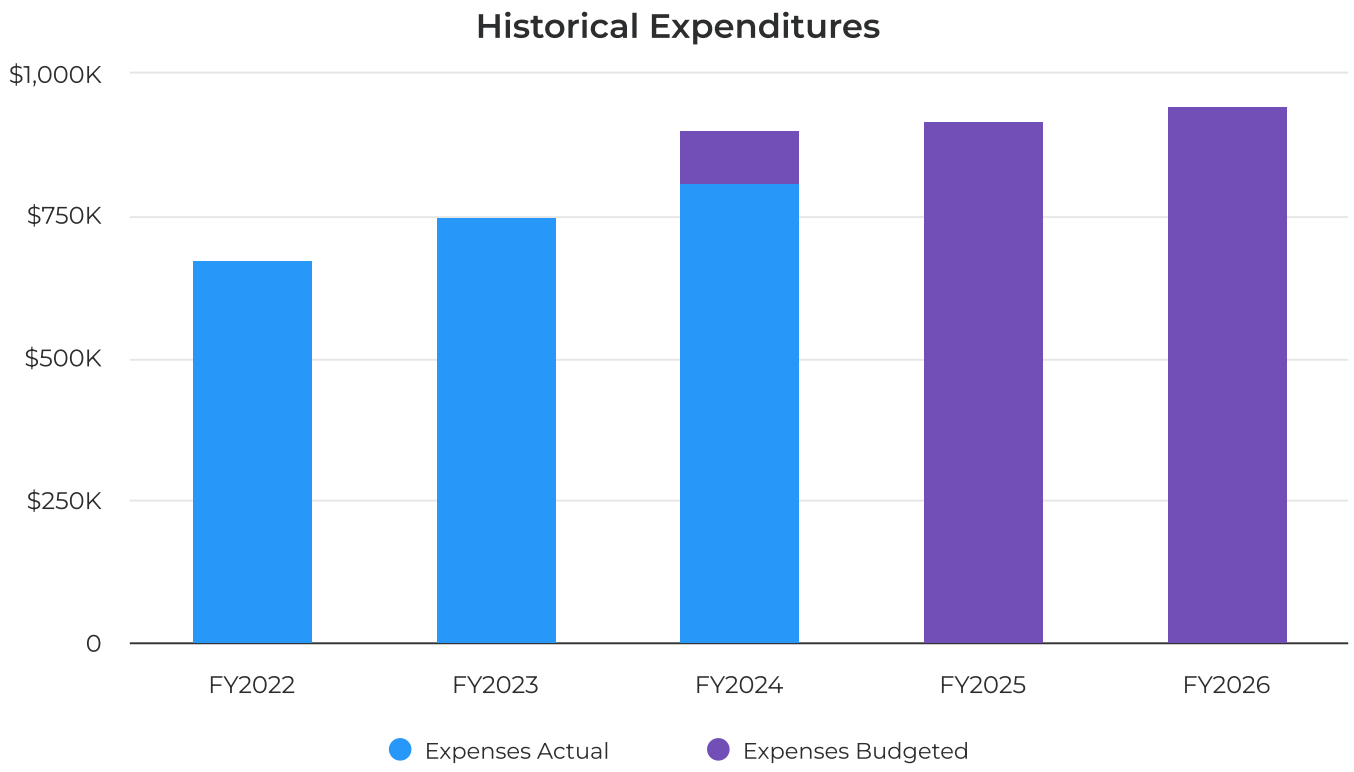
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$316,728	$344,465	$368,477	$400,810	$414,000
PART TIME WAGES	$198	-	-	-	-
LEAVE CASH OUT	-	-	$6,623	-	$9,500
Total PERSONNEL - WAGES & SALARIES	$316,925	$344,465	$375,100	$400,810	$423,500
PERSONNEL - BENEFITS					
RETIREMENT	$51,193	$50,844	$58,144	$65,300	$75,857

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
FICA/MEDICARE	$4,989	$5,376	$5,805	$5,900	$6,200
STATE UNEMPMNT INS/CLAIMS	$441	$588	$483	$530	$530
MEDICAL INSURANCE	$42,026	$45,271	$49,248	$52,100	$55,720
DENTAL INSURANCE	$4,177	$4,213	$4,592	$4,810	$4,810
VISION INSURANCE	$580	$557	$535	$535	$535
LIFE INSURANCE	$1,750	$1,870	$2,158	$2,500	$2,600
BENEFIT CASH OUT	$28,848	$26,137	$29,404	$28,630	$28,810
VEHICLE/CELL	$2,625	$2,614	$2,700	$2,700	$2,700
Total PERSONNEL - BENEFITS	$136,629	$137,471	$153,070	$163,005	$177,762
PROFESSIONAL & TECH. SERVICES					
PROFESSIONAL SERVICES	$81,490	$24,748	$32,170	$80,000	$30,000
TECHNOLOGY SERVICES	$116,657	$119,011	$112,917	$139,071	$142,281
Total PROFESSIONAL & TECH. SERVICES	$198,147	$143,759	$145,087	$219,071	$172,281
OPERATING EXPENDITURES					
COMPUTER EXPENSE	$204,361	$283,664	$295,794	$326,090	$236,222
Total OPERATING EXPENDITURES	$204,361	$283,664	$295,794	$326,090	$236,222
OTHER SERVICES					
MTGS/CONF./TRNG & DEV	$7,691	$4,134	$7,212	$10,500	$10,500
MEMBERSHIP AND DUES	$490	$2,468	-	$1,060	$1,060
SUBSCRIPTION FINANCING PRINCIPAL	-	-	$111,883	-	$34,456
SUBSCRIPTION FINANCING INTEREST	-	-	$473	-	$2,039
Total OTHER SERVICES	$8,181	$6,602	$119,569	$11,560	$48,055
SUPPLIES					
SUPPLIES	$653	$884	$1,331	$6,500	$6,500
PUBLICATIONS/REF MATERIAL	-	$319	$549	$500	$500
OPERATING SUPPLIES	-	$32	-	$250	-
MINOR EQUIPMENT	$62	-	-	$500	$500
Total SUPPLIES	$715	$1,234	$1,880	$7,750	$7,500
Total Expenditures	**$864,958**	**$917,195**	**$1,090,498**	**$1,128,286**	**$1,065,320**

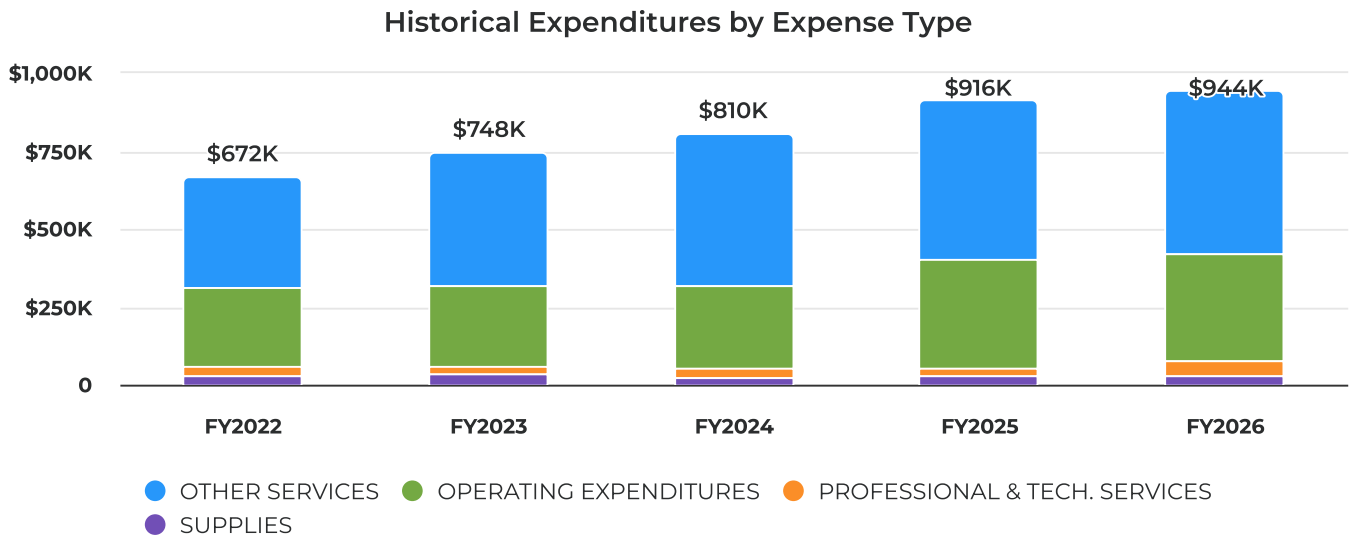
Central Services - Non-Departmental

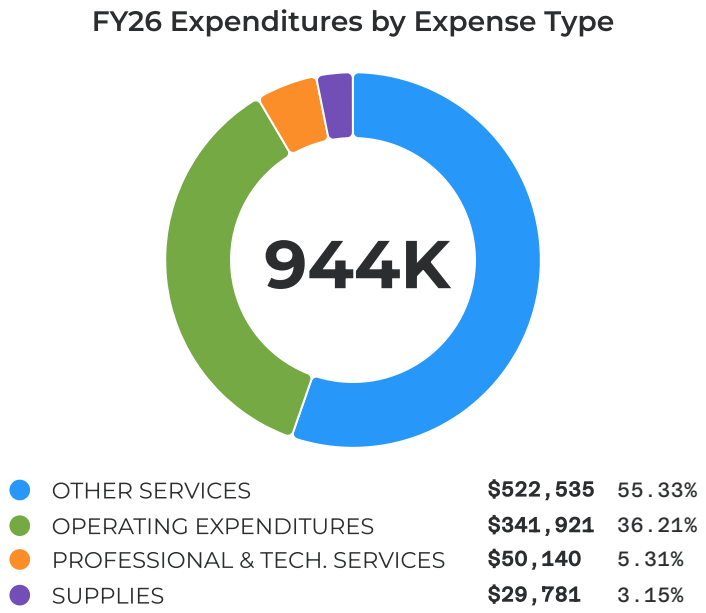
The Central Services, or Non-Departmental, budget provide for the accounting of expenditures that are essential to the operation of the City that do not fall within the jurisdiction of any single department. Expenditures included in this budget are costs for the maintenance of City Hall and Vista Park, which includes utilities, building and grounds maintenance, janitorial services, and landscaping. In addition, website services, dissemination of public information, and the City's insurance premiums for general liability, worker's compensation, crime, property, and pollution, are also included. Lastly, City memberships to the League of California Cities (LOCC), Southern California Association of Governments (SCAG), Association of California Cities Orange County (ACCOC), Orange County Council of Governments (OCCOG), and Local Agency Formation Commission of Orange County (LAFCO), are funded through Central Services.

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES					
PROFESSIONAL SERVICES	$18,065	$19,227	$10,589	$12,000	$12,000
WEBSITE SERVICES	$5,470	$5,595	$6,937	$11,140	$11,140
PROFESSIONAL SERVICES	$5,791	-	$7,965	$3,000	$27,000
Total PROFESSIONAL & TECH. SERVICES	$29,326	$24,822	$25,490	$26,140	$50,140
OPERATING EXPENDITURES					
EQUIPMENT RENTAL	$4,965	$4,257	$4,301	$7,600	$8,525

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
EQUIP RENTAL LEASE - PRINCIPAL	$8,625	$8,682	$7,129	$9,400	$7,610
BUILDING & GROUND MAINTENANCE	$34,357	$27,446	$53,849	$69,600	$57,101
RENT	$14,034	$15,065	$11,282	$16,890	$13,230
UTILITIES	$85,274	$92,415	$91,741	$105,500	$112,000
BUILDING & GROUND MAINTENANCE	$105,955	$107,806	$100,389	$139,940	$143,455
Total OPERATING EXPENDITURES	$253,210	$255,672	$268,692	$348,930	$341,921
OTHER SERVICES					
POSTAGE	$1,852	$3,763	$4,307	$5,000	$5,000
PRINTING	$4,404	$5,184	$5,027	$11,120	$11,460
FUEL	$3,734	$6,434	$7,564	$8,000	$7,000
VEHICLE MAINTENANCE	$1,108	$3,660	$1,689	$3,000	$3,000
MTGS/CONF./TRNG & DEV.	-	$243	-	-	-
MEMBERSHIP & DUES	$47,869	$53,291	$55,210	$65,095	$63,000
INSURANCE EXPENSES	$282,261	$330,395	$403,928	$408,255	$415,000
INTEREST EXPENSE - LEASE	$137	$75	$168	$200	$725
COMMUNITY BRANDING	$16,888	$25,226	$9,920	$10,001	$16,500
TAXES/FEES/PERMITS	$1,923	$999	$1,052	$850	$850
Total OTHER SERVICES	$360,176	$429,271	$488,865	$511,521	$522,535
SUPPLIES					
SUPPLIES	$13,268	$10,940	$11,431	$14,900	$14,900
OPERATING SUPPLIES	$15,675	$13,456	$15,515	$14,881	$14,881
MINOR EQUIPMENT	-	$13,994	-	-	-
Total SUPPLIES	$28,943	$38,390	$26,945	$29,781	$29,781
Total Expenditures	**$671,655**	**$748,155**	**$809,992**	**$916,372**	**$944,377**

Community and Economic Development

The Community and Economic Development Department is dedicated to coordinating and monitoring the growth and development of the City through both long and short-term planning. The Department is comprised of four divisions:

- Planning
- Building and Safety
- Code Enforcement
- Economic Development

The Planning Division implements the vision of the City Council by drafting and maintaining the General Plan and Zoning Code. The Department prepares and administers ordinances, reviews projects for compliance with guidelines and agreements, ensures environmental review in compliance with CEQA guidelines, and provides technical support to the City Council. Operating costs include contract services for General Plan and other state-mandated updates, permitting software, and grant administration.

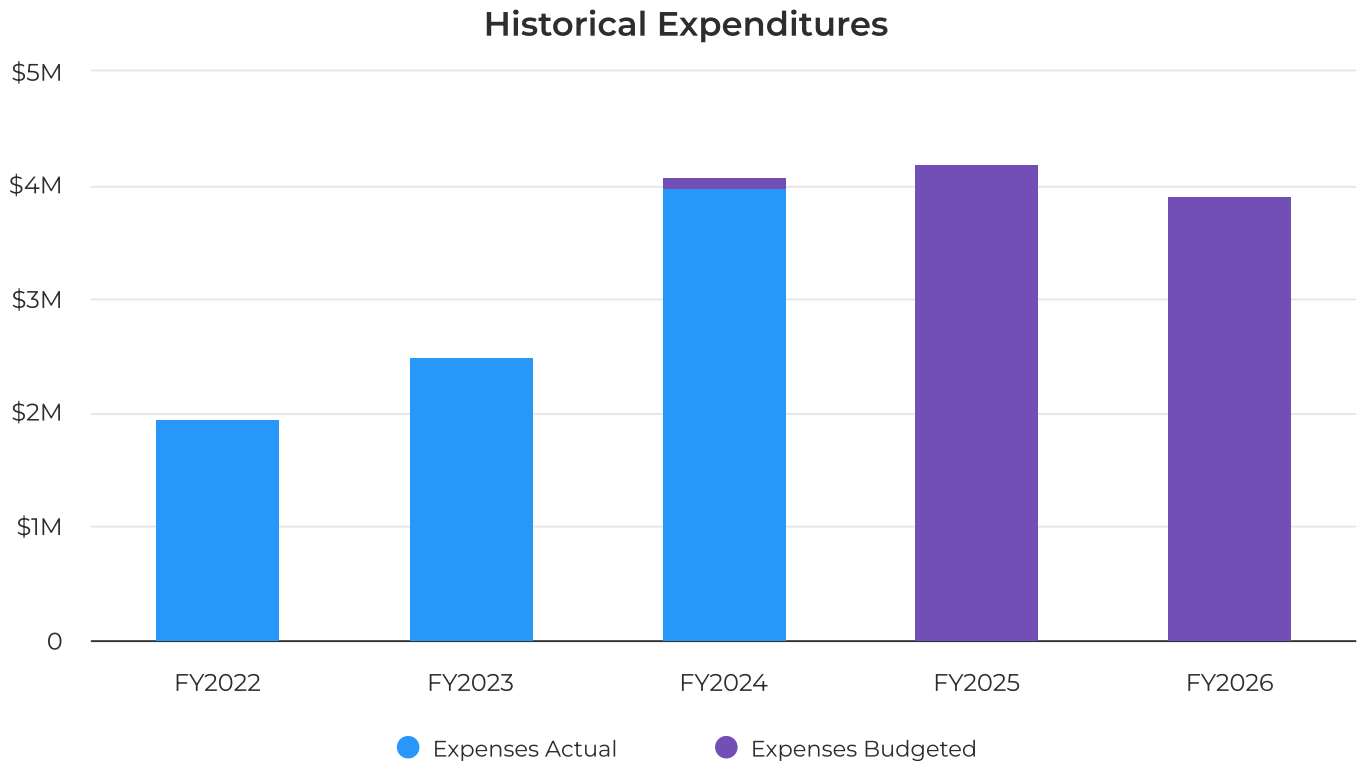
The Building and Safety Division coordinates and enforces building and housing regulations established by State and Local requirements. Residents may obtain building permits, seek answers to building and safety issues, and obtain copies of building plans. Operating costs include contract services for building inspections and plan checks. The Code Enforcement Division investigates complaints and enforces regulations regarding zoning, signage, public nuisance, noise, and other City codes. The division aims to achieve voluntary compliance with City Ordinances to ensure the health and welfare of City residents. Operating costs include contract services for code enforcement, task force for street vending, and self-storage rental for confiscated items.

The Economic Development Division promotes investment in the City of Aliso Viejo, focusing on attracting new businesses, promoting existing businesses, and developing connections between the public and private sectors. The Division acts as a business liaison, promotes City initiatives, and develops economic tools for the business community. Operating costs for Economic Development include marketing, business recognition and retention programs, memberships to local business organizations, and appropriations associated with the sales tax sharing agreement with EFuels, LLC and Hunt and Sons, LLC.

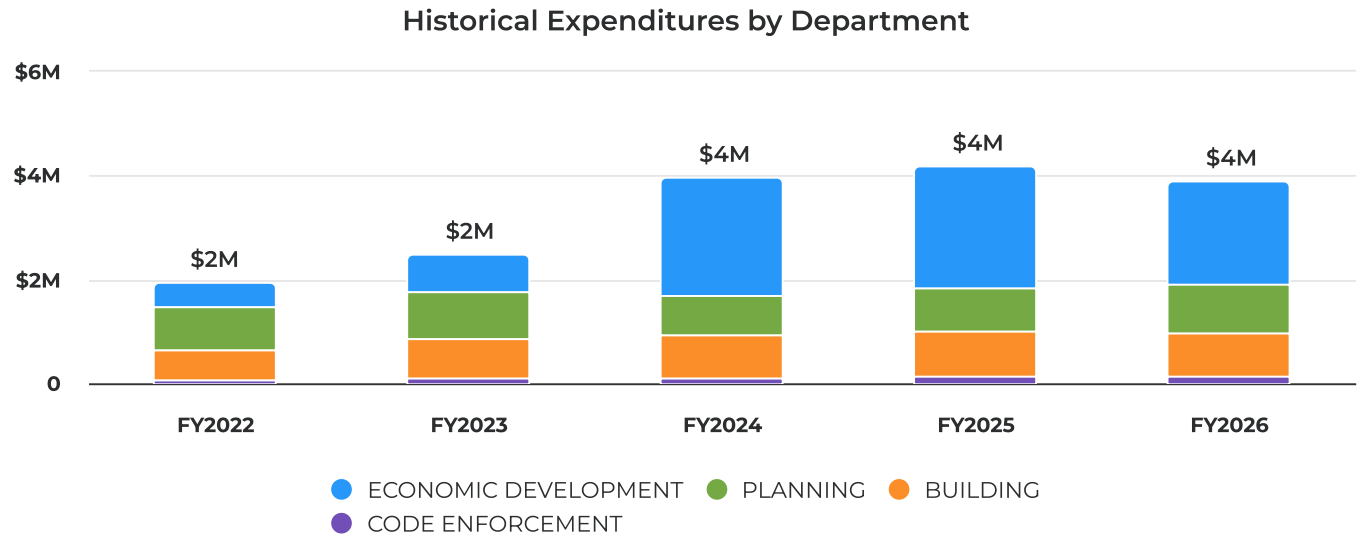
Staff Summary

Authorized Positions (FTE)	2022	2023	2024	2025	2026
Director of Community Development	1.0	1.0	1.0	1.0	1.0
Senior Planner	2.0	2.0	1.0	1.0	1.0
Assistant Planner	1.0	1.0	1.0	1.0	1.0
Planning Technician	-	-	-		
Planning Aide	-	1.0	-	-	-
Administrative Secretary	1.0	-	-	-	-
Permit Technician	-	1.0	2.0	2.0	2.0
Total	**5.0**	**6.0**	**5.0**	**5.0**	**5.0**

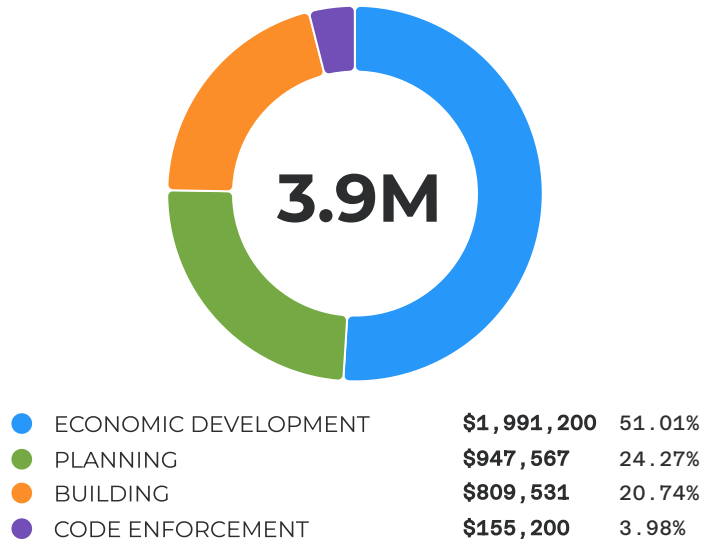
Expenditure Summary



Expenditures by Department



FY26 Expenditures by Department

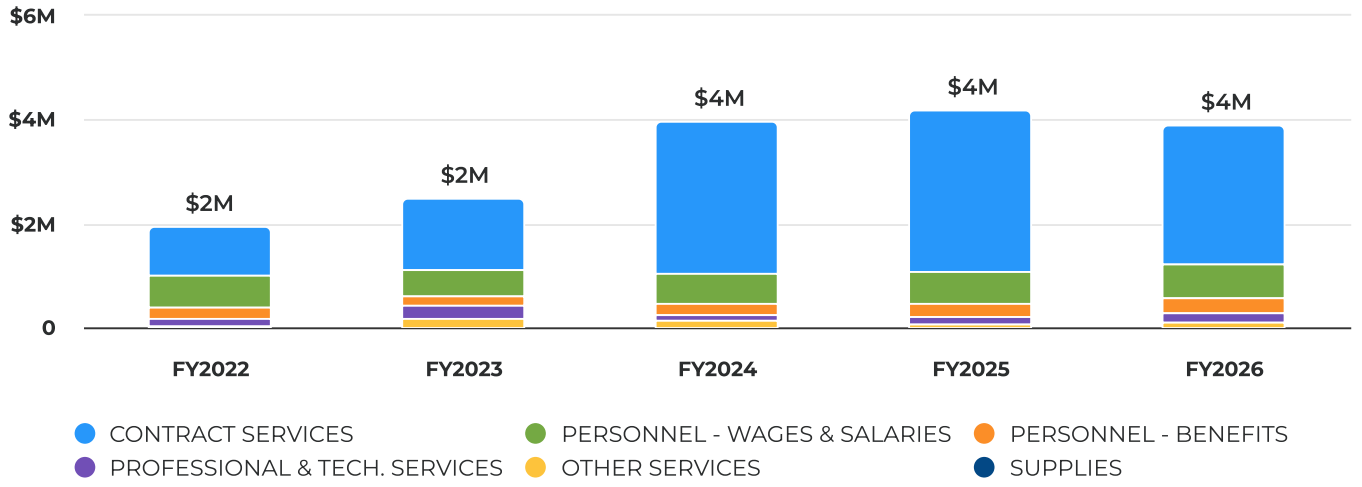


Expenditures by Department

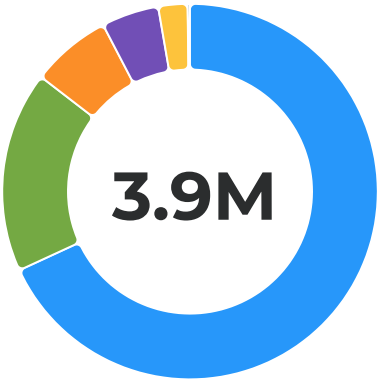
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PLANNING	$821,285	$916,187	$751,630	$846,086	$947,567
BUILDING	$565,536	$769,902	$827,552	$859,540	$809,531
CODE ENFORCEMENT	$84,369	$91,801	$111,242	$155,200	$155,200
ECONOMIC DEVELOPMENT	$481,443	$717,707	$2,292,371	$2,326,000	$1,991,200
Total Expenditures	**$1,952,632**	**$2,495,596**	**$3,982,795**	**$4,186,826**	**$3,903,498**

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



●	CONTRACT SERVICES	**$2,659,800**	68.14%
●	PERSONNEL - WAGES & SALARIES	**$675,550**	17.31%
●	PERSONNEL - BENEFITS	**$269,473**	6.90%
●	PROFESSIONAL & TECH. SERVICES	**$192,522**	4.93%
●	OTHER SERVICES	**$98,253**	2.52%
●	SUPPLIES	**$7,900**	0.20%

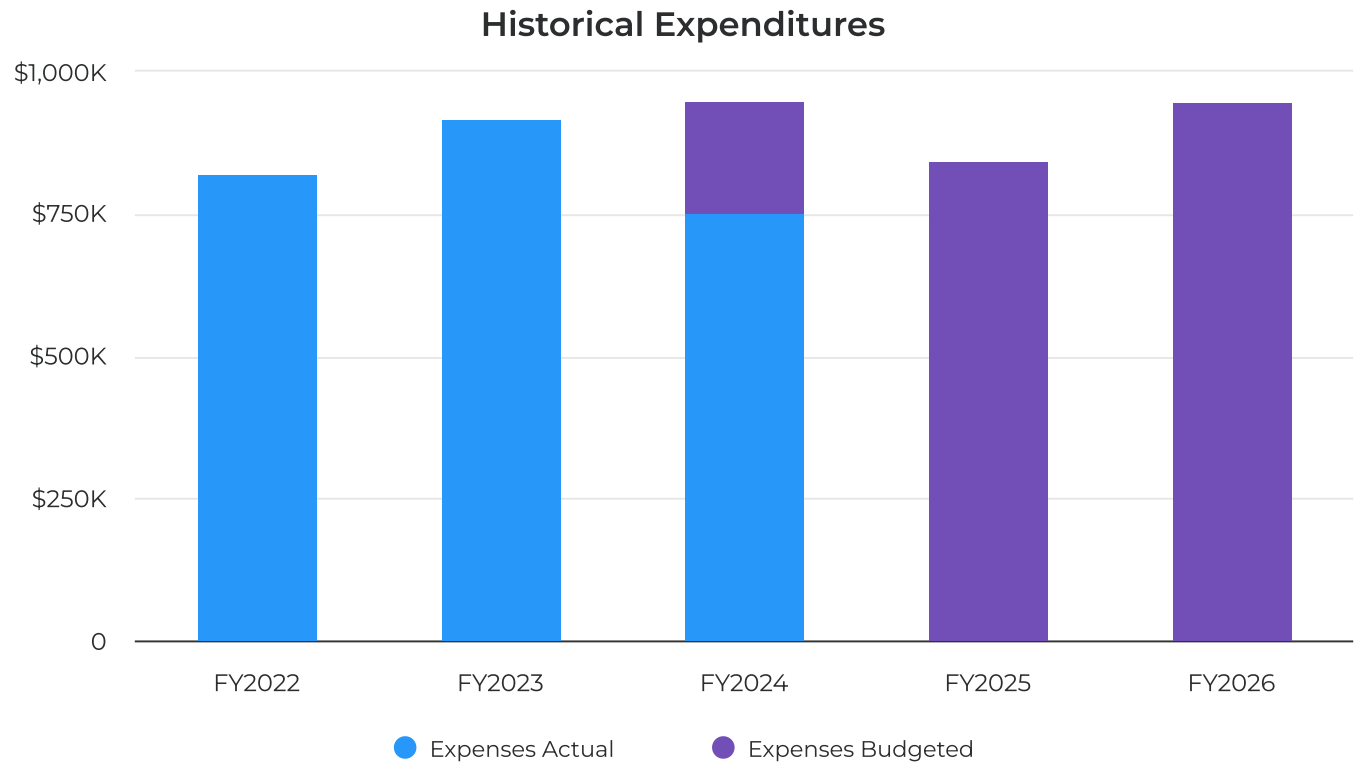
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES	$590,201	$496,902	$575,382	$632,660	$675,550
PERSONNEL - BENEFITS	$221,525	$199,652	$232,354	$245,365	$269,473
PROFESSIONAL & TECH. SERVICES	$138,248	$245,509	$87,057	$156,001	$192,522
OTHER SERVICES	$42,426	$182,474	$146,737	$51,100	$98,253
SUPPLIES	$1,791	$1,820	$1,382	$6,900	$7,900
CONTRACT SERVICES	$958,440	$1,369,240	$2,939,883	$3,094,800	$2,659,800
Total Expenditures	**$1,952,632**	**$2,495,596**	**$3,982,795**	**$4,186,826**	**$3,903,498**

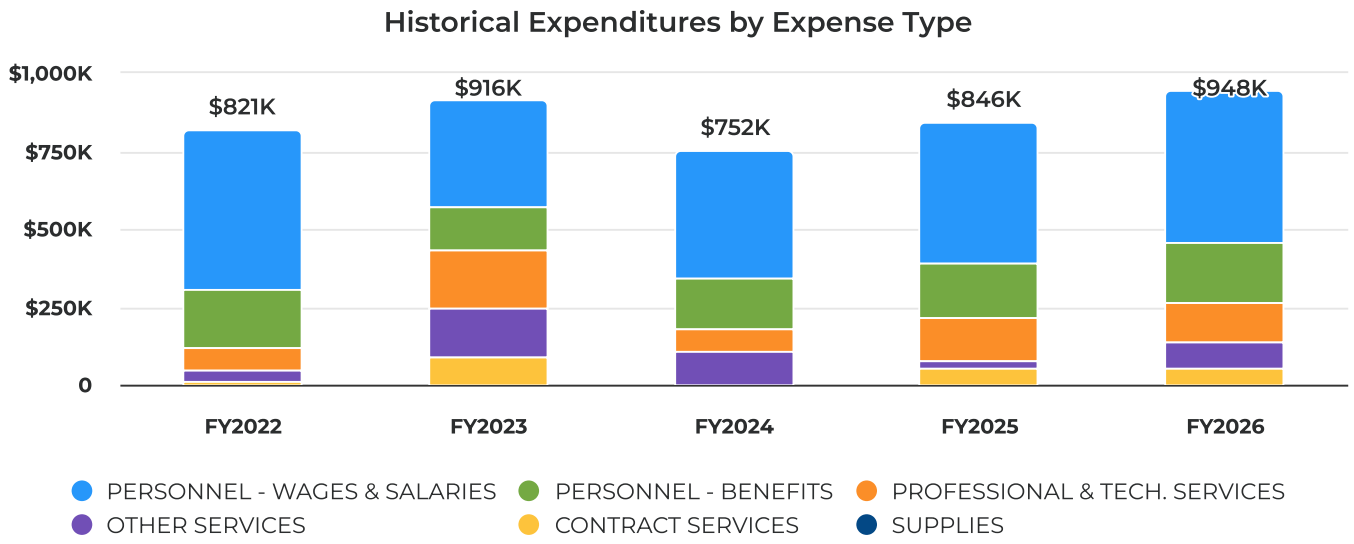
Planning

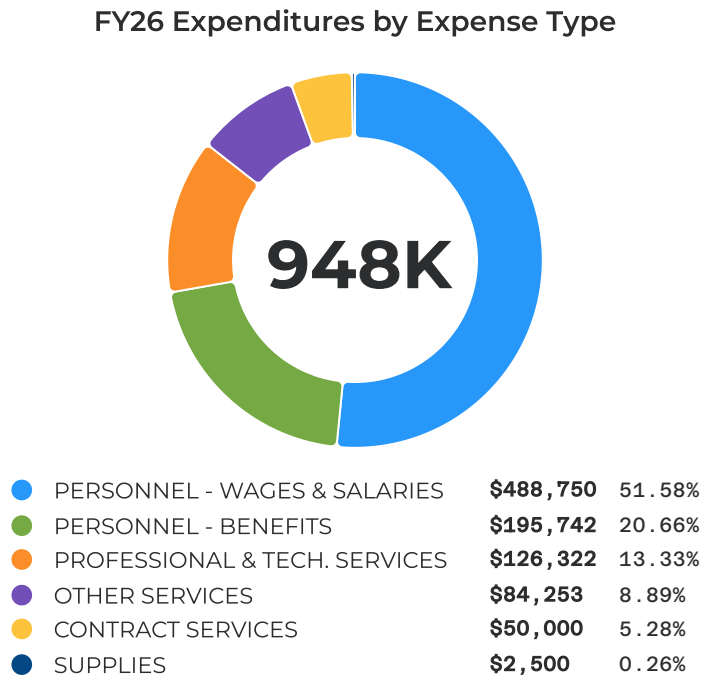
The Planning Division implements the vision of the City Council by drafting and maintaining the General Plan and Zoning Code. The Department prepares and administers ordinances, reviews projects for compliance with guidelines and agreements, ensures environmental review in compliance with CEQA guidelines, and provides technical support to the City Council. Operating costs include contract services for General Plan and other state-mandated updates, permitting software, and grant administration.

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

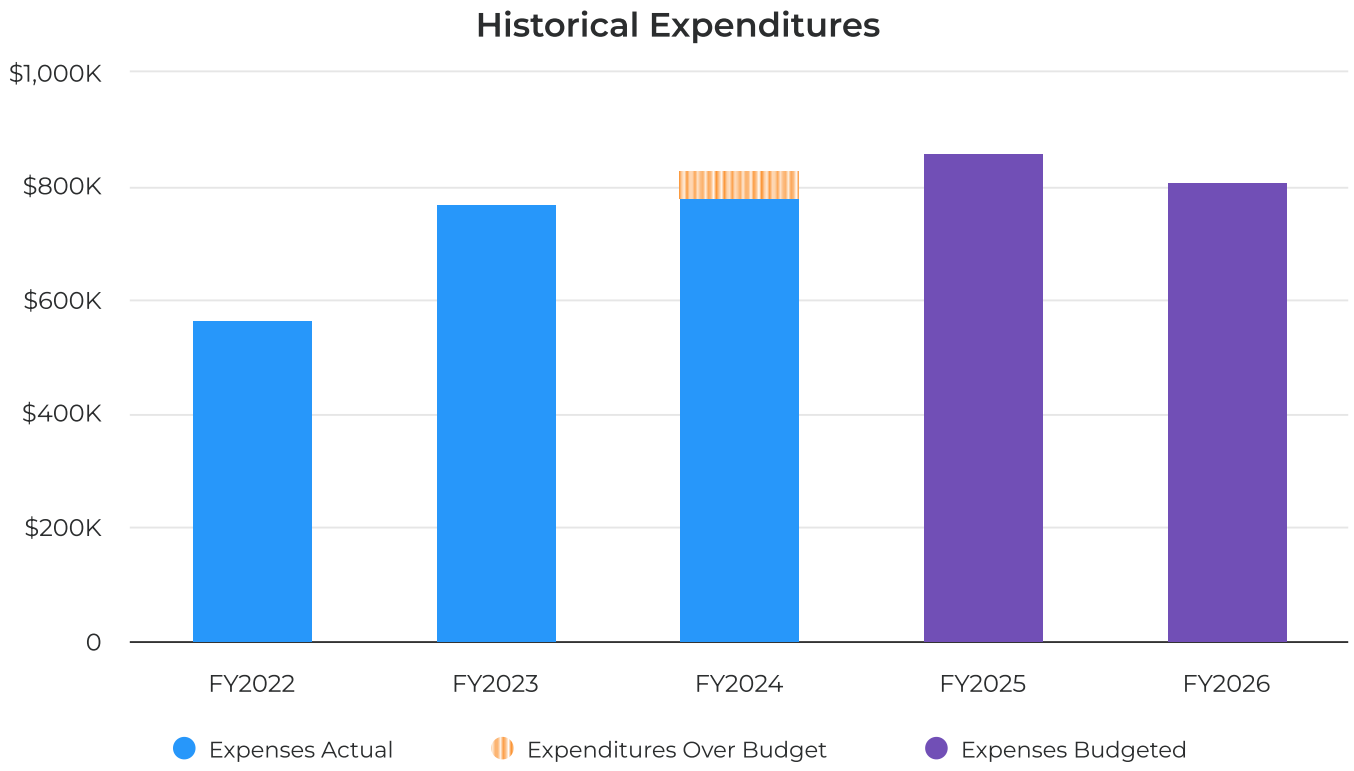
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$487,768	$331,999	$407,774	$453,560	$479,500
PART TIME WAGES	$24,975	$9,351	-	-	-
LEAVE CASH OUT	-	-	$1,969	-	$9,250
Total PERSONNEL - WAGES & SALARIES	$512,743	$341,350	$409,742	$453,560	$488,750
PERSONNEL - BENEFITS					
RETIREMENT	$79,570	$61,773	$67,298	$78,150	$95,107

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
FICA/MEDICARE	$7,678	$5,854	$6,925	$6,650	$7,150
STATE UNEMPMNT INS/CLAIMS	$865	$695	$483	$530	$530
MEDICAL INSURANCE	$70,710	$8,508	$11,679	$12,335	$41,795
DENTAL INSURANCE	$4,008	$2,765	$2,964	$2,970	$2,965
VISION INSURANCE	$568	$408	$446	$450	$450
LIFE INSURANCE	$2,534	$1,773	$2,295	$2,600	$2,700
BENEFIT CASH OUT	$21,048	$57,315	$68,262	$68,340	$44,145
VEHICLE/CELL	$750	$750	$900	$900	$900
Total PERSONNEL - BENEFITS	$187,731	$139,841	$161,253	$172,925	$195,742
PROFESSIONAL & TECH. SERVICES					
PLANNING TECHNOLOGY SERVICES	-	-	$7,210	$100,000	$66,322
OTHER CONTRACTUAL SERVICES	$74,472	$189,042	$63,168	$40,001	$60,000
Total PROFESSIONAL & TECH. SERVICES	$74,472	$189,042	$70,378	$140,001	$126,322
OTHER SERVICES					
PRINTING	$87	$508	$1,410	$10,000	$2,500
MTGS/CONF./TRNG & DEV.	$822	$2,261	$11,496	$12,000	$14,500
MEMBERSHIP & DUES	$1,707	$1,904	$1,414	$5,000	$2,500
SPECIAL PROJECTS	$30,642	$86,983	$31,285	$100	$100
SUBSCRIPTION FINANCING PRINCIPAL	-	$62,655	$58,031	-	$60,594
SUBSCRIPTION FINANCING INTEREST	-	$1,997	$6,621	-	$4,059
Total OTHER SERVICES	$33,258	$156,308	$110,257	$27,100	$84,253
SUPPLIES					
SUPPLIES	$677	$118	-	$2,500	$2,500
PUBLICATIONS/REF MATERIAL	$99	-	-	-	-
Total SUPPLIES	$776	$118	-	$2,500	$2,500
CONTRACT SERVICES					
GENERAL PLAN	$12,305	-	-	$50,000	$50,000
C.S-PLANNING	-	$89,529	-	-	-
Total CONTRACT SERVICES	$12,305	$89,529	-	$50,000	$50,000
Total Expenditures	**$821,285**	**$916,187**	**$751,630**	**$846,086**	**$947,567**

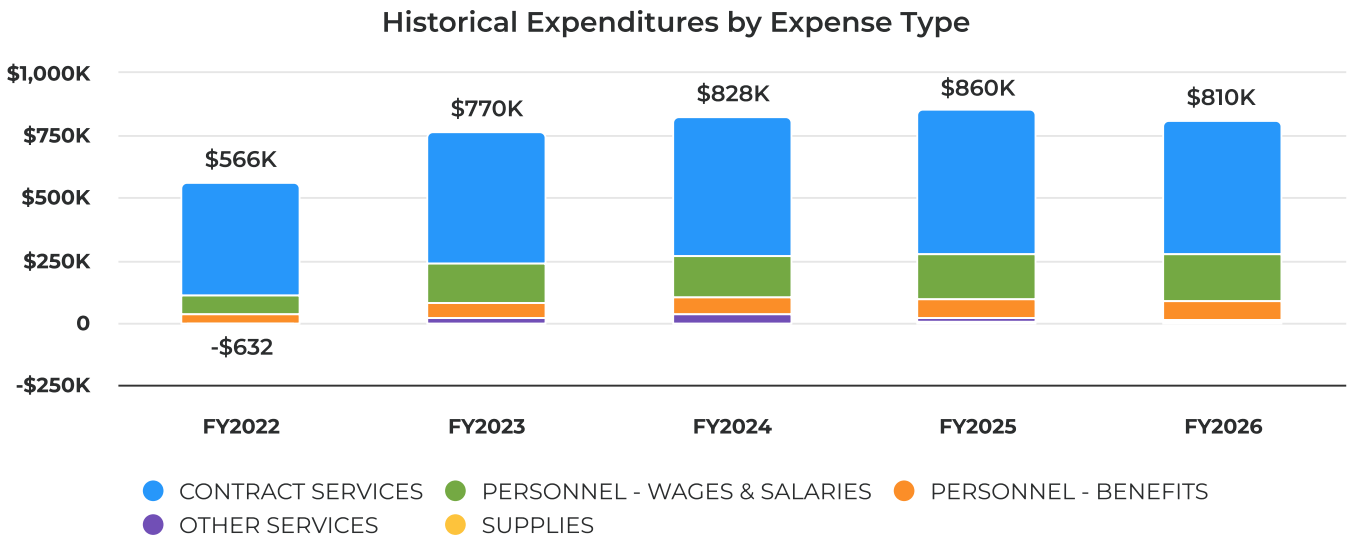
Building and Safety

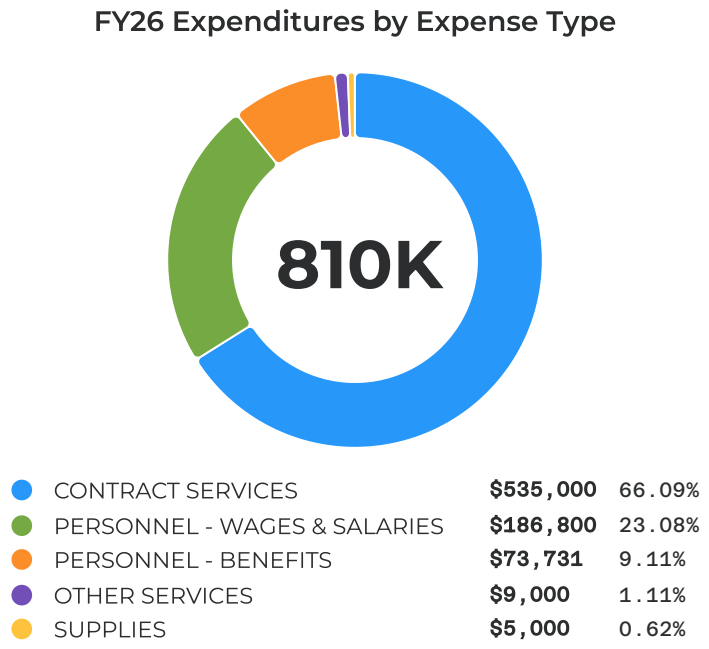
The Building and Safety Division coordinates and enforces building and housing regulations established by State and Local requirements. Residents may obtain building permits, seek answers to building and safety issues, and obtain copies of building plans. Operating costs include contract services for building inspections and plan checks.

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

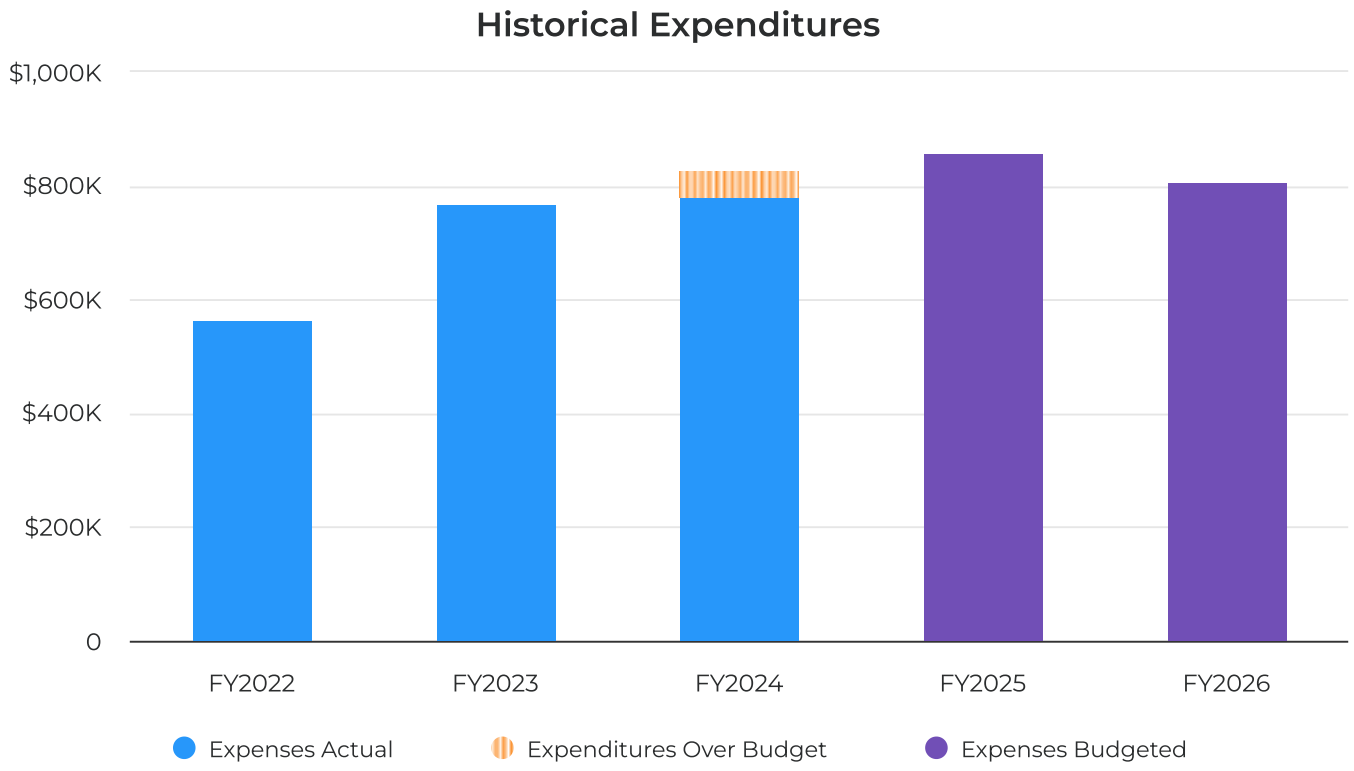
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$77,459	$155,552	$165,639	$179,100	$185,000
LEAVE CASH OUT	-	-	-	-	$1,800
Total PERSONNEL - WAGES & SALARIES	$77,459	$155,552	$165,639	$179,100	$186,800
PERSONNEL - BENEFITS					
RETIREMENT	$6,079	$10,966	$12,854	$14,475	$15,671
FICA/MEDICARE	$1,213	$2,663	$3,183	$2,650	$2,750

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
STATE UNEMPMNT INS/CLAIMS	$147	$588	$322	$355	$355
MEDICAL INSURANCE	$16,898	$18,498	-	-	-
DENTAL INSURANCE	$2,505	$2,037	-	-	-
VISION INSURANCE	$354	$295	-	-	-
LIFE INSURANCE	$428	$787	$989	$1,200	$1,200
BENEFIT CASH OUT	$6,170	$23,977	$53,753	$53,760	$53,755
Total PERSONNEL - BENEFITS	$33,793	$59,811	$71,101	$72,440	$73,731
OTHER SERVICES					
PRINTING	$15,003	$12,396	$16,863	$18,000	$5,500
MTGS/CONF./TRNG & DEV.	$175	-	$1,836	$1,000	$3,500
TAXES/FEES/PERMITS	-$15,810	$8,202	$12,781	-	-
Total OTHER SERVICES	-$632	$20,598	$31,480	$19,000	$9,000
SUPPLIES					
SUPPLIES	$1,016	$621	$1,113	$3,500	-
OPERATING SUPPLIES	-	-	$79	$500	$5,000
Total SUPPLIES	$1,016	$621	$1,192	$4,000	$5,000
CONTRACT SERVICES					
C.S-BUILDING	$453,900	$533,319	$558,140	$585,000	$535,000
Total CONTRACT SERVICES	$453,900	$533,319	$558,140	$585,000	$535,000
Total Expenditures	**$565,536**	**$769,902**	**$827,552**	**$859,540**	**$809,531**

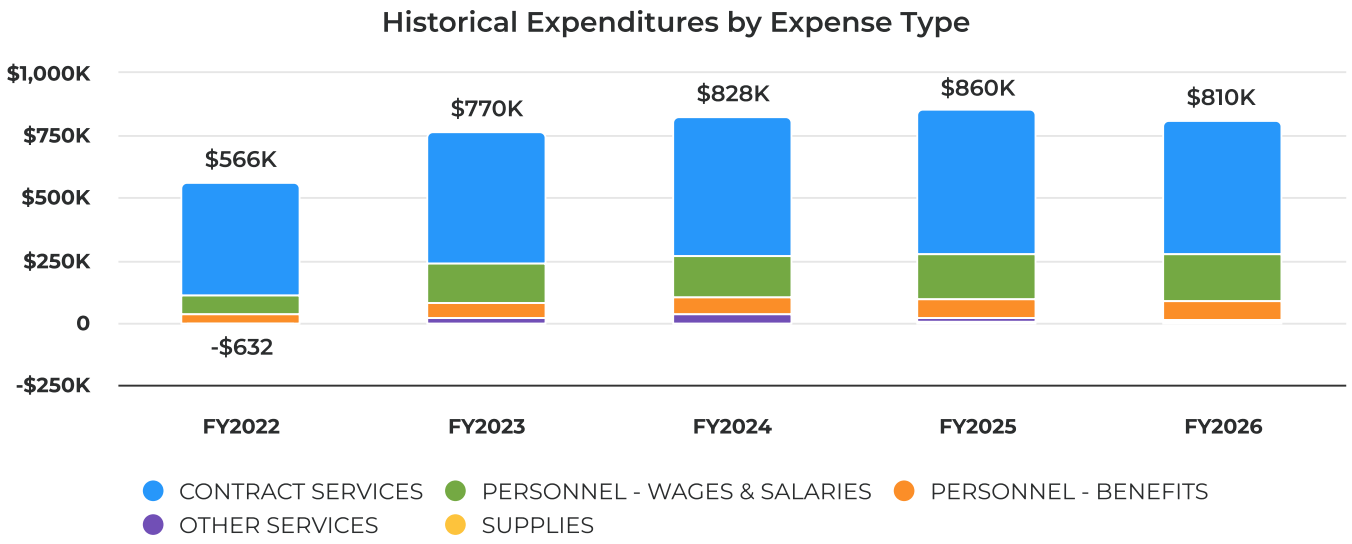
Building and Safety

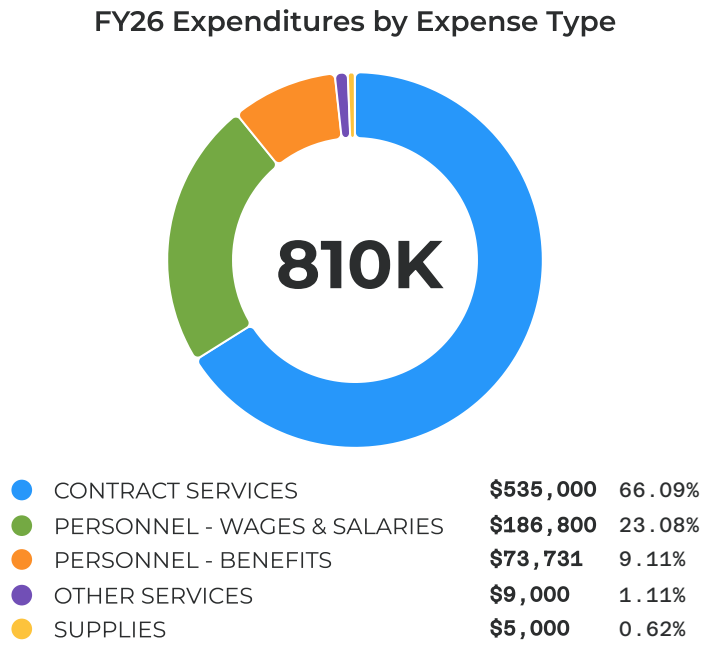
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Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

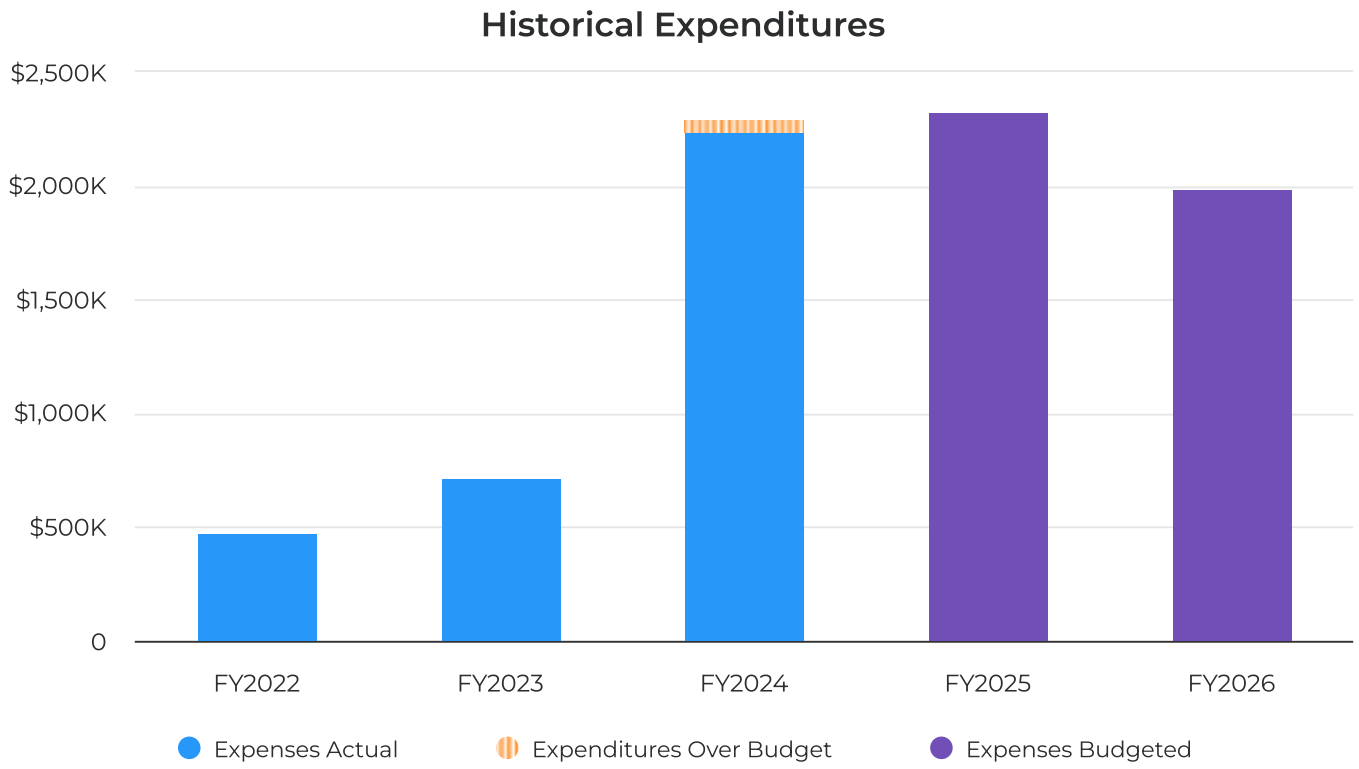
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$77,459	$155,552	$165,639	$179,100	$185,000
LEAVE CASH OUT	-	-	-	-	$1,800
Total PERSONNEL - WAGES & SALARIES	$77,459	$155,552	$165,639	$179,100	$186,800
PERSONNEL - BENEFITS					
RETIREMENT	$6,079	$10,966	$12,854	$14,475	$15,671
FICA/MEDICARE	$1,213	$2,663	$3,183	$2,650	$2,750

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
STATE UNEMPMNT INS/CLAIMS	$147	$588	$322	$355	$355
MEDICAL INSURANCE	$16,898	$18,498	-	-	-
DENTAL INSURANCE	$2,505	$2,037	-	-	-
VISION INSURANCE	$354	$295	-	-	-
LIFE INSURANCE	$428	$787	$989	$1,200	$1,200
BENEFIT CASH OUT	$6,170	$23,977	$53,753	$53,760	$53,755
Total PERSONNEL - BENEFITS	$33,793	$59,811	$71,101	$72,440	$73,731
OTHER SERVICES					
PRINTING	$15,003	$12,396	$16,863	$18,000	$5,500
MTGS/CONF./TRNG & DEV.	$175	-	$1,836	$1,000	$3,500
TAXES/FEES/PERMITS	-$15,810	$8,202	$12,781	-	-
Total OTHER SERVICES	-$632	$20,598	$31,480	$19,000	$9,000
SUPPLIES					
SUPPLIES	$1,016	$621	$1,113	$3,500	-
OPERATING SUPPLIES	-	-	$79	$500	$5,000
Total SUPPLIES	$1,016	$621	$1,192	$4,000	$5,000
CONTRACT SERVICES					
C.S-BUILDING	$453,900	$533,319	$558,140	$585,000	$535,000
Total CONTRACT SERVICES	$453,900	$533,319	$558,140	$585,000	$535,000
Total Expenditures	**$565,536**	**$769,902**	**$827,552**	**$859,540**	**$809,531**

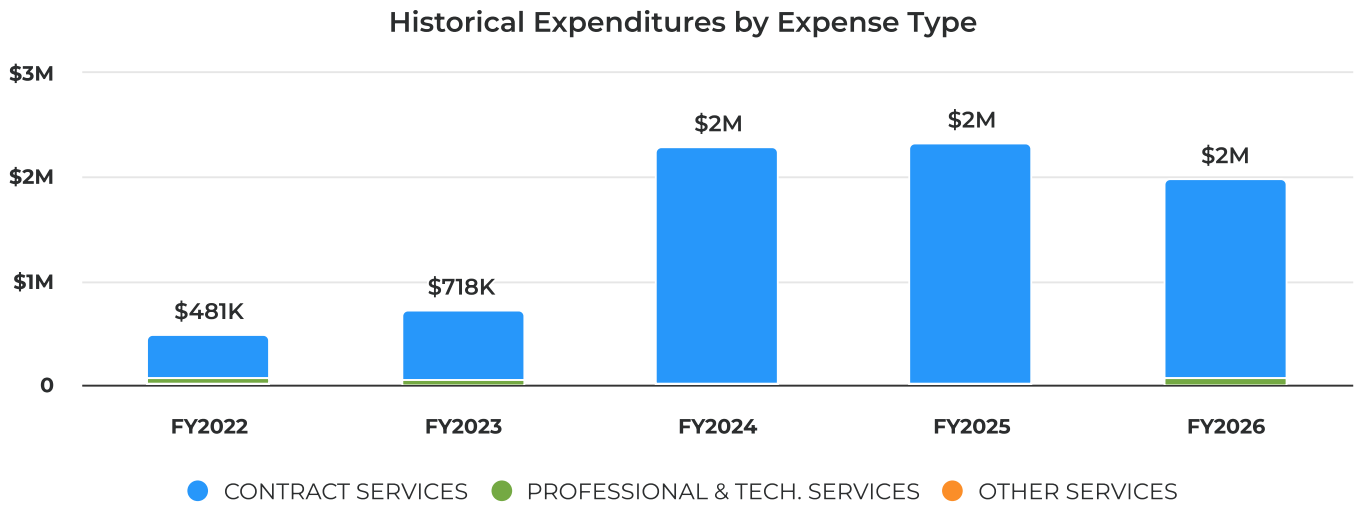
Economic Development

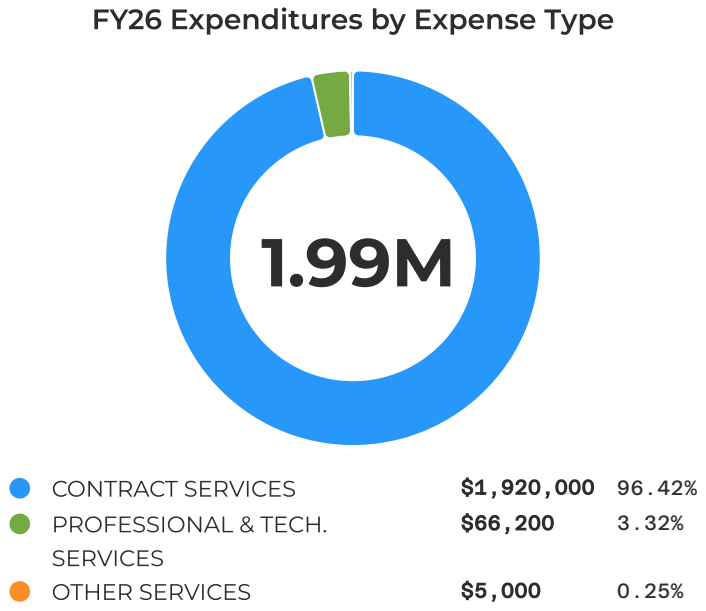
The Economic Development Division promotes investment in the City of Aliso Viejo, focusing on attracting new businesses, promoting existing businesses, and developing connections between the public and private sectors. The Division acts as a business liaison, promotes City initiatives, and develops economic tools for the business community. Operating costs for Economic Development include marketing, business recognition and retention programs, memberships to local business organizations, and appropriations associated with the sales tax sharing agreement with EFuels, LLC and Hunt and Sons, LLC.

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES					
ECONOMIC DEVELOPMENT MKTING/OUT REACH	$63,777	$56,467	$16,679	$16,000	$66,200
Total PROFESSIONAL & TECH. SERVICES	$63,777	$56,467	$16,679	$16,000	$66,200
OTHER SERVICES					
MTGS/CONF./TRNG & DEV.	-	$569	-	-	-
MEMBERSHIP & DUES	$9,800	$5,000	$5,000	$5,000	$5,000
Total OTHER SERVICES	$9,800	$5,569	$5,000	$5,000	$5,000
CONTRACT SERVICES					

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
C.S-OTHER	$407,867	$655,671	$2,270,691	$2,305,000	$1,920,000
Total CONTRACT SERVICES	$407,867	$655,671	$2,270,691	$2,305,000	$1,920,000
Total Expenditures	**$481,443**	**$717,707**	**$2,292,371**	**$2,326,000**	**$1,991,200**

Recreation and Community Services

The Recreation and Community Services Department serves our diverse community by enhancing the quality of life through a variety of recreational, cultural and educational opportunities and maximizes City resources through collaborative partnerships within the community. Additionally, the department provides oversight of the use and maintenance of Iglesia Park, Vista Park, Aliso Viejo Ranch, Gold Coast Farm, Aliso Viejo Aquatic Center, Aliso Viejo Center, and Iglesia Park Community Center. The Recreation & Community Services Department includes the following divisions:

- Community Services Administration
- Iglesia Park
- Iglesia Building
- Iglesia Park Community Center
- Recreation Services
- Aliso Viejo Center
- Aliso Viejo Aquatics Center

The Recreation & Community Services division is responsible for the management of the City's quarterly Community Connection brochure, providing support to community groups and organizations, City-sponsored special events, overseeing programs for all ages, summer camps, senior transportation program, rentals at Aliso Viejo Ranch, and administration of the Community Grant Program.

Community Services Administration operating expenditures include meeting and conference costs related to staff development, contract services for Community Connection design and printing, youth and senior programs, special events, and funds for community grants.

Iglesia Park division's operating expenditures include utilities, landscape maintenance, and equipment maintenance at the park.

Iglesia Building division includes costs associated with utilities, security, janitorial, and building maintenance.

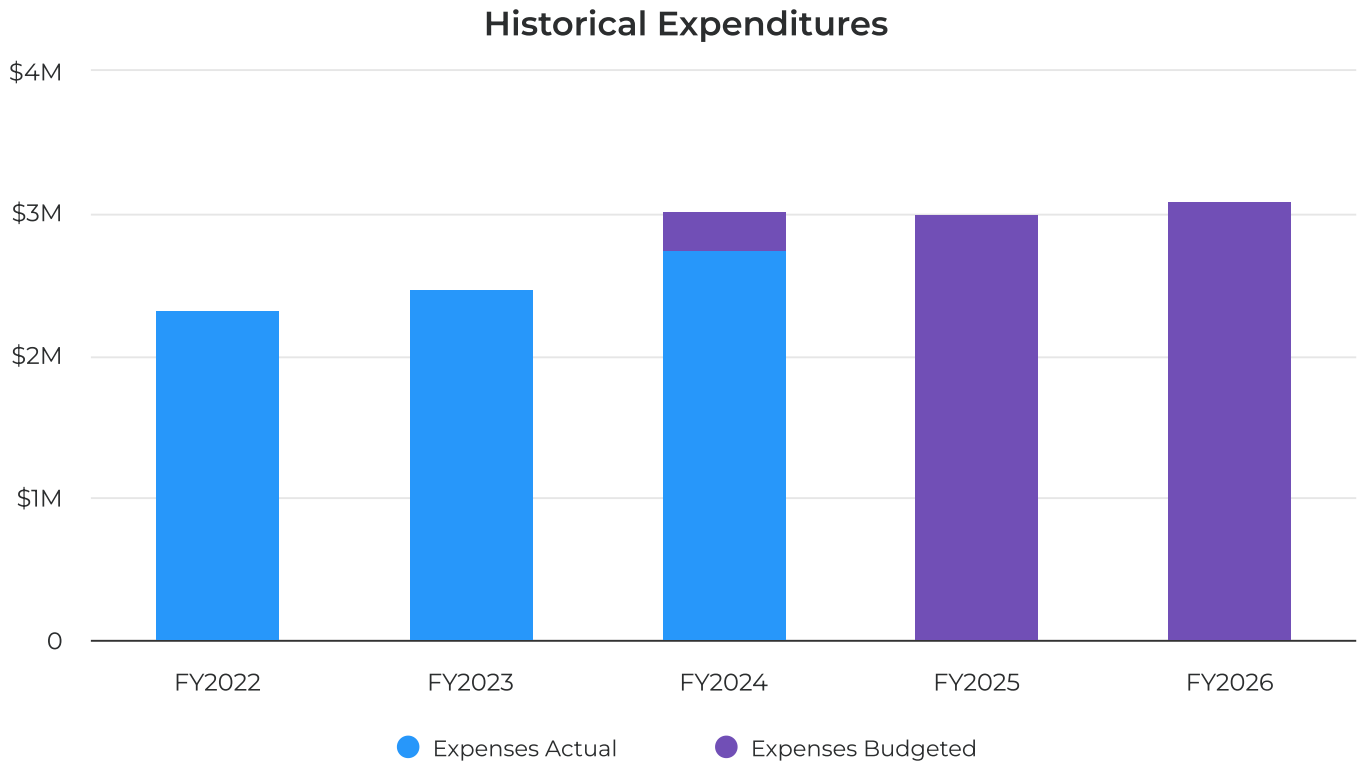
Iglesia Park Community Center division is the accounting center for youth programming at Iglesia Park. Operating expenditures are comprised of contract services provided by the Boys and Girls Club.

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

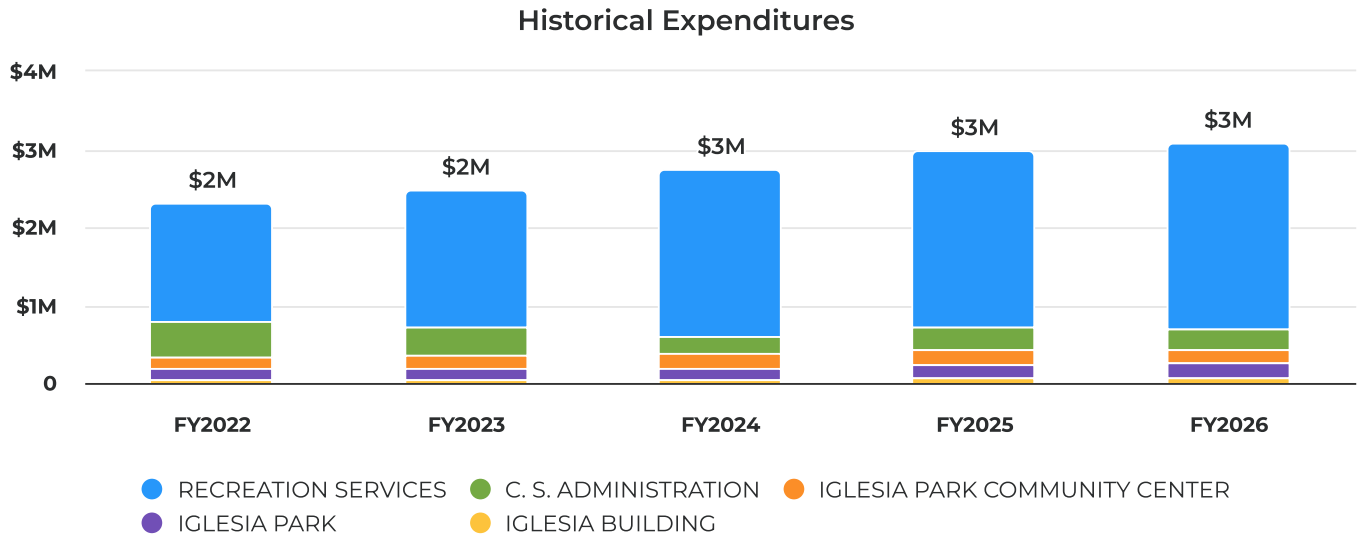
Staff Summary

Authorized Positions (FTE)	2022	2023	2024	2025	2026
Recreation and Community Services Manager	1.0	1.0	1.0	1.0	1.0
Recreation and Community Services Supervisor	1.0	2.0	2.0	2.0	2.0
Recreation and Community Services Coordinator	2.0	2.0	2.0	2.0	2.0
Recreation and Community Services Specialist	2.0	2.0	2.0	2.0	2.0
Senior Recreation/Recreation Leader	6.0	11.1	5.5	5.5	5.5
Total	**12.0**	**18.1**	**12.5**	**12.5**	**12.5**

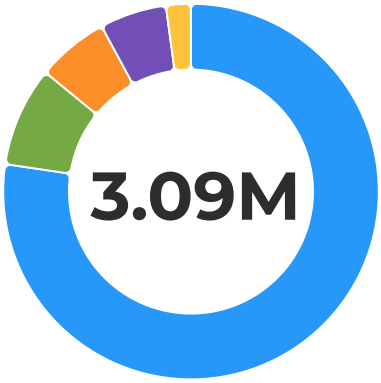
Expenditure Summary



Expenditures by Department



FY26 Expenditures



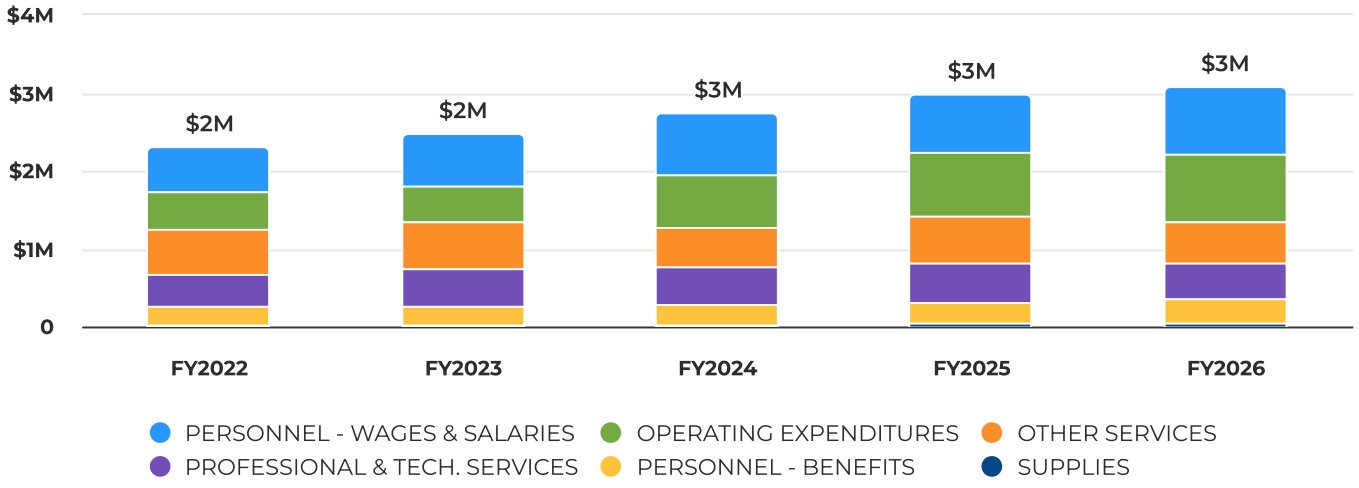
●	RECREATION SERVICES	$2,393,315	77.35%
●	C. S. ADMINISTRATION	$265,242	8.57%
●	IGLESIA PARK	$191,750	6.20%
●	IGLESIA PARK COMMUNITY CENTER	$177,500	5.74%
●	IGLESIA BUILDING	$66,400	2.15%

Expenditures by Department

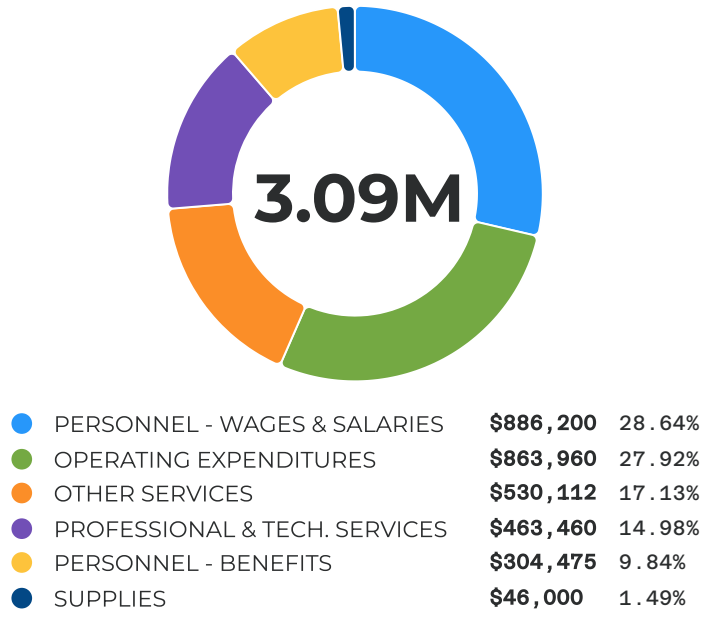
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
C. S. ADMINISTRATION	$456,504	$348,815	$227,380	$292,976	$265,242
IGLESIA PARK	$147,702	$149,634	$153,135	$184,550	$191,750
IGLESIA BUILDING	$43,351	$37,270	$43,062	$62,300	$66,400
IGLESIA PARK COMMUNITY CENTER	$157,500	$177,500	$177,500	$177,500	$177,500
RECREATION SERVICES	$1,518,953	$1,757,979	$2,142,735	$2,278,806	$2,393,315
Total Expenditures	**$2,324,010**	**$2,471,198**	**$2,743,811**	**$2,996,132**	**$3,094,207**

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type

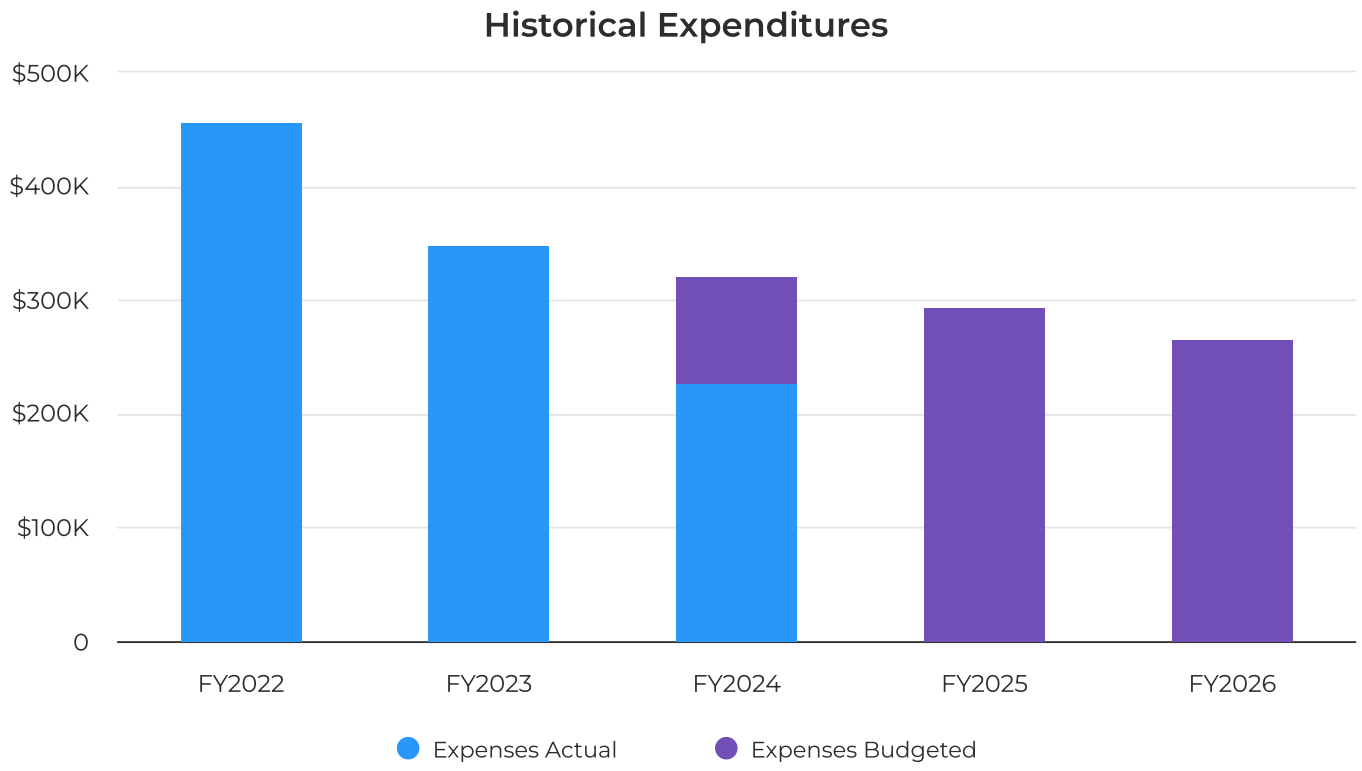


Expenditures by Expense Type

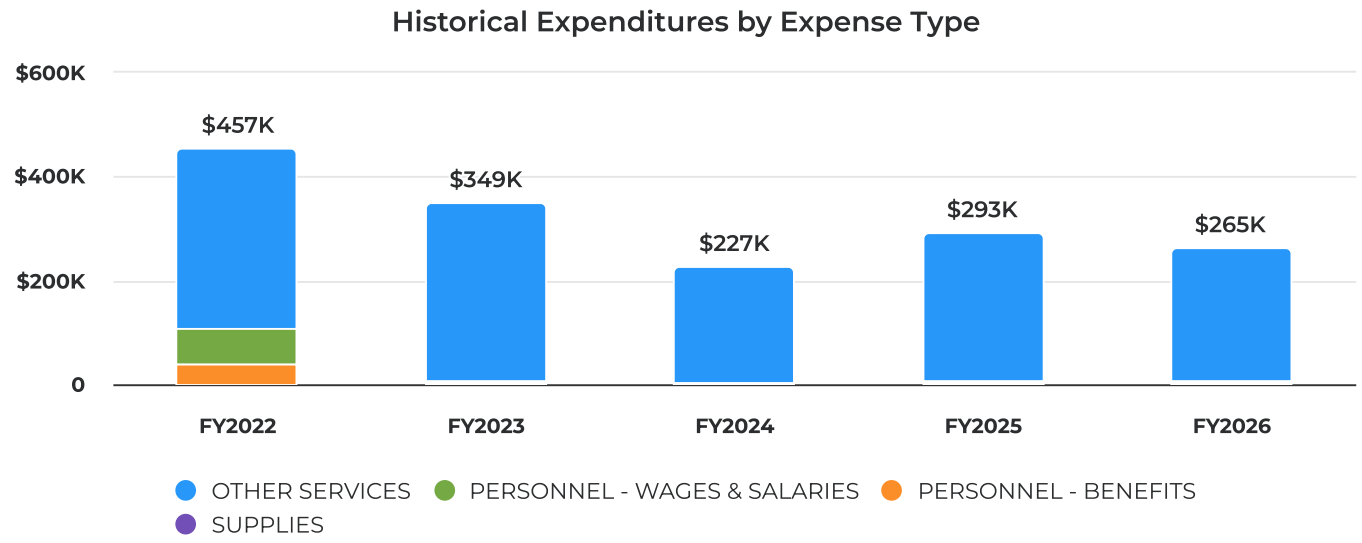
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES	$594,788	$663,675	$795,663	$747,050	$886,200
PERSONNEL - BENEFITS	$229,569	$232,615	$271,206	$268,075	$304,475
PROFESSIONAL & TECH. SERVICES	$408,807	$474,287	$473,405	$508,810	$463,460
OPERATING EXPENDITURES	$465,984	$458,045	$682,474	$830,651	$863,960
OTHER SERVICES	$595,567	$609,269	$495,074	$595,046	$530,112
SUPPLIES	$29,294	$33,308	$25,989	$46,500	$46,000
Total Expenditures	**$2,324,010**	**$2,471,198**	**$2,743,811**	**$2,996,132**	**$3,094,207**

Community Services Administration

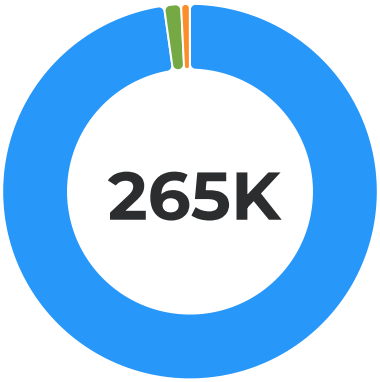
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



OTHER SERVICES	$259,372	97.79%
PERSONNEL - BENEFITS	$3,870	1.46%
SUPPLIES	$2,000	0.75%

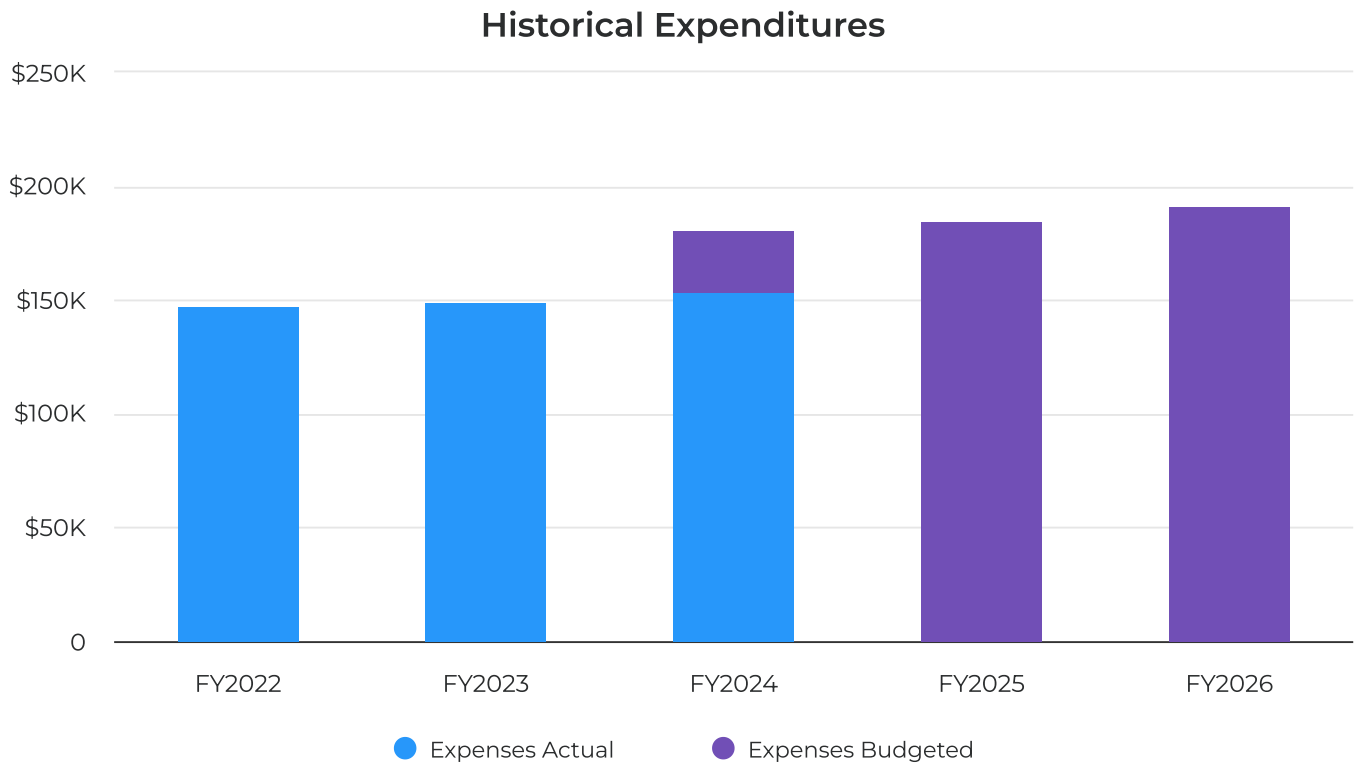
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$70,808	-	-	-	-
Total PERSONNEL - WAGES & SALARIES	$70,808	-	-	-	-
PERSONNEL - BENEFITS					
RETIREMENT	$19,598	-	-	-	-
FICA/MEDICARE	$1,157	-	-	-	-
STATE UNEMPMNT INS/CLAIMS	$147	-	-	-	-
MEDICAL INSURANCE	$3,504	$3,600	$3,696	$3,870	$3,870
LIFE INSURANCE	$624	-	-	-	-
BENEFIT CASH OUT	$12,485	-	-	-	-
VEHICLE/CELL	$488	-	-	-	-
Total PERSONNEL - BENEFITS	$38,003	$3,600	$3,696	$3,870	$3,870
OTHER SERVICES					
ADVERTISING & PROMOTIONS	$167,522	$173,575	$89,823	$100,000	$100,025
MTGS/CONF./TRNG & DEV.	$3,966	$2,596	$5,836	$12,995	$12,980
MEMBERSHIP & DUES	$2,575	$2,637	$2,830	$3,395	$3,395
INSURANCE EXPENSES	$2,409	$3,063	$3,516	$4,400	$4,400
RECREATION-SENIOR TRANSPORTATION	$1,035	$5,131	$6,871	$7,710	$11,500
REC-CITY SPECIAL EVENTS	$106,196	$101,599	$92,537	$112,860	$94,431
REC-PARTNER EVENTS	$1,081	$2,606	$2,650	$4,750	$4,250
REC-YOUTH PROGRAMS	$16,530	$20,742	$2,000	$9,000	$9,000
COMMUNITY GRANTS	$11,738	$7,524	$7,274	$14,570	$7,891
COMMUNITY OUTREACH	$15,421	$1,230	$1,211	$2,925	$2,000

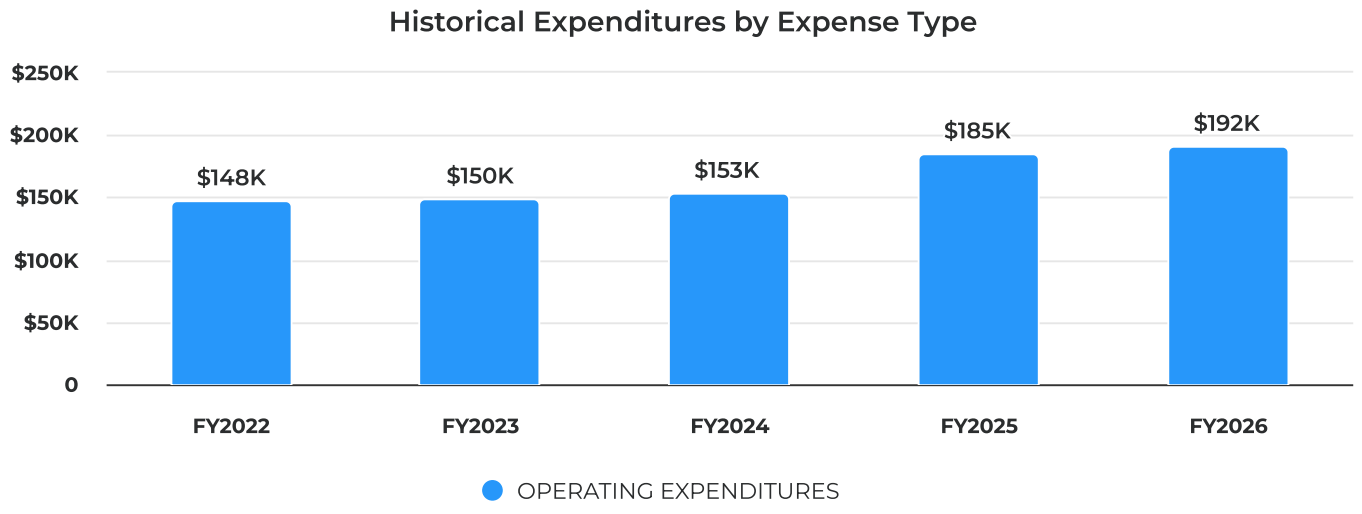
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
SPECIAL PROJECTS	$3,494	$7,084	-	$5,001	-
COMMUNITY ASSISTANCE GRANTS	$15,500	$15,500	$8,750	$9,500	$9,500
COMMUNITY EVENTS	$21	-	-	-	-
Total OTHER SERVICES	$347,488	$343,286	$223,296	$287,106	$259,372
SUPPLIES					
SUPPLIES	$204	$1,929	$387	$2,000	$2,000
Total SUPPLIES	$204	$1,929	$387	$2,000	$2,000
Total Expenditures	**$456,504**	**$348,815**	**$227,380**	**$292,976**	**$265,242**

Iglesia Park

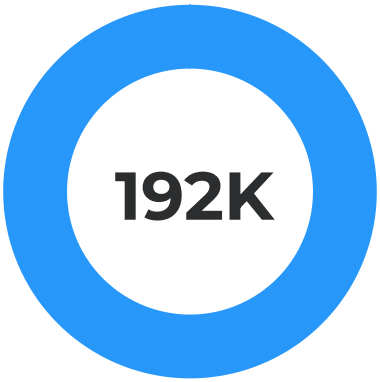
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



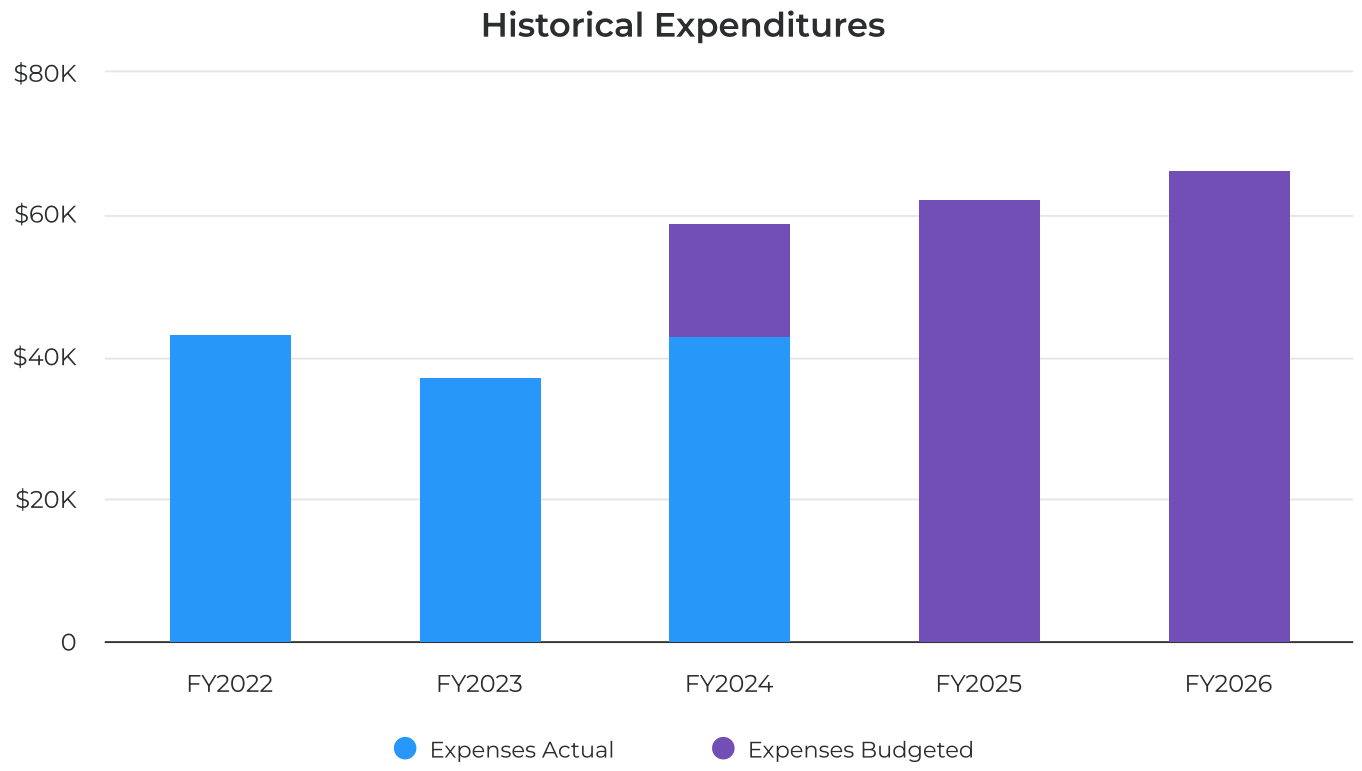
OPERATING EXPENDITURES **$191,750** 100.00%

Expenditures by Expense Type

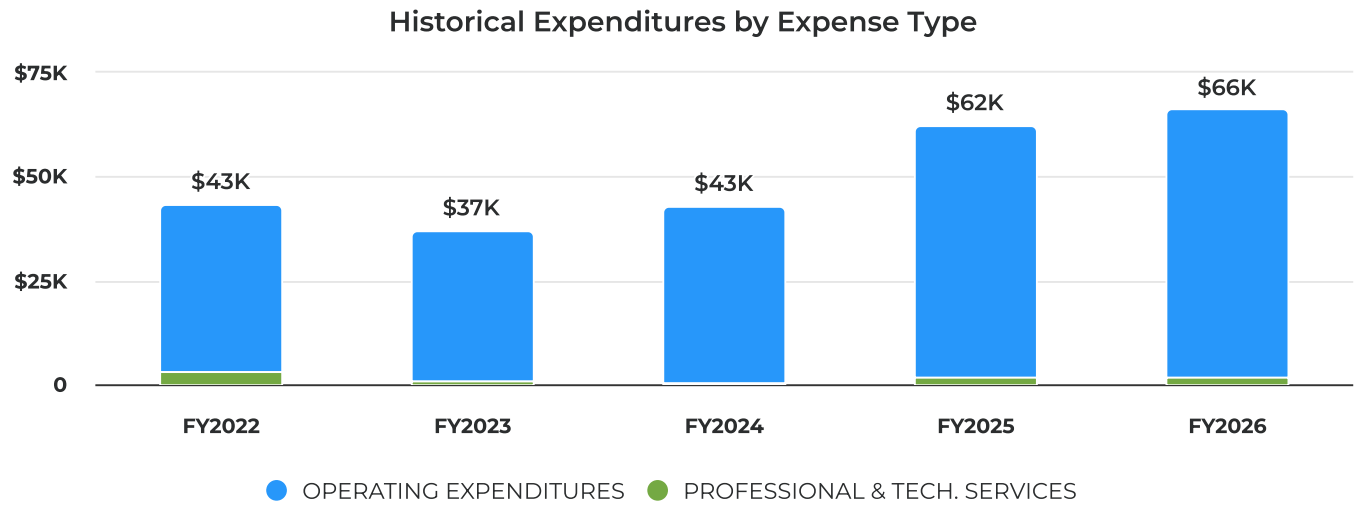
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OPERATING EXPENDITURES					
UTILITIES	$22,864	$16,579	$17,084	$26,000	$28,200
BUILDING & GROUND MAINTENANCE	$124,150	$132,332	$136,050	$153,050	$158,050
OTHER EQUIPMENT MAINTENANCE	$688	$724	-	$5,500	$5,500
Total OPERATING EXPENDITURES	$147,702	$149,634	$153,135	$184,550	$191,750
Total Expenditures	**$147,702**	**$149,634**	**$153,135**	**$184,550**	**$191,750**

Iglesia Park

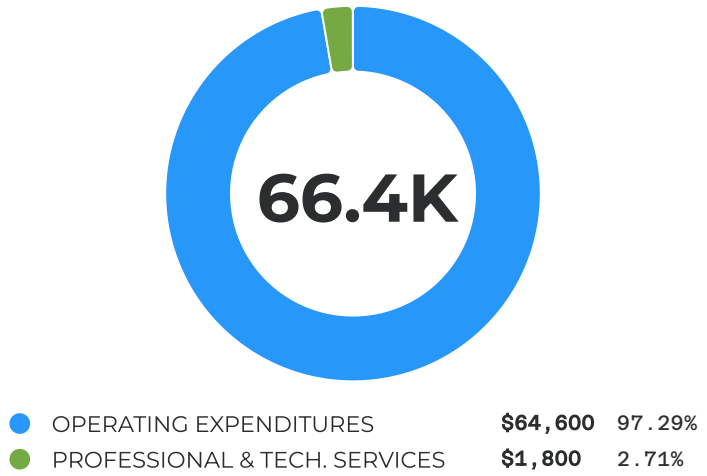
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type

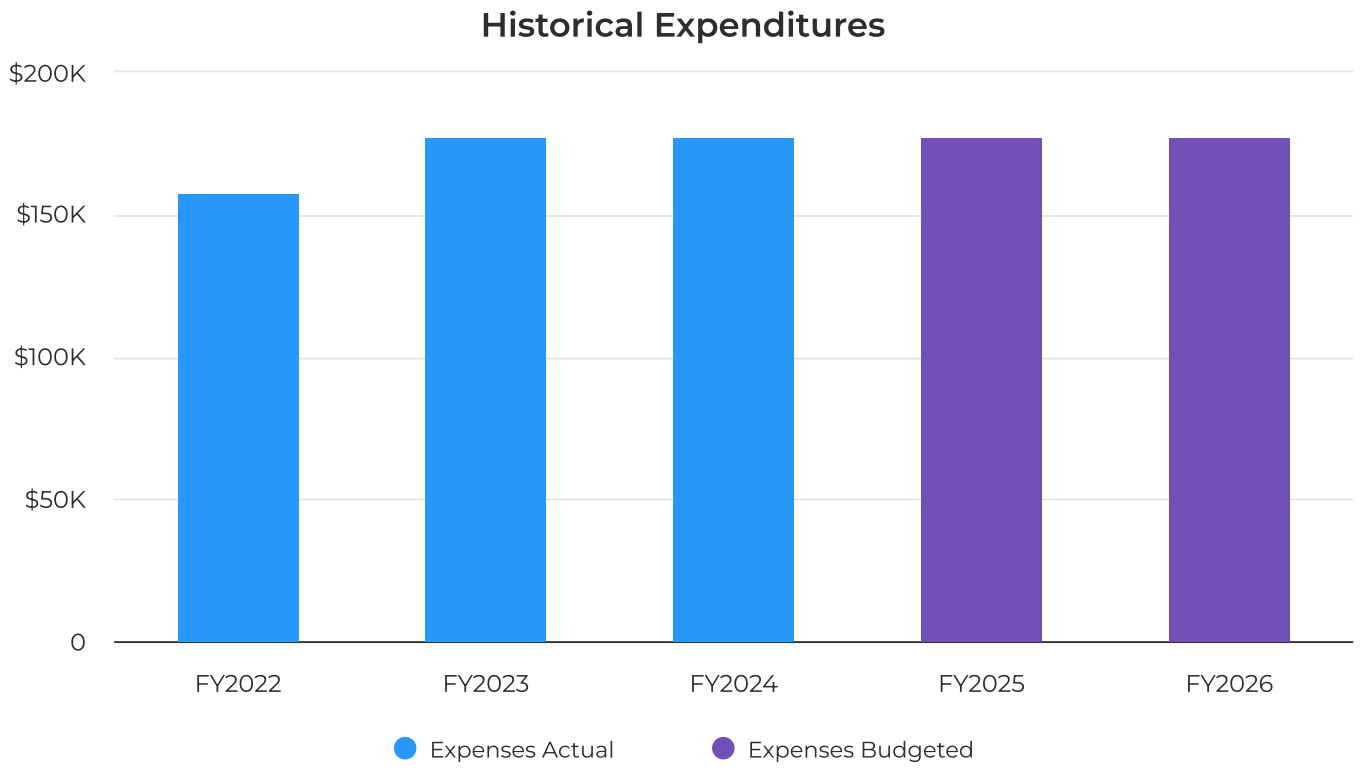


Expenditures by Expense Type

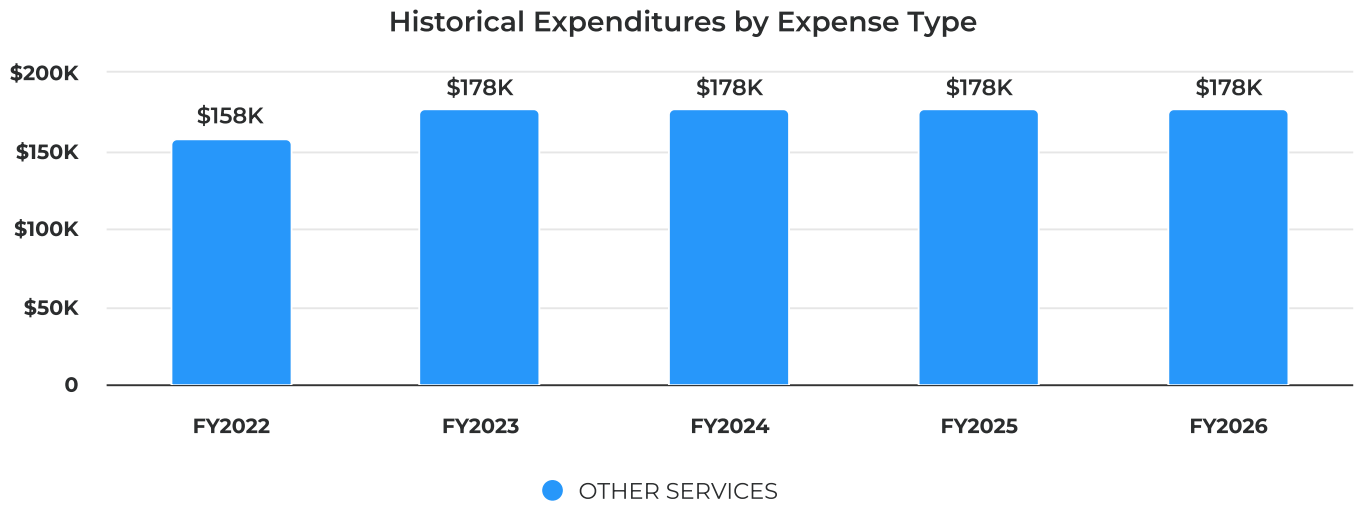
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES					
OTHER CONTRACTUAL SERVICES	$2,973	$840	$450	$1,800	$1,800
Total PROFESSIONAL & TECH. SERVICES	$2,973	$840	$450	$1,800	$1,800
OPERATING EXPENDITURES					
UTILITIES	$16,216	$16,825	$22,613	$26,500	$28,000
BUILDING & GROUND MAINTENANCE	$24,162	$19,605	$19,999	$34,000	$36,600
Total OPERATING EXPENDITURES	$40,378	$36,430	$42,612	$60,500	$64,600
Total Expenditures	**$43,351**	**$37,270**	**$43,062**	**$62,300**	**$66,400**

Iglesia Park Community Center

Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



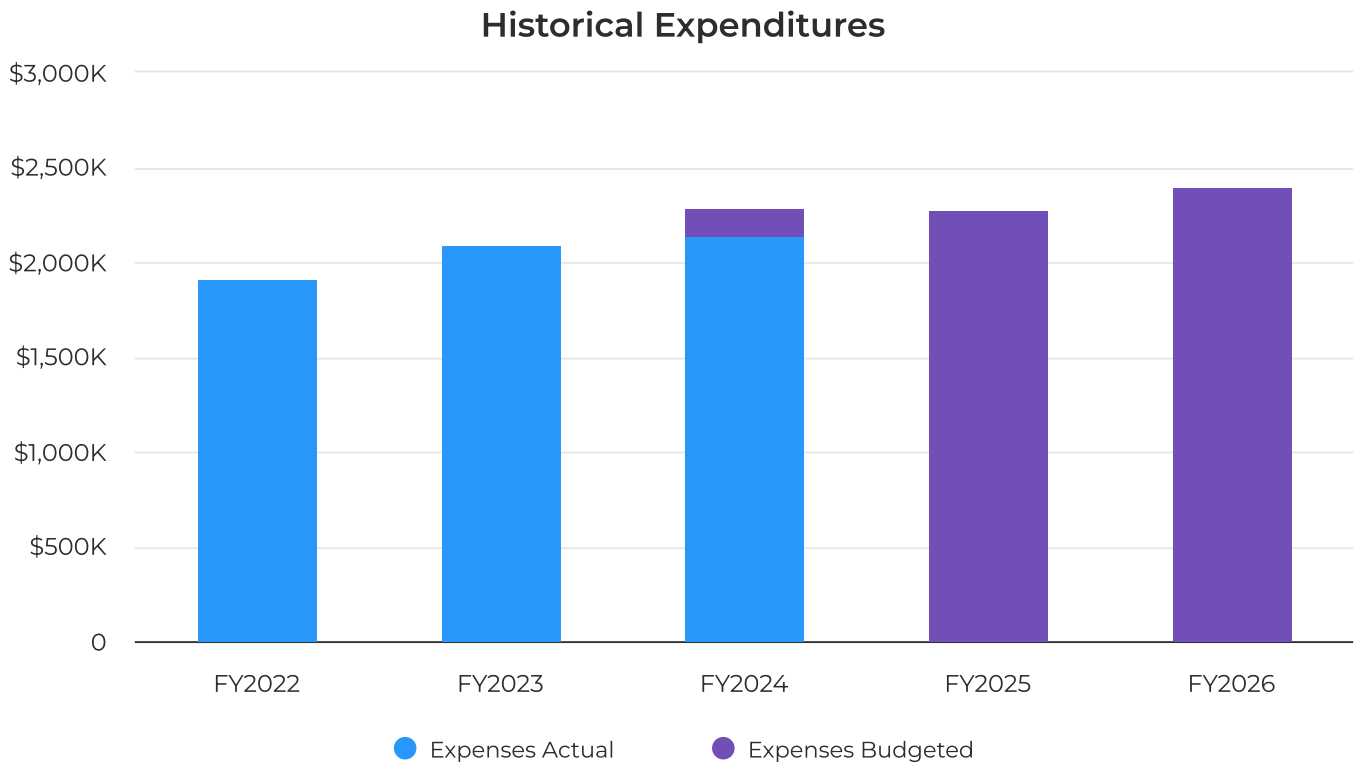
OTHER SERVICES **$177,500** 100.00%

Expenditures by Expense Type

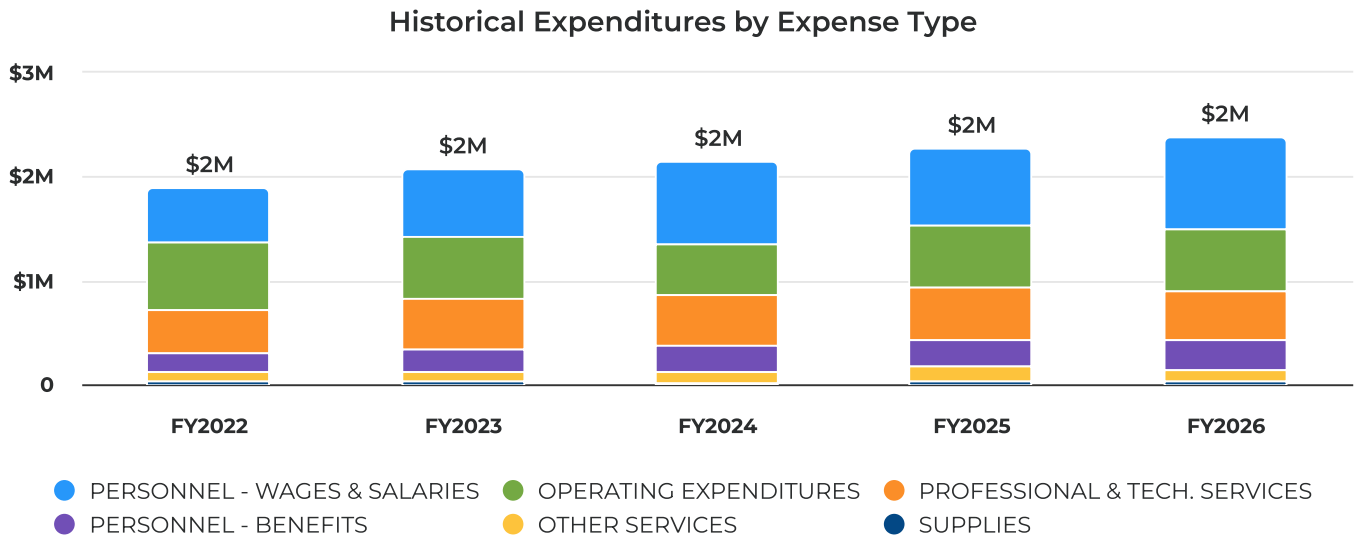
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OTHER SERVICES					
REC-YOUTH PROGRAMS	$157,500	$177,500	$177,500	$177,500	$177,500
Total OTHER SERVICES	$157,500	$177,500	$177,500	$177,500	$177,500
Total Expenditures	**$157,500**	**$177,500**	**$177,500**	**$177,500**	**$177,500**

Recreation

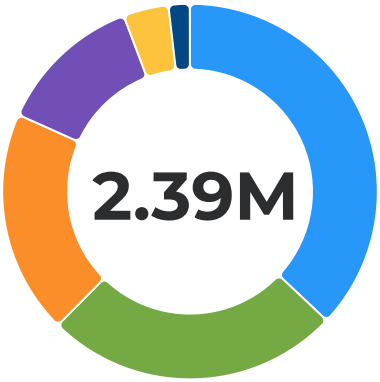
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



PERSONNEL - WAGES & SALARIES	**$886,200**	37.03%
OPERATING EXPENDITURES	**$607,610**	25.39%
PROFESSIONAL & TECH. SERVICES	**$461,660**	19.29%
PERSONNEL - BENEFITS	**$300,605**	12.56%
OTHER SERVICES	**$93,240**	3.90%
SUPPLIES	**$44,000**	1.84%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$365,500	$474,889	$525,621	$542,050	$662,000
PART TIME WAGES	$155,395	$187,373	$261,240	$200,000	$206,200
OVERTIME PAY	$3,085	$1,413	$2,276	$5,000	$5,000
LEAVE CASH OUT	-	-	$6,525	-	$13,000
Total PERSONNEL - WAGES & SALARIES	$523,980	$663,675	$795,663	$747,050	$886,200
PERSONNEL - BENEFITS					
RETIREMENT	$41,174	$49,667	$55,326	$64,635	$70,950
FICA/MEDICARE	$9,045	$11,451	$13,356	$12,130	$12,900
STATE UNEMPMNT/CLAIMS	$2,817	$3,530	$4,097	$3,535	$5,000
MEDICAL INSURANCE	$34,361	$40,092	$56,449	$61,500	$94,820
DENTAL INSURANCE	$1,778	$1,671	$2,758	$3,050	$5,260
VISION INSURANCE	$434	$484	$584	$600	$965
LIFE INSURANCE	$1,878	$2,590	$3,198	$4,000	$4,500
BENEFIT CASH OUT	$99,780	$116,831	$129,117	$112,055	$103,510
VEHICLE/CELL	$300	$2,700	$2,625	$2,700	$2,700
Total PERSONNEL - BENEFITS	$191,566	$229,015	$267,510	$264,205	$300,605
PROFESSIONAL & TECH. SERVICES					
TECHNOLOGY SERVICES	$53,568	$63,903	$82,853	$116,010	$116,660
OTHER CONTRACTUAL SERVICES	$352,266	$409,544	$390,102	$391,000	$345,000
Total PROFESSIONAL & TECH. SERVICES	$405,834	$473,447	$472,955	$507,010	$461,660

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OPERATING EXPENDITURES					
UTILITIES	$80,247	$42,304	$59,484	$68,000	$71,450
BUILDING & GROUND MAINTENANCE	$188,422	$212,993	$197,752	$242,601	$238,660
FARM OPERATING EXPENDITURES	$9,234	$16,684	$229,491	$275,000	$297,500
AV FARM OPERATING EXPENSES	$387,552	$328,983	-	-	-
Total OPERATING EXPENDITURES	$665,455	$600,963	$486,727	$585,601	$607,610
OTHER SERVICES					
COMMUNICATION	$2,627	$2,421	$2,884	$3,240	$2,040
SUMMER CAMP SCHOLARSHIPS	$6,645	$5,653	$4,315	$6,000	$6,000
TAXES/FEES/PERMITS	$34,423	$35,328	$48,791	$57,200	$37,200
CITY CAMP EXPENSE	$46,885	$45,081	$38,288	$64,000	$48,000
Total OTHER SERVICES	$90,579	$88,483	$94,278	$130,440	$93,240
SUPPLIES					
SUPPLIES	$6,292	$10,317	$7,832	$13,500	$13,000
OPERATING SUPPLIES	$17,854	$17,850	$14,136	$26,000	$26,000
MINOR EQUIPMENT	$4,943	$3,213	$3,634	$5,000	$5,000
Total SUPPLIES	$29,089	$31,380	$25,602	$44,500	$44,000
Total Expenditures	**$1,906,504**	**$2,086,962**	**$2,142,735**	**$2,278,806**	**$2,393,315**

Public Safety

The Public Safety Department includes the following divisions:

- Law Enforcement
- Crime Prevention
- Animal Care Services
- Emergency Operations Center

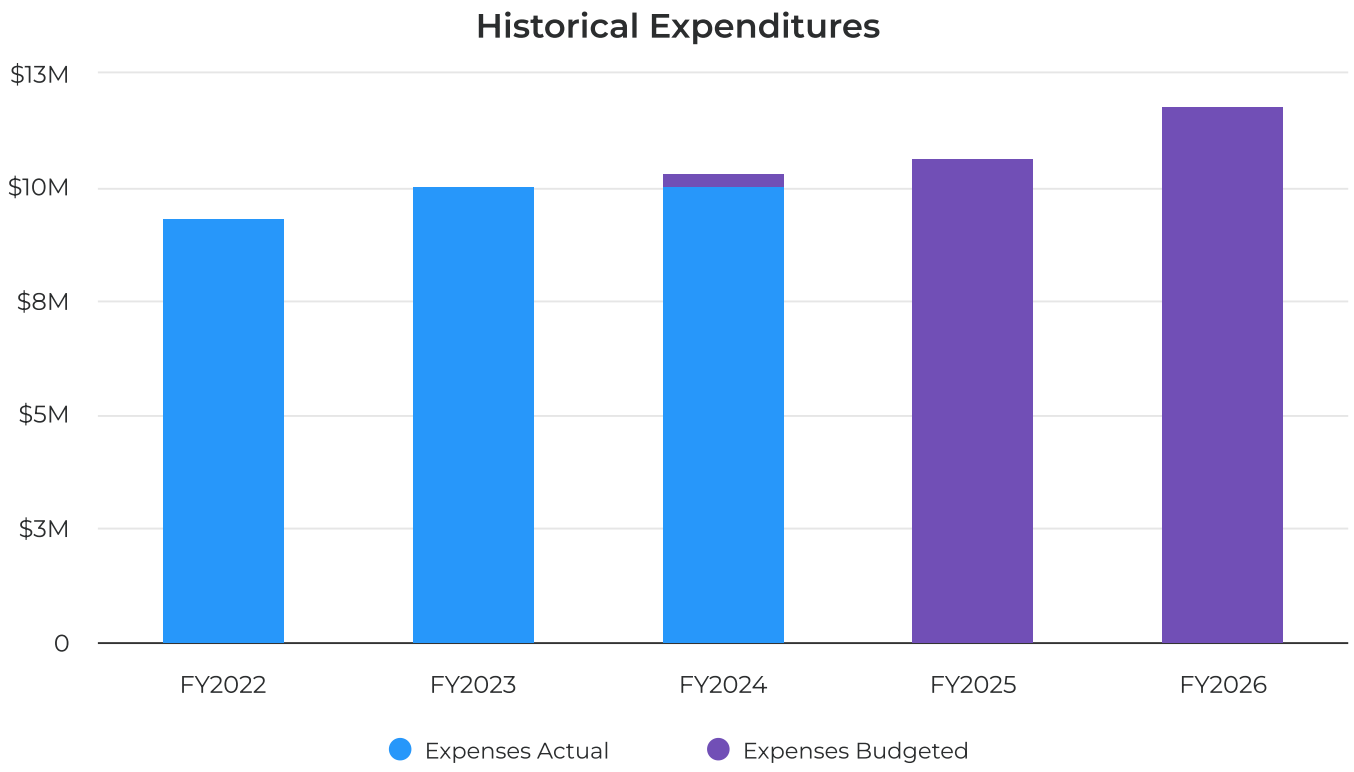
The City of Aliso Viejo contracts with the Orange County Sheriff's Department for law enforcement services. These services include general law enforcement and traffic safety.

General law enforcement provides an assortment of officers to provide crime prevention via around-the-clock street patrols, narcotics prevention, special investigations, and the general enforcement of laws. Traffic safety provides routine traffic patrol as a means of encouraging motorists and pedestrians to comply with traffic laws and ordinances and, when necessary, issues citations and/or warnings for violations. Traffic accidents are investigated, and their results are recorded and analyzed. This division also includes contract services for crossing guards and the administration of the City's parking citations.

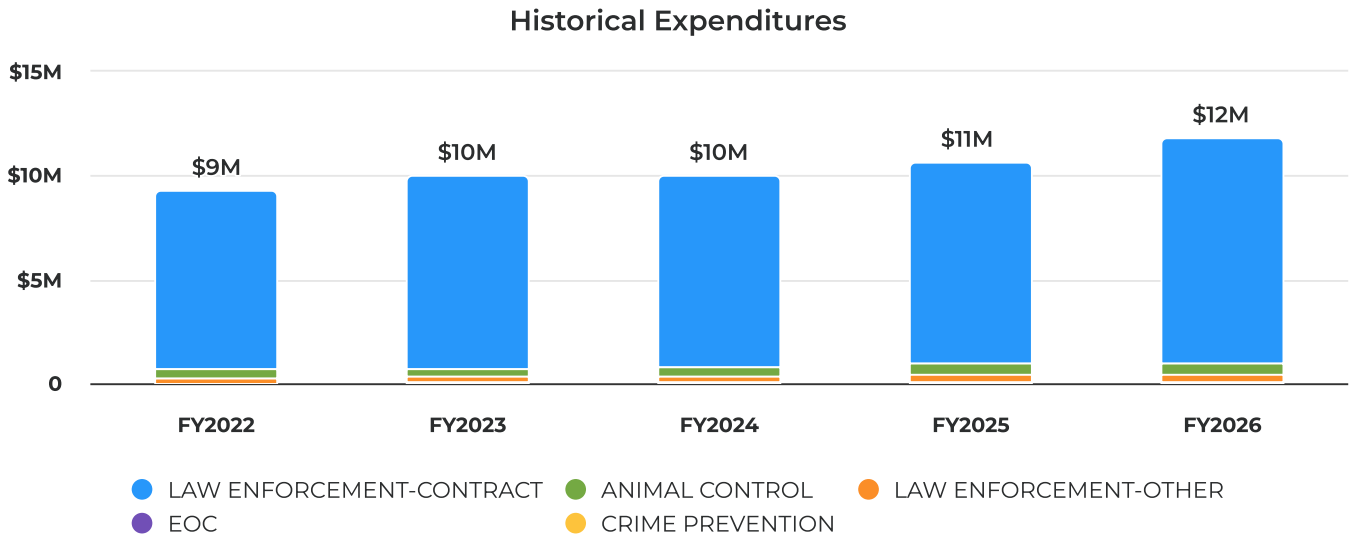
Animal Care Services provides for the care, protection, and control of animals that stray from their homes or are abused by their owners. This service, currently under contract with the City of Mission Viejo, includes the pick-up of injured animals, impounding of stray dogs/cats, issuance of citations,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

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

Expenditure Summary



Expenditures by Department



FY26 Expenditures



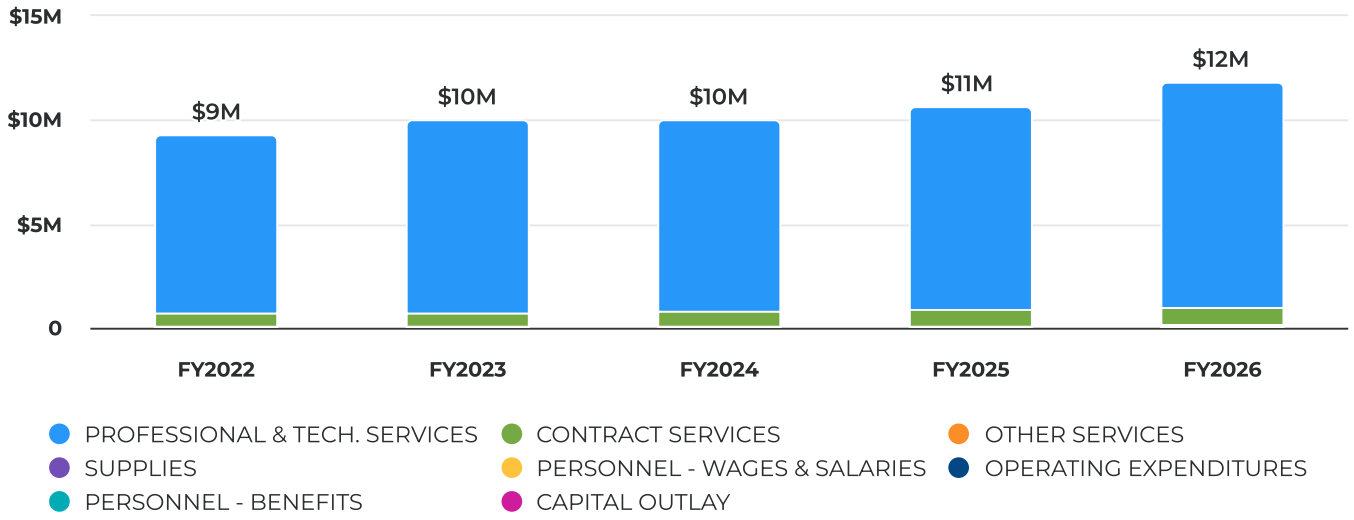
LAW ENFORCEMENT-CONTRACT	$10,781,601	91.41%
ANIMAL CONTROL	$577,566	4.90%
LAW ENFORCEMENT-OTHER	$335,049	2.84%
EOC	$100,201	0.85%

Expenditures

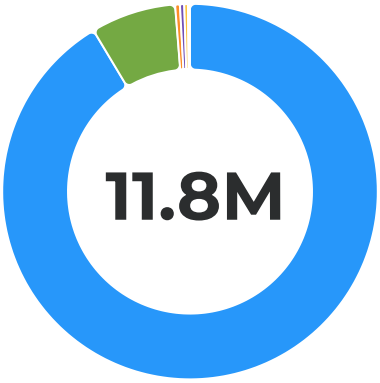
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
LAW ENFORCEMENT-CONTRACT	$8,659,399	$9,297,657	$9,209,787	$9,671,083	$10,781,601
LAW ENFORCEMENT-OTHER	$262,228	$284,924	$284,836	$327,452	$335,049
CRIME PREVENTION	$21,439	$6,474	$5,875	-	-
ANIMAL CONTROL	$376,235	$405,499	$444,161	$530,621	$577,566
EOC	$21,223	$43,603	$60,740	$103,131	$100,201
Total Expenditures	**$9,340,524**	**$10,038,157**	**$10,005,400**	**$10,632,287**	**$11,794,417**

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



●	PROFESSIONAL & TECH. SERVICES	**$10,781,601**	91.41%
●	CONTRACT SERVICES	**$863,309**	7.32%
●	PERSONNEL - WAGES & SALARIES	**$50,000**	0.42%
●	SUPPLIES	**$41,846**	0.35%
●	OTHER SERVICES	**$38,310**	0.32%
●	OPERATING EXPENDITURES	**$14,700**	0.12%
●	PERSONNEL - BENEFITS	**$4,651**	0.04%

Expenditures by Expense Type

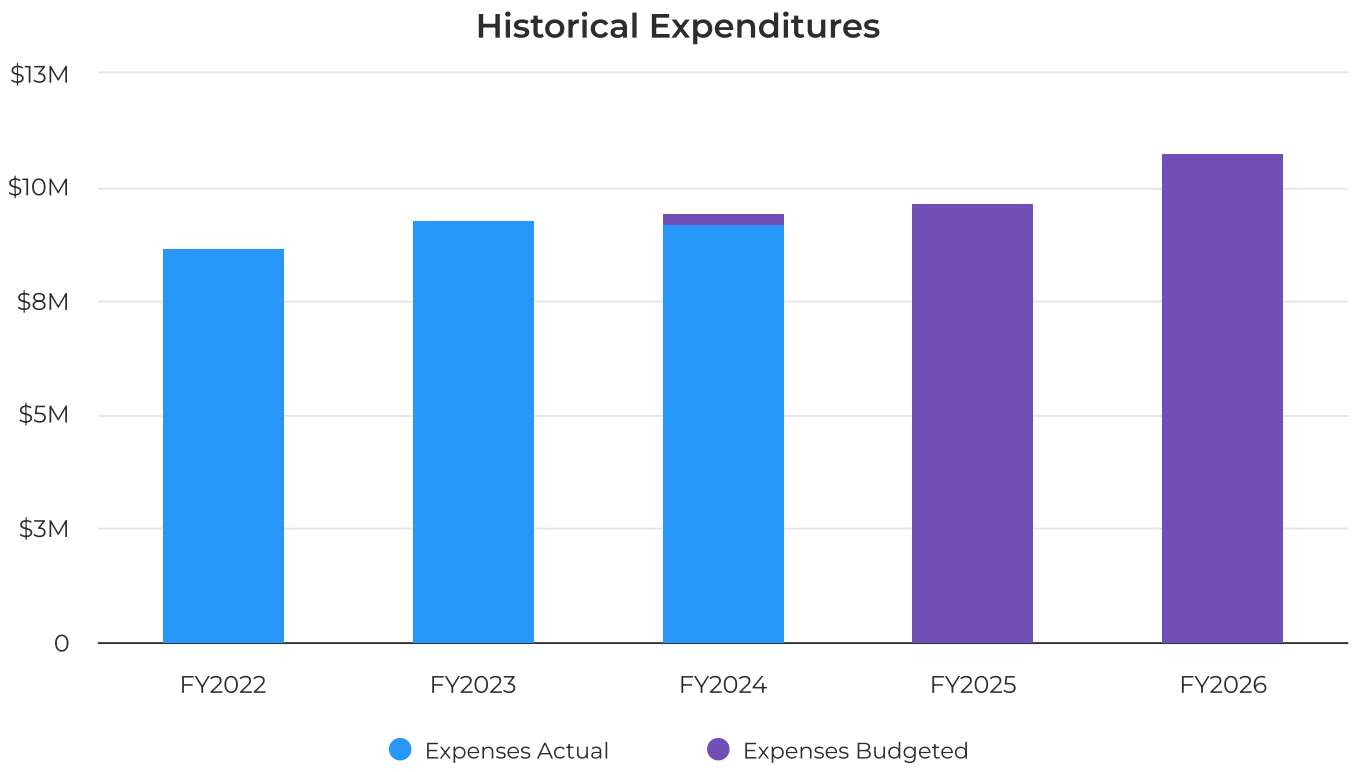
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES	$12,452	$12,547	$16,392	-	$50,000
PERSONNEL - BENEFITS	$1,372	$1,270	$1,628	-	$4,651
PROFESSIONAL & TECH. SERVICES	$8,661,899	$9,299,937	$9,229,998	$9,724,424	$10,781,601
OPERATING EXPENDITURES	$10,955	$10,388	$9,819	$14,200	$14,700
OTHER SERVICES	$30,995	$39,734	$23,411	$38,910	$38,310
SUPPLIES	$29,168	$28,639	$24,141	$46,586	$41,846
CONTRACT SERVICES	$591,479	$645,642	$700,010	$808,167	$863,309
CAPITAL OUTLAY	$2,205	-	-	-	-
Total Expenditures	**$9,340,524**	**$10,038,157**	**$10,005,400**	**$10,632,287**	**$11,794,417**

Law Enforcement - Orange County Sheriff's Department

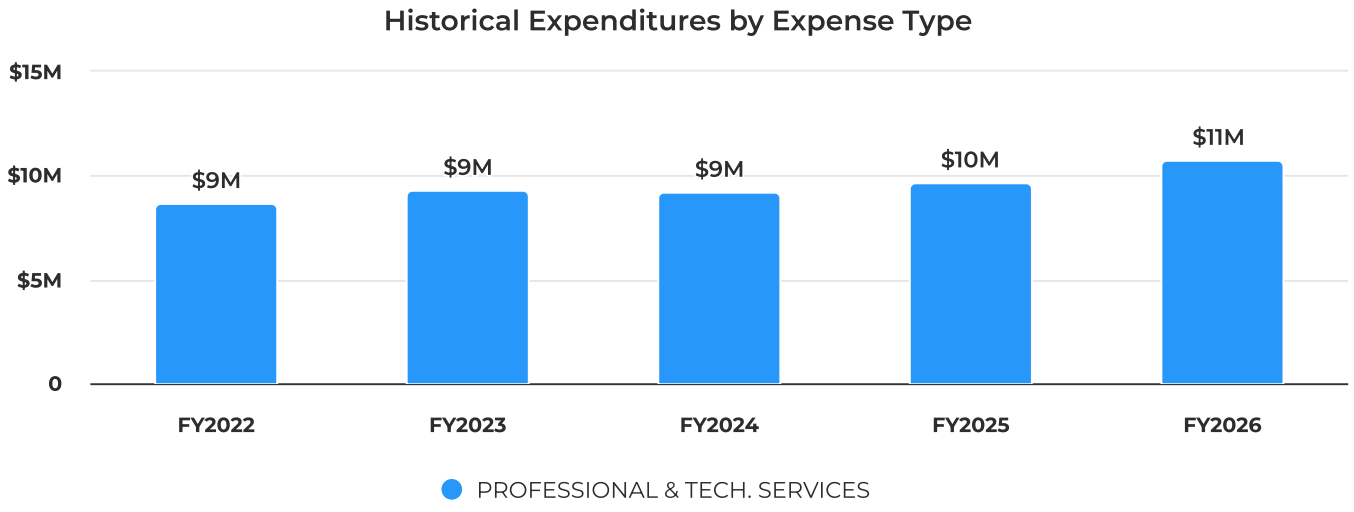
Staff Summary

Authorized Positions (FTE)	2025
Captain	1.0
Sergeant - Administration	1.0
Sergeant - Patrol	1.0
Investigator	1.5
Deputy Sheriff II - Patrol	15.0
Deputy Sheriff II - Motorcycle*	1.0
Deputy Sheriff II - School Resource Officer	0.7
Community Services Officer	2.0
Senior Emergency Management Coordinator*	0.0
Total	**23.5**
Regional and Shared Staff	16.9
*** 1 Motor Officer and 1 Senior Emergency Management Coordinator position is frozen in FY 25-26**	

Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



PROFESSIONAL & TECH. SERVICES **$10,781,601** 100.00%

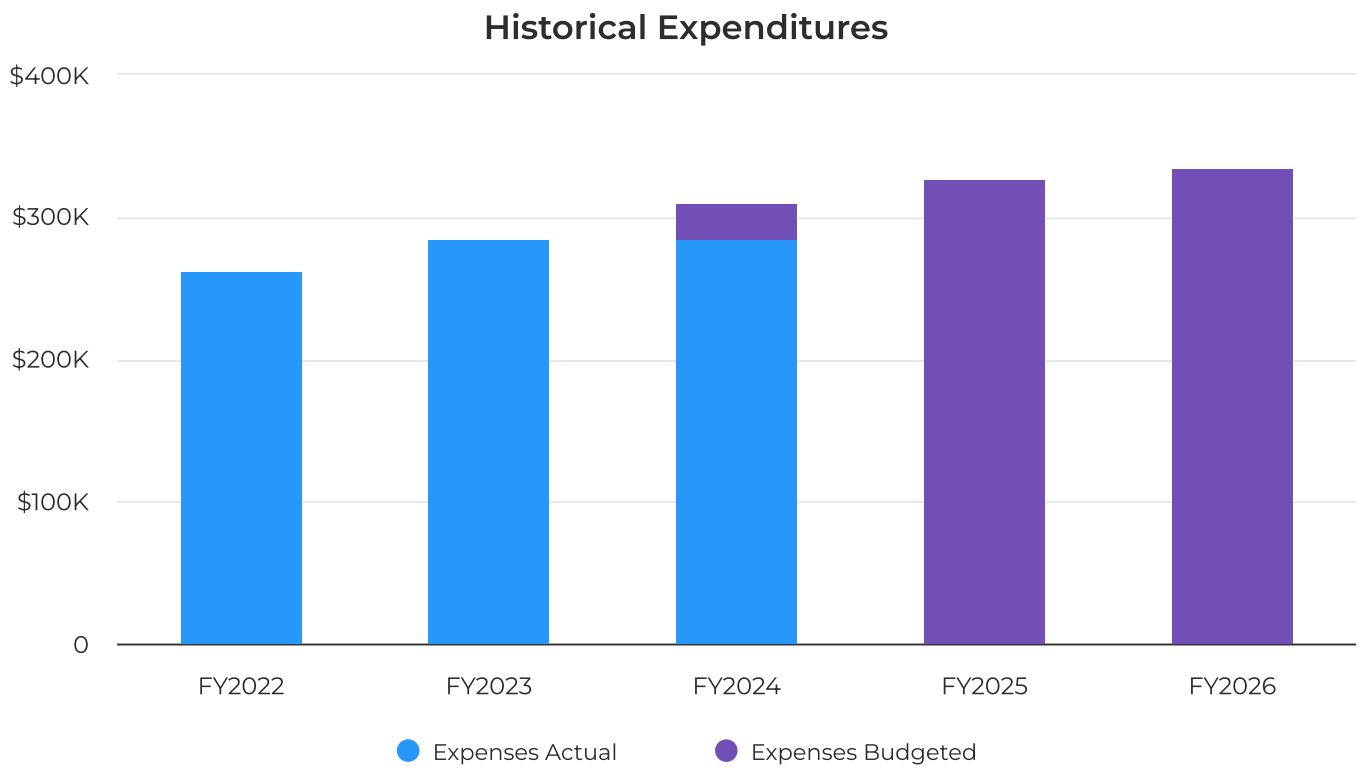
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES					
LAW ENFORCEMENT	$8,659,399	$9,297,657	$9,209,787	$9,671,083	$10,781,601
Total PROFESSIONAL & TECH. SERVICES	$8,659,399	$9,297,657	$9,209,787	$9,671,083	$10,781,601
Total Expenditures	**$8,659,399**	**$9,297,657**	**$9,209,787**	**$9,671,083**	**$10,781,601**

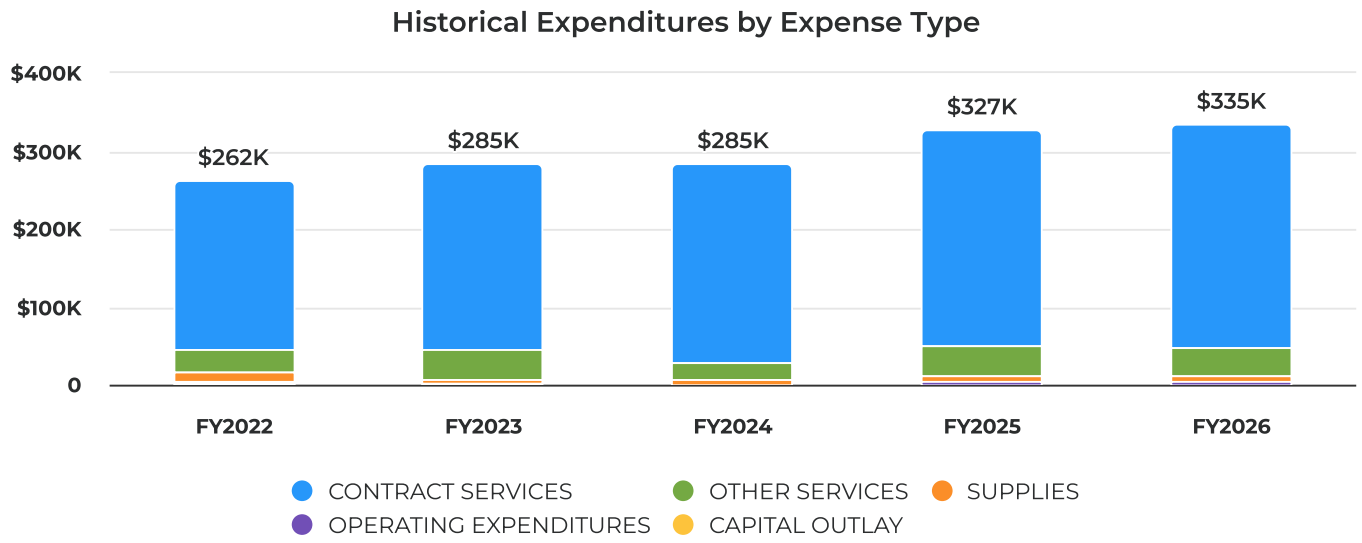
Law Enforcement - Other

Other law enforcement expenditures include equipment maintenance and other supplies that are not included in the OCSD contract for law enforcement. Also included are the costs for crossing guard services at the City's schools.

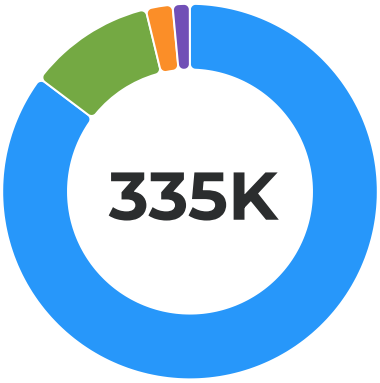
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



CONTRACT SERVICES	**$285,743**	85.28%
OTHER SERVICES	**$36,580**	10.92%
SUPPLIES	**$7,726**	2.31%
OPERATING EXPENDITURES	**$5,000**	1.49%

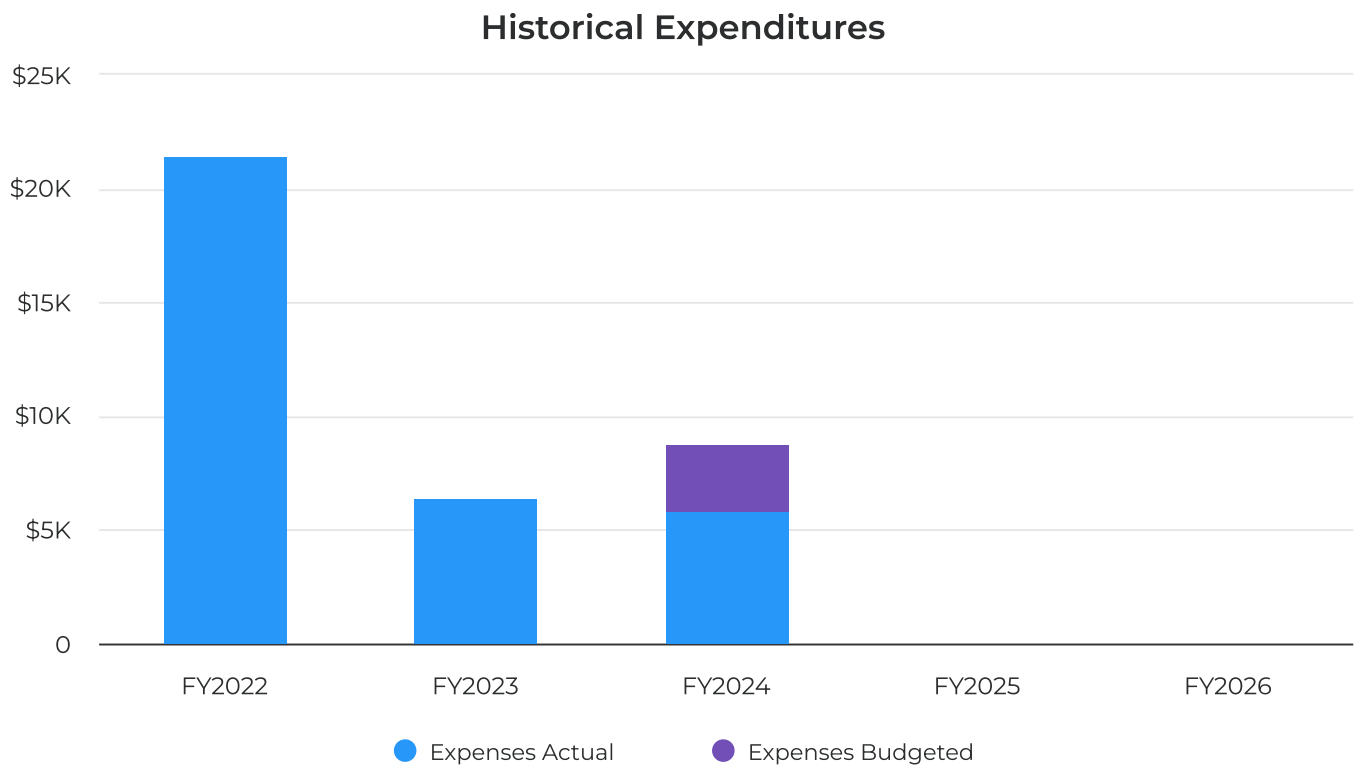
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OPERATING EXPENDITURES					
EQUIP MAINT-800MHZ MAINT/BACK	$3,545	$1,582	$744	$5,000	$5,000
Total OPERATING EXPENDITURES	$3,545	$1,582	$744	$5,000	$5,000
OTHER SERVICES					
COMMUNICATION	$533	$493	$590	$600	-
FUEL	$12,944	$11,617	$6,142	$16,780	$16,780
VEHICLE MAINTENANCE	$13,027	$23,139	$11,721	$15,000	$15,000
MTGS/CONF./TRNG & DEV.	$2,094	$926	$2,319	$3,000	$3,000
SPECIAL EVENTS	$1,387	$1,687	$1,095	$1,800	$1,800
Total OTHER SERVICES	$29,986	$37,862	$21,868	$37,180	$36,580
SUPPLIES					
OPERATING SUPPLIES	$8,569	$4,182	$3,699	$7,725	$7,725
TACTICAL GEAR	$2,681	$1,155	$2,677	$1	$1
Total SUPPLIES	$11,249	$5,337	$6,375	$7,726	$7,726
CONTRACT SERVICES					
C.S-CROSSING GUARDS	$215,244	$240,143	$255,848	$277,546	$285,743
Total CONTRACT SERVICES	$215,244	$240,143	$255,848	$277,546	$285,743
CAPITAL OUTLAY					
PUBLIC SAFETY EQUIPMENT	$2,205	-	-	-	-
Total CAPITAL OUTLAY	$2,205	-	-	-	-
Total Expenditures	**$262,228**	**$284,924**	**$284,836**	**$327,452**	**$335,049**

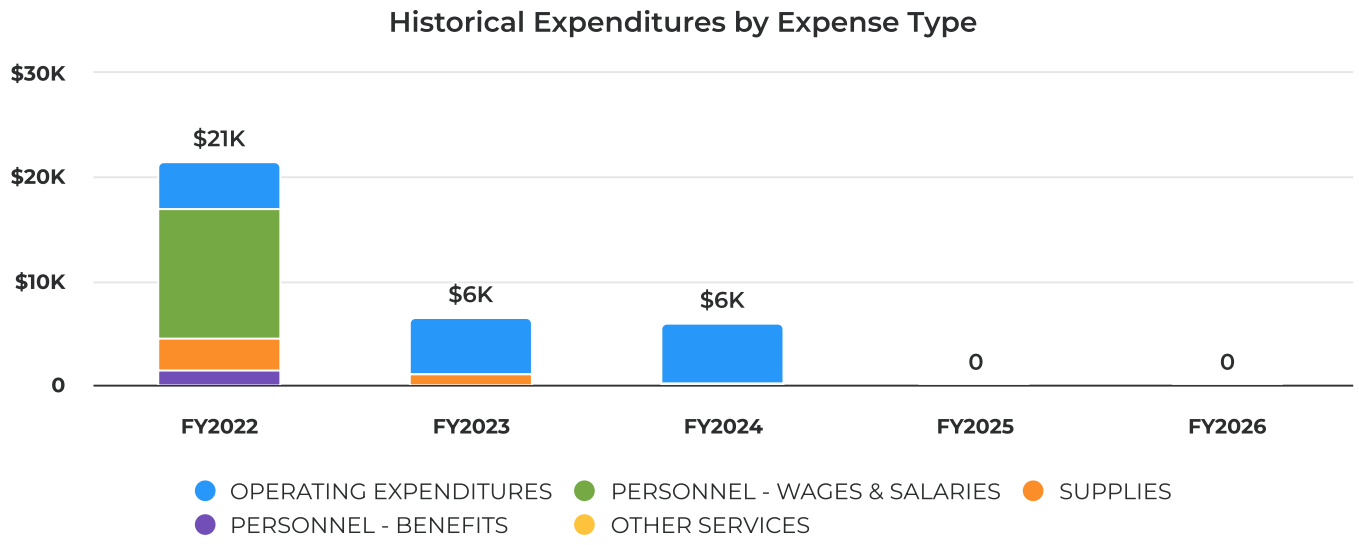
Crime Prevention

Crime prevention services have previously been provided by a part-time employee. Recently services have included in the Emergency Management and other public safety budgets as needed.

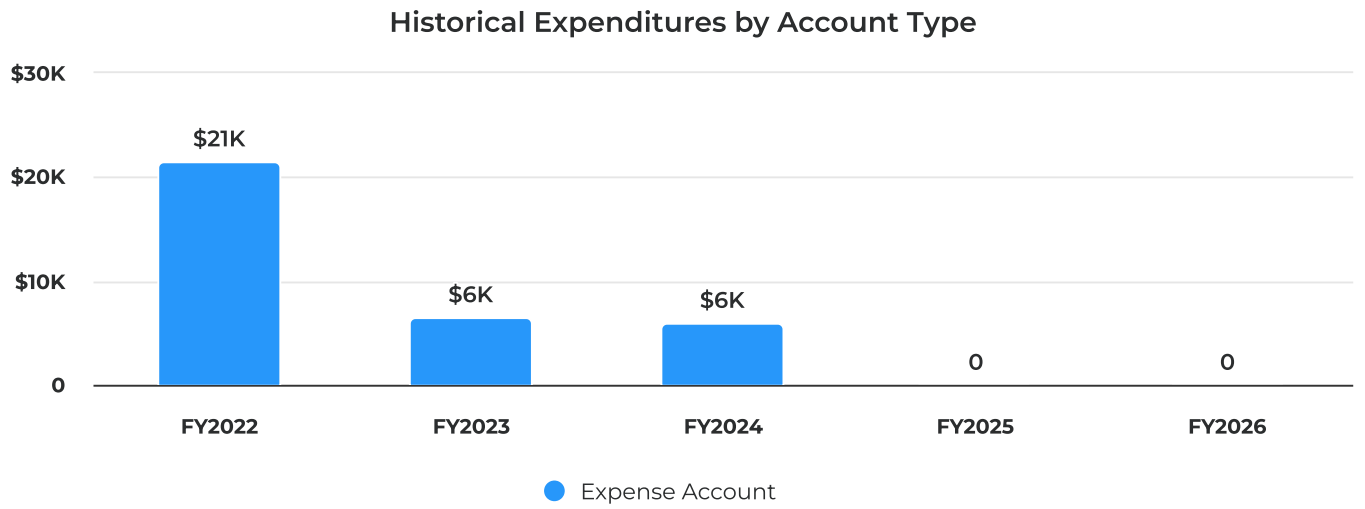
Expenditure Summary



Expenditures by Expense Type



Expenditures by Account Type



Expenditures by Account Type

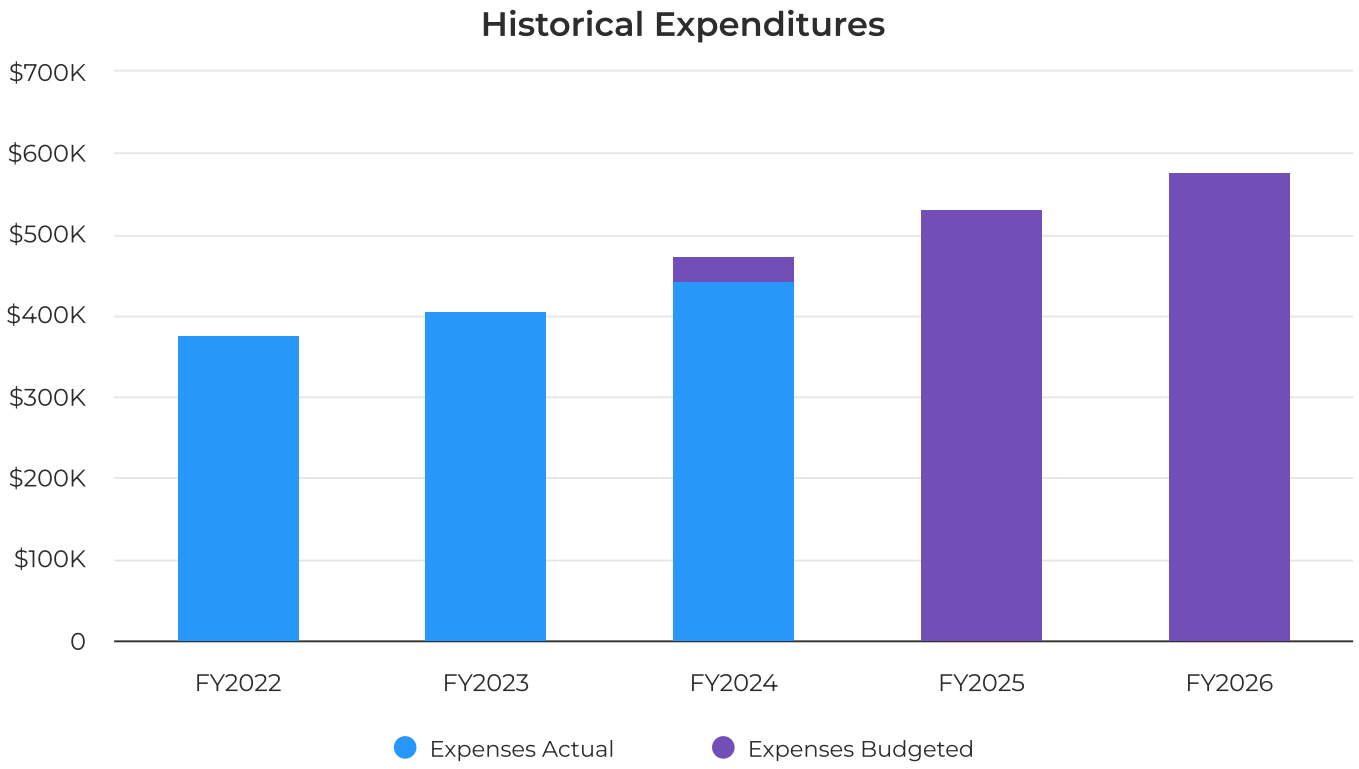
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Expense Account	$21,439.32	$6,473.55	$5,875.00	-	-
Total Expenditures	**$21,439.32**	**$6,473.55**	**$5,875.00**	**-**	**-**

Animal Care Services

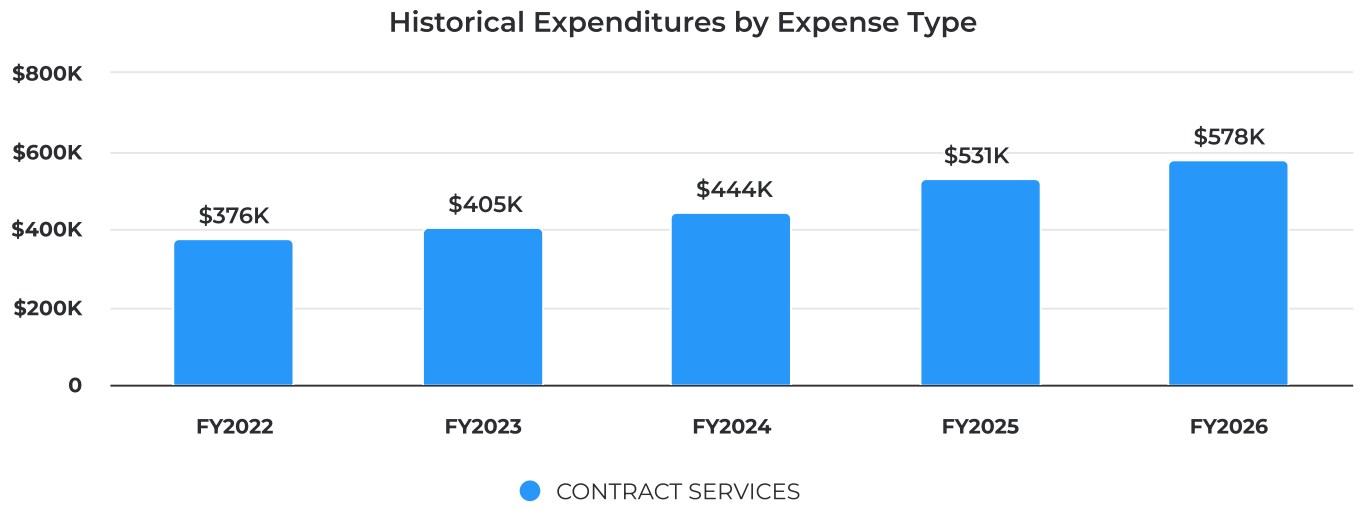
Animal control and animal shelter services have been provided through a contract with the City of Mission Viejo since 2009. In 2023, the City entered into a new seven-year agreement with the City of Mission Viejo, with an option to renew for an additional five-year term. Services include administration of pet licensing, field services, and shelter services. Field services are provided to the City seven days per week, 24 hours per day and include impounding of stray animals, transportation of injured animals , inspections, and investigations.

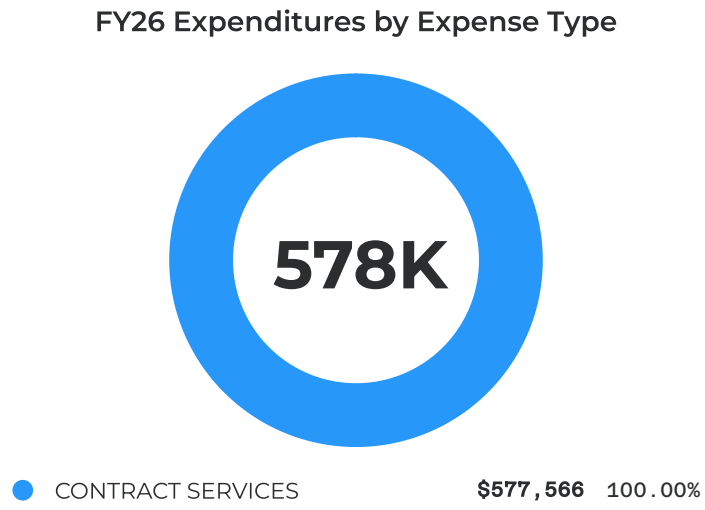
Costs for animal care services are shared between the cities of Aliso Viejo, Laguna Hills, Laguna Niguel, Rancho Santa Margarita, and Mission Viejo. Each city's share of the cost is determined annually and allocated based on population. For additional information on these services, visit https://www.cityofmissionviejo.org/departments/animal-services.

Expenditure Summary



Expenditures by Expense Type





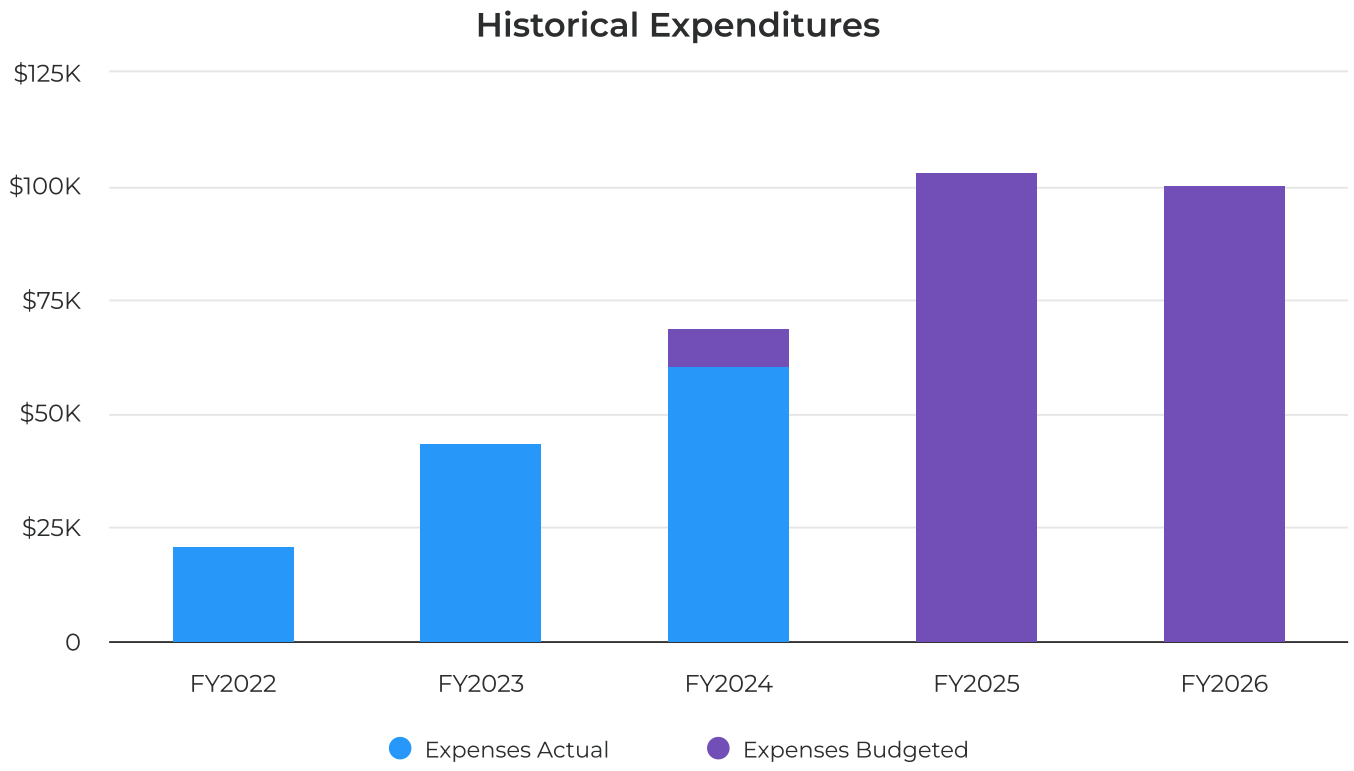
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
CONTRACT SERVICES					
C.S-ANIMAL CARE SERVICES	$376,235	$405,499	$444,161	$530,621	$577,566
Total CONTRACT SERVICES	$376,235	$405,499	$444,161	$530,621	$577,566
Total Expenditures	**$376,235**	**$405,499**	**$444,161**	**$530,621**	**$577,566**

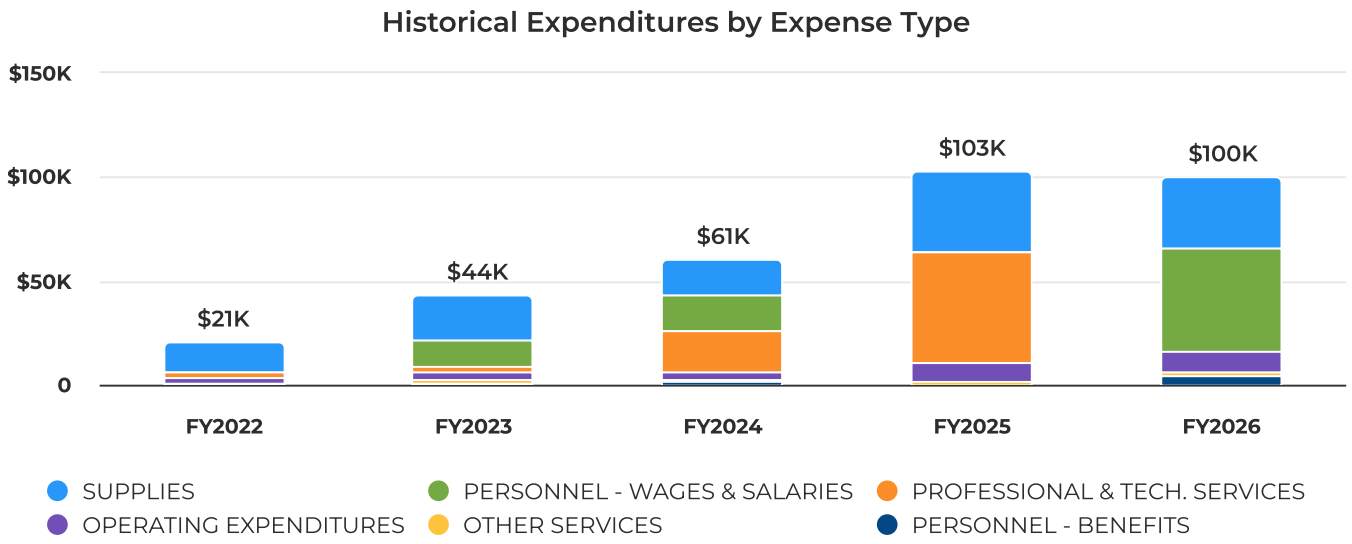
Emergency Operations Management

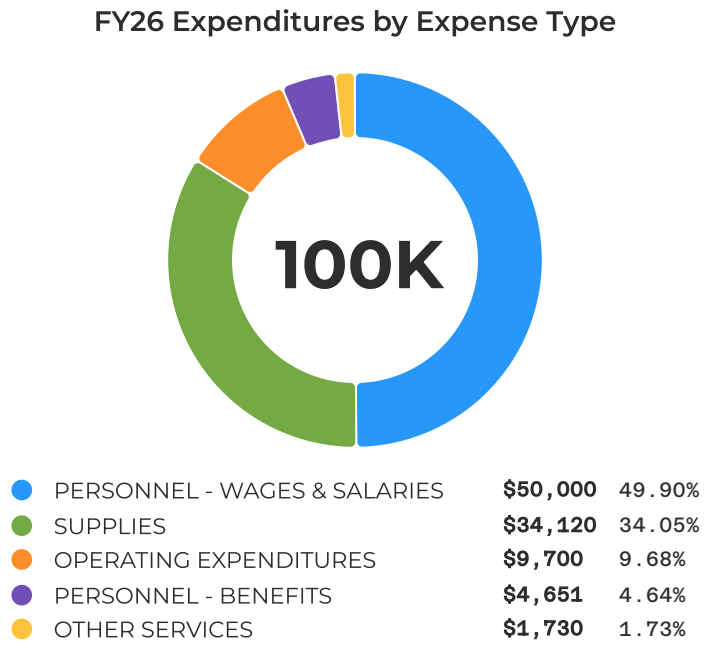
The Emergency Operations Management budget includes part-time salaries and other services and supplies. For FY 2021-22 through FY 2024-25, a full-time Senior Emergency Management Coordinator is provided through the contract with Orange County Sheriff's Department.

Expenditure Summary



Expenditures by Expense Type





Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
PART TIME WAGES	-	$12,547	$16,392	-	$50,000
Total PERSONNEL - WAGES & SALARIES	-	$12,547	$16,392	-	$50,000
PERSONNEL - BENEFITS					
RETIREMENT	-	$941	$1,229	-	$3,750
FICA/MEDICARE	-	$182	$238	-	$725
STATE UNEMPMNT INS/CLAIMS	-	$147	$161	-	$176

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total PERSONNEL - BENEFITS	-	$1,270	$1,628	-	$4,651
PROFESSIONAL & TECH. SERVICES					
PROFESSIONAL SERVICES	$2,500	$2,281	$20,211	$53,341	-
Total PROFESSIONAL & TECH. SERVICES	$2,500	$2,281	$20,211	$53,341	-
OPERATING EXPENDITURES					
RENT	$2,985	$3,341	$3,390	$9,200	$9,700
Total OPERATING EXPENDITURES	$2,985	$3,341	$3,390	$9,200	$9,700
OTHER SERVICES					
MTGS/CONF/TRNG & DEV	$403	$853	$707	$1,000	$1,000
MEMBERSHIP & DUES	$606	$1,018	$646	$730	$730
Total OTHER SERVICES	$1,009	$1,871	$1,353	$1,730	$1,730
SUPPLIES					
SUPPLIES	$43	$315	$499	$500	$500
OPERATING SUPPLIES	$14,685	$21,978	$17,267	$38,360	$33,620
Total SUPPLIES	$14,728	$22,293	$17,766	$38,860	$34,120
Total Expenditures	**$21,223**	**$43,603**	**$60,740**	**$103,131**	**$100,201**

Public Works

The Public Works Department oversees matters relating to City streets, public rights-of-way, capital projects, utilities, traffic-related issues, solid waste, water quality, and storm water. The Department coordinates with and provides information to the general public, contractors, developers, utility companies, and other public agencies. It coordinates City projects and plans with other governmental agencies to ensure that the City's concerns are addressed (i.e. Orange County Transportation Authority, CalTrans, County of Orange. These services are provided by a combination of City personnel and contract services. The Public Works department includes the following divisions:

- Engineering
- Traffic Engineering
- Street Maintenance
- Facilities Maintenance

The Engineering division is responsible for the day-to-day administration of all publicly owned properties, including 72 miles of streets, curbs, gutters, sidewalks, landscaped medians, 48 traffic signals, signs, streetlights, and 65 miles of storm drains, and 620 catch basins. Engineering administers capital projects, as well as various maintenance contracts for storm water, water quality, solid waste, and public works inspection and enforcement.

Operating expenditures include State and County water quality permits and contract services for NPDES, solid waste, and general engineering and landscape inspection services.

The Traffic Engineering division investigates traffic issues by conducting traffic surveys and studies and recommends solutions to the City Council and City Manager. Responsibilities include the review and development of City traffic engineering guidelines and standards, processing citizen concerns related to the existing circulation system and implementing corrective measures when appropriate, and analyzing traffic collision records to identify accident patterns and recommending any corrective measures.

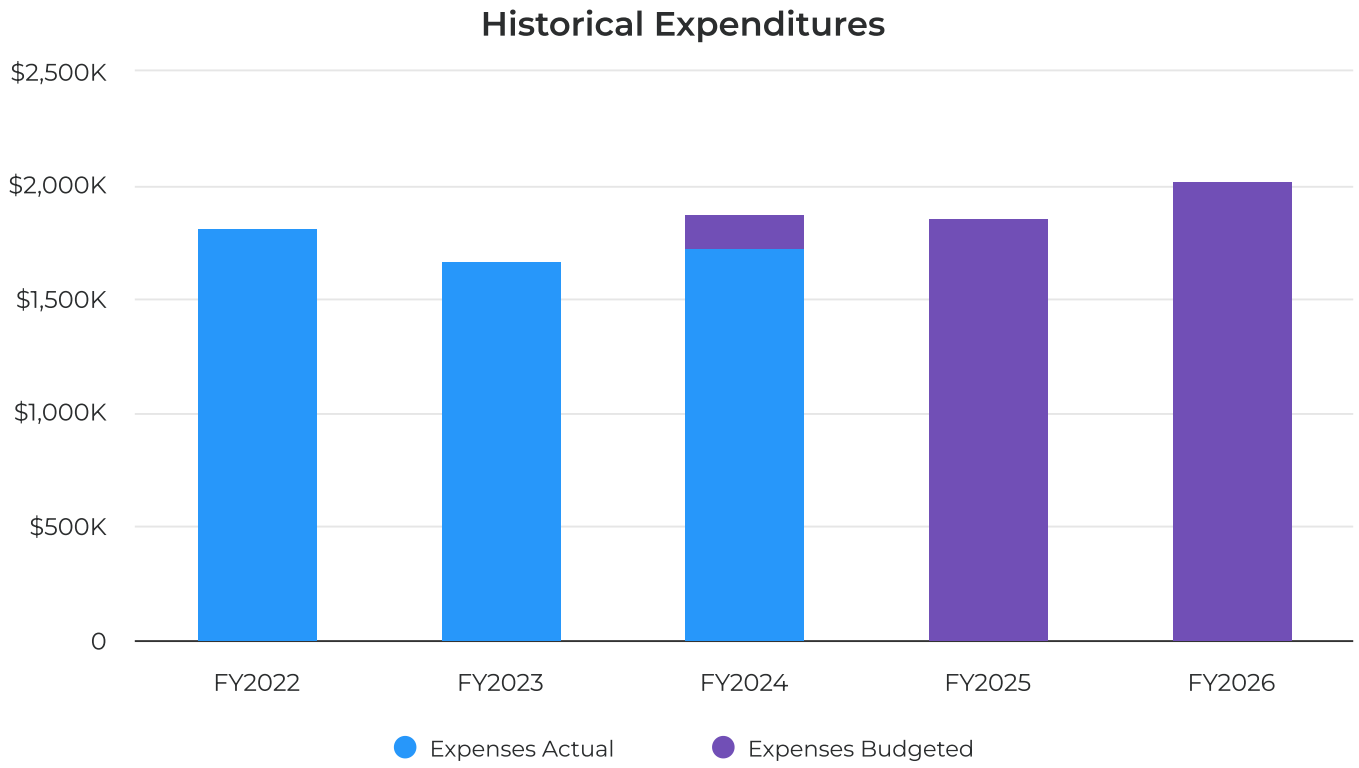
The Street Maintenance Division conducts inspections of streetlights, intersection lights, and traffic controllers, monitors the City's street sweeping and removal of debris from the public right of way, and maintains and repairs streets and sidewalks. In order to comply with the MOE for Measure M turn back funds, and other possible grant funding, the City is obligated to spend a minimum of $556,162 from the General Fund specifically for street and traffic costs and is budgeted accordingly.

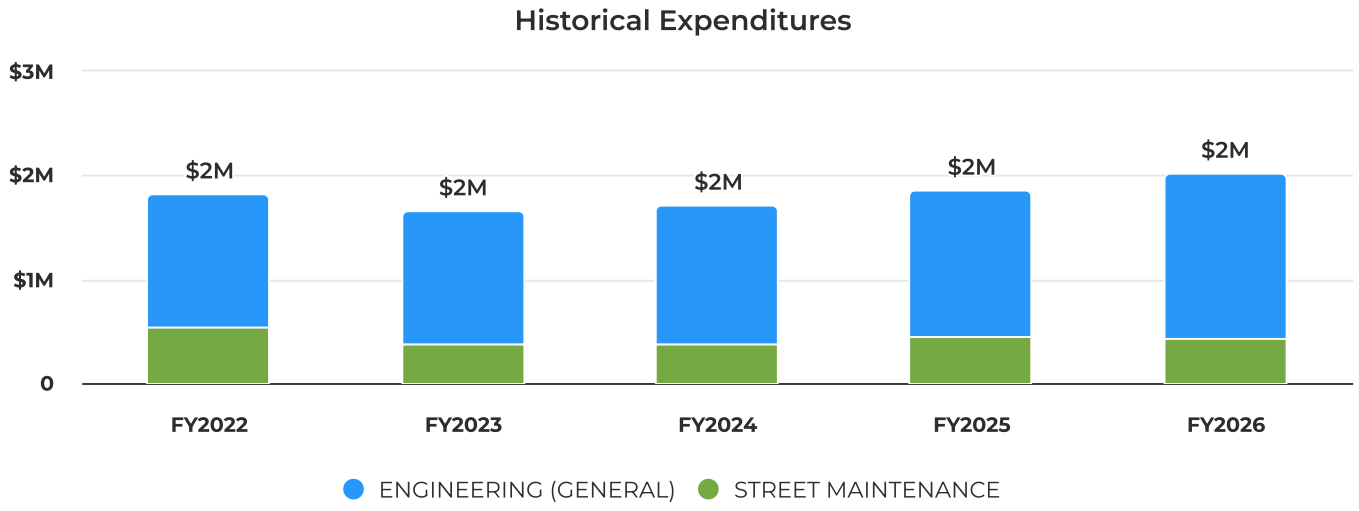
The Facility Maintenance Division conducts inspections of City facilities, buildings, and equipment and oversees their maintenance and capital projects.

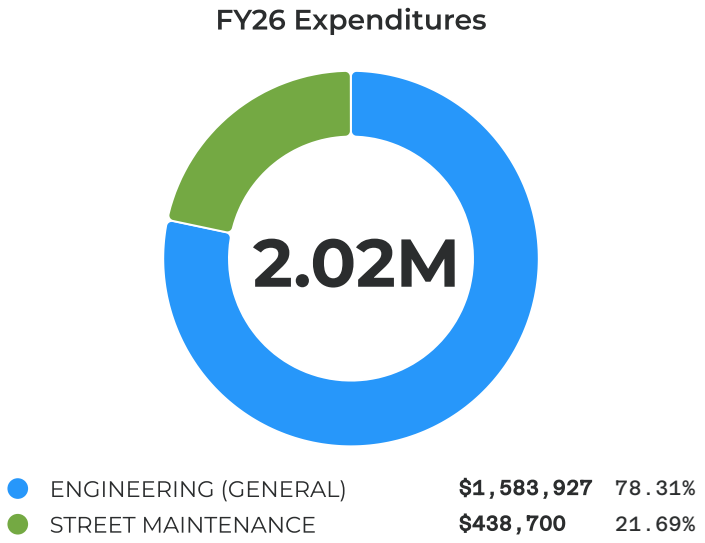
Staff Summary

Authorized Positions (FTE)	2022	2023	2024	2025	2026
Director of Public Works	1.0	1.0	1.0	1.0	1.0
Associate Engineer	1.0	1.0	1.0	1.0	1.0
Facilities Supervisor	1.0	1.0	1.0	1.0	1.0
Street Supervisor	-	1.0	1.0	1.0	1.0
Total	**3.0**	**4.0**	**4.0**	**4.0**	**4.0**

Expenditure Summary



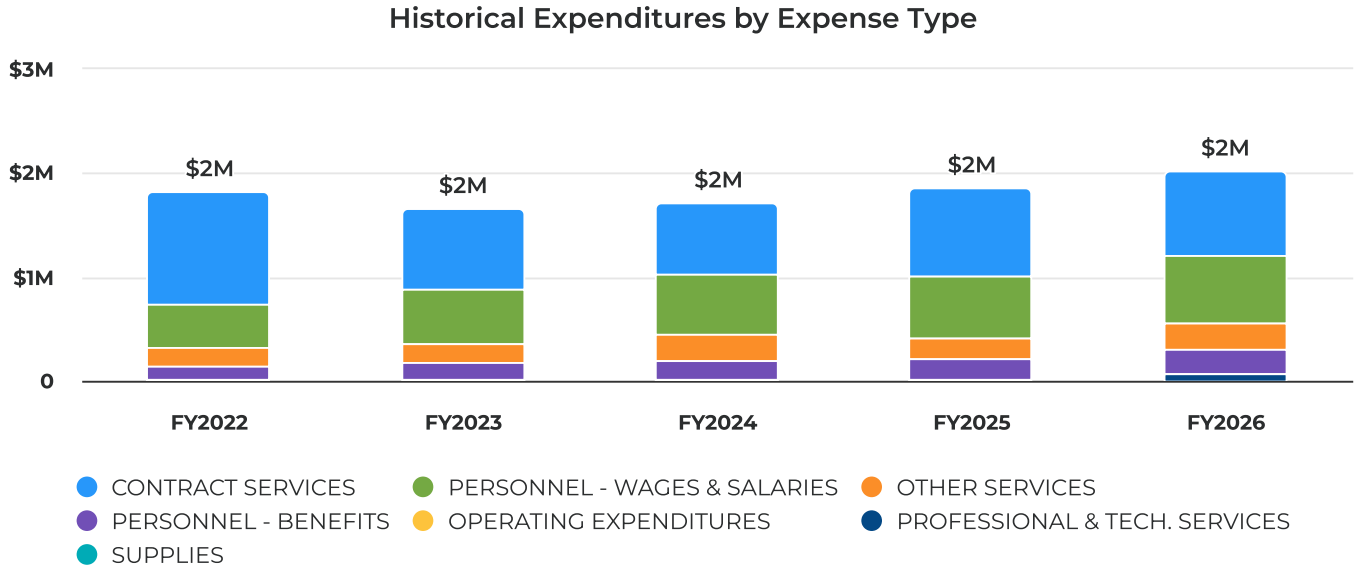




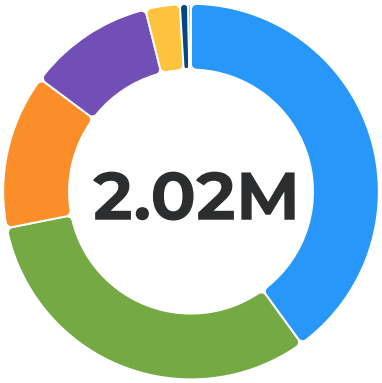
Expenditures

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
ENGINEERING (GENERAL)	$1,275,921	$1,284,234	$1,352,676	$1,415,800	$1,583,927
STREET MAINTENANCE	$543,051	$380,306	$371,914	$443,700	$438,700
Total Expenditures	**$1,818,972**	**$1,664,540**	**$1,724,590**	**$1,859,500**	**$2,022,627**

Expenditures by Expense Type



FY26 Expenditures by Expense Type



CONTRACT SERVICES	**$809,100**	40.00%
PERSONNEL - WAGES & SALARIES	**$645,000**	31.89%
OTHER SERVICES	**$269,800**	13.34%
PERSONNEL - BENEFITS	**$219,727**	10.86%
PROFESSIONAL & TECH. SERVICES	**$60,000**	2.97%
OPERATING EXPENDITURES	**$14,500**	0.72%
SUPPLIES	**$4,500**	0.22%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PERSONNEL - WAGES & SALARIES					
REGULAR EMPLOYEES	$415,019	$522,082	$564,195	$608,350	$623,000
LEAVE CASH OUT	-	-	$9,421	-	$22,000
Total PERSONNEL - WAGES & SALARIES	$415,019	$522,082	$573,616	$608,350	$645,000
PERSONNEL - BENEFITS					
RETIREMENT	$43,406	$54,452	$62,270	$69,385	$78,892
FICA/MEDICARE	$6,346	$7,943	$8,566	$8,900	$9,400
STATE UNEMPMNT INS/CLAIMS	$588	$735	$644	$705	$705
MEDICAL INSURANCE	$50,490	$73,994	$84,578	$87,700	$94,360
DENTAL INSURANCE	$3,628	$4,833	$5,758	$6,170	$6,470
VISION INSURANCE	$626	$962	$1,049	$1,065	$1,065
LIFE INSURANCE	$2,139	$2,768	$2,980	$3,450	$3,600
BENEFIT CASH OUT	$20,796	$23,276	$21,719	$22,275	$21,635
VEHICLE/CELL	$2,558	$3,450	$3,600	$3,600	$3,600
Total PERSONNEL - BENEFITS	$130,577	$172,413	$191,165	$203,250	$219,727
PROFESSIONAL & TECH. SERVICES					
OTHER CONTRACTUAL SERVICES	$2,117	-	-	-	$60,000
Total PROFESSIONAL & TECH. SERVICES	$2,117	-	-	-	$60,000
OPERATING EXPENDITURES					

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
RENT	$12,420	$12,420	$12,420	$13,000	$13,000
COMPUTER EXPENSE	-	-	-	$1,500	$1,500
Total OPERATING EXPENDITURES	$12,420	$12,420	$12,420	$14,500	$14,500
OTHER SERVICES					
PRINTING	-	-	-	$500	$500
MTGS/CONF/TRNG & DEV	$3,638	$2,711	$5,959	$11,000	$11,000
MEMBERSHIP & DUES	$625	$1,382	$1,003	$1,300	$1,300
MISCELLANEOUS CHARGES/EXPENSE	$1,962	-	-	-	-
PERMITS	$176,169	$173,376	$236,974	$177,000	$257,000
Total OTHER SERVICES	$182,395	$177,469	$243,937	$189,800	$269,800
SUPPLIES					
SUPPLIES	$756	$454	$997	$1,000	$1,000
OPERATING SUPPLIES	$1,388	$3,881	$1,945	$3,000	$3,000
MINOR EQUIPMENT	-	-	$493	$500	$500
Total SUPPLIES	$2,144	$4,335	$3,435	$4,500	$4,500
CONTRACT SERVICES					
NPDES	$361,105	$220,756	$234,643	$265,400	$240,400
AB939-SOLID WASTE	$49,520	$88,848	$43,460	$60,000	$60,000
C.S-MASTER PLANS	$42,193	-	-	-	-
C.S-CITY ENGINEERING	$78,431	$85,912	$50,000	$70,000	$70,000
C.S-STREET MAINTENANCE	$543,051	$380,306	$371,914	$443,700	$438,700
Total CONTRACT SERVICES	$1,074,300	$775,820	$700,017	$839,100	$809,100
Total Expenditures	**$1,818,972**	**$1,664,540**	**$1,724,590**	**$1,859,500**	**$2,022,627**

Transfers Out

The General Fund Budget includes inter-fund transfers to the Aliso Viejo Aquatic Center, Debt Service, Capital Improvement, and Storm Water Funds.

Aquatic Center Fund - In 2015, the City entered into an agreement with Premier Aquatic Services to operate the Aquatic Center year-end. Revenues for FY 2025-26 total approximately $1.0 million and expenses total $1.2 million. The General Fund subsidizes the operating deficit with a transfer of approximately $0.2 million.

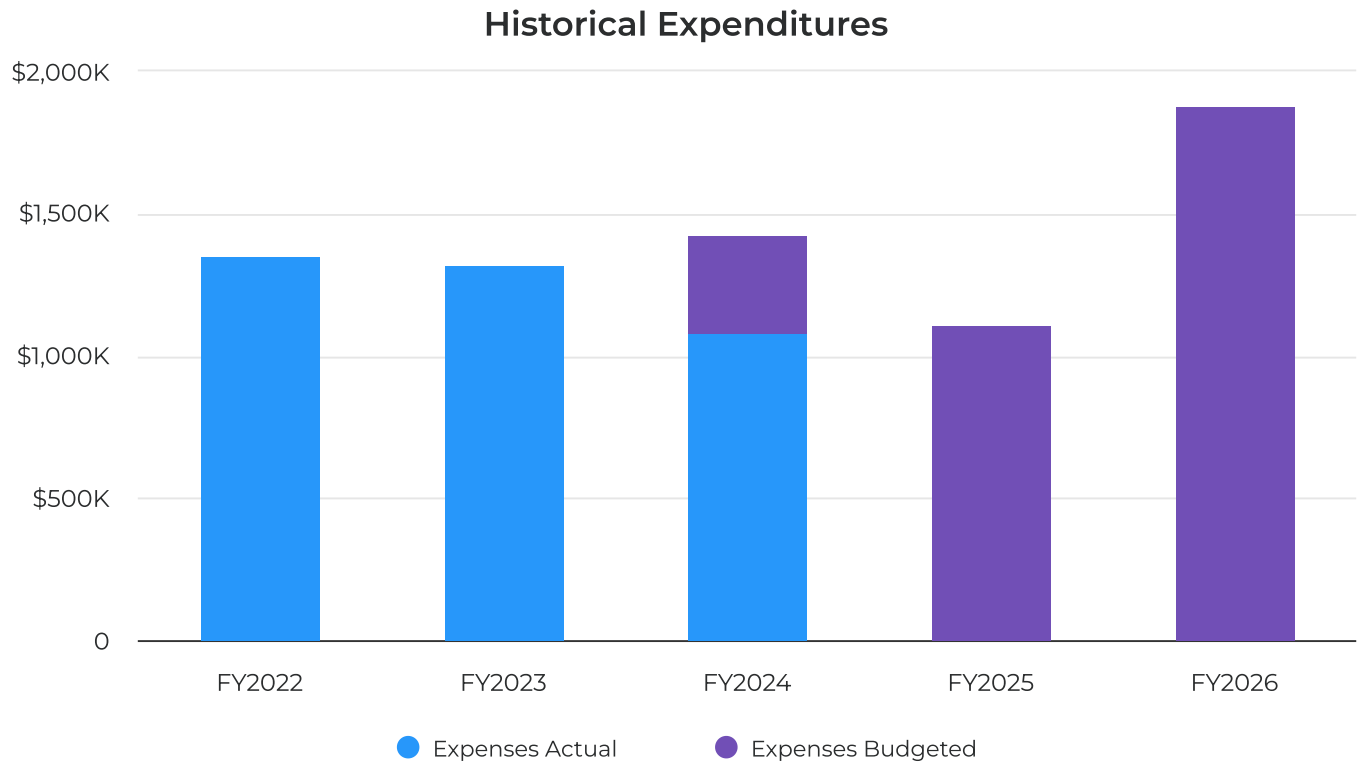
Debt Service Fund - In 2019, the City issued approximately $12.3 million of tax-exempt Certificates of Participation to provide financing for the construction of the Aliso Viejo Ranch. For FY 2025-26 principal payments total $0.3 million. Interest and fiscal charges total $0.4million.

Capital Improvement Fund - The General Fund provides funding for capital improvements to City facilities, which include City Hall, Aliso Viejo Ranch, Aliso Viejo Aquatic Center, Aliso Viejo Center, Iglesia Park and Community Center, and Vista Park. FY 2025-26 transfers include the following capital improvement projects:

- City Hall carpet and paint - $0.3 million
- Aquatic Center pool deck and pump replacement - $0.4 million
- Aliso Viejo Ranch wood sealing - $0.1 million
- Citywide computer replacement
- Camera replacement at the Aquatic and Aliso

Storm Water Fund - Maintenance and monitoring projects for Dairy Fork and wetlands total approximately $20,000 annually through a transfer from the General Fund.

Expenditure Summary

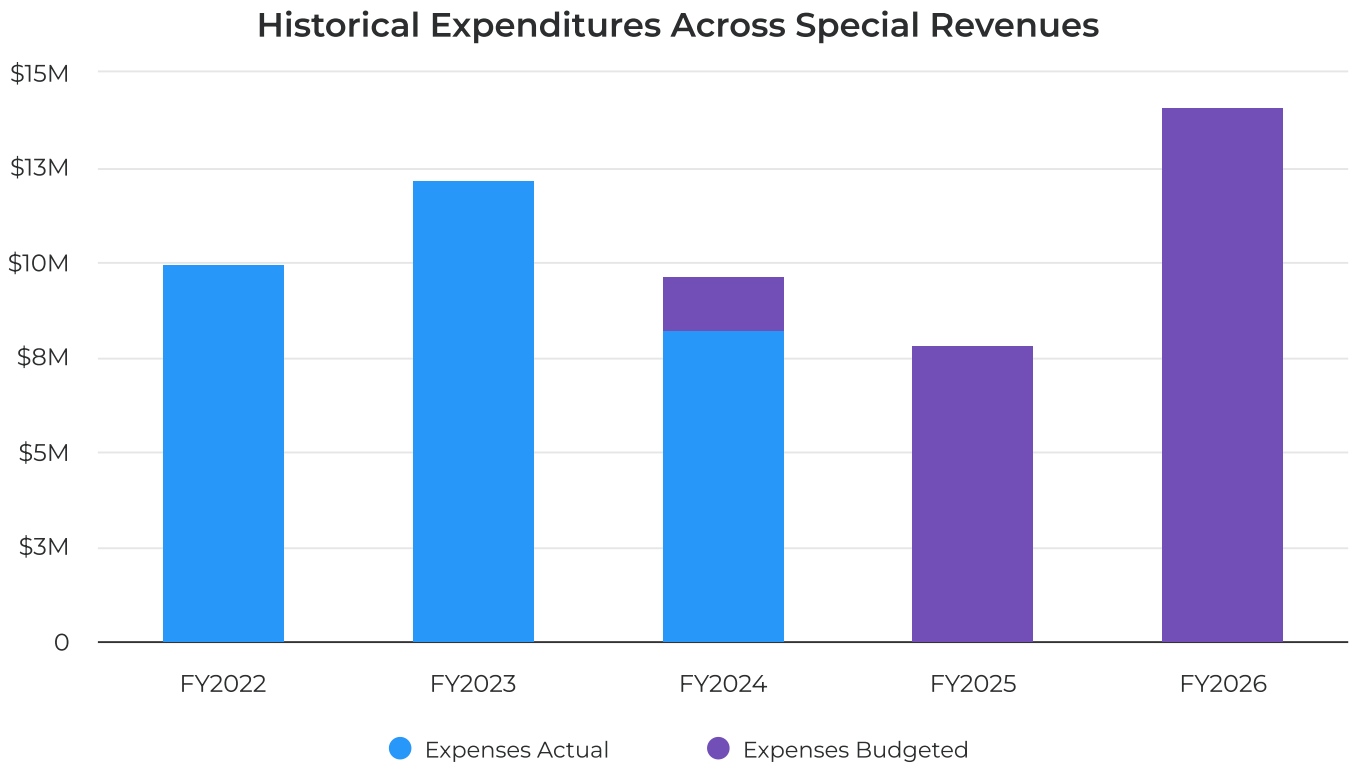


General Fund Transfers Out - Detail

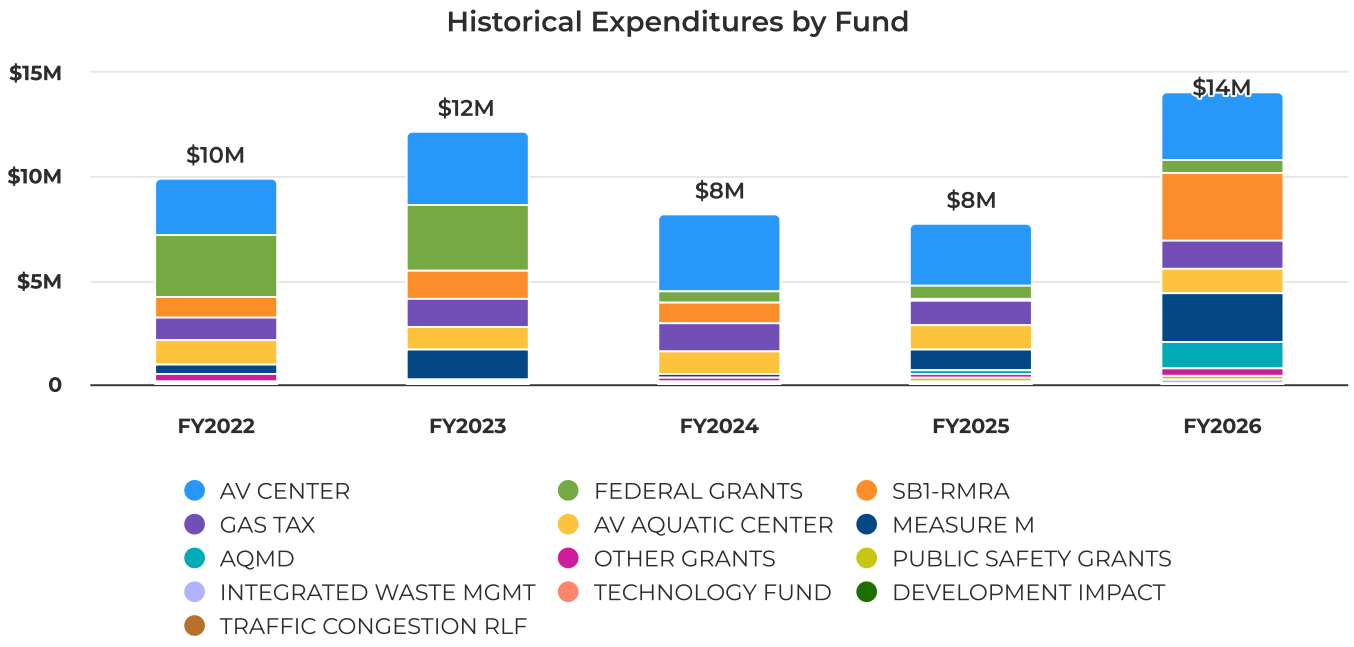
Fund		FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
261	Aquatic Center	$108,389	$217,503	$159,252	$201,402	$220,950
331	Capital Improvements	294,741	428,191	257,590	506,000	981,000
332	Storm Water	24,692	17,130	9,883	20,000	20,000
411	Debt Service	654,436	658,747	655,795	658,050	657,450
	Total Transfers Out	$1,082,258	$1,321,571	$1,082,520	$1,385,452	$1,879,400

Special Revenue Funds

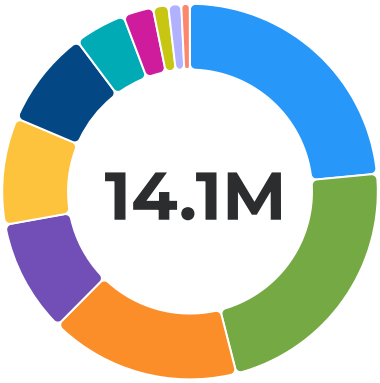
Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund

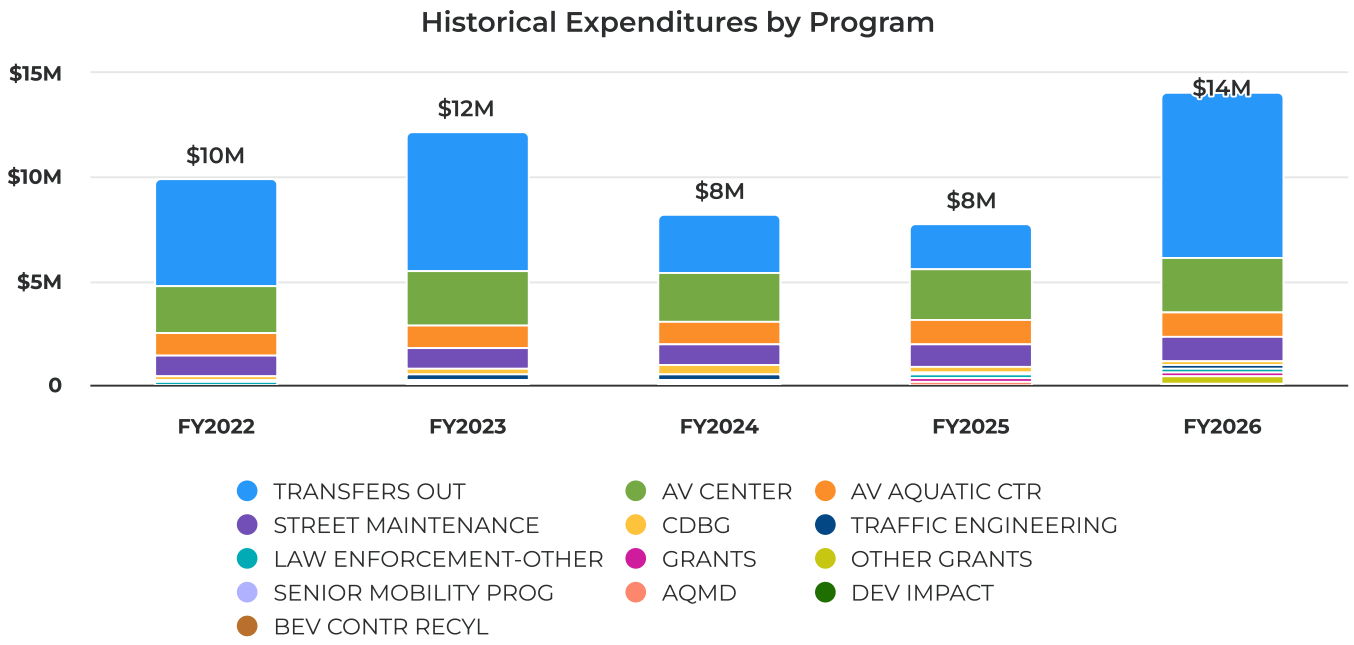


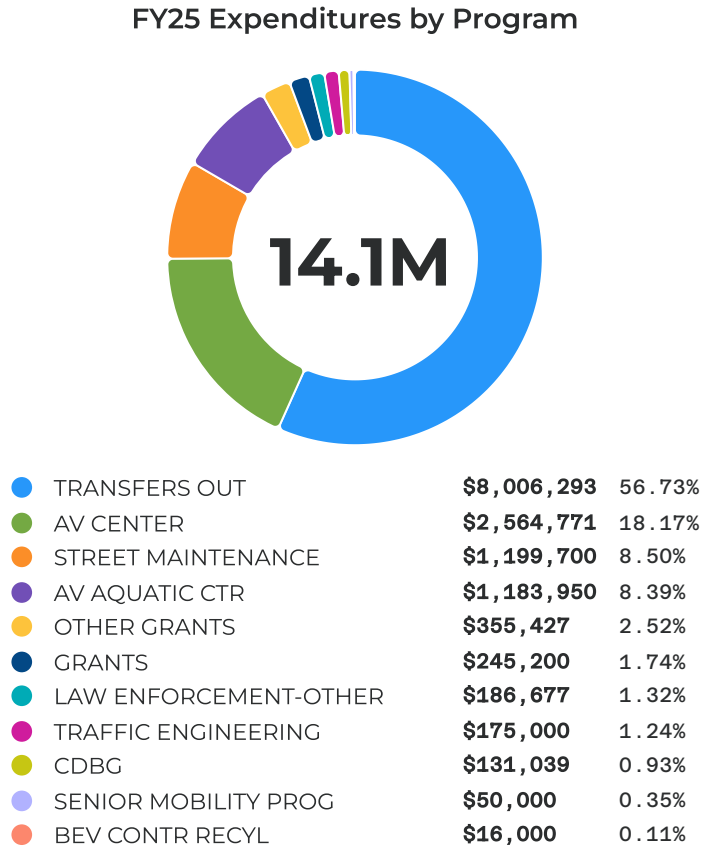
AV CENTER	**$3,315,078**	23.49%
SB1-RMRA	**$3,180,000**	22.53%
MEASURE M	**$2,315,984**	16.41%
GAS TAX	**$1,374,700**	9.74%
AQMD	**$1,300,000**	9.21%
AV AQUATIC CENTER	**$1,183,950**	8.39%
FEDERAL GRANTS	**$630,848**	4.47%
OTHER GRANTS	**$365,620**	2.59%
PUBLIC SAFETY GRANTS	**$186,677**	1.32%
INTEGRATED WASTE MGMT	**$156,000**	1.11%
TECHNOLOGY FUND	**$105,200**	0.75%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TRAFFIC CONGESTION RLF	$11,769	$16,567	-	-	-
GAS TAX	$1,162,911	$1,413,179	$1,311,251	$1,142,800	$1,374,700
MEASURE M	$398,961	$1,415,248	$207,157	$972,129	$2,315,984
SB1-RMRA	$944,154	$1,323,100	$987,228	$90,000	$3,180,000
PUBLIC SAFETY GRANTS	$164,879	$123,925	$120,798	$178,743	$186,677
AQMD	-	-	-	$150,000	$1,300,000
INTEGRATED WASTE MGMT	$15,184	$8,281	$50,910	$75,000	$156,000
OTHER GRANTS	$348,569	$38,792	$128,345	$200,000	$365,620
TECHNOLOGY FUND	$24,832	$30,216	$44,762	$97,580	$105,200
DEVELOPMENT IMPACT	-	$39,095	-	-	-
FEDERAL GRANTS	$3,007,233	$3,200,845	$547,060	$710,054	$630,848
AV CENTER	$2,686,733	$3,489,127	$3,721,550	$2,984,332	$3,315,078
AV AQUATIC CENTER	$1,170,132	$1,088,352	$1,098,511	$1,206,650	$1,183,950
Total Expenditures	**$9,935,357**	**$12,186,727**	**$8,217,571**	**$7,807,288**	**$14,114,057**

Expenditures by Program



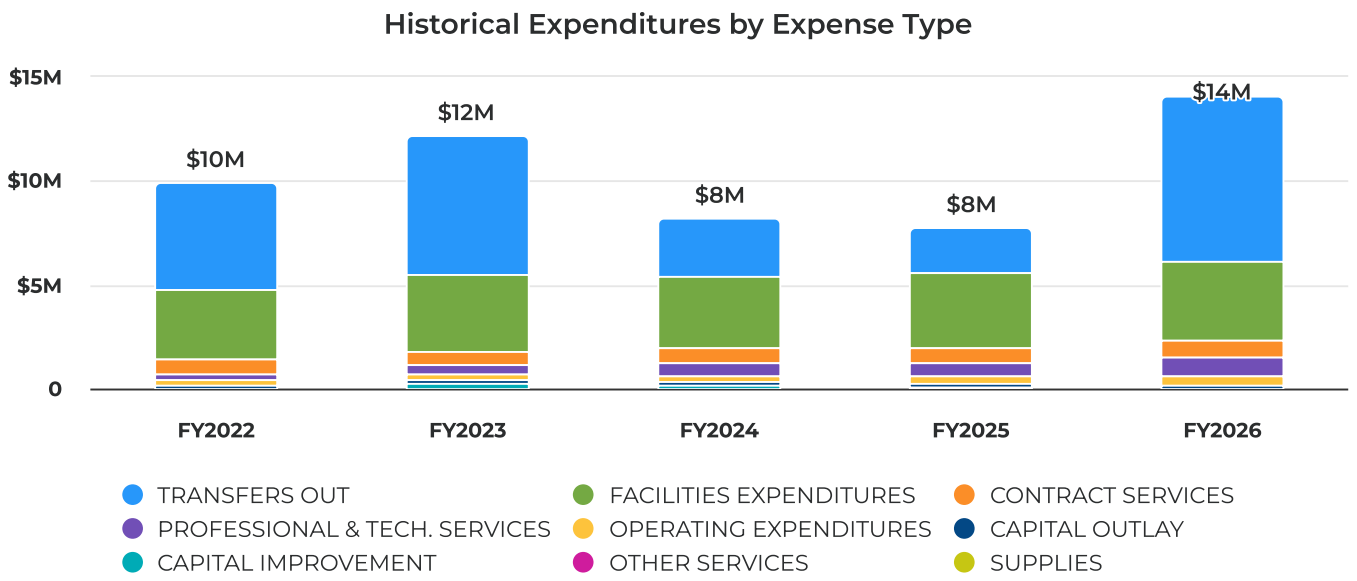


Expenditures by Department

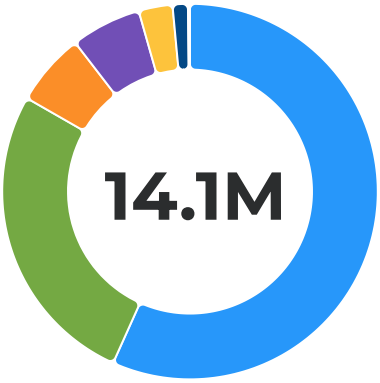
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TRAFFIC ENGINEERING	$87,963	$214,895	$303,154	$74,500	$175,000
STREET MAINTENANCE	$943,033	$1,021,284	$1,008,097	$1,068,300	$1,199,700

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
LAW ENFORCEMENT-OTHER	$164,879	$123,925	$120,798	$178,743	$186,677
TRAFFIC CONGESTION	-	-	-	-	-
SENIOR MOBILITY PROG	$4,140	$20,524	$27,482	$50,000	$50,000
AQMD	-	-	-	$150,000	-
BEV CONTR RECYL	$15,184	$8,281	$6,925	$16,000	$16,000
USED OIL RECYCLING	-	-	-	-	-
OTHER GRANTS	-	$44,431	$50,681	-	$355,427
GRANTS	$24,832	$30,216	$61,977	$156,580	$245,200
DEV IMPACT	-	$67,511	-	-	-
CDBG	$163,991	$287,371	$390,919	$263,373	$131,039
AV CENTER	$2,207,490	$2,567,314	$2,322,471	$2,398,579	$2,564,771
AV AQUATIC CTR	$1,170,132	$1,088,352	$1,098,511	$1,206,650	$1,183,950
TRANSFERS OUT	$5,153,712	$6,712,624	$2,826,556	$2,244,563	$8,006,293
Total Expenditures	**$9,935,357**	**$12,186,727**	**$8,217,571**	**$7,807,288**	**$14,114,057**

Expenditures by Expense Type



FY26 Expenditures by Expense Type



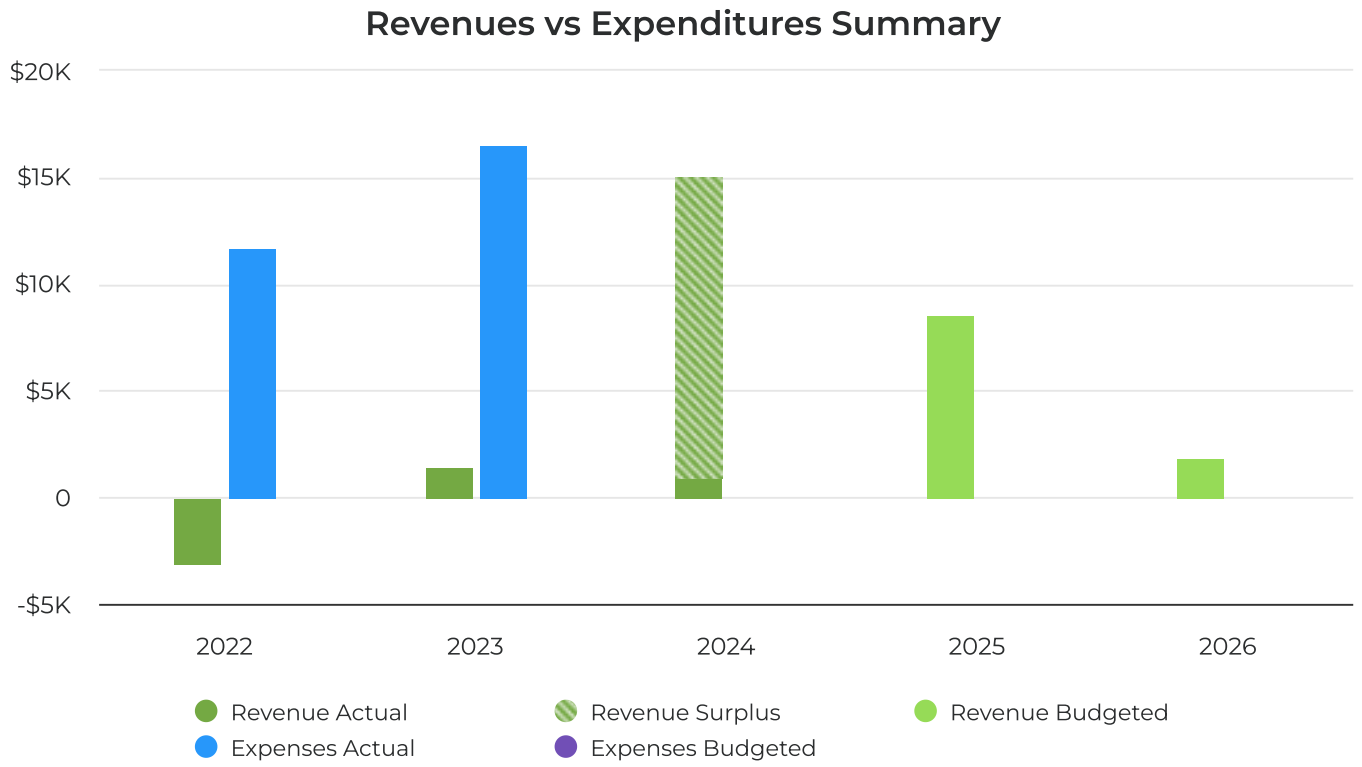
●	TRANSFERS OUT	**$8,006,293**	56.73%
●	FACILITIES EXPENDITURES	**$3,748,721**	26.56%
●	PROFESSIONAL & TECH. SERVICES	**$885,399**	6.27%
●	CONTRACT SERVICES	**$853,700**	6.05%
●	OPERATING EXPENDITURES	**$409,700**	2.90%
●	CAPITAL OUTLAY	**$186,677**	1.32%
●	OTHER SERVICES	**$18,567**	0.13%
●	SUPPLIES	**$5,000**	0.04%

Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES	$284,021	$383,982	$599,784	$570,481	$885,399
OPERATING EXPENDITURES	$279,852	$312,770	$332,416	$406,400	$409,700
OTHER SERVICES	-	$17,938	$18,565	-	$18,567
SUPPLIES	-	-	-	$5,000	$5,000
CONTRACT SERVICES	$675,271	$674,180	$697,302	$723,800	$853,700
CAPITAL OUTLAY	$164,879	$176,133	$120,798	$178,743	$186,677
TRANSFERS OUT	$5,153,712	$6,712,624	$2,826,556	$2,244,563	$8,006,293
CAPITAL IMPROVEMENT	-	$253,435	$201,168	$73,072	-
FACILITIES EXPENDITURES	$3,377,622	$3,655,666	$3,420,981	$3,605,229	$3,748,721
Total Expenditures	**$9,935,357**	**$12,186,727**	**$8,217,571**	**$7,807,288**	**$14,114,057**

Traffic Congestion Relief Fund

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

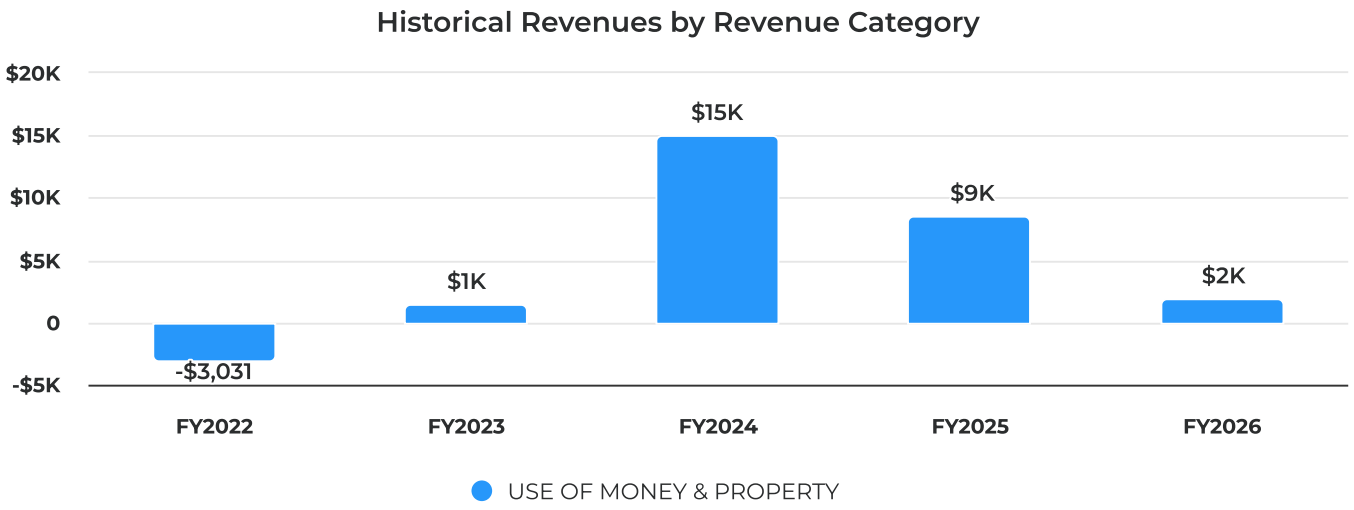


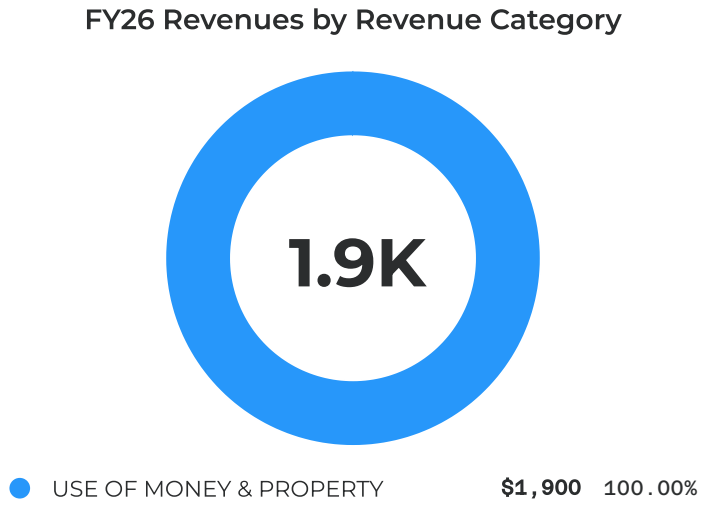
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$90,909**	**$76,109**	**$60,982**	**$76,068**	**$84,668**
Revenues					
USE OF MONEY & PROPERTY	-$3,031	$1,440	$15,086	$8,600	$1,900
Total Revenues	**-$3,031**	**$1,440**	**$15,086**	**$8,600**	**$1,900**
Expenditures					
TRANSFERS OUT	$11,769	$16,567	-	-	-
Total Expenditures	**$11,769**	**$16,567**	**-**	**-**	**-**
Total Revenues Less Expenditures	**-$14,800**	**-$15,127**	**$15,086**	**$8,600**	**$1,900**
Ending Fund Balance	**$76,109**	**$60,982**	**$76,068**	**$84,668**	**$86,568**

Revenues by Revenue Category

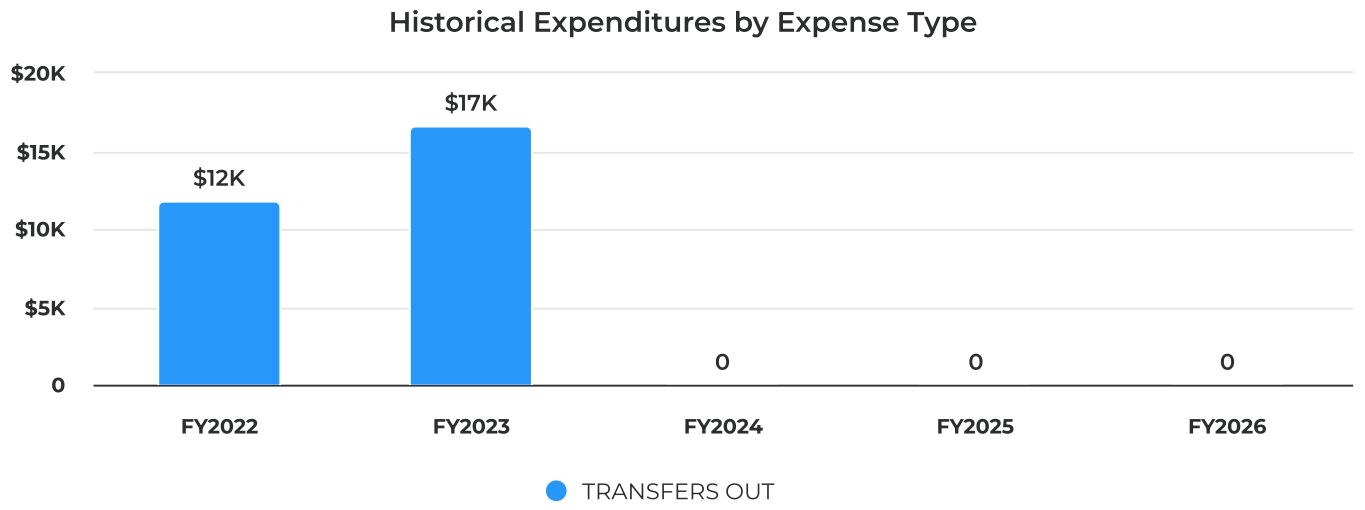




Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
USE OF MONEY & PROPERTY					
INVESTMENT EARNINGS	-$3,031	$1,440	$15,086	$8,600	$1,900
Total USE OF MONEY & PROPERTY	-$3,031	$1,440	$15,086	$8,600	$1,900
Total Revenues	**-$3,031**	**$1,440**	**$15,086**	**$8,600**	**$1,900**

Expenditures by Expense Type

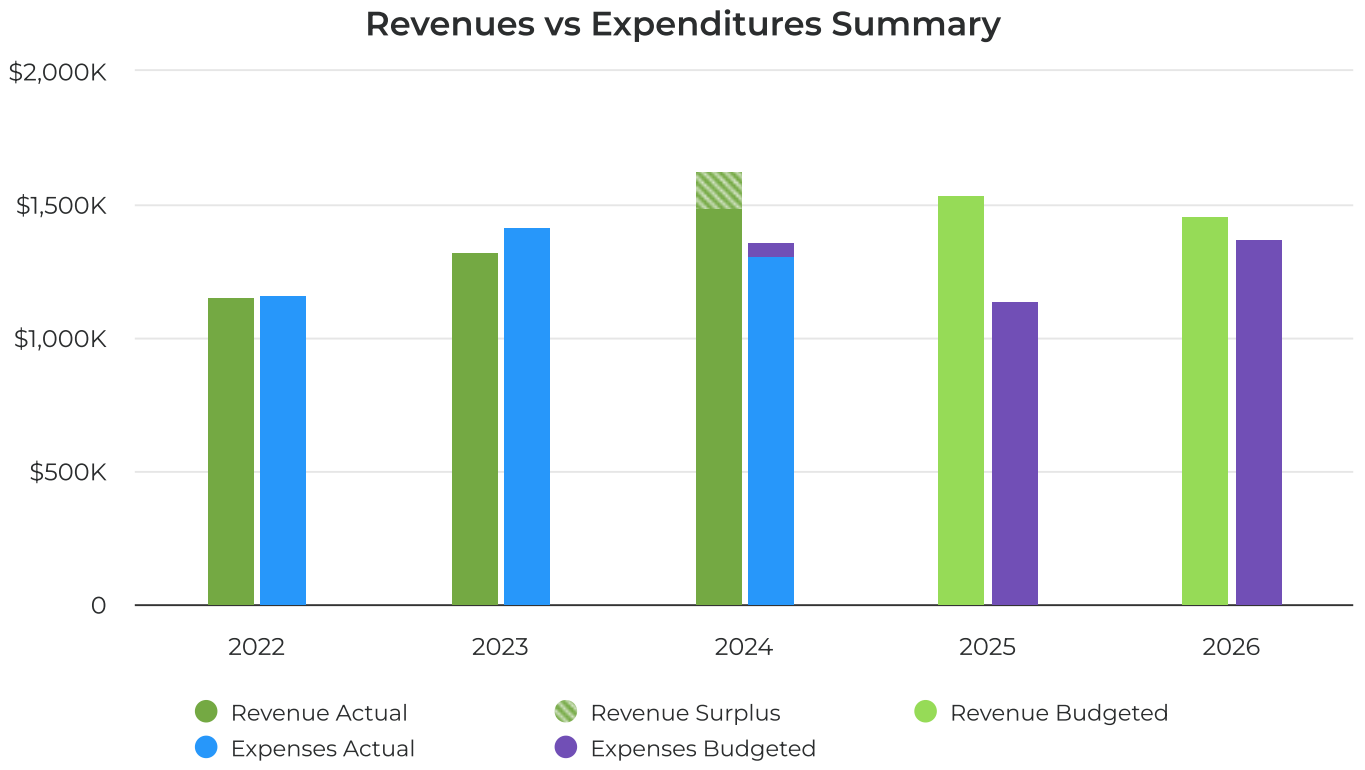


Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TRANSFERS OUT					
TRANSFERS OUT	$11,769	$16,567	-	-	-
Total TRANSFERS OUT	$11,769	$16,567	-	-	-
Total Expenditures	**$11,769**	**$16,567**	**-**	**-**	**-**

Gas Tax

The City receives funds from Sections 2105, 2106, 2107 and 2107.5 of the Streets and Highways code. State law requires these revenues be recorded in a Special Revenue Fund, and that they be utilized solely for street related purposes such as new construction, rehabilitation, and maintenance.



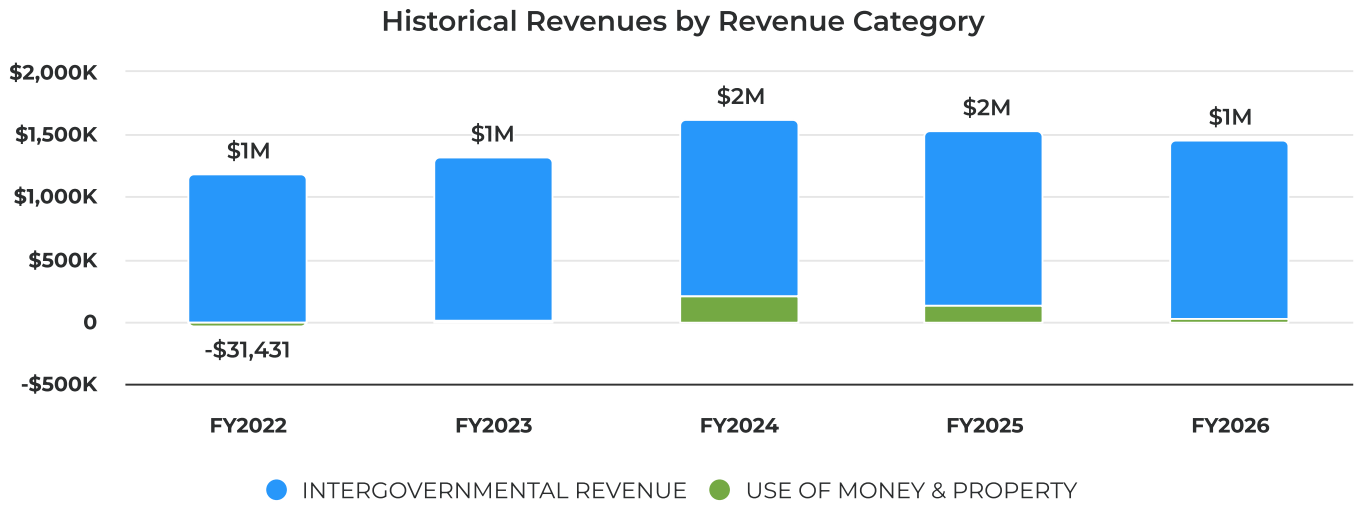
Comprehensive Fund Summary

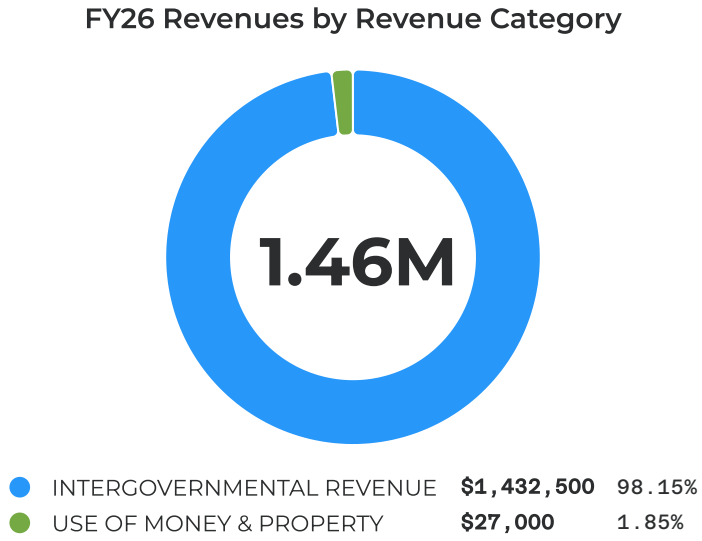
Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$740,649**	**$732,739**	**$643,272**	**$959,679**	**$1,353,579**
Revenues					
USE OF MONEY & PROPERTY	-$31,431	$6,287	$203,094	$129,200	$27,000
INTERGOVERNMENTAL REVENUE	$1,186,433	$1,317,425	$1,424,564	$1,407,500	$1,432,500
Total Revenues	**$1,155,002**	**$1,323,713**	**$1,627,658**	**$1,536,700**	**$1,459,500**
Expenditures					
PROFESSIONAL & TECH. SERVICES	$87,963	$196,958	$284,589	$74,500	$156,433
OPERATING EXPENDITURES	$267,763	$294,896	$310,795	$344,500	$346,000
OTHER SERVICES	-	$17,938	$18,565	-	$18,567
CONTRACT SERVICES	$675,271	$674,180	$697,302	$723,800	$853,700
CAPITAL OUTLAY	-	$52,208	-	-	-
TRANSFERS OUT	$131,915	$177,000	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total Expenditures	$1,162,911	$1,413,179	$1,311,251	$1,142,800	$1,374,700
Total Revenues Less Expenditures	-$7,910	-$89,467	$316,407	$393,900	$84,800
Ending Fund Balance	$732,739	$643,272	$959,679	$1,353,579	$1,438,379

Revenues by Revenue Category



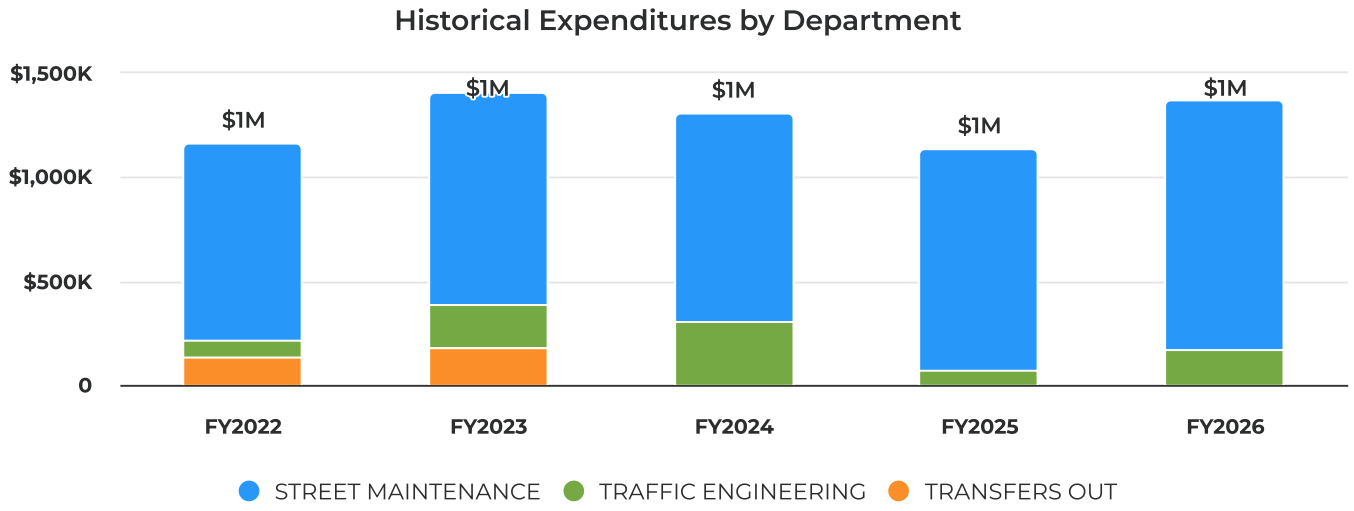


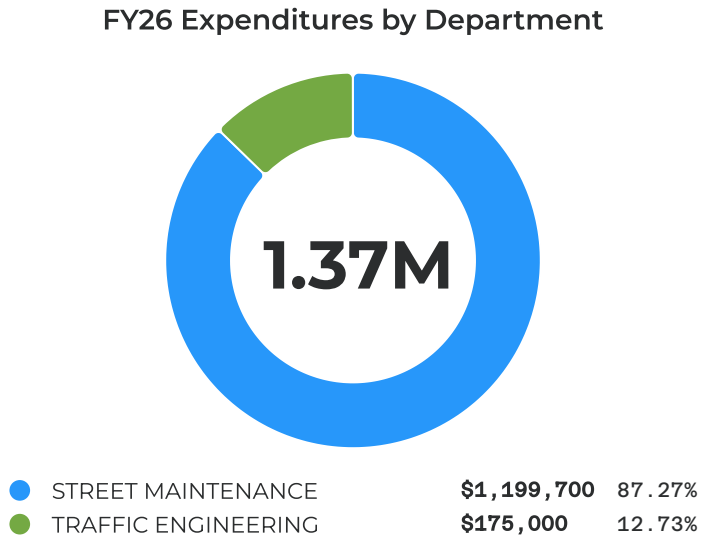
Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
USE OF MONEY & PROPERTY					
INVESTMENT EARNINGS	-$31,431	$6,287	$203,094	$129,200	$27,000
Total USE OF MONEY & PROPERTY	-$31,431	$6,287	$203,094	$129,200	$27,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
INTERGOVERNMENTAL REVENUE					
GAS TAX-2105	$277,293	$295,140	$314,534	$320,000	$325,000
GAS TAX-2106	$176,685	$189,991	$205,140	$200,000	$200,000
GAS TAX-2107	$331,702	$402,227	$425,749	$430,000	$440,000
GAS TAX-ADMIN TAX	$6,000	$7,500	$7,500	$7,500	$7,500
GAS TAX-2103	$394,753	$422,567	$471,642	$450,000	$460,000
Total INTERGOVERNMENTAL REVENUE	$1,186,433	$1,317,425	$1,424,564	$1,407,500	$1,432,500
Total Revenues	**$1,155,002**	**$1,323,713**	**$1,627,658**	**$1,536,700**	**$1,459,500**

Expenditures by Department





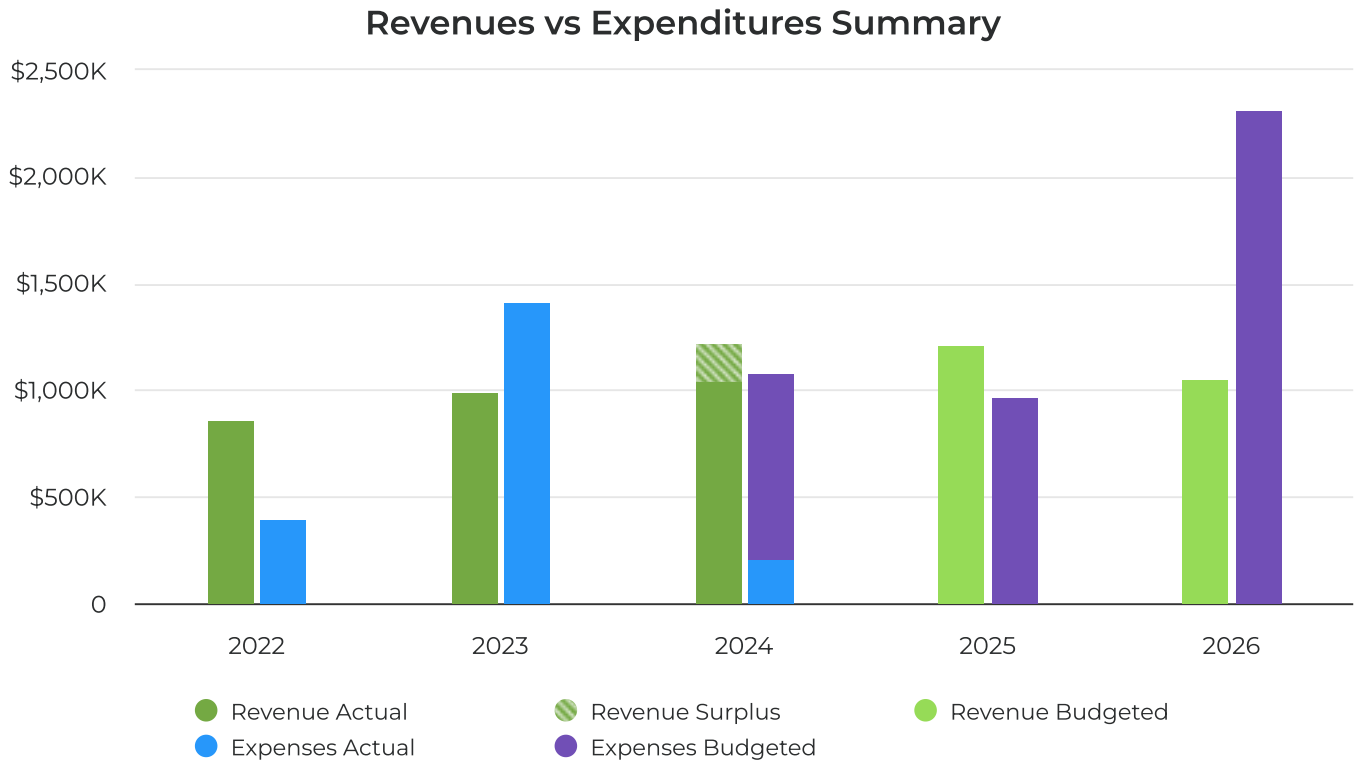
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TRAFFIC ENGINEERING					
PROFESSIONAL SERVICES	$87,963	$196,958	$284,589	$74,500	$156,433
SUBSCRIPTION FINANCIAL PRINCIPAL	-	$16,080	$17,028	-	$17,781
SUBSCRIPTION FINANCIAL INTEREST	-	$1,857	$1,537	-	$786
Total TRAFFIC ENGINEERING	$87,963	$214,895	$303,154	$74,500	$175,000
STREET MAINTENANCE					
UTILITIES	$267,763	$294,896	$310,795	$344,500	$346,000
C.S-STREET MAINTENANCE	$571,247	$599,142	$593,278	$608,800	$713,700
C.S-STREET SWEEPING	$104,024	$75,038	$104,024	$115,000	$140,000
STREET MAINT EQUIP	-	$52,208	-	-	-
Total STREET MAINTENANCE	$943,033	$1,021,284	$1,008,097	$1,068,300	$1,199,700
TRANSFERS OUT					
TRANSFERS OUT	$131,915	$177,000	-	-	-
Total TRANSFERS OUT	$131,915	$177,000	-	-	-
Total Expenditures	**$1,162,911**	**$1,413,179**	**$1,311,251**	**$1,142,800**	**$1,374,700**

Measure M

Measure "M" is a one-half cent sales tax created for countywide transportation improvements. Measure M was originally approved by Orange County voters in November 1990 and ended in March 2011. Measure "M" was created to develop a varied transportation system that would relieve congestion on existing freeways, streets and roads, and ensure future mobility within Orange County. The Orange County Transportation Authority (OCTA) administers Measure "M" funds.

Orange County Voters approved the renewal of Measure M in November 2006. The Program took effect in April 2011 and will provide more than $11.8 billion to improve transportation in Orange County over a 30 year period.



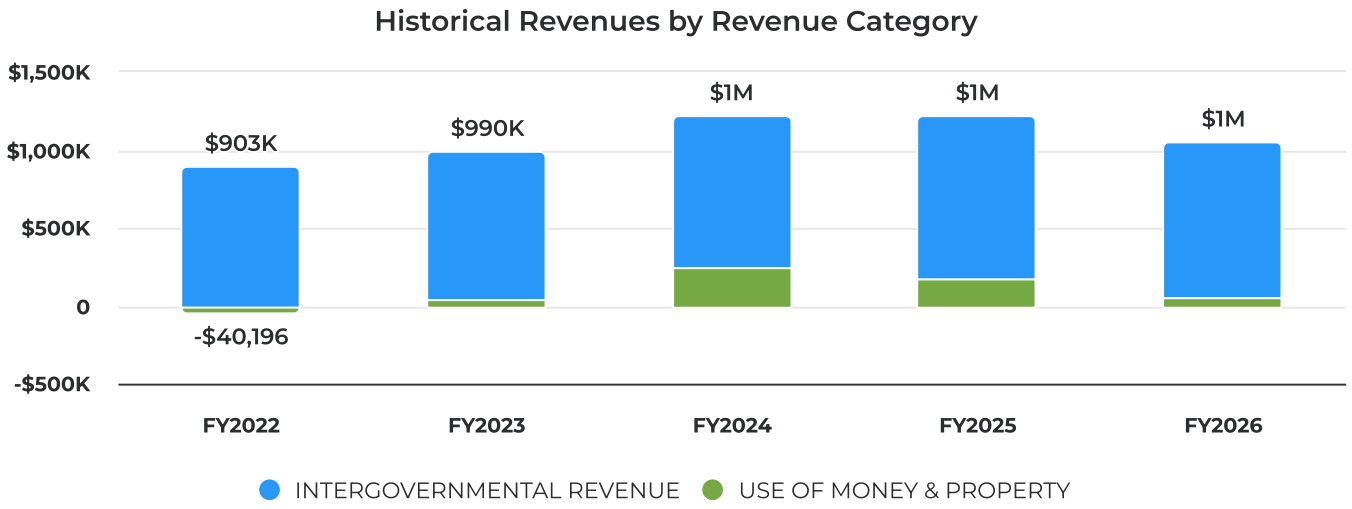
Comprehensive Fund Summary

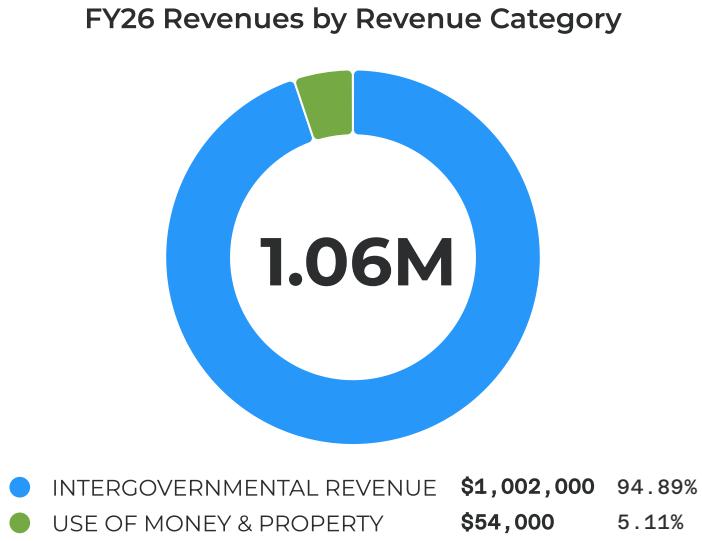
Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$851,547**	**$1,314,964**	**$890,040**	**$1,903,028**	**$2,149,870**
Revenues					
USE OF MONEY & PROPERTY	-$40,196	$36,560	$244,678	$179,000	$54,000
INTERGOVERNMENTAL REVENUE	$902,573	$953,764	$975,467	$1,039,971	$1,002,000
Total Revenues	**$862,377**	**$990,325**	**$1,220,146**	**$1,218,971**	**$1,056,000**
Expenditures					
PROFESSIONAL & TECH. SERVICES	$4,140	$20,524	$27,482	$50,000	$50,000
TRANSFERS OUT	$394,821	$1,394,724	$179,675	$922,129	$2,265,984

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total Expenditures	$398,961	$1,415,248	$207,157	$972,129	$2,315,984
Total Revenues Less Expenditures	$463,416	-$424,924	$1,012,989	$246,842	-$1,259,984
Ending Fund Balance	$1,314,964	$890,040	$1,903,028	$2,149,870	$889,886

Revenues by Revenue Category



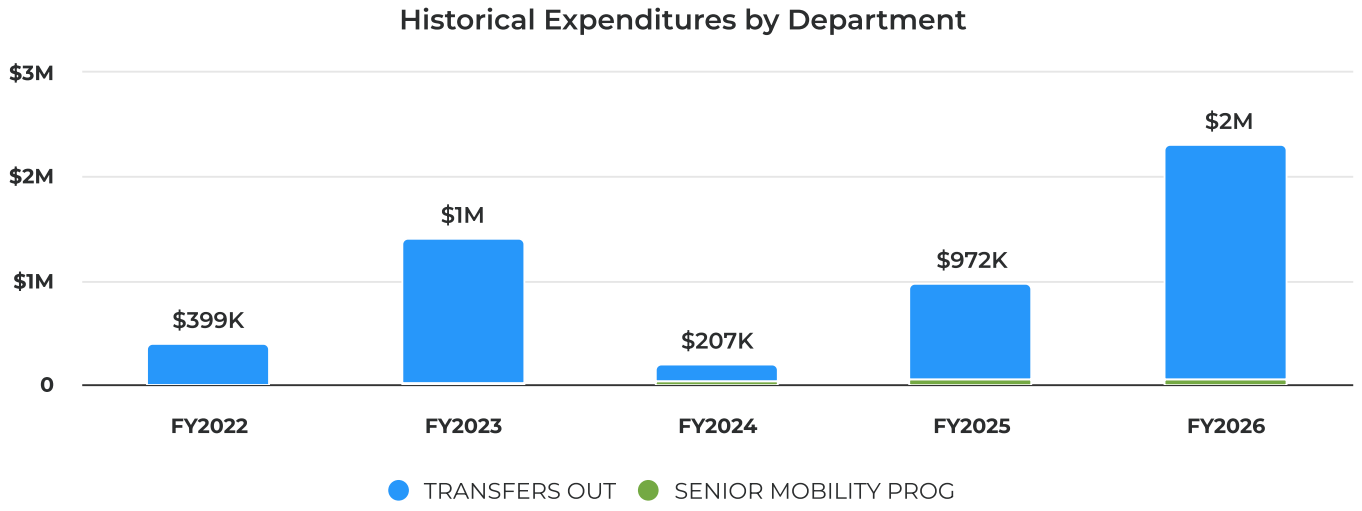


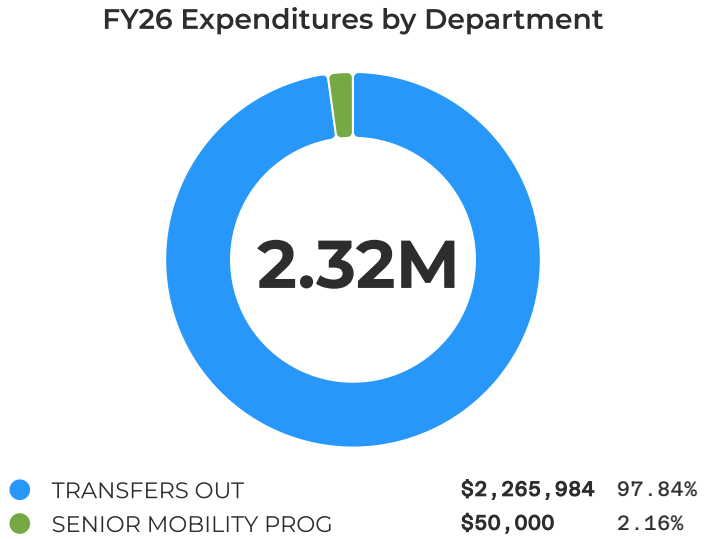
Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
USE OF MONEY & PROPERTY					
INVESTMENT EARNINGS	-$40,196	$36,560	$244,678	$179,000	$54,000
Total USE OF MONEY & PROPERTY	-$40,196	$36,560	$244,678	$179,000	$54,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
INTERGOVERNMENTAL REVENUE					
MEASURE M	$846,159	$917,418	$939,243	$1,000,000	$950,000
MEASURE M-SMP	$56,414	$36,346	$36,224	$39,971	$52,000
Total INTERGOVERNMENTAL REVENUE	$902,573	$953,764	$975,467	$1,039,971	$1,002,000
Total Revenues	**$862,377**	**$990,325**	**$1,220,146**	**$1,218,971**	**$1,056,000**

Expenditures by Department





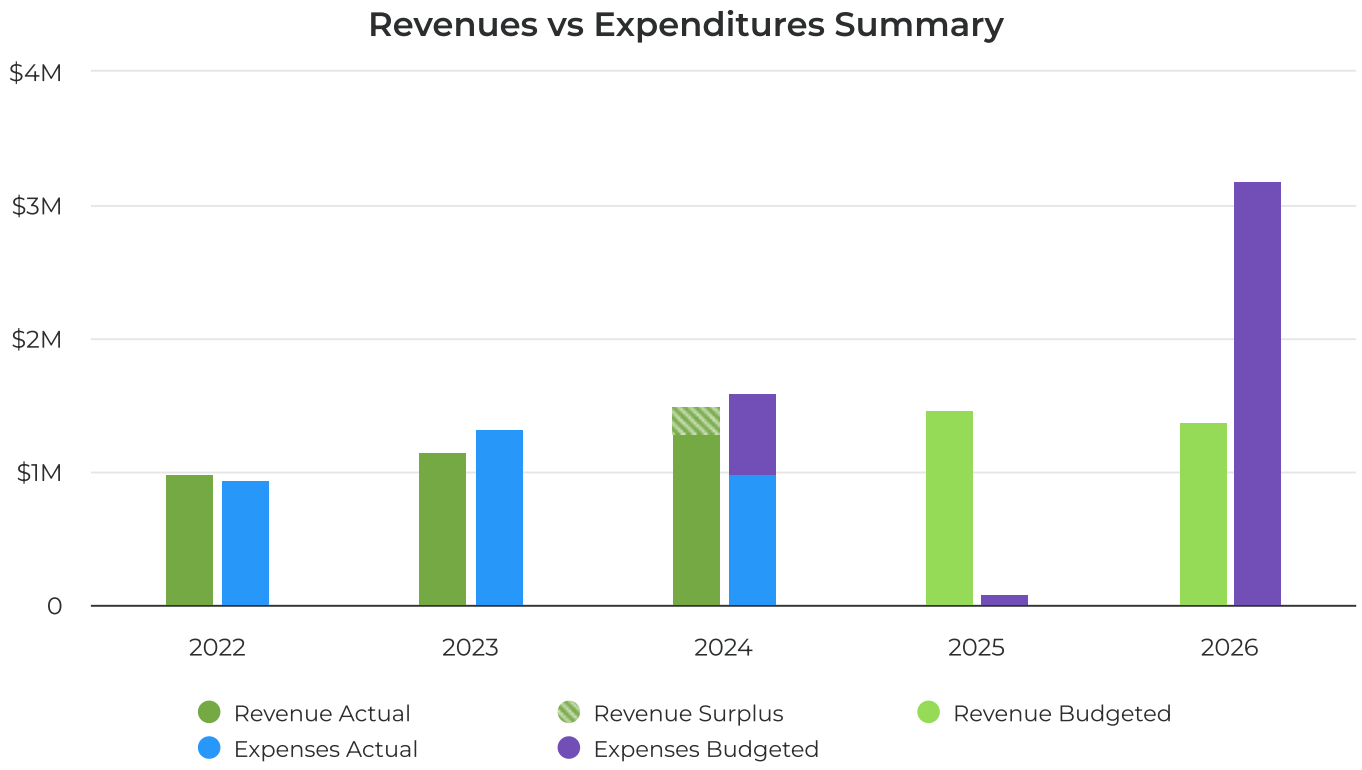
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
SENIOR MOBILITY PROG					
OTHER CONTRACTUAL SERVICES	$4,140	$20,524	$27,482	$50,000	$50,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total SENIOR MOBILITY PROG	$4,140	$20,524	$27,482	$50,000	$50,000
TRANSFERS OUT					
TRANSFERS OUT	$394,821	$1,394,724	$179,675	$922,129	$2,265,984
Total TRANSFERS OUT	$394,821	$1,394,724	$179,675	$922,129	$2,265,984
Total Expenditures	**$398,961**	**$1,415,248**	**$207,157**	**$972,129**	**$2,315,984**

Road Maintenance & Rehabilitation Account (RMRA)

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



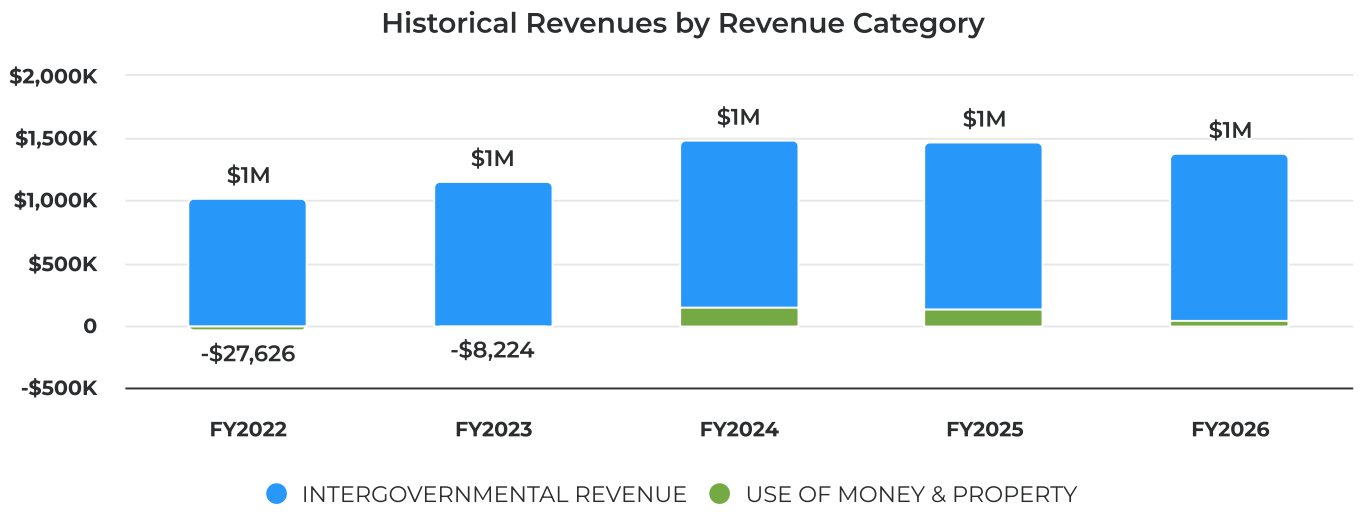
Comprehensive Fund Summary

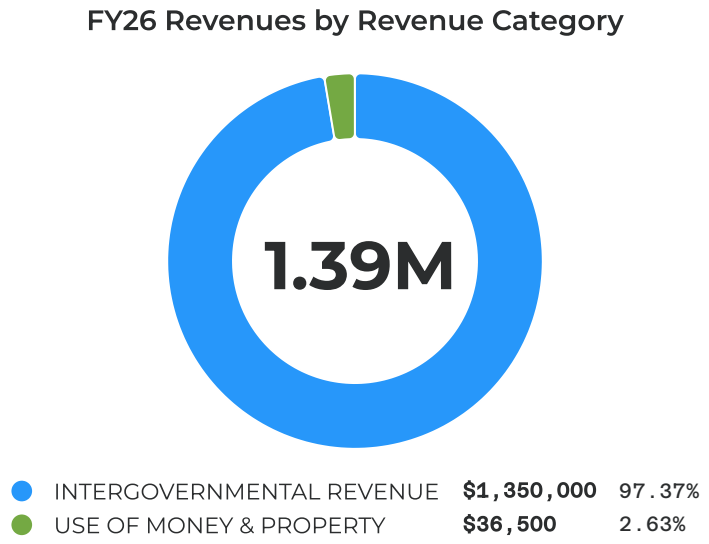
Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$783,341**	**$825,560**	**$651,355**	**$1,155,282**	**$2,531,195**
Revenues					
USE OF MONEY & PROPERTY	-$27,626	-$8,224	$153,163	$139,000	$36,500
INTERGOVERNMENTAL REVENUE	$1,014,000	$1,157,118	$1,337,992	$1,326,913	$1,350,000
Total Revenues	**$986,373**	**$1,148,894**	**$1,491,155**	**$1,465,913**	**$1,386,500**
Expenditures					
TRANSFERS OUT	$944,154	$1,323,100	$987,228	$90,000	$3,180,000
Total Expenditures	**$944,154**	**$1,323,100**	**$987,228**	**$90,000**	**$3,180,000**

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total Revenues Less Expenditures	$42,220	-$174,205	$503,927	$1,375,913	-$1,793,500
Ending Fund Balance	$825,560	$651,355	$1,155,282	$2,531,195	$737,695

Revenues by Revenue Category



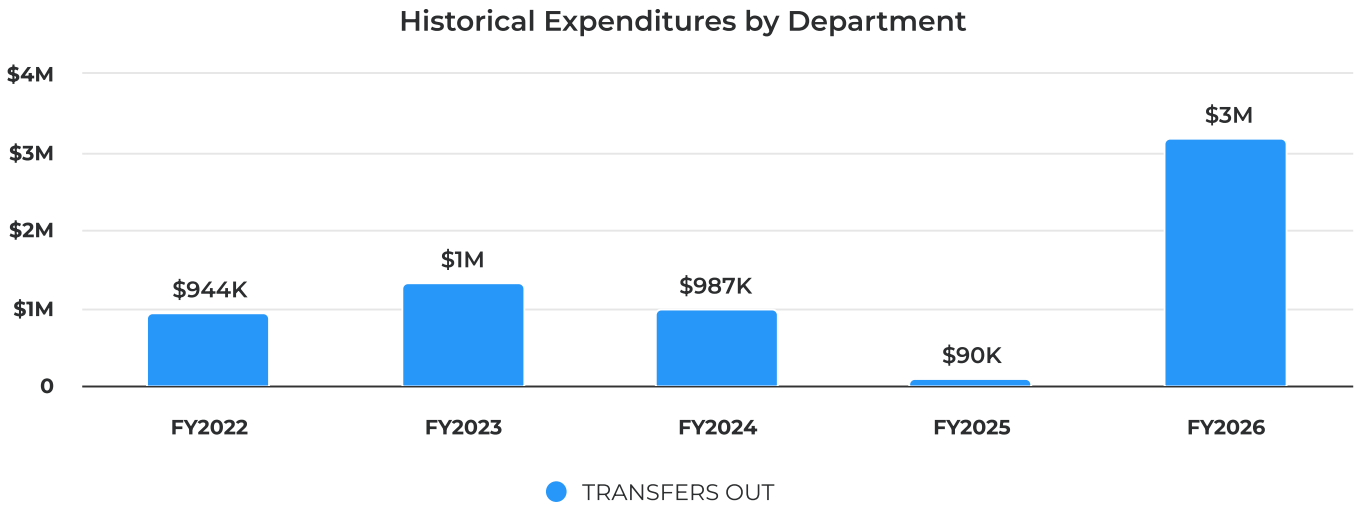


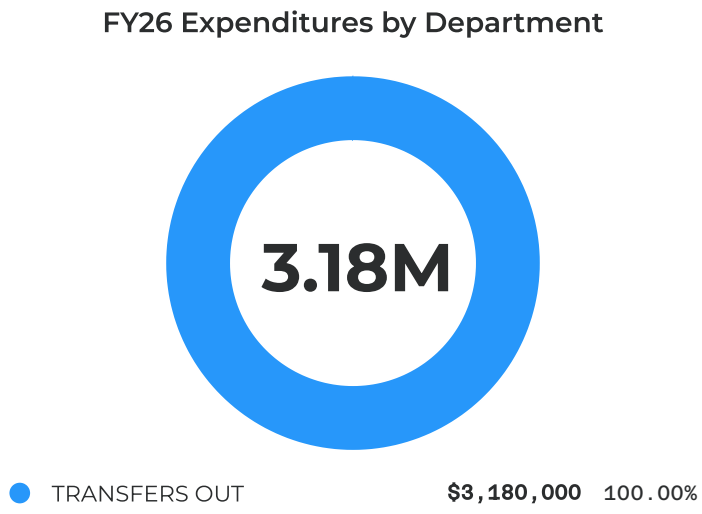
Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
USE OF MONEY & PROPERTY					
INVESTMENT EARNINGS	-$27,626	-$8,224	$153,163	$139,000	$36,500
Total USE OF MONEY & PROPERTY	-$27,626	-$8,224	$153,163	$139,000	$36,500
INTERGOVERNMENTAL REVENUE					
SB1-RMRA	$1,014,000	$1,157,118	$1,337,992	$1,326,913	$1,350,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total INTERGOVERNMENTAL REVENUE	$1,014,000	$1,157,118	$1,337,992	$1,326,913	$1,350,000
Total Revenues	**$986,373**	**$1,148,894**	**$1,491,155**	**$1,465,913**	**$1,386,500**

Expenditures by Department



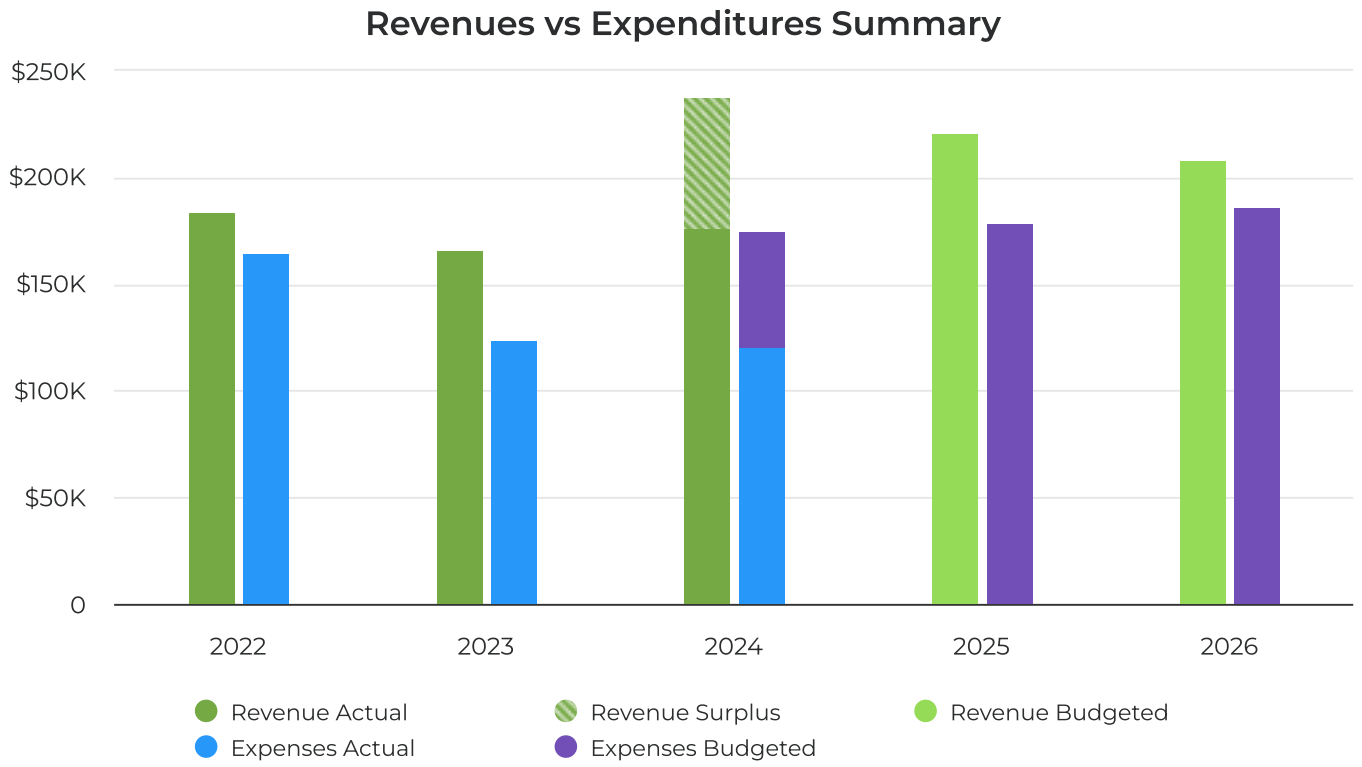


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TRANSFERS OUT					
TRANSFERS OUT	$944,154	$1,323,100	$987,228	$90,000	$3,180,000
Total TRANSFERS OUT	$944,154	$1,323,100	$987,228	$90,000	$3,180,000
Total Expenditures	**$944,154**	**$1,323,100**	**$987,228**	**$90,000**	**$3,180,000**

Public Safety Grants

Public Safety Grants are funded by the State of California for law enforcement to spend on front-line services in furtherance of public safety. This money was provided to the cities and counties for "new programs" and not intended to supplement current or planned budgets. The amount awarded to each city/county is population based with a minimum grant allocation amount of $100,000.



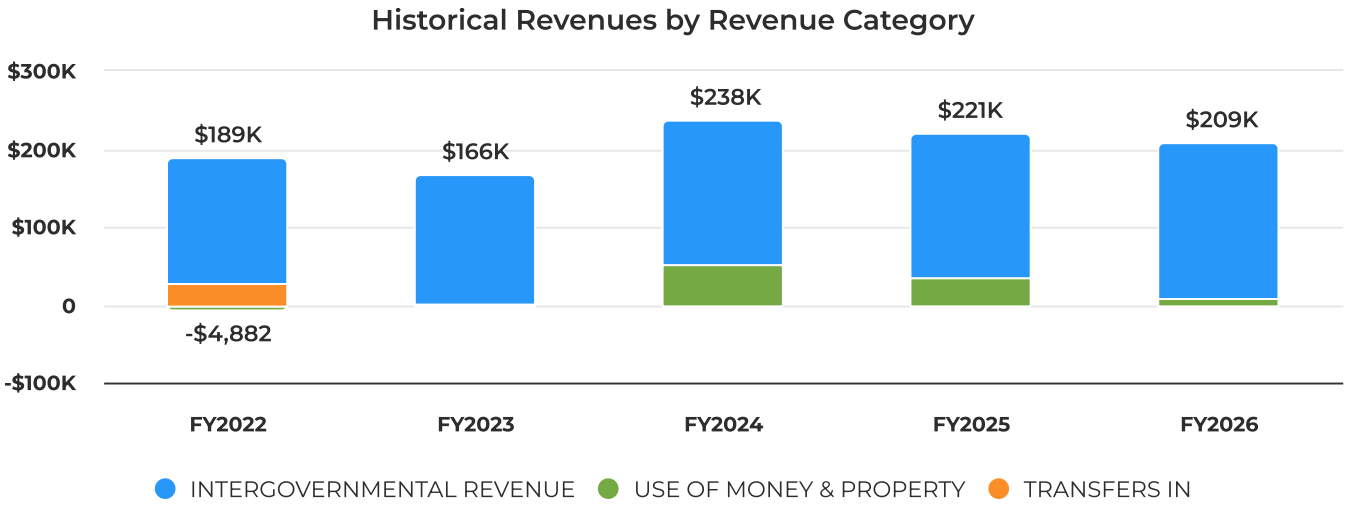
Comprehensive Fund Summary

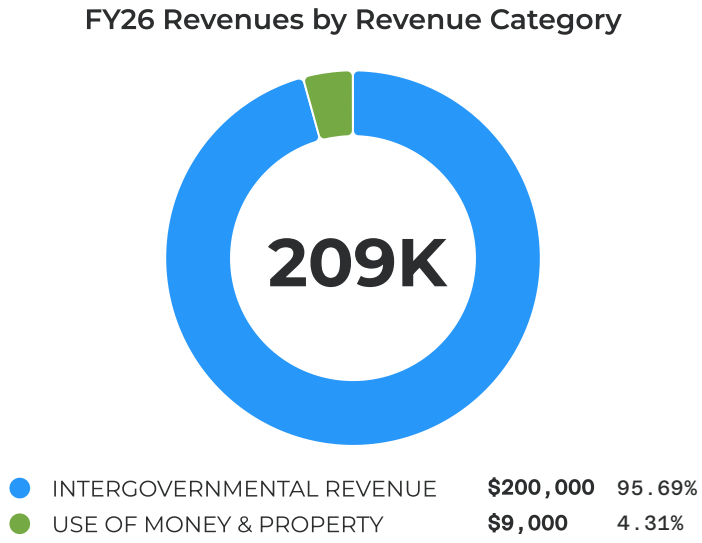
Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$109,947**	**$129,018**	**$171,447**	**$288,518**	**$330,775**
Revenues					
USE OF MONEY & PROPERTY	-$4,882	$1,083	$51,710	$36,000	$9,000
INTERGOVERNMENTAL REVENUE	$161,285	$165,271	$186,159	$185,000	$200,000
TRANSFERS IN	$27,548	-	-	-	-
Total Revenues	**$183,951**	**$166,354**	**$237,869**	**$221,000**	**$209,000**
Expenditures					
CAPITAL OUTLAY	$164,879	$123,925	$120,798	$178,743	$186,677
Total Expenditures	**$164,879**	**$123,925**	**$120,798**	**$178,743**	**$186,677**
Total Revenues Less Expenditures	**$19,071**	**$42,429**	**$117,071**	**$42,257**	**$22,323**

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Ending Fund Balance	$129,018	$171,447	$288,518	$330,775	$353,098

Revenues by Revenue Category



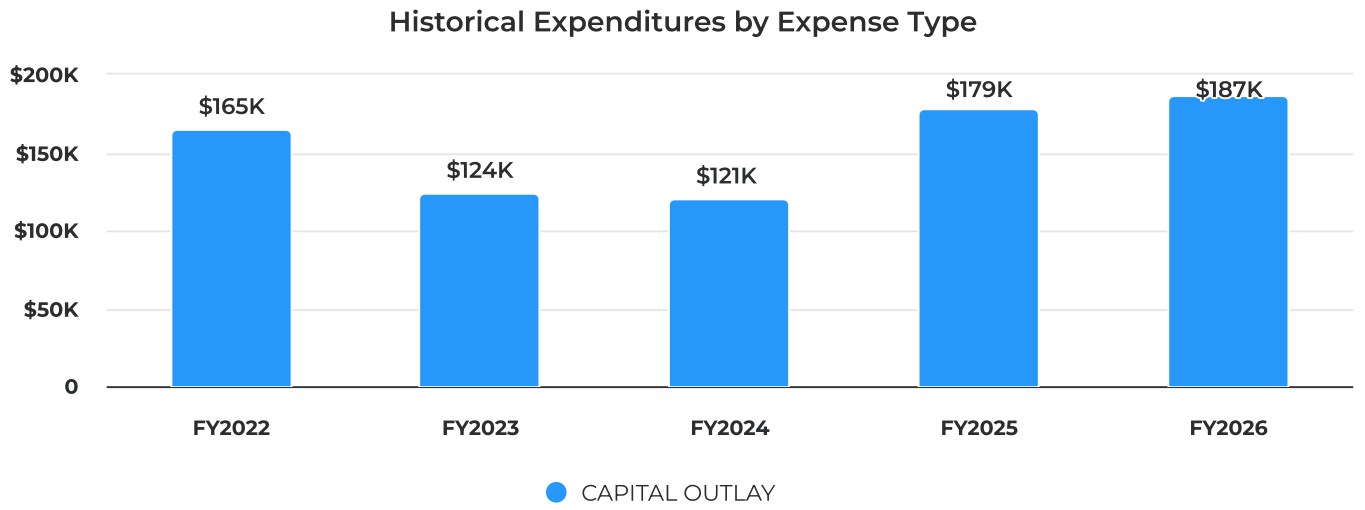


Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
USE OF MONEY & PROPERTY					
INVESTMENT EARNINGS	-$4,882	$1,083	$51,710	$36,000	$9,000
Total USE OF MONEY & PROPERTY	-$4,882	$1,083	$51,710	$36,000	$9,000
INTERGOVERNMENTAL REVENUE					
SLESF	$161,285	$165,271	$186,159	$185,000	$200,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total INTERGOVERNMENTAL REVENUE	$161,285	$165,271	$186,159	$185,000	$200,000
TRANSFERS IN					
INTERFUND TRANSFERS	$27,548	-	-	-	-
Total TRANSFERS IN	$27,548	-	-	-	-
Total Revenues	**$183,951**	**$166,354**	**$237,869**	**$221,000**	**$209,000**

Expenditures by Expense Type

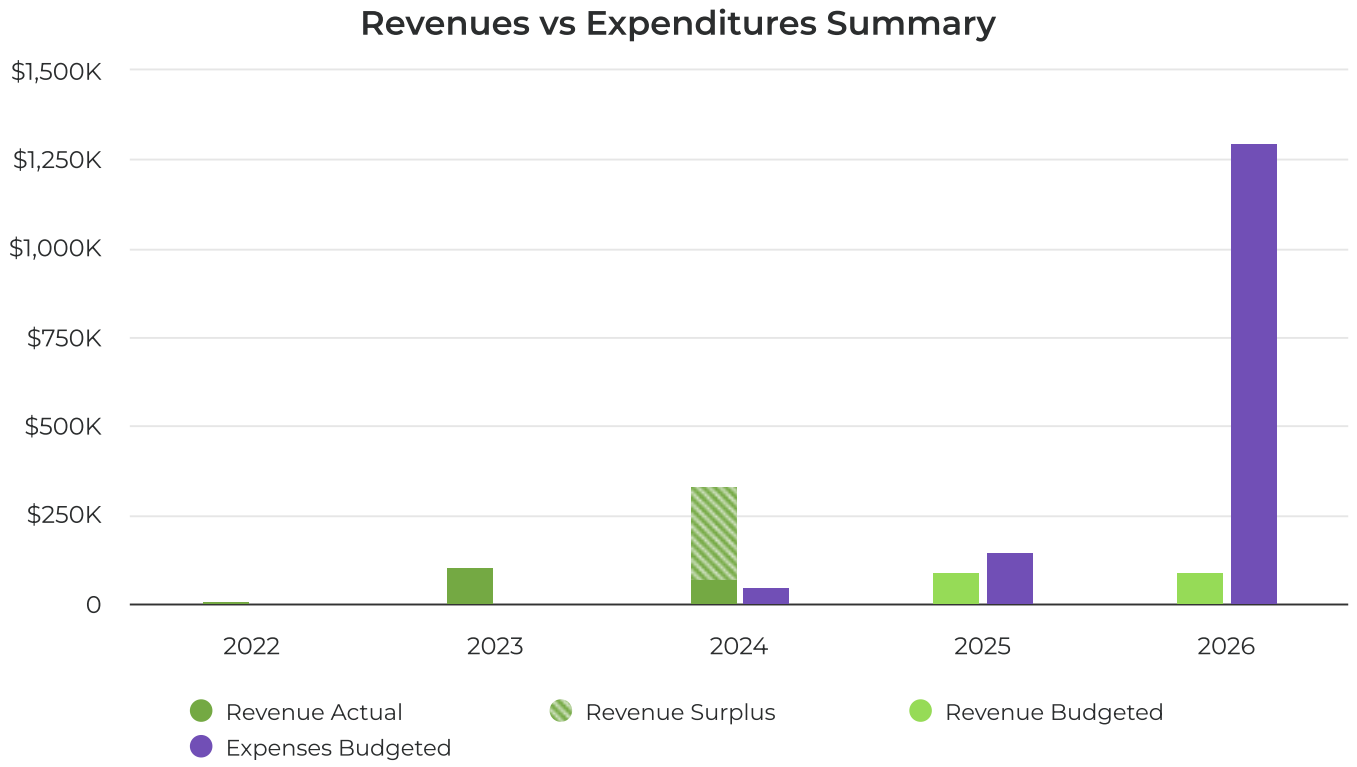


Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
CAPITAL OUTLAY					
PUBLIC SAFETY EQUIPMENT	$164,879	$123,925	$120,798	$178,743	$186,677
Total CAPITAL OUTLAY	$164,879	$123,925	$120,798	$178,743	$186,677
Total Expenditures	**$164,879**	**$123,925**	**$120,798**	**$178,743**	**$186,677**

Air Quality Management District

Since 1991, local governments have received AB2766 subvention funds to implement programs that reduce air pollution from motor vehicles. The AB2766 Subvention Program provides a funding source for cities and counties to meet requirements of federal and state Clean Air Acts. The legislation creating this revenue source provides for oversight of the use of these monies by local governments. Primary emphasis is directed towards those projects that provide cost-effective emissions reductions.



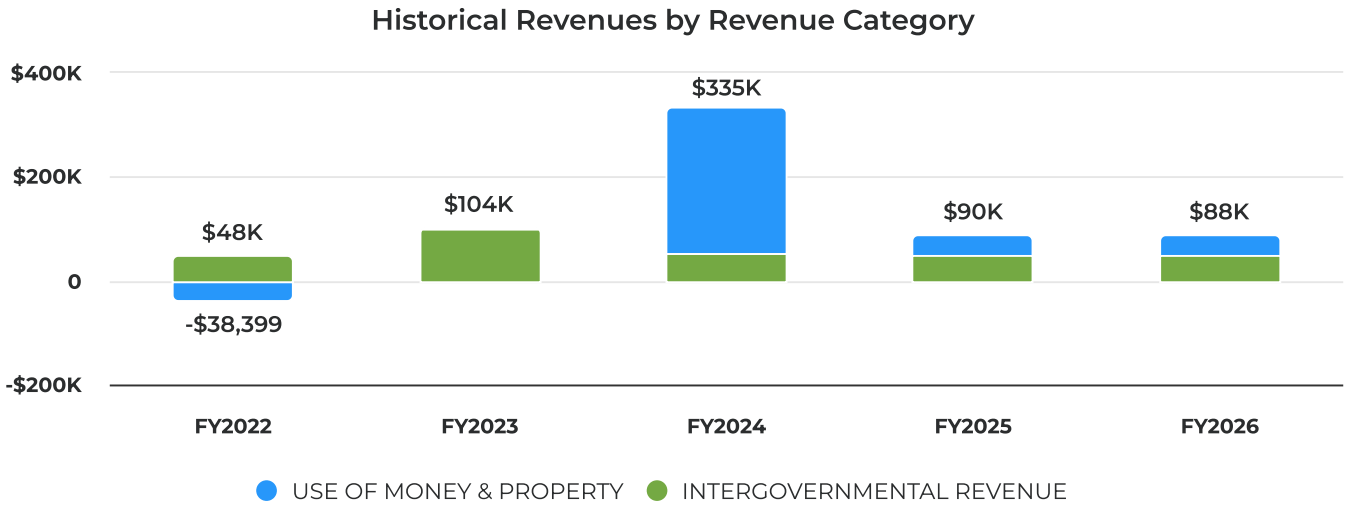
Comprehensive Fund Summary

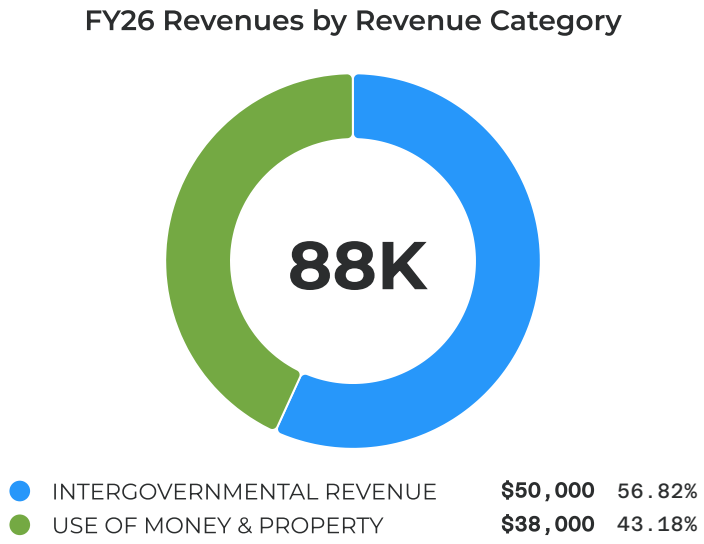
Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$1,032,073**	**$1,041,367**	**$1,145,741**	**$1,480,498**	**$1,420,498**
Revenues					
USE OF MONEY & PROPERTY	-$38,399	$3,956	$283,550	$40,000	$38,000
INTERGOVERNMENTAL REVENUE	$47,692	$100,418	$51,207	$50,000	$50,000
Total Revenues	**$9,294**	**$104,375**	**$334,756**	**$90,000**	**$88,000**
Expenditures					
PROFESSIONAL & TECH. SERVICES	-	-	-	$150,000	-
TRANSFERS OUT	-	-	-	-	$1,300,000
Total Expenditures	**-**	**-**	**-**	**$150,000**	**$1,300,000**

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total Revenues Less Expenditures	$9,294	$104,375	$334,756	-$60,000	-$1,212,000
Ending Fund Balance	$1,041,367	$1,145,741	$1,480,498	$1,420,498	$208,498

Revenues by Revenue Category



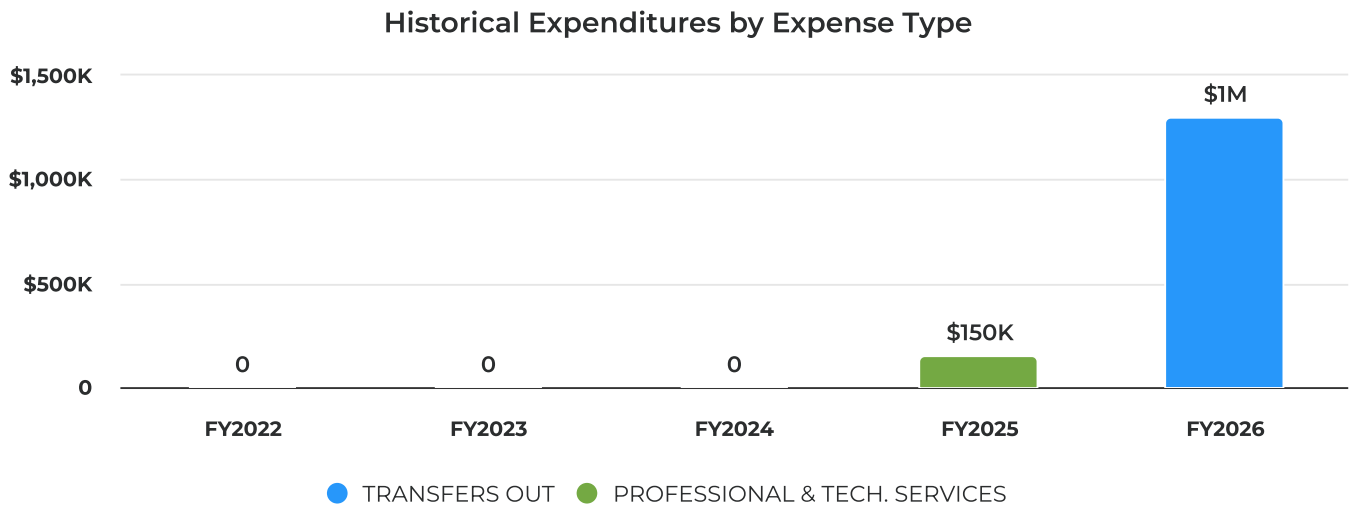


Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
USE OF MONEY & PROPERTY					
INVESTMENT EARNINGS	-$38,399	$3,956	$283,550	$40,000	$38,000
Total USE OF MONEY & PROPERTY	-$38,399	$3,956	$283,550	$40,000	$38,000
INTERGOVERNMENTAL REVENUE					

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
AB2766-AIR QUALITY MGMT DIST	$47,692	$100,418	$51,207	$50,000	$50,000
Total INTERGOVERNMENTAL REVENUE	$47,692	$100,418	$51,207	$50,000	$50,000
Total Revenues	**$9,294**	**$104,375**	**$334,756**	**$90,000**	**$88,000**

Expenditures by Expense Type



Expenditures by Expense Type

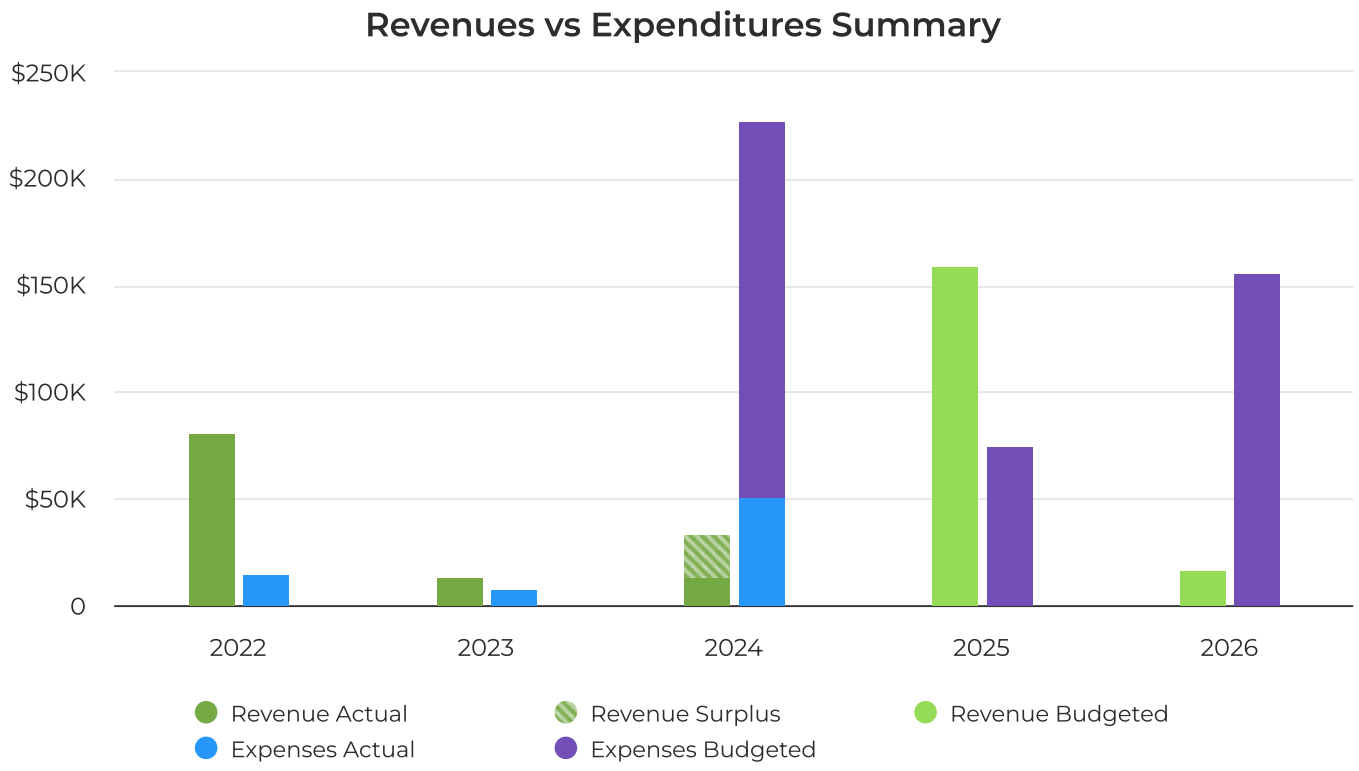
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES					
OTHER CONTRACTUAL SERVICES	-	-	-	$150,000	-
Total PROFESSIONAL & TECH. SERVICES	-	-	-	$150,000	-
TRANSFERS OUT					
TRANSFERS OUT	-	-	-	-	$1,300,000
Total TRANSFERS OUT	-	-	-	-	$1,300,000
Total Expenditures	**-**	**-**	**-**	**$150,000**	**$1,300,000**

Integrated Waste Management

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

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

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



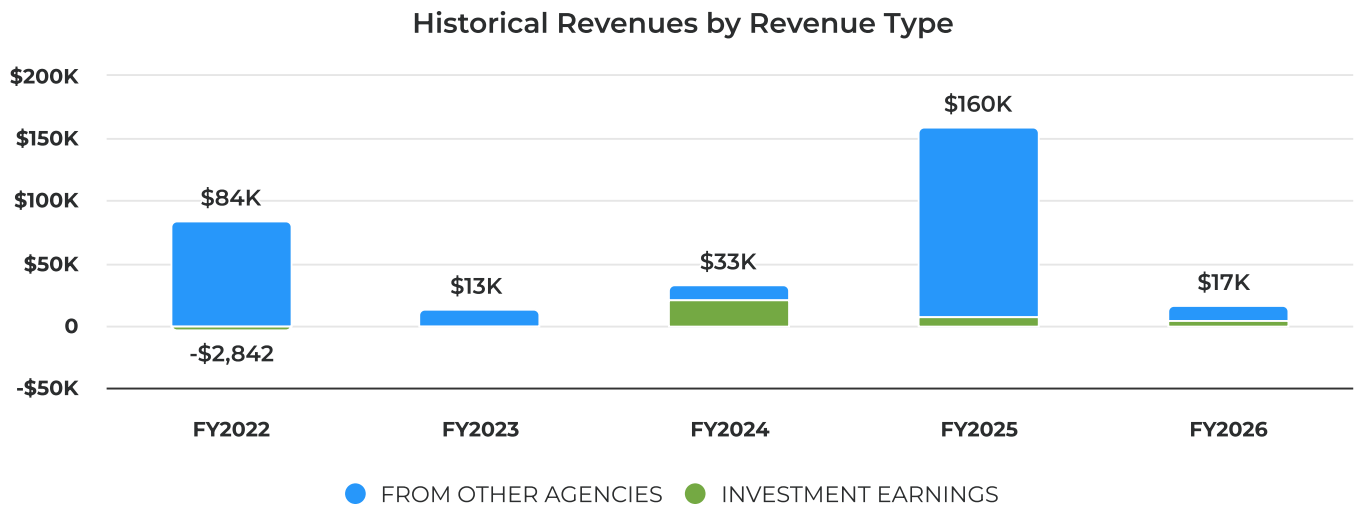
Comprehensive Fund Summary

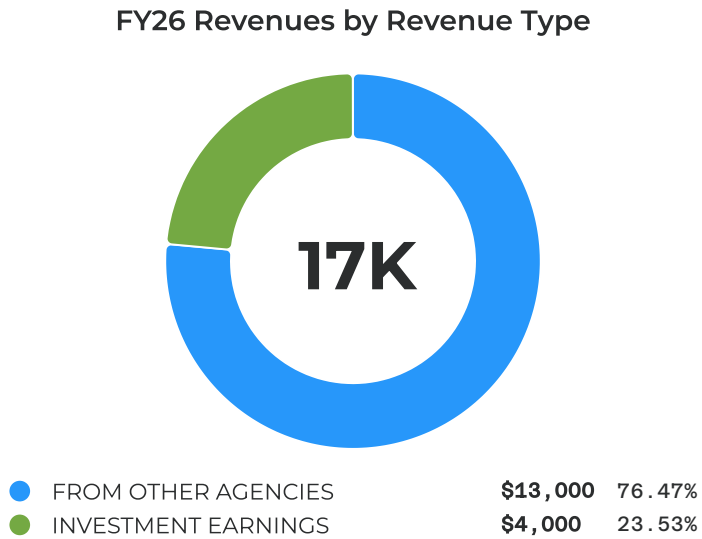
Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$17,752**	**$83,592**	**$88,400**	**$70,924**	**$155,670**
Revenues					
USE OF MONEY & PROPERTY	-$2,842	$120	$20,392	$7,200	$4,000
INTERGOVERNMENTAL REVENUE	$83,866	$12,968	$13,043	$152,546	$13,000
Total Revenues	**$81,024**	**$13,088**	**$33,435**	**$159,746**	**$17,000**

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Expenditures					
PROFESSIONAL & TECH. SERVICES	$15,184	$8,281	$24,140	$75,000	$156,000
TRANSFERS OUT	-	-	$26,770	-	-
Total Expenditures	**$15,184**	**$8,281**	**$50,910**	**$75,000**	**$156,000**
Total Revenues Less Expenditures	**$65,840**	**$4,808**	**-$17,475**	**$84,746**	**-$139,000**
Ending Fund Balance	**$83,592**	**$88,400**	**$70,924**	**$155,670**	**$16,670**

Revenues by Revenue Type

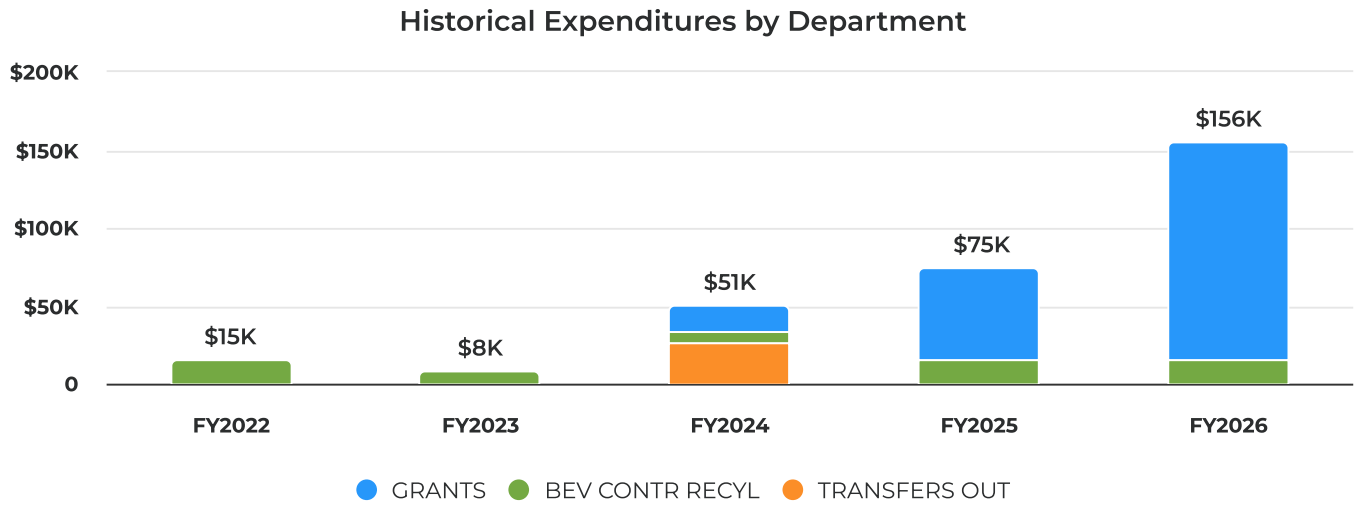


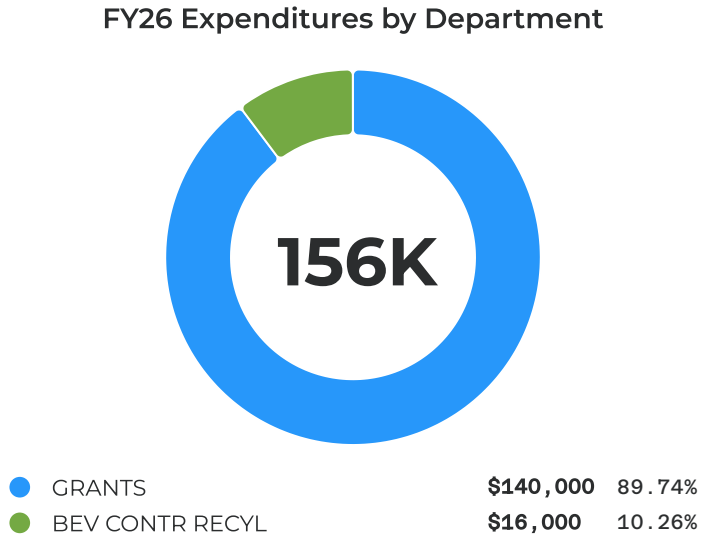


Revenues by Revenue Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget	FY 2024 Actual
INVESTMENT EARNINGS	-$2,842	$120	$7,200	$4,000	$20,392
FROM OTHER AGENCIES	$83,866	$12,968	$152,546	$13,000	$13,043
Total Revenues	**$81,024**	**$13,088**	**$159,746**	**$17,000**	**$33,435**

Expenditures by Department





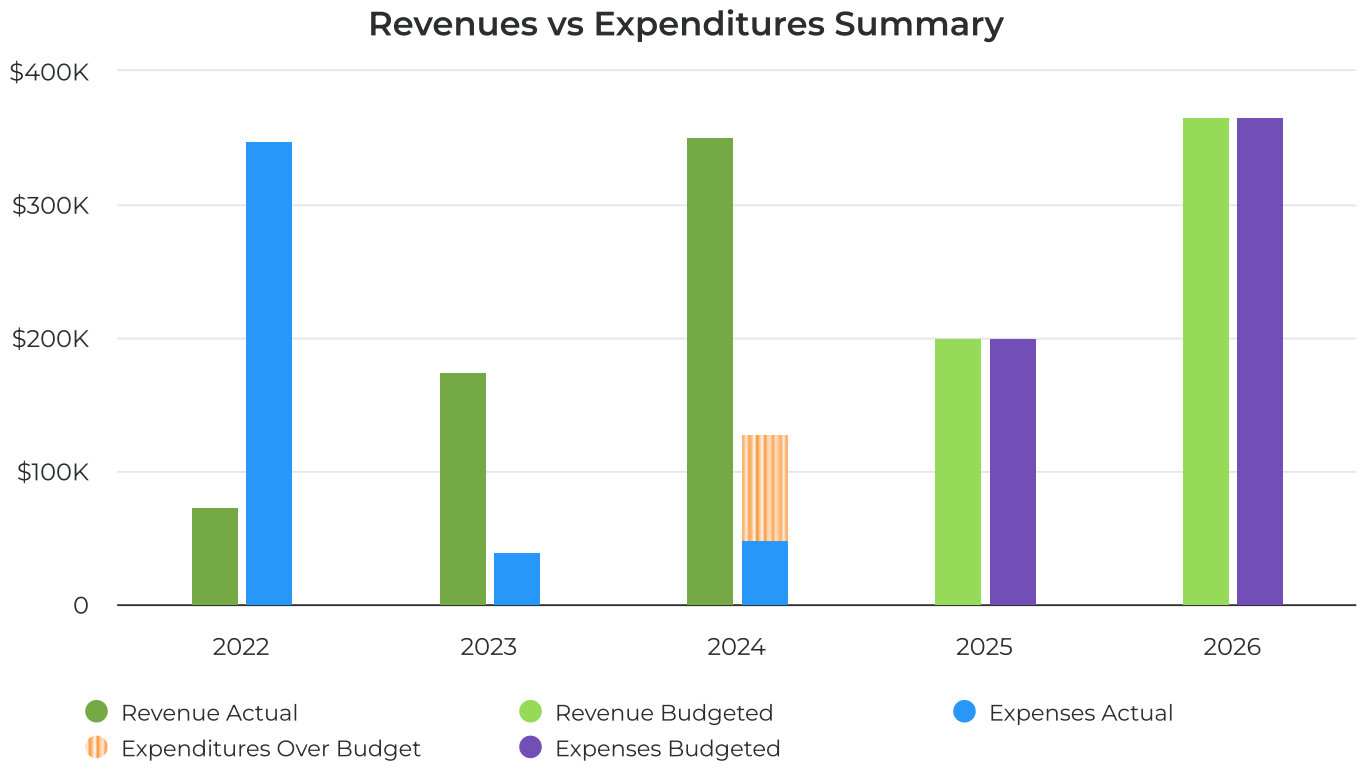
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
BEV CONTR RECYL					
OTHER CONTRACTUAL SERVICES-BEV	$15,184	$8,281	$6,925	$16,000	$16,000
Total BEV CONTR RECYL	$15,184	$8,281	$6,925	$16,000	$16,000
GRANTS					

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OTHER CONTRACTUAL SERVICES-SB1383	-	-	$17,215	$59,000	$140,000
Total GRANTS	-	-	$17,215	$59,000	$140,000
TRANSFERS OUT					
TRANSFERS OUT	-	-	$26,770	-	-
Total TRANSFERS OUT	-	-	$26,770	-	-
Total Expenditures	**$15,184**	**$8,281**	**$50,910**	**$75,000**	**$156,000**

Other Grants

The Other Grants Fund is used to account for state and other grants procured by the City for projects. Grants included are Prop. 40 grants, Prop. 84 Grants, State Community Development Block Grants, and State Habitat Conservation Grants.

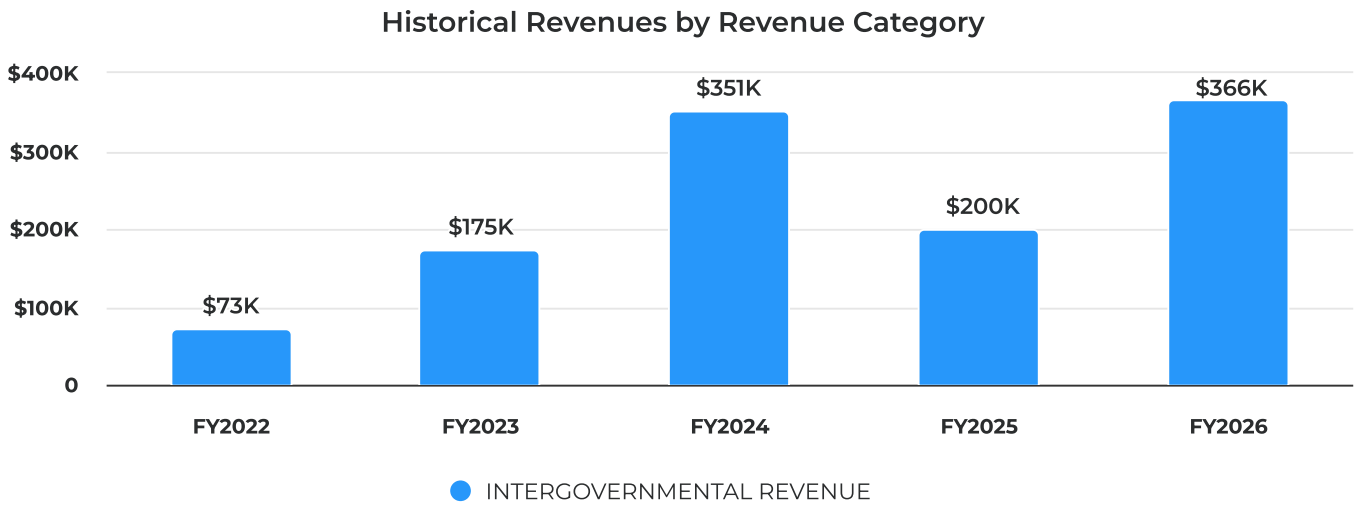


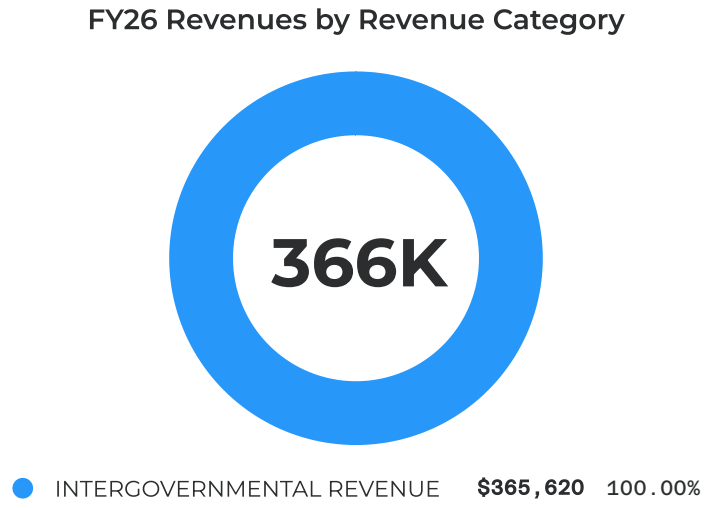
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**-$38,333**	**-$314,029**	**-$178,246**	**$44,085**	**$44,085**
Revenues					
INTERGOVERNMENTAL REVENUE	$72,873	$174,575	$350,676	$200,000	$365,620
Total Revenues	**$72,873**	**$174,575**	**$350,676**	**$200,000**	**$365,620**
Expenditures					
PROFESSIONAL & TECH. SERVICES	-	$11,009	$23,793	-	$355,427
TRANSFERS OUT	$348,569	$27,783	$104,552	$200,000	$10,193
Total Expenditures	**$348,569**	**$38,792**	**$128,345**	**$200,000**	**$365,620**
Total Revenues Less Expenditures	**-$275,696**	**$135,783**	**$222,331**	**-**	**-**
Ending Fund Balance	**-$314,029**	**-$178,246**	**$44,085**	**$44,085**	**$44,085**

Revenues by Revenue Category

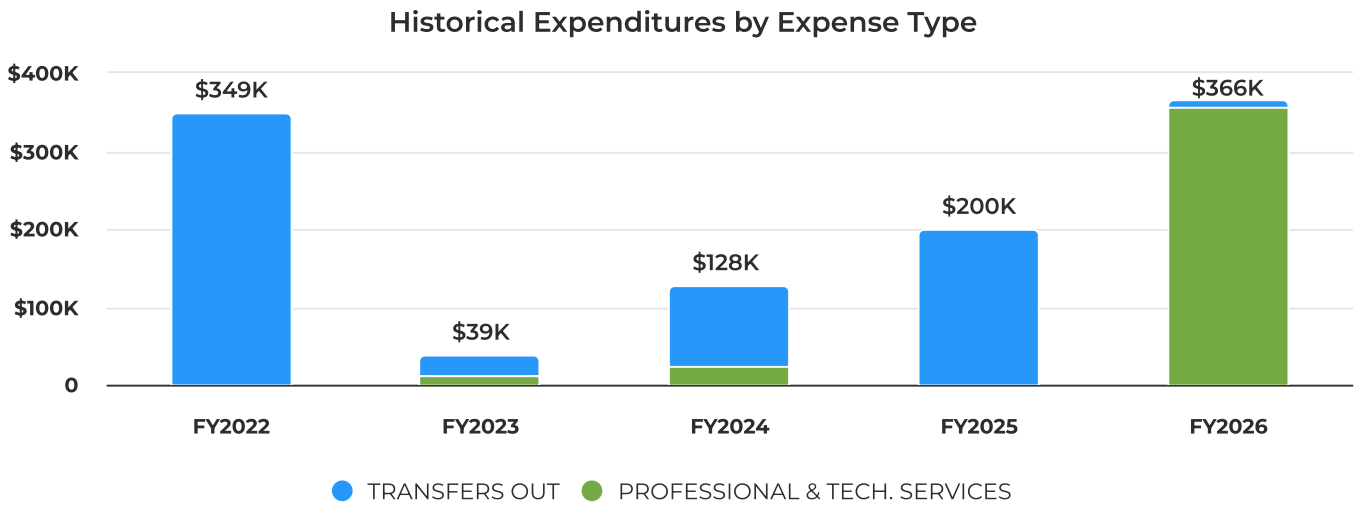




Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
INTERGOVERNMENTAL REVENUE					
STATE GRANTS	$72,873	$174,575	$350,676	$200,000	$365,620
Total INTERGOVERNMENTAL REVENUE	$72,873	$174,575	$350,676	$200,000	$365,620
Total Revenues	**$72,873**	**$174,575**	**$350,676**	**$200,000**	**$365,620**

Expenditures by Expense Type

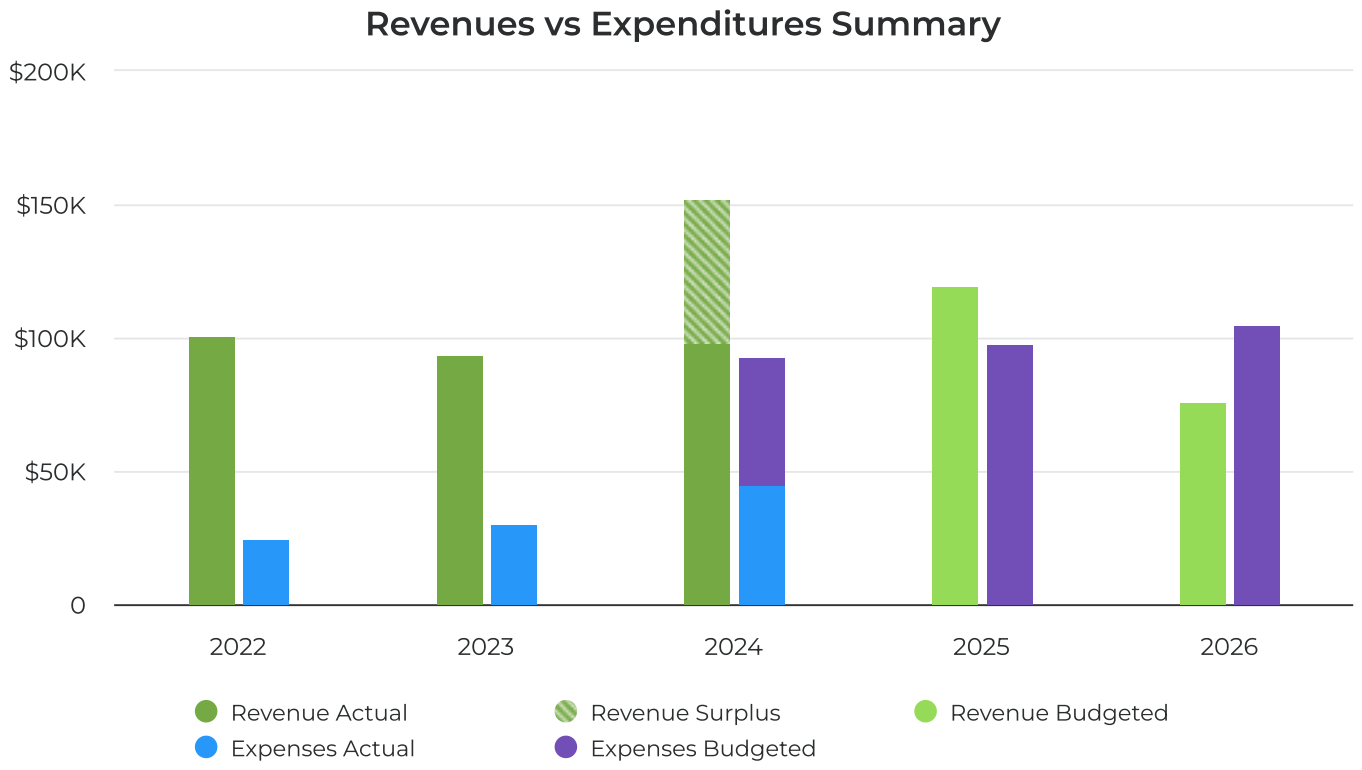


Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES					
OTHER CONTRACTUAL SERVICES	-	$11,009	$23,793	-	$355,427
Total PROFESSIONAL & TECH. SERVICES	-	$11,009	$23,793	-	$355,427
TRANSFERS OUT					
TRANSFERS OUT	$348,569	$27,783	$104,552	$200,000	$10,193
Total TRANSFERS OUT	$348,569	$27,783	$104,552	$200,000	$10,193
Total Expenditures	**$348,569**	**$38,792**	**$128,345**	**$200,000**	**$365,620**

Technology Grant

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



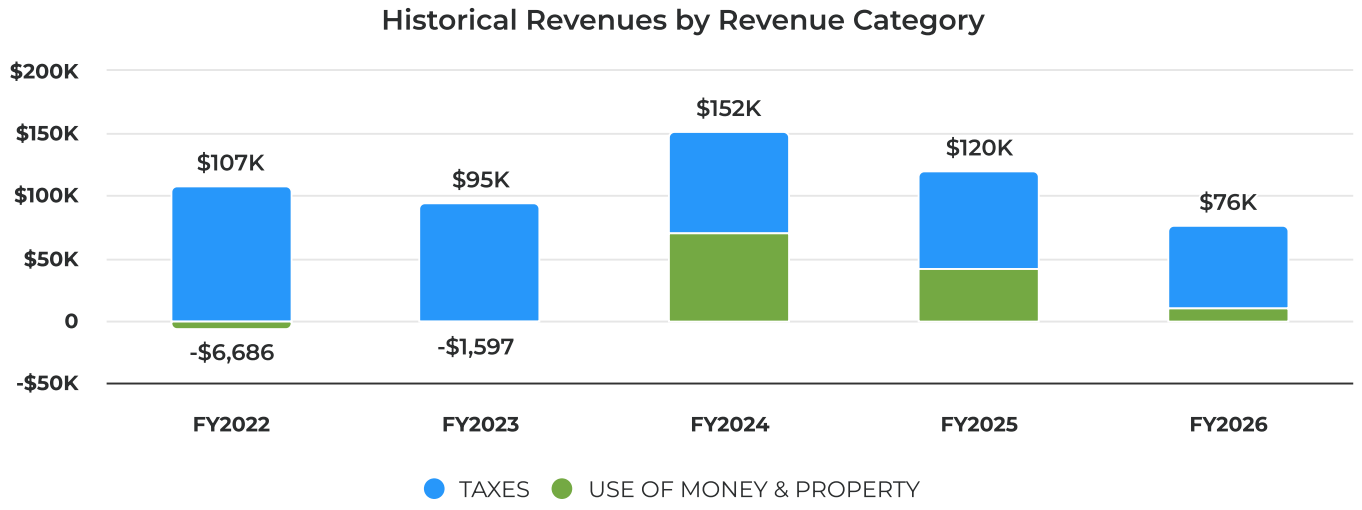
Comprehensive Fund Summary

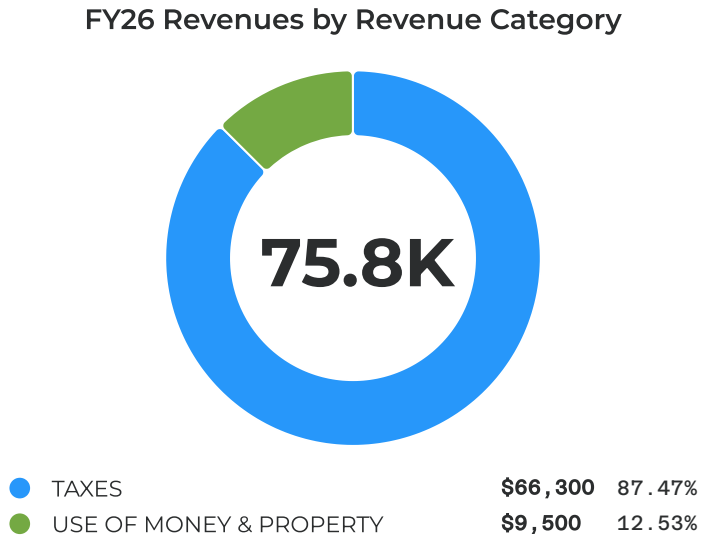
Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$150,776**	**$226,755**	**$290,080**	**$397,435**	**$419,855**
Revenues					
TAXES	$107,498	$95,137	$81,921	$78,000	$66,300
USE OF MONEY & PROPERTY	-$6,686	-$1,597	$70,196	$42,000	$9,500
Total Revenues	**$100,812**	**$93,540**	**$152,117**	**$120,000**	**$75,800**
Expenditures					
PROFESSIONAL & TECH. SERVICES	$12,743	$12,342	$23,141	$30,680	$36,500
OPERATING EXPENDITURES	$12,089	$17,874	$21,621	$61,900	$63,700
SUPPLIES	-	-	-	$5,000	$5,000
Total Expenditures	**$24,832**	**$30,216**	**$44,762**	**$97,580**	**$105,200**
Total Revenues Less Expenditures	**$75,980**	**$63,324**	**$107,355**	**$22,420**	**-$29,400**

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Ending Fund Balance	$226,755	$290,080	$397,435	$419,855	$390,455

Revenues by Revenue Category



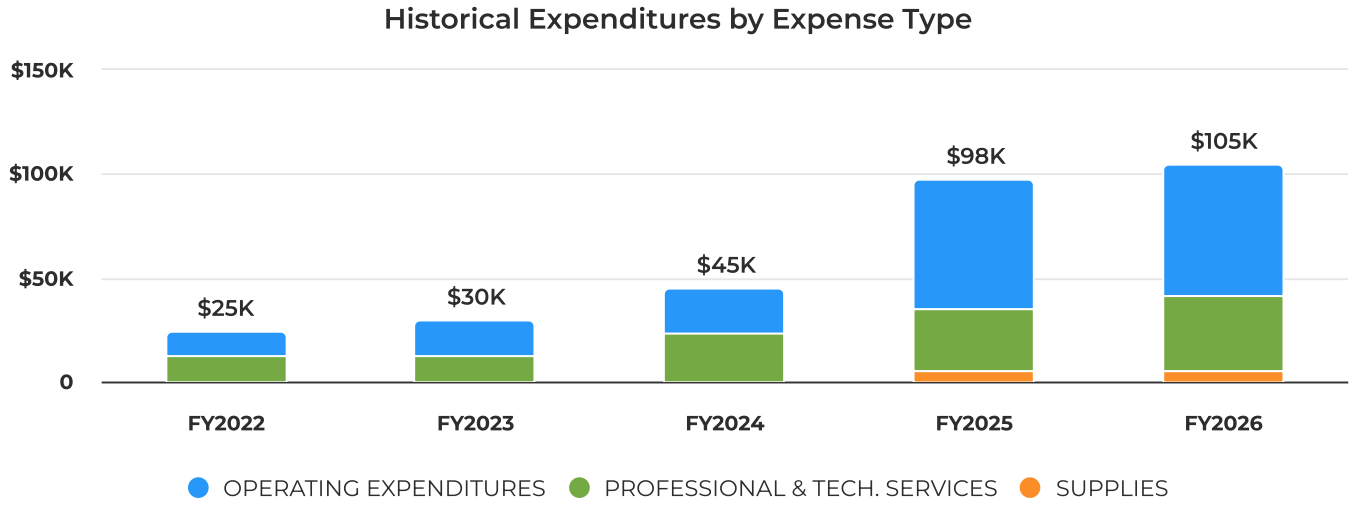


Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TAXES					
FRANCHISE-PEG FEE	$107,498	$95,137	$81,921	$78,000	$66,300
Total TAXES	$107,498	$95,137	$81,921	$78,000	$66,300
USE OF MONEY & PROPERTY					
INVESTMENT EARNINGS	-$6,686	-$1,597	$70,196	$42,000	$9,500
Total USE OF MONEY & PROPERTY	-$6,686	-$1,597	$70,196	$42,000	$9,500

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Total Revenues	**$100,812**	**$93,540**	**$152,117**	**$120,000**	**$75,800**

Expenditures by Expense Type

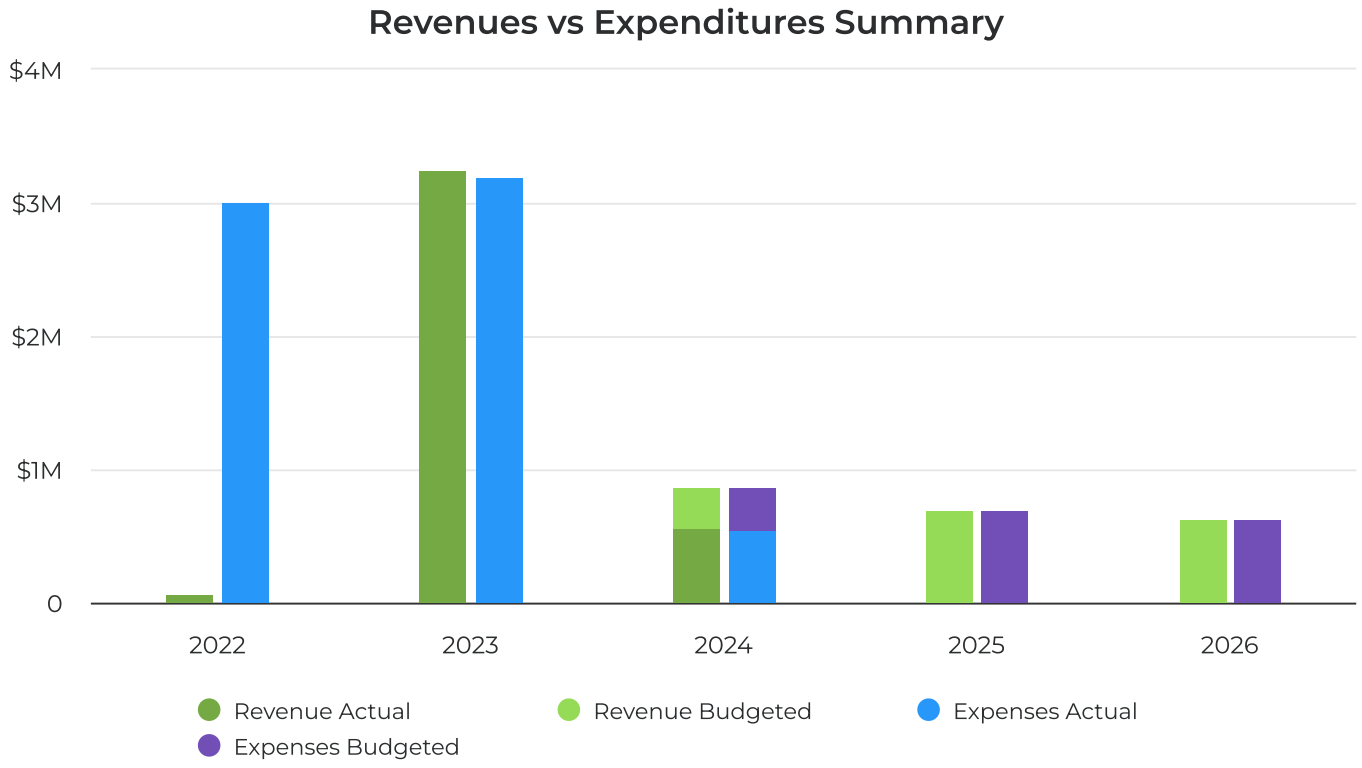


Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES					
OTHER CONTRACTUAL SERVICES	$12,743	$12,342	$23,141	$30,680	$36,500
Total PROFESSIONAL & TECH. SERVICES	$12,743	$12,342	$23,141	$30,680	$36,500
OPERATING EXPENDITURES					
IT/COMPUTER EQUIPMENT	$12,089	$17,874	$21,621	$61,900	$63,700
Total OPERATING EXPENDITURES	$12,089	$17,874	$21,621	$61,900	$63,700
SUPPLIES					
MINOR EQUIPMENT	-	-	-	$5,000	$5,000
Total SUPPLIES	-	-	-	$5,000	$5,000
Total Expenditures	**$24,832**	**$30,216**	**$44,762**	**$97,580**	**$105,200**

Federal Grants

The Federal Grants Fund is used to account for Federal Grants received by the City for various projects. Grants for FY 2022-23 include funds for the Community Development Block Grants (CDBG) and the American Rescue Plan Act.



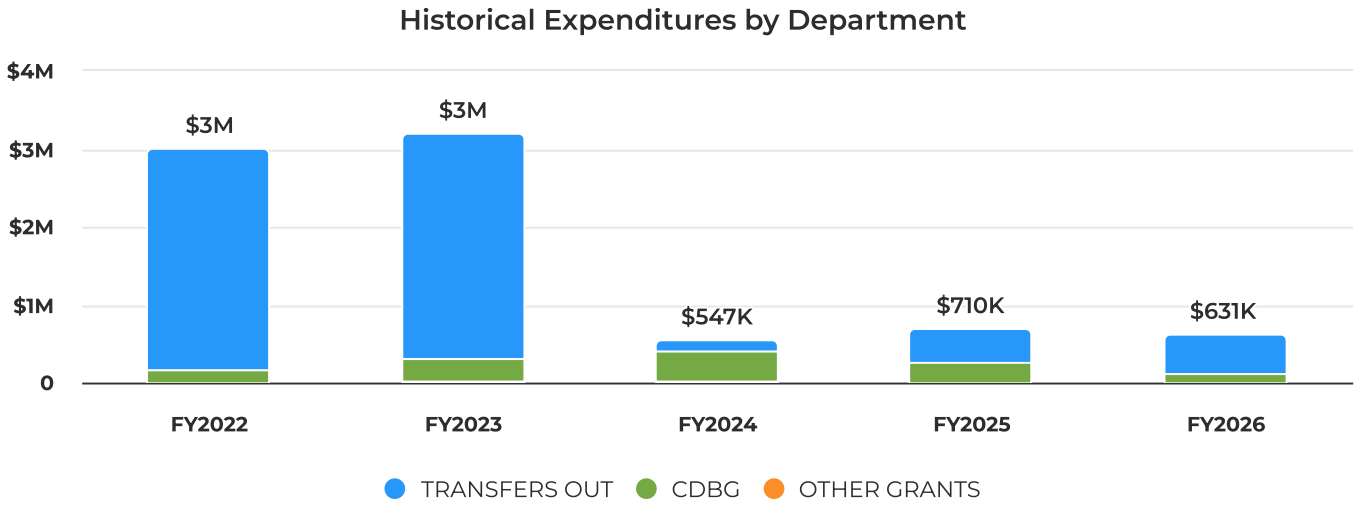
Comprehensive Fund Summary

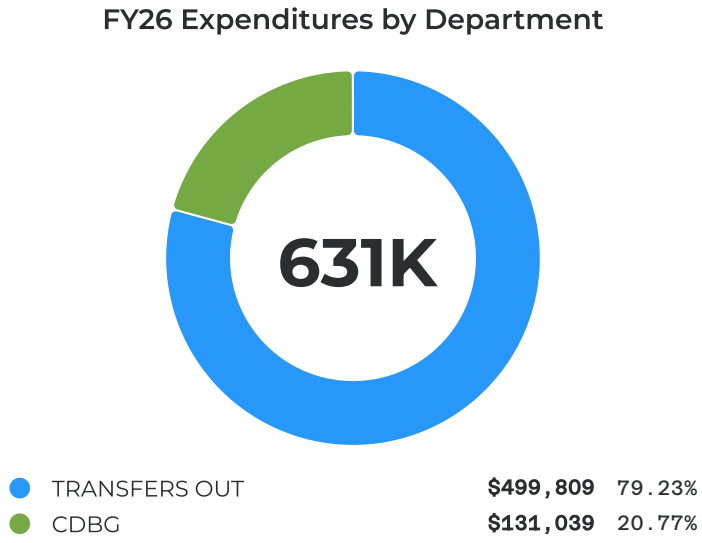
Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$2,854,462**	**-$85,717**	**-$33,601**	**-$14,062**	**-$14,062**
Revenues					
USE OF MONEY & PROPERTY	-$127,074	$101,838	-	-	-
INTERGOVERNMENTAL REVENUE	$194,128	$3,150,180	$877,535	$710,054	$630,848
TRANSFERS IN	-	$943	-	-	-
Total Revenues	**$67,054**	**$3,252,962**	**$877,535**	**$710,054**	**$630,848**
Expenditures					
PROFESSIONAL & TECH. SERVICES	$163,991	$133,869	$371,087	$190,301	$131,039
TRANSFERS OUT	$2,843,242	$2,880,051	$506,448	$446,681	$499,809
CAPITAL IMPROVEMENT	-	$186,924	-	$73,072	-
Total Expenditures	**$3,007,233**	**$3,200,845**	**$877,535**	**$710,054**	**$630,848**
Total Revenues Less Expenditures	**-$2,940,179**	**$52,117**	**-**	**-**	**-**

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Ending Fund Balance	-$85,717	-$33,601	-$33,601	-$14,062	-$14,062

Expenditures by Department





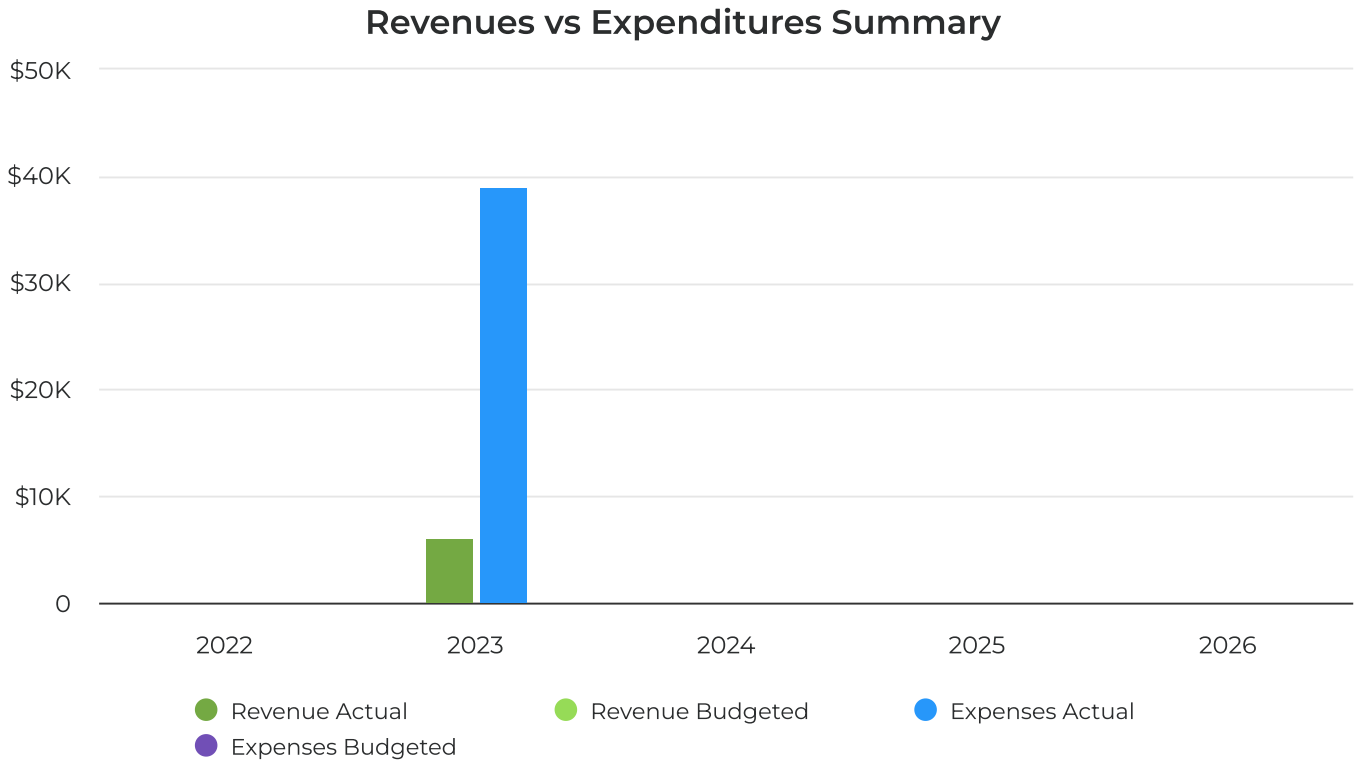
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OTHER GRANTS					
OTHER CONTRACTUAL SERVICES	-	$33,422	$26,889	-	-
Total OTHER GRANTS	-	$33,422	$26,889	-	-
CDBG					
OTHER CONTRACTUAL SERVICES	$163,991	$100,447	$189,751	$190,301	$131,039
ACQUISITION	-	$186,924	$201,168	$73,072	-
Total CDBG	$163,991	$287,371	$390,919	$263,373	$131,039

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TRANSFERS OUT					
TRANSFERS OUT	$2,843,242	$2,880,051	$129,252	$446,681	$499,809
Total TRANSFERS OUT	$2,843,242	$2,880,051	$129,252	$446,681	$499,809
Total Expenditures	**$3,007,233**	**$3,200,845**	**$547,060**	**$710,054**	**$630,848**

Development Impact

Through negotiated agreements with developers, the City of Aliso Viejo receives these fees for projects related to affordable housing, traffic mitigation, community enhancement, parks, trails, open space, and median improvements.

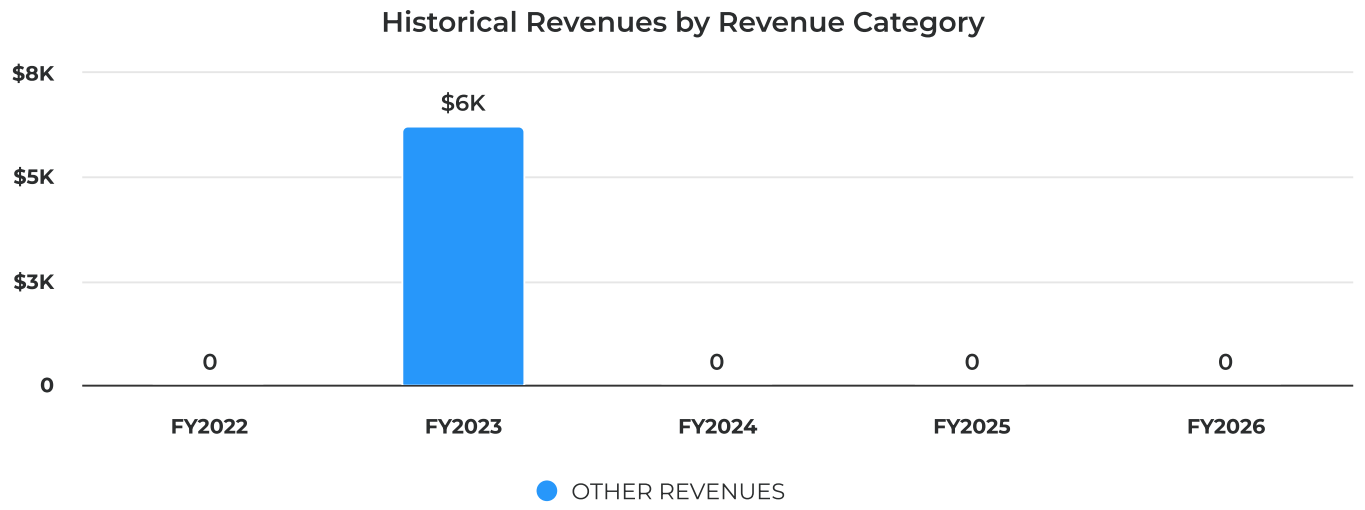


Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$1,410,622**	**$1,410,622**	**$1,377,777**	**$1,377,777**	**$1,377,777**
Revenues					
OTHER REVENUES	-	$6,250	-	-	-
Total Revenues	**-**	**$6,250**	**-**	**-**	**-**
Expenditures					
PROFESSIONAL & TECH. SERVICES	-	$1,000	-	-	-
TRANSFERS OUT	-	-$28,416	-	-	-
CAPITAL IMPROVEMENT	-	$66,511	-	-	-
Total Expenditures	**-**	**$39,095**	**-**	**-**	**-**
Total Revenues Less Expenditures	**-**	**-$32,845**	**-**	**-**	**-**
Ending Fund Balance	**$1,410,622**	**$1,377,777**	**$1,377,777**	**$1,377,777**	**$1,377,777**

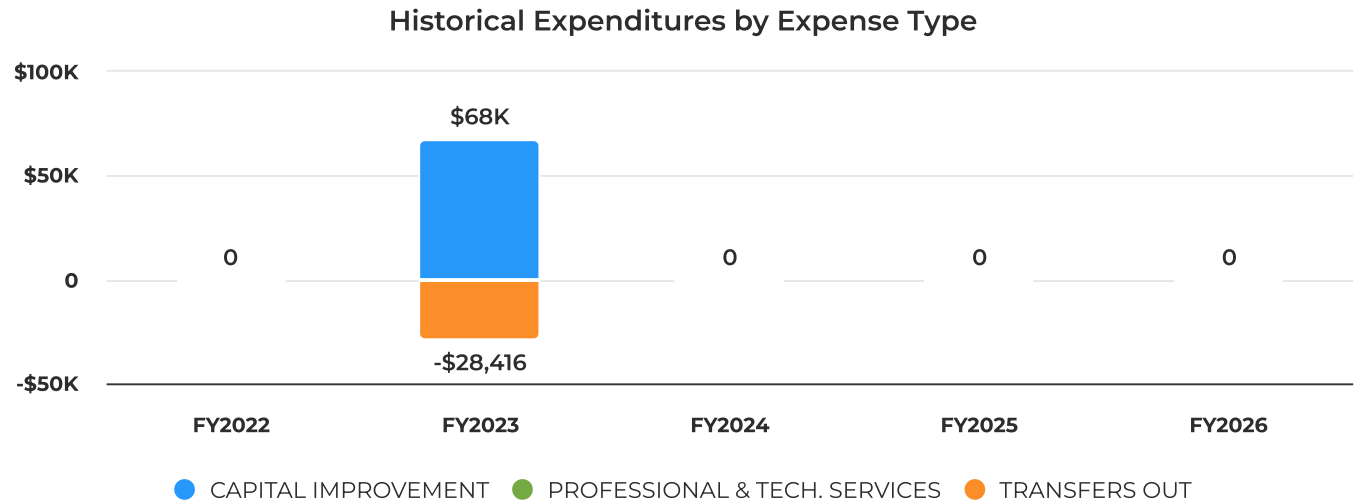
Revenues by Revenue Category



Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OTHER REVENUES					
HOUSING FEES	-	$6,250	-	-	-
Total OTHER REVENUES	-	$6,250	-	-	-
Total Revenues	**-**	**$6,250**	**-**	**-**	**-**

Expenditures by Expense Type



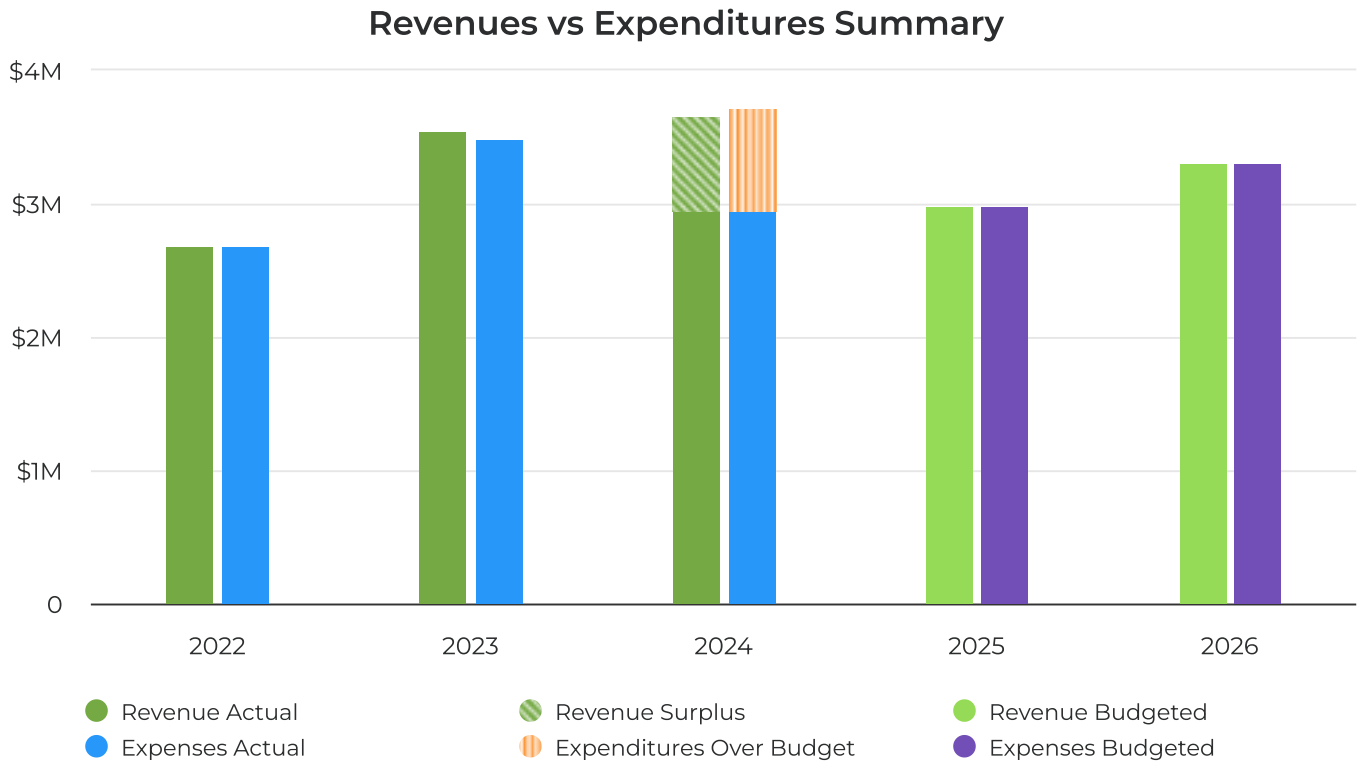
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PROFESSIONAL & TECH. SERVICES					
PROFESSIONAL SERVICES	-	$1,000	-	-	-
Total PROFESSIONAL & TECH. SERVICES	-	$1,000	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TRANSFERS OUT					
TRANSFERS OUT	-	-$28,416	-	-	-
Total TRANSFERS OUT	-	-$28,416	-	-	-
CAPITAL IMPROVEMENT					
ACQUISITION	-	$66,511	-	-	-
Total CAPITAL IMPROVEMENT	-	$66,511	-	-	-
Total Expenditures	**-**	**$39,095**	**-**	**-**	**-**

Aliso Viejo Center

The Aliso Viejo Center is a banquet hall that specializes in weddings and other events. Since 2015, the City has contracted with Wedgewood Beverage, Inc. to operate the center. Revenues from events for FY 2025-26 are estimated at $3.3 million. Expenditures, which include all operating expenses, such as management fees for Wedgeweood Beverage, Inc., staff, food and beverage, building and grounds maintenance, and marketing, total approximately $2.6 million, resulting in a transfer to the General Fund in the amount of $0.7 million.



Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	-	-	$60,238	-	-
Revenues					
OTHER REVENUES	$2,686,733	$3,549,365	$3,661,312	$2,984,332	$3,315,078
Total Revenues	**$2,686,733**	**$3,549,365**	**$3,661,312**	**$2,984,332**	**$3,315,078**
Expenditures					
TRANSFERS OUT	$479,243	$921,813	$1,399,079	$585,753	$750,307
FACILITIES EXPENDITURES	$2,207,490	$2,567,314	$2,322,471	$2,398,579	$2,564,771
Total Expenditures	**$2,686,733**	**$3,489,127**	**$3,721,550**	**$2,984,332**	**$3,315,078**
Total Revenues Less Expenditures	-	$60,238	-$60,238	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Ending Fund Balance	-	$60,238	-	-	-

Revenues by Revenue Category

FY26 Revenues by Revenue Category

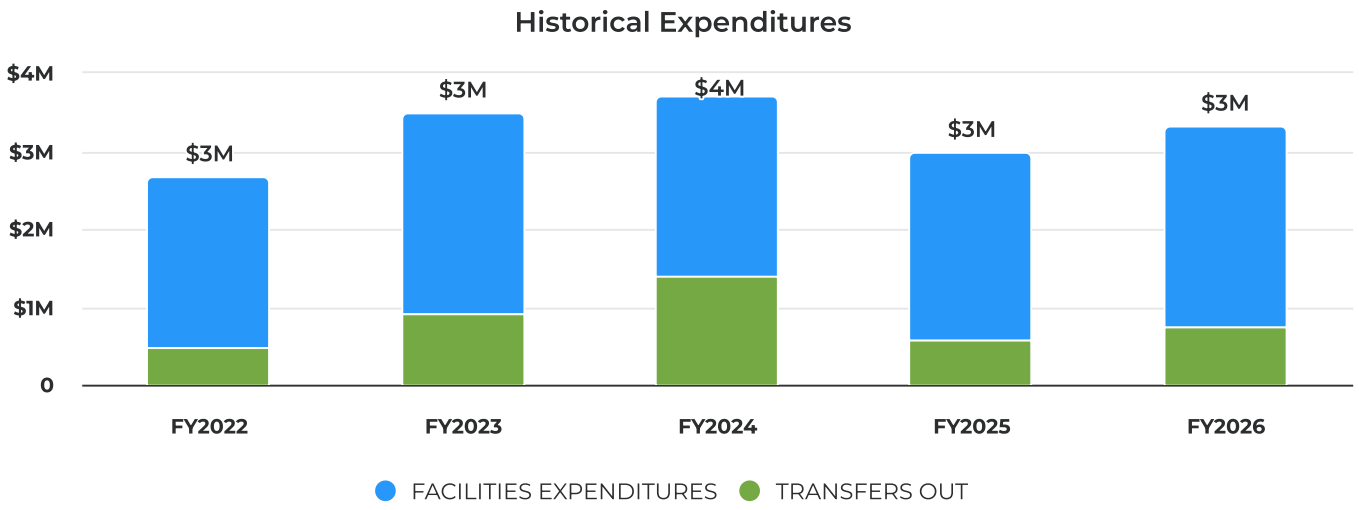


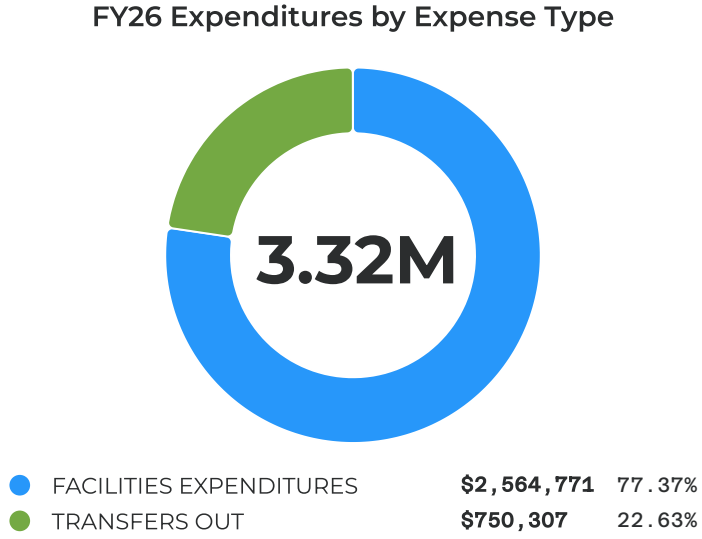
OTHER REVENUES **$3,315,078** 100.00%

Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OTHER REVENUES					
FOOD & BEVERAGE	$606,406	$809,834	$803,703	$684,191	$744,978
BEVERAGE	$326,177	$450,703	$426,373	$374,937	$395,219
PACKAGE REVENUE	$992,257	$1,303,320	$1,343,649	$1,115,736	$1,276,220
RENTAL REVENUE	$480	-	-	-	-
EQUIPMENT RENTAL REVENUE	$196,737	$275,424	$252,281	$187,810	$203,098
MUSIC REVENUE	$91,000	$113,800	$108,025	$96,390	$100,132
MISCELLANEOUS REVENUE	$473,677	$596,284	$727,281	$525,268	$595,431
Total OTHER REVENUES	$2,686,733	$3,549,365	$3,661,312	$2,984,332	$3,315,078
Total Revenues	**$2,686,733**	**$3,549,365**	**$3,661,312**	**$2,984,332**	**$3,315,078**

Expenditures by Expense Type





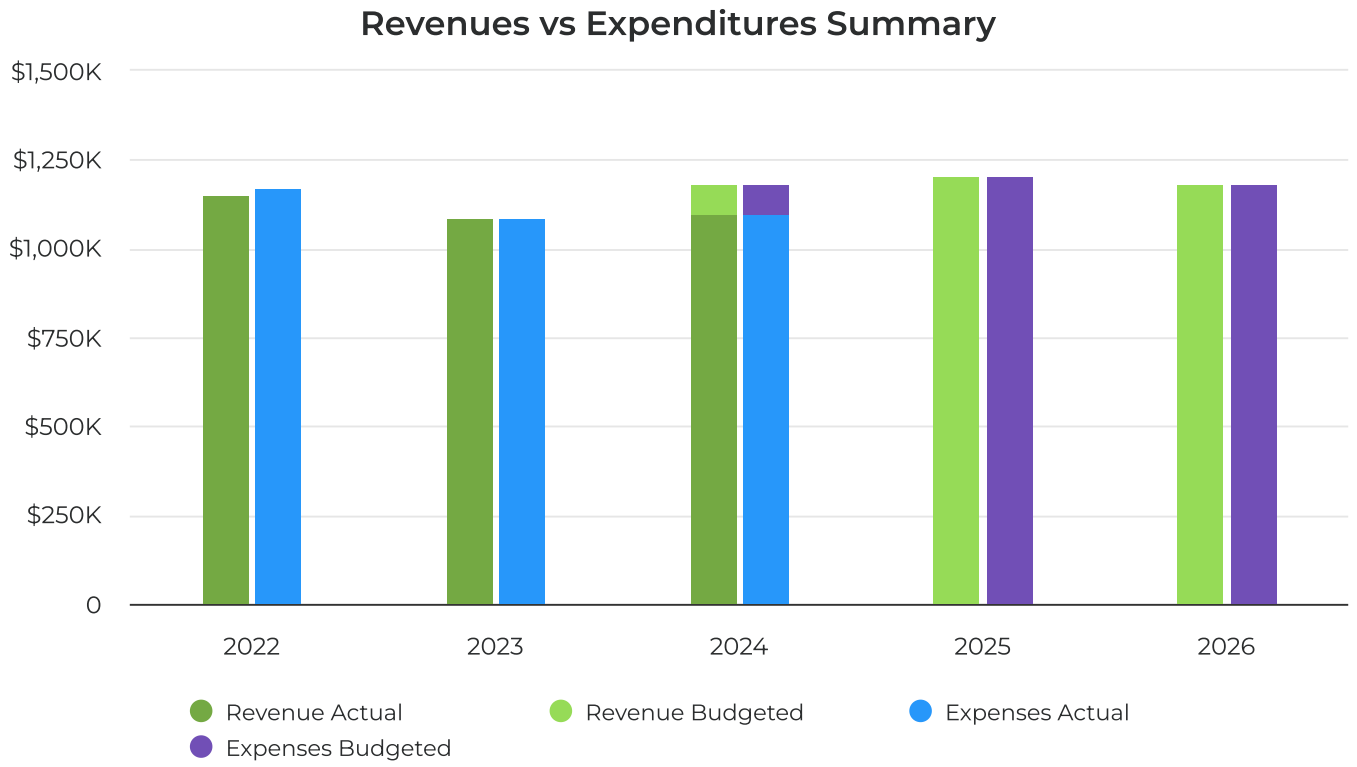
Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
TRANSFERS OUT					
TRANSFERS OUT	$479,243	$921,813	$1,399,079	$585,753	$750,307
Total TRANSFERS OUT	$479,243	$921,813	$1,399,079	$585,753	$750,307
FACILITIES EXPENDITURES					
P/R-SALARIES	$109,636	$94,865	$98,916	$111,077	$113,277
P/R-WAGES	$199,887	$223,115	$226,372	$270,640	$290,622
CONTRACT LABOR	$297,215	$321,067	$295,788	$302,895	$338,201
P/R-BENEFITS	$57,956	$59,043	$57,846	$67,163	$69,178
COST OF F&B	$202,721	$240,899	$221,702	$226,435	$233,228
MISCELLANEOUS EXPENSE	$33,225	$54,334	$39,903	$26,414	$28,826
MUSIC EXPENSE	$59,792	$83,219	$83,280	$70,531	$77,195
EQUIPMENT RENTAL EXPENSE	$98,940	$109,512	$51,767	$61,366	$63,207

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
PACKAGE EXPENSE	$225,882	$271,623	$272,762	$243,253	$275,000
EQUIPMENT MAINTENANCE	$21,470	$13,427	$15,226	$24,539	$26,011
COMPUTER EXPENSE	$27,477	$24,292	$29,544	$32,874	$33,860
UTILITIES	$137,162	$151,752	$126,823	$143,600	$148,320
BUILDING & GROUND MAINTENANCE	$74,918	$77,859	$80,566	$78,628	$97,874
SUPPLIES	$54,083	$85,189	$56,313	$74,228	$76,455
MARKETING	$81,451	$97,391	$92,596	$111,292	$118,517
FEES & PERMITS	$72,666	$77,321	$73,065	$53,644	$75,000
MANAGEMENT FEES	$453,010	$582,405	$500,000	$500,000	$500,000
Total FACILITIES EXPENDITURES	$2,207,490	$2,567,314	$2,322,471	$2,398,579	$2,564,771
Total Expenditures	**$2,686,733**	**$3,489,127**	**$3,721,550**	**$2,984,332**	**$3,315,078**

Aliso Viejo Aquatic Center

In 2015, the City entered into an agreement with Premier Aquatic Services to operate the Aquatic Center. Revenues for FY 2025-26 total approximately $1.0 million and include fees for daily and season passes, events, and swim lessons. Expenditures for management fees, staff, pool and facility maintenance, and supplies, total approximately $1.2 million. The General Fund subsidizes the operating deficit with a transfer of approximately $0.2 million.

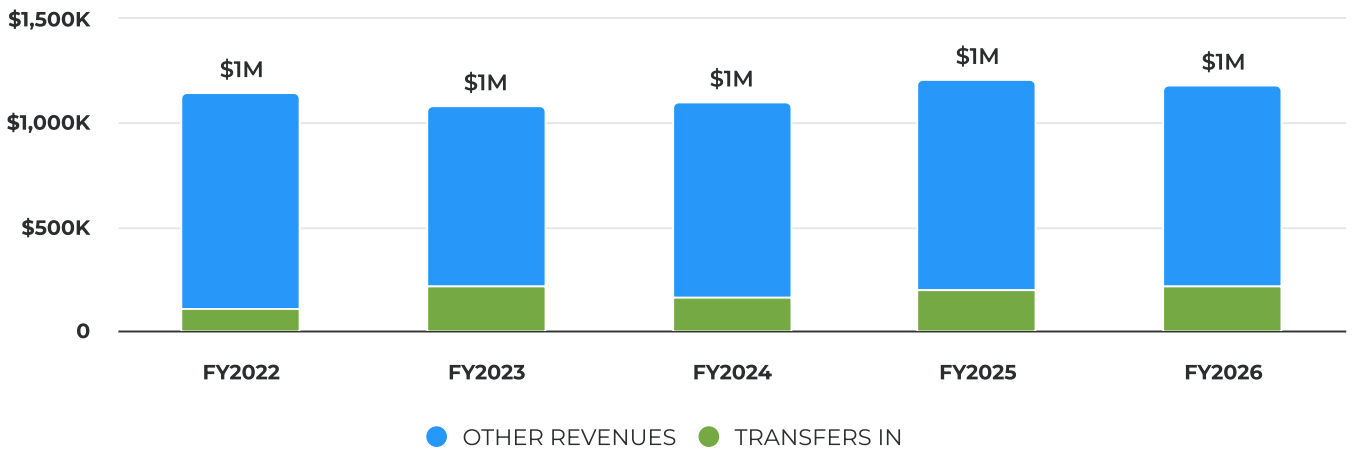


Comprehensive Fund Summary

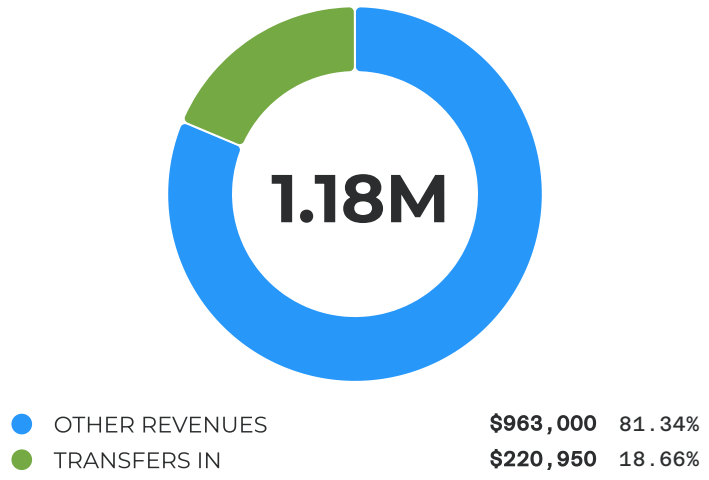
Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$19,500**	-	-	-	-
Revenues					
OTHER REVENUES	$1,042,244	$871,792	$939,259	$1,005,248	$963,000
TRANSFERS IN	$108,389	$216,560	$159,252	$201,402	$220,950
Total Revenues	**$1,150,632**	**$1,088,352**	**$1,098,511**	**$1,206,650**	**$1,183,950**
Expenditures					
FACILITIES EXPENDITURES	$1,170,132	$1,088,352	$1,098,511	$1,206,650	$1,183,950
Total Expenditures	**$1,170,132**	**$1,088,352**	**$1,098,511**	**$1,206,650**	**$1,183,950**
Total Revenues Less Expenditures	**-$19,500**	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Historical Revenues by Revenue Category



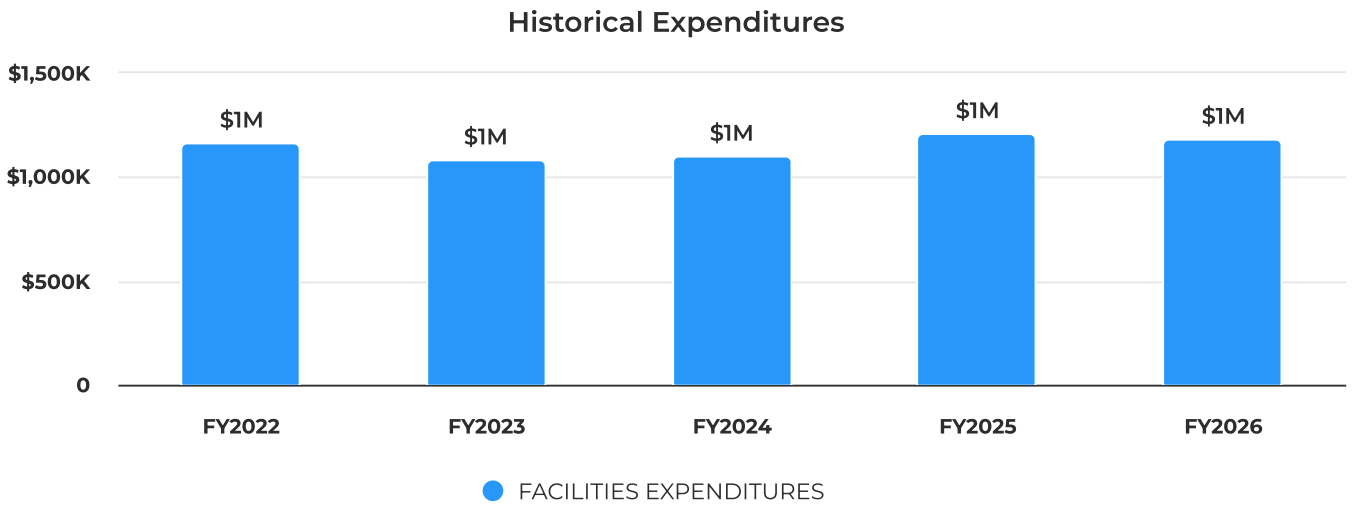
FY26 Revenues by Revenue Category

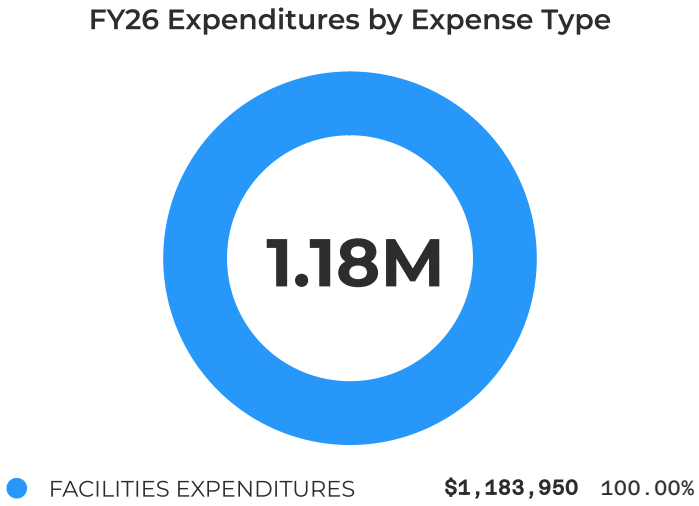


Revenues by Revenue Category

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OTHER REVENUES					
FOOD & BEVERAGE	$8,030	$6,307	$7,611	$10,000	$10,000
AQUATIC FEES	$163,386	$144,058	$143,844	$171,248	$160,000
POOL USE FEES	$7,869	$8,393	$8,810	$14,000	$10,000
AQUATIC CLASSES	$849,605	$704,428	$772,914	$800,000	$775,000
MERCHANDISE	$13,354	$8,607	$6,081	$10,000	$8,000
Total OTHER REVENUES	$1,042,244	$871,792	$939,259	$1,005,248	$963,000
TRANSFERS IN					
INTERFUND TRANSFERS	$108,389	$216,560	$159,252	$201,402	$220,950
Total TRANSFERS IN	$108,389	$216,560	$159,252	$201,402	$220,950
Total Revenues	**$1,150,632**	**$1,088,352**	**$1,098,511**	**$1,206,650**	**$1,183,950**

Expenditures by Expense Type





Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
FACILITIES EXPENDITURES					
P/R-SALARIES	$83,771	$94,078	$113,648	$127,010	$126,100
P/R-WAGES	$464,912	$515,909	$488,409	$475,000	$455,000
P/R-BENEFITS	$66,076	$66,696	$70,377	$75,000	$68,000
COST OF F&B	$4,071	$2,015	$4,121	$6,000	$5,000
MISCELLANEOUS EXPENSE	$871	-	-	-	-
ANHS POOL RENTAL	$3,010	$1,457	$2,913	$7,000	$7,000
CONTRACT INSTRUCTOR PAYMENTS	$4,301	-	-	-	-
EQUIPMENT MAINTENANCE	$59,256	$34,850	$43,954	$61,000	$61,000
COMPUTER EXPENSE	$5,123	$2,573	$3,248	$5,000	$14,360
UTILITIES	$74,603	$91,903	$63,419	$91,240	$86,240
BUILDING & GROUND MAINTENANCE	$55,291	$58,705	$64,902	$67,600	$75,450
POOL MAINTENANCE	$16,683	$22,350	$25,133	$26,200	$26,200

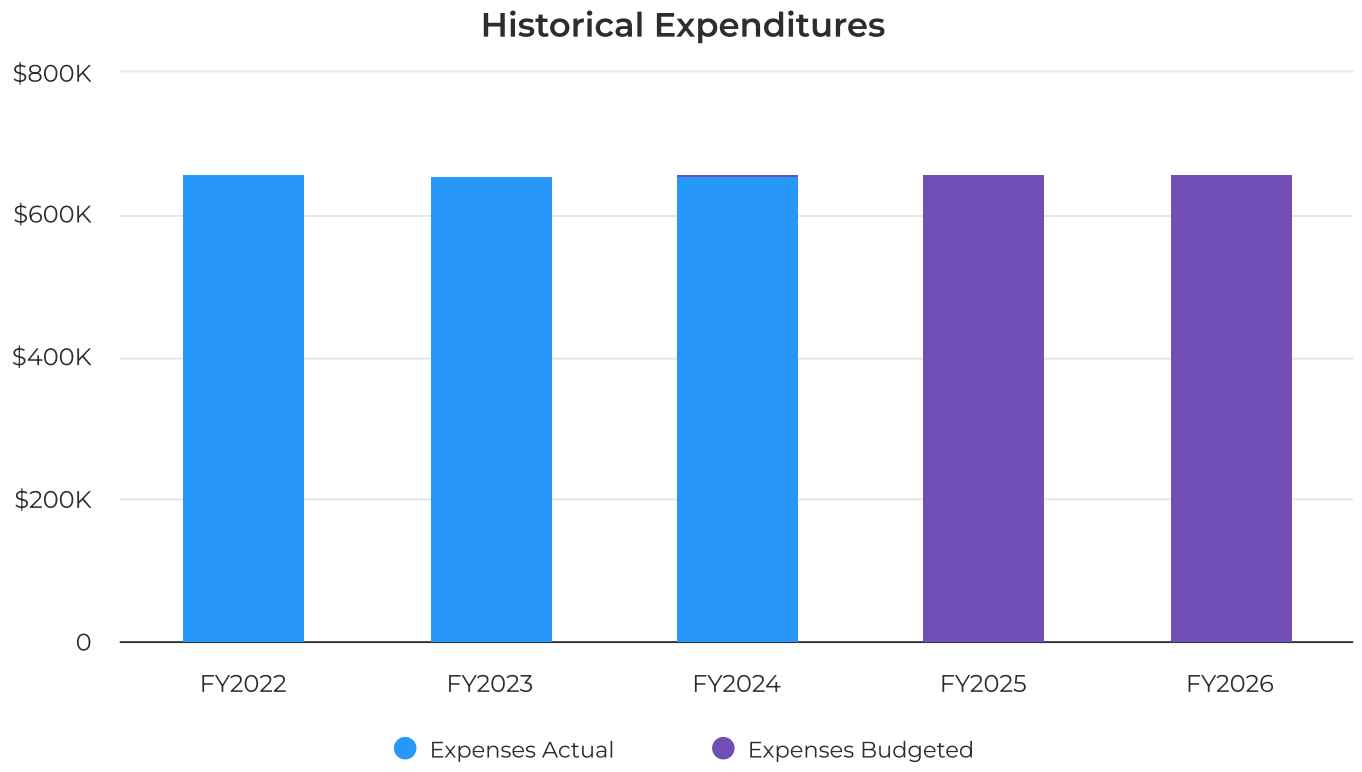
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
SUPPLIES	$2,766	$2,791	$1,766	$3,000	$3,000
MINOR EQUIPMENT	$7,762	$1,182	$1,700	$3,000	$2,500
OPERATING SUPPLIES	$8,845	$11,669	$1,635	$13,000	$10,000
MERCHANDISE	$5,371	$4,361	$6,216	$8,000	$5,000
MEETINGS/CONFERENCES/TRAINING & DEVELOPMENT	$795	$991	$562	$1,500	$1,500
MARKETING	$19,817	$3,647	$10,737	$15,000	$15,500
FEES & PERMITS	$35,161	$28,175	$32,659	$27,100	$27,100
MANAGEMENT FEES	$251,648	$145,000	$163,111	$195,000	$195,000
Total FACILITIES EXPENDITURES	$1,170,132	$1,088,352	$1,098,511	$1,206,650	$1,183,950
Total Expenditures	**$1,170,132**	**$1,088,352**	**$1,098,511**	**$1,206,650**	**$1,183,950**

Debt Service

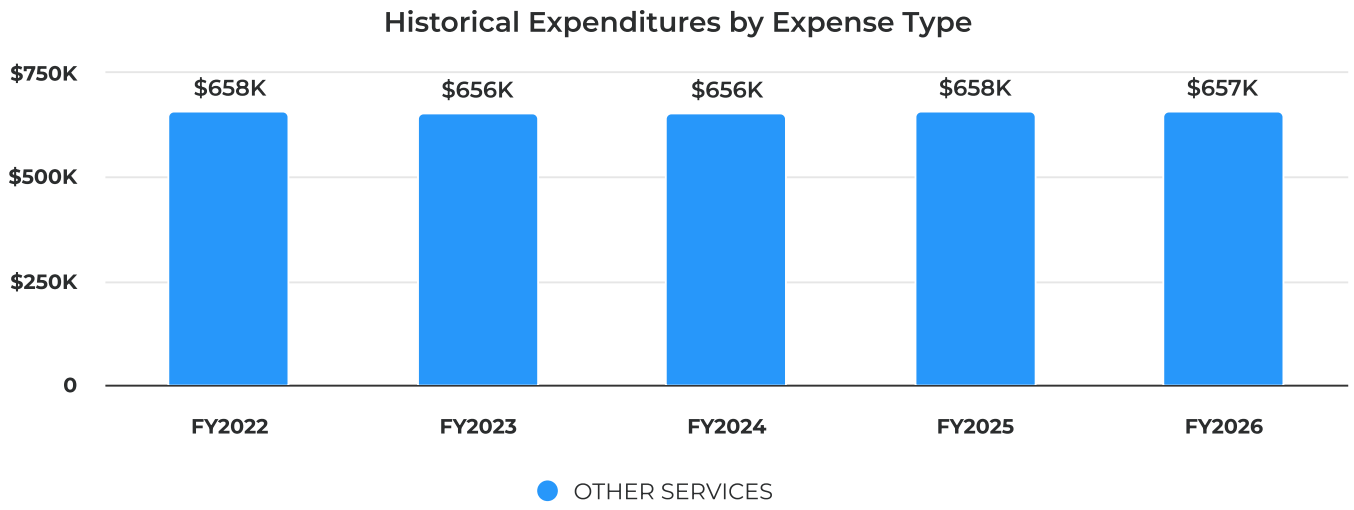
On August 13, 2019, the City issued $12,250,000 of tax-exempt Certificates of Participation to provide financing for the construction of the Aliso Viejo Ranch. The principal is due annually in amounts ranging from $230,000 to $635,000 on November 1 of each year commencing in 2020 through the year 2049 with a coupon rate ranging from 2% to 4%. At the end of FY 2025-26, the total outstanding principal will be $10,765,000.

For FY 2025-26 principal payments total $270,000 and interest and fiscal charges total $387,450. Total debt service for FY 2025-26 is $657,450. Debt service is funded through a transfer from the General Fund.

Expenditure Summary



Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted Budget	FY 2026 Proposed Budget
OTHER SERVICES					
PRINCIPAL PAYMENT	$235,000	$240,000	$250,000	$260,000	$270,000
INTEREST & FISCAL CHGS	$422,705	$415,751	$405,974	$398,050	$387,450
Total OTHER SERVICES	$657,705	$655,751	$655,974	$658,050	$657,450
Total Expenditures	**$657,705**	**$655,751**	**$655,974**	**$658,050**	**$657,450**

Capital Improvement Plan

The Capital Improvement Program (CIP) Budget is submitted to the City Council with the budget document in order to provide more detailed descriptions of projects scheduled to take place over the next five years. A CIP project is defined as an addition or improvement to the City's infrastructure or public facilities.

Capital Budgeting Process

Financial Services coordinates the budget preparation including, review of fund cash flows to ensure adequate funding over the project life. Many projects span multiple fiscal years and have multiple funding sources, including grant funding and special revenue funds. Special attention is paid to projects requiring General Fund dollars and typically reflects previously identified Council goals. The CIP document is designed to give an easily understandable overview of the multi-year projects to which the City Council has made a long-term commitment.

One Year Plan

CIP Funding Sources

CITY OF ALISO VIEJO
CAPITAL IMPROVEMENT PLAN
FY 2025-26

Proj. #	Project Description	Total Cost	General Fund	TCRF	M2 Fairshare	Meas. M Comp.	Gas Tax	SB1	Federal Grants	State Grants/ CARITS	AQMD	Community Enhancement
	Traffic Management/Safety Projects (311-8201)											
123	Accessible Pedestrian Signals	183,019							183,019			
	Total	183,019	-	-	-	-	-	-	183,019	-		-

Proj. #	Project Description	Total Cost	General Fund	TCRF	M2 Fairshare	Meas. M Comp.	Gas Tax	SB1	Federal Grants	State Grants/ CARITS	AQMD	Community Enhancement
	Street Improvement Projects (311-8301)											
142	Bike Lane Implementation	1,300,000									1,300,000	
104	ADA Curb Ramps	284,680			63,099				221,581			
125	Glenwood Rehab -SR73 to Aliso Creek	1,510,000			330,000			1,180,000				
138	Aliso Viejo Parkway Rehab - Enterprise to Aliso Creek	2,000,000						2,000,000				
139	Slurry Seal FY 2025-26	750,000			750,000							
140	Cedarbrook Rehab - Glenwood to Aliso Viejo Pkwy	1,085,000			1,085,000							
141	Columbia & Argonaut Street Rehab	30,000			30,000							
		6,959,680	-	-	2,258,099	-	-	3,180,000	221,581	-	1,300,000	-

Proj. #	Project Description	Total Cost	General Fund	TCRF	M2 Fairshare	Meas. M Comp.	Gas Tax	SB1	Federal Grants	State Grants/ CARITS	AQMD	Community Enhancement
	Capital Improvements (331-8701)											
049	AV Ranch Wood Sealing	75,000	75,000									
057	City Hall Carpet & Paint	275,000	275,000									
118	Aquatic Center Pool Deck Coating	350,000	350,000									
118	Aquatic Center Pool Pump	40,000	40,000									
057	City Hall ADA Improvements	74,209							74,209			
143	Desktop Computer Replacement	145,000	145,000									
118	Aquatic Center Camera Replacement	38,400	38,400									
111	Aliso Viejo Center Camera Replacement	57,600	57,600									
	Total	1,055,209	981,000	-	-	-	-	-	74,209	-	-	-

Proj. #	Project Description	Total Cost	General Fund	TCRF	M2 Fairshare	Meas. M Comp.	Gas Tax	SB1	Federal Grants	State Grants/ CARITS	AQMD	Community Enhancement
	Stormwater Improvements (332-8601)											
030	Wetlands Monitoring Project	10,000	10,000									
091	Dairy Fork Wetland Project	10,000	10,000									
	Total	20,000	20,000	-	-	-	-	-	-	-	-	-

	GRAND TOTAL	$ 8,217,908	$ 1,001,000	$ -	$ 2,258,099	$ -	$ -	$ 3,180,000	$ 478,809	$ -	$ 1,300,000	$ -

CIP Project Details

CITY OF ALISO VIEJO
CAPITAL IMPROVEMENT PLAN
FY 2025-26

		Total	5101 Planning	5501 Design	5601 Const. Mgmt	5701 Construction	5702 Contra-Expense	5901 Contingency	5910 Improvements	5911 Rehabilitation
Transfer Detail										
Traffic Management/Safety Projects (311-4-8201)										
123	Accessible Pedestrian Signals	183,019		-	10,000	160,519		12,500		
		183,019	-	-	10,000	160,519	-	12,500	-	-
Street Improvement Projects (311-4-8301)										
142	Bike Lane Implementation	1,300,000							1,300,000	
104	ADA Curb Ramps	284,680			35,000	224,800		24,880		
125	Glenwood Rehab -SR73 to Aliso Creek	1,510,000		-	100,000	1,280,000		130,000		
138	Aliso Viejo Parkway Rehab - Enterprise to Aliso Creek	2,000,000		-	100,000	1,650,000		250,000		
139	Slurry Seal FY 2025-26	750,000			50,000	650,000		50,000		
140	Cedarbrook Rehab - Glenwood to Aliso Viejo Pkwy	1,085,000		15,000	80,000	900,000		90,000		
141	Columbia & Argonaut Street Rehab	30,000		30,000	-	-		-		
	Total	6,959,680	-	45,000	365,000	4,704,800	-	544,880	1,300,000	-
Capital Improvements (331-4-8701)										
049	AV Ranch Wood Sealing	75,000							75,000	
057	City Hall Carpet & Paint	275,000							275,000	
118	Aquatic Center Pool Deck Coating	350,000							350,000	
118	Aquatic Center Pool Pump	40,000							40,000	
057	City Hall ADA Improvements	74,209							74,209	
143	Desktop Computer Replacement	145,000							145,000	
118	Aquatic Center Camera Replacement	38,400							38,400	
111	Aliso Viejo Center Camera Replacement	57,600							57,600	
	Total	1,055,209	-	-	-	-	-	-	1,055,209	-
Stormwater Improvements (332-4-8601)										
030	Wetlands Monitoring Project	10,000	-	-	-	-		-	-	10,000
091	Dairy Fork Wetland Project	10,000	-	-	-	-		-	-	10,000
	Total	20,000	-	-	-	-	-	-	-	20,000
	GRAND TOTAL	**8,217,908**	**-**	**45,000**	**375,000**	**4,865,319**	**-**	**557,380**	**2,355,209**	**20,000**

Appendix

Funds

GENERAL FUND

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

SPECIAL REVENUE FUND

202	Traffic Congestion Relief Fund (AB 2928)
203	Gas Tax (2103, 2105, 2106, 2107 & Gas Tax Admin)
204	Measure M
205	SB1-RMRA
215	Public Safety Grants (CLEEP, SLESF)
221	AQMD Air Quality (AB2766)
225	Integrated Waste Management
231	Other Grants
241	Technology Grant
245	Development Impact
251	Federal Grants
260	City Facilities - Aliso Viejo Center
261	City Facilities - Aquatic Center

CAPITAL PROJECTS FUND

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

DEBT SERVICE FUND

411	Debt Service

FOUNDATION

511	AV Ranch Foundation

INTERNAL SERVICE FUND

611	Equipment Replacement

TRUST AND AGENCY FUND

711	Refundable Deposit
721	Community Trust
731	CFD 2005-01
741	Renewable Farms

ACCOUNT GROUPS

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

Departments

DEPARTMENT	DEPARTMENT #	PROGRAM#
Elected Officials	11XX	
		1101
City Manager	15XX	
		1501
		1502
		1503
City Clerk	16XX	
		1601
City Attorney	21XX	
		2101
Finance	25XX	
		2501
Information Technology	31XX	
		3101
Non-Departmental	35XX	
		3501
Community Services & Recreation	41XX	
		4101
		4102
		4103
		4104
		4105
Community Development	44XX	
		4401
		4402
		4403
Public Works	45XX	
		4501
		4502

		4503
Public Safety	5XXX	
		5101
		5102
		5103
		5201
		5301
		5401
Special Revenue	61XX	
		6102
		6103
		6104
		6111
		6115
		6121
		6125
		6126
		6131
		6141
		6145
		6151
		6160
		6161
		6180
Debt Service	71XX	
		7101
Trust & Agency	75XX	
		7501
Capital Improvement	8XXX	
		8101
		8201
		8301
		8401
		8501
		8601
		8701
		8901
Transfers Out	95XX	
		9501

General Ledger

ASSETS

Current Assets		**11XX - 15XX**
1101	Cash	
1102	Petty Cash	
1103	Flex One Cash Account	
1104	Payroll Account	
1105	Cash with Fiscal Agent	
1106	Cash-City Facility	
1107	LAIF	
1108	Merchant Services	
1201	Interest Receivable	
1202	Taxes Receivable	
1203	Accounts Receivable	
1301	Prepaid Expenses	
1302	Inventory	
1401	Due from Other Funds	
1402	Due from Other Governments	

Fixed Assets		**16XX - 17XX**
1601	Land	
1602	Buildings	
1603	Improvements Other than Buildings	
1604	Vehicles & Equipment	
1605	Furniture & Fixtures	
1606	Construction in Progress	

1607 Infrastructure

1608 Land - Streets

1699 Accumulated Depreciation

Other **18XX - 19XX**

1801 Amount to be Provide - Bonds Payble

1802 Amount to be provided for Compensated Absences

1804 Amount to be provided for Long Term Debt

LIABILITIES

Current Liabilities **21XX - 25XX**

2101 Accounts Payable

2102 Vouchers Payable

2103 Retentions Payable

2104 Interest Payable

2105 Deposits Payable

2201 Due to Other Funds

2202 Due to Other Governments

2301 Sales Tax Payable

2401 Deferred Revenue

2402 Unearned Revenue

2501 Accrued Payroll

2502 Federal Withholding Payable

2503 State Withholding Payable

2504 Medicare Payable

2505 Dental Insurance Payable

2506 Medical Insurance Payable

2507 Life Insurance Payable

2508	Vision Insurance Payable	
2509	Deferred Compensation Payable	
2510	PERS Payable	
2511	SDI Payable	
2512	Worker's Compensation Payable	
2513	Flex Benefits	
2514	FICA Withholding Payable	
2599	Miscellaneous Payable	
	Deposits	**26XX**
2601	Refundable Deposits	
2602	Planning Deposit	
2603	Engineering Deposit	
2604	Building Deposit	
2605	Grading Bond Deposit	
2606	C & D Deposit	
2607	Miscellaneous Deposits	
2608	Finance Deposit	
2609	Security Deposit	
2610	Miscellaneous Deposits Payable	
	Long Term Liabilities	**27XX**
2701	Bonds Payable	
2702	Compensated Absences Payable	
2704	Long Term Debt	
	Fixed Assets	**28XX**
2801	Investment in Fixed Assets - General Fund	
2802	Investment in Fixed Assets - Public Safety	

2803	Investment in Fixed Assets - CIP Fund
2804	Investment in Fixed Assets - Equipment Improvement & Replacement
2805	Investment in Fixed Assets - CIP
2899	Depreciation Expense

FUND EQUITY 29XX

2911	Fund Balance
2912	Fund Reserve
2921	Budgetary Fund Balance
2931	Revenue
2932	Revenue
2941	Estimated Revenue
2942	Estimated Revenue
2951	Expenditures
2961	Appropriations
2971	Encumbrances
2981	Reserve for Encumbrances
2985	Reserve for Contingencies
2991	Reserve for CIP
2995	Reserve for Debt Service
2996	Reserve for Capital

REVENUE ACCOUNTS

TAXES 31XXX

General Property Taxes

31010	Current, Secured
31020	Current, Unsecured
31030	Prior Year Taxes

31040	Supplemental Roll	
31050	Miscellaneous Property Tax	
31060	CSA 4	
31070	Property Tax in Lieu	
31075	Real Property Transfer Tax	
31076	Homeowner Prop Tax Relief	
31080	CFD 2005-01 Assessments	
	Sales & Use Tax	
31210	General Sales Tax	
31211	Sales Tax in Lieu	
	Franchise Taxes	
31310	Franchise - Electric	
31320	Franchise - Gas	
31330	Franchise - Cable TV/Peg Fee	
31340	Franchise - Waste Collection	
31350	Franchise - Other	
	Other Taxes	
31520	County Fire Tax Credit	
31530	Public Utility Tax	
31540	Transient Occupancy Tax	
LICENSE & PERMIT FEES		**32XXX**
	Construction Permits	
32010	Building Permits	
32020	Electrical Permits	
32030	Plumbing Permits	
32040	Mechanical Permits	

32050	Grading Permits	
32055	C & D Permit	
32060	AUP	
32061	TUP	
32062	Exception Permit	
32063	Zoning/HOA/Review	
32070	Signage	
32080	Re-Inspection/Special Inspection Permits	
32085	Use Permit	
32090	Issuance Fee	
32091	Massage License Fees	
32095	Water Quality	
FINES & FORFEITURES		**33XXX**
	Vehicle Code Fines	
33010	Vehicle Code Fines	
	O	
33150	Other Fines & Forfeitures	
33160	Parking Citations	
REVENUE - USE OF MONEY & PROPERTY		**34XXX**
	Investment Earnings	
34010	Investment Earnings	
	Rents & Concessions	
34120	Rent - City Hall Lease	
34130	Facility Rental	
34150	Other Income	
34160	Program Revenue	

34161 Contract Classes

34162 City Camp Revenue

34169 Refunds

INTERGOVERNMENTAL REVENUES 35XXX

State Shared Taxes

35010 Motor Vehicle License Fee

35020 Miscellaneous VLF

35030 Off Highway Tax

35040 Intergovernmental Reimbursement

35050 Gas Tax - 2105

35060 Gas Tax - 2106

35070 Gas Tax - 2107

35080 Gas Tax - Admin Tax

35090 Gas Tax - 2103

35095 SB1-RMRA

State grants & Reimbursement

35220 State Mandated Reimbursement

35230 State Grants

35330 County Grants - Other (Inactive)

Federal Grants & Reimbursements

35430 Federal Grants

From Other Agencies

35602 AB 2928-Traffic Congestion Relief

35603 Prop. 1B

35604 Measure M

35605 Measure M Competitive

35606 Measure M - Senior Mobility Program

35615 CLEEP

35616 SLESF

35621 AB2766-Air Quality Mgmt District

35625 Beverage Container Recycling Fund

35622 MSRC Grant

35626 Used Oil Recycling Grant

35631 Other Grants

35632 State Habitat Conservation Fund

35633 U.S. Fish & Wildlife Service

CURRENT SERVICE CHARGES 36XXX

General Government Charges

36010 Sales of Publications
(Maps, Plans, Bid documents, Budgets etc)

36640 Business Registration Fees (Inactive)

Engineering Charges

36210 Subdivision & Parcel Map Fees

36220 Engineering Inspection Fees

36270 Engineering Fees

36280 Transportation Permit

36290 Encroachment Permits

36295 WQMP

Planning & Zoning Charges

36310 Planning Fees

36320 Environmental Fees/CEQA

36330 Development Agreement

36340 Site Plan Review

36345 Tentative Tract/Parcel Map

36350 General Plan

36355 Housing Administration

36360 Special Events Fees

36365 Sidewalk Vendor Permit

36370 Marijuana Cultivation Permit

36390 Public Notification Fee

Building Regulation Charges

36410 Building Plan Check Fees

36420 SMIP

36425 CASP Cert/Training

36430 Building Standard Fee (CBSC)

36440 Scanning

36450 Code Enforcement Citations

OTHER REVENUES 37XXX

Sales of Property

37010 Housing Fee

37020 Traffic Mitigation

37030 Community Enhancement

37040 Parks/Trails/Open Space

37050 Median Improvement

37060 Visual Art in Public Places

Miscellaneous Revenues

37505 Information Technology Fees

37510 Insurance Reimbursements

37530 Miscellaneous Revenue

37540 Administrative Revenue

37550 Donations

37560 Returned Check Charges

City Facility Revenue

37810 Food & Beverage

37820 Beverage

37830 F&B-Tourney

37831 Rental Fees

37832 Equipment Rental Fees

37835 Aquatic Fees

37836 Use Fees

37840 Pool Use Fees

37845 Aquatic Classes

37860 Merchandise Sales

37865 Miscellaneous Revenue

OTHER FINANCING SOURCES 38XXX

38010 Bond Proceeds

TRANSFERS IN 39XXX

39999 Interfund transfers

EXPENDITURE ACCOUNTS

PERSC 41XX

4101 Regular Employees
Salaries paid to regular City employees.

4102 Part Time Wages

4103 City Council Compensation

4104 Overtime Pay
Additional wages paid to employees for overtime hours worked

PERSONNEL SERVICES - BENEFITS 42XX

4201 Retirement
PERS & Survivor benefit contributions for regular employees

4202 FICA/Medicare
City paid FICA & Medicare for all employees

4203 State Unemployment Insurance/Claims

4206 Medical Insurance

4207 Dental Insurance

4208 Vision Insurance

4209 Life Insurance

4221 Flex Benefits

4222 COBRA

4224 Deferred Compensation

4225 Vehicle Allowance/Cell Allowance

4226 Pension Plan

PROFESSIONAL & TECHNICAL SERVICES 43XX

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

4302 Economic Development Marketing

4303 Legal Notices

4304 Legal Services

4305 Technology Services
Contractual services for network support, website support and any other technology services

4306 Website Services

4308 Law Enforcement

4309 Other Contractual Services
Contractual planning services, building services, and any other contracted services not covered under another object.

4310 Contractual Employment Services
Temporary employees obtained through a service

OPERATING EXPENDITURES 44XX

4401 Equipment Maintenance
Contracts and charges for equipment maintenance

4411 Utilities
Charges for utility services, such as electric, gas, water, sewer & waste disposal

4421 Equipment Rental

4431 Building & Ground Maintenance
Contracts and charges for building & ground maintenance

4451 Farm Operating Expenditures

4461 Other Equipment Maintenance
Contracts and charges for maintenance of equipment, other than vehicles and office equipment

4462 Equip Maint-800 Mhz Maint/Back

4471 Rent

4481 Computer Expenses
Charges for computer & computer accessories

OTHER SERVICES 45XX

4501 Advertising & Promotions

4502 Awards & Recognition

4511 Communication
Charges for cell phones, smart phones or other communication services

4512 Postage
Charges for postage & messenger services

4513 Printing
Charges for printing, microfilming, photographic and reproduction services

4514 Travel

4516 Fuel

4517 Vehicle Maintenance

4520 Meetings/Conferences/Training & Development

4521 Membership & Dues

4522 Insurance Expenses

4523 Miscellaneous Charges
Any minor charges not covered under any of the above object codes

4524 Recreation - Senior Programs

4525 Election
Any charges to the county and others in connection with a municipal election

4526 Recreation Activities
Charges associated with recreation events i.e. Founders Day, SnowFest

4527 Recreation Activities-City Special Events

4528 Recreation Activities-Partner Events
Special Events fees

4529 Recreation Activities-Youth Programs

4530 Community Grants
Enhance community relations

4531 Community Outreach
Newsletter, New Business Info

4532 Special Projects

4533 Community Assistance Grants
Competitive programs and those supported with line items

4534 Community Events

4535 Special Events

4536 Summer Camp Scholarships

4540 Cost of Issuance

4541 Principal Payment

4542 Interest & Fiscal Charges

4543 Special Tax

4551	O.C Revenue Neutrality Payment	
4552	Transition Year Costs	
4553	Community Branding	
4561	Taxes/Fees	
4562	Permits	
4570	City Camp Expenses	
4581	Housing Programs	
SUPPLIES		**46XX**
4601	Supplies	
4611	Publications/Reference Material	
4612	Operating Supplies	
4613	Tactical Gear	
4620	Minor Equipment	
CONTRACT SERVICES		**47XX**
4701	NPDES	
4702	AB939-Solid Waste	
4721	C.S-Crossing Guards	
4722	C.S-Animal Care Services	
4731	C.S-General Plan	
4732	C.S-Planning	
4733	C.S.-Zoning Code	
4734	C.S.-Codification	
4735	Litigation	
4736	C.S.-Master Plans	
4741	C.S-City Engineering	
4742	C.S-Traffic Engineering	

4751	C.S-Building	
4761	C.S-Code Enforcement	
4771	C.S-Street Maintenance	
4772	C.S-Street Sweeping	
4781	C.S-Other	
CAPITAL EXPENDITURES		**48XX**
4802	Office Equipment	
4803	Public Safety Equipment	
TRANSFERS OUT		**49XX**
4999	Transfers Out	
CIP PROJECT EXPENDITURES		**5XXX**
5101	Planning & Design	
5202	Community Enhancement	
5203	County Road Fees	
5501	Design	
5601	Construction Management	
5701	Construction	
5702	Contra-Expense Account	
5901	Project Contingency	
5910	Improvements	
5911	Rehabilitation	
5912	Water District Improvements	
5920	Acquisition	
TRUST ACCOUNT EXPENDITURES		**6XXX**
6101	FRC Program Costs	

6102 After School Fun Zone

6103 Collaborative Events/Programs

6104 Community Education & Programs

6201 Building - Furniture & Equipment

6202 Park - Furniture & Equipment

FACILITIES EXPENDITURES 7XXX

7101 P/R Salaries

7102 P/R Wages

7103 Contract Labor

7201 P/R Benefits

7301 Cost of Food & Beverage

7302 Misc. P/R Reimbursement

7303 Miscellaneous Expense

7304 Music Expense

7305 Equipment Rental Expense

7306 Package Expense

7321 ANHS Pool Rental

7322 Contract Instructor Payments

7401 Equipment Maintenance

7402 Computer Expense

7411 Utilities

7421 Building & Ground Maintenance

7425 Pool Maintenance

7431 Supplies

7432 Minor Equipment

7433 Operating Supplies

7435 Merchandise

7440 Meetings/Conferences/Training & Development

7441 Marketing

7445 Fees & Permits

7448 Insurance Expenses

7451 Management Fees

7452 Accounting Fees

7501 Capital Maintenance

Project Codes

001 NPDES

002 General Plan

003 Median Design

004 FRC-Prop 10

005 Journey/Aliso Creek Right Turn

006 Median Construction

007 Motor Officer

008 Cable Negotiations

009 AB 939-Solid Waste

010 Slurry Seal-FY 2002-03

011 General Plan-Amendment #1

012 Iglesia Park Improvements

013 Slurry Seal-FY 2003-04

014 Aliso Creek/El Toro-East Wing

015 Aliso Creek/Laguna Hills-East Wing

016 Aliso Creek @ El Toro/Alicia

017 Aliso Creek @ Glenwood

018 AV Ranch

019 Slurry Seal-FY 2004-05

020 Pacific Park/La Paz/Wood Canyon

021 Glenwood-Moulton/Enterprise-IIP

022 Wood Canyon/Pacific Park-Northbound-IIP

023 School Traffic Improvement

034 SR73 Enhancement Master Plan

035 Pacific Park Bridge

036 Pacific Park @ Chase - IIP

037 Aliso Creek SR73 Traffic Island

038 Aliso Creek Median - SR73 to Windsong

039 Aliso Creek Median - El Toro to Eastwing

040 Calle Cortez Median

041 Slurry Seal FY 2006-2007

042 Transportation Plan - Go Local

043 Iglesia Park - Prop 40 Improvements

044 SEEP Project

045 Slurry Seal -FY 2007-08

046 Aliso Creek at Pacific Park Intersection

047 Bike Trail on SCE R-O-W

048 AV Parkway Median (Grand to Enterprise)

049 Aliso Viejo Ranch Rehab

050 Aliso Viejo Pkwy Median (Pacific Park to Grand)

051 Slurry Seal - FY 2008-09

052 USPS

053 Pacific Park Rehab (La Paz to Alicia)

054 Pacific Park Rehab (Mareblu to La Paz)

055 Alicia Pkwy Rehab (Pacific Park to City Limit)

056 Pacific Park Rehab (Cheyenne to Aliso Viejo Pa

024 El Toro/Aliso Creek-Right Turn

025 Bikeway Master Plan

026 Wood Canyon Traffic

027 Pacific Park Median Project

028 AV Parkway-Moulton/Enterprise

029 Town Center Loop

030 Wetlands Project

031 SR73 Park-N-Ride

032 Slurry Seal FY 2005-2006

033 Traffic Congestion Mitigation

057 City Facility Rehab

058 Slurry Seal - FY 2009-10

059 Aliso Creek Median (SR73 to Enterprise)

060 Emergency Debris & Tree Removal

061 Woodfield Dr. - Emergency Rehab

062 AV Pkwy Slope & Storm Drain

063 City Hall HVAC Renovation

064 FY 2010-11 Slurry Seal

065 Town Center Loop - Phase 2

066 Mareblu Rehab - North End

067 Wood Canyon Rehab - West

068 Pacific Park - North Canyon Vistas

069 Laurelmont Rehab

070 Aliso Creek Rehab - SR73

071 2010 Street Rehabilitation Project

072 La Paz Rehab - SR 73 to Pacific Park

073 FY 2011-12 Slurry Seal

074 Rec Ad Hoc - Lights at ANHS Batting Cages

075 Rec Ad Hoc - Lights at Foxborough Park

076 Rec Ad Hoc - Restrooms at Foxborough Pk

077 Rec Ad Hoc - Shade Structures at Woodfield Pk

078 Rec Ad Hoc - Goal Posts/Striping at Creekside

079 Rec Ad Hoc - Shade Structures at AV Comm Pk

080 M2 Pacific Park/Oso Corridor

081 M2 Tier 1 Environmental Cleanup Program

102 AV Parkway Median - Grand to Enterprise

103 Slurry Seal FY 16-17

104 ADA Improvements

105 Urban Runoff Treatment Facilitiy

106 Dairy Fork Restoration

107 M2 Tier 1 Environmental Cleanup

108 City Hall Generator

109 Arundo Removal

110 OC Parks Encampment Cleanup

111 AV Ctr Landscape/Site Feature Improvements

112 Aliso Viejo Pkwy Rehab - Cedarbrook - Moulton

113 Aliso Creek Trail Improvements

114 Aliso Creek Rehab - 73 to Aliso Viejo Pkwy

115 OCTA Project P - Alicia Signal Sync

116 City Facilities Wi-Fi

082 Pacific Pk Rehab - Aliso Creek Rd - Alicia Pkwy

083 FY 2012-13 Slurry Seal

084 Aliso Creek Rd Rehab - Enterprise to Pacific Pk

085 Traffic Signal Modifications

086 M2 Tier 1 Environmental Clean Up

087 FY 2013-14 Slurry Seal

088 Alicia Pedestrian Bridge

089 Pac Prk Rehab - Chey to Chs

090 M2 Tier 1 Environmental Cleanup Program

091 Dairy Fork Rehab

092 Aliso Creek Rehab PP-AV Pkwy

093 Slurry Seal 2014-15

094 AV Sign Update Program

095 AV Sign Update Program

096 Town Center Monuments

097 ANHS Led Scoreboards

098 Iglesia Park Ball Field Rehab

099 Aquatic Center Splash Pad

100 Pacific Park Rehab - Chase to SR73

101 Slurry Seal FY 15-16

710 VMWare Enhancement Project

711 Data Center Enhancement Project

721 Council Chambers Video System

722 2017 Fee Study

117 Glenwood Terrace Rehab

118 Aquatic Ctr Replaster & Coping Improvements

119 M2 Tier 1 Environmental Cleanup 5

120 Alicia Pkwy Rehab - Pacific Park to City Limits

121 Slurry Seal FY 2018-19

122 OCTA Project - Los Alisos Blvd Signal Sync

123 CDBG Accessible Pedestrian Signal

124 Liberty Street/Sidewalk Improvement

125 Glenwood Rehab SR73 to Aliso Creek

126 Pacific Park Rehab AV Pkwy to Aliso Creek

127 Deerhurst/Wolverine/Foxborough Rehab

128 Enterprise Rehab Aliso Creek to AV Pkwy

129 Slurry Seal FY 2019-20

130 OCTA Project P - Aliso Creek Signal Sync

131 Permit Tracking (ELM) Software System

132 Windsong, Cedarbrook & Park Ave Rehab

133 Slurry Seal FY 2021-22

134 Aliso Creek Rd Rehab - Enterprise to SR73

800 Green City Initiative

801 Town Center Specific Plan

802 Affordable Housing Programs

803 Green Building Discount

804 Building Fee Refund

899 Code Enforcement

900 Senior Mobility Program

901 City Luncheons & Council Meal

994 Av Community Cup

995 Twilight Camp

996 Branding & Marketing

997 Summer Camp 2013

998 Snow Fest

999 Founder's Day

RESOLUTION NO. 2025-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, APPROVING THE FISCAL YEAR 2025-26 SALARY SCHEDULE

WHEREAS, on June 6, 2018, the City Council approved an updated Classification and Compensation Plan which included adjusting salary ranges on July 1st of each year based on the Annual Consumer Price Index, Urban Wage Earners and Clerical Workers, Los Angeles-Long Beach-Anaheim ("CPI"); and

WHEREAS, the change in the Annual CPI was 3.1% in 2024; and

WHEREAS, on June 4, 2025, Council considered a 3.1% cost-of-living adjustment effective July 1, 2025, as presented in the Proposed Annual Fiscal Year 2025-26 Budget; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALISO VIEJO AS FOLLOWS:

Effective July 1, 2025, salary ranges and base salaries for all full-time and part-time classifications, shall be increased by a cost-of-living adjustment of 3.1% as contained in Exhibit A, Salary Schedule.

PASSED, APPROVED AND ADOPTED this 4th day of June 2025.

_____
Tiffany Ackley
Mayor

APPROVED AS TO FORM:

_____
Scott C. Smith, City Attorney

ATTEST:

_____
Janet Martinez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ALISO VIEJO)

I, JANET MARTINEZ, City Clerk of the City of Aliso Viejo, California, DO HEREBY CERTIFY that the foregoing is the original of Resolution No. 2025-__ duly passed and adopted by the City Council of the City of Aliso Viejo at their regular meeting held on the 4th day of June, 2025, by the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

_____
JANET MARTINEZ,
CITY CLERK

(SEAL)

City of Aliso Viejo
Proposed Salary Schedule
Effective July 1, 2025

Full-Time Classifications	Annual Range Minimum	Annual Control Point	Annual Range Maximum
Accountant	$78,264	$89,681	$107,616
Accountant/Payroll	$74,538	$85,410	$102,493
Accounting Technician	$56,001	$64,170	$77,005
Accounting Supervisor	$107,612	$123,308	$147,965
Administrative Secretary	$60,348	$74,902	$89,882
Assistant Planner	$73,557	$84,286	$101,143
Associate Engineer	$100,600	$115,275	$138,331
Associate Planner	$86,308	$98,897	$118,676
City Clerk	$131,694	$150,899	$181,079
City Manager (Contract)	$280,000		$288,680
Director of Administrative Services	$172,010	$202,135	$242,562
Director of Community Development	$172,010	$202,135	$242,562
Director of Financial Services/City Treasurer	$172,010	$202,135	$242,562
Director of Government Services	$172,010	$202,135	$242,562
Director of Public Works	$172,010	$202,135	$242,562
Director of Recreation and Community Services	$172,010	$202,135	$242,562
Executive Assistant	$74,430	$85,288	$102,345
Facilities Supervisor	$88,294	$101,170	$121,404
Financial Analyst	$78,264	$89,681	$107,616
Financial Services Manager	$125,212	$143,477	$172,172
Human Resources Analyst	$88,293	$101,170	$121,404
IT Analyst	$78,264	$89,681	$107,616
IT Manager	$128,522	$152,085	$182,502
Junior Accountant	$67,761	$77,646	$93,176
Management Analyst	$80,768	$92,551	$111,060
Office Assistant	$46,032	$52,747	$63,297
Office Specialist	$50,636	$61,923	$74,307
Permit Technician	$67,014	$76,999	$92,398
Planning Technician	$62,008	$71,053	$85,263
Recreation Coordinator	$71,439	$81,860	$98,232
Recreation and Community Services Manager	$119,228	$136,621	$163,944
Recreation and Community Services Supervisor	$82,155	$94,139	$112,967
Recreation Specialist	$50,108	$57,417	$68,900
Secretary to the City Manager	$74,430	$90,629	$108,754
Senior Accountant	$90,004	$103,133	$123,759
Senior Planner	$100,431	$115,080	$138,096
Senior Planner I	$100,431	$126,195	$151,433
Streets Supervisor	$88,294	$101,170	$121,404
Systems Administrator	$93,838	$109,824	$131,789

City of Aliso Viejo
Proposed Salary Schedule
Effective July 1, 2025

Elected Officials	Compensation
Council Members (Municipal Code)	$520
Mayor (Municipal Code)	$520

Part-Time Classifications	Minimum	Point	Maximum
Crime Prevention Specialist	$33.40	$38.27	$45.93
Human Resources Manager	$57.62	$68.43	$79.24
Office Assistant	$22.13	$25.36	$30.43
Planning Aide	$17.52	$20.08	$24.09
Recreation Leader	$17.25	$19.15	$22.99
Senior Recreation Leader	$19.83	$22.03	$26.44

ALISO VIEJO

Fiscal Year 2025-26 Proposed Annual Budget

City Council

June 4, 2025

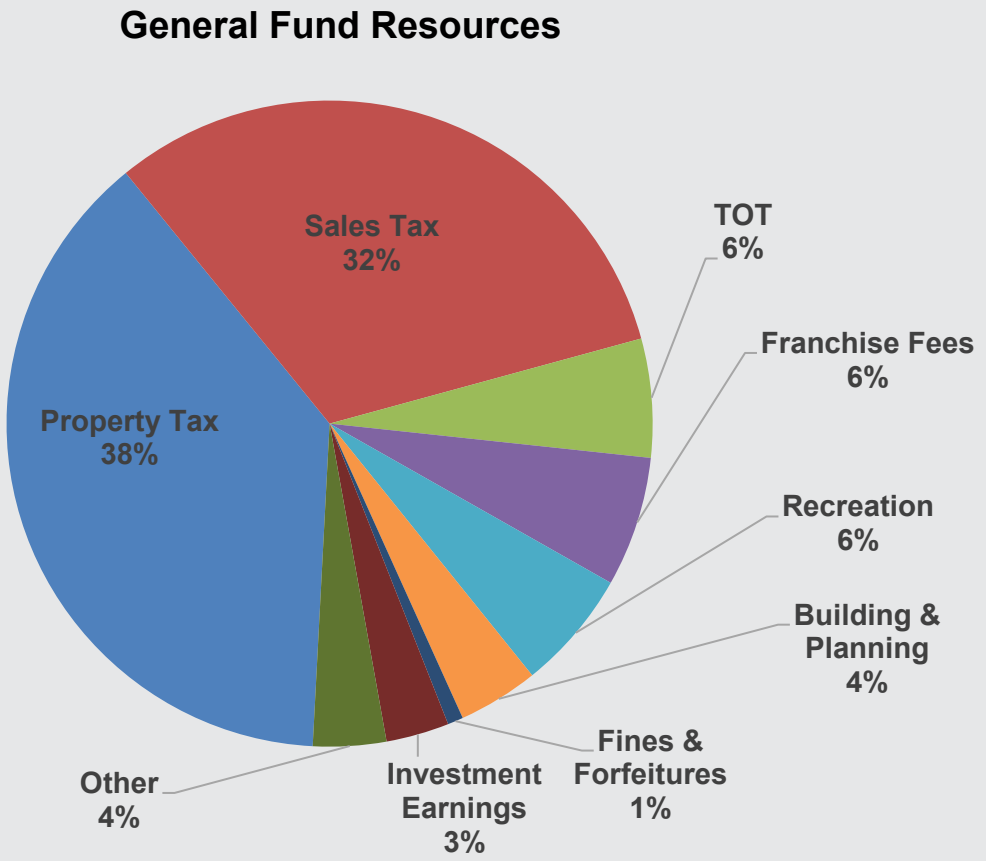
Recent Adjustments

- General Fund Capital Improvement Plan (CIP)
  - Replacement of desktop computers - $145,000
  - Replacement of cameras at AQC/AVC - $96,000

- Special Revenues Update
  - Measure M
  - SB1
  - CDBG

FY 2025-26 General Fund Estimated Revenues

General Fund Resources	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2024-25 Year-End Estimates	FY 2025-26 Proposed Budget
Property Tax	$ 9,911,102	$ 10,179,100	$ 10,179,000	$ 10,319,100
Sales Tax	8,359,623	8,900,000	8,900,000	8,520,000
TOT	1,570,575	1,600,000	1,594,088	1,600,000
Franchise Fees	1,793,611	1,661,670	1,672,525	1,636,000
Recreation	1,593,376	1,685,500	1,440,000	1,560,000
Building & Planning	1,240,630	1,100,000	1,250,000	1,085,000
Fines & Forfeitures	296,430	185,000	246,595	210,000
Investment Earnings	708,216	495,000	800,000	850,000
Other	2,700,363	944,049	944,049	1,061,485
Total Resources	**$ 28,173,926**	**$ 26,750,319**	**$ 27,026,257**	**$ 26,841,585**



General Fund Expenditures

- Salaries & Benefits
  - COLA - 3.1% (Full-time & Part-time employees) - $134,730
  - CalPERS Unfunded Pension Liability – $158,270
  - Cafeteria Allowance
- Economic Development - $50,000
- Completion of Safety Element - $50,000
- Master Fee Schedule Study - $50,000
- Budget Reductions/Offsets Over $600K

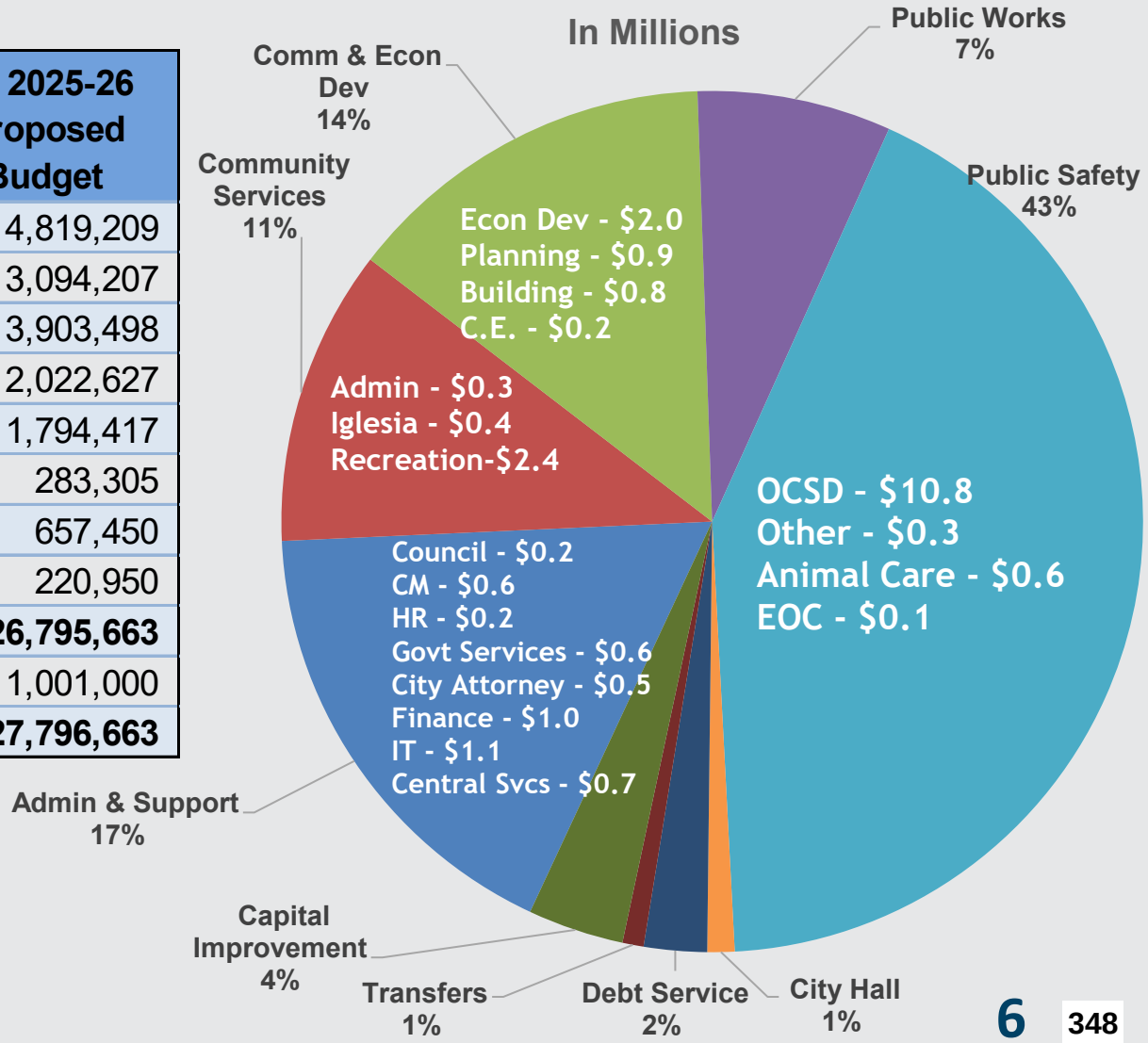
General Fund Budget Reductions

- Professional Services
- OCSD
  - Continue to freeze motor position
  - Full-Time EOC to Part-Time
- PLHA Grant Offset
  - OCSD Behavior Health Bureau Costs
  - Affordable Housing Units
- Recreation
  - Partnership with AVCA/Camps
  - Misc Supplies

Proposed Budget Reductions		Amount
Wages - OT (Finance)	$	5,000
Professional Services / Misc		
Finance		10,000
Comm Dev.		56,500
Public Works		25,000
IT		10,000
Legal		11,000
OCSD Contract		
Freeze Motor Officer		331,785
EOC (Reduce to Part-Time)		143,488
PLHA Grant Offset		48,415
Recreation		19,395
Total Reductions	**$**	**660,583**

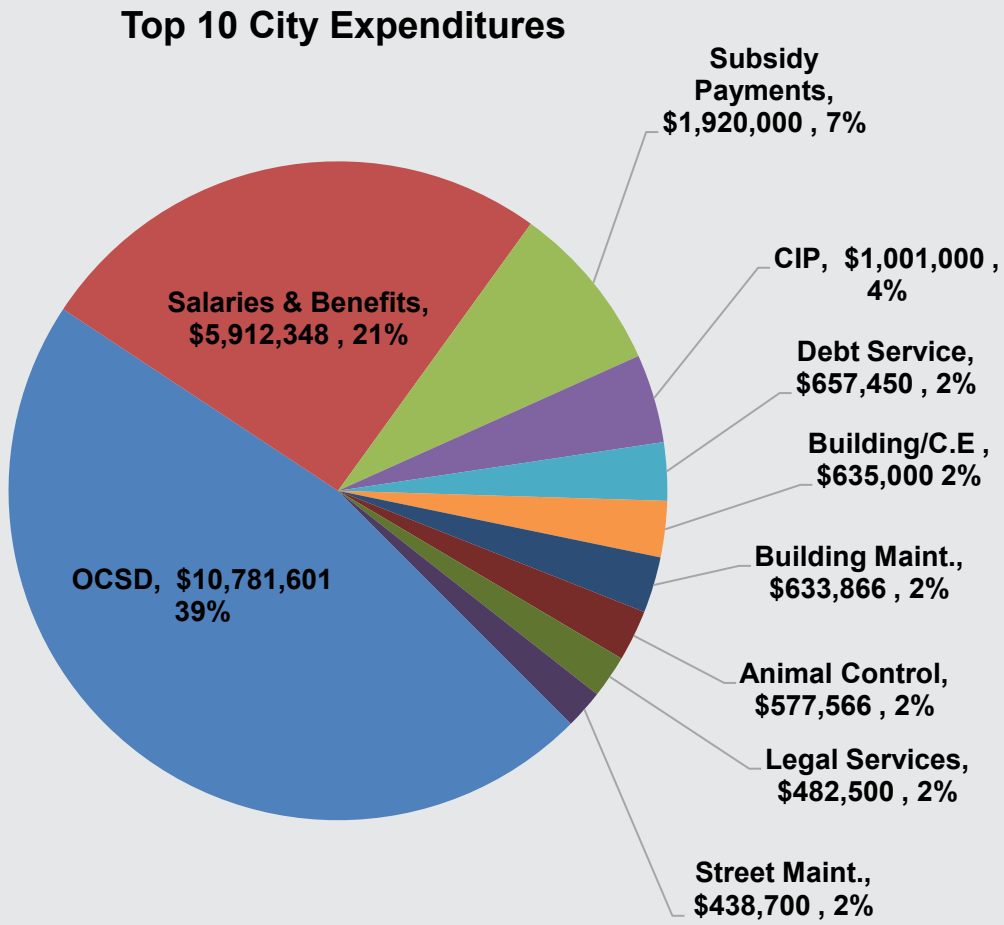
FY 2025-26 General Fund Appropriations

General Fund Appropriations	FY 2023-2024 Actuals	FY 2024-25 Amended Budget	FY 2024-25 Year-End Est.	FY 2025-26 Proposed Budget
Admin & Support	$ 4,978,006	$ 4,976,449	$ 4,761,449	$ 4,819,209
Community Services	2,743,811	3,165,132	3,022,132	3,094,207
Comm & Econ Dev	3,982,795	4,136,826	4,186,826	3,903,498
Public Works	1,724,588	1,914,500	1,834,500	2,022,627
Public Safety	10,005,398	11,332,287	10,632,287	11,794,417
City Hall	201,147	251,290	251,290	283,305
Debt Service	655,795	658,050	658,050	657,450
Transfers	159,252	201,402	201,402	220,950
Total Operating	**$ 24,450,792**	**$ 26,635,936**	**$ 25,547,936**	**$ 26,795,663**
Capital Improvement	267,472	526,000	251,000	1,001,000
Total General Fund	**24,718,264**	**$ 27,161,936**	**$ 25,798,936**	**$ 27,796,663**



FY 2025-26 General Fund Appropriations

Rank	Expenditure		FY 25-26 Proposed Budget	% of Total
1	OCSD	$	10,781,601	39%
2	Salaries & Benefits	$	5,912,348	21%
3	Subsidy Payments	$	1,920,000	7%
4	CIP	$	1,001,000	4%
5	Debt Service	$	657,450	2%
6	Building/C.E	$	635,000	2%
7	Building Maint.	$	633,866	2%
8	Animal Control	$	577,566	2%
9	Legal Services	$	482,500	2%
10	Street Maint.	$	438,700	2%
	Top 10 City Expenditures	**$**	**23,040,031**	**83%**
	Total Budget	**$**	**27,796,663**	**100%**



FY 2025-26 General Fund Capital Improvement Plan

• Aquatic Center Pool Deck	$	350,000
• City Hall Carpet/Paint		275,000
• Ranch Wood Sealing -		75,000
• Aquatic Center Pool Pump -		40,000
• Wetlands -		20,000
• Replacement of computers		145,000
• Replacement of cameras		96,000
Total	$	1,001,000

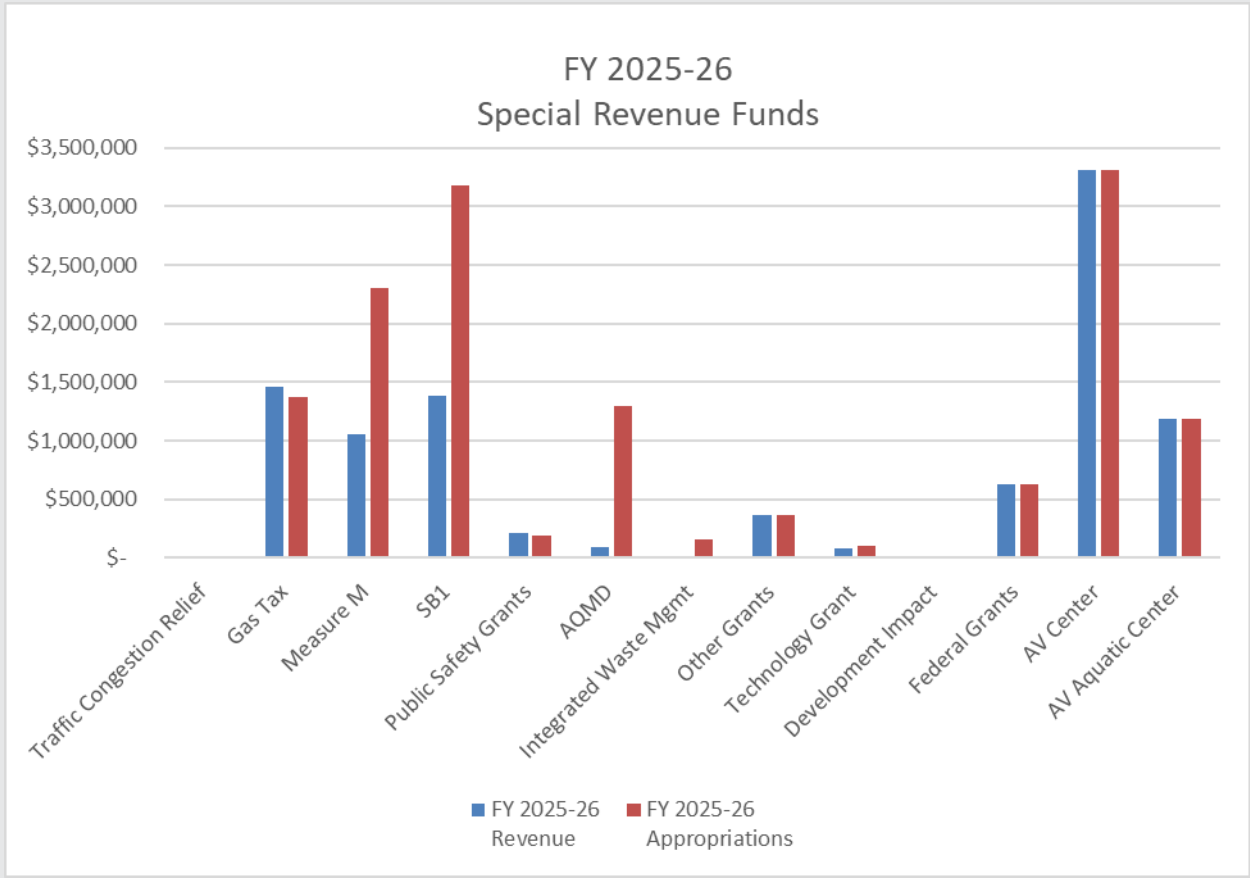
FY 2025-26 General Fund Summary

FY 2025-26 General Fund
Proposed Budget

Resources	$	26,841,585
Appropriations		(26,795,663)
Operating Surplus (Deficit)	$	45,922
Estimated Year-End	$	45,922
Capital Improvement		1,001,000
Use of Reserves		(1,001,000)
Estimated Beginning Fund Balance	$	39,109,079
Estimated Year-End Fund Balance	$	38,154,001
Estimated Change in Fund Balance	$	(955,078)
% Change in Fund Balance		-2.4%

FY 2025-26 Special Revenue Funds

Fund	FY 2025-26 Revenue	FY 2025-26 Appropriations
Traffic Congestion Relief	$ 1,900	$ -
Gas Tax	1,459,500	1,374,700
Measure M	1,056,000	2,315,984
SB1	1,386,500	3,180,000
Public Safety Grants	209,000	186,677
AQMD	88,000	1,300,000
Integrated Waste Mgmt	17,000	156,000
Other Grants	365,620	365,620
Technology Grant	75,800	105,200
Development Impact	0	0
Federal Grants	630,848	630,848
AV Center	3,315,078	3,315,078
AV Aquatic Center	1,183,950	1,183,950
Total	**$ 9,789,196**	**$ 14,114,057**



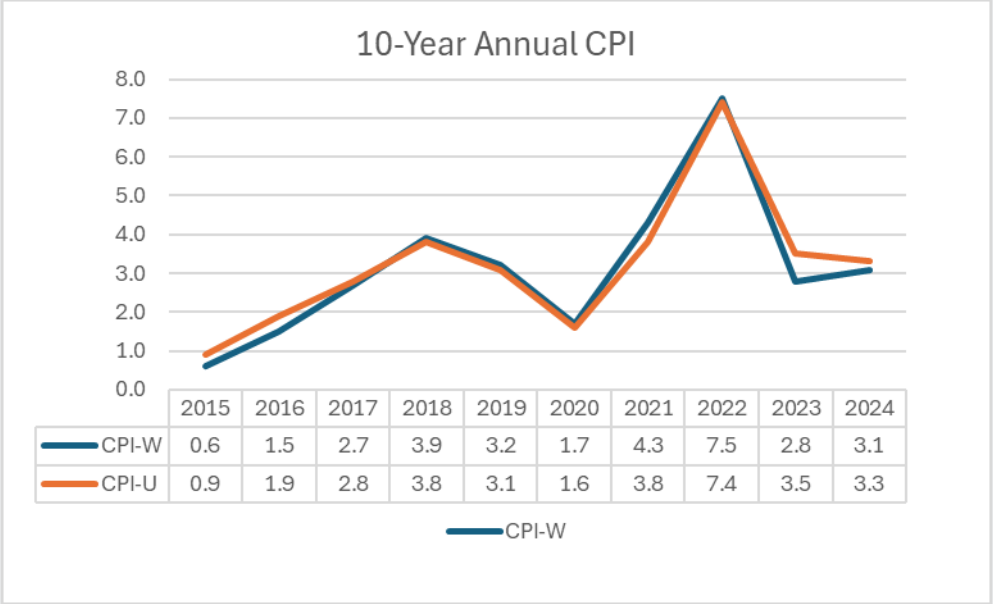
FY 2025-26 Special Revenue Funds Capital Improvement Plan -$7.2M

- Accessible pedestrian signals - $183,019
- ADA Curb Ramps - $284,680
- Slurry seal - $750,000
- Glenwood street rehabilitation from SR73 to Aliso Creek - $1,510,000
- Aliso Viejo Parkway rehabilitation from Enterprise to Aliso Creek - $2,000,000
- Cedarbrook rehabilitation from Glenwood to Aliso Viejo Parkway - $1,085,000
- Columbia and Argonaut street rehabilitation - $30,000
- City Hall and Ranch ADA improvements - $74,209
- Bike Lane Implementation - $1,300,000

Five-Year Forecast

Assumptions

- 3% CPI
- OCSD
  - No freezes, 3-5% Increase
- Labor includes CPI and merit increases
  - No staffing increases
  - CalPERS Unfunded Accrued Liability
  - Medical/Health Benefits – 7%



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CPI-W	0.6	1.5	2.7	3.9	3.2	1.7	4.3	7.5	2.8	3.1
CPI-U	0.9	1.9	2.8	3.8	3.1	1.6	3.8	7.4	3.5	3.3

FY 2025-26	FY 2026-27	FY 2027-28	FY 28-29	FY 29-30
$158,270	$182,000	$198,000	$232,000	$238,000

- Animal Care Services – 5%
- Insurance – 15% Increases
- General Plan Update – FY 2027-28 & FY 2028-29

Assumptions

- Regulatory Permits – 15%
- Elections – every two years
- Crossing Guards – 5%
- Utilities – 10%
- MOE Update – July 1, 2026 – 5%
- Continued efforts for Economic Development

Five-Year Revenue Forecast

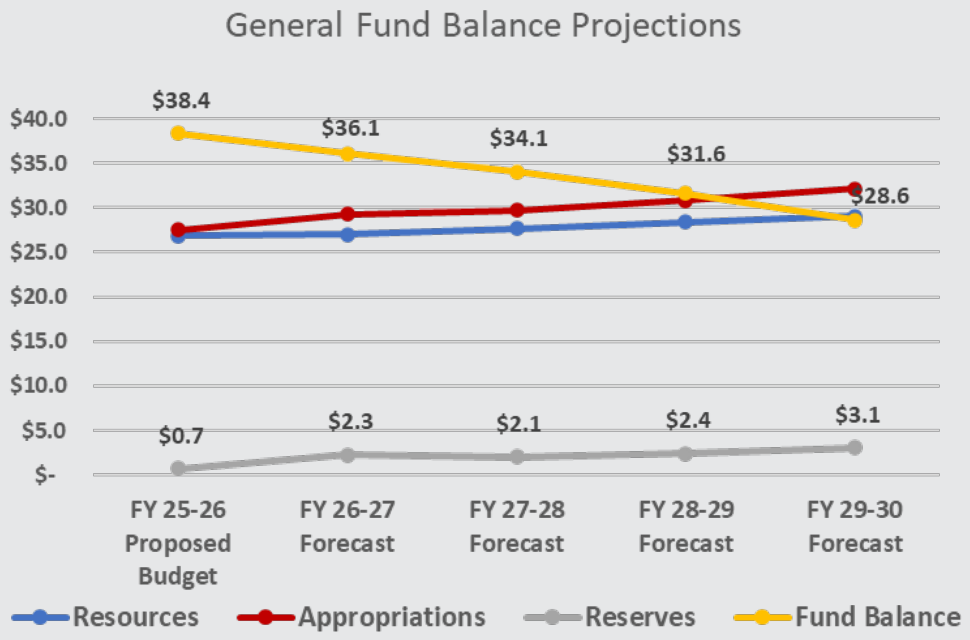
General Fund Resources	FY 2025-26 Proposed Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Property Tax	$ 10,319,100	$ 10,625,020	$ 10,940,137	$ 11,359,132	$ 11,682,139
Sales Tax	8,520,000	8,774,292	8,949,778	9,128,773	9,311,349
TOT	1,600,000	1,624,000	1,648,360	1,673,085	1,698,182
Franchise Fees	1,636,000	1,668,720	1,702,094	1,736,136	1,770,859
Recreation	1,560,000	1,606,800	1,655,004	1,704,654	1,755,794
Building & Planning	1,085,000	1,117,550	1,151,077	1,185,609	1,221,177
Fines & Forfeitures	210,000	210,000	210,000	210,000	210,000
Investment Earnings	850,000	500,000	500,000	500,000	500,000
Other	1,061,485	897,000	900,525	904,156	907,895
Total Resources	**$ 26,841,585**	**$ 27,023,382**	**$ 27,656,974**	**$ 28,401,546**	**$ 29,057,394**

Five-Year Expenditure Forecast

General Fund Appropriations	FY 2025-26 Proposed Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Admin & Support	$ 4,819,209	$ 5,127,145	$ 5,304,472	$ 5,726,902	$ 5,837,831
Community Services	3,094,207	3,216,865	3,383,683	3,560,401	3,749,715
Comm & Econ Dev	3,903,498	3,906,176	4,153,451	4,173,112	4,240,821
Public Works	2,022,627	2,065,261	2,153,164	2,251,409	2,355,778
Public Safety	11,794,417	12,305,797	12,694,392	13,135,042	13,510,103
City Hall	283,305	294,049	331,141	373,178	420,840
Debt Service	657,450	656,950	660,950	659,450	662,450
Transfers	220,950	227,579	234,406	241,438	248,681
Total Operating	**$ 26,795,663**	**$ 27,799,821**	**$ 28,915,658**	**$ 30,120,933**	**$ 31,026,218**
Capital Improvement	1,001,000	1,490,000	805,000	695,000	1,090,000
Total General Fund	**$ 27,796,663**	**$ 29,289,821**	**$ 29,720,658**	**$ 30,815,933**	**$ 32,116,218**

Five-Year Summary

Summary	FY 2025-26 Proposed Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenue	$ 26,841,585	$ 27,023,382	$ 27,656,974	$ 28,401,546	$ 29,057,394
Operating Appropriations	(26,795,663)	(27,799,821)	(28,915,658)	(30,120,933)	(31,026,218)
Operating Surplus/(Deficit)	**$ 45,922**	**$ (776,439)**	**$ (1,258,684)**	**$ (1,719,387)**	**$ (1,968,824)**
CIP	(1,001,000)	(1,490,000)	(805,000)	(695,000)	(1,090,000)
Net Change to Fund Balance	**$ (955,078)**	**$ (2,266,439)**	**$ (2,063,684)**	**$ (2,414,387)**	**$ (3,058,824)**

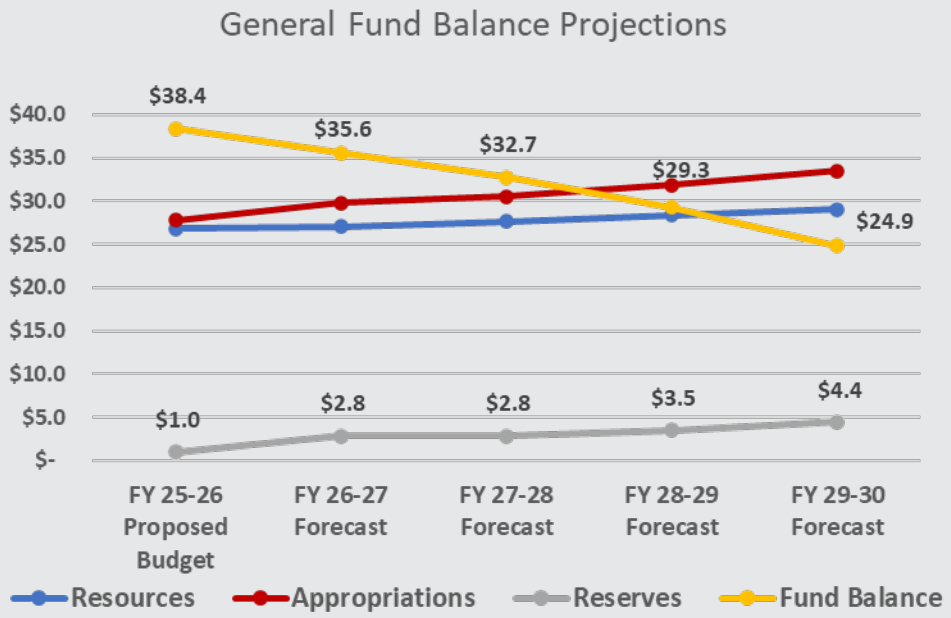


Forecast – 5% Increase with OCSD

General Fund Appropriations	FY 2025-26 Proposed Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Admin & Support	$ 4,819,209	$ 5,127,145	$ 5,304,472	$ 5,726,902	$ 5,837,831
Community Services	3,094,207	3,216,865	3,383,683	3,560,401	3,749,715
Comm & Econ Dev	3,903,498	3,906,176	4,153,451	4,173,112	4,240,821
Public Works	2,022,627	2,065,261	2,153,164	2,251,409	2,355,778
Public Safety	11,794,417	12,839,319	13,480,600	14,193,349	14,861,098
City Hall	283,305	294,049	331,141	373,178	420,840
Debt Service	657,450	656,950	660,950	659,450	662,450
Transfers	220,950	227,579	234,406	241,438	248,681
Total Operating	**$ 26,795,663**	**$ 28,333,343**	**$ 29,701,866**	**$ 31,179,240**	**$ 32,377,213**
Capital Improvement	1,001,000	1,490,000	805,000	695,000	1,090,000
Total General Fund	**$ 27,796,663**	**$ 29,823,343**	**$ 30,506,866**	**$ 31,874,240**	**$ 33,467,213**

Forecast – 5% Increase with OCSD

Summary	FY 2025-26 Proposed Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenue	$ 26,835,800	$ 27,023,382	$ 27,656,974	$ 28,401,546	$ 29,057,394
Operating Appropriations	(26,795,663)	(28,333,343)	(29,701,866)	(31,179,240)	(32,377,213)
Operating Surplus/(Deficit)	**$ 40,137**	**$ (1,309,961)**	**$ (2,044,892)**	**$ (2,777,694)**	**$ (3,319,819)**
CIP	(1,001,000)	(1,490,000)	(805,000)	(695,000)	(1,090,000)
Net Change to Fund Balance	**$ (960,863)**	**$ (2,799,961)**	**$ (2,849,892)**	**$ (3,472,694)**	**$ (4,409,819)**



Recommended Actions:

1. Adopt a Resolution adopting the Annual Budget for Fiscal Year 2025-26; and
2. Adopt a Resolution approving City Salary Schedules.

QUESTIONS?

CONTRACT
With
City of Aliso Viejo
For
Law Enforcement Services

This Contract for Law Enforcement Services, (hereinafter referred to as "Contract") is made and entered into as of the date fully executed by and between the County of Orange, a political subdivision of the State of California (hereinafter referred to as "County,") on behalf of Orange County Sheriff's Department, ("Sheriff"), and the City of Aliso Viejo, (hereinafter referred to as "City,") with County and City sometimes individually referred to as "Party", or collectively referred to as "Parties"

ATTACHMENTS

This Contract is comprised of this document and the following Attachments, which are attached hereto and incorporated by reference into this Contract:

Attachment A – Scope of Work
Attachment B – Payment Provisions
Attachment C – Level of Service
Attachment D – City Ordinances
Attachment E – TVAP Resolution
Attachment F – TVAP Form
Attachment G – Forfeited and Seized Asset Policy

RECITALS

WHEREAS, City wishes to contract with County for law enforcement services; and

WHEREAS, County is agreeable to the rendering of such services, as authorized in Government Code sections 51301, 54981, and 55632, on the terms and conditions hereinafter set forth,

NOW, THEREFORE, the Parties mutually agree as follows:

ARTICLES

General Terms and Conditions:

A. **Term of Contract:** This Contract shall commence July 1, 2025 and terminate June 30, 2026 unless earlier terminated by either Party or extended in the manner set forth herein.

B. **Termination:** County and City may terminate this Contract, without cause, upon one-hundred and eighty (180) days written notice to the other Party.

If the County and City have not entered into a written Contract for further law enforcement services thirty (30) days before this Contract terminates, then the County and City may execute an amendment that provides as follows and does not materially alter other terms of the Contract: County shall continue to provide to City all, or a designated part, of the law enforcement services specified herein, for sixty (60) days following the termination date of this Contract, and City shall pay County the full costs of providing such services. Such full costs may be greater than those listed herein.

C. **Entire Contract:** This Contract contains the entire Contract between the parties with respect to the matters herein, and there are no restrictions, promises, warranties or undertakings other than those set forth herein or referred to herein.

D. **Amendments:** Unless expressly provided for in this Contract, no alteration or variation of the terms of this Contract shall be valid unless made in writing and signed by the parties; no oral understanding or Contract not

incorporated herein shall be binding on either of the parties; and no exceptions, alternatives, substitutes or revisions are valid or binding on either Party unless authorized in writing.

E. **Severability:** If any term, covenant, condition or provision of this Contract is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.

F. **Headings:** Headings used throughout this Contract are for convenience only and shall not affect the meaning or interpretation of any provisions of this Contract.

G. **Independent Contractor:** County is and at all times shall be deemed to be, an independent contractor. Nothing herein contained shall be construed as creating the relationship of employer and employee, or principal and agent, between City and County or any of County's agents or employees. County and its Sheriff shall retain all authority for rendition of services, standards of performance, control of personnel, and other matters incident to the performance of services by County pursuant to this Contract. County, its agents and employees, shall not be entitled to any rights or privileges of City employees and shall not be considered in any manner to be City employees.

H. **Indemnification:** County, its officers, agents, employees, subcontractors and independent contractors shall not be deemed to have assumed any liability for the negligence or any other act or omission of City or any of its officers, agents, employees, subcontractors or independent contractors, or for any dangerous or defective condition of any public street, work or property of City, or for any illegality or unconstitutionality of City's municipal ordinances. City shall indemnify and hold harmless County, and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors from any claim, demand or liability whatsoever based or asserted upon the condition of any public street, work or property of City, or upon the illegality or unconstitutionality of any municipal ordinance of City that Sheriff has enforced, or upon any act or omission of City, or its elected and appointed officials, officers, agents, employees, subcontractors or independent contractors related to this Agreement, including, but not limited to, any act or omission related to the maintenance or condition of any vehicle or motorcycle that is owned or possessed by City and used by County personnel in the performance of this Agreement, for property damage, bodily injury or death or any other element of damage of any kind or nature, and City shall defend at its expense including attorney fees, and with counsel approved in writing by County, County and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors in any legal action or claim of any kind based upon or asserted upon such condition of public street, work or property, or illegality or unconstitutionality of a municipal ordinance, or alleged acts or omissions. If judgment is entered against City and County by a court of competent jurisdiction because of the concurrent active negligence of either party, City and County agree that liability will be apportioned as determined by the court. Neither party shall request a jury apportionment.

County shall indemnify and hold harmless City and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors from any claim, demand or liability whatsoever based or asserted upon any act or omission of County or its elected and appointed officials, officers, agents, employees, subcontractors or independent contractors related to this Agreement, for property damage, bodily injury or death or any other element of damage of any kind or nature, and County shall defend, at its expense, including attorney fees, and with counsel approved in writing by City, City and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors in any legal action or claim of any kind based or asserted upon such alleged acts or omissions.

I. **State Audit:** Pursuant to Government Code Section 8546.7, City and County shall be subject to examination and audit by the State Auditor for a period of three years after final payment by City to County under this Contract. City and County shall retain all records relating to the performance of this Contract for said three-year period, except that those records pertaining to any audit then in progress, or to any claims or litigation, shall be retained beyond said three-year period until final resolution of said audit, claim or litigation.

J. **Notices:** Termination notices shall be effective when written and deposited in the United States mail, certified, return receipt requested and addressed as below. All other notices authorized or required by this Contract shall be effective when written and deposited in the United States mail, first class postage prepaid and addressed as follows:

CITY: ATTN: CITY MANAGER
CITY OF ALISO VIEJO
12 JOURNEY, SUITE 100
ALISO VIEJO, CA 92629

COUNTY: ATTN: LAW ENFORCEMENT CONTRACT MANAGER
SHERIFF-CORONER DEPARTMENT
320 NORTH FLOWER STREET, SUITE 108
SANTA ANA, CA 92703

-Signature Page to Follow-

IN WITNESS WHEREOF, the Parties hereto have executed this Contract on the dates opposite their respective signatures:

City: Aliso Viejo

By: _____ Title: Mayor

Print Name: _____ Date: _____

Attest: _____

City Clerk

Approved as to Form

By: _____
City Attorney

County:

By: _____ Title: Chair of the Board of Supervisors

Print Name: _____ Date: _____

Signed and certified that a copy of this Contract has been delivered to the Chair of the Board Per Government Code section 25103; Resolution 79-1535.

Attest: _____

Robin Stieler
Clerk of the Board
County of Orange, California

Approved as to Form
Office of the County Counsel
Orange County, California

By: DocuSigned by: Annie Loo B7726751D1E947E...
Deputy

ATTACHMENT A

SCOPE OF WORK

A. REGULAR SERVICES BY COUNTY:

1. Sheriff shall render to City law enforcement services as hereinafter provided. Such services shall include the enforcement of lawful State statutes and lawful municipal ordinances of City, other than licensing ordinances.

2. The night, day and evening patrol and supervisory shifts will be established by Sheriff. Personnel of each shift may work varying and different times and may be deployed to other shifts when, in the opinion of Sheriff and City Manager, the need arises. Any long-term shift deployment change will be reported to the City Council.

3. The level of service, other than for licensing, to be provided by the County for this Contract is set forth in Attachment C.

4. For any service that is provided to City at less than 100% of a full-time Sheriff position, County retains the option to terminate such service in the event the other City or cities that contract(s) for the balance of the time of the employee providing the service no longer pay(s) for such service and City does not request the Contract be amended to pay 100% of the cost of the employee providing such service. The Maximum Obligation of City will be adjusted accordingly.

5. All services contracted for in this Contract may not be operational on the precise date specified in this Contract. In those instances, Sheriff shall notify City Manager of the date or dates such service or services are to be implemented. If the City pays for a service before its implementation, the County shall provide a credit, based on the vacancy credit rates calculated for that fiscal year, in the City's final invoice of that fiscal year.

6. During emergencies, such as mutual aid situations, Sheriff will attempt to leave in City the Captain in charge of City Police Services. If Sheriff determines that the Captain is needed elsewhere, Sheriff will notify City's Manager within four hours. Sheriff will return the Captain to City as soon as possible once the emergency situation is under control.

7. Sheriff shall receive applications for City licenses pursuant to the City's ordinances in Attachment D and complete investigations relating to such applications. Said investigations shall be forwarded to City Manager who is responsible for the disposition of the application and notification to the applicant. County shall not provide any advisory, administrative, hearing or litigation attorney support or services related to licensing. County shall not provide any administrative or investigatory services related to the licensing ordinances, except the investigations relating to initial applications for which this subsection provides.

8. With the limitations set forth below, Sheriff, on behalf of County, is authorized to execute written amendments to this Contract to increase or decrease the level of service, when Sheriff and City mutually agree that such increase or decrease in the level of service is appropriate. Any such amendment to the Contract shall concomitantly increase or decrease the cost of services payable by City. Sheriff and appropriate City personnel shall file copies of any such amendments to this Contract with the Clerk of County's Board of Supervisors and City's Clerk. Except for costs related to Employee Bargaining has defined herein, changes to this Contract executed by Sheriff and City Manager may not, in the aggregate, increase or decrease the cost of services payable by City by more than one percent (1%) of the Maximum Obligation.

B. ENHANCED AND SUPPLEMENTAL SERVICES BY COUNTY:

1. Enhanced services for events on City property. At the request of City, through its City Manager, Sheriff may provide enhanced law enforcement services for functions, such as community events, conducted on property that is owned, leased or operated by City. Sheriff shall determine personnel and equipment needed for such enhanced services. City shall reimburse County for such additional services, at an amount computed by Sheriff, based on the current year's County law enforcement cost study. The cost of these enhanced services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after each such event.

2. Supplemental services for occasional events operated by private individuals and entities on non-City property. At the request of City, through its City Manager, Sheriff may provide supplemental law enforcement services to preserve the peace at special events or occurrences that occur on an occasional basis and are operated by private individuals or private entities on non-City property. Sheriff shall determine personnel and equipment needed for such supplemental services, and will provide such supplemental services only if Sheriff is able to do so without reducing the normal and regular ongoing services that Sheriff otherwise would provide to City pursuant to this Contract. Such supplemental services shall be provided only by regularly appointed full-time peace officers, at rates of pay governed by a Memorandum of Understanding between County and the bargaining unit(s) representing the peace officers providing the services. Such supplemental services shall include only law enforcement duties and shall not include services authorized to be provided by a private patrol operator, as defined in Section 7582.1 of the Business and Professions Code. Law enforcement support functions, including, but not limited to, clerical functions and forensic science services, may be performed by non-peace officer personnel if the services do not involve patrol or keeping the peace and are incidental to the provision of law enforcement services. City shall reimburse County its full, actual costs of providing such supplemental services at an amount computed by Sheriff, based on the current year's County law enforcement cost study. The cost of these supplemental services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after each such event.

3. Supplemental services for events operated by public entities on non-City property. At the request of City, through its City Manager, Sheriff may provide supplemental law enforcement services to preserve the peace at special events or occurrences that occur on an occasional basis and are operated by public entities on non-City property. Sheriff shall determine personnel and equipment needed for such supplemental services, and will provide such supplemental services only if Sheriff is able to do so without reducing services that Sheriff otherwise would provide to City pursuant to this Contract. City shall reimburse County its full, actual costs of providing such supplemental services at an amount computed by Sheriff, based on the current year's County law enforcement cost study. The cost of these supplemental services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after each such event.

4. Notwithstanding the foregoing, City, through its permit process, may utilize the services of Sheriff at events, for which City issues permits, that are operated by private individuals or entities or public entities. Sheriff shall determine personnel and equipment needed for said events. If said events are in addition to the level of services listed in this Contract, City shall reimburse County for such additional services at an amount computed by Sheriff, based upon the current year's County law enforcement cost study. The cost of these services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after said services are rendered.

5. In accordance with Government Code Section 51350, County has adopted Board Resolution 89-1160 which identifies Countywide services, including but not limited to helicopter response. Sheriff through this contract provides enhanced helicopter response services. The cost of enhanced helicopter response services is included in the Maximum Obligation of City. County shall not charge any additional amounts for enhanced helicopter services without written notification to the City.

C. BODY WORN CAMERA AND IN CAR VIDEO:

1. As part of the law enforcement services to be provided to City, County has provided, or will provide, body worn cameras (hereinafter called "BWC") that will be worn by Sheriff's personnel and In Car Video (hereinafter called "ICV") that will be mounted in vehicles designated by Sheriff for use within City service area.

2. Sheriff has the exclusive right to use said BWC and ICV for law enforcement services related to this Contract.

3. City shall pay County the full costs to County of a) the acquisition of BWC and the acquisition and installation of ICV, and b) recurring costs, as deemed necessary by County, including the costs of maintenance and contributions to a fund for replacement and upgrade of such BWC and ICV when they become functionally or technologically obsolete. The costs to be paid by City for recurring costs, including maintenance and replacement/upgrade of BWC and ICV, are included in the costs set forth in the Maximum Obligation of City, unless City has already paid such costs.

4. If, following the initial acquisition of BWC and ICV referenced above, City requires BWC and ICV for additional Sheriff's personnel or vehicles designated for use in the City service area, County will purchase said additional BWC and ICV. Upon demand by County, City will pay to County a) the full costs of acquisition of

additional BWC and the full cost of acquisition and installation of additional ICV, and b) the full recurring costs for said BWC and ICV, as deemed necessary by County, including the costs of maintenance, and contributions to a fund for replacement and upgrade of such BWC and ICV when they become functionally or technologically obsolete. Said costs related to additional BWC and ICV are not included in, and are in addition to, the costs set forth in the Maximum Obligation.

5. County will replace and/or upgrade BWC and ICV as needed. The costs of replacing/upgrading BWC and ICV shall be paid by County from the replacement/upgrade funds to be paid by City in accordance with the foregoing. City shall not be charged any additional charge to replace or upgrade BWC and ICV.

D. TRAFFIC VIOLATOR APPREHENSION PROGRAM:

1. County has established a Traffic Violator Apprehension Program ("the Program"), which is operated by Sheriff, and is designed to reduce vehicle accidents caused by unlicensed drivers and drivers whose licenses are suspended and to educate the public about the requirements of the Vehicle Code and related safety issues with regard to driver licensing, vehicle registration, vehicle operation, and vehicle parking. The Program operates throughout the unincorporated areas of the County and in the cities that contract with County for Sheriff's law enforcement services, without regard to jurisdictional boundaries, because an area-wide approach to reduction of traffic accidents and driver education is most effective in preventing traffic accidents. In order for City to participate in the Program, City has adopted fees pursuant to Vehicle Code Section 22850.5, in the same amount as approved by County, as set forth in the resolution that is Attachment E (hereinafter called a "TVAP resolution"), and has directed that the revenue from such fee be used for the Program. City's participation in the Program may be terminated at any time by rescission or amendment of its TVAP resolution. In the event City 1) amends said TVAP resolution, or rescinds said TVAP resolution and adopts a new TVAP resolution pertaining to the above-referenced fees and the Program, and 2) remains a participant in the Program thereafter, City's Manager, on behalf of City, and Sheriff, on behalf of County, have authority to execute an amendment of this Contract to substitute City's amended or new TVAP resolution for Attachment E to the Contract, as long as said amendment to this Contract does not materially change any other provision of this Contract. As County updates its fees for the Program periodically, County will provide written notice to City of the updated fees. City's participation in the Program will terminate if City determines not to adopt the updated fees for the Program.

2. County will make available for review, at the request of City, all financial data related to the Program as may be requested by City.

3. Fee revenue generated by County and participating cities will be used to fund the following positions, which will be assigned to the Program:

- Ten one hundredths of one (0.10) Sergeant

  (8 hours per two-week pay period)
- One (1) Staff Specialist

  (80 hours per two-week pay period)
- One (1) Office Specialist

  (80 hours per two-week pay period)

4. Fee revenue generated by City may be used to reimburse City for expenditures for equipment and/or supplies directly in support of the Program. In order for an expenditure for equipment and/or supplies to be eligible for reimbursement, City shall submit a request for and obtain pre-approval of the expenditure by using the form as shown in Attachment F.

The request shall be submitted within the budget schedule established by Sheriff. Sheriff shall approve the expenditure only if both of the following conditions are satisfied: 1) there are sufficient Program funds, attributable to revenue generated by City's fee, to pay for the requested purchase, and 2) City will use the equipment and/or supplies, during their entire useful life, only for purposes authorized by its TVAP resolution in effect at the time of purchase.

In the event that City terminates its participation in the Program, City agrees that the equipment purchased by City and reimbursed by Program funds will continue to be used, during the remainder of its useful life, exclusively for the purposes authorized by City's TVAP resolution in effect at the time of purchase.

5. In the event the fees adopted by County, City and other participating jurisdictions are not adequate to continue operation of the Program at the level at which it operated previously, County, at the option of City, will reduce the level of Program service to be provided to City or will continue to provide the existing level of Program services. County will charge City the cost of any Program operations that exceed the revenue generated by fees. Such charges shall be in addition to the Maximum Obligation of City. The amount of any revenue shortfall charged to City will be determined, at the time the revenue shortfall is experienced, according to City's share of Program services rendered. In the event of a reduction in level of Program service, termination of Program service or adjustment of costs, the parties shall execute an amendment to this Contract so providing. Decisions about how to reduce the level of Program service provided to City shall be made by Sheriff with the approval of City.

E. MOBILE DATA COMPUTERS:

1. As part of the law enforcement services to be provided to City, County has provided, or will provide, mobile data computers (hereinafter called "MDCs") that are or will be mounted in patrol vehicles and motorcycles, designated by County for use within City limits.

2. Sheriff has the exclusive right to use said MDCs for law enforcement services related to this Contract.

3. City shall pay County the full costs to County of a) the acquisition and installation of MDCs that are or will be mounted in patrol vehicles and motorcycles assigned to City, and b) recurring costs, as deemed necessary by County, including the costs of maintenance and contributions to a fund for replacement and upgrade of such MDCs when they become functionally or technologically obsolete.

The costs to be paid by City for recurring costs, including maintenance and replacement/upgrade of MDCs, are included in the costs set forth in the Maximum Obligation of City unless City has already paid such costs.

4. If, following the initial acquisition of MDCs referenced above, City requires MDCs for additional patrol cars or motorcycles designated for use in City, or for City's Emergency Operations Center, County will purchase said additional MDCs. Upon demand by County, City will pay to County a) the full costs of acquisition and installation of said additional MDCs, and b) the full recurring costs for said MDCs, as deemed necessary by County, including the costs of maintenance, and contributions to a fund for replacement and upgrade of such MDCs when they become functionally or technologically obsolete. Said costs related to additional MDCs are not included in, and are in addition to, the costs set forth in the Maximum Obligation of City.

5. County will replace and/or upgrade MDCs as needed. The costs of replacing/upgrading MDCs shall be paid by County from the replacement/upgrade funds to be paid by City in accordance with the foregoing. City shall not be charged any additional charge to replace or upgrade MDCs.

F. E-CITATION UNITS:

1. As part of the law enforcement services to be provided to City, County has provided, or will provide, E-Citation units designated by County for use within City limits.

2. Sheriff has the exclusive right to use said E-Citation units for law enforcement services related to this Contract.

3. City shall pay County the full costs to County of a) the acquisition of E-Citation units that are assigned to City, and b) recurring costs, as deemed necessary by County, including the costs of maintenance and contributions to a fund for replacement and upgrade of such E-Citation units when they become functionally or technologically obsolete.

The costs to be paid by City for recurring costs, including maintenance and replacement/upgrade of E-Citation units, are included in the costs set forth in the Maximum Obligation of City unless City has already paid such costs.

4. If, following the initial acquisition of E-Citation units referenced above, City requires additional E-Citation units designated for use in City, County will purchase said additional E-Citation units. Upon demand by County, City will pay to County a) the full costs of acquisition of said additional E-Citation units, and b) the full recurring

costs for said E-Citation units, as deemed necessary by County, including the costs of maintenance, and contributions to a fund for replacement and upgrade of such E-Citation units when they become functionally or technologically obsolete. Said costs related to additional E-Citation units are not included in, and are in addition to, the costs set forth in the Maximum Obligation of City.

5. County will replace and/or upgrade E-Citation units as needed. The costs of replacing/upgrading E-Citation units shall be paid by County from the replacement/upgrade funds to be paid by City in accordance with the foregoing. City shall not be charged any additional charge to replace or upgrade E-Citation units.

G. EQUIPMENT:

1. As part of the law enforcement services to be provided to City, County shall purchase motorcycles and radios that meet certain law enforcement standards as determined by the County (hereinafter "Equipment").

2. City shall pay County the full costs to County of a) the acquisition of Equipment, b) recurring costs, c) the costs of maintenance, and d) replacement and upgrade of such Equipment when they become functionally or technologically obsolete, as deemed necessary by County. The costs to be paid by City are included in the costs set forth in the Maximum Obligation of City.

3. The Equipment purchased by the County for services to the City shall be the property of the County.

4. Radios and motorcycles previously purchased by the City for County law enforcement services to the City shall be the property of and maintained by the City. Notwithstanding the Indemnification provisions of this Contract, County shall be responsible to City for any damage to City radios and motorcycles caused by County's act or omission.

H. CITY OFFICE SPACE

1. In consideration of the promises contained herein, City hereby grants to County rent-free use of office space, office furniture, and office equipment and supplies located in City Hall or other City building for the provision of services under this Contract. Said office space, furniture and equipment and supplies shall be used solely by personnel of City and County, while performing their assigned duties related to services under this Contract. City and County shall mutually agree on the precise location, size and type of said office space, office furniture and office equipment supplies. City shall supply all repair, maintenance and janitorial supplies and services to said premises and shall be responsible for all charges for utilities supplied to said premises.

2. City shall be responsible for the cost of fuel used for services in this Contract. City may: 1) provide fuel via the City's fuel pumps or 2) otherwise pay the County for the provision of fuel in a manner that is acceptable to both Parties. For motorcycles, the City shall pay the County for the provision of fuel in a manner that is acceptable to both Parties. For all other vehicles, City and County shall mutually agree on which method shall be utilized. Limited reimbursement of such costs is included in the costs set forth in Attachment B.

3. Persons detained in City will be booked into the Sheriff Intake-Release Center. Persons will not be booked or housed at the Police Station.

ATTACHMENT B

PAYMENT PROVISIONS

1. Compensation: Pursuant to Government Code Section 51350, City agrees to pay to County the full costs of performing the services mutually agreed upon in this Contract. The costs of services include salaries, wages, benefits, mileage, services, supplies, equipment, and divisional, departmental and County General overhead.

The Maximum Obligation of City for services to be provided by the County for the period July 1, 2025 through June 30, 2026 shall be $11,483,950 (herein "Maximum Obligation"). The County shall provide the City with a new Maximum Obligation prior to the start of the new fiscal year term for the remaining fiscal years included in this Contract Term, if applicable.

The overtime costs included in the Contract are only an estimate. Sheriff shall notify City of actual overtime worked during each fiscal year. If actual overtime worked is above or below budgeted amounts, billings will be adjusted accordingly at the end of the fiscal year. Actual overtime costs may exceed City's Maximum Obligation.

2. Invoice: County shall invoice City monthly and will require payment by City of one-twelfth (1/12) of the Maximum Obligation of City. If a determination is made that increases due to Employee Bargaining must be paid, County thereafter shall include the pro-rata charges for such increases in its monthly invoices to City for the balance.

3. Employee Bargaining: At the time this Contract is executed, there may be unresolved issues pertaining to potential changes in salaries and benefits for County employees. If changes result in the County incurring or becoming obligated to pay for increased costs for or on account of personnel whose costs are included in the calculations of costs charged to City hereunder, City shall pay County, the full costs of said increases to the extent such increases are attributable to work performed by such personnel after the starting date of this Contract. City shall pay County in full for such increases on a pro-rata basis over the portion of the Contract term remaining after County notifies City that increases are payable.

If City is required to pay for such increases, County, at the request of City, will thereafter reduce the level of service provided to City to a level that will make the Maximum Obligation of City an amount specified by City. The purpose of such adjustment of service levels will be to give City the option of keeping its Maximum Obligation hereunder at the pre-increase level or at any other higher or lower level specified by City. In the event of such reduction in level of service and adjustment of costs, the parties shall execute an amendment to this Contract. Decisions about how to reduce the level of service provided to City shall be made by Sheriff with the approval of City.

4. Billing Policy: City shall pay County in accordance with County Board of Supervisors' approved County Billing Policy dated October 27, 1992. The provisions of the policy, including a discount for early payment, shall apply to this Contract. Payments made electronically via a credit card or through a banking system that charges Merchant Fees, Service Fees, or any other Fees shall be the responsibility of the City. If the County is charged any of the before mentioned fees, the City shall be responsible for payment of these fees to the County.

5. Late Penalties: County shall charge City late payment penalties in accordance with County Billing Policy.

6. Licensing Payments: As payment for the Licensing Services described in this Contract, County shall retain all fees paid by applicants for licenses pursuant to City ordinances. Retention of said fees by County shall constitute payment in full to County for costs incurred by County in performing the functions related to licensing; provided, however, that if any of said fees are waived or reduced by City, City shall pay to County the difference between the amount of fees retained by County and the fees that were set forth in the City's ordinances at the time this Contract was executed. If City increases the fee schedule for the licensing ordinances, either party shall have the right to seek amendment of this Contract with respect to the division of the increased fees between City and County.

7. Fees: Fees generated or collected by Sheriff contract personnel for response to false alarms or copying of documents related to the services provided in this Contract will be at County-established rates and will be credited to City on an annual basis. Narcotic asset forfeitures will be handled pursuant to Attachment G.

ORANGE COUNTY SHERIFF-CORONER
LAW ENFORCEMENT CONTRACT
CITY OF ALISO VIEJO
FY 2025-26

LEVEL OF SERVICE

Title	Detail	Quantity	Cost of Service (each)	Cost of Service Total
MANAGEMENT:				
Captain		1.00	$ 535,851	$ 535,851
SUPERVISION:				
Sergeant	Administrative	1.00	$ 429,029	$ 429,029
Sergeant	Patrol	1.00	$ 429,029	$ 429,029
Sergeant (shared)	Patrol	0.33	$ 429,029	$ 141,580
INVESTIGATION SERVICES:				
Investigator		1.00	$ 413,988	$ 413,988
Investigator (shared)		0.50	$ 413,988	$ 206,994
PATROL AND TRAFFIC SERVICES:				
Deputy Sheriff II -Patrol	Patrol	15.00	$ 348,078	$ 5,221,170
Deputy Sheriff II -Motor	Traffic	2.00	$ 358,674	$ 717,348
ADDITIONAL SERVICES:				
Community Services Officer	Parking Control	2.00	$ 174,834	$ 349,668
Deputy Sheriff II - Motor (shared)	School Resource Officer	0.65	$ 364,380	$ 236,847
Senior Emerg. Mgmt. Prog. Coord.		1.00	$ 199,532	$ 199,532
TOTAL POSITIONS		**25.48**		**$ 8,881,036**

REGIONAL / SHARED STAFF:

Title	Regional Team	Quantity	% Allocation	Cost $
TRAFFIC:				
Sergeant	Traffic	0.60	6.14%	$ 19,419
Investigator	Traffic	1.00	6.14%	$ 22,347
Deputy Sheriff II	Traffic	3.00	6.14%	$ 78,997
Investigative Assistant	Traffic	2.00	6.14%	$ 22,948
AUTO THEFT:				
Sergeant	Auto Theft	0.30	4.87%	$ 7,681
Investigator	Auto Theft	2.00	4.87%	$ 40,618
Investigative Assistant	Auto Theft	1.00	4.87%	$ 8,978
Office Specialist	Auto Theft	1.00	4.87%	$ 6,862
DET:				
Sergeant	DET	1.00	8.41%	$ 45,787
Investigator	DET	1.00	8.41%	$ 40,764
COURTS:				
Investigative Assistant	Courts	2.00	8.72%	$ 30,051
MOTORCYCLE (shared Supervision):				
Sergeant	Motorcycle Supervision	1.00	11.32%	$ 54,428
TOTAL REGIONAL/SHARED		**15.90**		**$ 378,880**

OTHER CHARGES AND CREDITS:

OTHER CHARGES:

Other Charges include: Annual leave paydowns and apportionment of cost of leave balances paid at end of employment; Body Worn Camera (BWC) and In Car Video (ICV); contract administration; data line charges; enhanced helicopter response services; E-Citation recurring costs for two (3) units; facility lease; holiday pay; Integrated Law & Justice of Orange County fees; Mobile Data Computer (MDC) recurring cost for eighteen and thirty-three hundredths (18.33) units; overtime; patrol training cost allocation; premium pay for biligual staff, education incentive pay and on-call; services and supplies; and transportation charges.

CREDITS:

Credits include: AB109 (2011 Public Safety Realignment); estimated vacancy credits; false alarm fees; reimbursement for training and miscellaneous programs; reimbursement for restitution.

TOTAL OTHER CHARGES AND CREDITS	**$ 2,224,034**
TOTAL COST OF SERVICES	**$ 11,483,950**

ATTACHMENT D

CITY OF ALISO VIEJO

ORDINANCE NO. 2010-126

LICENSING

ADULT BUSINESS ENTERTAINER PERMIT INCLUDES DANCE INSTRUCTOR (NUDE), DANCE STUDIO (NUDE), FIGURE MODEL (NUDE), FIGURE MODEL STUDIO (NUDE), INTERLOCUTRIX (NUDE), INTRODUCTORY SERVICE, AND RAP SESSION (NUDE)

BINGO GAME

CANVASSER/SOLICITOR

ESCORT SERVICES

JUNK COLLECTOR

JUNK DEALER

MASSAGE ESTABLISHMENT (Includes FBI fees)

MASSAGE PRACTITIONER/TECHNICIAN (Includes FBI fees)

PEDDLER

POOL ROOM

PUBLIC DANCE

RETAIL SALE OF FIREARMS/GUN DEALER

SECONDHAND DEALER (PAWNBROKER)

SECURITY SYSTEM

TAXICAB STAND

RESOLUTION NO. 2024-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, AUTHORIZING THE ORANGE COUNTY SHERIFF'S DEPARTMENT TO COLLECT ITS UPDATED FEE FOR THE TRAFFIC VIOLATOR APPREHENSION PROGRAM IN THE CITY OF ALISO VIEJO

WHEREAS, the Orange County Sheriff-Coroner ("the Sheriff") has instituted a Traffic Violator Apprehension Program designed to reduce vehicle accidents caused by unlicensed drivers and drivers whose licenses are suspended and to educate the public about the requirements of the Vehicle Code and related safety issues with regard to driver licensing, vehicle registration, vehicle operation, and parking; and

WHEREAS, the Sheriff operates the Traffic Violator Apprehension Program in the unincorporated areas of Orange County and in cities (such as the City of Aliso Viejo) that contract for the Sheriff's law enforcement services; and

WHEREAS, operating the Traffic Violator Apprehension Program on an area-wide basis without regard to jurisdictional boundaries between the County and contract cities serves the public purpose of the City because drivers routinely cross jurisdictional boundaries, making an area-wide approach to reduction of traffic accidents and driver education most effective in preventing traffic accidents in all participating jurisdictions; and

WHEREAS, on January 20, 2021, the Aliso Viejo City Council adopted Resolution No. 2021-04, which authorized the Sheriff to collect fees in the City in connection with the Traffic Violator Apprehension Program in amounts identical to the County's fees as set forth in County Resolution No. 20-161; and

WHEREAS, the Board of Supervisors has established an interest-earning, budgeted special revenue fund, called the "Traffic Violator Fund" and designated as Fund 13B, to be controlled by the Sheriff; and

WHEREAS, the Board of Supervisors has directed that proceeds from the Traffic Violator Apprehension Program fees be deposited into the Traffic Violator Fund; and

WHEREAS, the Board of Supervisors has directed that funds from the Traffic Violator Fund must be used to reimburse the Sheriff for the administrative costs associated with the removal, storage, impound, and release of vehicles in accordance with the California Vehicle Code ("Vehicle Code"); and

WHEREAS, the Sheriff impounds vehicles removed from highways, public property, and private property in the unincorporated areas of the County and in contract cities pursuant to the following authority under the Vehicle Code:

Vehicle Code Section and Impound Ground	
14602.6	Suspended, revoked or unlicensed driver/30-day hold
22651 (a)	Unattended vehicle on bridge
22651 (d)	Vehicle blocking driveway
22651 (e)	Vehicle blocking fire hydrant
22651 (f)	Vehicle blocking freeway
22651 (h) (1)	Driver arrested
22651 (h) (2)	Order of suspension or revocation pursuant to section 13388
22651 (i) (1)	Multiple parking citations
22651 (j)	Lack of vehicle registration
22651 (k)	Parking over seventy-two hours
22651 (l)	Parking in a construction zone
22651 (m)	Violation of special events restriction
22651 (n)	No parking zone
22651 (o) (1)	Vehicle registration is incorrect, falsified or expired by more than six months
22651 (p)	Driver unlicensed or license suspended
22651 (r)	Vehicle blocking another vehicle
22651 (t)	Notice to appear/illegal amber lights
22651 (u)	Acting as a car dealer without a license or temporary permit
22651 (v)	Illegally letting stand a mobile billboard advertisement
22651 (w)	Second or subsequent violation of an ordinance
22655.3	Removal for investigation (fleeing in violation of section 2800.1 or 2800.2)

22655.5 (a)	Vehicle was used as the means of committing a public offense
22655.5 (b)	Vehicle is evidence of a crime
22669	Abandoned vehicle

WHEREAS, Vehicle Code section 22850.5 authorizes the City Council, by resolution, to establish a fee equal to the administrative costs relating to the removal, impound, storage, or release of properly impounded vehicles; and

WHEREAS, a cost study prepared in 2024 by the Sheriff demonstrated a need to update the County's Traffic Violator Apprehension Program fees. The Sheriff's cost study determined that the Sheriff's administrative costs relating to the removal, impound, storage, or release of vehicles properly impounded under the Vehicle Code is $174.00 per removal; and

WHEREAS, on June 25, 2024, the Orange County Board of Supervisors adopted Resolution No. 24-085, which established the fee in the amount of $174 and authorizes an annual administrative fee adjustment for the removal, impound, storage or release of vehicles, effective July 1st of each year, starting 2025, not to exceed the annual percentage of the Los Angeles-Long Beach-Anaheim "all items" Consumer Price Index, provided that the amount does not exceed the actual costs to OCSD; and

WHEREAS, consistent with the City's authority under Vehicle Code section 22850.5, the Sheriff has requested that the City update its Traffic Violator Apprehension fees to match the County's new fee of $174.00 per removal;

WHEREAS, the City Council desires to update the Traffic Violator Apprehension Program fee to match the County and further desires for the Sheriff to continue to collect the fee on behalf of the City. Continuing with such a practice will ensure that persons whose vehicles are impounded, rather than the public as a whole, will bear the administrative costs of such impounds; and

WHEREAS, Vehicle Code section 22850.5 imposed the following restrictions on the imposition of this administrative fee:

a) The fee may only be imposed on the registered owner or the agents of that owner and may not include any vehicle towed under an abatement program or sold at a lien sale pursuant to Sections 3068.1 to 3074, inclusive, of, and Section 22851 of, the Civil Code unless the sale is sufficient in amount to pay the lienholder's total charges and proper administrative costs; and

b) Any charges shall be collected by the local or state authority only from the registered owner or an agent of the registered owner; and

c) The charges shall be in addition to any other charges authorized or imposed pursuant to this code; and

d) The fee does not include any administrative costs associated with conducting a hearing or appeal relating to the removal, impound, storage, or release of a vehicle; and

WHEREAS, in addition to the limitations set forth above, it is also unfair to impose the administrative fee authorized by Vehicle Code section 22850.5 in the following circumstances: 1) when the vehicle was left because it became inoperable while being drive, if the owner makes good faith attempts promptly to remove the vehicle from location where it is not permitted, 2) when the vehicle was stolen, 3) when the vehicle was left by an ill or injured driver, and 4) when it is demonstrated to the satisfaction of the Sheriff or his/her designee that neither the registered owner of the vehicle nor his/her agent, if any, was at fault in creating the circumstances leading to the impounding of the vehicle; and

WHEREAS, a notice of public hearing with respect to the proposed new Traffic Violator Apprehension Program fee provided herein was given according to law; and

WHEREAS, a public hearing pertaining to the new Traffic Violator Apprehension Program fee was held on September 18, 2024; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALISO VIEJO AS FOLLOWS:

SECTION 1: The recitals above are true and correct and are hereby adopted as findings, as if fully set forth herein.

SECTION 2: The City Council finds that project is exempt from the provisions of California Environmental Quality Act ("CEQA") 21080(b)(8) of the Public Resources Code and Section 157273 of the CEQA Guidelines as the establishment of modification of rates, fees, and charges, which are for the purpose of meeting operating expenses, including employee wage rates and fringe benefits, purchasing or leasing supplies, equipment or materials as set forth herein; and

SECTION 3: That on September 18, 2024, the administrative fee indicated below shall become effective for the removal, impound, storage, or release of vehicles properly impounded after removal from locations in the City in accordance with or on account of provisions of the Vehicle Code listed below:

A fee of $174.00 for each removal of a vehicle in accordance with or on account of violation of Vehicle Code sections:

14602.6	Suspended, revoked or unlicensed driver/30-day hold
22651 (a)	Unattended vehicle on bridge

22651 (d)	Vehicle blocking driveway
22651 (e)	Vehicle blocking fire hydrant
22651 (f)	Vehicle blocking freeway
22651 (h) (1)	Driver arrested
22651 (h) (2)	Order of suspension or revocation pursuant to section 13388
22651 (i) (1)	Multiple parking citations
22651 (j)	Lack of vehicle registration
22651 (k)	Parking over seventy-two hours
22651 (l)	Parking in a construction zone
22651 (m)	Violation of special events restriction
22651 (n)	No parking zone
22651 (o) (1)	Vehicle registration is incorrect, falsified or expired by more than six months
22651 (p)	Driver unlicensed or license suspended
22651 (r)	Vehicle blocking another vehicle
22651 (t)	Notice to appear/illegal amber lights
22651 (u)	Acting as a car dealer without a license or temporary permit
22651 (v)	Illegally letting stand a mobile billboard advertisement
22651 (w)	Second or subsequent violation of an ordinance
22655.3	Removal for investigation (fleeing in violation of section 2800.1 or 2800.2)
22655.5 (a)	Vehicle was used as the means of committing a public offense
22655.5 (b)	Vehicle is evidence of a crime
22669	Abandoned vehicle

SECTION 4: The Sheriff is authorized to collect the fee established herein, on behalf of the City, at the time of release of vehicles that are subject to the fee.

SECTION 5: The fee established herein shall only be imposed on the registered owner or the agent of the owner of the impounded vehicle, shall not include any vehicle towed under an abatement program or sold at a lien sale pursuant to Sections 3068.1 to 3074, inclusive of, and Section 22851 of, the Civil Code unless the sale is sufficient in amount to pay the lienholder's total charges and proper administrative costs.

SECTION 6: The fee established herein shall be collected only from the registered owner or an agent of the registered owner and that said fee is in addition to any other charges authorized or imposed pursuant to the Vehicle Code.

SECTION 7: The fee established herein complies with Vehicle Code section 22850.5 (b)(4) as the cost study conducted by the Sheriff that supports the $174.00 per removal fee did not include administrative costs for conducting a hearing or appeal related to the removal, impound, storage, or release of a vehicle.

SECTION 8: The Sheriff shall not impose the fee established herein in any of the following circumstances: (a) when the vehicle was left because it became inoperable while being driven, if the owner made good faith attempts promptly to remove the vehicle from a location where it was not permitted: (b) when the vehicle was stolen; (c) when the vehicle was left by an ill or injured drive; or (d) when it is demonstrated to the satisfaction of the Sheriff or his/her designee that neither the registered owner of the vehicle nor his/her agent, if any, was at fault in creating the circumstances leading to the impounding of the vehicle.

SECTION 9: A registered owner or an agent of a registered owner who believes he/she/they are exempt from the fee established herein under any of the criteria listed in Section 8 above may apply in writing for a waiver of the fee and shall present such supporting information or documentation, as the Sheriff may request, to the City's Administrative Sergeant. Upon the presentation of a written application for waiver of said fee, together with such supporting documentation as may be requested by the Sheriff, the Administrative Sergeant or his/her designee shall determine promptly whether the applicant meets the criteria for a waiver of the fee and if so, shall waive the fee.

SECTION 10: Until further order of the City Council, the Sheriff is directed to deposit the proceeds of the fee established herein into Traffic Violator Fund in the County Treasury. Proceeds from the Traffic Violator Fund shall be used in conformance with the County's restrictions for the same as well as in conformance with any applicable provisions set forth in the City's agreement with the County for the Sheriff's law enforcement services.

SECTION 11: Until further order of the City Council, the Board of Supervisors

is authorized to carry forward in the Traffic Violator Fund and accumulate any balance of proceeds of fees imposed by this Resolution that remains at the end of a fiscal year, as long as such fee proceeds will be used for the purposes provided herein.

SECTION 12: Authorizes an annual administrative fee adjustment as determined by OCSD for the removal, impound, storage or release of vehicles, effective July 1st of each year, starting 2025, not to exceed the annual percentage of the Los Angeles-Long Beach-Anaheim "all items" Consumer Price Index, provided that the amount does not exceed the actual costs to OCSD; and

SECTION 13: This Resolution supersedes Resolution No. 2021-04.

PASSED, APPROVED AND ADOPTED this 18th day of September, 2024.

Mike Munzing
Mayor

APPROVED AS TO FORM:

Scott C. Smith, City Attorney

ATTEST:

Lauren Torres, Deputy City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ALISO VIEJO)

I, Lauren Torres, Deputy City Clerk of the City of Aliso Viejo, California, DO HEREBY CERTIFY that the foregoing is the original of Resolution No. 2024-26 duly passed and adopted by the City Council of the City of Aliso Viejo at their regular meeting held on the 18th day of September, 2024, by the following roll call vote, to wit:

AYES: Mayor Munzing, Mayor Pro Tem Ackley, Councilmembers Chun, Duncan and Hurt

NOES: None

ABSENT: None

LAUREN TORRES
DEPUTY CITY CLERK

(SEAL)

ORANGE COUNTY SHERIFF-CORONER
TRAFFIC VIOLATOR APPREHENSION PROGRAM

REQUEST

CONTRACT CITY

Participating City Request to Purchase From the TVA in FY	Date

QUANTITY	ITEM DESCRIPTION	APPLICABILTY TO TVA PROGRAM	ESTIMATED COST

CERTIFICATION

THE CITY CERTIFIES THAT THE EQUIPMENT PURCHASED BY CITY AND TO BE REIMBURSED BY PROGRAM FUNDS WILL BE USED FOR ITS ENTIRE USEFUL LIFE EXCLUSIVELY FOR THE PURPOSES OF THE TRAFFIC VIOLATOR APPREHENSION PROGRAM

CITY MANAGER REQUEST:

Printed Name _____

Signature: _____ DATE _____

APPROVALS

ORANGE COUNTY SHERIFF-CORONER DEPARTMENT

Recommended For Approval

CITY POLICE SERVICES CHIEF	MANAGER – TVA PROGRAM

OCSD
BUDGET
USE ONLY

POLICY FOR DISTRIBUTION OF FORFEITED AND SEIZED ASSETS

BACKGROUND

The Orange County Sheriff's Department provides contract law enforcement services to cities in Orange County. Because of the increased likelihood that contracted patrol or investigation personnel may become involved in significant narcotic seizures, which could affect law enforcement services provided by the Sheriff's Department to contract cities, the following policy is in effect.

CONTRACTED PATROL AND INVESTIGATION OFFICERS

When assets (cash or property) are seized in CITY by contracted patrol or investigation personnel, and subsequently forfeited to COUNTY's Sheriff Department, hereinafter referred to as "SHERIFF", the forfeited assets shall be shared with CITY as set forth below, for the purpose of augmenting law enforcement services in CITY, subject to guidelines by the forfeiting agency of such sharing and use of forfeited assets. A portion of forfeited assets may be retained by SHERIFF, to pay for departmental expenses not recovered through law enforcement contracts.

In such cases, pursuant to the forfeiting agency's guidelines, SHERIFF shall apply to the forfeiting agency for the return of a share of assets. In his application, SHERIFF shall specify the percentage of shared assets returned to SHERIFF that will be used to augment law enforcement services in CITY and the use of said assets by CITY.

In those cases in which assets are seized within CITY by personnel assigned to CITY pursuant to this Agreement, without the involvement of other law enforcement personnel, and in which the seizure is a result solely of activities self-initiated by SHERIFF personnel assigned to CITY or initiated by said personnel in response to calls for service within CITY, SHERIFF shall apply to have all of the assets used to augment CITY law enforcement services.

In those cases in which SHERIFF personnel assigned to CITY pursuant to this Agreement play an ancillary role in a seizure or in which other law enforcement personnel are involved in a seizure, SHERIFF shall determine the percentage of the total forfeited assets for which he will apply to augment CITY's law enforcement services. This determination will be based on the circumstances of the seizure, including the pro-rata involvement of all personnel, including those assigned to CITY.

Each seizure will be evaluated on an individual and independent basis, and said evaluations will be available for review to CITY's manager. Examples of those incidents which would be evaluated as set forth in this section include situations in which a contract patrol deputy provides uniformed backup at a SHERIFF's Narcotic Bureau search warrant location or in which contract investigators participate in the service of a search warrant that was initiated by non-contract law enforcement personnel.

Assets (cash or property) that are returned to SHERIFF by the forfeiting agency with the understanding that they will be used to augment CITY law enforcement services shall be used by CITY and SHERIFF only for such purposes. If the forfeiting agency attaches additional or more specific conditions to the use of said assets, CITY and SHERIFF shall also abide by those conditions. SHERIFF and CITY's manager shall determine the specific use of said assets within the conditions imposed by the forfeiting agency.