A scenic view of a park or plaza. In the foreground, there is a paved area made of irregular stones. A low stone wall runs across the middle ground, with a large rock on the right. Behind the wall, there are purple flowers and a building with a red roof. The background is filled with lush green trees and a blue sky with light clouds.

# City of San Juan Capistrano, California

## Adopted Budget

Fiscal Years

2018-19

and

2019-20

*“Preserving the Past to Enhance the Future”*



# CITY OF SAN JUAN CAPISTRANO, CALIFORNIA

Fiscal Years 2018-19 & 2019-20  
Approved Budget

## CITY COUNCIL



Sergio Farias  
Mayor



Brian Maryott  
Mayor Pro Tem



Kerry Ferguson  
Council Member



Pam Patterson, Esq.  
Council Member



Derek Reeve  
Council Member

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# General Information



July 25, 2018

To the Honorable Mayor and Members of the City Council:

I am pleased to present the adopted budget of the City of San Juan Capistrano for Fiscal Years 2018-19 and 2019-20. This adopted budget presents a balanced budget for the City's General Fund and reflects a robust local economy, resulting in General Fund revenues that are higher than had been previously projected. The reserves of the General Fund are strong, with General Fund operations projected to provide additional funding to reserves over the next two fiscal years. These positive financial trends are tempered by uncertainty over the amount and timing of projected development revenues, the potential of an economic downturn, anticipated continued increases in public safety costs, and the risk of protracted and costly litigation.

The City's operating budget for the next two fiscal years appropriates \$132.6 million in order to provide essential services, programs, and projects for the benefit of San Juan Capistrano residents, visitors and businesses. The adopted budget maintains existing service levels and programs, and provides \$18.8 million of funding for the City's capital improvement program (CIP) over the next two fiscal years.

The accompanying two-year budget reflects the City's expectations regarding revenue growth based upon recent trends. Total revenues for all funds are projected to be \$76.8 million for Fiscal Year 2018-19 and \$86.7 million for Fiscal Year 2019-20. The impacts of a robust housing market and strong retail sales activity have resulted in increases in the City's property and sales tax revenues. Private developers continue to invest in San Juan Capistrano, leading to projected growth in development fee revenue to be collected by the City over the next two years.

The adopted budget was developed using sound fiscal policies adopted by the City Council and a continuation of organizational efficiencies and cost saving measures that have been implemented by management in recent years. The accompanying budget reflects the most up-to-date information regarding the costs necessary to provide important public services, including: law enforcement, disaster preparedness, park and sports field maintenance, open space maintenance, the regulation of private development, community programs, animal control services, street sweeping, public building custodial services, tree maintenance, and the repair and maintenance of water, sewer, storm drain, and street

infrastructure. The adopted two year budget also reflects cost of living adjustments for all City employees over the next two years: 2% for Fiscal Year 2018-19 and 3% for Fiscal Year 2019-20. These increases will help keep pace with inflation and are in-line with salary adjustments in neighboring agencies, thereby ensuring the City will continue its ability to recruit and retain a quality workforce.

### **Fund Highlights**

The General Fund's primary revenue sources are property taxes and sales taxes. Property tax revenues for Fiscal Years 2018-19 and 2019-20 were estimated based on an assumption that the City's assessed valuation will increase 5% annually. This is a conservative projection in view of the fact that the City's assessed valuation has increased by more than 5% for each of the past four fiscal years. For sales tax revenues, the City uses a consulting firm (Hdl Coren & Cone) that specializes in helping cities monitor, analyze, and project this revenue stream using sophisticated city-specific economic models. Retail sales activity in the City has been showing modest growth due to higher fuel prices and increased spending by consumers. The Fiscal Year 2018-19 sales tax revenue budget is \$8.7 million, a 3% increase from the Fiscal Year 2017-18 Amended Budget. A more modest 2% growth in sales tax revenue is projected for Fiscal Year 2019-20.

The Water Operations Fund's revenues reflect a 5% increase for all monthly service charges and potable water commodity charges for Fiscal Year 2018-19, which is the fifth and final year of the 2014 five-year Water, Non-Potable Water, and Sewer Rate Study implementation period. Based on actual customer demand over the past year, projected water sales are expected to be at 7,810 acre feet annually for Fiscal Years 2018-19 and 2019-20. The City's Water Operations Fund is expected to fully repay the loan to the Sewer Operations Fund and Sewer Capital Improvement Fund, and eliminate its operating deficit by the end of the two-year budget period. In addition, the Water Operations Fund is budgeted to provide capital project funding of \$1.5 million in Fiscal Year 2018-19 and \$1.8 million in Fiscal Year 2019-20 as a result of its substantially improved financial performance.

The Sewer Operations Fund reflects a 5% increase in sewer rates in Fiscal Year 2018-19 pursuant to the City's 2014 Water, Non-Potable Water, and Sewer Rate Study. The 2014 Sewer Rate Study did not include any rate increases for the Sewer Operations Fund prior to Fiscal Year 2018-19 because at the time the Rate Study was approved, the Sewer Operations Fund's fund balance was in excess of 100% of the Fund's annual operating budget. In light of the Sewer Operations Fund's excess fund balance at the time, the City Council opted to maintain existing sewer rates for the first four years of the five-year period covered by the Rate Study, and to fund any excess of operating expenses over revenues by drawing down the fund balance of the Sewer Operations Fund. The Sewer Operations Fund's available fund balance is expected to be \$3.3 million at June 30, 2019, and \$1.7 million at June 30, 2020. The reduction of available fund balance during Fiscal Year 2019-20 is primarily the result of \$2.5 million in funding needed for the City's share of the South Orange County Wastewater Authority's capital costs.

A number of the City's funds are used to hold fees that are generated by private development to finance the City's capital improvement program. The City is expecting to receive development impact fees of \$4.3 million in Fiscal Year 2018-19 and \$11.8 million in Fiscal Year 2019-20. These fees are recorded in separate funds (not part of the City's General Fund) and are restricted for certain improvements associated with parks, open space, transportation and utilities infrastructure.

### **Operating Appropriations**

The total adopted operating budget for all funds is \$65.2 million in Fiscal Year 2018-19 and \$67.4 million in Fiscal Year 2019-20. The operating budget reflects each department's best estimate of the cost to provide existing levels of service. Significant considerations and assumptions to develop the adopted budget included the following:

- Contracted law enforcement costs are increasing 6% in Fiscal Year 2018-19 based on information provided by the County of Orange. The budget for Fiscal Year 2019-20 reflects an estimated increase of 5% per year.
- Due to increased development activity, the amount budgeted for contracted engineering and building inspection services was increased by \$600,000 in Fiscal Year 2019-20. This additional cost is expected to be funded by the \$1 million increase in engineering and building-related fee revenue that is projected to be collected that year.
- Contracted storm drain and sewer maintenance costs are increasing by approximately \$486,000 in Fiscal Year 2018-19 and \$105,000 in Fiscal Year 2019-20 as a result of the City's competitive bid process to procure these necessary services that was completed in spring 2018.
- A 2% cost of living increase for all employees in Fiscal Year 2018-19, and a 3% cost of living increase in Fiscal Year 2019-20.
- The City imports water from three agencies, the Municipal Water District of Orange County, the Santa Margarita Water District, and the Moulton Niguel Water District. Imported water costs are expected to increase by 21% in Fiscal Year 2018-19 and 4% in Fiscal Year 2019-20. This is the result of rate increases imposed by the three water suppliers, as well as increases in the quantity of imported water that will need to be purchased as a result of increased water sales and reduced production from the City's Groundwater Recovery Plant.

### **Labor Relations**

Funding related to agreements with the City's employee associations has been incorporated into the adopted budget and no labor agreements are set to expire during the term of the City's biennial budget.

### **Capital Improvement Program**

The total adopted Capital Improvement Program (CIP) budget is \$5.8 million for Fiscal Year 2018-19 and \$13.0 million for Fiscal Year 2019-20. Significant capital projects currently underway or programmed over the next two years include the following:

- *Northwest Open Space Community Park Project (CIP 9209)* – \$2.8 million to construct a 3.3 acre park. Planned park improvements include a picnic area with a pavilion, shelters, restrooms, a group cultural area depicting a Putuidem village, and other amenities.

- *Verdugo Beautification Project (CIP 14106)* – \$1.9 million to make substantial improvements to a key Downtown gateway, including landscaping, lighting, bike racks, public artwork, improved wayfinding signage, and various design elements to enhance pedestrian safety.
- *Arterial and Residential Roadway Repair Projects* – \$3.6 million to repair and reconstruct City streets. As sufficient funding is available, next in line are eight residential streets in Meredith Canyon, and Camino Capistrano from Avenida Aeropuerto to Costco.
- *2.4 Acre Site Improvements Project (CIP 20201)* – \$200,000 to design park improvements on the City-owned site adjacent to Reata Park.
- *Del Obispo Street Widening Project (CIP 16102)* – \$2 million to improve safety and circulation by constructing two southbound and two northbound lanes where there is currently only one lane in either direction, and adding bike lanes, sidewalk and lighting on this stretch of Del Obispo.

**Pension Costs**

All California cities have been impacted by rising pension costs. This is particularly true for cities that are in the California Public Employees’ Retirement System (CalPERS), which is projecting significant increases in mandatory employer contributions over the next few years in order to meet its cash flow requirements for a growing population of retirees. The City of San Juan Capistrano *does not* participate in the CalPERS pension system. The City’s pension benefits are provided by the Orange County Employees’ Retirement System (OCERS). In contrast to CalPERS, the OCERS pension system has a lower percentage of its members currently receiving retiree benefits, is projected to have positive cash flows in coming years, and has an investment mix that appropriately reflects the liquidity needs of its pension system. Because of these characteristics, the City’s pension obligation has been projected by OCERS to become fully funded in approximately 15 years, assuming that OCERS’ economic and actuarial assumptions are met.

**General Fund Reserves**

The City has seen a steady increase in its General Fund reserves in recent years. As of the beginning of the biennial period covered by the accompanying budget, the General Fund had reserves (spendable fund balance) of approximately \$16 million. This represents 57% of the General Fund’s Fiscal Year 2018-19 budget, which is considered to be a healthy level for a city’s General Fund reserves. As of July 1, 2018, General Fund reserves consist of the following:

Cash flow reserve	\$5,000,000
Economic uncertainty reserve	7,500,000
Contingency reserve	1,000,000
Unassigned fund balance	2,803,000

The City plans to continue to add to its General Fund reserves as the result of projected annual operating surpluses, as well as potential one-time revenues that may be received over the budget cycle.

**Acknowledgments**

I would like to thank the Directors of the City's Departments and their staff for assistance in developing a budget that efficiently allocates the City's limited resources to deliver the high quality services that San Juan Capistrano residents expect and deserve.

I would especially like to thank Ken Al-Imam, Chief Financial Officer, Michelle Bannigan, Assistant Finance Director, and the entire Finance Department team for their assistance in coordinating the budget development process and preparing the budget document.

Respectfully submitted,



Benjamin Siegel  
City Manager



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# Historical Character and Current Community Environment Of San Juan Capistrano

San Juan Capistrano is unique in Orange County and a rarity in California, a community whose foundation was laid by the earliest people to inhabit the land, and a community still evolving after more than 220 years. California history, and therefore San Juan Capistrano history is often divided into five major eras:

## **Prehistory (Before 1776)**

Before the arrival of Europeans in Orange County, the Indians of the area were largely peaceful hunter-gatherers. Tribes had a monarchic form of government, with leadership passing within one family, and a council of men who aided that leader. War was never waged for conquest, but to avenge crimes against family members or leaders. A deity called Chinigchinich was worshiped in religious ceremonies held in a small temple structure located in the center of each community. Spanish missionaries divided Orange County Indians into two groups based on their proximity to area missions, Juanenos (originally Acagchemem) and Gabrielinos. It is thought there were in reality many small tribes, all belonging to the Shoshone family, sharing common linguistic roots. Abundant evidence of prehistoric Indian life has been found within San Juan Capistrano and several local families trace their lineage to the Juaneno band.

## **Spanish Era (1776-1820)**

Two factors were essential to Franciscan Missionaries in placing the California missions. First, a site with ample fresh water and arable land, and second, a native population of prospective converts to do the work of the church and eventually become Spanish citizens. The Capistrano Valley offered both and so on November 1, 1776, Mission San Juan Capistrano became the seventh mission in the California chain, beginning the Spanish Era in San Juan.

The success of the San Juan Mission is revealed in records of 1796 that count nearly one thousand Indian neophytes living in or near the Mission compound and working the various farming, herding, candle and soap making, iron smelting, and weaving and tanning operations. Also, 1,649 baptisms were recorded that year.

An increasing population led to the building of numerous adobe homes for the native and intermarried families with ties to the Mission (some Spanish soldiers assigned to the Mission married native women). In 1807, 34 adobes were built or remodeled. Records from 1811 reveal a prosperous year, with the Mission producing many tons of wheat, barley, corn and beans, and thousands of head of cattle, sheep and horses.

## **Mexican/Rancho Era (1821-1847)**

The Mexican independence of 1821 brought a new era to San Juan Capistrano. A Secularization Act was passed in 1833 to divest Mission lands. Instead of going to Indians as envisioned, land grants more often went to political appointees. These land grants began the Rancho system of large ranches owned by a few powerful men and families. The Secularization Act began an immediate decline of the Mission in San Juan Capistrano and an overall decline in the town's population. In 1841 the Mexican government declared San Juan to be a pueblo (town), instead of a religious parish. In 1845 the Mission itself was sold to John Forster, an Englishman who had married the governor's sister and who eventually would own nearly 250,000 acres across three counties.

## **Statehood (1850-1900)**

The American victory over Mexico in 1848 resulted in the acquisition of the territory of California and statehood two years later, which resulted in major changes for San Juan Capistrano. The town initially became plagued by squatters, drifters and bandits as it was one of the few stopping and resupply points between San Diego and Los Angeles. The ranchos also brought cowboys into town on Saturday nights who caused drunken brawls in the streets. Bandits and stagecoach robbers were plentiful and it was said that until the 1920s, San Juan had "one good murder a year."

San Juan's location on the road to newly discovered gold fields in northern California led to rapid growth with homes, stores and a hotel being built. A number of board and batten homes were built next to Mission era adobes in the Los Rios area. Part of the Miguel Yorba adobe on Camino Capistrano became an overnight stage stop. Cattle raised on nearby ranchos were driven north and sold at great profit to feed prospectors. Drought, smallpox and a state property tax led to the decline of the ranchos and began the sale of land to settlers interested in farming. The Homestead Act and inviting travel guides caused an increase in the number of easterners interested in pursuing the California dream. By the 1880s barley, walnuts and oranges had been planted within the town limits. The California Central Railroad came to San Juan in 1887 bringing access to markets and creating a land boom.

## **Twentieth Century (1901 - Present)**

The years after 1900 were a period of stability for San Juan. The early years saw the community become a tight knit group of farm families and merchants, relatively untouched by the explosion of development to the north and south. The Capistrano Valley, instead, developed into an agricultural center with an orange processing and produce packing plant near the railroad. During this early period, the Mission languished. Despite an early stabilization effort by the Landmark Club, it wasn't until 1910 when Father John O'Sullivan came to town, that the Mission was restored to a semblance of its earlier self. San Juan then became a destination for those interested in a glimpse of early California life and visitors included Hollywood stars and tourists from around the world. In 1939 a live NBC radio broadcast spread the fame and legend of the swallows' return to a nationwide audience. Intense development pressures in the early 1970s caused the citizens to create a new General Plan which preserved historic resources and open space, limited development density, and provided for ridgeline preservation. These measures, adopted in 1974, have proved to be years ahead of many California communities, and have helped assure the perpetuation of San Juan Capistrano's unique heritage.

## **Mission San Juan Capistrano**

The "Jewel of the Missions" has been the center of Orange County since its founding by Padre Junipero Serra on November 1, 1776. The Mission's namesake was Giovanni de Capestrano, who was born in 1386. He was a respected warrior and missionary, who died October 23, 1456. He was canonized in 1690, and was a favorite of Father Junipero Serra. Serra, in 1776, gained permission to name one of the missions after Capestrano. Today it is one of California's most important historical, cultural, and educational centers. The Mission is the seventh of 21 Spanish Missions established in California by Franciscan Padres. Spain controlled California until 1821, when Mexico won its independence. In 1845, the Mission was sold for \$710 to Don Juan Forster. His family lived at the Mission for 20 years. In 1865, Abraham Lincoln returned the Mission to the Catholic Church. In 1915, Mary Pickford was married in the Mission chapel.

While the Mission is primary to the community's historical character, many of the features of daily life in San Juan Capistrano evoke the town's historical character. The railroad stop was one of the earliest in the area. The downtown's visual image and proximity to the Mission and train depot emphasize its historical importance. The equestrian community is a direct descendant of the town's Old West experience.

## **Current Environment**

Residents have strongly held positive feelings about San Juan Capistrano, stemming from the community's distinctive historical, environmental, and cultural traits and are disposed to being involved in the community. Abundant recreational opportunities and community events give residents a chance to socialize and relax together, and add to the sense of community. The annual "Swallows Day Parade", the largest non-motorized parade in the country, commemorates the annual migration of the cliff swallows that migrate each year from Argentina to San Juan Capistrano. The parade and celebration showcase hometown pride with cowboys, marching bands, Native American singing, mariachi music, and Mexican dancing. The diversity of San Juan Capistrano's population contributes to the beauty of the parade and to the city's sense of community – the presence of the different ethnicities and cultures promoting mutual understanding.

San Juan Capistrano is perceived as an oasis from the hustle and intense urbanization of the rest of Orange County. Key to this is San Juan Capistrano's connection with nature. There is ample open space, protected ridgelines, and an extensive trail system for pedestrians, bicyclists, and horseback riders to access this natural beauty. San Juan Capistrano is a friendly community, and this quality, combined with the rural and historical characteristics, recreates the feel of the American "small town" ideal.

# CITY COUNCIL MISSION, VALUES AND WORK PLAN

## City of San Juan Capistrano Mission Statement

To protect, sustain, and enhance the community's unique identity as a small town "oasis" in Orange County. Through civic efforts, San Juan Capistrano will continue to be one of the most desirable places to live and visit in southern California due to its historical character, safety and security, strong sense of community, and economic vitality.

## Community Values Statement

### **Summary Statement:**

*San Juan Capistrano's residents and leaders highly value the community's small town, self-sufficient nature. They are determined to pursue policies and actions that will preserve and enhance it. This determination is reflected in the community's key values:*

### **Detailed Value Statements:**

- ❖ ***Pride in San Juan Capistrano's history and well-preserved historical areas*** is a value shared by the City government and its citizens. Residents, businesses, and visitors value the confluence of California traditions found in the community, including different cultures and lifestyles, such as agrarian and artistic. For example, residents are proud that people come from all over the world to visit the San Juan Capistrano Mission.
- ❖ The community values and is determined to sustain its ***open space and natural advantages*** (e.g., creeks, hills, ridgelines, climate, proximity to the beach, the swallows, unique location as a midpoint between Los Angeles and San Diego), as a source of calm and enjoyment, and also as a factor that distinguishes it from other, more fully developed communities in Orange County.
- ❖ San Juan Capistrano has a ***distinct sense of place***: *It is separate* from highly urbanized areas of Orange County. However, at the same time, San Juan Capistrano also appreciates its interconnection with Orange County – and the certain economic advantages that it provides.
- ❖ San Juan Capistrano's residents and government officials prize a ***high level of community engagement and openness***, which is viewed as a working partnership and a strong factor in preserving a small-town atmosphere. Inclusiveness of different opinions, ideas, and cultures are an important part of what makes San Juan Capistrano special. Community engagement is also central to seeing that decision making about the community's future is transparent.
- ❖ Finally, San Juan Capistrano provides a ***total experience*** that encompasses its natural features, economic advantages, spiritual link with the Mission, educational opportunities provided by local schools, and sense of community. It is this total experience that lead residents, businesses, and visitors to hold San Juan Capistrano in such high regard.

## 2018 Work Plan

On December 13, 2017, the City Council adopted a 2018 Work Plan which highlights some of the priorities and major projects slated for 2018. A copy of the 2018 Work Plan is on the next page.

# 2018 CITY WORK PLAN

CAPITAL IMPROVEMENT PROJECTS	ENTITLEMENT PROCESSING	KEY ADMINISTRATIVE PROJECTS & PROGRAMS
<p>Villas Neighborhood Resurfacing                      Del Obispo Street Widening                      Verdugo Beautification                      LED Street Light Conversion                      Eastern Open Space Recycled Water Line (Golf Club)                      Riding Park Water and Sewer Line                      Riding Park Trail                      Playground Equipment Upgrades                      Traffic Controller Replacements                      Train Depot Trellis Replacement                      Citywide Sign Replacement                      Arce Park Renovation</p>	<p>Lower Rosan (Ganahl Lumber)                      Downtown Site (Office/Retail/Arts/Parking)                      Vermeulen (Residential)                      River Street (Commercial)                      San Juan Meadows/Distrito (Residential/Commercial)                      CUSD - Camino Las Ramblas (Residential)                      Tirador (Residential)                      Mission Grill (Office/Retail/Parking)                      Chevron Station/Food Mart                      Coffee Shop Drive-Thru</p>	<p>Utility Reorganization                      Riding Park Long Term Agreement                      Landfill Extension Agreement                      Historic Town Center Master Plan                      Equestrian Stables Water Quality Compliance                      Labor Agreements                      CalTrans Parcel Acquisition                      Northwest Open Space Request for Proposals (RFP)                      Participation in Toll Road Alignment Discussion                      IT Master Plan/Records Management Automation                      South Coast Farm License Agreement                      Citywide Fee Study                      Solid Waste Franchise Agreement/Organic Food Waste Program                      Orange County Sheriff's Department Audit                      Update ADA Transition Plan                      Hotel Incentive Program</p>
OTHER CAPITAL PROJECTS	PERMITS & INSPECTIONS	PENDING RESOURCE AVAILABILITY
<p>Park at 2.4 Acres                      Sports Park Improvements                      Skatepark                      Monument Entry Signs                      Meredith Canyon Resurfacing                      Camino Capistrano Resurfacing                      Citywide Storm Drain Improvements                      San Juan Creek Road Widening</p>	<p>Plaza Banderas Hotel                      Kimpton Hotel                      Pacifica San Juan                      SDG&amp;E Substation Project                      24 Hour Fitness                      Latter Day Saints Church                      Hidden Creek Estates                      Don Juan Villas</p>	<p>Microbrewery Ordinance                      Massage Ordinance                      Bee Keeping Ordinance                      Tree Removal Ordinance                      Retail Parking Code Amendment                      Finance/HR/Recreation Software Systems                      Affordable Housing RFP - The Groves Site RFP                      Pilot Program to Monetize Parking                      Camino Lacouague Neighborhood Parking                      Neighborhood Permit Parking Review                      Adding Parking at San Juan Elementary</p>
	EXPECTED SUBMITTALS	
	<p>Endevco Property                      Saddleback Church                      SVCS Property                      Koll Property                      San Juan Hills Golf Club                      Small Cell Sites</p>	

# The Budget Document and Process – Understanding the Details

## Document Organization

The budget document is organized to convey financial and narrative information by fund, operating department, and capital projects. This format allows the reader to review the City's budget at different levels of detail ranging from an overview of the fund as a whole, to a specific department or capital project. Local government budgets are made up of funds which help to organize and account for restricted resources. Each fund is considered a separate accounting entity.

The budget document is divided into fund and department sections, containing the following components:

- Fund/Department Overview - identifies description of funds or key goals to be achieved during the period.
- Financial Summaries - revenues and expenditures by functional area and expense category.
- Resource Level Changes - identifies major resource changes from the prior year adjusted budget.

Specific information related to the number of positions within a particular department or fund, can be found on the Full Time Equivalent (FTE) line of each financial summary. Historical information on how these numbers have changed is detailed within the Table of Organization. At the fund and department levels, the number of personnel in each functional area is shown. A detailed listing of regular, permanent positions and total cost is shown at the beginning of each department, with the specific classifications noted in the Table of Organization section of this document.

## Fund Types

### General Funds

General funds represent the primary or catchall funds of a government. It is similar to a firm's general ledger account, and records all assets, liabilities, revenues, and expenditures of the entity that are not required to be accounted for in another special purpose fund. It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses. When governments or administrators talk about 'balancing the budget' they typically mean balancing the budget for their General Fund.

### Special Revenue Funds

Special Revenue Funds account for revenues with certain restrictions on their usage. These funds include gas tax funds from the state, in-lieu housing fees assessed for the City's Below Market Rate housing projects, and transportation mitigation fees paid by developers. Other funds in this category include proceeds from fees generated by vehicle registration surcharges, and grant funds for local law enforcement activities.

### Debt Service Funds

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal and interest. The City's existing debt includes principal and interest for the acquisition of open space property, as well as for construction of the Ground Water Recovery Plant in 2005.

### Enterprise Funds

Enterprise Funds are set up as self-supporting units similar to those in a business. They account for the operation and maintenance of facilities and services that are entirely paid for by rates charged to residents. The City of San Juan Capistrano owns and operates its own water and sewer utilities and rental property through the San Juan Capistrano Housing Authority.

## **Internal Service Funds**

Internal Service Funds provide vehicle replacement and maintenance, technology, and general benefits administration services to City departments. These services are rendered on a cost recovery basis through user charges.

## **Capital Project Funds**

Capital Project Funds account for the proceeds of taxes, state subventions, and developer fees or other revenues and expenditures associated with the City's major infrastructure.

## **Financial Summaries**

Reflected in this document are actual revenues and expenditures for 2016-17; the 2017-18 Amended Budget; the 2018-19 Adopted Budget; and the 2019-20 Adopted Budget. The main focus of this discussion along with the dollar amounts in the "Percent Change from Prior Year" is to compare the 2018-19 Adopted Budget with the 2017-18 Amended Budget and the 2019-20 Adopted Budget with the 2018-19 Adopted Budget. This describes the changes from the prior year's numbers and is the recommended method of showing budgetary changes by the Governmental Accounting Standards Board (GASB).

## **Revenues**

Total revenues are displayed for each department and fund. Revenues include fees collected for cost-recovery purposes or for specific services to the public (external revenues), as well as revenues received from other funds (internal revenues). An example of internal revenue includes the Water Fund reimbursing the Finance Department for financial services.

## **Expenditures**

Expenditures are displayed at the fund summary as well as the department summary level. For example, the budget shows funding dedicated to the Building Division in the Development Services Department.

## **Basis of Accounting**

The City's Governmental Fund (General Fund, Special Revenue Fund, and Capital Project Fund) and Proprietary Fund Budgets (Enterprise Fund and Internal Service Fund) are developed using a modified accrual basis of accounting. While the Governmental Fund is accounted for using the modified accrual basis, the Proprietary Fund is accounted for using the full accrual basis of accounting. Both of these bases are generally accepted accounting principles (GAAP). Modified accrual basis of accounting recognizes revenues when measurable and available and records expenses when incurred, while the full accrual basis of accounting, records revenues when earned and recognizes expenses when incurred, regardless of when the related cash flow takes place. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest due on general long-term debt which is recognized when due.

## **Fund/Department Administration**

The budget document includes an administration function within each department-level financial summary. Typical administrative expense includes core staff that work on department-wide priorities, as well as allocated costs from internal service funds.

## **Rates and Reserves**

In June 2016, the City Council approved the following long-term reserve targets based on the percentage of General Fund budgeted expenditures:

- Cash flow reserve (20%) = \$5,000,000
- Economic uncertainty reserve (40%) = \$10,000,000
- Other contingencies reserve (10%) = \$2,500,000
- Pension contributions reserve (10%) = \$2,500,000
- Capital replacement reserve (10%) = \$2,500,000

## Operating Budget Calendar

**October:** Operating budget preparation begins with the estimation of development revenues for the new fiscal year. Staff from the City Manager’s Office, Development Services, Public Works/Utilities and the Finance Departments meet through November to form consensus on likelihood of certain development activity during the seven-year planning period. Departments are also asked to begin the process of determining how their staff will be allocated in the next year’s budget. Critical to their planning process for the upcoming year, departments are allowed to reallocate staffing resources to meet the changing demands placed on service delivery.

**November:** Development projections are finalized and other revenue sources are estimated for the new year.

**December:** Budget guidelines and instructions are finalized and distributed. Municipal Fee Schedule change parameters are also provided. Changes to the base budget are submitted to the Finance Department for analysis and may include requests for additional funding to meet program needs for the upcoming year. Textual elements of the budget document, including benchmarking measures are also finalized.

**January:** The Finance department enters salary and benefit calculations, overhead calculations, and staffing allocations across divisions into the budget module.

**February:** Recommendations on the base budget requests are made by Finance to the City Manager, both in terms of their conformance to budget guidelines as well as their individual merits. Internal budget meetings are held to discuss Budget Division analysis of department funding requests, along with alternative funding options to meet the department's needs. Cost-benefit analysis is performed on both base operations as well as new funding requests.

**March/April:** Final decisions are made by the City Manager, on the proposed operating budget requests, along with the general message to the City Council. The proposed budget document is compiled, edited, and forwarded to the Council members. Proposed changes to the Municipal Fee Schedule are finalized and reviewed by the City Attorney.

**May:** The City Manager formally presents the proposed budget to the City Council in a public workshop.

**June/July:** Final adoption occurs at a public meeting in June. All changes made during the public process are incorporated into the adopted budget document which is published on the City website and distributed to City staff.

## Changing the Budget

### Level of Control and Changes to the Adopted Budget

Budgetary control, the level at which expenditures cannot legally exceed the appropriated amount, is implemented at the fund level, and the capital project level. Budgets may not legally be exceeded at the fund or project level without appropriate authorization by the City Council. The following controls are placed on the use and transfers of budgeted funds:

- The City Manager may authorize all transfers of funds from account to account within any department, up to \$50,000.
- The City Manager may authorize all transfers of funds from department to department within any fund, up to \$50,000.
- The City Manager may delegate the authority to make budget transfers and adjustments, up to \$10,000.

Administrative policies provide guidelines on budget transfers; the authorization necessary to implement transfers and appropriations after the budget is adopted. Generally there are two types of budget transfers:

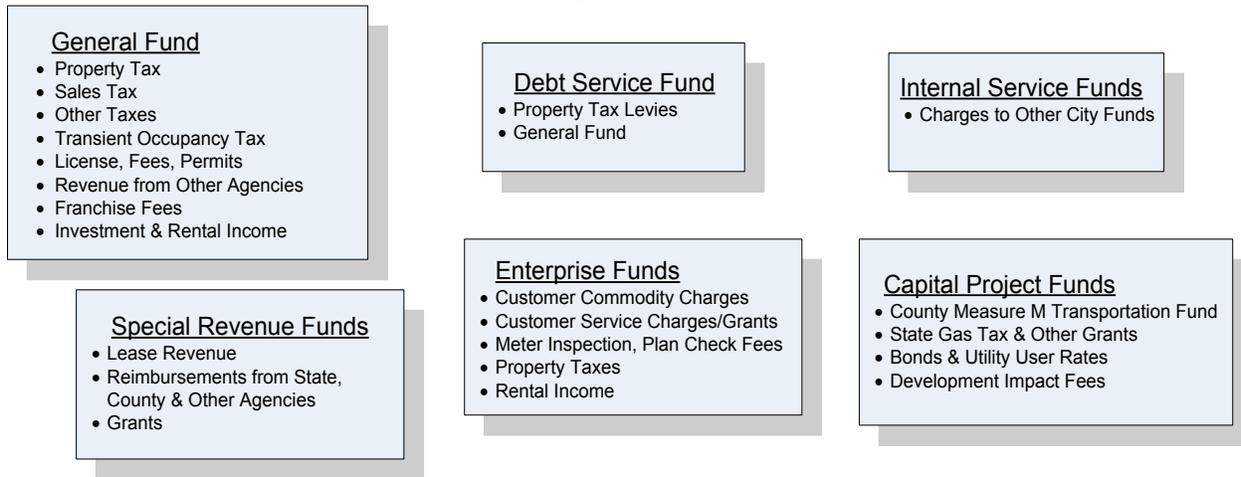
**Budget Adjustment:** Budgetary control, the level at which expenditures cannot legally exceed the appropriated amount, is exercised at the fund level and the capital project level.

**Budget Amendment:** This is an adjustment to the total appropriated amount within a fund which was not included in the original adopted budget. These supplemental appropriations are presented to City Council in an agenda report and require for approval, the passage by a two-thirds vote of the City Council. Unexpended appropriations automatically lapse at the end of the fiscal year and are included in the ending fund balance calculations within each fund. Reasons for initiating a Budget Amendment include:

- Appropriating additional funds from reserves
- Transferring dollars from the operating budget to the capital budget or vice versa
- Transferring between funds, or projects
- Amending the official "Table of Organization" (staffing changes) during the year
- Amending the Municipal Fee Schedule during the year

# City of San Juan Capistrano City Fund Structure

## REVENUE SOURCES



## EXPENDITURE AND USES

General Funds		Special Revenue Funds		Debt Service Fund	Enterprise Funds		Capital Project Funds
General Fund	Forfeited C&D Bonds Fund	Local Law Enforcement Grants Fund		Debt Service Fund	Domestic Water Operations Fund	Non-Potable Water Capital Improvement Fund*	General Capital Projects Fund
Parking Maintenance Fund	Road Maintenance Rehabilitation Account Fund (SB-1)*	San Onofre Nuclear Generating Station (SONGS) Fund		<b>Internal Service Funds</b>	Water Debt Service Fund	Sewer Enterprise Operating Fund	Open Space Bonds Fund
Successor Agency/Housing Authority Administration Fund	Landscape Maintenance Districts Fund	AQMD/AB 2776 Fund		Insurance and Benefits Fund	Water Capital Replacement Fund*	Sewer Capital Replacement Fund	Successor Agency Non- Housing Bonds Fund
Farm Operations Fund	CDBG/Home Fund	Housing in-Lieu Fees Fund		Facilities Operations Fund	Water Capital Improvement Fund*	Sewer Capital Improvement Fund*	Community Facilities District Bonds Fund
Eastern Open Space Fund	Gas Tax Fund*	Measure M Fund*			Non-Potable Water Operations Fund	SJCHA Administration Fund	Systems Development Fund
	Highway/Streets & Roads Grants Fund*	Developer Deposits Fund			SJCHA Little Hollywood Rental Housing Fund	SJCHA Housing Bonds Fund	Parks/Recreation Fund
							Drainage Fund
							Agricultural Preservation Fund
							CCFP Fund

\* These Special Revenue and Enterprise funds are included in the City's Capital Improvement Program.

# DESCRIPTION OF REVENUE SOURCES

City revenues are derived from a variety of sources. Some revenues, such as property tax, sales tax and business licenses are generated locally. Other sources of revenue are sent to Sacramento and remitted back to the City at a later time. Other funds such as franchise fees are received by the City Treasurer and remitted to the General Fund. The following list summarizes the most significant sources of City revenues.

## General Fund Revenue Sources

**Property Tax** - Collected by the County Tax Collector and is 1% of the full value of a property as determined by the County Assessor's office. All revenue from the Property Tax Fund is remitted to the City's General Fund except property tax revenue for bonded indebtedness which is deposited to the Debt Service Fund. The City of San Juan Capistrano receives approximately \$.04 of every dollar levied.

**Sales Tax** - Levied on all tangible retail goods sold within the San Juan Capistrano City limits. An 8% tax is levied at the site where the sale is made. One percent is remitted back to the City of San Juan Capistrano by the State of California. Sales tax revenue is included in the General Fund.

**Real Property Transfer Tax** - Collected by the County Tax Collector and is based on the value of property transferred (.55¢ per \$500 of value-50% to City). All revenue is remitted to the General Fund.

**Business Licenses** - Any person or partnership which pursues business activities within the City limits must possess a valid City of San Juan Capistrano Business License. This license officially recognizes that the business entity has complied with all City requirements. Business License fees are deposited in the General Fund.

**Transient Occupancy Tax** - Collected from the operators of hotels and motels located within the City limits of San Juan Capistrano. Ten percent of the total rent collected by a motel or hotel is remitted to the City on a quarterly basis. Funds generated by the Transient Occupancy Tax are accounted for in the General Fund.

**Franchise Fees** - Levied on most utility companies for the right to operate within the City of San Juan Capistrano. Franchise fees are deposited into the General Fund.

**Revenue from Other Agencies** - Monies generated in San Juan Capistrano but which are paid to another agency or grant funds from other agencies. The State returns the appropriate amounts of certain fees to the City according to formulas established by law. The most significant revenue collected from the State is Motor Vehicle in Lieu Tax (2% of the market value of motor vehicles) is paid to the Department of Motor Vehicles when an individual registers a motor vehicle.

**License, Fees and Permits** - Those charges directly charged to an individual or entity for specific services rendered by the City. They include charges to process or issue building permits and costs to conduct engineering and planning division reviews of any building project undertaken by a licensed contractor or private property owner. They also include registration costs for participants of City sponsored recreation and leisure time classes.

**Charges for Current Services** - Charges for services provided to the public for daily services such as recycling and sale of publications. This category also includes charges from one fund to another for personnel overhead charges.

**Use of Money and Property** - Funds generated from the investment of City funds and rental or use of City properties. These revenues include interest income and rental income accounted for in various funds.

**Fines and Forfeitures** - Remitted to the City from the County of Orange and the State of California. These include legal violations, narcotics forfeitures and fees for abandoned vehicle abatement.

**Other Revenue** - Miscellaneous revenue and reimbursements.

**Interfund Transfers** - Resources transferred from other funds which are used to offset administrative and maintenance costs necessary to conduct particular projects or programs.

### **Capital Improvement Program (CIP) Revenue Sources**

**Systems Development** - Proceeds from development fees collected under Ordinance No. 364 and Ordinance No. 211 to accommodate new development growth.

**Parks and Recreation** - Proceeds from fees collected under Ordinance No. 210 to develop parks and recreational facilities.

**Drainage** - Proceeds from development fees collected under Ordinance No. 162 for the construction of local drainage facilities in accordance with the Master Plan of Drainage.

**CDBG** - Grant proceeds received from the Department of Housing and Urban Development to be used as additional financing for predetermined projects designated by the granting agency.

**RMRA** - Proceeds of state subventions received as the result of Section 2031 of the California Streets and Highways Code to be used for maintenance, rehabilitation or construction of roads and road improvements.

**Gas Tax** - Proceeds of state subventions received as the result of Section 2105, 2106, 2107 and 2107.5 of the California Streets and Highways Code to be used for maintenance, rehabilitation or construction of roads and road improvements.

**Measure M** - Proceeds of Orange County Measure M funding received as the result of increased sales tax to be used for construction of roads and road improvements.

**Sewer** - Proceeds from connection fees collected under Resolution No. 83-8-16-2 for the construction of a sewer plant and facilities.

**Water** - Proceeds from connection fees, property taxes and specially assessed water charges for the construction of a water plant and facilities.

### **San Juan Capistrano Housing Authority Revenue Sources**

**Rental Income** - Proceeds of rental of Authority properties used for funding all the costs associated with the Authority's affordable housing program.

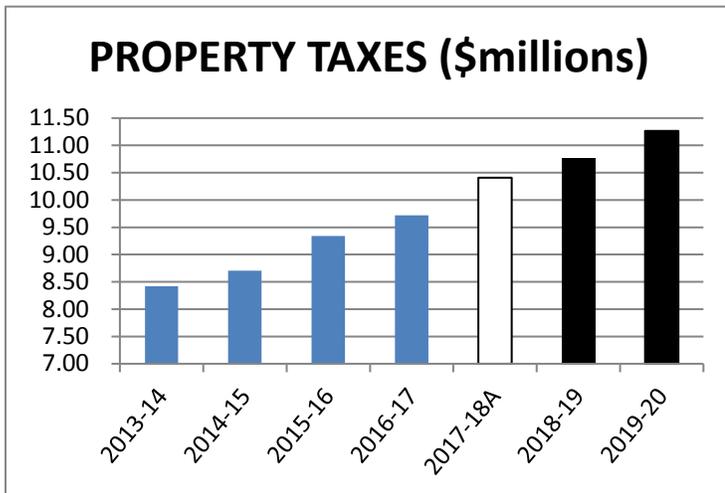
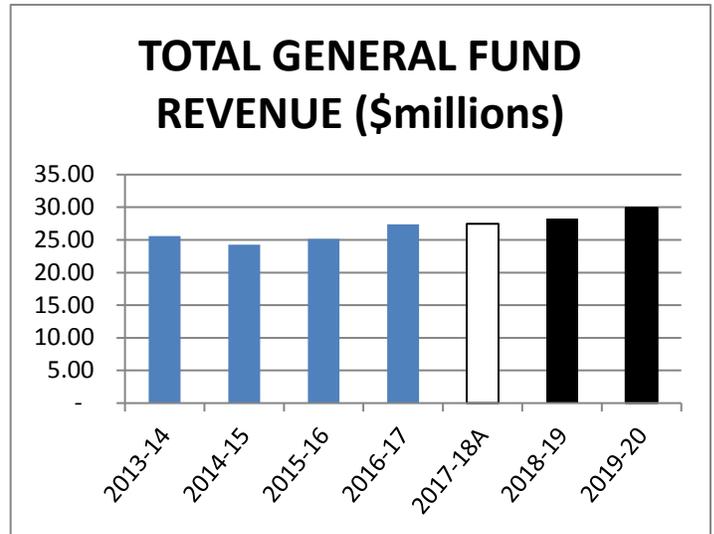
# GENERAL FUND REVENUE ESTIMATES

## Overview

Revenue estimates are developed by the Finance Department using trend analysis, expert analysis, and fiscal forecasting. Trend data includes historical fiscal performance adjusted for known past, current, and anticipated anomalies; expert input from Hdl Coren & Cone; reports from various State and Federal agencies; and information from known development projects. Ultimately, forecasts are based on judgment that incorporates information provided by the various analytical methods, known and potential legislative and political impacts, and information about the local environment.

## Major Revenue Categories

General Fund revenue is not received in equal monthly increments. While many revenues are received regularly throughout the Fiscal Year, others are received quarterly or annually. The variable nature of the revenue sources results in an uneven cash flow. For example, the City's lowest cash balance occurs in November and as property taxes start to flow from December through April, the cash balance is replenished. The following sections identifies each major revenue category, provides a historical graph of the revenue source, and compares the 2017-18 amended budget with the next years' adopted budgets. The "A" that appears under the 2017-18 bar column represents the amended budget as of the Second Quarter Financial Report approved by City Council on March 6, 2018 for the Fiscal Year ending June 30, 2018.



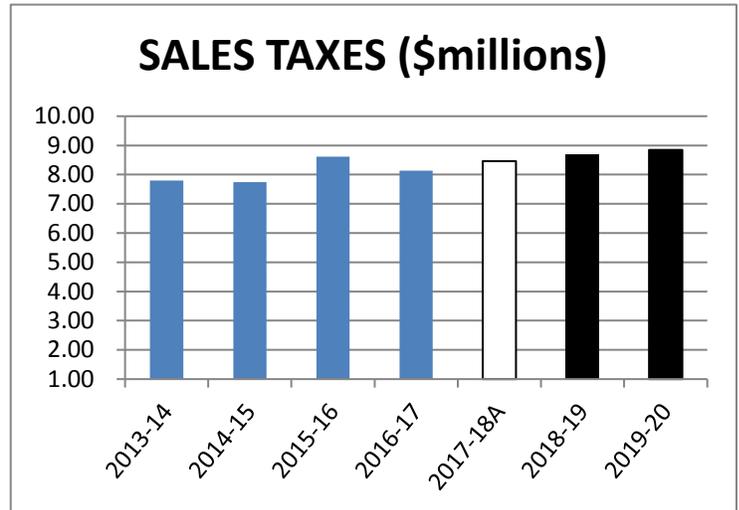
## Property Taxes

Property tax is an ad valorem (value-based) tax imposed on real property and tangible personal property. Property tax revenue is collected by the County and allocated according to the City. San Juan Capistrano property owners pay an amount equal to 1% of the assessed value on real property. The City currently receives approximately 11% (10% General Fund, and 1% Water Enterprise Fund) of the 1% property tax. The City estimates property tax revenue with four factors in mind: property turnover rate (resale activity), pricing, new construction activity, and Proposition 13's 2% inflation cap. New home building; a recovery in

residential resale activity and commercial construction has positively impacted the City's property value. For 2018-19, property tax revenue is estimated at \$10.8 million, which represents an increase of \$347,000 from the 2017-18 amended budget. Fiscal Year 2019-20 property tax revenue is estimated to increase by approximately \$510,000 to \$11.3 million. Property tax revenue is the largest component of the City's General Fund revenue sources, representing approximately 38% of all General Fund resources.

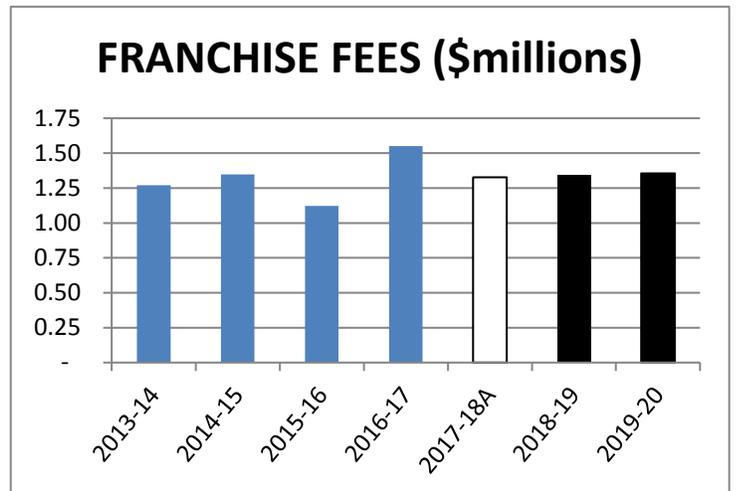
## Sales Tax

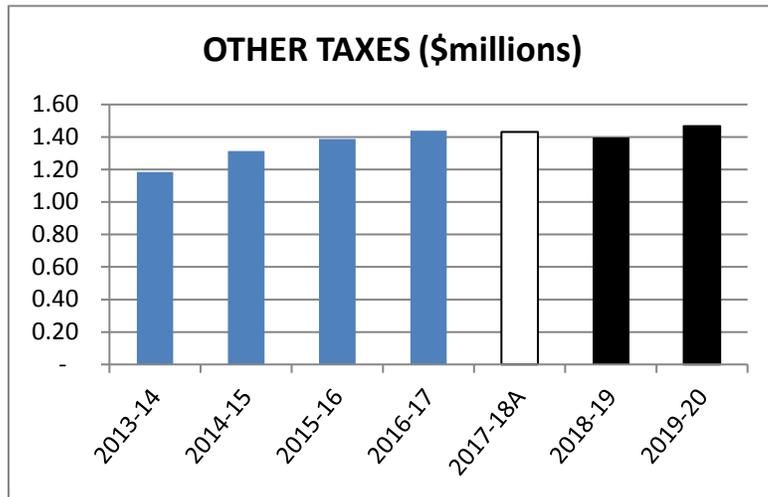
Sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions). Sales tax is collected by the State Board of Equalization and includes a state sales tax, the locally levied Bradley-Burns sales tax, and other components (including the half-cent imposed for local transportation projects). Of the 7.75% sales tax collected by the State, the City receives 1% of the taxable sales that take place in San Juan Capistrano. The City monitors sales tax revenue through six overall economic categories. These categories including: 1) Business-to-Business, which represents approximately 10% of total sales tax receipts, 2) Transportation (28%), 3) General Retail (33%), 4) Food Products (13%), 5) Construction (8%), and 6) Miscellaneous (8%). General Retail makes up the largest sales tax segment of the City's local economy. The City's lack of sales tax diversification can tend to cause greater fluctuations in revenues during economic cycles. HdL Coren & Cone, the City's sales tax revenue consultant, anticipates sales tax will increase Fiscal Year 2018-19 by 3% or \$218,000. In Fiscal Year 2019-20, sales tax is projected to increase by approximately \$165,000, or 2%, to \$8.8 million. Sales tax revenue is the second largest component of the City's General Fund revenue sources, representing approximately 31% of all General Fund resources.



## Franchise Fees

This revenue category consists of a tax on franchise operations in San Juan Capistrano including electric, gas, cable TV, refuse, and video. The electric and gas tax rates equals 2% of the gross annual revenues from sales within the City. The City has established the Cable TV tax rate at 5% of gross annual sales that occur within the City. Refuse franchise revenue is based on 5% of gross receipts from service provided within the City. Phone service providers who also provide customers video service are required to pay the City a franchise fee of 5% of gross annual sales. Gas and electrical franchise fees are received in April and cable TV, refuse and video franchise fees are received beginning in November. Franchise Fees revenues are expected to increase by 1%, or \$14,000, for each Fiscal Year 2018-19 and 2019-20. Franchise Tax revenues account for approximately 5% of all General Fund revenues.





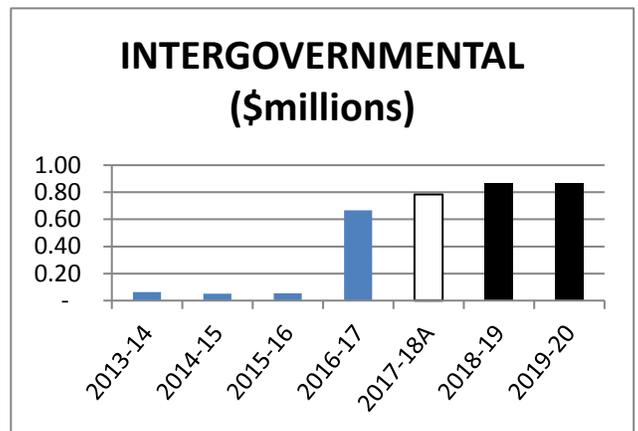
### Other Taxes

This category consists of real property transfer, business license, and transient occupancy taxes. Real Property Transfer Tax is collected by the County Tax Collector and is based on the value of property transferred (55 cents per \$500 of value – 50% to the City). This revenue generally fluctuates with the City’s property sales. For example, actual receipts in 2016-17 totaled approximately \$367,000 and are conservatively projected at \$275,000 and \$331,000 per year for Fiscal Years 2018-19 and 2019-20 due to the steady housing market. Business license taxes are assessed to any person or partnership which

pursues business activities within the City limits in order to ensure that businesses comply with all City requirements. The majority of revenue begins to flow in December after annual renewals are processed in November. Business license tax receipts are forecasted on historical receipts and the health of the local economy. Transient occupancy tax (TOT) is collected from the operators of hotels and motels located within the City limits in an amount equal to 10% of the total rent collected and is remitted to the City on a quarterly basis. TOT is not anticipated to increase significantly in Fiscal Years 2018-19 and 2019-20 and is conservatively projected at \$901,000 and \$919,000 respectively. For Fiscal Years 2018-19 and 2019-20, the Other Taxes category is estimated at \$1.4 million and \$1.5 million per year.

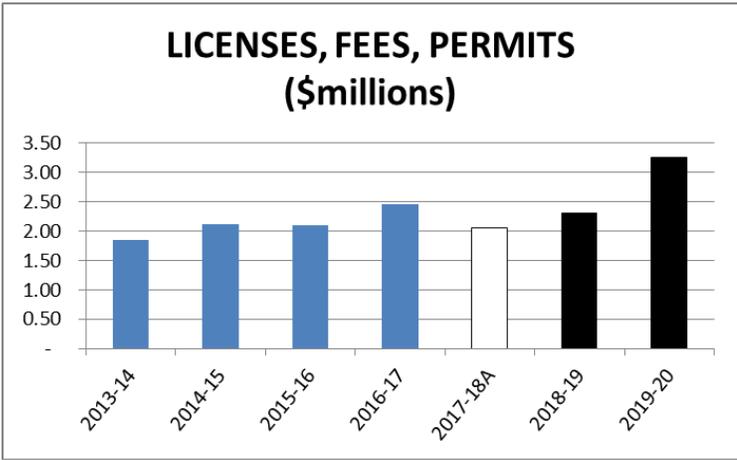
### Intergovernmental - Other

This category accounts for grants and other revenues received from Federal, State, and County sources. Revenues in Fiscal Years 2018-19 and 2019-20 include the \$200,000 in landfill importation fees the City will be collecting from the County of Orange Waste Disposal Agreement. The City receives a small amount of vehicle license fees annually (approximately \$15,000) and has recurring grants for the Senior Mobility Transportation Program (funded by the Orange County Transportation Authority) and the Emergency Management Performance Grant (funded by the Orange County Sheriff’s Department). Intergovernmental revenues account for 3% of all General Fund revenues.



### Licenses, Fees, and Permits

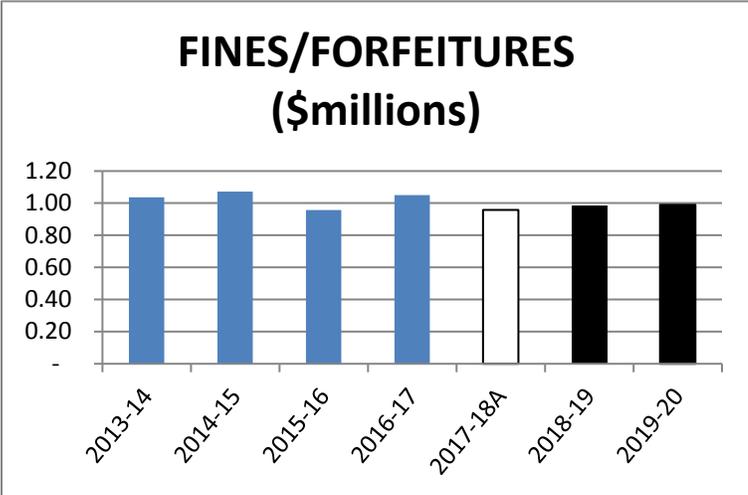
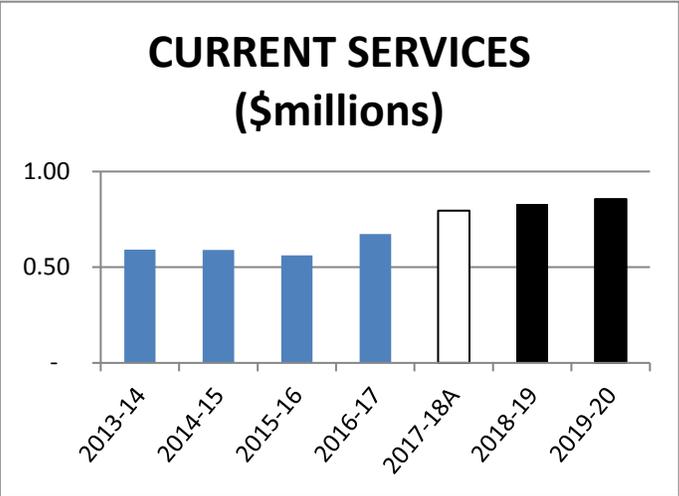
This category consists largely of charges to process building permits and engineering and planning division reviews of building development related projects. This category also accounts for revenue from participants of City sponsored recreation and leisure classes. Revenue from building permits and activity is forecasted based on anticipated development applications within the City for the coming year as well as recent trends in the number of permit and plan check reviews for in-fill projects. Revenue is also estimated on the basis of recent trends in the number of classes and building facility rentals that are occurring. Permit and plan check fees account for 90% of the revenue projected for this category in Fiscal Year 2018-19 and 93% in Fiscal Year 2019-20. Revenue performance for this category overall is strongly related to the number of building permits issued in any given year.



For Fiscal Year 2018-19, revenue from Licenses, Fees, and Permits is estimated at approximately \$2.1 million, an increase of \$68,000 over the Fiscal Year 2017-18 amended budget. The Fiscal Year 2019-20 revenue of \$3.1 million represents a \$943,000, or 44%, increase from the 2017-18 amended budget. Licenses, Fees, and Permits account for 8% of the General Fund revenues.

**Current Services**

This category consists mostly of revenue from other funds for personnel overheads and is forecasted on the basis of staff allocations across funds for the coming year. In Fiscal Years 2018-19 and 2019-20, this revenue also includes reimbursement from the San Onofre Nuclear Generating Station (SONGS) Fund for a portion of the City’s law enforcement contract costs related to emergency preparedness. For Fiscal Years 2018-19 and 2019-20, Current Services are budgeted at approximately \$830,000 and \$857,500, respectively. The increase is due to a projected increase in staff time being charged to developer deposits and capital improvement projects as activity increases in these areas. Current Services account for approximately 3% of the General Fund revenues.

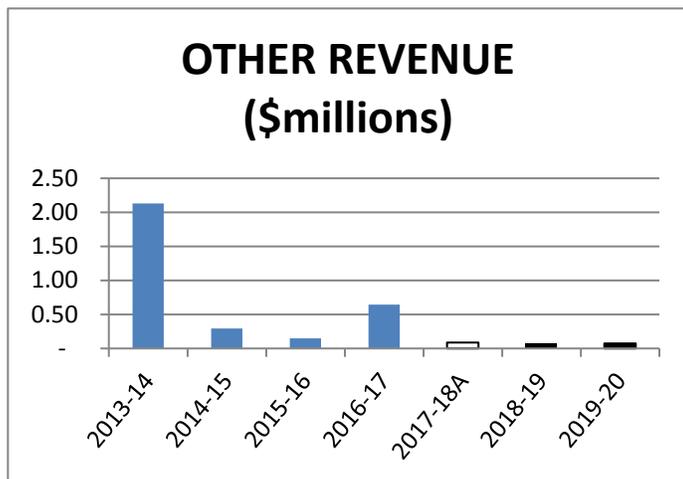
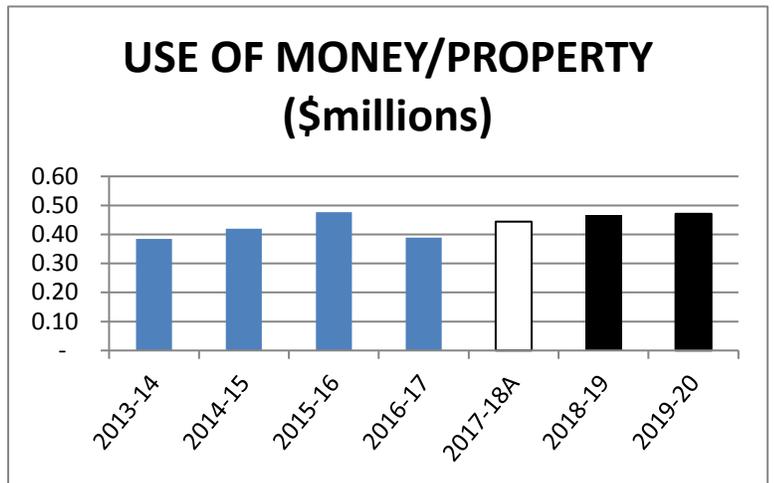


**Fines/Forfeitures**

These revenues are remitted to the City from the County for legal violations and abandoned vehicle abatement. Also included in this category is almost \$270,000 that derives from the one-half cent sales tax imposed by Proposition 172 (Public Safety Augmentation) and collected by the State Board of Equalization. For Fiscal Year 2018-19, the fines and forfeitures revenue category is estimated to increase approximately, 24,000 or 3%. In Fiscal Year 2019-20, revenues are expected to increase by \$8,000, or 1%. Fines and Forfeitures account for 3% of total General Fund revenues.

**Use of Money/Property**

This category accounts for funds generated from the investment of City funds and rental or use of City properties and is projected to increase in Fiscal Year 2018-19 by 5%, or approximately \$23,000, from the Fiscal Year 2017-18 amended budget. Use of Money/Property is expected to increase in Fiscal Year 2019-20 by 1% or \$4,000. The Use of Money/Property category accounts for 2% of total General Fund revenues.

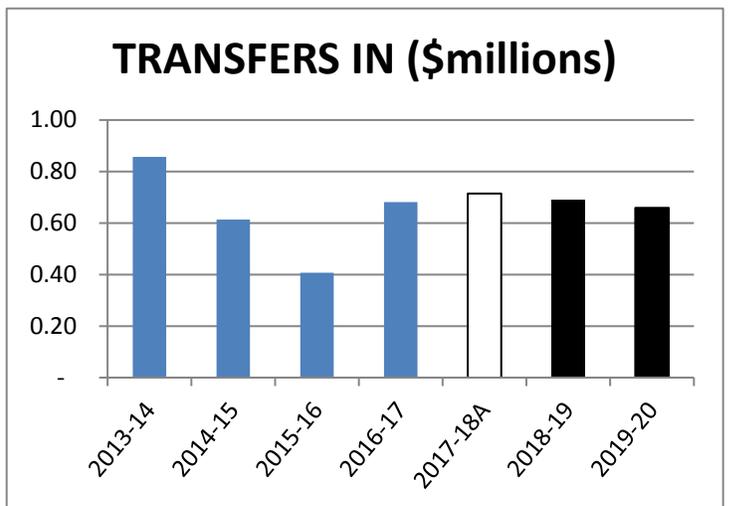


**Other Revenue**

These revenues include miscellaneous reimbursements to the City, the sale of City property and other proceeds. Other Revenues are budgeted at \$74,000 for Fiscal Years 2018-19 and 2019-20. The decrease of approximately \$13,000, or 15%, from the 2017-18 amended budget is primarily due to a projected decrease in mandated cost reimbursements. Other Revenues represent less than 1% of total General Fund revenues.

**Transfers In**

Transfers In are transferred from other special purpose funds required to be accounted for separately to offset operations and maintenance costs necessary to conduct particular projects or programs in the General Fund. The Fiscal Year 2018-19 amended budget of \$691,000 represents a decrease of \$23,000, or 3% from the Fiscal Year 2017-18 amended budget to account for less funds that are needed from the AQMD Fund for programs paid by the General Fund. In Fiscal Year 2019-20, Transfers In are decreasing by \$32,000, or 5%, to \$659,000. Transfers from other funds account for 3% of total General Fund revenues.



RESOLUTION NO. 18-06-11-03

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN JUAN CAPISTRANO, CALIFORNIA ADOPTING THE FISCAL YEARS 2018-19 AND 2019-20 OPERATING AND CAPITAL IMPROVEMENT BUDGETS AND AUTHORIZING EXPENDITURES AND APPROPRIATIONS RELATED THERETO

**WHEREAS**, the City Council of the City of San Juan Capistrano held a Budget Workshop on May 7, 2018, to review the recommendations for the Proposed Fiscal Years 2018-19 and 2019-20 Operating Budget and the Proposed Seven-Year Capital Improvement Program for Fiscal Years 2018-19 through 2024-25; and,

**WHEREAS**, the Proposed Fiscal Years 2018-19 and 2019-20 Operating and Capital Budgets are the basis for the financial and economic implementation of the City's General Plan; and,

**WHEREAS**, the Proposed Fiscal Years 2018-19 and 2019-20 Operating and Capital Budgets provide for service levels necessary to respond to the needs of the community and which are deemed appropriate by the City Council, and concurrently provides a work force to fill these service needs; and,

**WHEREAS**, the City Council met on December 13, 2017, to provide staff with direction on the 2018 Work Plan to use as a guide for the allocation of resources for the Proposed Fiscal Years 2018-19 and 2019-20 Operating and Capital Budgets; and,

**WHEREAS**, the City Council recognizes that the Proposed Fiscal Years 2018-19 and 2019-20 Operating and Capital Budgets will require adjustments from time to time, and accordingly, the City Manager is authorized to execute necessary transfers to carry out the scope of services as approved.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of San Juan Capistrano does hereby determine as follows:

1. That the Proposed Fiscal Years 2018-19 and 2018-19 Operating and Capital Budgets as shown in Exhibit A attached hereto and incorporated by reference herein and as detailed in the Budget Document on file with the City Clerk's Office entitled "City of San Juan Capistrano Budget – Fiscal Years 2018-19 and 2019-20" are adopted as follows:

Fiscal Year 2018-19				
	Operating Expenditures	Capital Expenditures	Transfers Between Funds <sup>(1)</sup>	Total
General Fund	\$ 27,720,124	\$ -	\$ 383,950	\$ 28,104,074
Other Governmental Funds	5,178,920	1,553,160	691,000	7,423,080
Enterprise Funds	23,660,927	4,080,000	5,942,360	33,683,287
Internal Service Funds	8,353,920	152,000	-	8,505,920
<b>Total All City Funds <sup>(2)</sup></b>	<b>\$ 64,913,891</b>	<b>\$ 5,785,160</b>	<b>\$ 7,017,310</b>	<b>\$ 77,716,361</b>

Fiscal Year 2019-20				
	Operating Expenditures	Capital Expenditures	Transfers Between Funds <sup>(1)</sup>	Total
General Fund	\$ 29,449,930	\$ -	\$ 400,380	\$ 29,850,310
Other Governmental Funds	5,281,735	3,158,040	659,000	9,098,775
Enterprise Funds	23,564,052	9,713,000	7,663,590	40,940,642
Internal Service Funds	8,852,530	152,000	-	9,004,530
<b>Total All City Funds <sup>(2)</sup></b>	<b>\$ 67,148,247</b>	<b>\$ 13,023,040</b>	<b>\$ 8,722,970</b>	<b>\$ 88,894,257</b>

<sup>(1)</sup> Transfers between funds are balanced by fund types, general and governmental funds and enterprise funds.

<sup>(2)</sup> Totals do not include the San Juan Capistrano Housing Authority (See Exhibit A to the Resolution).

2. That total appropriations for each fund may only be increased or decreased by the City Council by amending the budget except as provided herein.

3. That the legal level of budgetary control is at the fund level. Budgets may not legally be exceeded at the fund level without appropriate authorization by the City Council. Budgeted amounts for individual classifications within a fund may be exceeded as long as the total annual budget for that fund is not exceeded.

4. That the following controls are hereby placed on the transfers of budgeted funds:

a. The City Manager may authorize transfers of funds from account to account within any operating department up to \$50,000.

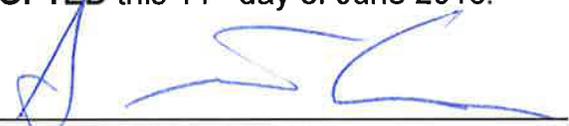
b. The City Manager may authorize transfers of funds from department to department within any fund up to \$50,000.

c. The City Manager may delegate the authority to make budget transfers and adjustments up to \$10,000.

d. The City Manager may authorize budget adjustments involving offsetting revenues and expenditures; the City Manager may authorize increases in an appropriation for a specific purpose where the appropriation is offset by unbudgeted revenues, which are designated for said specific purpose.

5. That all appropriations for outstanding encumbrances and projects currently underway and remaining unexpended at June 30, 2018, and June 30, 2019, as approved by the City Manager or his designee, are hereby appropriated to the Fiscal Years 2018-19 and 2019-20 Operating Budget, respectively.

**PASSED, APPROVED, AND ADOPTED** this 11<sup>th</sup> day of June 2018.

  
SERGIO FARIAS, MAYOR

ATTEST:

  
MARIA MORRIS, CITY CLERK

STATE OF CALIFORNIA )  
COUNTY OF ORANGE ) ss.  
COUNTY OF SAN JUAN CAPISTRANO)

I, Maria Morris, appointed City Clerk of the City of San Juan Capistrano, do hereby certify that the foregoing Resolution No. 18-06-11-03 was duly adopted by the City Council of the City of San Juan Capistrano at an Adjourned Regular meeting thereof, held the 11<sup>th</sup> day of June 2018, by the following vote:

AYES: COUNCIL MEMBERS: Ferguson, Reeve, Maryott and Mayor Farias  
NOES: COUNCIL MEMBERS: Patterson  
ABSENT: COUNCIL MEMBERS: None

  
MARIA MORRIS, CITY CLERK

RESOLUTION NO. 18-06-11-04

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN JUAN CAPISTRANO, CALIFORNIA ADOPTING THE SEVEN-YEAR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2018-19 THROUGH 2024-25

**WHEREAS**, the City Council of the City of San Juan Capistrano held a public workshop on May 7, 2018, to consider the Proposed Seven-Year Capital Improvement Program for Fiscal Years 2018-19 through 2024-25; and,

**WHEREAS**, the proposed Seven-Year Capital Improvement Program (CIP) is considered a planning document for the projects that are necessary to meet the needs of the community; and,

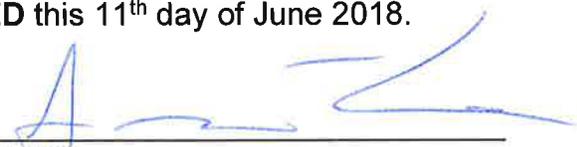
**WHEREAS**, the City Council intends to use the Seven-Year CIP as a guide for the allocation of resources to meet the needs of the community and achieve the City Council's established goals and priorities; and,

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of San Juan Capistrano does hereby adopt the Seven-Year Capital Improvement Program for Fiscal Years 2018-19 through 2024-25 as shown in Exhibit A attached hereto and incorporated by reference and as follows:

<u>Fiscal Year <sup>(1)</sup></u>	<u>Project Expenditures</u>
2018-19	\$ 5,785,160
2019-20	13,023,040
2020-21	13,528,370
2021-22	11,212,780
2022-23	14,330,000
2023-24	8,351,000
2024-25	<u>8,463,000</u>
<b>TOTAL</b>	<b><u>\$ 74,693,350</u></b>

<sup>(1)</sup> The Fiscal Years 2018-19 and 2019-20 project expenditures have been adopted as part of the Fiscal Years 2018-19 and 2019-20 Operating and Capital Budgets of the City of San Juan Capistrano.

**PASSED, APPROVED, AND ADOPTED** this 11<sup>th</sup> day of June 2018.

  
SERGIO FARIAS, MAYOR

ATTEST:  
  
MARIA MORRIS, CITY CLERK

STATE OF CALIFORNIA )  
COUNTY OF ORANGE ) ss.  
COUNTY OF SAN JUAN CAPISTRANO)

I, Maria Morris, appointed City Clerk of the City of San Juan Capistrano, do hereby certify that the foregoing Resolution No. 18-06-11-04 was duly adopted by the City Council of the City of San Juan Capistrano at an Adjourned Regular meeting thereof, held the 11<sup>th</sup> day of June 2018, by the following vote:

AYES: COUNCIL MEMBERS: Ferguson, Reeve, Maryott and Mayor Farias  
NOES: COUNCIL MEMBERS: Patterson  
ABSENT: COUNCIL MEMBERS: None

  
\_\_\_\_\_  
MARIA MORRIS, CITY CLERK

RESOLUTION NO. 18-06-11-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN JUAN  
CAPISTRANO, CALIFORNIA, ADOPTING ITS ARTICLE XIII B  
APPROPRIATIONS LIMITATION (GANN LIMITATION) FOR FISCAL  
YEAR 2018-19

**WHEREAS**, the voters of California on November 6, 1979, added Article XIII B to the State Constitution placing various limitations on the appropriations of the State and local governments; and,

**WHEREAS**, Article XIII B provides that the appropriations limitation for the Fiscal Year 2018-19 is calculated by adjusting the base year appropriations of Fiscal Year 1978-79, if desired, with changes in California per capita personal income or non-residential assessed valuation and changes in City or County populations, and the recalculations of appropriations limitation from the 1986-87 fiscal year stipulated by Proposition 111; and,

**WHEREAS**, the information regarding the change in non-residential assessed valuation from the County of Orange is not available until after the establishment of the Fiscal Year 2018-19 appropriations limitation and the City reserves the right to adjust its Fiscal Year 2018-19 limitation as information regarding the change in non-residential assessed valuation due to new construction is made available by the County of Orange; and,

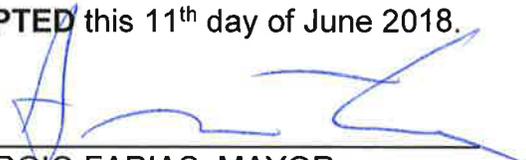
**WHEREAS**, the information necessary for making these adjustments is attached as Exhibit A; and,

**WHEREAS**, the City of San Juan Capistrano has complied with all the provisions of Article XIII B and amendments thereto per Proposition 111 in determining the appropriations limitation for Fiscal Year 2018-19.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of San Juan Capistrano does hereby:

1. Set the appropriations limitation for Fiscal Year 2018-19 at \$80,494,650 as shown in attached Exhibit A.
2. Determine that the amount of the appropriations of the City of San Juan Capistrano for Fiscal Year 2018-19 that are subject to the limitation are \$20,806,057; and,
3. Declare that the appropriations of the City of San Juan Capistrano for Fiscal Year 2018-19 that are subject to the limitation do not exceed the limitation.

**PASSED, APPROVED, AND ADOPTED** this 11<sup>th</sup> day of June 2018.

  
SERGIO FARIAS, MAYOR

ATTEST:

  
MARIA MORRIS, CITY CLERK

STATE OF CALIFORNIA                    )  
COUNTY OF ORANGE                    ) ss.  
COUNTY OF SAN JUAN CAPISTRANO)

I, Maria Morris, appointed City Clerk of the City of San Juan Capistrano, do hereby certify that the foregoing Resolution No. 18-06-11-05 was duly adopted by the City Council of the City of San Juan Capistrano at an Adjourned Regular meeting thereof, held the 11<sup>th</sup> day of June 2018, by the following vote:

AYES:    COUNCIL MEMBERS: Ferguson, Reeve, Maryott and Mayor Farias  
NOES:    COUNCIL MEMBERS: Patterson  
ABSENT: COUNCIL MEMBERS: None

  
MARIA MORRIS, CITY CLERK

RESOLUTION NO. 18-06-11-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN JUAN CAPISTRANO, CALIFORNIA ESTABLISHING THE PROPERTY TAX RATE FOR VOTER-APPROVED BONDED INDEBTEDNESS (OPEN SPACE MEASURE Y) FOR FISCAL YEAR 2018-19

**WHEREAS**, in the election of November 4, 2008, the voters of the City of San Juan Capistrano approved bonded indebtedness and authorized the City Council of the City of San Juan Capistrano to establish the rate of property tax required to generate an amount of revenue from the tax base to provide sufficient moneys to pay debt service on the voter-approved bonded indebtedness payable during the fiscal year ending June 30, 2019; and,

**WHEREAS**, the total net taxable secured assessed valuation of the City of San Juan Capistrano is estimated to be \$7,722,616,000; and,

**WHEREAS**, the total amount of revenue necessary to provide sufficient funds to pay debt service for the fiscal year ending June 30, 2019, is estimated to be \$1,842,000.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of San Juan Capistrano does hereby:

SECTION 1:

Set the property tax rate within the City for the City of San Juan Capistrano 2017 Taxable General Obligation Refunding Bonds (Open Space Measure Y) for the fiscal year ending June 30, 2019, at \$0.02385 per \$100 assessed value.

SECTION 2:

Authorize and direct the City Manager and the City Treasurer to take any and all actions necessary to ensure that the Auditor-Controller of the County of Orange, California makes this levy and causes to be collected the amounts requested in Section 1 hereof at the time and in the manner of levying other County taxes. These amounts shall be reported separately as remittances are made to the City.

SECTION 3:

The City Clerk is hereby directed to furnish the Office of the Auditor-Controller, County of Orange, Attn: Yani Painter, Property Tax Section, P.O. Box 567, Santa Ana, CA 92702-0567.



**SJCHA RESOLUTION NO. 18-06-11-01**

**A RESOLUTION OF THE SAN JUAN CAPISTRANO HOUSING  
AUTHORITY ADOPTING THE FISCAL YEARS 2018-19 AND 2019-20  
OPERATING BUDGETS AND AUTHORIZING APPROPRIATIONS  
RELATED THERETO**

**WHEREAS**, the San Juan Capistrano Housing Authority (Housing Authority) held a Budget Workshop on May 7, 2018, to review recommendations for the Proposed Fiscal Years 2018-19 and 2019-20 Operating Budgets; and,

**WHEREAS**, the Proposed Fiscal Years 2018-19 and 2019-20 Operating Budgets reflect a service level necessary to respond to the needs of the community and which are deemed appropriate by the Housing Authority, and concurrently provide a work force to fill these service needs; and,

**WHEREAS**, the Housing Authority recognizes that the Proposed Budgets will require adjustments from time to time, and accordingly, the SJCHA Executive Director is authorized to execute necessary transfers to carry out the scope of services as approved.

**NOW, THEREFORE, BE IT RESOLVED**, that the San Juan Capistrano Housing Authority does hereby determine that:

1. The Proposed Fiscal Years 2018-19 and 2019-20 Operating Budgets in accordance with Exhibit A attached hereto and incorporated by reference herein and as detailed in the Budget Document on file with the SJCHA Secretary's Office entitled "City of San Juan Capistrano Proposed Budgets – Fiscal Years 2018-19 and 2019-20" are hereby adopted.

2. Total appropriations for each fund may only be increased or decreased by the Housing Authority by amending the budget except as provided herein.

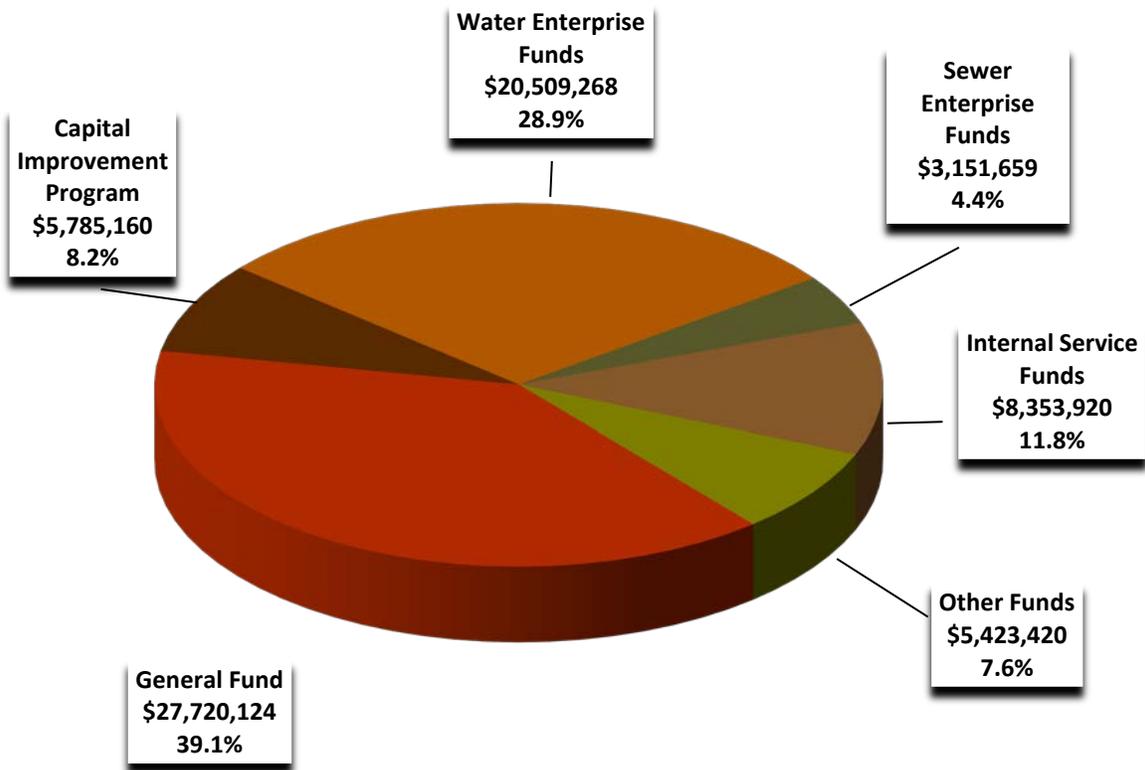
3. The legal level of budgetary control is at the fund level. Budgets may not legally be exceeded at the fund level without appropriate authorization by the Housing Authority. Budgeted amounts for individual classifications within a fund may be exceeded as long as the total annual budget for that fund is not exceeded.

4. The following controls are hereby placed on the transfer of budgeted funds:

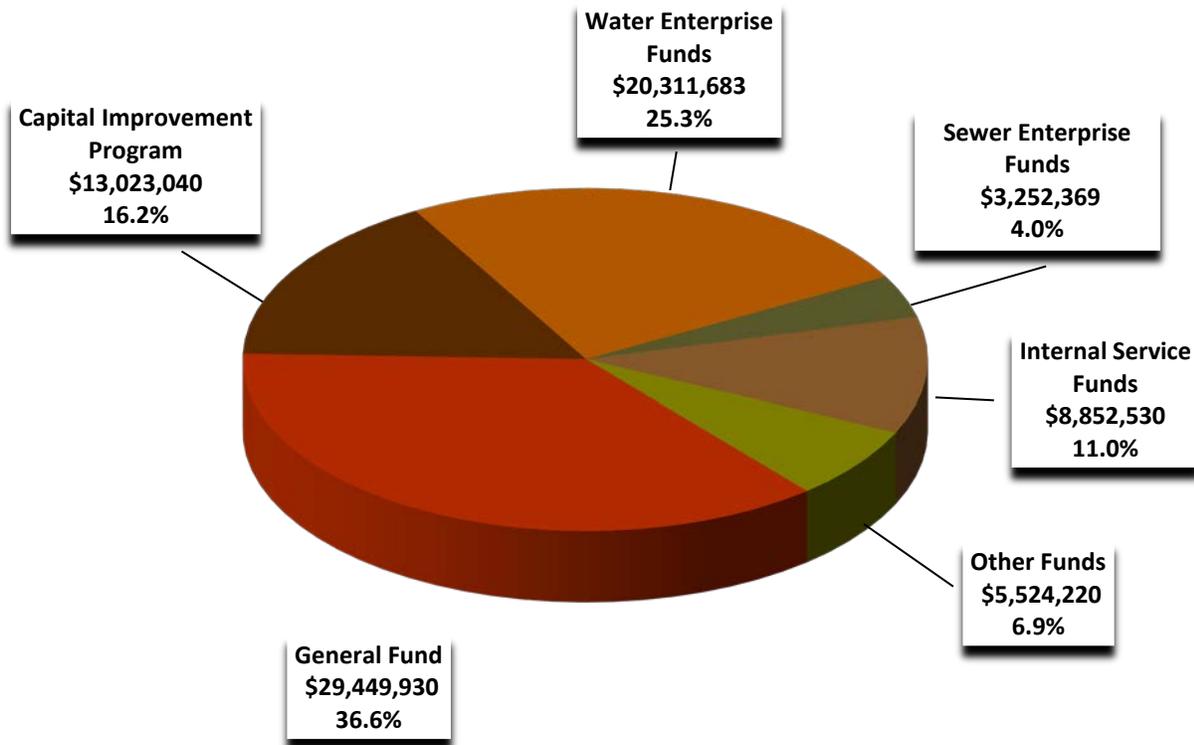
- a. The Housing Authority Executive Director may authorize transfers of funds from account to account within any department equal to or less than \$50,000.
- b. The Housing Authority Executive Director may authorize transfers of funds from department to department within any fund equal to or less than \$50,000.



*FY 2018/19*  
*CITY-WIDE EXPENDITURES*  
*BY FUND TYPE*  
*TOTAL - \$70,943,551*



*FY 2019/20*  
***CITY-WIDE EXPENDITURES***  
***BY FUND TYPE***  
***TOTAL - \$80,413,772***



CITY OF SAN JUAN CAPISTRANO  
FISCAL YEAR 2018/19  
BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2018 <sup>(1)</sup>	Revenues FY 2019	Operating Expenditures FY 2019	CIP Expenditures FY 2019	Transfers In FY 2019	Transfers Out FY 2019	Adjustments	Projected Ending Balance 6/30/2019
<b>GENERAL FUNDS</b>								
<b>General Fund</b>								
Unassigned	\$ 2,177,795	\$ 27,512,000	\$ (27,720,124)	\$ -	\$ 691,000	\$ (383,950)	-	\$ 2,276,721
Reserve - Tuition Reimbursement Program	35,000	-	-	-	-	-	-	35,000
Reserve - Cash Flow	5,000,000	-	-	-	-	-	-	5,000,000
Reserve - Economic Uncertainty	7,500,000	-	-	-	-	-	-	7,500,000
Reserve - Contingency	1,000,000	-	-	-	-	-	-	1,000,000
Non-Spendable - Loans to Community Redevelopment Agency	165,809	-	-	-	-	-	-	165,809
<b>Total General Fund</b>	<b>15,878,604</b>	<b>27,512,000</b>	<b>(27,720,124)</b>	<b>-</b>	<b>691,000</b>	<b>(383,950)</b>	<b>-</b>	<b>15,977,530</b>
<b>Parking Maintenance Fund</b>								
Assigned-Parking Maintenance	115,268	75,900	(151,535)	-	75,635	-	-	115,268
<b>Successor Agency to the CRA/Housing Authority Administration Fund</b>								
Unassigned	199,185	356,520	(276,930)	-	-	-	-	278,775
<b>Farm Operations Fund</b>								
Assigned-Farm Operations	475,663	115,500	(57,080)	-	-	-	-	534,083
<b>Eastern Open Space Fund</b>								
Assigned-Eastern Open Space Operations	301,649	1,500,000	(1,626,190)	-	-	-	-	175,459
<b>GENERAL FUNDS - TOTAL</b>	<b>\$ 16,970,369</b>	<b>\$ 29,559,920</b>	<b>\$ (29,831,859)</b>	<b>\$ -</b>	<b>\$ 766,635</b>	<b>\$ (383,950)</b>	<b>\$ -</b>	<b>\$ 17,081,115</b>
<b>Special Revenue Funds</b>								
<b>C&amp;D Forfeited Bonds Fund</b>								
Restricted-Recycling Programs	\$ 828,299	\$ 25,000	\$ (14,720)	\$ -	\$ -	\$ -	\$ -	\$ 838,579
<b>Road Maintenance and Rehabilitation Account (RMRA)</b>								
Restricted-Streets and Roads Capital Projects	-	602,000	-	(602,000)	-	-	-	-
<b>Systems Development/Ord. 211 Fund</b>								
Restricted-Streets and Roads Capital Projects	506,721	603,000	-	(200,000)	-	-	-	909,721
<b>Park and Recreation Fund</b>								
Restricted-Parks and Recreation Capital Projects	(19,695)	355,000	-	-	-	-	-	335,305
<b>Drainage Fund</b>								
Restricted-Storm Drain Capital Projects	(334,793)	54,000	-	-	-	-	-	(280,793)
<b>Agricultural Preservation Fund</b>								
Restricted-Agricultural Preservation Projects	98,236	69,000	-	-	-	-	-	167,236

CITY OF SAN JUAN CAPISTRANO  
FISCAL YEAR 2018/19  
BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2018 <sup>(1)</sup>	Revenues FY 2019	Operating Expenditures FY 2019	CIP Expenditures FY 2019	Transfers In FY 2019	Transfers Out FY 2019	Adjustments	Projected Ending Balance 6/30/2019
<b>Landscaping Maintenance Fund</b>								
Restricted-Landscape Maintenance	241,808	134,155	(173,620)	-	-	-	-	202,343
<b>CDBG/HOME Fund</b>								
Restricted-Housing Rehabilitation for Low and Moderate Income Housing Persons	400,928	162,875	(92,810)	-	-	-	-	470,993
<b>Gas Tax Fund</b>								
Restricted-Street Rehabilitation and Maintenance	-	933,000	-	(583,000)	-	(350,000)	-	-
<b>CCFP Fund</b>								
Developer Contributions for Specific Projects	761,000	-	-	-	-	-	-	761,000
Restricted-Streets and Roads Capital Projects	5,410,663	785,000	-	(82,160)	-	-	436,277	6,549,780
Loan Due From Measure M Fund <sup>(3)</sup>	436,277	-	-	-	-	-	(436,277)	-
<b>Total CCFP Fund</b>	<b>6,607,940</b>	<b>785,000</b>	<b>-</b>	<b>(82,160)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,310,780</b>
<b>S.O.N.G.S. Fund</b>								
Restricted-Emergency Preparedness	-	193,600	(193,600)	-	-	-	-	-
<b>AQMD Fund</b>								
Restricted-Mobile Source Emissions Reduction Programs	217,942	48,000	-	-	-	(39,000)	-	226,942
<b>Measure M Fund</b>								
Restricted-Streets and Roads Capital Projects	(43)	629,000	-	(86,000)	-	-	(436,277)	106,680
Loan Due to CCFP Fund <sup>(3)</sup>	(436,277)	-	-	-	-	-	436,277	-
<b>Total Measure M Fund</b>	<b>(436,320)</b>	<b>629,000</b>	<b>-</b>	<b>(86,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,680</b>
<b>Housing In-Lieu Fee Fund</b>								
Restricted-Affordable Housing	4,765,231	-	-	-	-	-	-	4,765,231
Non-Spendable-LT Receivable	950,000	-	-	-	-	-	-	950,000
<b>Total Housing In-Lieu Fund</b>	<b>5,715,231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,715,231</b>
<b>Local Law Enforcement Grants Fund</b>								
Restricted-Law Enforcement	-	125,000	-	-	-	(125,000)	-	-
<b>Street and Highways Grant Fund</b>								
Restricted-Capital Projects	-	177,000	-	-	-	(177,000)	-	-
<b>Developer Deposits Fund</b>								
Developer Contributions for Specific Projects	-	422,550	(422,550)	-	-	-	-	-
<b>SPECIAL REVENUE FUNDS - TOTAL</b>	<b>\$ 13,826,297</b>	<b>\$ 5,318,180</b>	<b>\$ (897,300)</b>	<b>\$ (1,553,160)</b>	<b>\$ -</b>	<b>\$ (691,000)</b>	<b>\$ -</b>	<b>\$ 16,003,017</b>

CITY OF SAN JUAN CAPISTRANO  
FISCAL YEAR 2018/19  
BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2018 <sup>(1)</sup>	Revenues FY 2019	Operating Expenditures FY 2019	CIP Expenditures FY 2019	Transfers In FY 2019	Transfers Out FY 2019	Adjustments	Projected Ending Balance 6/30/2019
<b>Debt Service Fund</b>								
Restricted-Debt Service	\$ 3,210,098	\$ 1,862,000	\$ (2,169,885)	\$ -	\$ 308,315	\$ -	\$ -	\$ 3,210,528
<b>Capital Improvement Funds</b>								
<b>Open Space Bond Projects Fund</b>								
Restricted - Open Space Capital Projects	\$ 10,415	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,415
<b>Community Facilities District Bonds Fund</b>								
Restricted - Community Facilities Projects	541,321	-	-	-	-	-	-	541,321
<b>Successor Agency Non-Housing Bonds Fund</b>								
Restricted - Downtown Projects	54,641	-	-	-	-	-	-	54,641
<b>CAPITAL PROJECTS FUNDS - TOTAL</b>	<b>\$ 606,377</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 609,377</b>
<b>GENERAL GOVERNMENTAL FUNDS - TOTAL</b>	<b>\$ 34,613,141</b>	<b>\$ 36,743,100</b>	<b>\$ (32,899,044)</b>	<b>\$ (1,553,160)</b>	<b>\$ 1,074,950</b>	<b>\$ (1,074,950)</b>	<b>\$ -</b>	<b>\$ 36,904,037</b>

**ENTERPRISE FUNDS**

	Projected Beginning Balance 7/1/2018 <sup>(1)</sup>	Revenues FY 2019	Operating Expenditures FY 2019	CIP Expenditures FY 2019	Transfers In FY 2019	Transfers Out FY 2019	Adjustments	Projected Ending Balance 6/30/2019
<b>Water Enterprise Funds</b>								
<b>Domestic Water Operations Fund</b>								
Unrestricted Net Position-Available	\$ (1,618,248)	\$ 22,511,000	\$ (15,559,099)	\$ -	\$ -	\$ (4,542,360)	\$ -	\$ 791,293
Unrestricted Net Position-Drought Penalty Reserve	548,369	-	(114,940)	-	-	-	-	433,429
Unrestricted Net Position-Rate Stabilization Reserve	1,796,425	-	-	-	-	-	-	1,796,425
Unrestricted Net Position - Loan Due to Sewer Funds <sup>(4)</sup>	(2,210,026)	-	-	-	-	1,460,000	-	(750,026)
Unrestricted Net Position - Pension & OPEB Liabilities <sup>(2)</sup>	(7,249,481)	-	-	-	-	-	-	(7,249,481)
Investment in Capital Assets	60,003,765	-	-	-	-	-	-	60,003,765
<b>Total Domestic Water Operations Fund</b>	<b>51,270,804</b>	<b>22,511,000</b>	<b>(15,674,039)</b>	<b>-</b>	<b>-</b>	<b>(4,542,360)</b>	<b>1,460,000</b>	<b>55,025,405</b>
<b>Water Debt Service Fund</b>								
Unrestricted Net Position-Available	166,856	1,223,000	(4,265,360)	-	3,042,360	-	-	166,856
Unrestricted Net Position - 2014A Water Refunding Bonds	(17,975,910)	-	-	-	-	-	-	(17,975,910)
<b>Total Water Debt Service Fund</b>	<b>(17,809,054)</b>	<b>1,223,000</b>	<b>(4,265,360)</b>	<b>-</b>	<b>3,042,360</b>	<b>-</b>	<b>-</b>	<b>(17,809,054)</b>

CITY OF SAN JUAN CAPISTRANO  
FISCAL YEAR 2018/19  
BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2018 <sup>(1)</sup>	Revenues FY 2019	Operating Expenditures FY 2019	CIP Expenditures FY 2019	Transfers In FY 2019	Transfers Out FY 2019	Adjustments	Projected Ending Balance 6/30/2019
<b>Non-Potable Water Operations Fund</b>								
Unrestricted Net Position-Available	365	1,069,000	(569,869)	-	-	(400,000)	-	99,496
Unrestricted Net Position - Pension & OPEB Liabilities <sup>(2)</sup>	(315,475)	-	-	-	-	-	-	(315,475)
<b>Total Non-Potable Water Operations Fund</b>	<b>(315,110)</b>	<b>1,069,000</b>	<b>(569,869)</b>	<b>-</b>	<b>-</b>	<b>(400,000)</b>	<b>-</b>	<b>(215,979)</b>
<b>Domestic Water Capital Replacement Fund</b>								
Unrestricted Net Position-Available	394,847	8,000	-	(1,635,000)	1,500,000	-	-	267,847
<b>Domestic Water Capital Improvement Fund</b>								
Unrestricted Net Position-Available	763,185	608,000	-	(240,000)	-	-	-	1,131,185
<b>Non-Potable Water Capital Improvement Fund</b>								
Unrestricted Net Assets-Available	(38,541)	151,000	-	(105,000)	400,000	-	-	407,459
<b>SJC Public Financing Authority</b>								
Restricted Cash - 2009 COPs	804,469	-	-	-	-	-	(804,469)	-
Unrestricted Net Position - 2009 COPs	(9,198,859)	-	-	-	-	-	9,198,859	-
<b>Total SJC Public Financing Authority <sup>(6)</sup></b>	<b>(8,394,390)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,394,390</b>	<b>-</b>
<b>WATER ENTERPRISE FUNDS - TOTAL</b>	<b>\$ 25,871,741</b>	<b>\$ 25,570,000</b>	<b>\$ (20,509,268)</b>	<b>\$ (1,980,000)</b>	<b>\$ 4,942,360</b>	<b>\$ (4,942,360)</b>	<b>\$ 9,854,390</b>	<b>\$ 38,806,863</b>
<b>Sewer Enterprise Funds</b>								
<b>Sewer Enterprise Operations Fund</b>								
Unrestricted Net Position-Available	\$ 2,971,029	\$ 4,482,000	\$ (3,151,659)	\$ -	\$ -	\$ (1,000,000)	\$ -	\$ 3,301,370
Unrestricted Net Position-Loan to Water Operations Fund <sup>(4)</sup>	1,105,013	-	-	-	-	-	(730,000)	375,013
Unrestricted Net Position - Pension & OPEB Liabilities <sup>(2)</sup>	(377,973)	-	-	-	-	-	-	(377,973)
Investment in Capital Assets	19,385,062	-	-	-	-	-	-	19,385,062
<b>Total Sewer Operations Fund</b>	<b>23,083,131</b>	<b>4,482,000</b>	<b>(3,151,659)</b>	<b>-</b>	<b>-</b>	<b>(1,000,000)</b>	<b>(730,000)</b>	<b>22,683,472</b>
<b>Sewer Capital Replacement Fund</b>								
Unrestricted Net Position-Available	306,536	10,000	-	(500,000)	1,000,000	-	-	816,536
<b>Sewer Capital Improvement Fund</b>								
Unrestricted Net Position-Available	1,807,028	1,698,000	-	(1,600,000)	-	-	-	1,905,028
Unrestricted Net Position-Loan to Water Operations Fund <sup>(4)</sup>	1,105,013	-	-	-	-	-	(730,000)	375,013
Unrestricted Net Position-Loans to CRA	958,514	-	-	-	-	-	-	958,514
<b>Total Sewer Capital Improvement Fund</b>	<b>3,870,555</b>	<b>1,698,000</b>	<b>-</b>	<b>(1,600,000)</b>	<b>-</b>	<b>(730,000)</b>	<b>(730,000)</b>	<b>3,238,555</b>
<b>SEWER ENTERPRISE FUNDS - TOTAL</b>	<b>\$ 27,260,222</b>	<b>\$ 6,190,000</b>	<b>\$ (3,151,659)</b>	<b>\$ (2,100,000)</b>	<b>\$ 1,000,000</b>	<b>\$ (1,000,000)</b>	<b>\$ (1,460,000)</b>	<b>\$ 26,738,563</b>

CITY OF SAN JUAN CAPISTRANO  
FISCAL YEAR 2018/19  
BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2018 <sup>(1)</sup>	Revenues FY 2019	Operating Expenditures FY 2019	CIP Expenditures FY 2019	Transfers In FY 2019	Transfers Out FY 2019	Adjustments	Projected Ending Balance 6/30/2019
<b>SJC HOUSING AUTHORITY</b>								
<b>Housing Authority Administration Fund</b>								
Unrestricted Net Position-Available	\$ 1,119,057	\$ 9,100	\$ (38,235)	\$ -	\$ -	\$ -	\$ -	1,089,922
Non-Spendable - Noncurrent Receivables & Prepaids	5,067,012	-	-	-	-	-	-	5,067,012
Investment in Capital Assets	4,604,439	-	-	-	-	-	-	4,604,439
<b>Total Housing Authority Administration Fund</b>	<b>10,790,508</b>	<b>9,100</b>	<b>(38,235)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,761,373</b>
<b>Little Hollywood Rental Housing Fund</b>								
Unrestricted Net Position-Available	611,070	195,500	(206,265)	-	-	-	-	600,305
<b>Successor Agency Housing Bonds Fund</b>								
Restricted Net Assets-Affordable Housing Projects	5,781,131	30,000	-	-	-	-	-	5,811,131
<b>SJC HOUSING AUTHORITY - TOTAL</b>	<b>\$ 17,182,709</b>	<b>\$ 234,600</b>	<b>\$ (244,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,172,809</b>
<b>ENTERPRISE FUNDS - TOTAL</b>	<b>\$ 70,314,672</b>	<b>\$ 31,994,600</b>	<b>\$ (23,905,427)</b>	<b>\$ (4,080,000)</b>	<b>\$ 5,942,360</b>	<b>\$ (5,942,360)</b>	<b>\$ 8,394,390</b>	<b>\$ 82,718,235</b>
<b>INTERNAL SERVICE FUNDS</b>								
<b>Insurance and Benefits Fund</b>								
Unrestricted Net Assets-Available	\$ 71,355	\$ 5,693,075	\$ (5,693,075)	\$ -	\$ -	\$ -	\$ -	\$ 71,355
Noncurrent Assets-Prepaids & Deferred Outflows	3,465,674	-	-	-	-	-	-	3,465,674
Noncurrent Liabilities-Compensated Absences	(1,077,477)	-	-	-	-	-	-	(1,077,477)
<b>Total Insurance and Benefits Fund</b>	<b>2,459,552</b>	<b>5,693,075</b>	<b>(5,693,075)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,459,552</b>
<b>Facilities Operations Fund</b>								
Unrestricted Net Position-Available <sup>(5)</sup>	1,373,015	2,369,750	(2,660,845)	(152,000)	-	-	-	929,920
Unrestricted Net Position - Pension & OPEB Liabilities <sup>(2)</sup>	(637,241)	-	-	-	-	-	-	(637,241)
Investment in Capital Assets	3,008,196	-	-	-	-	-	-	3,008,196
<b>Total Facilities Operations Fund</b>	<b>3,743,970</b>	<b>2,369,750</b>	<b>(2,660,845)</b>	<b>(152,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,300,875</b>
<b>INTERNAL SERVICE FUNDS - TOTAL</b>	<b>\$ 6,203,522</b>	<b>\$ 8,062,825</b>	<b>\$ (8,353,920)</b>	<b>\$ (152,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,760,427</b>
<b>ALL FUNDS - TOTAL</b>	<b>\$ 111,131,335</b>	<b>\$ 76,800,525</b>	<b>\$ (65,158,391)</b>	<b>\$ (5,785,160)</b>	<b>\$ 7,017,310</b>	<b>\$ (7,017,310)</b>	<b>\$ 8,394,390</b>	<b>\$ 125,382,699</b>
Less:								
San Juan Capistrano Housing Authority			244,500					
Total Appropriations Approved by City Council			\$ (64,913,891)	\$ (5,785,160)		\$ (7,017,310)		

CITY OF SAN JUAN CAPISTRANO  
FISCAL YEAR 2018/19  
BUDGET SUMMARY - ALL FUNDS

Projected Beginning Balance 7/1/2018 <sup>(1)</sup>	Revenues FY 2019	Operating Expenditures FY 2019	CIP Expenditures FY 2019	Transfers In FY 2019	Transfers Out FY 2019	Adjustments	Projected Ending Balance 6/30/2019
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**Notes:**

- <sup>(1)</sup> Beginning fund balances are based on projected balances as of June 30, 2018 as reported in the City's Second Quarter Financial Report to the City Council on March 6, 2018. In addition, the amount reported for the General Fund includes \$526,000 for the Save Our Historic Town Center settlement agreement. This appropriation will be requested for City Council approval on June 19, 2018.
- <sup>(2)</sup> The City is required by the Governmental Accounting Standards Board (GASB) to report the unfunded actuarial liability (UAL) for its pension plans (GASB Statement No. 68) and other post-employment benefits (GASB Statement No. 75). The City's General Fund (and other governmental funds) do not reflect such an amount in this schedule because this accounting and reporting standard is only applicable to the City's Enterprise and Internal Service Funds. The City's governmental funds' (i.e. General Fund, Capital Projects Funds, and Special Revenue Funds) portion of the City's total UUAL as of December 31, 2016 (date of actuarial valuation) was approximately \$18.1 million for the City's pension plans and was approximately \$2.1 million for the other post-employment benefit plan as of July 1, 2016 (date of the actuarial valuation).
- <sup>(3)</sup> On December 5, 2017, the City Council appropriated additional funds for the Capistrano Villas I, II, and III Pavement Rehabilitation Project (CIP 18101), which resulted in a deficit in the Measure M Fund. This deficit is being funded from a short-term loan from the Capistrano Circulation Fee Program (CCFP) Fund. The Measure M Fund will repay the CCFP Fund with Fiscal Year 2018-19 Measure M Turnback revenues.
- <sup>(4)</sup> The adjustments reflected for the Water Operations Fund, Sewer Operations Fund, and Sewer Capital Improvement Fund reflect the \$1.5 million in loan repayments expected per the loan repayment schedule approved by the City Council on June 21, 2016. The loan is expected to be repaid in full by June 30, 2020.
- <sup>(5)</sup> Available reserves for capital replacement.
- <sup>(6)</sup> The 2009 Certificates of Participation were refunded in December 2017.

CITY OF SAN JUAN CAPISTRANO  
 FISCAL YEAR 2019/20  
 BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2019	Revenues FY 2020	Operating Expenditures FY 2020	CIP Expenditures FY 2020	Transfers In FY 2020	Transfers Out FY 2020	Adjusted	Projected Ending Balance 6/30/2020
<b>GENERAL FUNDS</b>								
<u>General Fund</u>								
Unassigned	\$ 2,276,721	\$ 29,258,000	\$ (29,449,930)	\$ -	\$ 659,000	\$ (400,380)	\$ -	\$ 2,343,411
Reserve - Tuition Reimbursement Program	35,000	-	-	-	-	-	-	35,000
Reserve - Cash Flow	5,000,000	-	-	-	-	-	-	5,000,000
Reserve - Economic Uncertainty	7,500,000	-	-	-	-	-	-	7,500,000
Reserve - Contingency	1,000,000	-	-	-	-	-	-	1,000,000
Non-Spendable - Loans to Community Redevelopment Agency	165,809	-	-	-	-	-	-	165,809
<b>Total General Fund</b>	<b>15,977,530</b>	<b>29,258,000</b>	<b>(29,449,930)</b>	<b>-</b>	<b>659,000</b>	<b>(400,380)</b>	<b>-</b>	<b>16,044,220</b>
<u>Parking Maintenance Fund</u>								
Assigned-Parking Maintenance	115,268	76,900	(166,450)	-	89,605	-	-	115,323
<u>Successor Agency to the CRA/Housing Authority Administration Fund</u>								
Unassigned	278,775	358,420	(289,670)	-	-	-	-	347,525
<u>Farm Operations Fund</u>								
Assigned-Farm Operations	534,083	122,000	(91,600)	-	-	-	-	564,483
<u>Eastern Open Space Fund</u>								
Assigned-Eastern Open Space Operations	175,459	1,500,000	(1,618,245)	-	-	-	-	57,214
<b>GENERAL FUNDS - TOTAL</b>	<b>\$ 17,081,115</b>	<b>\$ 31,315,320</b>	<b>\$ (31,615,895)</b>	<b>\$ -</b>	<b>\$ 748,605</b>	<b>\$ (400,380)</b>	<b>\$ -</b>	<b>\$ 17,128,765</b>
<b>Special Revenue Funds</b>								
<u>C&amp;D Forfeited Bonds Fund</u>								
Restricted-Recycling Programs	\$ 838,579	\$ 25,000	\$ (15,175)	\$ -	\$ -	\$ -	\$ -	\$ 848,404
<u>Road Maintenance and Rehabilitation Account (RMRA)</u>								
Restricted-Streets and Roads Capital Projects	-	608,000	-	(608,000)	-	-	-	-
<u>Systems Development/Ord. 211 Fund</u>								
Restricted-Streets and Roads Capital Projects	909,721	976,000	-	(900,000)	-	-	-	985,721
<u>Park and Recreation Fund</u>								
Restricted-Parks and Recreation Capital Projects	335,305	2,692,000	-	(320,000)	-	-	-	2,707,305
<u>Drainage Fund</u>								
Restricted-Storm Drain Capital Projects	(280,793)	54,000	-	-	-	-	-	(226,793)
<u>Agricultural Preservation Fund</u>								
Restricted-Agricultural Preservation Projects	167,236	192,000	-	-	-	-	-	359,236

CITY OF SAN JUAN CAPISTRANO  
 FISCAL YEAR 2019/20  
 BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2019	Revenues FY 2020	Operating Expenditures FY 2020	CIP Expenditures FY 2020	Transfers In FY 2020	Transfers Out FY 2020	Adjusted	Projected Ending Balance 6/30/2020
<b>Landscape Maintenance Fund</b>								
Restricted-Landscape Maintenance	202,343	134,155	(160,685)	-	-	-	-	175,813
<b>CDBG/HOME Fund</b>								
Restricted-Housing Rehabilitation for Low and Moderate Income Housing Persons	470,993	162,905	(129,925)	-	-	-	-	503,973
<b>Gas Tax Fund</b>								
Restricted-Street Rehabilitation and Maintenance	-	942,000	-	(407,320)	-	(350,000)	-	184,680
<b>CCFP Fund</b>								
Developer Contributions for Specific Projects	761,000	-	-	-	-	-	-	761,000
Restricted-Streets and Roads Capital Projects	6,549,780	3,724,000	-	(181,040)	-	-	-	10,092,740
<b>Total CCFP Fund</b>	<b>7,310,780</b>	<b>3,724,000</b>	<b>-</b>	<b>(181,040)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,853,740</b>
<b>S.O.N.G.S. Fund</b>								
Restricted-Emergency Preparedness	-	193,600	(193,600)	-	-	-	-	-
<b>AQMD Fund</b>								
Restricted-Mobile Source Emissions Reduction Programs	226,942	48,000	-	-	-	(35,000)	-	239,942
<b>Measure M Fund</b>								
Restricted-Streets and Roads Capital Projects	106,680	635,000	-	(741,680)	-	-	-	-
<b>Housing In-Lieu Fee Fund</b>								
Restricted-Affordable Housing	4,765,231	300,000	-	-	-	-	-	5,065,231
Non-Spendable-LT Receivable	950,000	-	-	-	-	-	-	950,000
<b>Total Housing In-Lieu Fund</b>	<b>5,715,231</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,015,231</b>
<b>Local Law Enforcement Grants Fund</b>								
Restricted-Law Enforcement	-	125,000	-	-	-	(125,000)	-	-
<b>Street and Highways Grant Fund</b>								
Restricted-Capital Projects	-	149,000	-	-	-	(149,000)	-	-
<b>Developer Deposits Fund</b>								
Developer Contributions for Specific Projects	-	445,150	(445,150)	-	-	-	-	-
<b>SPECIAL REVENUE FUNDS - TOTAL</b>	<b>\$ 16,003,017</b>	<b>\$ 11,405,810</b>	<b>\$ (944,535)</b>	<b>\$ (3,158,040)</b>	<b>\$ -</b>	<b>\$ (659,000)</b>	<b>\$ -</b>	<b>\$ 22,647,252</b>
<b>Debt Service Fund</b>								
Restricted-Debt Service	\$ 3,210,528	\$ 1,860,000	\$ (2,171,235)	\$ -	\$ 310,775	\$ -	\$ -	\$ 3,210,068
<b>Capital Improvement Funds</b>								
<b>Open Space Bond Projects Fund</b>								
Restricted - Open Space Capital Projects	\$ 13,415	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,415

CITY OF SAN JUAN CAPISTRANO  
FISCAL YEAR 2019/20  
BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2019	Revenues FY 2020	Operating Expenditures FY 2020	CIP Expenditures FY 2020	Transfers In FY 2020	Transfers Out FY 2020	Adjusted	Projected Ending Balance 6/30/2020
<b>Community Facilities District Bonds Fund</b>								
Restricted - Community Facilities Projects	541,321	-	-	-	-	-	-	541,321
<b>Successor Agency Non-Housing Bonds Fund</b>								
Restricted - Downtown Projects	54,641	-	-	-	-	-	-	54,641
<b>CAPITAL PROJECTS FUNDS - TOTAL</b>	<b>\$ 609,377</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 612,377</b>
<b>GENERAL GOVERNMENTAL FUNDS - TOTAL</b>	<b>\$ 36,904,037</b>	<b>\$ 44,584,130</b>	<b>\$ (34,731,665)</b>	<b>\$ (3,158,040)</b>	<b>\$ 1,059,380</b>	<b>\$ (1,059,380)</b>	<b>\$ -</b>	<b>\$ 43,598,462</b>
<b>ENTERPRISE FUNDS</b>								
<b>Water Enterprise Funds</b>								
<b>Domestic Water Operations Fund</b>								
Unrestricted Net Position-Available	\$ 791,293	\$ 22,492,000	\$ (15,367,574)	\$ -	\$ -	\$ (4,763,590)	\$ -	\$ 3,152,129
Unrestricted Net Position-Drought Penalty Reserve	433,429	-	(118,260)	-	-	-	-	315,169
Unrestricted Net Position-Rate Stabilization Reserve	1,796,425	-	-	-	-	-	-	1,796,425
Unrestricted Net Position - Loan Due to Sewer Funds <sup>(1)</sup>	(750,026)	-	-	-	-	750,026	-	-
Unrestricted Net Position - Pension & OPEB Liabilities <sup>(2)</sup>	(7,249,481)	-	-	-	-	-	-	(7,249,481)
Unrestricted Net Assets-Other Investment in Capital Assets	60,003,765	-	-	-	-	-	-	60,003,765
<b>Total Domestic Water Operations Fund</b>	<b>55,025,405</b>	<b>22,492,000</b>	<b>(15,485,834)</b>	<b>-</b>	<b>-</b>	<b>(4,763,590)</b>	<b>750,026</b>	<b>58,018,007</b>
<b>Water Debt Service Fund</b>								
Unrestricted Net Position-Available	166,856	1,279,800	(4,243,390)	-	2,963,590	-	-	166,856
Unrestricted Net Position - 2014A Water Refunding Bonds	(17,975,910)	-	-	-	-	-	-	(17,975,910)
<b>Total Water Debt Service Fund</b>	<b>(17,809,054)</b>	<b>1,279,800</b>	<b>(4,243,390)</b>	<b>-</b>	<b>2,963,590</b>	<b>-</b>	<b>-</b>	<b>(17,809,054)</b>
<b>Non-Potable Water Operations Fund</b>								
Unrestricted Net Position-Available	99,496	1,066,000	(582,459)	-	-	(400,000)	-	183,037
Unrestricted Net Position - Pension & OPEB Liabilities <sup>(2)</sup>	(315,475)	-	-	-	-	-	-	(315,475)
<b>Total Non-Potable Water Operations Fund</b>	<b>(215,979)</b>	<b>1,066,000</b>	<b>(582,459)</b>	<b>-</b>	<b>-</b>	<b>(400,000)</b>	<b>-</b>	<b>(132,438)</b>
<b>Domestic Water Capital Replacement Fund</b>								
Unrestricted Net Position-Available	267,847	8,000	-	(1,670,000)	1,800,000	-	-	405,847
<b>Domestic Water Capital Improvement Fund</b>								
Unrestricted Net Position-Available	1,131,185	1,490,000	-	(210,000)	-	-	-	2,411,185
<b>Non-Potable Water Capital Improvement Fund</b>								
Unrestricted Net Assets-Available	407,459	243,000	-	(373,000)	400,000	-	-	677,459
<b>WATER ENTERPRISE FUNDS - TOTAL</b>	<b>\$ 38,806,863</b>	<b>\$ 26,578,800</b>	<b>\$ (20,311,683)</b>	<b>\$ (2,253,000)</b>	<b>\$ 5,163,590</b>	<b>\$ (5,163,590)</b>	<b>\$ 750,026</b>	<b>\$ 43,571,006</b>

CITY OF SAN JUAN CAPISTRANO  
FISCAL YEAR 2019/20  
BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2019	Revenues FY 2020	Operating Expenditures FY 2020	CIP Expenditures FY 2020	Transfers In FY 2020	Transfers Out FY 2020	Adjustments	Projected Ending Balance 6/30/2020
<b>Sewer Enterprise Funds</b>								
<b>Sewer Enterprise Operations Fund</b>								
Unrestricted Net Position-Available	\$ 3,301,370	\$ 4,117,000	\$ (3,252,369)	\$ -	\$ -	\$ (2,500,000)	\$ -	\$ 1,666,001
Unrestricted Net Assets-Available	-	-	-	-	-	-	-	-
Unrestricted Net Position-Loan to Water Operations Fund <sup>(4)</sup>	375,013	-	-	-	-	-	(375,013)	-
Unrestricted Net Position - Pension & OPEB Liabilities <sup>(2)</sup>	(377,973)	-	-	-	-	-	-	(377,973)
Investment in Capital Assets	19,385,062	-	-	-	-	-	-	19,385,062
<b>Total Sewer Operations Fund</b>	<b>22,683,472</b>	<b>4,117,000</b>	<b>(3,252,369)</b>	<b>-</b>	<b>-</b>	<b>(2,500,000)</b>	<b>(375,013)</b>	<b>20,673,090</b>
<b>Sewer Capital Replacement Fund</b>								
Unrestricted Net Position-Available	816,536	10,000	-	(3,110,000)	2,500,000	-	-	216,536
<b>Sewer Capital Improvement Fund</b>								
Unrestricted Net Position-Available	1,905,028	2,463,000	-	(4,350,000)	-	-	-	18,028
Unrestricted Net Position-Loan to Water Operations Fund <sup>(4)</sup>	375,013	-	-	-	-	-	(375,013)	-
Unrestricted Net Position-Loans to CRA	958,514	-	-	-	-	-	-	958,514
<b>Total Sewer Capital Improvement Fund</b>	<b>3,238,555</b>	<b>2,463,000</b>	<b>-</b>	<b>(4,350,000)</b>	<b>-</b>	<b>-</b>	<b>(375,013)</b>	<b>976,542</b>
<b>SEWER ENTERPRISE FUNDS - TOTAL</b>	<b>\$ 26,738,563</b>	<b>\$ 6,590,000</b>	<b>\$ (3,252,369)</b>	<b>\$ (7,460,000)</b>	<b>\$ 2,500,000</b>	<b>\$ (2,500,000)</b>	<b>\$ (750,026)</b>	<b>\$ 21,866,168</b>
<b>SJC HOUSING AUTHORITY</b>								
<b>Housing Authority Administration Fund</b>								
Unrestricted Net Position-Available	\$ 1,089,922	\$ 9,100	\$ (38,640)	\$ -	\$ -	\$ -	\$ -	\$ 1,060,382
Non-Spendable - Noncurrent Receivables & Prepaids	5,067,012	-	-	-	-	-	-	5,067,012
Investment in Capital Assets	4,604,439	-	-	-	-	-	-	4,604,439
<b>Total Housing Authority Administration Fund</b>	<b>10,761,373</b>	<b>9,100</b>	<b>(38,640)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,731,833</b>
<b>Little Hollywood Rental Housing Fund</b>								
Unrestricted Net Position-Available	600,305	195,500	(203,845)	-	-	-	-	591,960
<b>Successor Agency Housing Bonds Fund</b>								
Restricted Net Assets-Affordable Housing Projects	5,811,131	30,000	-	-	-	-	-	5,841,131
<b>SJC HOUSING AUTHORITY - TOTAL</b>	<b>\$ 17,172,809</b>	<b>\$ 234,600</b>	<b>\$ (242,485)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,164,924</b>
<b>ENTERPRISE FUNDS - TOTAL</b>	<b>\$ 82,718,235</b>	<b>\$ 33,403,400</b>	<b>\$ (23,806,537)</b>	<b>\$ (9,713,000)</b>	<b>\$ 7,663,590</b>	<b>\$ (7,663,590)</b>	<b>\$ -</b>	<b>\$ 82,602,098</b>

CITY OF SAN JUAN CAPISTRANO  
FISCAL YEAR 2019/20  
BUDGET SUMMARY - ALL FUNDS

	Projected Beginning Balance 7/1/2019	Revenues FY 2020	Operating Expenditures FY 2020	CIP Expenditures FY 2020	Transfers In FY 2020	Transfers Out FY 2020	Adjustments	Projected Ending Balance 6/30/2020
<b>INTERNAL SERVICE FUNDS</b>								
<b>Insurance and Benefits Fund</b>								
Unrestricted Net Assets-Available	\$ 71,355	\$ 6,265,170	\$ (6,265,170)	\$ -	\$ -	\$ -	\$ -	71,355
Noncurrent Assets-Prepays & Deferred Outflows	3,465,674							3,465,674
Noncurrent Liabilities-Compensated Absences	(1,077,477)							(1,077,477)
<b>Total Insurance and Benefits Fund</b>	<b>2,459,552</b>	<b>6,265,170</b>	<b>(6,265,170)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,459,552</b>
<b>Facilities Operations Fund</b>								
Unrestricted Net Position-Available <sup>(5)</sup>	929,920	2,384,255	(2,587,360)	(152,000)	-	-	-	574,815
Unrestricted Net Position - Pension & OPEB Liabilities <sup>(2)</sup>	(637,241)	-	-	-	-	-	-	(637,241)
Investment in Capital Assets	3,008,196	-	-	-	-	-	-	3,008,196
<b>Total Facilities Operations Fund</b>	<b>3,300,875</b>	<b>2,384,255</b>	<b>(2,587,360)</b>	<b>(152,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,945,770</b>
<b>INTERNAL SERVICE FUNDS - TOTAL</b>	<b>\$ 5,760,427</b>	<b>\$ 8,649,425</b>	<b>\$ (8,852,530)</b>	<b>\$ (152,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,405,322</b>
<b>ALL FUNDS - TOTAL</b>	<b>\$ 125,382,699</b>	<b>\$ 86,636,955</b>	<b>\$ (67,390,732)</b>	<b>\$ (13,023,040)</b>	<b>\$ 8,722,970</b>	<b>\$ (8,722,970)</b>	<b>\$ -</b>	<b>\$ 131,605,882</b>

Less:

San Juan Capistrano Housing Authority

Total Appropriations Approved by City Council

242,485

\$ (67,148,247) \$ (13,023,040)

\$ (8,722,970)

**Notes:**

<sup>(2)</sup> The City is required by the Governmental Accounting Standards Board (GASB) to report the unfunded actuarial liability (UAL) for its pension plans (GASB Statement No. 68) and other-post employment benefits (GASB Statement No. 75). The City's General Fund (and other governmental funds) do not reflect such an amount in this schedule because this accounting and reporting standard is only applicable to the City's Enterprise and Internal Service Funds. The City's governmental funds' (i.e. General Fund, Capital Projects Funds, and Special Revenue Funds) portion of the City's total UUAL as of December 31, 2016 (date of actuarial valuation) was approximately \$18.1 million for the City's pension plans and was approximately \$2.1 million for the other post employment benefit plan as of July 1, 2016 (date of the actuarial valuation).

<sup>(4)</sup> The adjustments reflected for the Water Operations Fund, Sewer Operations Fund, and Sewer Capital Improvement Fund reflect the \$1.5 million in loan repayments expected per the loan repayment schedule approved by the City Council on June 21, 2016. The loan is expected to be repaid in full by June 30, 2020.

<sup>(5)</sup> Available reserves for capital replacement.

City of San Juan Capistrano  
**TABLE OF ORGANIZATION FTE's\***

DEPARTMENT/POSITION	Actual 2016/17	Amended 2017/18**	2018-19		2019-20		Notes
			Budget Change	Adopted 2018-19	Budget Change	Adopted 2019-20	
<b>City Manager Department</b>							
<b>Administration</b>							
ASSISTANT CITY MANAGER	1	1	0	1	0	1	
ADMINISTRIVE COORDINATOR	1	1	0	1	0	1	
CITY MANAGER	1	1	0	1	0	1	
PROJECT MANAGER (Part-Time)	0	0.75	0	0.75	0	0.75	(1)
SENIOR EXECUTIVE ASSISTANT	1	1	0	1	0	1	
<b>Subtotal Administration</b>	<b>4.00</b>	<b>4.75</b>	<b>0</b>	<b>4.75</b>	<b>0</b>	<b>4.75</b>	
<b>Human Resources</b>							
HUMAN RESOURCES MANAGER	1	1	0	1	0	1	
MANAGEMENT ANALYST	1	1	0	1	0	1	
<b>Subtotal Human Resources</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	
<b>Public Safety</b>							
SAFETY & EMERGENCY SERVICES MANAGER (Part-Time)	0.40	0.40	0	0.40	0	0.40	
<b>Subtotal Public Safety</b>	<b>0.40</b>	<b>0.40</b>	<b>0</b>	<b>0.40</b>	<b>0</b>	<b>0.40</b>	
<b>Total City Manager</b>	<b>6.40</b>	<b>7.15</b>	<b>0</b>	<b>7.15</b>	<b>0</b>	<b>7.15</b>	
<b>City Clerk</b>							
ADMINISTRATIVE SPECIALIST	1	1	(1)	0	0	0	(2)
ADMINISTRATIVE/RECORDS COORDINATOR	0	0	1	1	0	1	(2)
ASSISTANT CITY CLERK	1	1	0	1	0	1	
CITY CLERK	1	1	0	1	0	1	
RECEPTIONIST	1	1	0	1	0	1	
<b>Total City Clerk</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>4</b>	
<b>Finance Department</b>							
ACCOUNTANT	1	1	0	1	0	1	
ACCOUNTING SPECIALIST (Part-Time)	0.62	0.62	0.04	0.66	0	0.66	
ADMINISTRATIVE COORDINATOR	1	1	0	1	0	1	
ASSISTANT FINANCE DIRECTOR	1	1	0	1	0	1	
CASHIER (Part-Time)	0.48	0.48	0.02	0.50	0	0.50	
CHIEF FINANCIAL OFFICER/CITY TREASURER	1	1	0	1	0	1	
CUSTOMER SERVICE REPRESENTATIVE	3	3	0	3	0	3	
CUSTOMER SERVICE SUPERVISOR	1	1	0	1	0	1	
SENIOR ACCOUNTANT	1	1	0	1	0	1	
SENIOR ACCOUNTING SPECIALIST	1	1	0	1	0	1	
<b>Total Finance Department</b>	<b>11.10</b>	<b>11.10</b>	<b>0.06</b>	<b>11.16</b>	<b>0</b>	<b>11.16</b>	
<b>Development Services</b>							
ADMINISTRATIVE COORDINATOR	1	1	0	1	0	1	
ASSISTANT DIRECTOR	1	1	0	1	0	1	
ASSOCIATE PLANNER	1	1	0	1	0	1	
BUILDING & CODE ENFORCEMENT MANAGER	1	1	0	1	0	1	
BUILDING INSPECTOR	2	2	0	2	0	2	
CODE ENFORCEMENT OFFICER	2	2	0	2	0	2	
DEVELOPMENT SERVICES DIRECTOR	1	1	0	1	0	1	
HOUSING COORDINATOR/ASSISTANT PLANNER	1	1	(1)	0	0	0	(2)
HOUSING SUPERVISOR/ASSOCIATE PLANNER	0	0	1	1	0	1	(2)
PERMIT TECHNICIAN	1	1	0	1	0	1	
PLANNING INTERN (Part-Time)	0.47	0.47	0	0.47	0	0.47	
PRINCIPAL PLANNER	0	0	1	1	0	1	(2)
PROJECT MANAGER (Part-Time)	0.38	0	0	0	0	0.0	(1)
SENIOR MANAGEMENT ANALYST	1	1	0	1	0	1	
SENIOR PERMIT TECHNICIAN	1	1	0	1	0	1	
SENIOR PLANNER	1	1	(1)	0	0	0	(2)
<b>Total Development Services</b>	<b>14.85</b>	<b>14.47</b>	<b>0</b>	<b>14.47</b>	<b>0</b>	<b>14.47</b>	

City of San Juan Capistrano  
**TABLE OF ORGANIZATION FTE's\***

DEPARTMENT/POSITION	Actual 2016/17	Amended 2017/18**	2018-19	2019-20	Budget 2019-20	Adopted 2019-20	Notes
			Budget Change	Adopted 2018-19			
<b>Community Services Department</b>							
ADMINISTRATIVE COORDINATOR	2	2	0	2	0	2	
ADMINISTRATIVE SPECIALIST	1	1	0	1	0	1	
COMMUNITY SERVICES DIRECTOR	1	1	0	1	0	1	
COMMUNITY SERVICES COORDINATOR	2	2	0	2	0	2	
COMMUNITY SERVICES COORDINATOR (Part-Time)	0.65	0	0	0	0	0	(3)
PARK MONITOR (Part-Time)	0.29	0.72	(0.06)	0.66	0	0.66	
RECEPTIONIST (Part-Time)	0.47	0.47	0	0.47	0	0.47	
RECREATION LEADER (Part-Time)	3.47	2.36	0.06	2.42	0	2.42	(3)
SENIOR CITIZEN PROGRAM COORDINATOR	1	1	0	1	0	1	
<b>Total Community Services Department</b>	<b>11.88</b>	<b>10.55</b>	<b>0.00</b>	<b>10.55</b>	<b>0.00</b>	<b>10.55</b>	
<b>Public Works/Utilities Department</b>							
<b>Administration</b>							
ADMINISTRATIVE COORDINATOR	2	2	0	2	0	2	
FIELD CUSTOMER SERVICE REP	1	1	0	1	0	1	(4)
OFFICE ASSISTANT	1	1	0	1	0	1	(4)
OFFICE ASSISTANT (Part-Time)	0.75	0.75	0	0.75	0	0.75	
PUBLIC WORKS/UTILITIES DIRECTOR	1	1	0	1	0	1	
SENIOR MANAGEMENT ANALYST	2	2	0	2	0	2	
WATER CONSERVATION COORDINATOR	1	1	0	1	0	1	(5)
<b>Subtotal Administration</b>	<b>8.75</b>	<b>8.75</b>	<b>0</b>	<b>8.75</b>	<b>0</b>	<b>8.75</b>	
<b>Public Works Division</b>							
ASSISTANT PUBLIC WORKS DIRECTOR	1	1	0	1	0	1	
ASSOCIATE ENGINEER	1	1	0	1	0	1	
CITY ENGINEER	0	1	0	1	0	1	(6)
CONSTRUCTION INSPECTOR	1	1	0	1	0	1	
ENGINEERING TECHNICIAN	2	2	0	2	0	2	
PUBLIC WORKS MANAGER	1	1	0	1	0	1	
PUBLIC WORKS SPECIALIST I /II	4	4	0	4	0	4	(7)
SENIOR CIVIL ENGINEER	3	2	0	2	0	2	(6)
SENIOR PUBLIC WORKS SPECIALIST	2	2	0	2	0	2	
<b>Subtotal Public Works Division</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>15</b>	
<b>Utilities Division</b>							
ASSISTANT UTILITIES DIRECTOR	1	1	0	1	0	1	
ASSOCIATE CIVIL ENGINEER	1	1	0	1	0	1	
ASSOCIATE ENGINEER	2	2	0	2	0	2	(8)
CHIEF PLANT OPERATOR	1	1	0	1	0	1	
GIS SPECIALIST	1	1	0	1	0	1	
MAINTENANCE MECHANIC	1	1	0	1	0	1	
UTILITIES OPERATOR I/II	7	8	0	8	0	8	(9)
UTILITIES OPERATOR III	2	2	0	2	0	2	
UTILITIES OPERATOR II GWRP	0	1	0	1	0	1	(10)
UTILITIES OPERATOR III GWRP	2	2	0	2	0	2	(9)
UTILITIES SUPERINTENDENT	1	1	0	1	0	1	
WATER AND SEWER CONSTRUCTION INSPECTOR	1	1	0	1	0	1	
<b>Subtotal Utilities Division</b>	<b>20</b>	<b>22</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>22</b>	
<b>Total Public Works/Utilities Department</b>	<b>43.75</b>	<b>45.75</b>	<b>0</b>	<b>45.75</b>	<b>0</b>	<b>45.75</b>	
<b>SUB-TOTAL</b>	<b>91.98</b>	<b>93.02</b>	<b>0.06</b>	<b>93.08</b>	<b>0.00</b>	<b>93.08</b>	
<b>Less: Utilities Limited-Term Positions:</b>							
FIELD CUSTOMER SERVICE REP	(1)	(1)		(1)		(1)	
OFFICE ASSISTANT	(1)	(1)		(1)		(1)	
UTILITIES OPERATOR I		(1)		(1)		(1)	
UTILITIES OPERATOR III GWRP		(1)		(1)		(1)	
<b>GRAND TOTAL</b>	<b>89.98</b>	<b>89.02</b>	<b>0.06</b>	<b>89.08</b>	<b>0.00</b>	<b>89.08</b>	

**City of San Juan Capistrano**  
**TABLE OF ORGANIZATION FTE's\***

DEPARTMENT/POSITION	Actual	Amended	2018-19	2019-20			Notes
	2016/17	2017/18**	Budget Change	Adopted 2018-19	Budget Change	Adopted 2019-20	

**Notes:**

- (1) Project Manager position was transferred from Development Services to the City Manager Department.
- (2) Proposed reclassification of position as a result of the citywide Classification and Compensation Review.
- (3) Reduction in part-time staff was as a result of the converting the Kindergarten Readiness Program to a contract class.
- (4) Temporary, limited-term Field Customer Service Rep and Office Assistant are being funded by drought penalties.
- (5) Water Conservation Coordinator position is frozen. Budget for this position is funding valve and hydrant maintenance services.
- (6) Vacant Senior Civil Engineer position was replaced by the City Engineer position.
- (7) One vacant Public Works Specialist II position is frozen and unfunded.
- (8) Funding for the Associate Engineer in the Utilities Department was unfrozen by Council in March 2018 to fund a temporary, limited-term Associate Engineer.
- (9) Funding for temporary, limited-term Utilities Operator I and Utilities Operator III-GWRP positions was approved by Council in March 2018.
- (10) One Utilities Operator III-GWRP was under filled by a Utilities Operator II-GWRP.

\*FTE (Full-time Equivalent) - A full-time position is based upon 2,080 work hours (26 two-week pay periods times 80 hours) in a year. An FTE of 1.0 means that the person is equivalent to one full time worker, while an FTE of 0.5 indicates that the employee is budgeted for half-time.

\*\*Amended as of Second Quarter Financial Report approved by City Council on March 6, 2018.

## MISCELLANEOUS CITY FACTS

Date of Incorporation	1961
Form of Government	Council/Manager
Area	14.1 Sq. Miles
Population (January 1, 2017)	36,262
Fire Protection	County of Orange
Police Protection	County of Orange
Surfaced Streets	135 Curb Miles
Public Streets	73.1 Miles
Sewers	128 Miles
Single Family Dwellings (estimated)	9,170
Townhouses/Apartment Units (estimated)	2,112
Mobile Homes (estimated)	1,150
Number of Developed Parks	26
Acres of Developed Parks	96.25
Public Trails	41.4
Total Assessed Value (FY 2017/18 )	\$7,600,134,619
Total Assessed Value (FY 2018/19 ) (Projected) <i>(Fiscal Year 2017/18 increased by 5%)</i>	\$8,379,148,417
Total Assessed Value (FY 2019/20 ) (Projected) <i>(Fiscal Year 2018/19 projection, increased by 5%)</i>	\$8,798,105,838
Appropriation Limit (FY 2018/19)	\$80,494,650
Appropriations Subject to Limit (FY 2018/19)	\$20,806,057
Appropriation Limit (FY 2019/20)	TBD
Appropriations Subject to Limit (FY 2019/20)	TBD



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# Operating Budgets by Fund

# DESCRIPTION OF GENERAL FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of San Juan Capistrano, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. For fund classification purposes, the funds that hold unrestricted resources that can be appropriated by City Council for any purpose are identified as a group of funds referred to in the budget as the General Funds. The largest of these is the “General Fund”, which is the fund generally referred to when one speaks of the General Fund of the City. Money in these funds can be used for any purpose, including underwriting the operating expenditures of other funds or to fund capital improvement projects.

**General Fund** - To account for financial resources traditionally associated with the management of the general operations of the City. This is the largest fund of the City and accounts for about half of the resources of all City operating funds.

**Parking Maintenance Fund** - To account for the accumulation of those costs related to providing and maintaining public parking within the City. These costs are currently funded by parking revenues and transfers.

**Successor Agency to the Redevelopment Agency/Housing Authority Administration** - To account for the accumulation of all resources for and payment of expenditures incurred in connection with the administration and operation of the Successor Agency to the San Juan Community Redevelopment Agency and the San Juan Housing Authority by City staff. All costs are reimbursed by the Successor Agency and the Authority.

**Farm Operations Fund** - To account for the proceeds received as the result of the lease of the Kinoshita Farm land purchased by the City. This fund also accounts for those costs related to the North Open Space Area Maintenance. These costs are currently funded by residential rental income and crop sales.

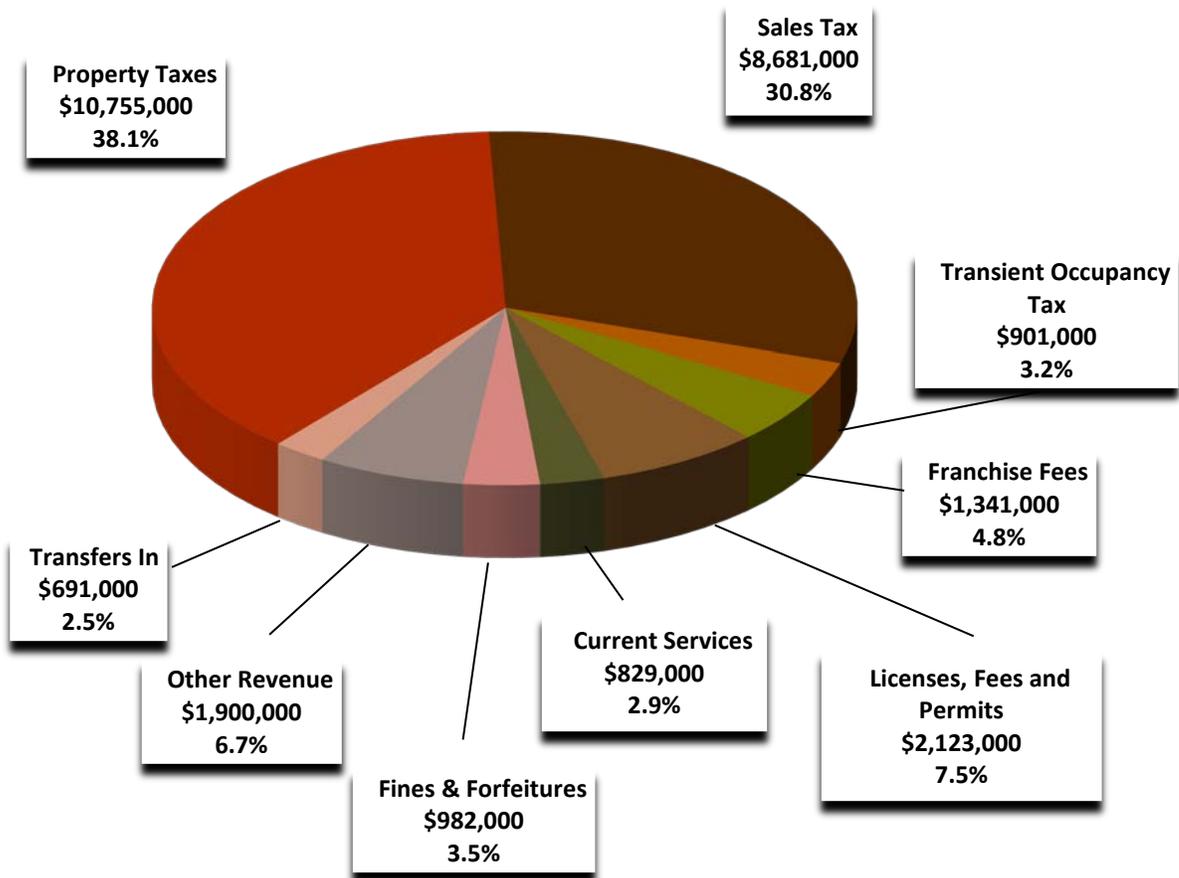
**Eastern Open Space Fund** – To account for the accumulation of all resources for and payment of expenditures related to Reata Park and Event Center, the Rancho Mission Viejo Riding Park at San Juan Capistrano, and the 2.4 acre site.

**City of San Juan Capistrano**  
**GENERAL FUND SUMMARY**  
**FISCAL YEARS 2018/19 AND 2019/20**

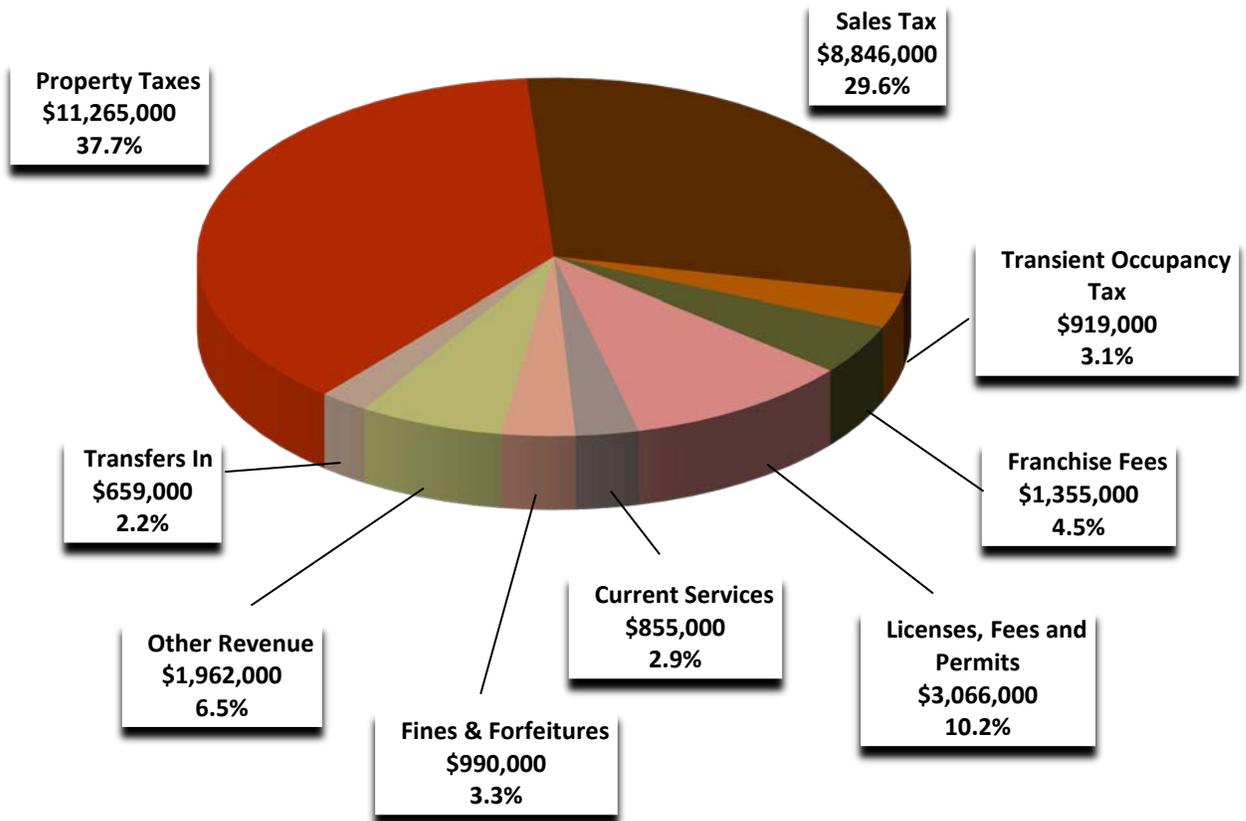
Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE &amp; OTHER SOURCES</b>						
Property Taxes	\$ 9,720,012	\$ 10,408,000	\$ 10,755,000	3%	\$ 11,265,000	5%
Sales Tax	8,138,535	8,463,000	8,681,000	3%	8,846,000	2%
Other Taxes	1,438,454	1,428,000	1,393,000	-2%	1,467,000	5%
Franchise Fees	1,551,250	1,327,000	1,341,000	1%	1,355,000	1%
Other Agencies	863,719	784,000	867,000	11%	869,000	**
Licenses, Fees and Permits	2,256,380	2,055,000	2,123,000	3%	3,066,000	44%
Current Services	673,828	795,500	829,000	4%	855,000	3%
Use of Money & Property	388,653	444,000	467,000	5%	471,000	1%
Fines & Forfeitures	1,050,904	958,000	982,000	3%	990,000	1%
Other Revenue	644,632	87,020	74,000	-15%	74,000	**
Transfers In	681,007	714,512	691,000	-3%	659,000	-5%
<b>ESTIMATED REVENUE-TOTAL</b>	<b>27,407,374</b>	<b>27,464,032</b>	<b>28,203,000</b>	<b>3%</b>	<b>29,917,000</b>	<b>6%</b>
<b>ESTIMATED EXPENDITURES &amp; OTHER USES</b>						
General Government	4,804,697	6,189,650	4,687,965	-24%	4,888,805	4%
Public Safety	9,641,264	10,681,663	11,046,889	3%	11,571,740	5%
Community Services	2,098,014	2,140,015	2,214,765	3%	2,267,340	2%
Development Services	2,796,940	2,570,345	2,536,480	-1%	2,684,770	6%
Public Works/Utilities	6,092,950	7,185,910	7,234,025	1%	8,037,275	11%
Transfers Out	995,402	477,875	383,950	-20%	400,380	4%
<b>ESTIMATED EXPENDITURES-TOTAL</b>	<b>26,429,267</b>	<b>29,245,458</b>	<b>28,104,074</b>	<b>-4%</b>	<b>29,850,310</b>	<b>6%</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ 978,107</b>	<b>\$ (1,781,426)</b>	<b>\$ 98,926</b>		<b>\$ 66,690</b>	

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018, as adjusted for the \$526,000 Save Our Historic Town Center settlement payment that was paid on March 8, 2018.

*FY 2018/19*  
**GENERAL FUND REVENUES**  
**BY TYPE**  
**TOTAL - \$28,203,000**



*FY 2019/20*  
**GENERAL FUND REVENUES**  
*BY TYPE*  
**TOTAL - \$29,917,000**



**City of San Juan Capistrano**  
**GENERAL FUND - ESTIMATED REVENUE DETAIL BY TYPE**  
**FISCAL YEARS 2018/19 AND 2019/20**

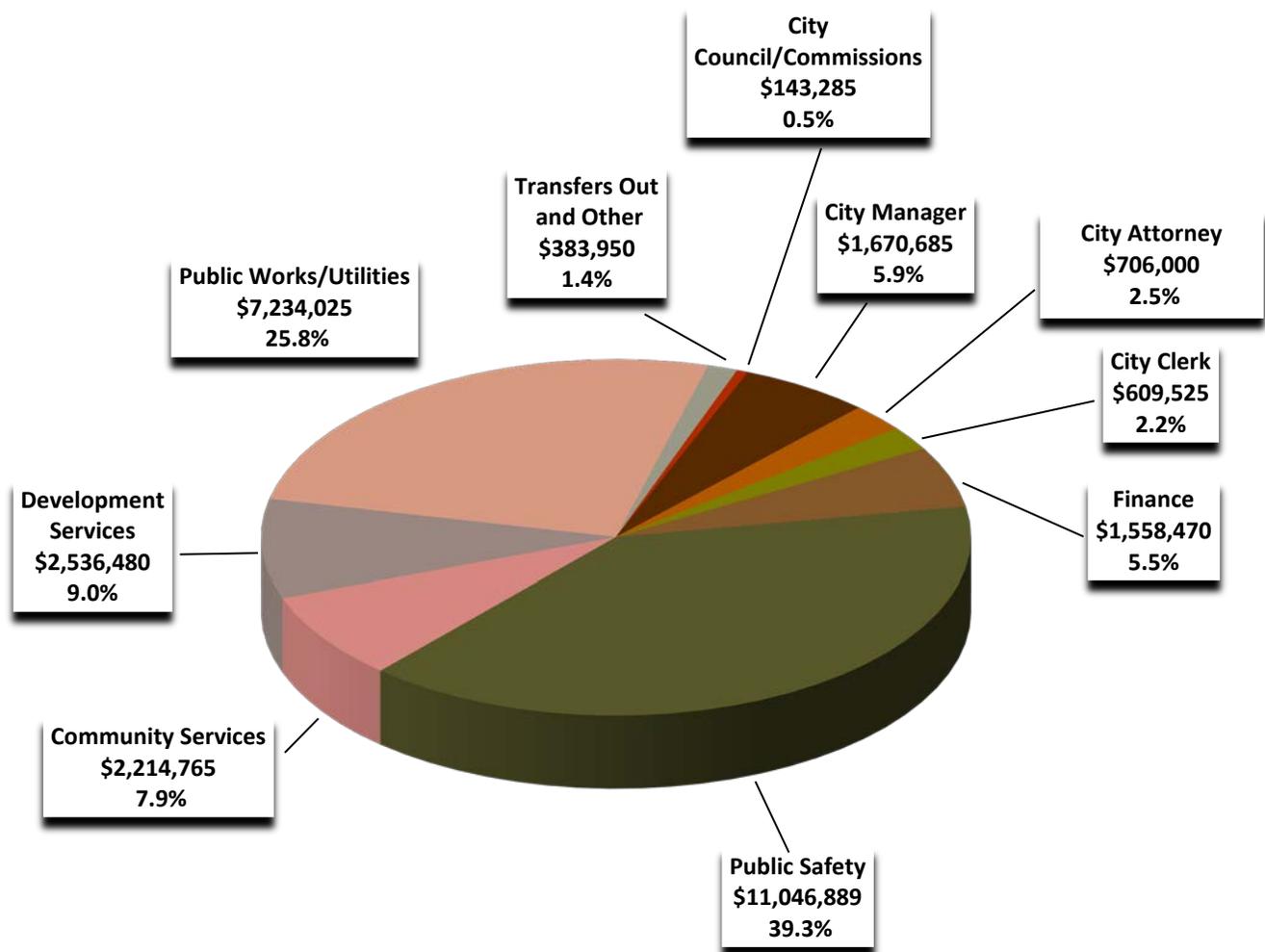
Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROPERTY TAXES</b>						
Secured	\$ 5,889,599	\$ 6,231,700	\$ 6,544,000	5%	\$ 6,871,000	5%
Redevelopment Property Tax Trust Fund	-	236,000	159,000	-33%	159,000	**
Unsecured	185,050	193,700	191,000	-1%	191,000	**
Prior Years	46,291	50,000	47,000	-6%	47,000	**
Supplemental Roll	170,478	90,200	48,000	-47%	48,000	**
Homeowners Exemp. Tax	37,649	36,700	35,000	-5%	35,000	**
Penalties & Impounds	12,395	16,000	14,000	-13%	14,000	**
AB1389 Pass Through From CRA	78,027	65,000	54,000	-17%	54,000	**
In-Lieu Vehicle License Fee	3,300,523	3,488,700	3,663,000	5%	3,846,000	5%
<b>PROPERTY TAXES - TOTAL</b>	<b>9,720,012</b>	<b>10,408,000</b>	<b>10,755,000</b>	<b>3%</b>	<b>11,265,000</b>	<b>5%</b>
<b>SALES TAXES</b>						
Sales Tax	8,138,535	8,463,000	8,681,000	3%	8,846,000	2%
<b>SALES TAXES - TOTAL</b>	<b>8,138,535</b>	<b>8,463,000</b>	<b>8,681,000</b>	<b>3%</b>	<b>8,846,000</b>	<b>2%</b>
<b>OTHER TAXES</b>						
Real Property Transfer Tax	367,611	328,000	275,000	-16%	331,000	20%
Business License Taxes	215,904	217,000	217,000	**	217,000	**
Transient Occ. Tax - 10%	854,939	883,000	901,000	2%	919,000	2%
<b>OTHER TAXES - TOTAL</b>	<b>1,438,454</b>	<b>1,428,000</b>	<b>1,393,000</b>	<b>-2%</b>	<b>1,467,000</b>	<b>5%</b>
<b>FRANCHISE FEES</b>						
Electrical Franchise	380,154	399,000	403,000	1%	407,000	1%
Gas Franchise	70,705	71,000	80,000	13%	81,000	1%
Cable TV Franchise	746,316	513,000	505,000	-2%	510,000	1%
Refuse Franchise	302,122	279,000	289,000	4%	292,000	1%
Video Franchise Fee	51,953	65,000	64,000	-2%	65,000	2%
<b>FRANCHISE FEES - TOTAL</b>	<b>1,551,250</b>	<b>1,327,000</b>	<b>1,341,000</b>	<b>1%</b>	<b>1,355,000</b>	<b>1%</b>
<b>OTHER AGENCIES</b>						
Landfill Mitigation Contribution	572,261	680,000	580,000	-15%	580,000	0%
Vehicle License Fees	16,165	14,000	15,000	7%	15,000	0%
Grants-County	77,907	90,000	72,000	-20%	74,000	3%
Landfill Importation Fees	197,386	-	200,000	100%	200,000	0%
<b>OTHER AGENCIES - TOTAL</b>	<b>863,719</b>	<b>784,000</b>	<b>867,000</b>	<b>11%</b>	<b>869,000</b>	<b>0%</b>
<b>LICENSES, FEES, PERMITS</b>						
Planning-Other Permits	75,895	35,000	35,000	**	35,000	**
Engineering-Plan Check	305,087	192,000	189,000	-2%	869,000	360%
Engineering-Map Check	3,150	-	32,000	100%	99,000	209%
Engineering-Inspection	42,122	90,000	46,000	-49%	256,000	457%
Other Engineering Fees	2,971	2,000	3,000	50%	3,000	**
Geo/Soils Review	35,588	30,000	30,000	**	20,000	-33%
Encroachment Permits	31,741	50,000	50,000	**	50,000	**
Building Permits	660,640	732,000	790,000	8%	781,000	-1%
Grading Permits	100,011	55,000	55,000	**	35,000	-36%
Mechanical Permits	34,607	30,000	30,000	**	28,000	-7%
Plumbing Permits	81,672	66,000	66,000	**	55,000	-17%
Electrical Permits	57,283	53,000	53,000	**	40,000	-25%
Mobile Home Park Op Permits	14,393	14,000	14,000	**	14,000	0%
Building Plan Check	264,288	178,000	200,000	12%	253,000	27%
NPDES Permit Fees	79,938	63,000	63,000	**	55,000	-13%
NPDES Business Inspection Fee	39,962	37,000	41,000	11%	41,000	**
Commercial Filming/Photography Permits	1,709	2,000	1,000	-50%	1,000	**
Code Violation Citations	38,356	21,000	27,000	29%	27,000	**
Student Mitigation Fee	176,473	173,000	177,000	2%	181,000	2%
Green Building Standards Fee	276	-	-	**	-	**
Comm Svcs-Contract Class	26,992	138,000	138,000	**	138,000	**
Comm Svcs-Youth Sports	16,215	13,000	15,000	15%	15,000	**
Comm Svcs-Special Events	46,077	62,000	49,000	-21%	51,000	4%
Comm Svcs-Senior Programs	1,200	2,000	-	-100%	-	**
Comm Svcs-Early Childhood Development	76,745	-	-	**	-	**
Neighborhood Parking Program	11,368	11,000	12,000	9%	12,000	**
Weed Abatement	7,754	6,000	7,000	17%	7,000	**
Forfeited Deposits	23,867	-	-	**	-	**
<b>LICENSES, FEES, PERMITS - TOTAL</b>	<b>2,256,380</b>	<b>2,055,000</b>	<b>2,123,000</b>	<b>3%</b>	<b>3,066,000</b>	<b>44%</b>

**City of San Juan Capistrano**  
**GENERAL FUND - ESTIMATED REVENUE DETAIL BY TYPE**  
**FISCAL YEARS 2018/19 AND 2019/20**

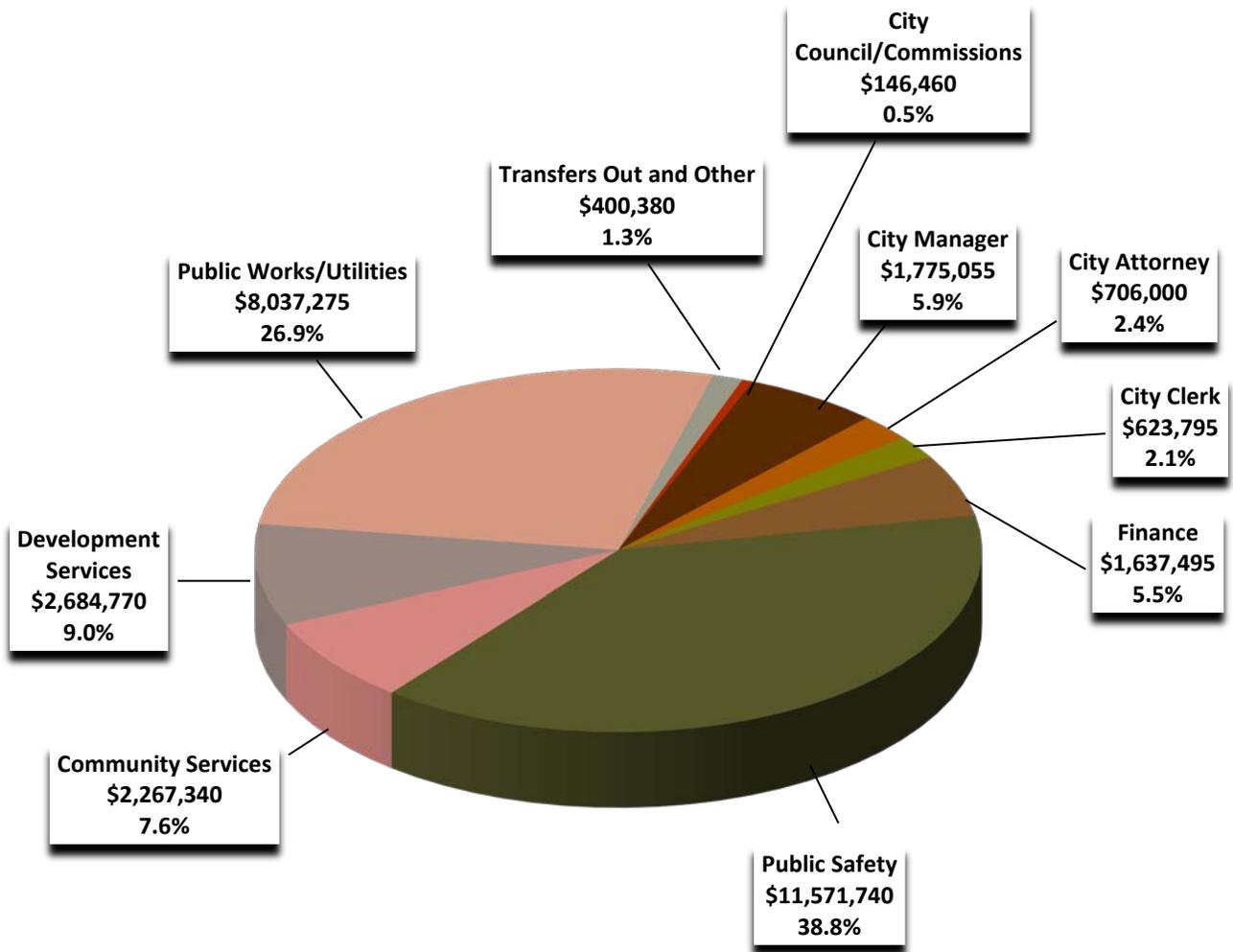
Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>CURRENT SERVICES</b>						
Charges to SACRA	20,645	19,000	20,000	5%	21,000	5%
Charges to Other Funds	167,049	165,000	154,000	-7%	156,000	1%
Charges to Water/Sewer Enterprise	326,466	365,600	408,000	12%	422,000	3%
Dev. Deposits	69,887	121,500	142,000	100%	149,000	5%
CIP Admin	89,781	124,400	105,000	100%	107,000	2%
<b>CURRENT SERVICES - TOTAL</b>	<b>673,828</b>	<b>795,500</b>	<b>829,000</b>	<b>4%</b>	<b>855,000</b>	<b>3%</b>
<b>USE OF MONEY/PROPERTY</b>						
Community Building Rental	79,374	50,000	54,000	8%	55,000	2%
Park Rentals	26,420	14,000	20,000	43%	21,000	5%
Community Garden Rental	6,697	7,000	7,000	**	7,000	**
Community Center Rental	71,578	67,000	68,000	1%	68,000	**
Gymnasium Rental	33,914	65,000	65,000	**	65,000	**
Comm Svcs-Athletics/Rents	43,906	80,000	80,000	**	80,000	**
Commercial Property Rental	85,490	101,000	113,000	12%	115,000	2%
Investment Interest	41,274	60,000	60,000	**	60,000	**
<b>USE OF MONEY/PROPERTY - TOTAL</b>	<b>388,653</b>	<b>444,000</b>	<b>467,000</b>	<b>5%</b>	<b>471,000</b>	<b>1%</b>
<b>FINES/FORFEITURES</b>						
Parking Fines	621,304	529,000	548,000	4%	553,000	1%
Vehicle Code Fines	168,859	160,000	160,000	**	160,000	**
Other Fines and Forfeitures	1,387	5,000	5,000	**	5,000	**
Public Safety (sales tax)	259,354	264,000	269,000	2%	272,000	1%
<b>FINES/FORFEITURES - TOTAL</b>	<b>1,050,904</b>	<b>958,000</b>	<b>982,000</b>	<b>3%</b>	<b>990,000</b>	<b>1%</b>
<b>OTHER REVENUE</b>						
Other Reimbursements	79,544	38,000	38,000	**	38,000	**
Mandated Cost Reimbursements	19,076	30,000	20,000	-33%	20,000	**
Miscellaneous Revenue	38,187	5,500	5,000	-9%	5,000	**
CERT Revenue	3,500	1,000	1,000	**	1,000	**
Loan Repayments	10,065	10,000	10,000	**	10,000	**
Escheated Deposits	450,788	2,520	-	**	-	**
Donation Revenues	43,472	-	-	**	-	**
<b>OTHER REVENUE - TOTAL</b>	<b>644,632</b>	<b>87,020</b>	<b>74,000</b>	<b>-15%</b>	<b>74,000</b>	<b>**</b>
<b>TRANSFERS IN</b>						
Systems Development Fund	-	5,000	-	-100%	-	**
Gas Tax Fund	469,000	344,000	350,000	2%	350,000	**
AQMD Fund	25,795	97,000	39,000	-60%	35,000	-10%
Law Enforcement Grants Fund	146,861	127,512	125,000	-2%	125,000	**
Street and Highway Grants Fund	26,851	141,000	177,000	26%	149,000	-16%
Debt Service Fund	12,500	-	-	**	-	**
<b>TRANSFERS IN - TOTAL</b>	<b>681,007</b>	<b>714,512</b>	<b>691,000</b>	<b>-3%</b>	<b>659,000</b>	<b>-5%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 27,407,374</b>	<b>\$ 27,464,032</b>	<b>\$ 28,203,000</b>	<b>3%</b>	<b>\$ 29,917,000</b>	<b>6%</b>

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

*FY 2018/19*  
**GENERAL FUND EXPENDITURES**  
**BY DEPARTMENT**  
**TOTAL - \$28,104,074**



*FY 2019/20*  
**GENERAL FUND EXPENDITURES**  
**BY DEPARTMENT**  
**TOTAL - \$29,850,310**



**City of San Juan Capistrano**  
**GENERAL FUND - EXPENDITURE DETAIL BY DIVISION**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>GENERAL GOVERNMENT</b>						
<b>Legislation:</b>						
City Council	\$ 150,555	\$ 164,895	\$ 143,285	-13%	\$ 146,460	2%
<b>City Manager:</b>						
Administration	1,011,010	1,070,270	1,249,135	17%	1,317,305	5%
Human Resources	292,075	313,265	421,550	35%	457,750	9%
Economic Development	110,646	119,470	-	-100%	-	**
<b>City Attorney</b>						
City Attorney	588,396	613,210	706,000	15%	706,000	**
Litigation & Settlement Costs	528,118	1,753,000	-	-100%	-	**
<b>City Clerk</b>						
	604,443	599,600	609,525	2%	623,795	2%
<b>Finance:</b>						
Administration	647,999	693,530	682,095	-2%	726,840	7%
Finance	725,782	671,890	674,150	**	699,675	4%
Business License	64,929	117,085	111,680	-5%	117,110	5%
Customer Service	80,744	73,435	90,545	23%	93,870	4%
<b>GENERAL GOVERNMENT - TOTAL</b>	<b>4,804,697</b>	<b>6,189,650</b>	<b>4,687,965</b>	<b>-24%</b>	<b>4,888,805</b>	<b>4%</b>
<b>PUBLIC SAFETY</b>						
O.C.S.D. Contract	8,620,355	9,705,655	10,265,295	6%	10,778,570	5%
Other O.C.S.D. Costs	431,710	403,313	192,835	-52%	188,475	-2%
Public Safety Contract Services	494,036	515,815	569,554	10%	585,405	3%
A.S.A.P. Volunteer Program	26,532	22,765	12,900	-43%	12,900	**
Emergency Preparedness	68,631	34,115	6,305	-82%	6,390	1%
<b>PUBLIC SAFETY - TOTAL</b>	<b>9,641,264</b>	<b>10,681,663</b>	<b>11,046,889</b>	<b>3%</b>	<b>11,571,740</b>	<b>5%</b>
<b>COMMUNITY SERVICES</b>						
	1,020,909					
Administration	854,978	812,805	722,425	-11%	770,795	7%
Facility Operations	195,940	224,740	291,080	30%	273,705	-6%
Special Events	200,799	236,645	220,825	-7%	226,540	3%
Class Programs	50,777	147,340	104,960	-29%	105,720	1%
Athletic Programs	78,410	101,750	94,865	-7%	99,270	5%
Youth Programs	105,336	110,040	110,785	1%	112,460	2%
Early Childhood Development	95,643	-	-	**	-	**
Senior Citizens Services	125,187	132,545	129,555	-2%	135,130	4%
Community Center Operations	270,163	271,735	371,340	37%	371,935	**
Gymnasium Operations	120,781	102,415	168,930	65%	171,785	2%
<b>COMMUNITY SERVICES - TOTAL</b>	<b>2,098,014</b>	<b>2,140,015</b>	<b>2,214,765</b>	<b>3%</b>	<b>2,267,340</b>	<b>2%</b>
<b>DEVELOPMENT SERVICES</b>						
Administration	856,958	836,040	801,150	-4%	858,335	7%
Planning Services	880,338	651,825	613,845	-6%	667,865	9%
Building Permit Services	439,960	420,050	422,020	**	402,790	-5%
Environmental Permit Services	14,937	17,860	15,990	-10%	17,160	7%
Building Inspection	273,458	311,215	357,575	15%	397,130	11%
Code Enforcement	331,289	333,355	325,900	-2%	341,490	5%
<b>DEVELOPMENT SERVICES- TOTAL</b>	<b>2,796,940</b>	<b>2,570,345</b>	<b>2,536,480</b>	<b>-1%</b>	<b>2,684,770</b>	<b>6%</b>

**City of San Juan Capistrano**  
**GENERAL FUND - EXPENDITURE DETAIL BY DIVISION**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PUBLIC WORKS/UTILITIES</b>						
Administration	1,148,602	1,188,185	1,071,850	-10%	1,151,530	7%
<b>Engineering:</b>						
General Engineering	575,749	612,780	607,395	-1%	595,315	-2%
Development Engineering	476,173	500,000	446,235	-11%	1,011,820	127%
Traffic Engineering	252,369	347,175	311,935	-10%	316,860	2%
Engineering Inspection Services	74,703	46,140	81,990	78%	85,400	4%
<b>Maintenance and Support:</b>						
Building/Facility Operations	38,060	55,875	14,675	-74%	14,815	1%
General Maintenance	459,640	492,075	710,980	44%	695,100	-2%
Special Event Support	74,993	85,985	84,480	-2%	84,895	**
Weed Abatement	129,350	154,130	136,800	-11%	137,040	**
<b>Streets and Traffic:</b>						
Street Maintenance	226,642	450,220	353,565	-21%	358,025	1%
Street Cleaning	153,850	158,625	138,705	-13%	138,705	**
Street Lighting	175,277	173,895	153,560	-12%	153,560	**
Traffic Control	149,749	169,355	156,680	-7%	158,725	1%
Storm and Winter Preparation	59,191	76,670	69,000	-10%	69,000	**
<b>Parks and Open Space:</b>						
Parkways, Medians, & Landscaping	347,466	413,740	360,280	-13%	394,495	9%
Park Maintenance	764,101	843,660	945,425	12%	943,360	**
Open Space Maintenance	32,257	126,960	54,010	-57%	55,250	2%
Trail Maintenance	128,636	105,000	147,315	40%	147,570	**
Parking Maintenance	-	-	26,565	100%	27,300	3%
Sports Park Maintenance	431,242	460,815	497,285	8%	504,605	1%
<b>Environmental:</b>						
NPDES/Water Quality	208,216	325,975	383,210	18%	438,930	15%
Trash/Recycling	13,906	74,020	52,845	-29%	54,335	3%
<b>Storm Drain Maintenance:</b>						
General Services	46,591	46,115	44,865	-3%	47,055	5%
Maintenance Services	118,867	274,300	379,945	39%	448,715	18%
Emergency Response	7,320	4,215	4,430	5%	4,870	10%
<b>PUBLIC WORKS/UTILITIES- TOTAL</b>	<b>6,092,950</b>	<b>7,185,910</b>	<b>7,234,025</b>	<b>1%</b>	<b>8,037,275</b>	<b>11%</b>
<b>TRANSFERS OUT</b>						
To Debt Service	308,661	307,980	308,315	**	310,775	1%
To Housing Authority	61,382	-	-	**	-	**
To Facilities Operations Fund	36,906	-	-	**	-	**
To Capital Projects	446,888	169,895	-	-100%	-	**
To Parking Maintenance Fund	76,705	-	75,635	100%	89,605	18%
To Eastern Open Space Operations Fund	64,860	-	-	**	-	**
<b>TRANSFERS OUT - TOTAL</b>	<b>995,402</b>	<b>477,875</b>	<b>383,950</b>	<b>-20%</b>	<b>400,380</b>	<b>4%</b>
<b>GENERAL FUND EXPENDITURES - TOTAL</b>	<b>\$ 26,429,267</b>	<b>\$ 29,245,458</b>	<b>\$ 28,104,074</b>	<b>-4%</b>	<b>\$ 29,850,310</b>	<b>6%</b>

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018, as adjusted for the \$526,000 Save Our Historic Town Center settlement payment that was paid on March 8, 2018.

**City of San Juan Capistrano**  
**PARKING MAINTENANCE FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Parking Fees	\$ 66,198	\$ 55,000	\$ 66,000	20%	\$ 67,000	2%
Parking Permits-Commuter	6,320	5,800	6,300	9%	6,300	**
Parking Permits-Employees	3,584	3,000	3,600	20%	3,600	**
Transfers In - General Fund	76,705	-	75,635	100%	89,605	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>152,807</b>	<b>63,800</b>	<b>151,535</b>	<b>138%</b>	<b>166,505</b>	<b>10%</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
<b>Operating Costs:</b>						
Personnel Charges	10,906	17,225	21,455	25%	22,525	5%
Merchant Credit Card Fees	5,125	7,080	6,300	-11%	6,200	-2%
Utilities	12,705	16,720	14,780	-12%	14,840	**
Facility Lease Payments	59,801	54,120	60,000	11%	60,000	**
Network Computer Services	3,020	3,250	3,250	**	3,250	**
Parking Permit Supplies	-	600	600	**	600	**
Maintenance Supplies	1,933	3,000	3,000	**	3,000	100%
Grounds Maintenance	10,063	11,720	11,740	**	12,510	7%
Other Maintenance	5,033	26,625	26,720	**	39,720	49%
Administrative Overhead	2,184	1,715	3,690	115%	3,805	3%
<b>Capital Improvements:</b>						
Transfers Out to Capital Project Fund	221,656	-	-	**	-	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>332,426</b>	<b>142,055</b>	<b>151,535</b>	<b>7%</b>	<b>166,450</b>	<b>10%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ (179,619)</b>	<b>\$ (78,255)</b>	<b>\$ -</b>		<b>\$ 55</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY/**  
**HOUSING AUTHORITY ADMINISTRATION FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Reimbursement from Successor Agency	\$ 228,675	\$ 224,215	\$ 219,070	-2%	\$ 220,555	1%
Reimbursement from Housing Authority	32,317	57,745	58,250	1%	58,665	1%
Commercial Property Rental	78,075	-	78,000	100%	78,000	**
Investment Interest	358	-	1,200	100%	1,200	**
Other Revenue	300	-	-	**	-	**
Proceeds from 2016 Subordinate Tax Allocation Notes	61,000	-	-	**	-	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>400,725</b>	<b>281,960</b>	<b>356,520</b>	<b>26%</b>	<b>358,420</b>	<b>1%</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
<b>Successor Agency Administration Costs:</b>						
City Manager	103,810	114,935	112,115	-2%	117,405	5%
City Attorney	33,500	-	-	**	-	**
City Clerk	8,037	9,410	9,520	1%	9,965	5%
Finance	144,355	99,870	96,830	-3%	101,425	5%
<b>Housing Authority Administration Costs:</b>						
Finance	6,625	7,705	7,825	2%	8,115	4%
Development Services	25,691	51,040	50,640	-1%	52,760	4%
Public Works	4,249	-	-	**	-	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>326,267</b>	<b>282,960</b>	<b>276,930</b>	<b>-2%</b>	<b>289,670</b>	<b>5%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 74,458</b>	<b>\$ (1,000)</b>	<b>\$ 79,590</b>		<b>\$ 68,750</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FARM OPERATIONS FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Commercial Property Rental	\$ 95,970	\$ 88,300	\$ 90,500	2%	\$ 97,000	7%
Farm Lease Revenue	25,000	25,000	25,000	**	25,000	**
Swanner Ranch Crop Sales	-	2,000	-	-100%	-	**
Other Reimbursements	11,600	-	-	**	-	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>132,570</b>	<b>115,300</b>	<b>115,500</b>	<b>**</b>	<b>122,000</b>	<b>6%</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Personnel Charges	167	465	440	-5%	470	7%
Utilities	6,205	8,960	6,910	-23%	6,910	**
Grounds Maintenance	-	15,750	36,265	130%	750	-98%
Machinery Equipment & Repairs	-	3,000	2,000	-33%	2,000	**
Other Maintenance & Repairs	23,447	1,365	11,365	733%	81,365	616%
Administrative Overhead	35	55	100	82%	105	5%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>29,854</b>	<b>29,595</b>	<b>57,080</b>	<b>93%</b>	<b>91,600</b>	<b>60%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ 102,716</b>	<b>\$ 85,705</b>	<b>\$ 58,420</b>		<b>\$ 30,400</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**EASTERN OPEN SPACE FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Riding Park Revenue	\$ 247,592	\$ 975,000	\$ 1,500,000	54%	\$ 1,500,000	**
Commercial Property Rental	2,400	-	-	**	-	**
Other Reimbursements	4,790	465,550	-	**	-	**
Transfers In - General Fund	64,860	-	-	**	-	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>319,642</b>	<b>1,440,550</b>	<b>1,500,000</b>	<b>4%</b>	<b>1,500,000</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Personnel Charges	23,841	88,435	85,290	-4%	89,285	5%
Legal Services :						
General	17,475	6,000	25,000	317%	10,000	-60%
Litigation	106,551	382,000	-	-100%	-	**
Riding Park:						
Base Management Fee	-	375,000	750,000	100%	750,000	**
Event Management Fee	-	145,000	235,000	62%	235,000	**
Other Riding Park Expenditures	-	230,000	260,000	13%	260,000	**
Facility Lease Pursuant to Settlement Agreement	27,000	36,000	36,000	**	36,000	**
Professional & Contract Services	67,860	9,000	20,000	122%	18,000	-10%
Grounds & Building Maintenance	121,374	168,015	161,325	-4%	166,385	**
Other Maintenance & Repairs	21,752	29,125	28,000	-4%	28,000	**
Utilities	12,665	22,575	20,575	-9%	20,575	**
Supplies & Materials	220	5,000	5,000	**	5,000	**
Administrative Overhead	-	265	-	-100%	-	**
<b>Transfers Out :</b>						
Transfer Out to Capital Projects Fund	-	92,300	-	-100%	-	**
Transfer Out to Water Operations Fund	35,000	-	-	**	-	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>433,738</b>	<b>1,588,715</b>	<b>1,626,190</b>	<b>2%</b>	<b>1,618,245</b>	<b>**</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ (114,096)</b>	<b>\$ (148,165)</b>	<b>\$ (126,190)</b>		<b>\$ (118,245)</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

# DESCRIPTION OF SPECIAL REVENUE FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of San Juan Capistrano, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Special Revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

**Forfeited Construction & Demolition (C&D) Deposits Fund** - To account for revenues received from forfeited C&D deposits. These funds can be spend on diversion and other recycling programs as specified in City Municipal Code 887.

**Landscape Maintenance Districts Fund** - To account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

**CDBG/Home Grant Fund** - is used to account for revenues received from the State of California for the Community Development Block Grant (CDBG) program and Home Investment Partnerships program funded by the U.S. Department of Housing and Urban Development. These funds are primarily used to fund the City's affordable housing program.

**Local Law Enforcement Grants Fund** - is used to account for proceeds from the State of California Community Oriented Police Support (COPS) and other County ant funds. These funds are used to fund law enforcement activities within the City.

**San Onofre Nuclear Generating Stations (S.O.N.G.S.) Fund** - To account for the accumulation of all resources for and payment of expenditures incurred in connection with emergency preparedness related to the San Onofre Nuclear Generating Station (S.O.N.G.S.). All costs are reimbursed by the State of California.

**Air Quality Management District (AQMD) Fund** - is used to account for fees generated by AB 2766, received from the State, which added a surcharge to vehicle registration. The fees are used for mobile source emission reduction projects.

**Housing In-Lieu Fee Fund** - To account for proceeds from the Housing In-Lieu development fees collected under Ordinance No. 767 to fund affordable housing opportunities.

**Developer Deposits Fund** - is used to account for assets held by the City for developer-funded activities.

**Road Maintenance and Rehabilitation Account (RMRA) (SB-1)\*** – RMRA funds are allocated on a population-based formula. These funds can be used for projects such as: railroad grade separations, traffic control devices, safety projects, road maintenance and rehabilitation, and street components in conjunction with an allowable project (for example: pedestrian and bicycle safety projects, transit facilities, and drainage and storm-water capture projects).

**Gas Tax Fund\*** - To account for the proceeds of state subventions as the result of Sections 2105, 2106, 2107 and 2107.5 of the California Streets and Highways Code. These monies are earmarked for the maintenance, rehabilitation or construction of streets and highways and related appurtenances.

**Measure M Fund\*** - is used to account for the City's share of the sales tax increase authorized by Orange County's Measure "M2". These monies are legally restricted for the acquisition, construction and improvement of public streets.

**Highways, Street, and Roads Project Grants Fund\*** - is used to account for revenues received from State and local granting agencies to fund highways, street, and road projects that are not recorded in another fund.

\*These Special Revenue Funds are included in the City's Capital Improvement Program.

**City of San Juan Capistrano**  
**FORFEITED CONSTRUCTION & DEMOLITION (C&D) BONDS**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Forfeited C&D Bonds	\$ 174,087	\$ 24,000	\$ 25,000	4%	\$ 25,000	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>174,087</b>	<b>24,000</b>	<b>25,000</b>	<b>4%</b>	<b>25,000</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Personnel Charges	1,922	8,285	7,940	-4%	8,340	5%
Printing and Supplies	1,388	-	-	**	-	**
Contract Services for Records Destruction	900	4,995	4,995	**	4,995	**
Training	1,125	-	-	**	-	**
Administrative Overhead	247	1,000	1,785	79%	1,840	3%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>5,582</b>	<b>14,280</b>	<b>14,720</b>	<b>3%</b>	<b>15,175</b>	<b>3%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 168,505</b>	<b>\$ 9,720</b>	<b>\$ 10,280</b>	<b>6%</b>	<b>\$ 9,825</b>	<b>-4%</b>

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**LANDSCAPE MAINTENANCE DISTRICT FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Current Assessments	\$ 133,901	\$ 134,158	\$ 134,155	**	\$ 134,155	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>133,901</b>	<b>134,158</b>	<b>134,155</b>	<b>**</b>	<b>134,155</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Personnel Charges	9,867	27,460	12,680	-54%	13,310	5%
Professional & Contract Services	2,778	-	-	**	-	**
Utilities	37,310	41,685	46,930	13%	47,000	**
Grounds Maintenance	77,386	75,555	90,540	20%	76,795	-15%
Materials, Services & Repairs	8,527	25,630	19,880	-22%	19,880	**
Administrative Overhead	2,791	7,280	3,590	-51%	3,700	3%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>138,659</b>	<b>177,610</b>	<b>173,620</b>	<b>-2%</b>	<b>160,685</b>	<b>-7%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ (4,758)</b>	<b>\$ (43,452)</b>	<b>\$ (39,465)</b>		<b>\$ (26,530)</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano  
CDBG/HOME GRANT FUND  
FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Program Income-State CDBG	\$ -	\$ 40,280	\$ 40,000	-1%	\$ 40,000	**
Program Income-State HOME	150,000	127,215	120,000	-6%	120,000	**
Investment Interest	1,318	1,200	2,875	**	2,905	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>151,318</b>	<b>168,695</b>	<b>162,875</b>	<b>-3%</b>	<b>162,905</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Personnel Charges	11,947	8,730	12,460	43%	13,075	5%
Professional & Contract Services	94,463	308,300	80,350	-74%	116,850	45%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>106,410</b>	<b>317,030</b>	<b>92,810</b>	<b>-71%</b>	<b>129,925</b>	<b>40%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ 44,908</b>	<b>\$ (148,335)</b>	<b>\$ 70,065</b>		<b>\$ 32,980</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**LAW ENFORCEMENT GRANTS FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
State Grant (COPS)	\$ 148,235	\$ 126,000	\$ 125,000	-1%	\$ 125,000	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>148,235</b>	<b>126,000</b>	<b>125,000</b>	<b>-1%</b>	<b>125,000</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Transfer Out-General Fund	146,861	127,512	125,000	-2%	125,000	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>146,861</b>	<b>127,512</b>	<b>125,000</b>	<b>-2%</b>	<b>125,000</b>	<b>**</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ 1,374</b>	<b>\$ (1,512)</b>	<b>\$ -</b>		<b>\$ -</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**SAN ONOFRE NUCLEAR GENERATING STATION (SONGS) FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
SONGS Reimbursement	\$ 208,401	\$ 208,665	\$ 193,600	-7%	\$ 193,600	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>208,401</b>	<b>208,665</b>	<b>193,600</b>	<b>-7%</b>	<b>193,600</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Personnel Charges	46,604	50,355	49,845	-1%	51,995	4%
Professional & Contract Services	2,774	16,500	6,250	-62%	5,250	-16%
Utilities	3,083	3,000	3,015	1%	3,015	**
Supplies & Materials	13,219	11,890	5,781	-51%	2,430	-58%
Machinery & Equipment Maintenance	37,507	3,400	40,000	1076%	40,000	**
Building Maintenance	2,498	4,520	8,209	82%	10,410	27%
Training	-	20,000	500	-98%	500	**
Administrative Overhead	33,400	33,000	30,000	-9%	30,000	**
Program Overhead	60,430	60,000	50,000	-17%	50,000	**
Equipment	8,886	6,000	-	-100%	-	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>208,401</b>	<b>208,665</b>	<b>193,600</b>	<b>-7%</b>	<b>193,600</b>	<b>**</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**AIR QUALITY MANAGEMENT DISTRICT (AQMD)/AB 2766 FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
State AQMD/AB2766 Fees	\$ 46,080	\$ 45,000	\$ 46,000	2%	\$ 46,000	**
Investment Interest	966	3,000	2,000	-33%	2,000	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>47,046</b>	<b>48,000</b>	<b>48,000</b>	<b>0%</b>	<b>48,000</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Transfer Out to General Fund	41,094	97,000	39,000	-60%	35,000	-10%
Transfers Out to Capital Project Fund	25,795	142,580	-	-100%	-	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>66,889</b>	<b>239,580</b>	<b>39,000</b>	<b>-84%</b>	<b>35,000</b>	<b>-10%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ (19,843)</b>	<b>\$ (191,580)</b>	<b>\$ 9,000</b>		<b>\$ 13,000</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**HOUSING IN-LIEU FEE FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Housing In-Lieu Fees	\$ 1,148,789	\$ 418,000	\$ -	-100%	\$ 300,000	100%
Investment Interest	10,291	10,000	-	-100%	-	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>1,159,080</b>	<b>428,000</b>	<b>-</b>	<b>-100%</b>	<b>300,000</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Affordable Housing - Project Participation	-	-	-	**	-	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>**</b>	<b>-</b>	<b>**</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,159,080</b>	<b>\$ 428,000</b>	<b>\$ -</b>		<b>\$ 300,000</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano  
DEVELOPER DEPOSITS FUND  
FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Developer Deposits	\$ 204,941	\$ 348,635	\$ 422,550	21%	\$ 445,150	5%
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>204,941</b>	<b>348,635</b>	<b>422,550</b>	<b>21%</b>	<b>445,150</b>	<b>5%</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Personnel Charges	134,436	233,635	277,120	19%	293,665	6%
Allocated Charges	70,505	115,000	145,430	26%	151,485	4%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>204,941</b>	<b>348,635</b>	<b>422,550</b>	<b>21%</b>	<b>445,150</b>	<b>5%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

## DESCRIPTION OF DEBT SERVICE FUND

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of San Juan Capistrano, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The debt service fund accounts for the accumulation of resources for, and the payment of general long term debt principal and interest.

**Debt Service Fund** - Accounts for the accumulation of resources for, and the payment of general long-term debt principal and interest and other City Loans. This fund collects those taxes levied for the City's Open Space Bonds.

**City of San Juan Capistrano**  
**DEBT SERVICE FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Property Tax Levy-Series "A" of 1998, Measure D	\$ 476,842	\$ 494,934	\$ -	-100%	\$ -	**
Property Tax Levy-Series 2009A, Measure Y	2,222,944	2,284,878	1,854,000	**	1,852,000	**
Investment Interest - Measure Y	6,973	4,905	8,000	63%	8,000	**
Bond Proceeds	28,905,000	-	-	**	-	**
Transfers In - General Fund	308,661	307,980	308,315	**	310,775	1%
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>31,920,420</b>	<b>3,092,697</b>	<b>2,170,315</b>	<b>-30%</b>	<b>2,170,775</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
<b>General Obligation Bonds - Measure D</b>						
Principal	465,000	490,000	-	-100%	-	**
Interest	36,125	12,250	-	-100%	-	**
Bond Administration Costs	1,869	4,500	-	-100%	-	**
<b>General Obligation Bonds - Measure Y</b>						
Principal	600,000	-	-	**	-	**
Interest	1,283,300	-	-	**	-	**
Bond Administration Costs	3,475	-	-	**	-	**
<b>Refunding General Obligation Bonds - Measure Y</b>						
Professional & Contract Services	-	20,000	8,000	-60%	8,000	**
Principal	-	875,000	875,000	**	885,000	1%
Interest	-	872,485	972,070	11%	960,960	-1%
Payment to Escrow Agent	28,615,421	-	-	**	-	**
Bond Issuance Costs	266,675	-	-	**	-	**
Bond Administration Costs	62	6,500	6,500	**	6,500	**
<b>Judgment Obligation Bonds</b>						
Principal	265,000	270,000	275,000	2%	285,000	4%
Interest	40,831	35,480	29,515	-17%	21,975	-26%
Bond Administration Costs	2,580	2,500	3,800	52%	3,800	**
<b>Transfers Out</b>						
Transfer Out to General Fund	12,500	-	-	**	-	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>31,592,838</b>	<b>2,588,715</b>	<b>2,169,885</b>	<b>-16%</b>	<b>2,171,235</b>	<b>**</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ 327,582</b>	<b>\$ 503,982</b>	<b>\$ 430</b>		<b>\$ (460)</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

# DESCRIPTION OF ENTERPRISE FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of San Juan Capistrano, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Enterprise Funds account for operations that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Domestic Water Enterprise Operations Fund** - This enterprise fund records the revenues and expenditures traditionally associated with the day-to-day administration, operations and maintenance of the domestic water system, which includes the Groundwater Recovery Plant. Generally, water rates are set annually based on projected revenues and expenditures.

**Water Enterprise Debt Service Fund** - This fund records the tax revenues collected by the Orange County Assessor's Office as a portion of the property tax bill as well as that portion of the water rates designated for the payment of the annual debt service. This includes interest payments and repayment of principle for debt issued to fund Water System Improvements as outlined in the Domestic Water Master Plan. The major sources of revenue of this fund include the former Water District's share of the 1% General County Tax Levy and contributions from the Water Enterprise Operations Fund and the Water Enterprise Ground Water Recovery Plant Operations Fund.

**Non-Potable Water Enterprise Operations Fund** - This enterprise fund records the revenues and expenditures traditionally associated with the day-to-day administration, operations and maintenance of the recycled water system. Generally, water rates are set annually based on projected revenues and expenditures.

**Domestic Water System Capital Replacement Fund\*** - This enterprise fund records the revenues and expenditures associated with the replacement or rehabilitation of major water system facilities or equipment. This fund is also used for costs associated with securing supplemental or redundant water supplies. The major sources of revenue of this fund are contributions from the Water Operations Fund.

**Domestic Water System Capital Improvement Fund\*** - This enterprise fund records developer fees and expenditures that are primarily expended to build new facilities. Revenue sources are generally developer fees collected from new or expanding developments connecting to the City's water demands of this new growth.

**Non-Potable Water Capital Improvement Fund\*** - This enterprise fund records the revenues and expenditures associated with the replacement or rehabilitation as well as construction of new facilities for the recycled water system. The major revenues sources of this fund are developer fees and contributions from the Non-Potable Water Operations Fund.

**Sewer Enterprise Operations Fund** - This enterprise fund records the revenues and expenditures traditionally associated with the day-to-day administration, operations and maintenance of the sewer system. Generally, sewer rates are set annually based on projected revenues and expenditures.

**Sewer System Capital Replacement Fund\*** - This enterprise fund records the revenues and expenditures associated with the replacement or rehabilitation of major sewer system facilities or equipment. These projects are funded through a portion of the monthly sewer rates attributable to amortization of the existing system. The primary sources of revenue for this fund are contributions from the Sewer Enterprise Operations Fund.

**Sewer System Capital Improvement Fund\*** - This enterprise fund records developer fees and expenditures that are primarily expended to build new facilities. Revenue sources are generally developer fees collected from new or expanding developments connecting to the City's sewer system. Expenditures are for facility costs to expand the sewer system or to buy new capacity to meet the sewer demands of this new growth.

**San Juan Capistrano Housing Authority Administration Fund** - To account for all resources associated with the operations and maintenance of the Authority's affordable housing program.

**San Juan Capistrano Housing Authority Little Hollywood Rental Housing Fund** - To account for all resources associated with the operations and maintenance of the Authority's Little Hollywood rental property.

**San Juan Capistrano Housing Authority Successor Agency Housing Bonds Fund** - To account for the accumulation of resources from the 2008 Series B Tax Allocation Bonds (Housing) issued by the former San Juan Capistrano Redevelopment Agency for affordable housing projects.

\*These Enterprise Funds are included in the City's Capital Improvement Program.

**City of San Juan Capistrano**  
**DOMESTIC WATER OPERATIONS FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17 <sup>(2)</sup>	AMENDED 2017/18 <sup>(1)(2)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Water Commodity Charges	\$ 13,219,015	\$ 13,541,000	\$ 16,131,000	19%	\$ 16,131,000	**
Customer Service Charges	4,773,596	4,928,000	5,263,000	7%	5,263,000	**
MWD Grant @ \$250/AF	235,750	596,000	596,000	**	596,000	**
Meter, Inspection, Plan Check Fees	57,184	162,000	107,000	-34%	82,000	-23%
Administrative Citations for Drought Penalties	497,219	-	-	**	-	**
Charges to Other Funds	209,993	238,900	237,000	-1%	243,000	3%
Other Water Service Revenues	214,369	116,000	172,000	48%	172,000	**
Investment Interest	9,434	-	5,000	100%	5,000	**
Transfer from Water Capital Replacement Fund	796,060	-	-	**	-	**
Transfer from Eastern Open Space Operations Fund	35,000	-	-	**	-	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>\$ 20,047,620</b>	<b>\$ 19,581,900</b>	<b>\$ 22,511,000</b>	<b>15%</b>	<b>\$ 22,492,000</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
General Liability Insurance	450,545	445,155	428,700	-4%	483,215	13%
Legal Services:						
General	52,137	50,000	50,000	**	50,000	**
Litigation	943,555	640,000	-	**	-	**
Settlement Payments	402,655	-	-	**	-	**
Finance Customer Service	660,086	735,700	603,370	-18%	614,710	2%
Utilities Administration	-	-	782,839	100%	816,509	4%
General Engineering	175,853	205,745	239,495	16%	250,840	5%
Development Engineering	129,202	95,415	87,070	-9%	91,195	5%
Engineering-Inspection	157,531	143,020	137,985	-4%	144,510	5%
<b>GENERAL WATER OPERATIONS</b>						
General Services	1,631,152	1,664,621	1,195,085	-28%	1,227,850	3%
Water Conservation	80,777	121,995	48,565	-60%	48,565	**
Field Customer Service	172,553	137,995	131,290	-5%	141,820	8%
Strategic Planning	245,833	227,009	249,705	10%	250,055	**
Regulatory Compliance	77,135	70,205	70,945	1%	72,415	2%
Import Water Supply	5,984,525	4,865,845	5,798,295	19%	6,031,750	4%
Distribution & Pumping	267,135	263,885	271,350	3%	274,005	1%
System Water Quality	347,382	456,990	523,615	15%	543,535	4%
Cross & Backflow Connection	38,371	51,135	43,600	-15%	45,555	4%
System Maintenance	705,794	972,585	898,920	-8%	920,825	2%
Well Maintenance	77,385	65,325	64,180	-2%	65,430	2%
Reservoir Maintenance	60,828	66,765	66,810	**	67,340	1%
Preventative Maintenance	36,730	54,970	54,970	**	54,970	**
Booster & Facilities Maintenance	75,737	137,770	99,145	-28%	100,445	1%
Emergency & After-Hours Response	64,238	67,400	70,835	5%	77,970	10%
Interest on Loan from Sewer Funds	28,226	101,000	15,000	-85%	10,000	-33%
Principal Repayment on Loan from Sewer Funds	-	1,430,000	1,475,000	3%	750,000	-49%
<b>Amounts funded by Drought Penalty Revenues:</b>						
Printing of drought materials	12,740	-	-	**	-	**
Extra Staff help	86,670	74,000	114,940	55%	118,260	3%
<b>GWRP OPERATIONS</b>						
General Services	175,586	189,207	132,302	-30%	136,382	3%
System Water Quality	129,444	185,110	128,000	-31%	128,000	**
Plant	864,675	1,365,665	1,424,270	4%	1,486,075	4%
Well Maintenance	157,461	367,248	375,863	2%	382,803	2%
Reservoir Maintenance	-	3,345	3,345	**	3,345	**
Emergency & After-Hours Response	81,228	84,250	88,550	5%	97,460	10%
<b>TRANSFERS OUT</b>						
To Capital Projects Fund (for CIP 17808)	87,794	312,205	-	-100%	-	**
To Water Debt Service Fund	3,271,557	3,323,360	3,042,360	-8%	2,963,590	-3%
To Water Replacement Fund	-	-	1,500,000	100%	1,800,000	20%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>\$ 17,732,520</b>	<b>\$ 18,974,920</b>	<b>\$ 20,216,399</b>	<b>7%</b>	<b>\$ 20,249,424</b>	<b>**</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURE</b>	<b>\$ 2,315,100</b>	<b>\$ 606,980</b>	<b>\$ 2,294,601</b>		<b>\$ 2,242,576</b>	

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

<sup>(2)</sup> Although the proposed budget reflects Water Operations and Groundwater Recovery Plant Operations as a single fund in the City's accounting system, the costs of the Groundwater Recovery Plant are identified separately above to provide additional detail concerning the operations of the Groundwater Recovery Plant.

**City of San Juan Capistrano**  
**WATER ENTERPRISE - DEBT SERVICE FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Property Taxes-General	\$ 1,111,548	\$ 1,178,560	\$ 1,218,000	3%	\$ 1,274,800	5%
Investment Interest	3,322	10,000	5,000	-50%	5,000	**
Transfer from GWRP Fund	1,907,965	1,906,715	-	-100%	-	**
Transfer from Water Operations Fund	1,363,592	1,416,645	3,042,360	115%	2,963,590	-3%
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>\$ 4,386,427</b>	<b>\$ 4,511,920</b>	<b>\$ 4,265,360</b>	<b>-5%</b>	<b>\$ 4,243,390</b>	<b>-1%</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Bond administration costs	3,850	7,500	10,000	33%	\$ 10,000	**
Bond Issuance Costs-2017 Refunding	-	115,000	-	-100%	-	**
Lease Payment-SJCPFA Series 2009	793,890	568,445	-	-100%	-	**
Lease Payment-SJBA Series 2014	1,905,462	1,904,215	1,904,750	0%	1,904,900	**
Bond Principal-2014 Water Refunding Bonds	1,006,282	1,046,500	1,089,860	4%	1,126,070	3%
Bond Interest-2014A Water Refunding Bonds	676,943	642,260	602,950	-6%	562,180	-7%
Bond Principal-2017 Refunding	-	-	395,000	100%	390,000	-1%
Bond Interest-2017 Refunding	-	124,000	262,800	100%	250,240	-5%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>\$ 4,386,427</b>	<b>\$ 4,407,920</b>	<b>\$ 4,265,360</b>	<b>-3%</b>	<b>\$ 4,243,390</b>	<b>-1%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURE</b>	<b>\$ -</b>	<b>\$ 104,000</b>	<b>\$ -</b>		<b>\$ -</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**NON-POTABLE WATER OPERATIONS FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Water Commodity Charges	\$ 935,279	\$ 957,000	\$ 993,000	4%	\$ 993,000	**
Customer Service Charges	65,218	66,000	72,000	9%	72,000	**
Meter, Inspection, Plan Check Fees	-	2,000	4,000	100%	1,000	-75%
MWD Grant	-	5,250	-	-100%	-	**
Investment Interest	(47)	1,000	-	-100%	-	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>\$ 1,000,450</b>	<b>\$ 1,031,250</b>	<b>\$ 1,069,000</b>	<b>4%</b>	<b>\$ 1,066,000</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
General Liability Insurance	13,568	8,655	3,230	-63%	3,920	21%
Customer Service	9,100	10,100	8,855	-12%	8,935	1%
General Engineering	13,755	31,020	21,665	-30%	22,665	5%
Development Engineering	25,859	22,280	20,625	-7%	21,575	5%
Engineering-Inspection	3,242	1,785	1,865	4%	1,955	5%
<b>NON-POTABLE WATER OPERATIONS</b>						
General Services	1,127	1,500	1,500	**	1,500	**
Strategic Planning	44,257	49,745	190	-100%	200	5%
Regulatory Compliance	2,938	1,845	220	-88%	235	7%
Import Water Supply	216,223	237,000	406,790	72%	415,375	2%
Cross & Backflow Connection	-	3,000	3,000	**	3,000	**
System Maintenance	47,333	26,300	29,010	10%	29,625	2%
Well Maintenance	75,424	84,204	72,919	-13%	73,474	1%
<b>TRANSFERS OUT</b>						
Transfers Out - Non-Potable Water CIP	496,885	610,500	400,000	-34%	400,000	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>\$ 949,711</b>	<b>\$ 1,087,934</b>	<b>\$ 969,869</b>	<b>-11%</b>	<b>\$ 982,459</b>	<b>1%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 50,739</b>	<b>\$ (56,684)</b>	<b>\$ 99,131</b>		<b>\$ 83,541</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**SEWER ENTERPRISE FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Sewer Service Charges	\$ 3,554,015	\$ 3,408,610	\$ 3,732,000	9%	\$ 3,732,000	**
Investment Interest	5,000	15,000	5,000	-67%	5,000	**
Other Interest	14,113	50,500	7,500	-85%	5,000	-33%
Loan Repayment from Water Operations Fund	-	715,000	737,500	3%	375,000	-49%
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>\$ 3,573,128</b>	<b>\$ 4,189,110</b>	<b>\$ 4,482,000</b>	<b>7%</b>	<b>\$ 4,117,000</b>	<b>-8%</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
General Liability Insurance	15,862	14,705	6,170	-58%	7,535	22%
Customer Service	184,500	228,800	181,065	-21%	186,040	3%
General Engineering	15,633	28,440	21,665	-24%	22,665	5%
Engineering Inspection Services	3,637	3,570	3,735	5%	3,915	5%
NDPES/Water Quality	15,675	33,230	30,000	-10%	20,000	-33%
<b>WASTEWATER OPERATIONS</b>						
General Services	107,687	117,635	63,580	-46%	65,715	3%
Strategic Planning	-	1,000	1,035	4%	1,080	4%
Regulatory Compliance	2,097	6,925	6,905	**	6,910	**
Lift Stations	39,731	145,629	149,909	3%	150,954	1%
Plant	2,464,006	1,864,324	1,902,700	2%	1,959,700	3%
System Maintenance	303,848	442,153	771,605	75%	813,235	5%
Emergency & After Hours Response	14,205	12,640	13,290	5%	14,620	10%
<b>TRANSFERS OUT</b>						
Transfers Out to Sewer Capital Replacement Fund	500,000	500,000	1,000,000	100%	2,500,000	150%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>\$ 3,666,881</b>	<b>\$ 3,399,051</b>	<b>\$ 4,151,659</b>	<b>22%</b>	<b>\$ 5,752,369</b>	<b>39%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ (93,753)</b>	<b>\$ 790,059</b>	<b>\$ 330,341</b>		<b>\$ (1,635,369)</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**San Juan Capistrano Housing Authority**  
**HOUSING AUTHORITY ADMINISTRATION FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Rental Income	\$ 11,577	\$ 4,100	\$ 4,100	**	\$ 4,100	**
Investment Interest	1,333	3,500	5,000	43%	5,000	**
Interest from outstanding loans receivable	144,797	155,000	-	-100%	-	**
Loan Repayments from Successor Agency	61,382	-	-	**	-	**
Miscellaneous Revenue	1,000	-	-	**	-	**
Transfer from Sewer CIP	239,303	-	-	**	-	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>459,392</b>	<b>162,600</b>	<b>9,100</b>	<b>-94%</b>	<b>9,100</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Board Stipends	2,650	3,000	3,000	**	3,000	**
Legal Services	13,071	2,200	1,200	-45%	1,200	**
Financial Services	2,905	3,400	7,100	109%	7,100	**
Annual Conferences	-	100	100	**	100	**
Office Supplies	51	500	500	**	500	**
Housing Administrative Charges	19,789	42,565	13,675	-68%	14,080	3%
Rental Subsidy Program	27,715	12,660	12,660	**	12,660	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>66,181</b>	<b>64,425</b>	<b>38,235</b>	<b>-41%</b>	<b>38,640</b>	<b>**</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ 393,211</b>	<b>\$ 98,175</b>	<b>\$ (29,135)</b>		<b>\$ (29,540)</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**San Juan Capistrano Housing Authority**  
**LITTLE HOLLYWOOD RENTAL HOUSING FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Rental income	\$ 204,866	\$ 195,000	\$ 195,000	**	\$ 195,000	**
Miscellaneous revenue	502	500	500	**	500	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>205,368</b>	<b>195,500</b>	<b>195,500</b>	<b>**</b>	<b>195,500</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Management Services	115,590	122,000	150,000	23%	150,000	**
Grounds and Building Maintenance	31,451	25,800	23,500	-9%	23,500	**
Building Improvements	21,792	16,000	18,500	16%	18,500	**
Legal Services	-	8,000	5,000	-38%	3,000	-40%
Outside Contract Services	-	600	600	**	-	-100%
Utilities	3,569	3,700	2,700	-27%	2,700	**
Housing Administrative Charges	12,527	15,180	5,965	-61%	6,145	3%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>184,929</b>	<b>191,280</b>	<b>206,265</b>	<b>8%</b>	<b>203,845</b>	<b>-1%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 20,439</b>	<b>\$ 4,220</b>	<b>\$ (10,765)</b>		<b>\$ (8,345)</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**San Juan Capistrano Housing Authority**  
**SUCCESSOR AGENCY HOUSING BONDS FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Investment Interest	\$ 28,079	\$ 25,000	\$ 30,000	20%	\$ 30,000	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>28,079</b>	<b>25,000</b>	<b>30,000</b>	<b>20%</b>	<b>30,000</b>	<b>**</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Housing Assistance Program	-	1,000,000	-	-100%	-	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>-100%</b>	<b>-</b>	<b>**</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ 28,079</b>	<b>\$ (975,000)</b>	<b>\$ 30,000</b>		<b>\$ 30,000</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

# DESCRIPTION OF INTERNAL SERVICE FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of San Juan Capistrano, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Internal service funds account for the financing of goods and services provided by one department or agency to other departments or agencies of the county on a cost reimbursement basis.

**Insurance/Benefits Fund** - To account for the accumulation of resources for and the payment of all insurance and various personnel benefits. All resources are generated on a cost reimbursement basis from City departments.

**Facilities Operations Fund** - To account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost reimbursed basis (i.e., fixed assets and occupancy charges).

**City of San Juan Capistrano**  
**INSURANCE & BENEFITS FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Medical Charges	\$ 1,528,187	\$ 1,700,770	\$ 1,435,875	-16%	\$ 1,540,170	7%
Dental Charges	135,839	136,955	123,000	-10%	129,000	5%
Vision Charges	33,960	27,415	26,000	-5%	27,000	4%
Worker's Compensation Charges	263,538	338,630	82,000	-76%	216,000	163%
Other Benefit Charges	196,874	234,335	214,000	-9%	214,000	**
Retiree Health Ins. Charges	183,852	266,475	145,000	-46%	159,000	10%
Retirement Charges	2,319,173	2,675,065	2,594,000	-3%	2,736,000	5%
OPEB Liability Charges	122,062	139,125	-	-100%	-	**
Bilingual Pay Charges	21,875	19,800	19,000	-4%	19,000	**
General Liability Charges	1,240,899	1,296,395	1,054,200	-19%	1,225,000	16%
Other Revenue	218	-	-	**	-	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>6,046,477</b>	<b>6,834,965</b>	<b>5,693,075</b>	<b>-17%</b>	<b>6,265,170</b>	<b>10%</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Health Insurance Reimbursement	40,232	39,000	47,000	21%	47,000	**
Medical Insurance Premiums	1,145,233	1,661,770	1,358,875	-18%	1,464,170	8%
Dental Insurance Premiums	113,158	136,955	123,000	-10%	129,000	5%
Vision Insurance Premiums	26,597	27,415	26,000	-5%	27,000	4%
Life Insurance Premiums	27,372	29,500	30,000	2%	30,000	**
Disability Insurance	49,380	61,945	62,000	**	62,000	**
Worker's Compensation Premiums	270,147	338,630	82,000	-76%	216,000	163%
Retiree Health Insurance Premiums	223,535	266,475	175,000	-34%	188,000	7%
Bilingual Pay	20,733	19,800	19,000	-4%	19,000	**
O.C. Employees Retirement System	2,254,417	2,646,995	2,586,000	-2%	2,728,000	5%
ICMA Retirement System	17,275	28,070	8,000	-71%	8,000	**
Medicare	113,782	142,890	122,000	-15%	122,000	**
OPEB Liability Charges	-	139,125	-	-100%	-	**
Liability Insurance/Bonds	1,240,899	1,296,395	1,054,200	-19%	1,225,000	16%
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>5,542,760</b>	<b>6,834,965</b>	<b>5,693,075</b>	<b>-17%</b>	<b>6,265,170</b>	<b>10%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER)</b>	<b>\$ 503,717</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FACILITIES OPERATIONS FUND**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>PROJECTED REVENUE AND OTHER SOURCES</b>						
Fixed Asset/Occupancy Charges	\$ 679,650	\$ 632,295	\$ 1,002,495	59%	\$ 973,825	-3%
Vehicle Operation Charges	237,030	252,450	321,765	27%	323,830	1%
IT/Communication Charges	1,060,070	1,017,680	1,025,490	1%	1,066,600	4%
Investment Interest	6,231	17,000	20,000	18%	20,000	**
Other Reimbursements	85,438	-	-	**	-	**
Transfer In - General Fund	36,906	-	-	**	-	**
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>2,105,325</b>	<b>1,919,425</b>	<b>2,369,750</b>	<b>23%</b>	<b>2,384,255</b>	<b>1%</b>
<b>ESTIMATED EXPENDITURES AND OTHER USES</b>						
Fleet Acquisition & Maintenance	311,801	584,410	450,765	-23%	419,830	-7%
Facility Maintenance	996,090	976,565	988,785	1%	960,130	-3%
Business Services	27,281	38,700	33,700	-13%	33,700	**
Information Tech & Communication Services	1,090,763	1,373,995	1,187,595	-14%	1,173,700	-1%
Transfer Out to Capital Projects Fund	186,004	311,080	152,000	-51%	152,000	**
<b>TOTAL - ESTIMATED EXPENDITURES AND OTHER USES</b>	<b>2,611,939</b>	<b>3,284,750</b>	<b>2,812,845</b>	<b>-14%</b>	<b>2,739,360</b>	<b>-3%</b>
<b>CURRENT YEAR REVENUE OVER (UNDER) EXPENDITURE</b>	<b>\$ (506,614)</b>	<b>\$ (1,365,325)</b>	<b>\$ (443,095)</b>		<b>\$ (355,105)</b>	

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.



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# Operating Budgets by Department

# DESCRIPTION OF OBJECT CODE GROUPS

The object categories described below are used in the department summary budget pages that follow.

**Salaries and Wages** - This grouping contains object codes used to track the various types of salary pay types. Salary types include full-time, part-time, over-time and stand-by pay.

**Benefits** - This grouping contains object codes used to track the various types of personnel insurance and retirement benefits. Examples include medical insurance, dental insurance, vision insurance, worker's compensation, and retirement.

**Professional and Contract Services** - This grouping contains object codes used to track outside contract services used for advertising and noticing, development and traffic services, and other professional services. Examples include map check services, plan check services, engineering and architectural design and planning services, general advertising, network computing, legislative, meter reading, and lab testing.

**Other Agency Contracts** - This grouping contains object codes used to track outside contract services rendered by other agencies. Examples include Orange County sheriff police services, Orange County animal control, and the South Orange County Wastewater Authority.

**Utilities** - This grouping contains object codes used to track utility services. Examples include electricity, gas, water, telephone, cellular phones, and refuse disposal.

**Supplies and Materials** - This grouping contains object codes used to track general office, construction, repair, and maintenance supplies and materials. Examples include building and grounds supplies, plumbing and irrigation supplies, vehicle and road repair supplies, street lighting and traffic control supplies, and construction supplies.

**Maintenance and Repair** - This grouping contains object codes used to track maintenance and repair activities. Examples include website administration, traffic signal, boosters, reservoirs, wells, irrigation, and buildings.

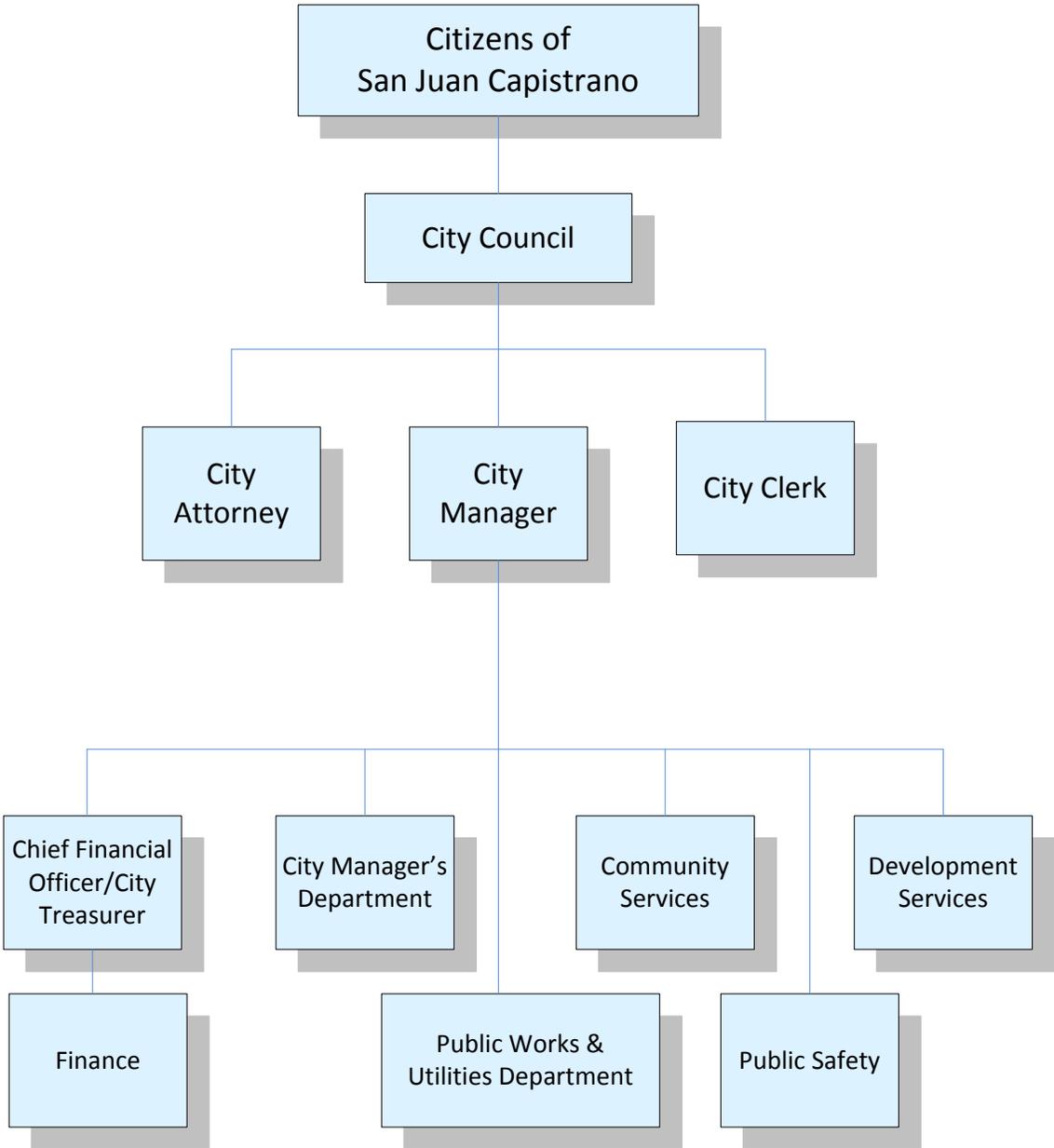
**Conferences and Training** - This grouping contains object codes used to track resources allocated for the training of City staff. Examples include training seminars, workshops, professional meetings and conferences.

**General Expense** - This grouping contains object codes used to track general and administrative expense activities. Examples include annual conferences, professional meetings/seminars, training, subscriptions, employee and community recognition, organizational and professional dues, and community support.

**Allocated Charges** - This grouping contains object codes used to track goods and services provided by one or more departments to other departments on a cost reimbursement basis. Examples include fixed asset/occupancy charges, vehicle operations charges, general liability and administrative overhead.

**Capital Expenditures** - This grouping contains object codes used to track expenses for capitalized assets. Examples include capital projects, land, building improvements, computer equipment/software, vehicles, and machinery and equipment.

# City of San Juan Capistrano Organizational Chart



# CITY COUNCIL, COMMISSIONS & BOARDS

*“To protect, sustain, and enhance the community’s unique identity as a small town “oasis” in Orange County. Through civic efforts, San Juan Capistrano will continue to be one of the most desirable places to live and visit in southern California due to its historical character, safety and security, strong sense of community, and economic vitality.”*

## Descriptions

### City Council

The City Council is the legislative body of the community, responsible for the formulation of policy and direction of the City's municipal affairs in order to protect the health, safety and general welfare of the residents. The Council also acts as the Board of Directors for the Successor Agency to the San Juan Capistrano Community Redevelopment Agency, the San Juan Capistrano Housing Authority, the Sewer Maintenance District No. 1 and the City’s Public Financing Authority. The five City Council members are elected by the voters of San Juan Capistrano for overlapping four year terms. The City Council annually selects one of its members to serve as Mayor for a one year term. The City Council appoints all members of the advisory commissions and committees. In 2016, the City’s at-large system for electing City Council Members changed to a by-district system which means residents can only vote for a candidate running in the district in which they live. The City has five electoral districts.

### Commissions, Boards and Committees

The City Council has established a variety of commissions and committees to advise the Council on community needs and concerns. These advisory bodies make recommendations to the City Council on a variety of topics.

- The **Citizens’ Bond Oversight Ad-Hoc Committee** does not have decision-making authority, but will review recommendations to the City Council for expenditure of bonds proceeds, and will report on whether such expenditures conform to the purposes stated in Ordinance 940. The Committee will also review the audits and reports of expenditures of bond proceeds.
- The **Cultural Heritage Commission** acts as an advisory body to the City Council on all matters pertaining to the culture, heritage and history of the City. The Commission also compiles and maintains a list of all sites, structures, persons, events, and landmarks which have cultural or historical significance to the community.
- The **Design Review Committee** reviews and makes recommendation to development applicants on the design of projects with the goals and policies of the City’s General Plan Community Design Element and architectural design guidelines and other policies regarding the design of projects.
- The **Housing Advisory Committee** review findings relating to the propriety of rent increases and other housing matters of the City.
- The **Parks, Recreation, Youth and Senior Services, Trails and Equestrian Commission** reviews plans and programs relating to the Parks and Recreation element of the City's General Plan as well as the development of senior programs and recreational activities within the community, as well as improvements of recreational trails.
- The **Planning Commission** advises the City Council on land use, reviews proposed developments, and guides the overall development and maintenance of the General Plan of the City.
- The **Utilities Commission** studies water issues and make other recommendations concerning the annual budget, water rates and other matters established by the City.
- The **Youth Advisory Board** is established to promote a better understanding of youth needs in the community and provide recommendations to the City Council of identified needs.

**CITY COUNCIL  
DEPARTMENTAL BUDGET SUMMARY  
FISCAL YEARS 2018/19 AND 2019/20**

DESCRIPTION	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
Personnel	\$ 65,695	\$ 79,470	\$ 28,730	-64%	\$ 29,590	3%
Operating Expenditures	84,860	85,425	114,555	34%	116,870	2%
<b>Grand Total(s)</b>	<b>\$ 150,555</b>	<b>\$ 164,895</b>	<b>\$ 143,285</b>	<b>-13%</b>	<b>\$ 146,460</b>	<b>2%</b>
General Fund	\$ 150,555	\$ 164,895	\$ 143,285	-13%	\$ 146,460	2%
<b>Grand Total(s)</b>	<b>\$ 150,555</b>	<b>\$ 164,895</b>	<b>\$ 143,285</b>	<b>-13%</b>	<b>\$ 146,460</b>	<b>2%</b>

**PERSONNEL**

Elected Officials	5	5	5	**	5	**
<b>TOTAL PERSONNEL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>**</b>	<b>5</b>	<b>**</b>

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**CITY COUNCIL**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 46,962	\$ 51,365	\$ 18,000	-65%	\$ 18,000	**
Benefits	18,733	28,105	10,730	-62%	11,590	8%
<b>Total Personnel Services</b>	<b>65,695</b>	<b>79,470</b>	<b>28,730</b>	<b>-64%</b>	<b>29,590</b>	<b>3%</b>
<b>Operating Expenses</b>						
Utilities	1,818	2,000	2,000	**	2,000	**
Supplies and Materials	3,632	3,700	4,200	14%	4,200	**
Conferences and Training	4,520	9,300	12,000	29%	12,000	**
General Expenses	51,130	45,975	83,065	81%	85,000	2%
Allocated Charges	23,760	24,450	13,290	-46%	13,670	3%
<b>Total Operating Expenses</b>	<b>84,860</b>	<b>85,425</b>	<b>114,555</b>	<b>34%</b>	<b>116,870</b>	<b>2%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 150,555</b>	<b>\$ 164,895</b>	<b>\$ 143,285</b>	<b>-13%</b>	<b>\$ 146,460</b>	<b>2%</b>

**Significant Changes**

The reduction in Personnel Services and Allocated Charges in Fiscal Year 2018/19 is due to the reallocation of a portion of staff costs of the City Manager's office that had previously been allocated to this division. All such costs are now allocated to the City Manager Administration Division. Also, the \$37,000 increase in General Expenses is primarily due to the following: the transfer of the budget for the assistance to the San Juan Capistrano Chamber of Commerce from the Economic Development Division's budget to the City Council Division's budget (\$25,000); funding for the State of the City and Leadership Academy (\$3,000); increased membership dues (\$3,000) and increased costs associated with City Council representation (\$2,000).

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.



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# CITY MANAGER’S DEPARTMENT

*“To implement the goals and objectives of the City Council while overseeing a comprehensive municipal organization in accordance with the Council-Manager form of government.”*

## **DEPARTMENT AND DIVISION DESCRIPTIONS**

The City Manager’s Department is responsible for direct oversight of numerous divisions including Real Property and Open Space Management; Public Safety and Emergency Management; Human Resources and Risk Management; and Information Technology.

### **Administration**

Staff in this department provides administrative support to the City Council and City Manager. This division serves as the point of contact for media requests and inquiries from the public. The staff provides legislative updates from outside governmental and municipal organizations to the City Council.

### **Real Property Division**

The purpose of the Real Property and Open Space Management Division is to act as the entrepreneurial arm of local government, working in partnership with the business community, to increase private investment in the community which in turn creates jobs and expands the tax base. The Division focuses on enhancing San Juan Capistrano’s economy by promoting policies which foster a climate that generates jobs, produces economic opportunities and creates community prosperity. The division maintains relationships and works to advocate on behalf of businesses, property owners, the brokerage community, business associations, and residents. The Division maintains oversight of all lease and license agreements and ensures tenant compliance with applicable local, state, and federal regulations.

### **Public Safety and Emergency Management Division**

The Emergency Management Division works to minimize the impact of natural and manmade disasters on the City through a commitment to all four states of Emergency Management: Mitigation, Preparedness, Response, and Recovery. The Division oversees the City’s disaster volunteer programs including the Community Emergency Response Team (CERT), Large Animal Response Team (LART), and Radio Amateur Civil Emergency Services (RACES), and maintains the City’s Emergency Operations Center (EOC). The Division also serves as a liaison to the City’s contract law enforcement provider, the Orange County Sheriff’s Department (OCSD), and the City’s fire/rescue provider, the Orange County Fire Authority (OCFA).

### **Human Resources/Risk Management Division**

The Human Resources/Risk Management Division delivers professional customer service and support to City departments and employees. The Division assists customers through administrative processes and strives to minimize the City’s loss exposures. It is responsible for staffing and development of the City’s workforce, labor relations, property insurance, workers’ compensation, and liability and employee benefits. Human Resources/Risk Management helps the City Manager in reaching goals set by the City Council by creating a safe, healthy and rewarding work environment.

### **Information Technology Division**

The purpose of the Information Technology Division is to provide the highest quality technology-based services in the most cost-effective manner, and to facilitate the City’s mission as it applies to management, training, learning, and service. The division provides business analysis for departmental IT needs and coordinates major IT initiatives citywide. The Information Technology services are provided by Interwest Consulting Inc.

## **SERVICE OBJECTIVES FOR FY 2018/19 and 2019/20**

- Implement the City Council adopted Work Plan to include professional management of major City initiatives and programs including oversight of Capital Improvement Projects, Development Review and Entitlement Processing, and Key Administrative Projects and Programs.
- Provide support to the City's numerous advisory commissions and committees tasked with providing input to the Council regarding key Council initiatives.
- Maintain an organization dedicated to the highest level of public service.

# City Manager's Department Organizational Chart



**CITY MANAGER  
DEPARTMENTAL BUDGET SUMMARY  
FISCAL YEARS 2018/19 AND 2019/20**

DESCRIPTION	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
Personnel	\$ 1,216,730	\$ 1,342,655	\$ 1,501,155	12%	\$ 1,574,015	5%
Operating Expenditures	1,250,290	2,178,950	2,510,715	15%	2,576,335	3%
Capital Outlay	75,384	180,700	162,600	-10%	107,100	-34%
<b>Grand Total(s)</b>	<b>\$ 2,542,404</b>	<b>\$ 3,702,305</b>	<b>\$ 4,174,470</b>	<b>13%</b>	<b>\$ 4,257,450</b>	<b>2%</b>
General Fund	\$ 1,413,731	\$ 1,503,005	\$ 1,670,685	11%	\$ 1,775,055	6%
Facilities Operations Fund	964,162	1,237,925	1,041,380	-16%	1,020,705	-2%
Other Funds	164,511	961,375	1,462,405	52%	1,461,690	**
<b>Grand Total(s)</b>	<b>\$ 2,542,404</b>	<b>\$ 3,702,305</b>	<b>\$ 4,174,470</b>	<b>13%</b>	<b>\$ 4,257,450</b>	<b>2%</b>

**PERSONNEL**

Full-Time	6	6	6	**	6	**
Part-Time	0	0.75	0.75	**	0.75	**
<b>TOTAL PERSONNEL</b>	<b>6.00</b>	<b>6.75</b>	<b>6.75</b>	<b>**</b>	<b>6.75</b>	<b>**</b>

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**CITY MANAGER - ADMINISTRATION**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 601,062	\$ 641,695	\$ 753,520	17%	\$ 776,875	3%
Benefits	312,140	356,600	367,435	3%	400,240	9%
<b>Total Personnel Services</b>	<b>913,202</b>	<b>998,295</b>	<b>1,120,955</b>	<b>12%</b>	<b>1,177,115</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	38,311	19,000	30,000	58%	20,000	-33%
Other Agency Contracts	10	8,000	3,000	-63%	3,000	**
Supplies and Materials	6,968	6,200	6,200	**	6,200	**
Conferences and Training	2,445	5,530	5,800	5%	5,800	**
Riding Park:						
Base Management Fee	-	375,000	750,000	100%	750,000	**
Event Management Fee	-	145,000	235,000	62%	235,000	**
Other Riding Park Costs	-	230,000	260,000	13%	260,000	**
General Expenses	7,352	14,680	16,500	12%	16,500	**
Allocated Charges	200,616	229,940	284,085	24%	305,380	7%
<b>Total Operating Expenses</b>	<b>255,702</b>	<b>1,033,350</b>	<b>1,590,585</b>	<b>54%</b>	<b>1,601,880</b>	<b>1%</b>
<b>Capital Expenditures</b>						
Office Furniture and Other Equipment	6,617	-	-	**	-	**
<b>Total Capital Expenditures</b>	<b>6,617</b>	<b>-</b>	<b>-</b>	<b>**</b>	<b>-</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>						
	<b>\$ 1,175,521</b>	<b>\$ 2,031,645</b>	<b>\$ 2,711,540</b>	<b>33%</b>	<b>\$ 2,778,995</b>	<b>2%</b>

**Significant Changes**

Personnel Services and Allocated Charges for this division are increasing in Fiscal Year 2018/19 due to the reallocation of staff time from the City Council, Economic Development, and Community Services Administration Divisions to this division. Professional and Contract Services are increasing by approximately \$10,000 to provide additional funding for a consultant to assist the City with negotiating a long-term management agreement for the City's Riding Park. (Estimated consultant costs for this project are \$20,000 in Fiscal Year 2018/19 and \$10,000 in Fiscal Year 2019/20.) The City's Riding Park expenses are increasing from \$750,000 in Fiscal Year 2017/18 to \$1.2 million annually in Fiscal Years 2018/19 and 2019/20, pursuant to the City's interim management agreement for the City's Riding Park that was approved by the City Council on January 16, 2018. These costs are offset in their entirety by revenues to be remitted to the City for all events at the Riding Park. The amounts are different for each year because the Fiscal Year 2017/18 Amended Budget includes activity for only six months, while the Fiscal Years 2018/19 and 2019/20 Budgets include a full year of activity. For budgetary purposes, the amounts for Fiscal Year 2019/20 assume that the long-term management agreement will have financial impacts similar to those of the interim management agreement.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**CITY MANAGER - HUMAN RESOURCES**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 132,914	\$ 134,430	\$ 225,150	67%	\$ 231,770	3%
Benefits	86,262	116,935	155,050	33%	165,130	7%
<b>Total Personnel Services</b>	<b>219,176</b>	<b>251,365</b>	<b>380,200</b>	<b>51%</b>	<b>396,900</b>	<b>4%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	54,571	41,550	16,650	-60%	36,650	120%
Supplies and Materials	1,533	1,675	1,700	1%	1,700	**
Conferences and Training	5,068	8,000	11,800	48%	11,800	**
General Expenses	11,727	10,675	10,700	**	10,700	**
<b>Total Operating Expenses</b>	<b>72,899</b>	<b>61,900</b>	<b>40,850</b>	<b>-34%</b>	<b>60,850</b>	<b>49%</b>
<b>Capital Expenditures</b>						
Office Furniture and Other Equipment	-	-	500	100%	-	-100%
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>100%</b>	<b>-</b>	<b>-100%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 292,075</b>	<b>\$ 313,265</b>	<b>\$ 421,550</b>	<b>35%</b>	<b>\$ 457,750</b>	<b>9%</b>

**Significant Changes**

In Fiscal Year 2018/19, personnel costs are increasing due to the reallocation of staff time from the Public Safety Department budget to this division. (As a result, this Division's budget includes 100% of the personnel costs associated with the Human Resources/Risk Manager and Management Analyst positions in the City Manager's Department.) Professional and Contract Services are decreasing by approximately \$25,000 in Fiscal Year 2018/19 and increasing in Fiscal Year 2019/20 because the City plans to carryover savings from the Fiscal Year 2017/18 budget to fund next year's needs.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**CITY MANAGER - ECONOMIC DEVELOPMENT**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 51,902	\$ 56,050	\$ -	-100%	\$ -	**
Benefits	32,450	36,945	-	-100%	-	**
<b>Total Personnel Services</b>	<b>84,352</b>	<b>92,995</b>	<b>-</b>	<b>-100%</b>	<b>-</b>	<b>**</b>
<b>Operating Expenses</b>						
Professional and Contract Services	813	-	-	**	-	**
Supplies and Materials	-	50	-	-100%	-	**
Conferences and Training	-	300	-	-100%	-	**
General Expenses	25,481	26,125	-	-100%	-	**
<b>Total Operating Expenses</b>	<b>26,294</b>	<b>26,475</b>	<b>-</b>	<b>-100%</b>	<b>-</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 110,646</b>	<b>\$ 119,470</b>	<b>\$ -</b>	<b>-100%</b>	<b>\$ -</b>	<b>**</b>

***Significant Changes***

The reduction in personnel services and allocated charges is due to the reallocation of the personnel budget to the City Manager Administration Division. In addition, the \$25,000 budget for annual support to the San Juan Capistrano Chamber of Commerce is included in the City Manager Administration Division's budget.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**INFORMATION TECHNOLOGY AND COMMUNICATIONS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Operating Expenses</b>						
Professional and Contract Services	\$ 638,556	\$ 828,970	\$ 642,830	-22%	\$ 677,155	5%
Utilities	98,006	103,635	98,000	-5%	98,000	**
Supplies and Materials	-	-	5,000	100%	5,000	**
Maintenance and Repair	57,753	71,620	80,450	12%	80,450	**
Conferences and Training	2,545	3,000	3,000	**	3,000	**
Depreciation	98,535	50,000	50,000	**	50,000	**
<b>Total Operating Expenses</b>	<b>895,395</b>	<b>1,057,225</b>	<b>879,280</b>	<b>-17%</b>	<b>913,605</b>	<b>4%</b>
<b>Capital Expenditures</b>						
Computer Equipment and Software	68,767	180,700	162,100	-10%	107,100	-34%
<b>Total Capital Expenditures</b>	<b>68,767</b>	<b>180,700</b>	<b>162,100</b>	<b>-10%</b>	<b>107,100</b>	<b>-34%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 964,162</b>	<b>\$ 1,237,925</b>	<b>\$ 1,041,380</b>	<b>-16%</b>	<b>\$ 1,020,705</b>	<b>-2%</b>

**Significant Changes**

Professional and Contract Services are decreasing by \$186,000 in Fiscal Year 2018/19 primarily due to: a reduction in contracted Information Technology costs resulting from the City's new contract with Interwest Consulting Group (\$118,000) and terminating the annual support and maintenance agreement for the Mainstar program (\$60,000). In Fiscal Year 2019/20, Professional and Contract Services costs are increasing an additional \$34,000, which includes \$30,000 for costs related to hardware warranty and support for new hardware purchases planned in Fiscal Year 2018/19. The Fiscal Year 2017/18 budget for Computer Equipment and Software includes \$135,000 in carryover funding from prior years for implementation costs related to the Finance system and Mainstar (a system that was purchased for the Public Works-Utilities Department, but never implemented). Accordingly, this budget will not be reprogrammed in the future. In Fiscal Year 2018/19, the Computer Equipment and Software budget includes \$135,000 for the purchase of hardware equipment. In Fiscal Year 2019/20, the hardware equipment replacement budget is reduced to \$60,000, resulting in a 34% reduction in the budget for that line item.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

# CITY CLERK

*“To support the City’s democratic process, facilitate the legislative policymaking process, to accurately record and validate the proceedings of the City Council, to provide for timely and thoroughly access to the public record, to conduct fair and impartial elections, and perform other State and municipal statutory duties for the City Council, voters, City departments, and the public.”*

## **DEPARTMENT DESCRIPTION**

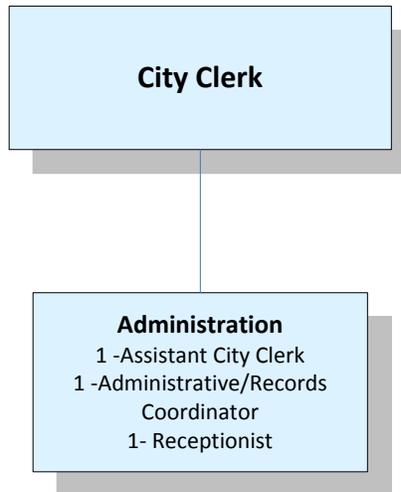
The City Clerk’s office manages the legislative process for the City Council which includes the City Council, Successor Agency to the Community Redevelopment Agency, San Juan Capistrano Housing Authority and Oversight Board to the Successor Agency agendas; posting the City Council agendas and minutes to the City’s website; preparing the City Council minutes and processing approved legislative documents; and maintaining record of legislative procedures. The City Clerk is the local election official responsible for conducting all local municipal elections, administering City election notices, communicating election results, administering the candidacy and nomination process, and generally overseeing the conduct of the election. As custodian of the City’s records, the City Clerk’s office coordinates citywide records management; oversees storage, retrieval, and destruction of City records, and responds to comprehensive public records requests. The City Clerk serves as the local filing officer of the Fair Political Practices Commission. All campaign statements and conflict of interest statements for local officials are filed with our office. The department coordinates all appointments made by the City Council related to representation on various regional agencies concerned with issues such as water, transportation and fire protection services. The City Clerk’s office administers the appointment process for City Council formed Commissions, Committees and Boards. The City Clerk’s office issues notices of inviting bids and opens the bids in a public forum for Capital Improvement Projects. The City Clerk’s office receives all Land Use appeals, subpoenas, summons, and claims. The department also provides support services to all City departments by tracking consultant and contractors compliance with insurance and bonding terms. The department also conforms to AB 1234 Ethics Training and AB 1661 Harassment Training for Local Officials by tracking and retaining all ethics training compliance documents.

## **SERVICE OBJECTIVES FOR FY 2018/19 and 2019/20**

- Respond to public records requests within the Public Records Request Act requirements.
- Prepare and post City Council, Successor Agency, Housing Authority and Oversight Board Agendas/Packets (to designated posting locations and the City’s website) within the Brown Act and Government Code requirements; and prepare Minutes.
- Process legislative documents after City Council, Successor Agency, Housing Authority and Oversight Board meetings within 24-48 hours.
- Comply with Fair Political Practice Commission requirements (Conflict of Interests Statements, Campaign Statements, AB 1234 Ethics Training Compliance and AB 1661 Harassment Training).
- Coordinate City-wide records management and destruction.
- Update the City’s Record Retention Schedule.
- Scan all the day to day City legislative documents.
- Maintain the City’s Municipal Code.
- Publish, post and send out mailing notification of public hearing notices, ordinance summaries, and notice inviting bids per State codes, Municipal Code and City Council Policies.
- Process and maintain all insurance certificates and bonds for City contracts/agreements.
- Publish, receive and open capital improvement bids.
- Consolidate Election Services with the Orange County Registrar of Voters for the 2018 General Municipal Election (Districts 2, 3 and 4).

- Promote and provide assistance for Voter Registration.
- Post and publish all Election Notices per California Elections Code.
- Prepare Candidate Handbooks for the 2018 General Municipal Election (Districts 2, 3 and 4).
- Perform all Election Official duties per California Elections Code.
- Assure that the 2018 General Municipal Election is administered with impartiality and fairness.
- Request to host early voting to the Orange County Registrar of Voters for the November 6, 2018, General Municipal Election, if County has available funding.
- Assist the City Council, staff and the public with requests for information or inquiries.
- Expand the Laserfiche electronic records management program City-wide to all departments.
- Launch Laserfiche “Public Portal” for access of public records through the City’s website.
- Launch Laserfiche “Public Records Request Portal” for the public to electronically submit records requests and receive responsive records.
- Research implementation of an electronic signature system and agenda management system.
- Implement program for tracking of required insurance documentation for City agreements and contracts.
- Prepare a Request for Proposals (RFP) for web streaming services of City Council, Commission, Committee and Board meetings.
- Implement notary public services.

# City Clerk Organizational Chart



**CITY CLERK  
DEPARTMENTAL BUDGET SUMMARY  
FISCAL YEARS 2018/19 AND 2019/20**

DESCRIPTION	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
Personnel	\$ 498,863	\$ 502,435	\$ 495,105	-1%	\$ 519,040	5%
Operating Expenditures	140,713	145,025	157,390	9%	148,170	-6%
Capital Improvements	185	250	250	**	250	**
<b>Grand Total(s)</b>	<b>\$ 639,761</b>	<b>\$ 647,710</b>	<b>\$ 652,745</b>	<b>1%</b>	<b>\$ 667,460</b>	<b>2%</b>
General Fund	\$ 604,443	\$ 599,600	\$ 609,525	2%	\$ 623,795	2%
Facilities Operations Fund	27,281	38,700	33,700	-13%	33,700	**
Other Funds	8,037	9,410	9,520	1%	9,965	5%
<b>Grand Total(s)</b>	<b>\$ 639,761</b>	<b>\$ 647,710</b>	<b>\$ 652,745</b>	<b>1%</b>	<b>\$ 667,460</b>	<b>2%</b>

**REGULAR PERSONNEL**

Full-Time	4	4	4	**	4	**
<b>REGULAR PERSONNEL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>**</b>	<b>4</b>	<b>**</b>

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**CITY CLERK - ADMINISTRATION**  
**Division Activity Detail**

<b>EXPENSE CATEGORY</b>	<b>ACTUAL 2016/17</b>	<b>AMENDED 2017/18 <sup>(1)</sup></b>	<b>ADOPTED 2018/19</b>	<b>Percent Change From Prior Year</b>	<b>ADOPTED 2019/20</b>	<b>Percent Change From Prior Year</b>
<b>Personnel Services</b>						
Salary and Wages	\$ 308,870	\$ 309,360	\$ 323,730	5%	\$ 333,180	3%
Benefits	189,993	193,075	171,375	-11%	185,860	8%
<b>Total Personnel Services</b>	<b>498,863</b>	<b>502,435</b>	<b>495,105</b>	<b>-1%</b>	<b>519,040</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	26,769	17,500	32,600	86%	15,600	-52%
Supplies and Materials	8,110	6,000	6,000	**	6,000	**
Conferences and Training	3,067	1,520	2,520	66%	2,520	**
Other Expenses	635	625	635	2%	635	**
Allocated Charges	74,851	80,680	81,935	2%	89,715	9%
<b>Total Operating Expenses</b>	<b>113,432</b>	<b>106,325</b>	<b>123,690</b>	<b>16%</b>	<b>114,470</b>	<b>-7%</b>
<b>Capital Expenditures</b>						
Office Furniture and Other Equipment	185	250	250	**	250	**
<b>Total Capital Expenditures</b>	<b>185</b>	<b>250</b>	<b>250</b>	<b>**</b>	<b>250</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 612,480</b>	<b>\$ 609,010</b>	<b>\$ 619,045</b>	<b>2%</b>	<b>\$ 633,760</b>	<b>2%</b>

**Significant Changes**

The increase in Professional and Contract Services costs in Fiscal Year 2018/19 is for the November 2017 general election costs estimated at \$17,000. In addition, the increase in Salary and Wages each year is due to the 2% and 3% estimated cost of living compensation increases for Fiscal Years 2018/19 and 2019/20, respectively. In addition, Salary and Wages is also increasing in Fiscal Year 2018/19 due to reclassification of the Administrative Specialist position to the Administrative/Records Coordinator position (as recommended by the recently completed city-wide Classification and Compensation Review).

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**CITY CLERK - BUSINESS SERVICES**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Operating Expenses</b>						
Professional and Contract Services	\$ 3,434	\$ 3,000	\$ 3,000	**	\$ 3,000	**
Supplies and Materials	23,847	35,700	30,700	-14%	30,700	**
<b>Total Operating Expenses</b>	<b>27,281</b>	<b>38,700</b>	<b>33,700</b>	<b>-13%</b>	<b>33,700</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 27,281</b>	<b>\$ 38,700</b>	<b>\$ 33,700</b>	<b>-13%</b>	<b>\$ 33,700</b>	<b>**</b>

**Significant Changes**

No significant changes.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

# CITY ATTORNEY

*“To provide high quality legal services for the City Council, City officials, departments, boards and commissions in the conduct of City business; to represent the City before judicial and administrative proceedings; and to prosecute and assist in abating Municipal Code violations occurring in the City.”*

## **DEPARTMENT DESCRIPTION**

The City Attorney acts as legal adviser to the City Council and the City’s Successor Agency and Housing Authority, and provides legal services and advice to the City Manager; the various City departments; and all City Commissions, Committees and Boards. The City Attorney represents the City in litigation and directs the performance of legal services by outside counsel, and also oversees the civil and criminal prosecution of violations of City laws.

The City Attorney’s office prepares and reviews resolutions and ordinances for City Council consideration, drafts and reviews contracts, and issues opinions on a variety of municipal matters, including for example, zoning; procurements; and personnel matters. The City Attorney is appointed by the City Council.

## **SERVICE OBJECTIVES FOR FY 2018/19 and 2019/20**

- Reduce litigation, through aggressive defense and (where appropriate) settlement of cases.
- Continue advice on development projects.
- Support City in economic development and housing initiatives.

**CITY ATTORNEY  
DEPARTMENTAL BUDGET SUMMARY  
FISCAL YEARS 2018/19 AND 2019/20**

DESCRIPTION	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
Personnel	\$ 2,382	\$ 2,750	\$ -	-100%	\$ -	**
Operating Expenditures	2,661,627	3,441,460	781,000	-77%	766,000	-2%
<b>Grand Total(s)</b>	<b>\$ 2,664,009</b>	<b>\$ 3,444,210</b>	<b>\$ 781,000</b>	<b>-77%</b>	<b>\$ 766,000</b>	<b>-2%</b>
General Fund	\$ 1,116,514	\$ 2,366,210	\$ 706,000	-70%	\$ 706,000	**
Water Enterprise Funds	1,387,659	690,000	50,000	-93%	50,000	**
Other Funds	159,836	388,000	25,000	-94%	10,000	-60%
<b>Grand Total(s)</b>	<b>\$ 2,664,009</b>	<b>\$ 3,444,210</b>	<b>\$ 781,000</b>	<b>-77%</b>	<b>\$ 766,000</b>	<b>-2%</b>

**PERSONNEL**

Full-Time *	1	1	1	**	1	**
<b>TOTAL PERSONNEL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>**</b>	<b>1</b>	<b>**</b>

\* City Attorney is a contracted position.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018, as adjusted for the \$526,000 Save Our Historic Town Center settlement payment that was paid on March 8, 2018.

## CITY ATTORNEY

### Division Activity Detail

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 1,446	\$ 1,655	\$ -	-100%	\$ -	**
Benefits	936	1,095	-	-100%	-	**
<b>Total Personnel Services</b>	<b>2,382</b>	<b>2,750</b>	<b>-</b>	<b>-100%</b>	<b>-</b>	<b>**</b>
<b>Operating Expenses</b>						
General Legal Services	670,623	656,000	781,000	19%	766,000	-2%
Litigation	1,279,691	1,493,000	-	-100%	-	**
Settlement Payments	701,188	1,282,000	-	-100%	-	**
Allocated Charges	10,125	10,460	-	-100%	-	**
<b>Total Operating Expenses</b>	<b>2,661,627</b>	<b>3,441,460</b>	<b>781,000</b>	<b>-77%</b>	<b>766,000</b>	<b>-2%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 2,664,009</b>	<b>\$ 3,444,210</b>	<b>\$ 781,000</b>	<b>-77%</b>	<b>\$ 766,000</b>	<b>-2%</b>

#### *Significant Changes*

The decrease in personnel services and allocated charges is due to the reallocation of the personnel budget to the City Manager Administration Division. General legal services are increasing to reflect a 4% increase in the City Attorney's contract each year. In addition, a total of \$35,000 is budgeted in Fiscal Years 2018/19 and 2019/20 for estimated legal costs for the negotiation of a long-term management agreement for the City's Riding Park. The City's practice is to budget for litigation and settlement payments as the costs are incurred. For ongoing litigation, the City will carryover any unspent litigation funds as of June 30, 2018.

<sup>(1)</sup>Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018, as adjusted for the \$526,000 Save Our Historic Town Center settlement payment that was paid on March 8, 2018.



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# PUBLIC SAFETY

*“To provide professional, responsive, and caring law enforcement services to the residents, visitors and businesses of Orange County. We believe a safe community can only exist through a partnership with our employees, residents, businesses and other public entities. We pledge to provide all services in an expeditious, effective and courteous manner while encouraging community participation in the development of goals and objectives for our organization. We will strive to be leaders and a national model in all aspects of law enforcement, homeland security and jail operations.”*

## **Police Services Law Enforcement**

Law Enforcement services are provided to the City by the Orange County Sheriff’s Department. The Police Services Team is responsible for providing professional law enforcement services to residents, businesses, and visitors to San Juan Capistrano.

## **Police Services Associated Senior Action Program (ASAP)**

The purpose of the ASAP is to serve as the “eyes and ears” of Police Services and assist with a variety of support functions. ASAP volunteers utilize mobile van patrols, bike patrols, train depot kiosk duties, and assist during special events. The group also handles all front desk duties as the Police Services substation.

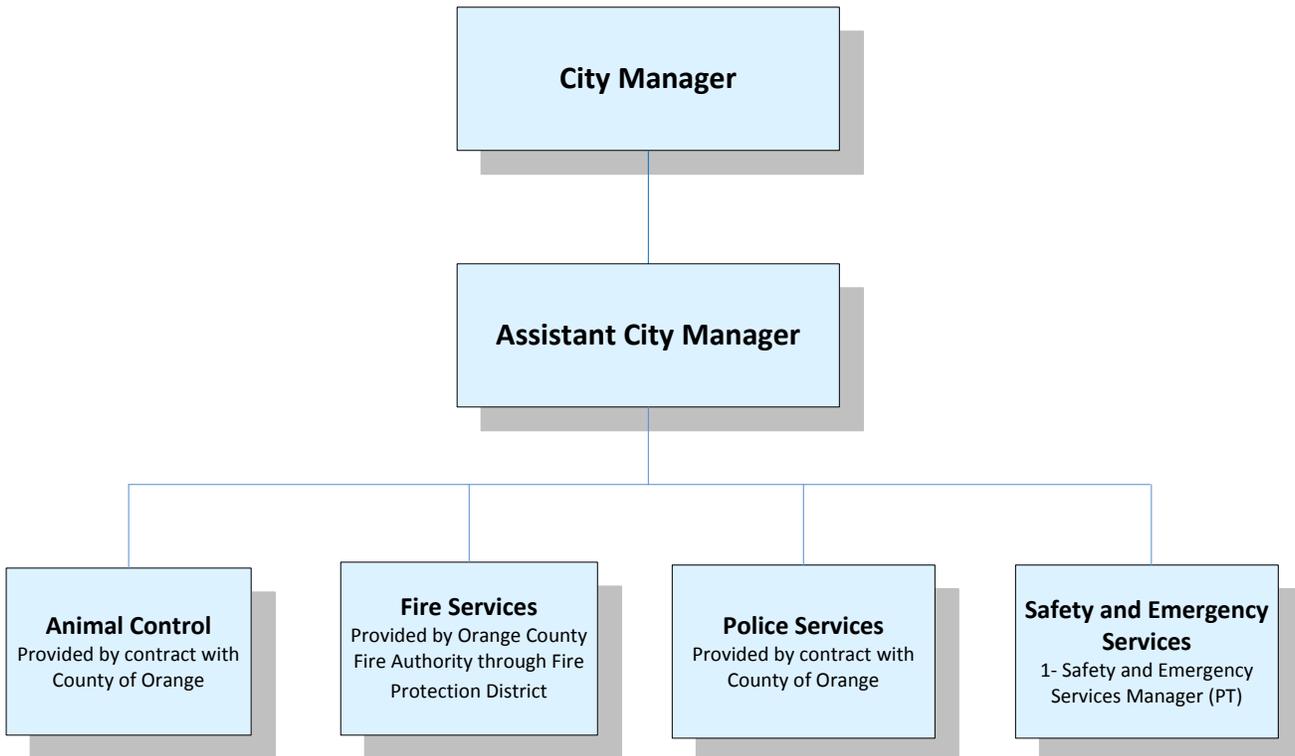
## **SERVICE OBJECTIVES FOR FY 2018/19 and 2019/20**

- Maintain a high level of law enforcement in order to protect life and property.
- Maintain a robust Community Oriented Policing / Crime Prevention outreach program, especially in underserved neighborhoods.
- Increase volunteer participation in Police Services including the incorporation of deputies and ASAP members.

Support the City’s Emergency Management program to ensure optimal law enforcement disaster readiness.

Seek cost-effective, innovative solutions to City law enforcement challenges.

# Public Safety Organizational Chart



**PUBLIC SAFETY  
DEPARTMENTAL BUDGET SUMMARY  
FISCAL YEARS 2018/19 AND 2019/20**

DESCRIPTION	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
Personnel	\$ 169,875	\$ 133,360	\$ 52,845	-60%	\$ 54,995	4%
Operating Expenditures	9,670,904	10,750,968	11,187,644	4%	11,710,345	5%
Capital Improvements	8,886	6,000	-	-100%	-	**
<b>Grand Total(s)</b>	<b>\$ 9,849,665</b>	<b>\$ 10,890,328</b>	<b>\$ 11,240,489</b>	<b>3%</b>	<b>\$ 11,765,340</b>	<b>5%</b>
General Fund	\$ 9,641,264	\$ 10,681,663	\$ 11,046,889	3%	\$ 11,571,740	5%
Other Funds	208,401	208,665.00	193,600	-7%	193,600	**
<b>Grand Total(s)</b>	<b>\$ 9,849,665</b>	<b>\$ 10,890,328</b>	<b>\$ 11,240,489</b>	<b>3%</b>	<b>\$ 11,765,340</b>	<b>5%</b>

**REGULAR PERSONNEL**

Part-Time	0.40	0.40	0.40	**	0.40	**
<b>REGULAR PERSONNEL</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>**</b>	<b>0.40</b>	<b>**</b>

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC SAFETY - LAW ENFORCEMENT**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 25,204	\$ 25,670	\$ -	-100%	\$ -	**
Benefits	16,329	16,915	-	-100%	-	**
<b>Total Personnel Services</b>	<b>41,533</b>	<b>42,585</b>	-	<b>-100%</b>	-	<b>**</b>
<b>Operating Expenses</b>						
OCSD Law Enforcement Contract	8,620,355	9,705,655	10,265,295	6%	10,778,570	5%
OCSD Radio Costs	112,173	70,755	21,500	-70%	22,000	2%
OCSD Fingerprinting System	11,895	24,430	25,000	2%	25,000	**
Other OCSD Costs	33,037	14,500	17,200	19%	17,200	**
Trauma Intervention Program	4,000	4,000	4,000	**	4,000	**
Special Studies	-	16,878	-	-100%	-	**
Allocated Charges	229,072	230,165	125,135	-46%	120,275	-4%
<b>Total Operating Expenses</b>	<b>9,010,532</b>	<b>10,066,383</b>	<b>10,458,130</b>	<b>4%</b>	<b>10,967,045</b>	<b>5%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 9,052,065</b>	<b>\$ 10,108,968</b>	<b>\$ 10,458,130</b>	<b>3%</b>	<b>\$ 10,967,045</b>	<b>5%</b>

**Significant Changes**

The reduction in Personnel Services and Allocated Charges is due to the reallocation of the personnel budget to the Human Resources Division in the City Manager Department budget. The City's law enforcement contract with the Orange County Sherriff's Department (OCSD) is expected to increase over \$500,000 annually in Fiscal Years 2018/19 and 2019/20 due to increased OCSD costs. The 70% reduction (approximately \$49,000) in OCSD Radio Costs is due to a reduction in the City's share of costs for the upgrade of hot red radios per information provided by OCSD staff. The Special Studies budget of approximately \$17,000 in Fiscal Year 2017/18 was a one-time appropriation the City Council approved on September 5, 2017 to fund a review of the OCSD law enforcement contract and efficiency study with other Orange County contract cities.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC SAFETY - A.S.A.P. PROGRAM**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 9,538	\$ 6,415	\$ -	-100%	\$ -	**
Benefits	8,817	7,230	3,000	-59%	3,000	**
<b>Total Personnel Services</b>	<b>18,355</b>	<b>13,645</b>	<b>3,000</b>	<b>-78%</b>	<b>3,000</b>	<b>**</b>
<b>Operating Expenses</b>						
Utilities	1,007	1,200	1,200	**	1,200	**
Supplies and Materials	2,170	3,700	3,700	**	3,700	**
General Expenses:						
Volunteer Recognition	5,000	4,220	5,000	18%	5,000	**
<b>Total Operating Expenses</b>	<b>8,177</b>	<b>9,120</b>	<b>9,900</b>	<b>9%</b>	<b>9,900</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 26,532</b>	<b>\$ 22,765</b>	<b>\$ 12,900</b>	<b>-43%</b>	<b>\$ 12,900</b>	<b>**</b>

***Significant Changes***

The reduction in personnel services is due to the reallocation of the personnel budget to the Human Resources Division in the City Manager Department budget.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC SAFETY - CONTRACT SERVICES**  
**Division Activity Detail**

<b>EXPENSE CATEGORY</b>	<b>ACTUAL 2016/17</b>	<b>AMENDED 2017/18 <sup>(1)</sup></b>	<b>ADOPTED 2018/19</b>	<b>Percent Change From Prior Year</b>	<b>ADOPTED 2019/20</b>	<b>Percent Change From Prior Year</b>
<b>Operating Expenses</b>						
Professional and Contract Services:						
Parking Citation Processing	\$ 161,129	\$ 139,000	\$ 149,000	7%	\$ 149,000	**
Animal Control Services	254,205	290,000	330,000	14%	340,000	3%
Security Services	23,139	23,535	23,535	**	23,535	**
School Crossing Guards	55,563	63,280	67,019	6%	70,370	5%
Supplies and Materials	-	-	-	**	2,500	100%
<b>Total Operating Expenses</b>	<b>494,036</b>	<b>515,815</b>	<b>569,554</b>	<b>10%</b>	<b>585,405</b>	<b>3%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 494,036</b>	<b>\$ 515,815</b>	<b>\$ 569,554</b>	<b>10%</b>	<b>\$ 585,405</b>	<b>3%</b>

**Significant Changes**

Animal control services (contracted through the County of Orange) are increasing by \$40,000 in Fiscal Year 2018/19 and \$10,000 in Fiscal Year 2019/20 due to increased County costs. These are estimated costs, as actual costs are on a fee-for-service basis.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC SAFETY - EMERGENCY PREPAREDNESS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 38,516	\$ 16,135	\$ -	-100%	\$ -	**
Benefits	24,867	10,640	-	-100%	-	**
<b>Total Personnel Services</b>	<b>63,383</b>	<b>26,775</b>	<b>-</b>	<b>-100%</b>	<b>-</b>	<b>**</b>
<b>Operating Expenses</b>						
Supplies and Materials	4,123	5,500	5,500	**	5,500	**
Conferences and Training	-	-	80	100%	80	**
General Expenses	-	80	-	-100%	80	100%
Allocated Charges	1,125	1,760	725	-59%	730	1%
<b>Total Operating Expenses</b>	<b>5,248</b>	<b>7,340</b>	<b>6,305</b>	<b>-14%</b>	<b>6,390</b>	<b>1%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 68,631</b>	<b>\$ 34,115</b>	<b>\$ 6,305</b>	<b>-82%</b>	<b>\$ 6,390</b>	<b>1%</b>

**Significant Changes**

The reduction in personnel services is due to the reallocation of the personnel budget to the Human Resources Division in the City Manager Department budget.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC SAFETY - S.O.N.G.S**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 42,146	\$ 45,650	\$ 46,510	2%	\$ 47,905	3%
Benefits	4,458	4,705	3,335	-29%	4,090	23%
<b>Total Personnel Services</b>	<b>46,604</b>	<b>50,355.00</b>	<b>49,845</b>	<b>-1%</b>	<b>51,995</b>	<b>4%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	24,316	16,500	6,250	-62%	5,250	-16%
Utilities	3,083	3,000	3,015	1%	3,015	**
Supplies and Materials	13,219	11,640	5,781	-50%	2,430	-58%
Maintenance and Repair	18,463	7,920	48,209	509%	50,410	5%
Conferences and Training	-	20,250	500	-98%	500	**
Allocated Charges	93,830	93,000	80,000	-14%	80,000	**
<b>Total Operating Expenses</b>	<b>152,911</b>	<b>152,310</b>	<b>143,755</b>	<b>-6%</b>	<b>141,605</b>	<b>-1%</b>
<b>Capital Expenditures</b>						
Office Furniture and Other Equipment	8,886	6,000	-	-100%	-	**
<b>Total Capital Expenditures</b>	<b>8,886</b>	<b>6,000</b>	<b>-</b>	<b>-100%</b>	<b>-</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 208,401</b>	<b>\$ 208,665</b>	<b>\$ 193,600</b>	<b>-7%</b>	<b>\$ 193,600</b>	<b>**</b>

**Significant Changes**

Conferences and Training costs and Allocated Charges are reducing by approximately \$20,000 and \$13,000, respectively, in Fiscal Year 2018/19 to fund new costs associated with upgrading the internet functionality at City Hall and the City's Community Center (one of the City's designated Emergency Operations Center sites) with fiber optics. The annual cost of this service through Cox Communications is \$40,000.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

# FINANCE DEPARTMENT

*“To provide professional financial management and support to City departments, decision makers and the public in the furtherance of efficiency, optimal use of city resources, and meeting the service needs of all our customers in a fair and accurate manner.”*

## **DEPARTMENT AND DIVISION DESCRIPTIONS**

The Finance Department provides financial support services, utility billing and customer service, and central support services to all departments. A description of the major services that the Financial Services department provides is described below.

### **Finance**

The Finance Division processes and maintains the City’s financial records, reports pertinent financial information in an accurate and timely manner, and plans and implements strategic business and financial direction to ensure sound financial decisions. The division also processes employee payroll, manages central purchasing, ensures the City’s fixed assets are disposed of in compliance with City policies, implements the requirements of the Successor Agency related to winding down the affairs of the former Redevelopment Agency and invests and administers the investment portfolio of the City and the Community Redevelopment Agency.

### **Business Licenses**

The Business License Division issues business and professional licenses and insures compliance with the City’s licensing ordinance; and provides assistance, support and current information to our residents, visitors, and businesses. The Business License Division issues renewals annually, and works closely with code inspection officers to ensure compliance.

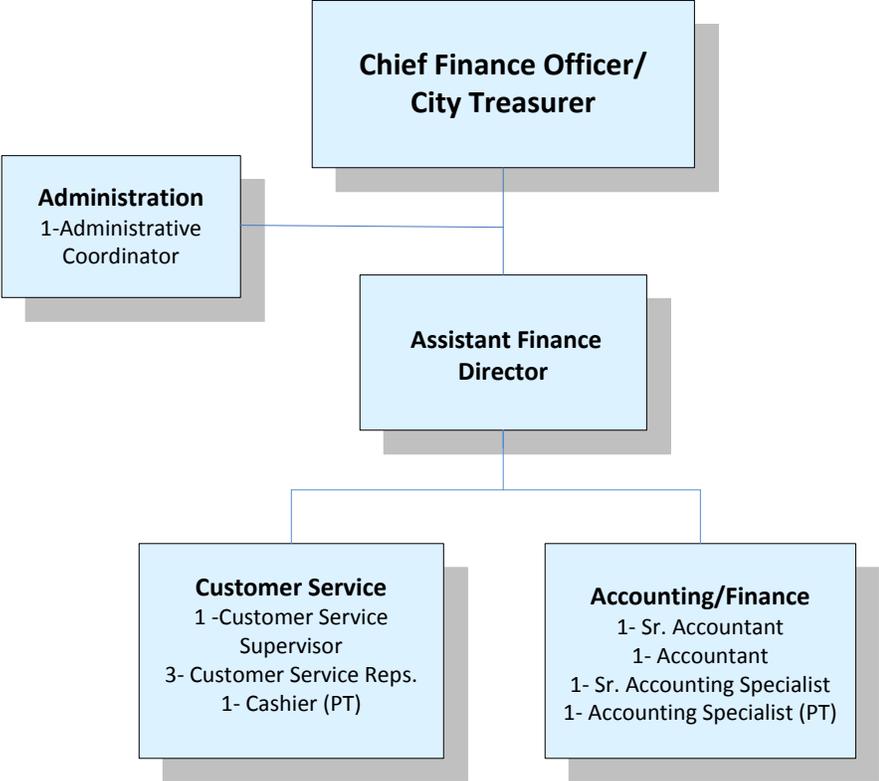
### **Customer Service**

The Customer Service Division provides courteous and reliable customer service in a timely manner as well as providing accurate utility billing information. The Customer Service Division is responsible for administering customer payments, billing, receiving inquiries about water and sewer services, parking permits and central cashiering.

## **SERVICE OBJECTIVES FOR FY 2018/19 and 2019/20**

- Complete and implement the User Fee Study.
- Continue to provide efficient and accurate delivery of payroll, accounts payable and other accounting services.
- Complete general ledger monthly closings, including bank reconciliations, within fifteen (15) days after the end of the month.
- Continue to issue comprehensive annual financial reports (CAFR) in accordance with generally accepted accounting principles.
- Continue to issue a budget document that provides City Council and the community with information about the City’s spending plan.
- Continue to provide the City Council with quarterly financial reports that summarize for City Council review the financial activity of that quarter.
- Continue to provide the City Council with monthly Investment Reports.

# Finance Department Organizational Chart



**FINANCE DEPARTMENT  
DEPARTMENTAL BUDGET SUMMARY  
FISCAL YEARS 2018/19 AND 2019/20**

DESCRIPTION	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
Personnel	\$ 1,547,210	\$ 1,597,260	\$ 1,552,365	-3%	\$ 1,624,435	5%
Operating Expenditures	856,133	876,240	799,910	-9%	831,570	4%
Capital Improvements	426	450	-	-100%	-	**
<b>Grand Total(s)</b>	<b>\$ 2,403,769</b>	<b>\$ 2,473,950</b>	<b>\$ 2,352,275</b>	<b>-5%</b>	<b>\$ 2,456,005</b>	<b>4%</b>
General Fund	\$ 1,519,454	\$ 1,555,940	\$ 1,558,470	**	\$ 1,637,495	5%
Water Enterprise Funds	660,086	735,700	603,370	-18%	614,710	2%
Other Funds	224,229	182,310	190,435	4%	203,800	7%
<b>Grand Total(s)</b>	<b>\$ 2,403,769</b>	<b>\$ 2,473,950</b>	<b>\$ 2,352,275</b>	<b>-5%</b>	<b>\$ 2,456,005</b>	<b>4%</b>

**PERSONNEL**

Full-Time	10	10	10	**	10	**
Part-Time	1.10	1.10	1.16	5%	1.16	**
<b>TOTAL PERSONNEL</b>	<b>11.10</b>	<b>11.10</b>	<b>11.16</b>	<b>1%</b>	<b>11.16</b>	<b>**</b>

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FINANCE DEPARTMENT -ADMINISTRATION**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 305,046	\$ 324,355	\$ 326,930	1%	\$ 336,560	3%
Benefits	179,874	196,385	174,690	-11%	189,460	8%
<b>Total Personnel Services</b>	<b>484,920</b>	<b>520,740</b>	<b>501,620</b>	<b>-4%</b>	<b>526,020</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	114,831	57,370	63,250	10%	63,250	**
Supplies and Materials	3,931	6,280	5,500	-12%	5,500	**
Conferences and Training	103	390	170	-56%	170	**
General Expenses	300	-	-	**	-	**
Allocated Charges	251,090	265,540	271,635	2%	296,575	9%
<b>Total Operating Expenses</b>	<b>370,255</b>	<b>329,580</b>	<b>340,555</b>	<b>3%</b>	<b>365,495</b>	<b>7%</b>
<b>Capital Expenditures</b>						
Office Furniture and Other Equipment	-	450	-	-100%	-	**
<b>Total Capital Expenditures</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>-100%</b>	<b>-</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 855,175</b>	<b>\$ 850,770</b>	<b>\$ 842,175</b>	<b>-1%</b>	<b>\$ 891,515</b>	<b>6%</b>

**Significant Changes**

Benefit costs are decreasing in Fiscal Year 2018/19 primarily due to a retrospective adjustment in workers' compensation insurance costs. In Fiscal Year 2019/20, Personnel Services and Allocated Charges are increasing by approximately \$24,000 each due to the estimated 3% cost of living adjustment increase (subject to City Council approval of employee compensation agreements) and increased employee benefit costs.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FINANCE DEPARTMENT - FINANCE**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 390,943	\$ 353,500	\$ 392,060	11%	\$ 403,465	3%
Benefits	222,024	211,030	198,225	-6%	215,225	9%
<b>Total Personnel Services</b>	<b>612,967</b>	<b>564,530</b>	<b>590,285</b>	<b>5%</b>	<b>618,690</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	110,025	106,670	80,125	-25%	87,725	9%
Supplies and Materials	2,675	1,300	3,500	169%	1,300	-63%
Conferences and Training	5,380	4,540	6,175	36%	6,175	**
General Expenses	1,050	2,225	1,550	-30%	1,550	**
Allocated Charges	310	330	340	3%	350	3%
<b>Total Operating Expenses</b>	<b>119,440</b>	<b>115,065</b>	<b>91,690</b>	<b>-20%</b>	<b>97,100</b>	<b>6%</b>
<b>Capital Expenditures</b>						
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 732,407</b>	<b>\$ 679,595</b>	<b>\$ 681,975</b>	<b>**</b>	<b>\$ 715,790</b>	<b>5%</b>

**Significant Changes**

Personnel Services costs and Professional and Contract Services costs are increasing by \$26,000 and \$28,000, respectively, in Fiscal Years 2018/19 and 2019/20 due to the reallocation of staff time for the Accountant position from the Customer Service Division and due to estimated cost of living compensation adjustments. Professional and Contract Services costs are decreasing in Fiscal Year 2018/19 by a total of \$27,000, of which \$24,000 is due to a city-wide cost allocation plan and fee study that was included in the Fiscal Year 2017/18 Amended Budget.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FINANCE DEPARTMENT - BUSINESS LICENSES**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 40,088	\$ 63,160	\$ 68,575	9%	\$ 70,885	3%
Benefits	19,224	37,665	34,945	-7%	38,065	9%
<b>Total Personnel Services</b>	<b>59,312</b>	<b>100,825</b>	<b>103,520</b>	<b>3%</b>	<b>108,950</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	754	4,000	700	-83%	700	**
Supplies and Materials	4,863	12,260	6,260	-49%	6,260	**
Conferences and Training	-	-	1,200	100%	1,200	**
General Expenses	-	-	-	**	-	**
<b>Total Operating Expenses</b>	<b>5,617</b>	<b>16,260</b>	<b>8,160</b>	<b>-50%</b>	<b>8,160</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 64,929</b>	<b>\$ 117,085</b>	<b>\$ 111,680</b>	<b>-5%</b>	<b>\$ 117,110</b>	<b>5%</b>

***Significant Changes***

No significant changes.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FINANCE DEPARTMENT - CUSTOMER SERVICE**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 249,661	\$ 265,070	\$ 233,665	-12%	\$ 240,655	3%
Benefits	140,350	146,095	123,275	-16%	130,120	6%
<b>Total Personnel Services</b>	<b>390,011</b>	<b>411,165</b>	<b>356,940</b>	<b>-13%</b>	<b>370,775</b>	<b>4%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	190,242	266,580	218,700	-18%	219,300	**
Utilities	679	800	800	0%	800	**
Supplies and Materials	56,235	58,690	56,420	-4%	56,220	**
Conferences and Training	4,372	5,200	1,600	-69%	1,600	**
Bad Debt Expense	73,865	45,000	50,000	11%	50,000	**
Allocated Charges	35,428	39,065	31,985	-18%	32,895	3%
<b>Total Operating Expenses</b>	<b>360,821</b>	<b>415,335</b>	<b>359,505</b>	<b>-13%</b>	<b>360,815</b>	<b>**</b>
<b>Capital Expenditures</b>						
Office Furniture and Other Equipment	426	-	-	**	-	**
<b>Total Capital Expenditures</b>	<b>426</b>	<b>-</b>	<b>-</b>	<b>**</b>	<b>-</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>						
	<b>\$ 751,258</b>	<b>\$ 826,500</b>	<b>\$ 716,445</b>	<b>-13%</b>	<b>\$ 731,590</b>	<b>2%</b>

**Significant Changes**

Personnel Services costs are decreasing in Fiscal Year 2018/19 due to the reallocation of the following positions to the Finance Division: Assistant Finance Director, Accountant, and Accounting Specialist. Professional and contract services are decreasing in Fiscal Year 2018/19 by \$48,000 due to reduced contracted meter reading costs based on actual activity (\$22,000); one-time special projects for the City's utility billing system that are included in the Fiscal Year 2017/18 Amended Budget (\$16,000); and a reduction in banking fees based on actual activity (\$10,000).

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.



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# DEVELOPMENT SERVICES DEPARTMENT

*“Working with the Community to welcome new opportunities for businesses and residents while preserving the village-like character of the community through high quality design, well-planned land uses, diverse housing, and the preservation of cultural resources, open space, natural creeks and ridgelines in a manner that will enhance the quality of life for the City's present and future residents.”*

## DEPARTMENT AND DIVISION DESCRIPTIONS

The Development Services Department is responsible for the planning and development of the community. Under policies and regulations established by the City Council, the Department partners with community leaders and other City Departments to ensure that proposed private development projects benefit the community, maintain the high quality of existing uses and facilities, and preserve the City's heritage. Development Services provides current and long-range land use planning, building safety permitting and inspections, code enforcement, housing services, and historic preservation programs to ensure balanced physical development of the City in accordance with the City's adopted General Plan, Zoning Code, Architectural Design Guidelines, and the California Building Code (CBC). The department consists of four divisions: Administration, Planning, Housing, and Permit/Inspection/Code Enforcement.

### **Administration Division**

Provides support to the other divisions so that development applications are processed efficiently and the Department achieves its goals and objectives. Contract management, budget control, payroll administration, and cost recovery administration are provided by the Administration Division. The Division also provides commission and committee support functions.

### **Planning Division**

Manages the development review process to assure that new private development projects further the City's General Plan goals and policies. The Division implements the land use policies and Codes established by the City Council, oversees implementation of the General Plan, provides both Department and city-wide support for compliance with the California Environmental Quality Act (CEQA) and Subdivision Map Act, coordinates with Community Services and Public Works on oversight, implementation, and design of City open space properties and administers the City's historic preservation programs. Additionally, the Division provides planning and permitting services at the City's One-Stop counter operation and provides recommendations to the City Council, Planning Commission, Cultural Heritage Commission, Design Review Committee and Zoning Administrator on development applications and land use policies.

### **Housing Division**

Provides information and oversees management of the administration of all affordable housing programs within the City. Implements Housing programs, including the Owner-Occupied Rehabilitation Loans, Little Hollywood Housing opportunities, and Rental Subsidy programs. Ensures Mobile Home Park operation (Closure and Rent Control) is in compliance with Municipal Code and facilitates the continuous development of housing for all economic segments of the community. Oversees implementation of the General Plan Housing Element goals and policies.

### **Permit/Inspection/Code Enforcement Division**

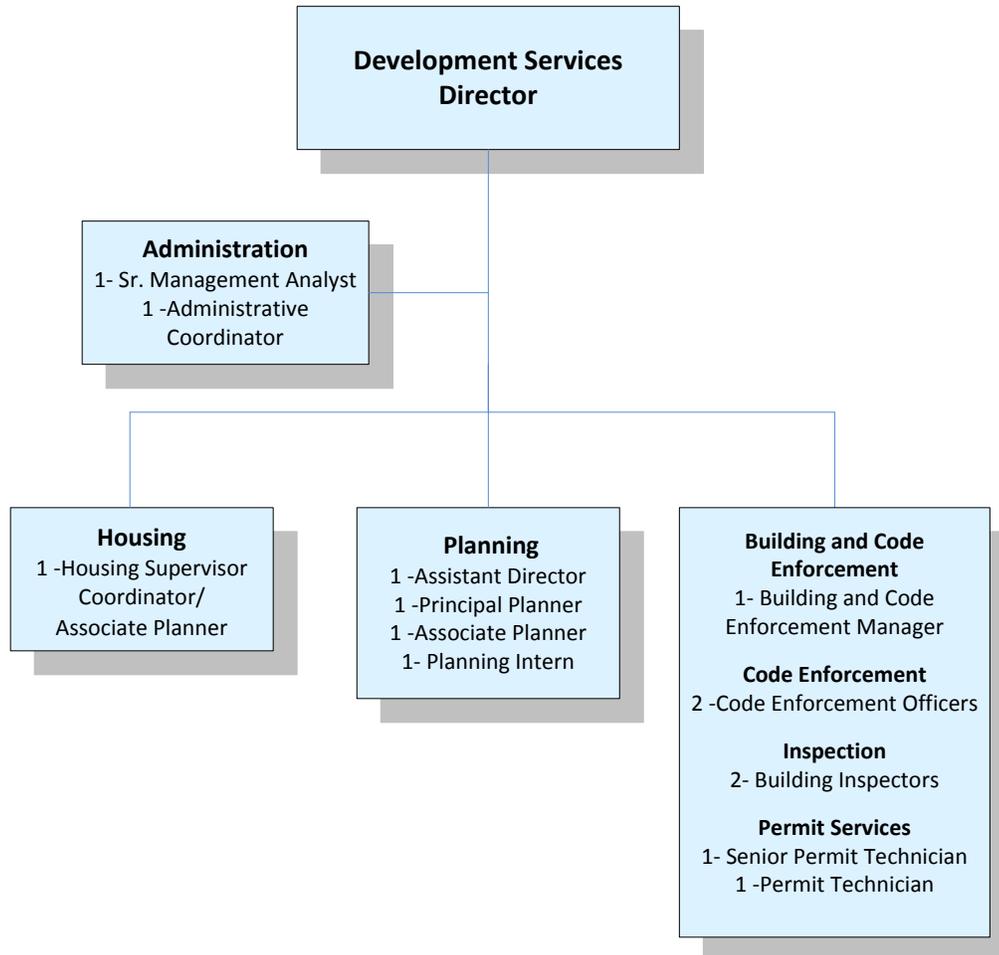
Provides professional, courteous, and prompt service to the community at the public counter, through plan check and inspection activities. Supplies building code-related information to contractors and property owners. Ensures compliance of new construction and structures with the California Building Code

requirements. Protects public safety and the value of property by inspecting construction, enforcing the building codes and enforcing fire safety codes. Contributes to the long-term viability of the community by encouraging compliance with City codes regarding land use regulations, building codes, property maintenance, and the maintenance of structures and premises through education, cooperation, enforcement, citation and abatement procedures to protect the health, safety and welfare of the City. The Division provides support to other City departments in the areas of unauthorized non-stormwater discharge, materials in the public right-of-way and operations on city owned properties.

#### **SERVICE OBJECTIVES FOR FY 2018/19 and 2019/20**

- Assist the Public Works and Utilities Department with the design and construction of the Northwest Open Space Community Park Improvements.
- Work with the Public Works and Utilities Department to improve project review activities for public and private development planning and construction projects.
- Complete adoption of a General Plan Amendment and Code Amendment for the HTC Master Plan update.
- Work with the Public Works and Utilities Department and Financial Services Department to develop short and long term plans to address Downtown Parking demands.
- Effectively manage the entitlement processing for significant development proposals, such as River Street, The Farm, Ganahl Lumber, Distrito La Novia, San Juan Meadows, and Tirador. Complete a Retail Market Parking Code Amendment
- Complete a Sign Code Amendment.
- Use TRAKiT for real-time building inspection results and Code Enforcement case update to improve efficiency.

# Development Services Organizational Chart



**DEVELOPMENT SERVICES  
DEPARTMENTAL BUDGET SUMMARY  
FISCAL YEARS 2018/19 AND 2019/20**

DESCRIPTION	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
Personnel	\$ 2,269,716	\$ 2,316,355	\$ 2,251,505	-3%	\$ 2,374,500	5%
Operating Expenditures	955,971	966,715	790,120	-18%	874,385	11%
<b>Grand Total(s)</b>	<b>\$ 3,225,687</b>	<b>\$ 3,283,070</b>	<b>\$ 3,041,625</b>	<b>-7%</b>	<b>\$ 3,248,885</b>	<b>7%</b>
General Fund	\$ 2,796,940	\$ 2,570,345	\$ 2,536,480	-1%	\$ 2,684,770	6%
Capital Improvement Fund	111,372	27,785	28,585	3%	29,790	4%
Other Funds	317,375	684,940	476,560	-30%	534,325	12%
<b>Grand Total(s)</b>	<b>\$ 3,225,687</b>	<b>\$ 3,283,070</b>	<b>\$ 3,041,625</b>	<b>-7%</b>	<b>\$ 3,248,885</b>	<b>7%</b>

**REGULAR PERSONNEL**

Full-Time	14	14	14	**	14	**
Part-Time	0.85	0.47	0.47	**	0.47	**
<b>REGULAR PERSONNEL</b>	<b>14.85</b>	<b>14.47</b>	<b>14.47</b>	<b>**</b>	<b>14.47</b>	<b>**</b>

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**DEVELOPMENT SERVICES-ADMINISTRATION**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL	AMENDED	ADOPTED	Percent	ADOPTED	Percent
	2016/17	2017/18 <sup>(1)</sup>	2018/19	Change From Prior Year	2019/20	Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 294,081	\$ 260,170	\$ 276,325	6%	\$ 284,460	3%
Benefits	170,286	160,595	141,440	-12%	153,320	8%
<b>Total Personnel Services</b>	<b>464,367</b>	<b>420,765</b>	<b>417,765</b>	<b>-1%</b>	<b>437,780</b>	<b>5%</b>
<b>Operating Expenses</b>						
Supplies and Materials	2,823	4,310	4,310	**	4,310	**
Conferences and Training	1,220	785	1,050	34%	1,050	**
Allocated Charges	387,122	408,380	374,425	-8%	411,595	10%
<b>Total Operating Expenses</b>	<b>391,165</b>	<b>413,475</b>	<b>379,785</b>	<b>-8%</b>	<b>416,955</b>	<b>10%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 855,532</b>	<b>\$ 834,240</b>	<b>\$ 797,550</b>	<b>-4%</b>	<b>\$ 854,735</b>	<b>7%</b>

**Significant Changes**  
Personnel services costs are increasing by approximately \$20,000 in Fiscal Year 2019/20 due to the 3% cost of living increase and related benefit increases. Allocated charges are decreasing in Fiscal Year 2018/19 by approximately \$34,000 and increasing by \$37,170 in Fiscal Year 2019/20 due to the retroactive credit adjustment in the City's Fiscal Year 2018/19 general liability insurance premium. (The City-wide impact of the adjustment is (\$116,000)). The Fiscal Year 2019/20 Budget does not currently anticipate any retroactive adjustment to the City's general liability insurance premium.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**DEVELOPMENT SERVICES-BOARDS AND COMMISSIONS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Operating Expenses</b>						
Supplies and Materials	\$ 122	\$ -	\$ -	**	\$ -	**
Conferences and Training	1,304	1,800	3,600	100%	3,600	**
<b>Total Operating Expenses</b>	<b>1,426</b>	<b>1,800</b>	<b>3,600</b>	<b>100%</b>	<b>3,600</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 1,426</b>	<b>\$ 1,800</b>	<b>\$ 3,600</b>	<b>100%</b>	<b>\$ 3,600</b>	<b>**</b>

**Significant Changes**

No significant changes.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**DEVELOPMENT SERVICES-PLANNING SERVICES**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 481,481	\$ 499,820	\$ 524,590	5%	\$ 544,890	4%
Benefits	304,707	316,055	282,725	-11%	309,470	9%
<b>Total Personnel Services</b>	<b>786,188</b>	<b>815,875</b>	<b>807,315</b>	<b>-1%</b>	<b>854,360</b>	<b>6%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	194,942	35,300	6,300	-82%	26,300	317%
Supplies and Materials	78	750	750	**	750	**
Conferences and Training	2,061	1,960	2,800	43%	2,800	**
General Expenses	2,836	2,810	2,810	**	2,810	**
Allocated Charges	81,033	112,000	126,980	13%	132,485	4%
<b>Total Operating Expenses</b>	<b>280,950</b>	<b>152,820</b>	<b>139,640</b>	<b>-9%</b>	<b>165,145</b>	<b>18%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 1,067,138</b>	<b>\$ 968,695</b>	<b>\$ 946,955</b>	<b>-2%</b>	<b>\$ 1,019,505</b>	<b>8%</b>

**Significant Changes**

Salary and Wages are increasing by approximately \$25,000 and \$20,000 due to the 2% and 3% cost of living increases estimated in Fiscal Years 2018/19 and 2019/20, respectively, as well as the reallocation of the Associate Planner and Housing Supervisor/Associate Planner's staff time from other divisions. Allocated Charges are increasing by approximately \$15,000 in Fiscal Year 2018/19 due to the 2% cost of living adjustment planned next year as well as increased staff time allocated for the Assistant Development Services Director position to the Developer Deposit Fund. (Administrative overhead is based on full-time salaries, therefore, as full-time salaries charged to funds outside the General Fund increase, the administrative overhead cost also increases.) Professional and Contract Services are decreasing in Fiscal Year 2018/19 by \$29,000 because the Fiscal Year 2017/18 Amended Budget includes costs for non-recurring projects such as: legal services for the South Orange County Reliability Enhancement (SOCRE) project (\$13,000) and a hearing officer for the mobile home parks rent control (\$15,000). Professional and Contract Services costs are increasing by \$20,000 in Fiscal Year 2019/20 to engage a consultant to prepare an update to the City's Housing Element.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**DEVELOPMENT SERVICES-PERMIT SERVICES**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 249,174	\$ 250,975	\$ 232,380	-7%	\$ 242,720	4%
Benefits	151,594	143,005	126,535	-12%	139,260	10%
<b>Total Personnel Services</b>	<b>400,768</b>	<b>393,980</b>	<b>358,915</b>	<b>-9%</b>	<b>381,980</b>	<b>6%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	54,106	43,250	78,375	81%	37,250	-52%
Supplies and Materials	-	120	120	**	120	**
Conferences and Training	23	360	400	11%	400	**
General Expenses	-	200	200	**	200	**
<b>Total Operating Expenses</b>	<b>54,129</b>	<b>43,930</b>	<b>79,095</b>	<b>80%</b>	<b>37,970</b>	<b>-52%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 454,897</b>	<b>\$ 437,910</b>	<b>\$ 438,010</b>	<b>**</b>	<b>\$ 419,950</b>	<b>-4%</b>

**Significant Changes**

Personnel Services costs are decreasing by \$35,000 in Fiscal Year 2018/19 due to the filling of the Permit Technician position at a lower pay grade. Professional and Contract Services are fluctuating in Fiscal Years 2018/19 (increasing by \$35,000) and 2019/20 (decreasing by \$23,000) due to the fluctuation anticipated in the City's development activity. The City is anticipating an increase in development activity over the next two year budget and is planning to increase contracted building plan check services to accommodate the additional workload.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**DEVELOPMENT SERVICES-HOUSING**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL	AMENDED	ADOPTED	Percent	ADOPTED	Percent
	2016/17	2017/18 <sup>(1)</sup>	2018/19	Change From Prior Year	2019/20	Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 17,147	\$ 22,755	\$ 28,100	23%	\$ 28,940	3%
Benefits	10,871	17,675	15,700	-11%	17,020	8%
<b>Total Personnel Services</b>	<b>28,018</b>	<b>40,430</b>	<b>43,800</b>	<b>8%</b>	<b>45,960</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	93,461	309,300	80,350	-74%	116,850	45%
General Expenses	32	-	-	**	-	**
Allocated Charges	9,064	18,340	19,300	5%	19,875	3%
<b>Total Operating Expenses</b>	<b>102,557</b>	<b>327,640</b>	<b>99,650</b>	<b>-70%</b>	<b>136,725</b>	<b>37%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 130,575</b>	<b>\$ 368,070</b>	<b>\$ 143,450</b>	<b>-61%</b>	<b>\$ 182,685</b>	<b>27%</b>

**Significant Changes**

The fluctuation in Professional and Contract Services costs in Fiscal Years 2018/19 (decreasing by approximately \$229,00) and Fiscal Year 2019/20 (increasing by \$36,500) is associated with anticipated activity in the City's housing rehabilitation loan program. The number of households eligible for this program has been declining. The Fiscal Year 2017/18 Amended Budget includes the accumulation of carryover funding from prior fiscal years. This program is funded by program income (not General Fund) received from the Community Development Block Grant (CDBG) and Home Investment Partnership federal programs.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**DEVELOPMENT SERVICES-INSPECTION SERVICES**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL	AMENDED	ADOPTED	Percent	ADOPTED	Percent
	2016/17	2017/18 <sup>(1)</sup>	2018/19	Change From Prior Year	2019/20	Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 173,016	\$ 178,310	\$ 185,210	4%	\$ 190,820	3%
Benefits	82,639	119,800	104,690	-13%	113,380	8%
<b>Total Personnel Services</b>	<b>255,655</b>	<b>298,110</b>	<b>289,900</b>	<b>-3%</b>	<b>304,200</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	985	2,700	54,100	1904%	79,300	47%
Utilities	472	500	500	**	500	**
Supplies and Materials	422	680	680	**	680	**
Conferences and Training	1,750	2,120	3,000	42%	3,000	**
General Expenses	2,589	1,225	1,225	**	1,225	**
Allocated Charges	11,585	5,880	8,170	39%	8,225	1%
<b>Total Operating Expenses</b>	<b>17,803</b>	<b>13,105</b>	<b>67,675</b>	<b>416%</b>	<b>92,930</b>	<b>37%</b>
<b>DIVISION ACTIVITY TOTAL</b>						
	<b>\$ 273,458</b>	<b>\$ 311,215</b>	<b>\$ 357,575</b>	<b>15%</b>	<b>\$ 397,130</b>	<b>11%</b>

**Significant Changes**

Professional and Contract Services are increasing in Fiscal Years 2018/19 and 2019/20 by \$51,000 and \$25,000, respectively, due to the increase in building permit activity anticipated in the City over the next couple fiscal years. The City is planning to accommodate the increased workload by contracting out some building inspection activities during this time.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**DEVELOPMENT SERVICES-CODE ENFORCEMENT**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL	AMENDED	ADOPTED	Percent	ADOPTED	Percent
	2016/17	2017/18 <sup>(1)</sup>	2018/19	Change From Prior Year	2019/20	Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 197,415	\$ 197,605	\$ 201,545	2%	\$ 207,575	3%
Benefits	129,551	132,460	114,575	-14%	124,080	8%
<b>Total Personnel Services</b>	<b>326,966</b>	<b>330,065</b>	<b>316,120</b>	<b>-4%</b>	<b>331,655</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	259	-	-	**	-	**
Utilities	9	200	200	**	200	**
Supplies and Materials	314	520	520	**	520	**
Conferences and Training	36	-	400	100%	400	**
Allocated Charges	3,705	2,570	8,660	237%	8,715	1%
<b>Total Operating Expenses</b>	<b>4,323</b>	<b>3,290</b>	<b>9,780</b>	<b>197%</b>	<b>9,835</b>	<b>1%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 331,289</b>	<b>\$ 333,355</b>	<b>\$ 325,900</b>	<b>-2%</b>	<b>\$ 341,490</b>	<b>5%</b>

**Significant Changes**

No significant changes.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**DEVELOPMENT SERVICES-CIP ADMINISTRATION**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent		
				Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 4,704	\$ 10,325	\$ 11,350	10%	\$ 11,690	3%
Benefits	3,050	6,805	6,340	-7%	6,875	8%
<b>Total Personnel Services</b>	<b>7,754</b>	<b>17,130</b>	<b>17,690</b>	<b>3%</b>	<b>18,565</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	95,266	755	-	-100%	-	**
Utilities	4,980	-	-	**	-	**
Allocated Charges	3,372	9,900	10,895	10%	11,225	3%
<b>Total Operating Expenses</b>	<b>103,618</b>	<b>10,655</b>	<b>10,895</b>	<b>2%</b>	<b>11,225</b>	<b>3%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 111,372</b>	<b>\$ 27,785</b>	<b>\$ 28,585</b>	<b>3%</b>	<b>\$ 29,790</b>	<b>4%</b>

**Significant Changes**

No significant changes.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

# COMMUNITY SERVICES

*“The City of San Juan Capistrano Community Services Department is dedicated to enriching the lives of residents by providing diverse human and leisure services that contribute to the uniqueness of the community, while remaining consistent with today’s economic resources.”*

## **DEPARTMENT AND DIVISION DESCRIPTIONS**

The Community Services Department is responsible for the development and delivery of the comprehensive leisure/human services including community enrichment programs. The Department oversees public and group use of many City facilities including the Community Center, City Gymnasium, Sports Park, other athletic field parks, Historic Town Center Park, Los Rios Park, Community Gardens, La Sala Auditorium and Courtyard, City rental park sites and one of the City’s newest parks, Reata Park and Event Center. Programs and services are available for pre-school age children to senior citizens. Additionally, the Department conducts many important community-wide events such as the 4<sup>th</sup> of July Celebration, San Juan Summer Nites Concerts, Spring Eggstravaganza, and the Holiday Tree Lighting Ceremony, in addition to assisting in the annual Fiesta de Las Golondrinas Swallows Day Parade. The Department publishes a quarterly community newsletter and maintains the Community Services Department’s web pages on the City website which provides important program and services information. The Department provides staff support to the: Parks, Recreation, Youth and Senior Services, Trails and Equestrian Commission; Youth Advisory Board; Boys & Girls Clubs of Capistrano Valley; San Juan Capistrano Fiesta Association; San Juan Senior Citizens Club, Inc.; Age Well Senior Services; community youth/adult sport organizations; and various active community-based service groups.

### **Administration**

The Administration Division provides management and oversight of all Department functions to include operating budget; establish and maintain partner relationships with the community businesses, sport organizations, non-profit/service organizations; and seek viable youth/adult programs offered through internships or grants.

### **Community Services (CIP Administration)**

The Community Service (CIP Administration) Division is to identify, assess, and recommend facilities and parks projects and oversee playground upgrades for the community.

### **Facility Operations**

The purpose of the Facility Operations Division is to make available and market a variety of facilities throughout the City of San Juan Capistrano in which residents/businesses can meet, socialize, and/or participate in community programs and events. This Division is now responsible to provide user friendly policies to rent Open Space sites that adhere to the City Council Priorities.

### **Special Events**

The Special Events Division provides unique, recurrent special events that generate an atmosphere of “community” and help to promote successful relationships between residents and businesses. These special events attract a substantial number of participants. Special events enable the City to bring diverse segments of the community together to while introducing them to local businesses. The events provide businesses an opportunity to network with the community and other businesses, while increasing revenue to defray costs associated with events. Sponsorships are sought through various forms of solicitation; such as water bill inserts and offerings from potential sponsors.

### **Class Programs**

The Class Programs Division provides energetic, fun, interesting and challenging classes to the citizens of all ages in San Juan Capistrano, while collaborating with local businesses and community entrepreneurs to share their expertise. The goal of this Division is to deliver affordable classes that are of interest to a diverse array of people and to generate revenue for both the City and contracted instructors.

### **Athletic Programs**

The Athletic Programs Division collaborates with youth/adult sport organizations to provide to San Juan Capistrano youth/adults a prototype of self-discipline, self-motivation, commitment, excellence, loyalty, cooperation and other desirable traits that are gleaned from participating in sporting activities. The Athletic Programs Division provides income to the City; and delivers a large population of sport participants to patronize San Juan Capistrano businesses, restaurants and hotels.

### **Youth Programs**

This Division incorporates two programs for young children to teens – The Boys & Girls Clubs of Capistrano Valley and the Youth Advisory Board. The City contracts with the Boys & Girls Clubs of Capistrano Valley to maintain a quality-based after-school program for the children of San Juan Capistrano while the Youth Advisory Board enables San Juan Capistrano teens to participate in local government, learn City structure, and be the voice of the needs and interests within their youth-oriented collective.

### **Senior Citizens Services**

The Senior Services Division offers a variety of leisure and educational programs, events and classes that promote intellectual and physical activity, while encouraging continued socialization. The programs increase awareness of services designed to benefit older adults. The Senior Program is dependent on volunteers to instruct classes, workshops and offer social service type programs at the Community Center. Community sponsorship and support enables the Division to continue providing essential services at little or no cost.

### **Community Center Operations**

The Community Center Operations Division generates revenue by providing quality facilities at an affordable cost to a diverse range of residents, businesses and organizations in and around the community.

### **Gymnasium Operations**

The Gymnasium Operations Division provides gym rental opportunities, with an emphasis on developing rentals during school breaks and the summer for clinics and camps. The gym is available to children and adults seeking physical fitness.

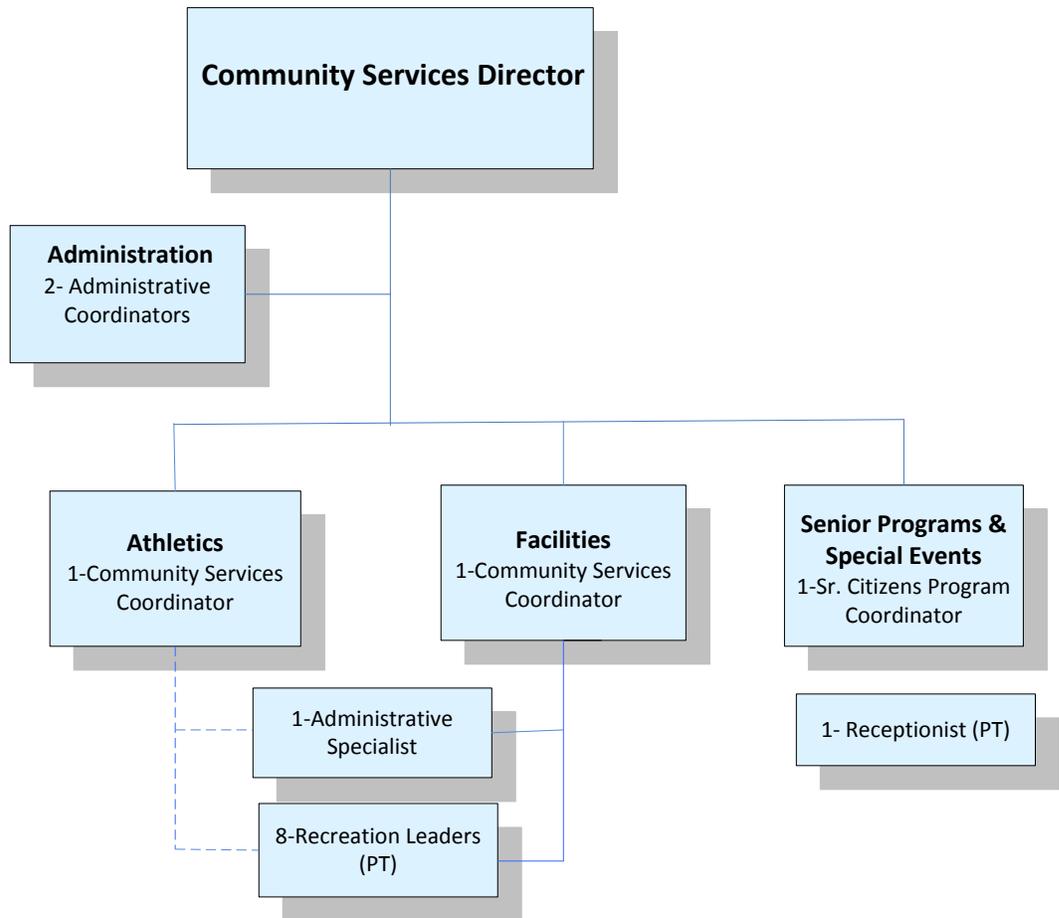
### **SERVICE OBJECTIVES FOR FY 2018/19**

- Implement Share Point (internal scheduling tool) for facility rental calendars, etc.
- Review software tools available to assist in scheduling classes and facility reservations.
- Address trail connectivity issues in the Eastern Open Space.
- Update Administrative Policy 610 regarding City Facility Rental Regulations.
- Develop recommendations for Phase II of Fee Study.

### **SERVICE OBJECTIVES FOR FY 2019/20**

- Review opportunities for improving amenities and increasing rentals at Reata Park.
- Identify and Implement tools to promote class programs.
- Implement revised Fee Study.
- Revise departmental forms.

# Community Services Organizational Chart



**COMMUNITY SERVICES  
DEPARTMENTAL BUDGET SUMMARY  
FISCAL YEARS 2018/19 AND 2019/20**

DESCRIPTION	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
Personnel	\$ 1,211,395	\$ 1,194,140	\$ 1,089,000	-9%	\$ 1,147,540	5%
Operating Expenditures	890,769	951,850	1,125,765	18%	1,119,800	-1%
Capital Improvements	22,000	245,150	-	-100%	120,000	100%
<b>Grand Total(s)</b>	<b>\$ 2,124,164</b>	<b>\$ 2,391,140</b>	<b>\$ 2,214,765</b>	<b>-7%</b>	<b>\$ 2,387,340</b>	<b>8%</b>
General Fund	\$ 2,098,014	\$ 2,140,015	\$ 2,214,765	3%	\$ 2,267,340	2%
Facilities Operations Fund	4,150	-	-	**	-	**
Capital Improvement Fund	22,000	250,000	-	-100%	120,000	100%
Other Funds	-	1,125	-	-100%	-	**
<b>Grand Total(s)</b>	<b>\$ 2,124,164</b>	<b>\$ 2,391,140</b>	<b>\$ 2,214,765</b>	<b>-7%</b>	<b>\$ 2,387,340</b>	<b>8%</b>

**REGULAR PERSONNEL**

Full-Time	7	7	7	**	7	**
Part-Time	4.88	3.55	3.55	**	3.55	**
<b>REGULAR PERSONNEL</b>	<b>11.88</b>	<b>10.55</b>	<b>10.55</b>	<b>**</b>	<b>10.55</b>	<b>**</b>

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - ADMINISTRATION**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 393,081	\$ 345,040	\$ 342,950	-1%	\$ 355,960	4%
Benefits	209,761	202,345	173,640	-14%	190,190	10%
<b>Total Personnel Services</b>	<b>602,842</b>	<b>547,385</b>	<b>516,590</b>	<b>-6%</b>	<b>546,150</b>	<b>6%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	4,123	4,300	5,000	16%	5,000	**
Utilities	661	800	660	-18%	660	**
Supplies and Materials	12,161	8,945	9,050	1%	9,050	**
Conferences and Training	147	150	1,750	1067%	1,750	**
General Expenses	435	900	500	-44%	500	**
Allocated Charges	234,609	250,325	188,875	-25%	207,685	10%
<b>Total Operating Expenses</b>	<b>252,136</b>	<b>265,420</b>	<b>205,835</b>	<b>-22%</b>	<b>224,645</b>	<b>9%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 854,978</b>	<b>\$ 812,805</b>	<b>\$ 722,425</b>	<b>-11%</b>	<b>\$ 770,795</b>	<b>7%</b>

**Significant Changes**

Benefits are decreasing by approximately \$29,000 in Fiscal Year 2018/19 due to a retrospective credit adjustment (\$10,000) that is reflected in the City's workers compensation insurance costs for Fiscal Year 2018/19 and reduced health insurance rates for Calendar Year 2018 (\$12,000). In Fiscal Years 2019/20, Personnel Services costs are increasing by approximately \$30,000 to reflect the 3% estimated cost of living wage adjustment (\$13,000) for that year and due to increased employee benefit costs estimated for Fiscal Year 2019/20 (\$17,000). Allocated charges are decreasing in Fiscal Year 2018/19 by approximately \$61,000 due to the City's retrospective adjustment that was applied to the Fiscal Year 2018/19 general liability insurance premium. Allocated charges are increasing in Fiscal Year 2019/20 by \$19,000 because the Fiscal Year 2019/20 budget does not anticipate a retrospective adjustment to be incorporated into the City's general liability insurance premium (\$14,000).

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - FACILITY OPERATIONS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 78,301	\$ 83,525	\$ 84,560	1%	\$ 87,580	4%
Benefits	41,194	38,855	33,305	-14%	36,615	10%
<b>Total Personnel Services</b>	<b>119,495</b>	<b>122,380</b>	<b>117,865</b>	<b>-4%</b>	<b>124,195</b>	<b>5%</b>
<b>Operating Expenses</b>						
Supplies and Materials	79	145	300	107%	300	**
Maintenance and Repair	4,831	1,275	-	-100%	-	**
Allocated Charges	75,685	102,065	172,915	69%	149,210	-14%
<b>Total Operating Expenses</b>	<b>80,595</b>	<b>103,485</b>	<b>173,215</b>	<b>67%</b>	<b>149,510</b>	<b>-14%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 200,090</b>	<b>\$ 225,865</b>	<b>\$ 291,080</b>	<b>29%</b>	<b>\$ 273,705</b>	<b>-6%</b>

***Significant Changes***

Allocated charges are increasing by \$71,000 in Fiscal Year 2018/19 because the City did not fund depreciation in Fiscal Year 2017/18 due to budget constraints (\$36,000). In addition, the Fiscal Year 2018/19 Budget includes \$25,000 in one-time repairs for the La Couague and Nydegger buildings.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - SPECIAL EVENTS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL		AMENDED		ADOPTED		Percent	Percent
	2016/17	2017/18 <sup>(1)</sup>	2018/19	2018/19	Prior Year	2019/20	Prior Year	
<b>Personnel Services</b>								
Salary and Wages	\$ 78,864	\$ 94,150	\$ 88,550		-6%	\$ 91,000		3%
Benefits	38,113	49,010	36,345		-26%	39,610		9%
<b>Total Personnel Services</b>	<b>116,977</b>	<b>143,160</b>	<b>124,895</b>		<b>-13%</b>	<b>130,610</b>		<b>5%</b>
<b>Operating Expenses</b>								
Professional and Contract Services	78,170	85,160	87,155		2%	87,155		**
Supplies and Materials	5,652	8,325	8,775		5%	8,775		**
<b>Total Operating Expenses</b>	<b>83,822</b>	<b>93,485</b>	<b>95,930</b>		<b>3%</b>	<b>95,930</b>		<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 200,799</b>	<b>\$ 236,645</b>	<b>\$ 220,825</b>		<b>-7%</b>	<b>\$ 226,540</b>		<b>3%</b>

**Significant Changes**

Personnel Services costs are decreasing by \$18,000 due to the reallocation of the Administrative Coordinator position to the Administration Division and reduced workers compensation and health insurance costs.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - CLASS PROGRAMS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL		ADOPTED		Percent	ADOPTED		Percent
	2016/17	2017/18 <sup>(1)</sup>	2018/19	2018/19	Change From Prior Year	2019/20	2019/20	Change From Prior Year
<b>Personnel Services</b>								
Salary and Wages	\$ 20,316	\$ 34,740	\$ 9,800		-72%	\$ 10,100		3%
Benefits	13,164	22,900	5,460		-76%	5,920		8%
<b>Total Personnel Services</b>	<b>33,480</b>	<b>57,640</b>	<b>15,260</b>		<b>-74%</b>	<b>16,020</b>		<b>5%</b>
<b>Operating Expenses</b>								
Professional and Contract Services	17,297	89,700	89,700		**	89,700		**
<b>Total Operating Expenses</b>	<b>17,297</b>	<b>89,700</b>	<b>89,700</b>		<b>**</b>	<b>89,700</b>		<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 50,777</b>	<b>\$ 147,340</b>	<b>\$ 104,960</b>		<b>-29%</b>	<b>\$ 105,720</b>		<b>1%</b>

**Significant Changes**

Personnel Services costs are decreasing by \$42,000 due to the reallocation of the Administrative Coordinator position to the Administration Division and reduced workers compensation and health insurance costs.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - ATHLETIC PROGRAMS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL	AMENDED	ADOPTED	Percent	ADOPTED	Percent
	2016/17	2017/18 <sup>(1)</sup>	2018/19	Change From Prior Year	2019/20	Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 48,584	\$ 62,815	\$ 62,215	-1%	\$ 64,240	3%
Benefits	24,003	31,135	24,850	-20%	27,230	10%
<b>Total Personnel Services</b>	<b>72,587</b>	<b>93,950</b>	<b>87,065</b>	<b>-7%</b>	<b>91,470</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	5,797	7,600	7,600	**	7,600	**
Supplies and Materials	26	200	200	**	200	**
<b>Total Operating Expenses</b>	<b>5,823</b>	<b>7,800</b>	<b>7,800</b>	<b>**</b>	<b>7,800</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 78,410</b>	<b>\$ 101,750</b>	<b>\$ 94,865</b>	<b>-7%</b>	<b>\$ 99,270</b>	<b>5%</b>

**Significant Changes**

No significant changes.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - YOUTH PROGRAMS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 16,491	\$ 19,235	\$ 21,000	9%	\$ 21,660	3%
Benefits	10,685	12,685	11,725	-8%	12,740	9%
<b>Total Personnel Services</b>	<b>27,176</b>	<b>31,920</b>	<b>32,725</b>	<b>3%</b>	<b>34,400</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	78,060	78,060	78,060	**	78,060	**
Supplies and Materials	100	60	-	-100%	-	**
<b>Total Operating Expenses</b>	<b>78,160</b>	<b>78,120</b>	<b>78,060</b>	<b>**</b>	<b>78,060</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 105,336</b>	<b>\$ 110,040</b>	<b>\$ 110,785</b>	<b>1%</b>	<b>\$ 112,460</b>	<b>2%</b>

**Significant Changes**

No significant changes.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - EARLY CHILDHOOD DEVELOPMENT**  
**Division Activity Detail**

<b>EXPENSE CATEGORY</b>	<b>ACTUAL</b>	<b>AMENDED</b>	<b>ADOPTED</b>	<b>Percent</b>	<b>ADOPTED</b>	<b>Percent</b>
	<b>2016/17</b>	<b>2017/18 <sup>(1)</sup></b>	<b>2018/19</b>	<b>Change From</b>	<b>2019/20</b>	<b>Change From</b>
				<b>Prior Year</b>		<b>Prior Year</b>
<b>Personnel Services</b>						
Salary and Wages	\$ 54,279	\$ -	\$ -	**	\$ -	**
Benefits	6,263	-	-	**	-	**
<b>Total Personnel Services</b>	<b>60,542</b>	<b>-</b>	<b>-</b>	<b>**</b>	<b>-</b>	<b>**</b>
<b>Operating Expenses</b>						
Supplies and Materials	5,921	-	-	**	-	**
Conferences and Training	125	-	-	**	-	**
Allocated Charges	29,055	-	-	**	-	**
<b>Total Operating Expenses</b>	<b>35,101</b>	<b>-</b>	<b>-</b>	<b>**</b>	<b>-</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 95,643</b>	<b>\$ -</b>	<b>\$ -</b>	<b>**</b>	<b>\$ -</b>	<b>**</b>

**Significant Changes**

No significant changes. (This program was transitioned from a City-run program to a contract class effective Fiscal Year 2017/18.)

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - SENIOR CITIZEN SERVICES**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent		
				Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 43,497	\$ 46,565	\$ 44,935	-4%	\$ 46,270	3%
Benefits	28,327	30,320	24,505	-19%	26,590	9%
<b>Total Personnel Services</b>	<b>71,824</b>	<b>76,885</b>	<b>69,440</b>	<b>-10%</b>	<b>72,860</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	52,752	52,750	57,175	8%	59,330	4%
Supplies and Materials	611	2,410	2,440	1%	2,440	**
General Expenses	-	500	500	**	500	**
<b>Total Operating Expenses</b>	<b>53,363</b>	<b>55,660</b>	<b>60,115</b>	<b>8%</b>	<b>62,270</b>	<b>4%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 125,187</b>	<b>\$ 132,545</b>	<b>\$ 129,555</b>	<b>-2%</b>	<b>\$ 135,130</b>	<b>4%</b>

<b>Significant Changes</b>
No significant changes.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - COMMUNITY CENTER OPERATIONS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 48,099	\$ 57,420	\$ 67,340	17%	\$ 69,755	4%
Benefits	19,492	25,505	24,410	-4%	26,960	10%
<b>Total Personnel Services</b>	<b>67,591</b>	<b>82,925</b>	<b>91,750</b>	<b>11%</b>	<b>96,715</b>	<b>5%</b>
<b>Operating Expenses</b>						
Supplies and Materials	2,287	2,155	2,175	1%	2,175	**
Allocated Charges	200,285	186,655	277,415	49%	273,045	-2%
<b>Total Operating Expenses</b>	<b>202,572</b>	<b>188,810</b>	<b>279,590</b>	<b>48%</b>	<b>275,220</b>	<b>-2%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 270,163</b>	<b>\$ 271,735</b>	<b>\$ 371,340</b>	<b>37%</b>	<b>\$ 371,935</b>	<b>**</b>

**Significant Changes**

Allocated charges are increasing in Fiscal Year 2018/19 by approximately \$91,000 because the City did not fund depreciation in Fiscal Year 2017/18 and to account for increased facility maintenance costs for the City's Community Center.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - GYMNASIUM OPERATIONS**  
**Division Activity Detail**

<b>EXPENSE CATEGORY</b>	<b>ACTUAL 2016/17</b>	<b>AMENDED 2017/18 <sup>(1)</sup></b>	<b>ADOPTED 2018/19</b>	<b>Percent Change From Prior Year</b>	<b>ADOPTED 2019/20</b>	<b>Percent Change From Prior Year</b>
<b>Personnel Services</b>						
Salary and Wages	\$ 31,319	\$ 24,070	\$ 25,340	5%	\$ 26,210	3%
Benefits	7,562	8,975	8,070	-10%	8,910	10%
<b>Total Personnel Services</b>	<b>38,881</b>	<b>33,045</b>	<b>33,410</b>	<b>1%</b>	<b>35,120</b>	<b>5%</b>
<b>Operating Expenses</b>						
Supplies and Materials	50	200	200	**	200	**
Allocated Charges	81,850	69,170	135,320	96%	136,465	1%
<b>Total Operating Expenses</b>	<b>81,900</b>	<b>69,370</b>	<b>135,520</b>	<b>95%</b>	<b>136,665</b>	<b>1%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 120,781</b>	<b>\$ 102,415</b>	<b>\$ 168,930</b>	<b>65%</b>	<b>\$ 171,785</b>	<b>2%</b>

**Significant Changes**

Allocated charges are increasing in Fiscal Year 2018/19 by approximately \$66,000 because the City did not fund depreciation in Fiscal Year 2017/18.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**COMMUNITY SERVICES - CAPITAL PROJECTS ADMINISTRATION**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL	AMENDED	ADOPTED	Percent	ADOPTED	Percent
	2016/17	2017/18 <sup>(1)</sup>	2018/19	Change From Prior Year	2019/20	Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ -	\$ 2,925	\$ -	-100%	\$ -	**
Benefits	-	1,925	-	-100%	-	**
<b>Total Personnel Services</b>	-	<b>4,850</b>	-	<b>-100%</b>	-	<b>**</b>
<b>Capital Expenditures</b>						
Buildings and Improvements	22,000	245,150	-	-100%	120,000	100%
<b>Total Capital Expenditures</b>	<b>22,000</b>	<b>245,150</b>	-	<b>-100%</b>	<b>120,000</b>	<b>100%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 22,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>-100%</b>	<b>\$ 120,000</b>	<b>100%</b>

**Significant Changes**

The City-wide Playground Upgrades Project (CIP 9203) is not funded in Fiscal Year 2018/19 due to insufficient funds received from park and recreation developer impacts fees during Fiscal Year 2017/18.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.



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# PUBLIC WORKS AND UTILITIES

*“To enhance the quality of life and preserve the City’s heritage and charm through timely response, effective design, environmental sensitivity, and infrastructure maintenance.”*

## **DEPARTMENT AND DIVISION DESCRIPTIONS**

The Public Works and Utilities Department is a multi-faceted department that includes a diverse range of functions. The Department is comprised of the following divisions: Administration, Public Works Engineering, Utilities Engineering, Public Works Operations, and Utilities Operations. As a whole, the Department provides City-wide engineering, operations and maintenance services for streets, parks, and open space; fleet and facilities maintenance services; special event support; and maintenance and operations of domestic water, recycled water, wastewater, and storm drain systems.

### **Administration**

The Administration Division provides customer service to the community as well as support to the Department on budgetary, financial, administrative, engineering, planning, research, policy development and implementation, human resources, and technology matters.

### **Public Works and Utilities Engineering**

The Public Works and Utilities Engineering Divisions provide development engineering services, capital improvement project management, traffic engineering services, traffic operations and maintenance support, environmental services and utilities engineering services on the City’s water, recycled water, storm water, and wastewater systems. These services include land subdivision, private development review, map processing, grading and site improvement services; project design, construction management, project management, utility coordination, and construction inspection; management of contracted solid waste disposal and recycling services; management of activities and programs to meet Clean Water Act compliance; traffic analysis and optimization; maintenance and operation of the traffic control devices; and, transportation planning.

### **Public Works Operations**

The Public Works Operations Division provides support and maintenance for all public lands and City facilities. Activities in the Division include facilities and fleet maintenance; street maintenance (pot hole repair, crack sealing, sidewalk repair, ADA ramps); street sweeping; maintenance of parking lots; and street light maintenance; special event support; weed abatement administration for both private and public property; banner and holiday decorations; maintenance of the City’s 26 parks, open space, multi-purpose trail system, Sports Park facility and grounds, Reata Park and Event Center; Swanner Ranch farm operations; maintenance of parkways and medians; City-wide maintenance of City trees, maintenance of six landscape maintenance assessment districts; and winter preparation activities.

### **Utilities Operations**

The Utilities Operations Division provides maintenance, operations, and regulatory compliance with local, County, State, and Federal drinking water regulations for the City’s domestic, recycled, storm drain, and wastewater systems. The Domestic Water Division maintains and operates 209 miles of pipeline, water wells and reservoirs, hydrants and valves, communications equipment, chemical equipment, motor control centers, a Groundwater Recovery Plant, contracted laboratory testing services, several booster stations, and over 11,600 water service connections within a service area of 14.4 square miles. The Wastewater Division maintains and operates 120 miles of pipeline and two lift stations. The Department works with the South Orange County Wastewater Authority on the disposal of wastewater. This Division also provides maintenance on storm drain facilities, including cleaning and inspection of catch basins, to provide maximum storm water

diversion and compliance with National Pollution Discharge Elimination System (NPDES) standards for water quality. The Utilities Department seeks to protect health, safety, and welfare by providing high quality water and recycled water, the efficient disposal of wastewater, and maintenance of storm drains, in an environmentally responsible and cost effective manner.

## **SERVICE OBJECTIVES FOR FY 2018/2019 and 2019/2020**

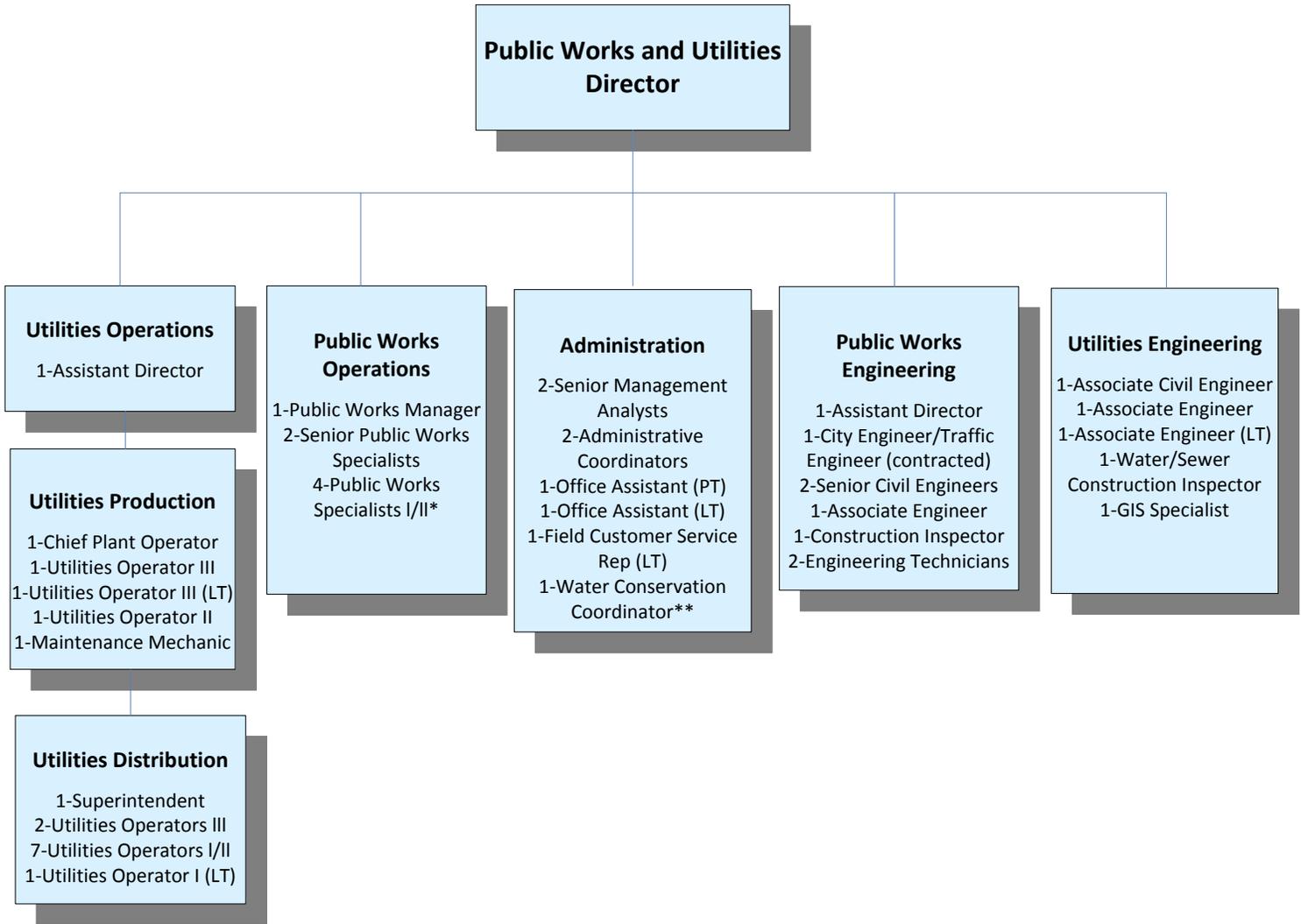
### **PUBLIC WORKS DEPARTMENT OBJECTIVES**

- Improve the condition of our parks, streets, and stormwater conveyance systems.
- Establish asset maintenance management plans and programs.
- Commission design for arterial and local streets pavement rehabilitation designs.
- Upgrade radio controllers for citywide irrigation system.
- Secure Measure M Project V grant funds for summer and special event trolley program.
- Complete construction of Northwest Open Space Community Park.
- Complete final design and construction documents for Verdugo Street Beautification Project.
- Complete construction of Del Obispo Street Widening Project.
- Complete construction of Eastern Open Space Riding Park Trail.
- Complete construction of Camino Capistrano and Del Obispo Storm Water Treatment Project.
- Complete construction of Train Depot Trellis Replacement Project.
- Complete construction of Traffic Controller Replacement Project.
- Coordinate design and construction of Oak 2.4 site.
- Complete South Coast Farms License Agreement.
- Update American's with Disabilities Act Transition Plan.
- Coordinate design and construction of Sports Park improvements.
- Complete Community Center carpet replacement.
- Complete Police Services Building roof repairs and carpet replacement.
- Prepare 2019 Pavement Rehabilitation Program (PMP).
- Coordinate with Orange County Transportation Authority on Railroad Siding Project.
- Coordinate with Metrolink on Railroad Bridge Replacement Project over San Juan Creek.

### **UTILITIES DEPARTMENT OBJECTIVES**

- Get maintenance contracts in place for sewer and storm drain system; emergency pipeline repair; electrical repair; and well and pump maintenance.
- Start valve insertion program.
- Complete preventive maintenance plans in all operations.
- Further water supply strategies and prepare for grant funding.
- Complete funded Capital Improvement projects in the budget.
- Complete GIS database on system deficiencies.
- Pursue low interest loan and grant funding to double the capacity of the recycled distribution system.
- Operate the Ground Water Recovery Plant to produce at optimum levels.
- Improve efficiency, coordination, and management of development/CIP projects.
- Complete design and construction of the new Hydraulic Capacity Project No.'s 1 and 6.
- Strive to meet State's water conservation standard mandate.
- Assist large businesses with AB1826 organic waste requirement.
- Renegotiate Prima Landfill Agreement with the County of Orange.
- Continue environmental sustainability events: E-Waste, Paper Shredding, and Compost Give-away.

# Public Works and Utilities Department Organizational Chart



\*One Public Works Specialist II position is frozen and unfunded.

\*\*Water Conservation Coordinator position is frozen. Budget for this position is funding contracted valve and hydrant maintenance services.

**PUBLIC WORKS/UTILITIES  
DEPARTMENTAL BUDGET SUMMARY  
FISCAL YEARS 2018/19 AND 2019/20**

DESCRIPTION	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
Personnel	\$ 5,963,240	\$ 6,361,514	\$ 6,488,712	2%	\$ 6,824,757	5%
Operating Expenditures	18,775,759	22,913,476	20,584,825	-10%	21,783,045	6%
Capital Expenditures	5,432,549	18,477,992	5,435,125	-71%	12,458,540	129%
<b>Grand Total(s)</b>	<b>\$ 30,171,548</b>	<b>\$ 47,752,982</b>	<b>\$ 32,508,662</b>	<b>-32%</b>	<b>\$ 41,066,342</b>	<b>26%</b>
General Fund	\$ 6,092,950	\$ 7,185,910	\$ 7,234,025	1%	\$ 8,037,275	11%
Water Enterprise Funds	12,282,540	12,396,179	14,100,538	14%	14,643,583	4%
Sewer Enterprise Funds	2,966,520	2,655,546	3,151,659	19%	3,252,369	3%
Facilities Operations Fund	1,430,342	1,697,045	1,585,765	-7%	1,532,955	-3%
Capital Improvement Fund	6,948,424	23,180,897	5,785,160	-75%	12,903,040	123%
Other Funds	450,772	637,405	651,515	2%	697,120	7%
<b>Grand Total(s)</b>	<b>\$ 30,171,548</b>	<b>\$ 47,752,982</b>	<b>\$ 32,508,662</b>	<b>-32%</b>	<b>\$ 41,066,342</b>	<b>26%</b>

**PERSONNEL**

Full-Time	41	40	40	**	40	**
Part-Time	0.75	0.75	0.75	**	0.75	**
Limited-Term	2	5	5	**	5	**
<b>PERSONNEL</b>	<b>43.75</b>	<b>45.75</b>	<b>45.75</b>	<b>**</b>	<b>45.75</b>	<b>**</b>

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-ADMINISTRATION**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 471,943	\$ 506,625	\$ 901,670	78%	\$ 930,030	3%
Benefits	296,563	330,730	482,830	46%	530,695	10%
<b>Total Personnel Services</b>	<b>768,506</b>	<b>837,355</b>	<b>1,384,500</b>	<b>65%</b>	<b>1,460,725</b>	<b>6%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	-	500	40,500	8000%	40,500	**
Utilities	4,351	7,375	21,500	192%	21,500	**
Supplies and Materials	7,098	7,175	12,455	74%	12,455	**
Conferences and Training	1,753	3,445	9,765	183%	9,515	-3%
General Expenses	2,106	3,100	9,149	195%	9,749	7%
Allocated Charges	364,788	328,910	1,004,240	205%	1,102,140	10%
<b>Total Operating Expenses</b>	<b>380,096</b>	<b>350,505</b>	<b>1,097,609</b>	<b>213%</b>	<b>1,195,859</b>	<b>9%</b>
<b>Capital Expenditures</b>						
Office Furniture and Other Equipment	-	325	600	85%	1,100	83%
<b>Total Capital Expenditures</b>	<b>-</b>	<b>325</b>	<b>600</b>	<b>85%</b>	<b>1,100</b>	<b>83%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 1,148,602</b>	<b>\$ 1,188,185</b>	<b>\$ 2,482,709</b>	<b>109%</b>	<b>\$ 2,657,684</b>	<b>7%</b>

**Significant Changes**

Total Public Works/Utilities-Administration Division costs are increasing by \$1.3 million in Fiscal Year 2018/19 due to a new "Utilities Administration Division" that was established in the City's accounting system to better identify all of the administrative costs of the department. This division includes personnel costs associated with the following positions: Public Works/Utilities Director, Assistant Utilities Director, Administrative Coordinator, and Senior Management Analyst. In addition, this division includes allocated charges associated with general liability insurance and administrative overhead. These costs were previously reported as Water Operations costs.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-ENGINEERING**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 814,954	\$ 777,485	\$ 882,670	14%	\$ 908,920	3%
Benefits	509,217	499,050	481,380	-4%	522,175	8%
<b>Total Personnel Services</b>	<b>1,324,171</b>	<b>1,276,535</b>	<b>1,364,050</b>	<b>7%</b>	<b>1,431,095</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services:						
Development Engineering	216,755	244,815	209,875	-14%	763,750	264%
Traffic Engineering	86,723	104,095	62,895	-40%	66,895	6%
Other Contracted Engineering	78,470	36,000	-	-100%	-	**
Summer Trolley Program	42,451	229,000	197,000	-14%	165,000	-16%
Utilities	47,488	46,570	49,400	6%	50,520	2%
Supplies and Materials	557	750	750	**	750	**
Maintenance and Repair:						
Traffic Signal Maintenance	57,720	70,205	80,400	15%	74,900	-7%
Conferences and Training	-	600	600	**	600	**
General Expenses	-	800	12,800	1500%	12,800	**
Allocated Charges	67,512	59,765	93,330	56%	95,915	3%
<b>Total Operating Expenses</b>	<b>597,676</b>	<b>792,600</b>	<b>707,050</b>	<b>-11%</b>	<b>1,231,130</b>	<b>74%</b>
<b>DIVISION ACTIVITY TOTAL</b>						
	<b>\$ 1,921,847</b>	<b>\$ 2,069,135</b>	<b>\$ 2,071,100</b>	<b>**</b>	<b>\$ 2,662,225</b>	<b>29%</b>

**Significant Changes**

Personnel costs are increasing by \$67,000 in Fiscal Year 2019/20 to reflect the planned 3% cost of living adjustment and increased employee benefit costs. In addition, the budget for Professional and Contract Services costs for development engineering are increasing by approximately \$550,000 to provide the contracted services that will be necessary to process the additional \$750,000 in engineering map check and engineering plan check revenues that are expected to be received in Fiscal Year 2019/20 for projects such as: Distrito La Novia, Lower Rosan, San Juan Meadows, and Tirador.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-PUBLIC WORKS CIP ADMINISTRATION**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 179,344	\$ 215,400	\$ 167,275	-22%	\$ 172,295	3%
Benefits	115,795	142,185	93,395	-34%	101,305	8%
<b>Total Personnel Services</b>	<b>295,139</b>	<b>357,585</b>	<b>260,670</b>	<b>-27%</b>	<b>273,600</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	860,725	3,407,680	-	-100%	-	**
Supplies and Materials	371	-	-	**	-	**
General Expenses	2,755	55,985	-	-100%	-	**
Allocated Charges	66,549	95,000	73,600	-23%	75,810	3%
<b>Total Operating Expenses</b>	<b>930,400</b>	<b>3,558,665</b>	<b>73,600</b>	<b>-98%</b>	<b>75,810</b>	<b>3%</b>
<b>Capital Expenditures</b>						
Land	-	72,000	-	-100%	-	**
Buildings and Improvements	3,034,960	10,131,557	1,370,890	-86%	2,840,630	107%
<b>Total Capital Expenditures</b>	<b>3,034,960</b>	<b>10,203,557</b>	<b>1,370,890</b>	<b>-87%</b>	<b>2,840,630</b>	<b>107%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 4,260,499</b>	<b>\$ 14,119,807</b>	<b>\$ 1,705,160</b>	<b>-88%</b>	<b>\$ 3,190,040</b>	<b>87%</b>

**Significant Changes**

Total Public Works CIP Administration costs are decreasing from \$14.1 million in Fiscal Year 2017/18 to \$1.7 million in Fiscal Year 2018/19 because the Fiscal Year 2017/18 Amended Budget includes carryover capital project funding from prior fiscal years. The City's Fiscal Year 2018/19 capital project funding is limited by the development revenue (particularly systems development and parks and recreation developer fees) expected to be received in Fiscal Year 2017-18. The Fiscal Year 2017/18 revenues are less than expected. Therefore, there is no new capital project funding for Parks and Open Space projects planned in Fiscal Year 2018/19. During Fiscal Year 2018/19, the City is expected to receive nearly \$1 million in systems development and park and recreation development fees, which is why capital project funding is increasing in Fiscal Year 2019/20.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-PARKS AND OPEN SPACE MAINTENANCE**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 98,562	\$ 107,870	\$ 101,805	-6%	\$ 104,865	3%
Benefits	62,188	70,260	56,835	-19%	61,630	8%
<b>Total Personnel Services</b>	<b>160,750</b>	<b>178,130</b>	<b>158,640</b>	<b>-11%</b>	<b>166,495</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	38,542	60,900	61,000	**	61,000	**
Utilities	524,666	581,690	687,150	18%	692,210	1%
Supplies and Materials	19,202	61,980	45,530	-27%	46,530	2%
Maintenance and Repair:						
Grounds Maintenance	904,177	1,004,865	1,005,220	**	1,036,225	3%
Building Maintenance	47,761	89,265	90,305	1%	91,500	1%
Other Maintenance	287,715	351,385	358,480	2%	394,395	10%
Machinery Equipment & Repair	-	4,000	3,000	-25%	3,000	**
Building Repairs	-	2,000	2,000	**	2,000	**
Park Equipment Repair & Replacement	26,588	40,000	40,000	**	40,000	**
Trail Repair & Replacement	52,604	50,000	50,000	**	50,000	**
Irrigation System Repairs	8,527	19,250	19,500	1%	19,500	**
Other Repairs	9,580	15,000	40,000	167%	40,000	**
Allocated Charges	2,878	7,545	3,590	-52%	3,700	3%
<b>Total Operating Expenses</b>	<b>1,922,240</b>	<b>2,287,880</b>	<b>2,405,775</b>	<b>5%</b>	<b>2,480,060</b>	<b>**</b>
<b>Capital Expenditures</b>						
Improvements Other Than Buildings	-	6,000	-	-100%	-	**
<b>Total Capital Expenditures</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-100%</b>	<b>-</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 2,082,990</b>	<b>\$ 2,472,010</b>	<b>\$ 2,564,415</b>	<b>4%</b>	<b>\$ 2,646,555</b>	<b>**</b>

**Significant Changes**

Personnel Services costs are decreasing due to reduced workers compensation insurance and health insurance costs. Utilities are increasing in Fiscal Year 2018/19 by \$105,000 to reflect increased water costs based on Fiscal Year 2016/17 actuals plus a 5% escalator for planned water rate increases (\$73,000) and expected cost increases for electricity (\$32,000). Supplies and materials are decreasing in Fiscal Year 2018/19 by approximately \$16,000 based on prior year actual spending. Other Repairs costs are increasing by \$25,000 in Fiscal Year 2018/19 due to the reallocation of the bike lane slurry seal and striping costs from the Streets and Traffic Maintenance Division. Other maintenance costs are increasing in Fiscal Year 2019/20 to include \$80,000 for maintenance for the City's new Northwest Open Space Community Park, which is expected to be constructed during Fiscal Year 2018/19. (The Fiscal Year 2018/19 budget includes three months of maintenance costs for the park.)

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-GENERAL MAINTENANCE AND SUPPORT**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 237,174	\$ 230,470	\$ 229,080	-1%	\$ 234,695	2%
Benefits	125,079	125,680	104,605	-17%	113,460	8%
<b>Total Personnel Services</b>	<b>362,253</b>	<b>356,150</b>	<b>333,685</b>	<b>-6%</b>	<b>348,155</b>	<b>4%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	39,668	55,175	42,525	-23%	42,525	**
Utilities	203,146	239,035	240,180	**	247,005	3%
Supplies and Materials:						
Vehicle Fuel	63,162	100,000	96,000	-4%	96,000	**
Other Supplies and Materials	23,744	39,050	40,100	3%	37,600	-6%
Maintenance and Repair:						
Grounds Maintenance	66,140	80,630	101,230	26%	104,235	3%
Building Maintenance	194,647	206,355	207,400	1%	205,825	-1%
Building Repairs	12,370	7,200	7,200	**	7,200	**
Other Maintenance	350,684	380,305	412,500	8%	387,130	-6%
Machinery Equipment & Repair	68,649	86,570	86,600	**	86,600	**
Vehicle Equipment & Repair	17,123	15,000	20,000	33%	20,000	**
Conferences and Training	288	200	300	50%	300	**
General Expenses:						
Depreciation	396,464	362,000	350,000	-3%	350,000	**
Allocated Charges	160,007	150,370	273,765	82%	275,235	1%
<b>Total Operating Expenses</b>	<b>1,596,092</b>	<b>1,721,890</b>	<b>1,877,800</b>	<b>9%</b>	<b>1,859,655</b>	<b>-1%</b>
<b>Capital Expenditures</b>						
Office Furniture and Other Equipment	-	-	38,000	100%	-	-100%
Vehicles	51,688	271,000	137,000	-49%	104,000	-24%
<b>Total Capital Expenditures</b>	<b>51,688</b>	<b>271,000</b>	<b>175,000</b>	<b>-35%</b>	<b>104,000</b>	<b>-41%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 2,010,033</b>	<b>\$ 2,349,040</b>	<b>\$ 2,386,485</b>	<b>2%</b>	<b>\$ 2,311,810</b>	<b>-3%</b>

**Significant Changes**

Personnel Services costs are decreasing in Fiscal Year 2018/19 due to the reallocation of the Public Works/Utilities Director position to the Administration Division. Professional and Contract Services costs included in the Fiscal Year 2017/18 Amended Budget include \$13,000 for Sun Ranch habitat mitigation. This is a non-recurring cost, and therefore, is not included in the Fiscal Years 2018/19 and 2019/20 budgets. Grounds Maintenance expenditures are increasing by \$20,000 in Fiscal Year 2018/19 due to the reallocation of certain landscape maintenance costs from the Parks and Open Space Maintenance Division to this division. Other Maintenance expenditures are fluctuating in Fiscal Years 2018/19 and 2019/20 for one-time facility repairs planned in Fiscal Years 2018/19 such as: replacing the carpet at the Community Center (\$11,000); repairing the roof and power washing the exterior at the La Couague Building (\$13,000); repainting the Nydegger Building (\$12,000); and replacing carpet in selected areas of the Dance Hall and City Hall (\$9,000). Allocated charges are increasing by approximately \$123,000 in Fiscal Year 2018/19 primarily due to the allocation of fleet and information technology charges. Fleet charges are allocated based on the percentage of annual miles driven by Department over the last year. Office and Other Equipment is increasing by \$38,000 in Fiscal Year 2018/19 to replace the radio and hardware equipment of the City-wide central irrigation control system in order to improve the efficiency of the City's irrigation efforts. Vehicle capital expenditures are fluctuating in conjunction with the City's planned fleet replacement schedule. The City plans to replace two trucks and one motorcycle (for Police Services) each year. In addition, the City will be purchasing a new forklift in Fiscal Year 2018/19.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-STREETS AND TRAFFIC MAINTENANCE**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 66,368	\$ 68,625	\$ 79,365	16%	\$ 81,745	3%
Benefits	41,535	45,355	44,310	-2%	48,065	8%
<b>Total Personnel Services</b>	<b>107,903</b>	<b>113,980</b>	<b>123,675</b>	<b>9%</b>	<b>129,810</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	8,424	8,770	74,010	744%	74,380	**
Utilities	112,862	129,310	57,935	-55%	57,935	**
Supplies and Materials	37,783	43,000	54,500	27%	54,500	**
Maintenance and Repair:						
Grounds Maintenance	5,162	12,365	2,000	-84%	2,000	**
Building Maintenance	14,563	16,725	-	-100%	-	**
Other Maintenance	294,596	325,550	294,565	-10%	294,565	**
Other Repairs	183,416	379,065	264,825	-30%	264,825	**
<b>Total Operating Expenses</b>	<b>656,806</b>	<b>914,785</b>	<b>747,835</b>	<b>-18%</b>	<b>748,205</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 764,709</b>	<b>\$ 1,028,765</b>	<b>\$ 871,510</b>	<b>-15%</b>	<b>\$ 878,015</b>	<b>1%</b>

**Significant Changes**

Professional and Contract Services costs are increasing by \$65,000 and Utilities costs are decreasing by \$71,000 in Fiscal Year 2018/19 as a result of the LED street light conversion project the City Council approved on January 16, 2018. The savings from the electricity cost will be used to fund the payment to the City's vendor, Siemens. Supplies and Materials costs are increasing by \$12,000 in Fiscal Year 2018/19, which includes an increase in the City's asphalt supplies budget of \$10,000. Grounds Maintenance costs are decreasing by \$10,000 in Fiscal Year 2018/19 due to the reallocation of costs for the City's Park and Ride facility to the Parks and Open Space Maintenance division. Building Maintenance costs are decreasing by \$17,000 due to the reallocation of Railroad Platform costs to the General Maintenance and Support Division. The reduction in Other Maintenance costs in Fiscal Year 2018/19 is due to the reallocation of street sweeping costs associated with the City's trails and parking lots to the Parks and Open Space Maintenance division. Other Repairs costs are decreasing by \$114,000 due to the reallocation of the bike lane slurry seal and striping to the Parks and Open Space Maintenance Division (\$25,000) and because the Fiscal Year 2017/18 Amended Budget includes \$94,000 for the rehabilitation of Camino Capistrano at the I-5 Freeway (\$94,000).

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-ENVIRONMENTAL**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 31,284	\$ 43,955	\$ 82,815	88%	\$ 85,380	3%
Benefits	20,269	28,965	46,250	60%	50,210	9%
<b>Total Personnel Services</b>	<b>51,553</b>	<b>72,920</b>	<b>129,065</b>	<b>77%</b>	<b>135,590</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	213,452	362,340	334,935	-8%	376,320	12%
Supplies and Materials	1,730	5,050	5,050	**	5,050	**
Conferences and Training	1,496	4,620	7,120	54%	7,000	-2%
General Expenses	1,698	1,575	2,820	79%	2,640	-6%
Allocated Charges	247	1,000	1,785	79%	1,840	3%
<b>Total Operating Expenses</b>	<b>218,623</b>	<b>374,585</b>	<b>351,710</b>	<b>-6%</b>	<b>392,850</b>	<b>12%</b>
<b>Capital Expenditures</b>						
Computer Equipment and Software	4,203	-	-	**	-	**
<b>Total Capital Expenditures</b>	<b>4,203</b>	<b>-</b>	<b>-</b>	<b>**</b>	<b>-</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 274,379</b>	<b>\$ 447,505</b>	<b>\$ 480,775</b>	<b>7%</b>	<b>\$ 528,440</b>	<b>10%</b>

**Significant Changes**

Personnel Services costs are increasing by \$56,000 in Fiscal Year 2018/19 due to increasing the staff allocations of the Senior Civil Engineer position from 20% to 35% and the City Engineer position from 0% to 10%. Professional and Contract Services are decreasing in Fiscal Year 2018/19 due to the \$25,000 budget carryover included in the Fiscal Year 2017/18 Amended Budget for the waste diversion program contracted with Economics, Inc. Professional and Contract Services costs are increasing over \$40,000 in Fiscal Year 2019/20 because the City's contract for environmental and storm water quality compliance is expiring on December 1, 2018. Staff plans to increase the scope of work in the next contract, which will result in increased fees.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES - GENERAL WATER OPERATIONS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 1,252,711	\$ 1,276,532	\$ 1,144,990	-10%	\$ 1,184,420	3%
Benefits	622,368	701,265	534,715	-24%	582,125	9%
<b>Total Personnel Services</b>	<b>1,875,079</b>	<b>1,977,797</b>	<b>1,679,705</b>	<b>-15%</b>	<b>1,766,545</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	39,681	39,860	101,800	155%	101,800	**
Other Agency Contracts:						
SJBA Maintenance & Operations	221,843	212,304	235,000	11%	235,000	**
Other	7,856	21,975	16,950	-23%	5,950	-65%
Utilities	306,627	260,975	245,890	-6%	245,890	**
Supplies and Materials:						
Valve & Hydrant Maintenance	158,368	192,720	196,220	2%	201,220	3%
Meters & Meter Boxes	78,848	177,800	137,800	-22%	137,800	**
Pipes & Fittings	84,771	75,000	75,000	**	75,000	**
Construction Supplies	25,267	25,915	25,915	**	25,915	**
Other	48,361	50,510	45,315	-10%	45,315	**
Maintenance and Repair:						
Regional Pipelines	151,867	215,590	216,545	**	220,285	2%
Other Pipelines	170,799	165,900	130,900	-21%	130,900	**
Booster System	26,085	28,745	28,745	**	28,745	**
SCADA System	30,766	40,430	40,430	**	40,430	**
Reservoirs	11,718	15,000	15,000	**	15,000	**
Wells	13,744	4,250	1,000	-76%	1,000	**
Grounds Maintenance	17,723	22,740	22,740	**	22,740	**
Building Maintenance	950	41,500	1,500	-96%	1,500	**
Other Repairs & Maintenance	129,876	162,850	165,785	2%	167,985	1%
Conferences and Training	5,413	6,895	675	-90%	675	**
General Expenses:						
Imported Water Purchases (MWD OC)	5,832,658	4,650,255	5,581,750	20%	5,811,465	4%
LAFCO Study	24,945	173,000	-	-100%	-	**
Water Quality Fee	49,606	40,250	40,000	-1%	40,000	**
Water Conservation Expenses	34,167	67,470	40,430	-40%	40,430	**
Other General Expenses	6,035	9,359	2,960	-68%	2,960	**
Allocated Charges	618,995	625,945	668,015	7%	690,700	3%
<b>Total Operating Expenses</b>	<b>8,096,969</b>	<b>7,327,238</b>	<b>8,036,365</b>	<b>10%</b>	<b>8,288,705</b>	<b>3%</b>
<b>Capital Expenditures</b>						
Computer Equipment and Software	2,694	7,000	-	-100%	-	**
<b>Total Capital Expenditures</b>	<b>2,694</b>	<b>7,000</b>	<b>-</b>	<b>-100%</b>	<b>-</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 9,974,742</b>	<b>\$ 9,312,035</b>	<b>\$ 9,716,070</b>	<b>4%</b>	<b>\$ 10,055,250</b>	<b>3%</b>

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES - GENERAL WATER OPERATIONS - continued**  
**Division Activity Detail**

***Significant Changes***

Personnel Services costs are decreasing in Fiscal Year 2018/19 due to the reallocation of the compensation for the following positions to the Public Works/Utilities Administration Division: Public Works/Utilities Director, Assistant Utilities Director, Administrative Coordinator, and Senior Management Analyst. Personnel Services costs are increasing in Fiscal Year 2019/20 due to the planned 3% cost of living adjustment and increased employee benefit costs. Professional and Contract Services costs are increasing by approximately \$61,000 in Fiscal Year 2018/19 primarily due to the reallocation of \$57,000 of the vendor costs for water quality testing from the Groundwater Recovery Plant Operations Division to this division. The City's share of San Juan Basin Authority operations and maintenance costs are increasing approximately \$23,000. Utilities are decreasing by \$15,000 in Fiscal Year 2018/19 due to the reallocation of the Department's cellular phone budget to the Public Works/Utilities Administration division. Meters and Meter Boxes costs are decreasing in Fiscal Year 2017/18 Amended Budget includes \$40,000 for the one-time purchase of cellular equipment to facilitate the ability to remotely read the City's meters. The reduction in Other Pipelines costs in Fiscal Year 2018/19 is due to the purchase of a leak correlator included in the Fiscal Year 2017/18 Amended Budget (\$25,000). The reduction in Building Maintenance costs of \$40,000 in Fiscal Year 2018/19 is due to booster station repairs planned in Fiscal Year 2017/18. The increase in imported water supply costs in Fiscal Year 2018/19 reflects a 3% rate increase in the Municipal Water District of Orange County's (MWDOC) rates as well as increased import water supply (approximately an additional 1,000 acre feet) needed to meet the City's demand due to increased sales and a Groundwater Recovery Plant production of 2,384 acre feet (\$930,000). The additional \$230,000 in imported water supply costs in Fiscal Year 2019/20 is based on an estimated 5% increase in MWDOC rates. The LAFCO study for the Utilities Reorganization Project does not have any new funding planned in Fiscal Years 2018/19 and 2019/20. The \$27,000 reduction in Water Conservation expenses in Fiscal Year 2018/19 is due to the City no longer participating in MWDOC's turf program.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-DOMESTIC WATER CIP**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 90,950	\$ 54,485	\$ 55,570	2%	\$ 57,240	3%
Benefits	55,552	36,245	31,035	-14%	33,665	8%
<b>Total Personnel Services</b>	<b>146,502</b>	<b>90,730</b>	<b>86,605</b>	<b>-5%</b>	<b>90,905</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	146,253	291,000	-	-100%	-	**
Utilities	708	-	-	**	-	**
Supplies and Materials	84	-	-	**	-	**
General Expenses:						
Special Studies	-	100,000	-	-100%	-	**
Allocated Charges	30,011	11,000	19,450	77%	20,035	3%
<b>Total Operating Expenses</b>	<b>177,056</b>	<b>402,000</b>	<b>19,450</b>	<b>-95%</b>	<b>20,035</b>	<b>3%</b>
<b>Capital Expenditures</b>						
Buildings and Improvements	599,962	3,591,690	1,788,945	-50%	1,789,060	**
<b>Total Capital Expenditures</b>	<b>599,962</b>	<b>3,591,690</b>	<b>1,788,945</b>	<b>-50%</b>	<b>1,789,060</b>	<b>**</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 923,520</b>	<b>\$ 4,084,420</b>	<b>\$ 1,895,000</b>	<b>-54%</b>	<b>\$ 1,900,000</b>	<b>**</b>

**Significant Changes**

Total Water Capital Improvement Projects (CIP) are decreasing in Fiscal Year 2018/19 by approximately \$2.2 million because the Fiscal Year 2017/18 Amended Budget includes prior year budget carryovers. In addition, the Riding Park Water Fire Flow and Recycled Water Project (CIP 17201) will be completed in Fiscal Year 2017/18.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-GROUNDWATER RECOVERY PLANT OPERATIONS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 267,928	\$ 348,597	\$ 364,492	5%	\$ 380,257	4%
Benefits	140,178	203,875	167,645	-18%	183,160	9%
<b>Total Personnel Services</b>	<b>408,106</b>	<b>552,472</b>	<b>532,137</b>	<b>-4%</b>	<b>563,417</b>	<b>6%</b>
<b>Operating Expenses</b>						
Professional and Contract Services:						
Laboratory/Testing	129,444	185,110	128,000	-31%	128,000	**
Other	12,907	55,700	55,700	**	55,700	**
Utilities	336,525	647,098	647,098	**	647,098	**
Supplies and Materials:						
Chemicals	163,336	343,020	380,000	11%	420,000	11%
GWRP Supplies	62,553	64,700	64,700	**	64,700	**
Fuel, Oil & Lubricants	-	9,000	9,000	**	9,000	**
Maintenance and Repair:						
Building Maintenance	29,040	10,610	10,610	**	10,610	**
Machinery & Equipment Repair	124,597	105,000	105,000	**	105,000	**
Wells	30,728	60,000	60,000	**	60,000	**
GWRP	2,008	26,665	30,000	13%	33,450	12%
Reservoirs	-	3,345	3,345	**	3,345	**
General Expenses:						
Property Insurance	89,719	90,115	77,000	-15%	82,000	6%
Allocated Charges	35,847	41,990	49,740	18%	51,745	4%
<b>Total Operating Expenses</b>	<b>1,016,704</b>	<b>1,642,353</b>	<b>1,620,193</b>	<b>-1%</b>	<b>1,670,648</b>	<b>3%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 1,424,810</b>	<b>\$ 2,194,825</b>	<b>\$ 2,152,330</b>	<b>-2%</b>	<b>\$ 2,234,065</b>	<b>4%</b>

**Significant Changes**

Personnel Services costs are increasing in Fiscal Year 2018/19 to reflect the planned cost of living increase of 2% and the reallocation of staff from the Water Operations Division to this division. Personnel Services costs are also increasing in Fiscal Year 2019/20 to reflect the planned 3% cost of living adjustment and increased workers' compensation insurance and other employee benefit costs. Laboratory/Testing costs are decreasing by \$57,000 in Fiscal Year 2018/19 to reflect the reallocation of these costs to the Water Operations Division. Chemicals costs are increasing by approximately \$37,000 annually in Fiscal Years 2018/19 and 2019/20 based on vendor contract increases over the next two years.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES - NON-POTABLE WATER OPERATIONS**  
**Division Activity Detail**

<b>EXPENSE CATEGORY</b>	<b>ACTUAL 2016/17</b>	<b>AMENDED 2017/18 <sup>(1)</sup></b>	<b>ADOPTED 2018/19</b>	<b>Percent Change From Prior Year</b>	<b>ADOPTED 2019/20</b>	<b>Percent Change From Prior Year</b>
<b>Personnel Services</b>						
Salary and Wages	43,601	42,165	\$ 16,645	-61%	\$ 17,180	3%
Benefits	28,235	27,860	9,650	-65%	10,115	5%
<b>Total Personnel Services</b>	<b>71,836</b>	<b>70,025</b>	<b>26,295</b>	<b>-62%</b>	<b>27,295</b>	<b>4%</b>
<b>Operating Expenses</b>						
Other Agency Contracts	1,127	1,500	1,500	**	1,500	**
Utilities	30,242	39,274	26,274	-33%	26,274	**
Supplies and Materials:						
Pipes & Fittings	33	7,500	7,500	**	7,500	**
Other	-	3,530	3,530	**	3,530	**
Maintenance and Repair:						
Pipelines	29,132	1,060	1,060	**	1,060	**
SCADA System	2,911	2,205	2,205	**	2,205	**
Wells	27,089	20,000	20,000	**	20,000	**
Grounds Maintenance	-	440	440	**	440	**
Building Maintenance	-	1,105	1,105	**	1,105	**
Other Repairs & Maintenance	-	11,105	11,105	**	11,105	**
General Expenses:						
Imported Water Purchases	216,223	237,000	406,790	72%	415,375	2%
Allocated Charges	8,710	8,850	5,825	-34%	6,020	3%
<b>Total Operating Expenses</b>	<b>315,467</b>	<b>333,569</b>	<b>487,334</b>	<b>46%</b>	<b>496,114</b>	<b>2%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 387,303</b>	<b>\$ 403,594</b>	<b>\$ 513,629</b>	<b>27%</b>	<b>\$ 523,409</b>	<b>2%</b>

**Significant Changes**

Personnel Services costs are decreasing in Fiscal Year 2018/19 due to the reallocation of administrative staff positions (Public Works/Utilities Director, Assistant Utilities Director and Senior Management Analyst to the Public Works/Utilities Administration Division. Utilities costs are decreasing by \$13,000 in Fiscal Year 2018/19 due to the lower production expected from the non-potable wells based on current activity. Imported Water costs are increasing by approximately \$170,000 in Fiscal Year 2018/19 because while Moulton Niguel Water District's rates are decreasing by 3%, Santa Margarita Water District's commodity rates are increasing by 6%. (The City has recently been purchasing most of its recycled water from Santa Margarita Water District. It is possible the Fiscal Year 2017/18 Amended Budget will require an increase before the end of the fiscal year.)

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-NON-POTABLE WATER CIP**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 8,894	\$ 26,955	\$ 28,105	4%	28,950	3%
Benefits	5,580	17,865	15,695	-12%	17,025	8%
<b>Total Personnel Services</b>	<b>14,474</b>	<b>44,820</b>	<b>43,800</b>	<b>-2%</b>	<b>45,975</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	702	265,000	-	-100%	-	**
Allocated Charges	3,015	5,000	9,835	97%	10,135	3%
<b>Total Operating Expenses</b>	<b>3,717</b>	<b>270,000</b>	<b>9,835</b>	<b>-96%</b>	<b>10,135</b>	<b>3%</b>
<b>Capital Expenditures</b>						
Buildings and Improvements	15,204	456,200	31,365	-93%	296,890	847%
<b>Total Capital Expenditures</b>	<b>15,204</b>	<b>456,200</b>	<b>31,365</b>	<b>-93%</b>	<b>296,890</b>	<b>847%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 33,395</b>	<b>\$ 771,020</b>	<b>\$ 85,000</b>	<b>-89%</b>	<b>\$ 353,000</b>	<b>315%</b>

**Significant Changes**

The fluctuation in the City's Non-Potable Water Capital Improvement Program over the next two years is due to the \$500,000 in carryover funding included in the Fiscal Year 2017/18 Amended Budget and the Calle Arroyo Pipeline project (CIP 18601) which was delayed until Fiscal Year 2019/20 (\$324,000).

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-WASTEWATER OPERATIONS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 91,798	\$ 108,240	\$ 73,185	-32%	\$ 75,750	4%
Benefits	49,296	61,590	32,355	-47%	35,385	9%
<b>Total Personnel Services</b>	<b>141,094</b>	<b>169,830</b>	<b>105,540</b>	<b>-38%</b>	<b>111,135</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	6,038	6,420	6,420	**	6,420	**
Utilities	13,639	14,409	14,409	**	14,409	**
Supplies and Materials	5,239	5,305	5,305	**	5,305	**
Maintenance and Repair	296,042	518,168	843,860	63%	883,860	5%
Conferences and Training	1,200	-	-	**	-	**
General Expenses:						
SOCWA Maintenance & Operations	2,446,494	1,843,729	1,902,040	3%	1,959,010	3%
Other	6,336	10,900	10,900	**	10,900	**
Allocated Charges	15,493	21,545	20,550	-5%	21,175	3%
<b>Total Operating Expenses</b>	<b>2,790,481</b>	<b>2,420,476</b>	<b>2,803,484</b>	<b>16%</b>	<b>2,901,079</b>	<b>3%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 2,931,575</b>	<b>\$ 2,590,306</b>	<b>\$ 2,909,024</b>	<b>12%</b>	<b>\$ 3,012,214</b>	<b>4%</b>

**Significant Changes**

Personnel Services costs are decreasing in Fiscal Year 2018/19 due to the reallocation of administrative staff positions (Public Works/Utilities Director, Assistant Utilities Director and Senior Management Analyst to the Public Works/Utilities Administration Division. Maintenance and Repair costs are increasing by \$326,000 in Fiscal Year 2018/19 and \$40,000 in Fiscal Year 2019/20 due to the contract for sewer and storm drain video inspection and cleaning services with Empire Pipe Cleaning and Equipment, Inc. the City Council approved on April 17, 2018. South Orange County Wastewater Authority (SOCWA) Maintenance & Operations costs are increasing 3% annually in Fiscal Years 2018/19 and 2019/20 based on staff's estimate and historical fluctuations in this area.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-WASTEWATER CIP**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent	ADOPTED 2019/20	Percent
				Change From Prior Year		Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 4,989	\$ 16,275	\$ 16,600	2%	\$ 17,100	3%
Benefits	3,206	10,820	9,265	-14%	10,055	9%
<b>Total Personnel Services</b>	<b>8,195</b>	<b>27,095</b>	<b>25,865</b>	<b>-5%</b>	<b>27,155</b>	<b>5%</b>
<b>Operating Expenses</b>						
Professional and Contract Services	-	289,320	-	-100%	-	**
Allocated Charges	1,732	3,000.00	5,810	94%	5,985	3%
<b>Total Operating Expenses</b>	<b>1,732</b>	<b>292,320</b>	<b>5,810</b>	<b>-98%</b>	<b>5,985</b>	<b>3%</b>
<b>Capital Expenditures</b>						
Land	-	50,000	-	-100%		**
Buildings and Improvements	1,723,838	3,892,220	2,068,325	-47%	7,426,860	259%
<b>Total Capital Expenditures</b>	<b>1,723,838</b>	<b>3,942,220</b>	<b>2,068,325</b>	<b>-48%</b>	<b>7,426,860</b>	<b>259%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 1,733,765</b>	<b>\$ 4,261,635</b>	<b>\$ 2,100,000</b>	<b>-51%</b>	<b>\$ 7,460,000</b>	<b>255%</b>

**Significant Changes**

The fluctuation in the City's Wastewater Capital Improvement Program over the next two years is due to the \$2.3 million in carryover funding included in the Fiscal Year 2017/18 Amended Budget and increasing capital project costs in Fiscal Year 2019/20 for South Orange County Wastewater Authority PC #2 and PC #5 Rehabilitation (CIP 07701) (\$4.6 million) and Hydraulic Capital Project No. 6 (CIP 07703) (\$2.5 million).

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES-STORM DRAIN MAINTENANCE**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent		
				Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 76,255	\$ 70,105	\$ 74,675	7%	\$ 77,405	4%
Benefits	39,366	44,525	40,365	-9%	44,035	9%
<b>Total Personnel Services</b>	<b>115,621</b>	<b>114,630</b>	<b>115,040</b>	<b>**</b>	<b>121,440</b>	<b>6%</b>
<b>Operating Expenses</b>						
Maintenance and Repair	57,157	210,000	314,200	50%	379,200	21%
<b>Total Operating Expenses</b>	<b>57,157</b>	<b>210,000</b>	<b>314,200</b>	<b>50%</b>	<b>379,200</b>	<b>21%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 172,778</b>	<b>\$ 324,630</b>	<b>\$ 429,240</b>	<b>32%</b>	<b>\$ 500,640</b>	<b>17%</b>

**Significant Changes**  
Maintenance and Repair costs are increasing by \$104,000 in Fiscal Year 2018/19 and \$65,000 in Fiscal Year 2019/20 due to the contract for sewer and storm drain video inspection and cleaning services with Empire Pipe Cleaning and Equipment, Inc. the City Council approved on April 17, 2018.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**PUBLIC WORKS/UTILITIES**  
**INFORMATION TECHNOLOGY AND COMMUNICATIONS**  
**Division Activity Detail**

EXPENSE CATEGORY	ACTUAL 2016/17	AMENDED 2017/18 <sup>(1)</sup>	ADOPTED 2018/19	Percent		
				Change From Prior Year	ADOPTED 2019/20	Percent Change From Prior Year
<b>Personnel Services</b>						
Salary and Wages	\$ 68,851	\$ 73,300	\$ 76,730	5%	\$ 79,025	3%
Benefits	43,207	48,160	42,710	-11%	46,395	9%
<b>Total Personnel Services</b>	<b>112,058</b>	<b>121,460</b>	<b>119,440</b>	<b>-2%</b>	<b>125,420</b>	<b>5%</b>
<b>Operating Expenses</b>						
Allocated Charges	14,543	14,610	26,775	83%	27,575	3%
<b>Total Operating Expenses</b>	<b>14,543</b>	<b>14,610</b>	<b>26,775</b>	<b>83%</b>	<b>27,575</b>	<b>3%</b>
<b>DIVISION ACTIVITY TOTAL</b>	<b>\$ 126,601</b>	<b>\$ 136,070</b>	<b>\$ 146,215</b>	<b>7%</b>	<b>\$ 152,995</b>	<b>5%</b>

**Significant Changes**

No significant changes.

<sup>(1)</sup> Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.



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# Capital Improvement Projects

# CAPITAL IMPROVEMENT PROGRAM

## Introduction

The Capital Improvement Program (CIP) is a coordinated program for maintenance and development of the City infrastructure system. The Capital Improvement Program is a dynamic planning tool based on the City's financial resources and improvement needs spread over a specified period of time, based on available revenues and staffing resources. AB 471, the State Congestion Management Program (CMP) and Measure M2, the County Growth Management Program (GMP) both require cities to adopt seven-year CIPs to be eligible for funding.

## Definition

All potentially eligible capital projects must meet one or more of the following four criteria listed below.

- Capital projects should be of significant cost (\$50,000 or more) and life expectancy of five or more years.
- Capital projects should involve the acquisition or construction of a new structure, building or land.
- Capital projects should involve/include enhancement of existing buildings, facilities, or infrastructure.
- Funding requests for technical studies or consultant services that will lead to the construction of a capital improvement/facility.

## Process

The CIP process is a cooperative effort involving all departments within the City. The budget staff begins the process annually in December by requesting submittals. A detailed submittal form is completed for each project that includes a project description, justification, and requested funding. Projects are then grouped into the following major categories including Transportation, Parks and Open Space, Buildings and Facilities, Drainage, Water, Non-Potable Water and Sewer. A CIP Committee, consisting of the Public Works/Utilities Director, Assistant Public Works Director, Assistant Utilities Director, and City Engineer, reviews the project request forms and provides input in March. Projects are prioritized within the five major groups using a point rating system and/or master plan priority. Concurrently, staff works to estimate the revenues for each funding source over the seven-year span of the program. Based on available funding by category, and priority ranking, projects are then programmed into each fiscal year as funding allows. The CIP funding proposal is presented to the City Council in June during a budget workshop session. Final adoption of the CIP occurs during a public hearing in June. All changes made during the public process are incorporated into the adopted budget document which is published on the City website and distributed to City Staff.

## CIP Funding Sources

Funding for the CIP comes from a variety of fund sources including Federal, State, County, developer and local funding. Most of these funds are earmarked for a specific purpose and cannot be used to offset operating costs. The following is only a partial list of some of the more common fund sources:

## City Funds

**Systems Development** – Tax revenues collected from new development to help defray City's cost for roadway improvements.

**Parks and Recreation Fees** – Revenues collected from new development; to be used for development of City parks, recreational facilities and historic buildings.

**Drainage Fees** – Revenues collected from new development to pay for development of the City's Master Plan of Drainage.

**Agricultural Preservation Fees** – Revenues collected from new development; to be used for purchase and restoration to preserve the City's agricultural heritage.

**Capistrano Circulation Fee Program (CCFP)** – Revenues collected by traffic impact fees assessed on new development, and is based on either number of dwelling units or building square footage.

**Water Rates** – Revenues from water rates allocated for replacements as well as improvements and upgrades to the existing water system.

**Water Capital Improvement and Non-Potable Water Fees** – Revenues collected from new development to pay for new and upgraded water facilities necessary to service new development.

**Sewer Improvement Fees** - Sewer connection fees normally collected from new development as a cost to connect to the existing system. These fees help to pay for costs of the City's treatment plant facilities, as well as development of new and upgraded sewer facilities as a result of City growth.

**Sewer Rates** – Revenue from sewer rates allocated for replacement in the existing sewer system.

## County Funds

**Measure M2 Local Return** – Funds are allocated by the Orange County Transportation Authority to each City for purposes of roadway improvement and maintenance on a pro-rata share basis.

**Measure M Project Specific Grant Funds** – Funds are allocated by the Orange County Transportation Authority on a competitive countywide basis. Funds are mainly for roadway improvements.

## State and Federal Funds

**Road Maintenance and Rehabilitation Account (RMRA) (SB-1)** – RMRA funds are allocated on a population-based formula. These funds can be used for projects such as: railroad grade separations, traffic control devices, safety projects, road maintenance and rehabilitation, and street components in conjunction with an allowable project (for example: pedestrian and bicycle safety projects, transit facilities, and drainage and storm-water capture projects).

**Gas Tax** - Gas Tax funds are allocated on a population-based formula. With the exception of the annual preventative maintenance, the funds are used to offset costs for the street maintenance operations.

**Other Grants** - Various State and Federal grants are available on a competitive basis for a number of programs such as: Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA); Highway Planning and Construction; Transportation Enhancement Activities (TEA); competitive Measure M2 grants and State and Local Transportation Funds.

## Bond Funds

**Community Facilities District (CFD) Bonds** - On July 1, 2005, the City entered into a joint community facilities agreement with the Capistrano Unified School District (CUSD) and Whispering Hills, LLC to form Community Facilities District No. 2005-1 of the Capistrano Unified School District (2005-1 District). Bonds issued by the 2005-1 District include funding for City-wide facilities which benefit the 2005-1 District.

On June 14, 2004, the City entered into a joint community facilities agreement with CUSD and SJD Partners, LTD related to Community Facilities District No. 98-1A (98-1A) for the Pacifica San Juan residential development project. Pacific Point Development Partners LLC is the current developer for the project. The agreement was amended on March 1, 2016. Bonds issued by the 98-1A District include funding for City-wide facilities which benefit the 98-1A District.

**Successor Agency Non-Housing Bonds** – The San Juan Capistrano Community Redevelopment Agency (former Redevelopment Agency) issued the 2008 Series A Tax Allocation Bonds to provide financing for certain redevelopment projects. Upon dissolution of the former Redevelopment Agency the remaining bond proceeds were transferred to the Successor Agency. On May 6, 2014, the City entered into a bond expenditure agreement with the Successor Agency to utilize the remaining bond proceeds of \$1,980,000 to provide funding for the Verdugo Street Beautification Project (Project Number 14106).

### **Commission Input**

At the start of the annual process, the City's Commissions are asked to provide input to be included in the CIP. The 2018-2025 Capital Improvement Program is consistent with the Commissions' requests. Additionally, the Planning Commission reviews the Seven-Year CIP for consistency with the City's General Plan. The 2018-2025 Capital Improvement Program was reviewed by the Planning Commission on May 22, 2018.

### **Document Layout**

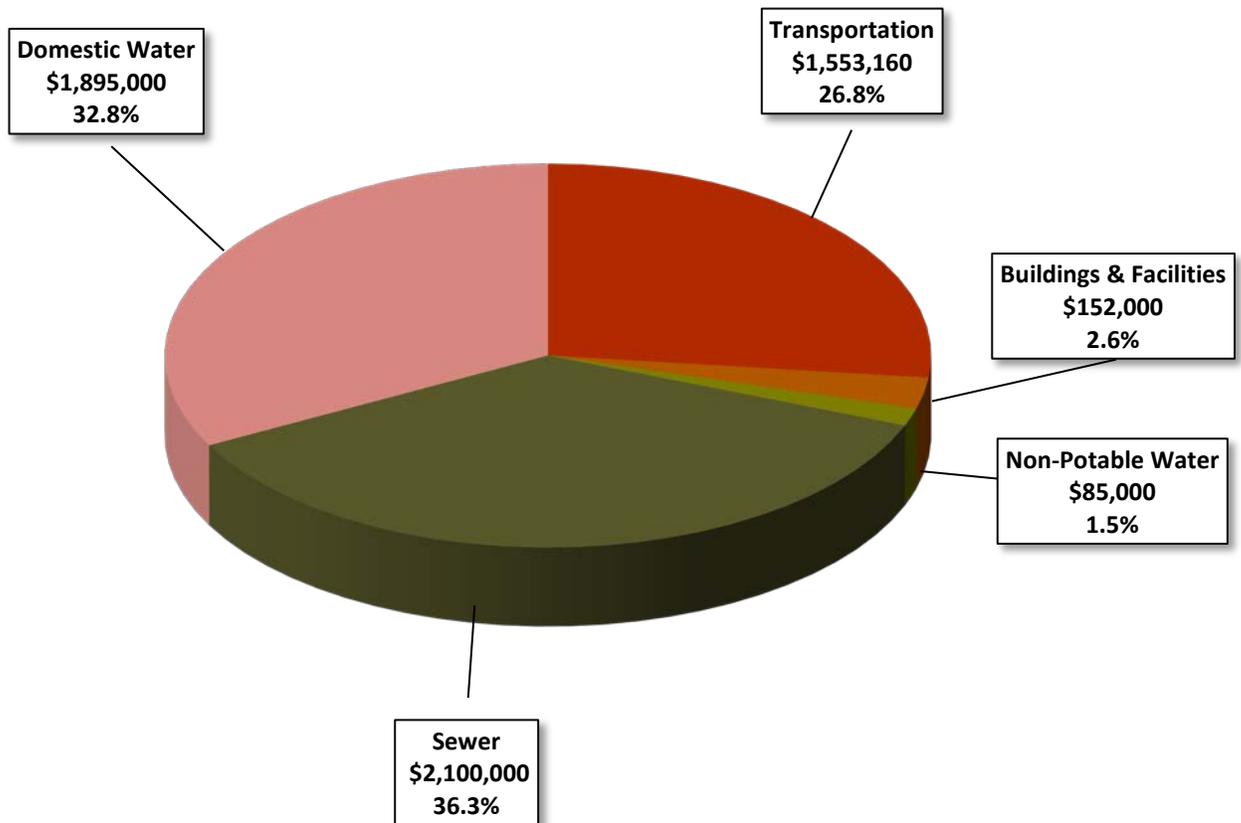
The Capital Budget document provides readers with cost estimates, methods of financing, and recommended project schedules for the City of San Juan Capistrano's CIP for the next seven years. Detailed project descriptions for new or existing projects that have additional appropriations planned between fiscal years 2018/19 and 2024/25 are also included in the document. Project descriptions include narrative summary of project work and the following information:

- **Project Location Map** – provides a general location within the city for the project.
- **Council District**– provides the District number where the project is located.
- **New or Continuing** – A project is designated as new the year it first receives funding; thereafter it is continuing.
- **Project Status** – The project's status is classified as one of the status types: New (Not Started), Continuing, Project Feasibility, Environmental, Design (includes pre-design and right of way acquisition), Bid/Award, and Construction.
- **Managing Department** – The department within the City that is primarily managing the project.
- **Project Type** – The type of project based on the City's eight project category types. Each project is assigned a five-digit number. The first two digits in the sequence relate to the fiscal year the project first received funding. The third digit represents one of eight project types:
  1. Transportation
  2. Parks and Open Space
  3. Buildings and Facilities
  4. Historic Preservation
  5. Drainage
  6. Non-Potable Water
  7. Sewer
  8. Water

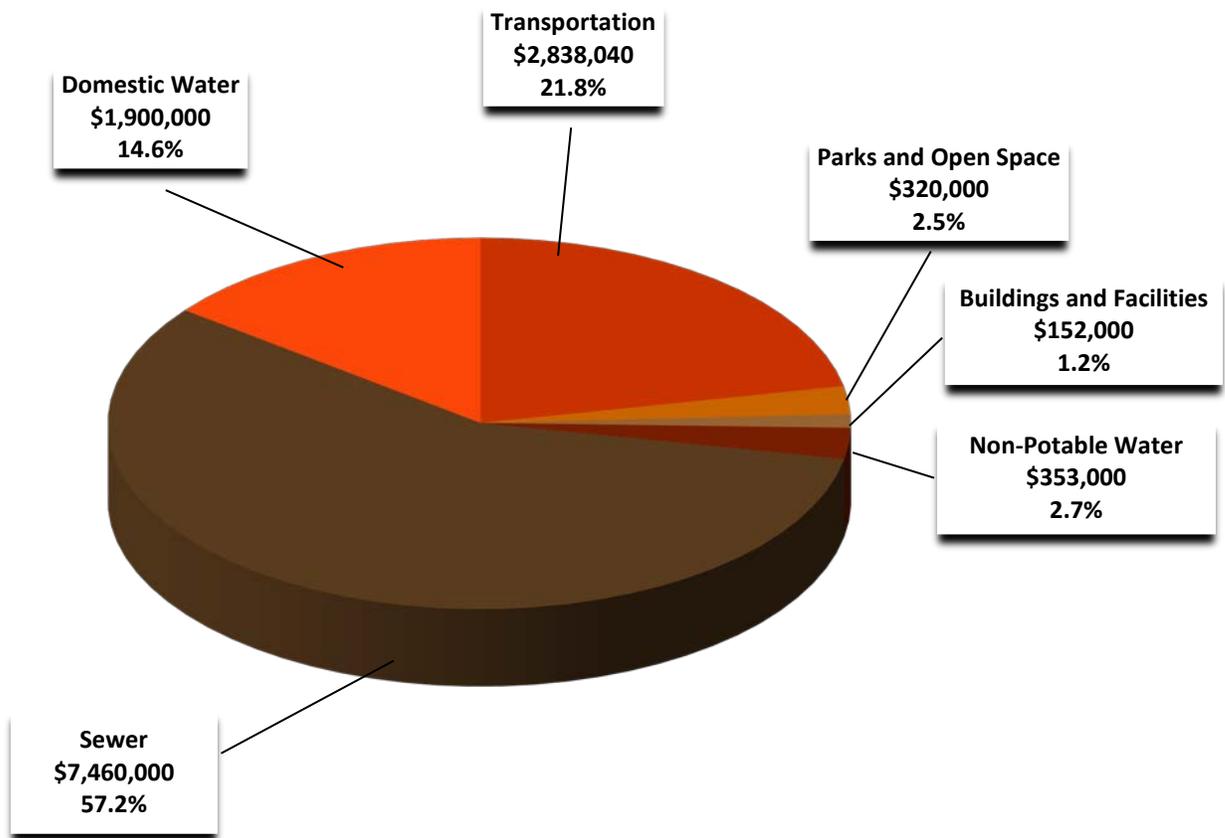
The final two digits are sequentially assigned to the projects in that specific year and project type.

- **Annual Operating Impact** – The on-going operating budget impact a project will have on the City’s budget.
- **Life to Date Budget** – The sum total of all appropriations through March 31, 2018 of the current fiscal year.
- **Life to Date Expenditures** – The sum total of all expenditures through March 31, 2018 of the current fiscal year.
- **Prior Year Budget** – The amended budget for Fiscal Year 2016/17.
- **Prior Year Actuals** – The year to date actuals for Fiscal Year 2016/17.
- **Future Financial Requirements** – The projected future financial project requirements for the next seven fiscal years.
- **Project Manager** – The person who manages the day-to-day activities of the project.
- **Funding Sources** – The source of funds that will support the financial requirements of the project.

*FY 2018/19*  
***CAPITAL IMPROVEMENT PROJECTS BY***  
***PROJECT TYPE***  
***TOTAL - \$5,785,160***



*FY 2019/20*  
*CAPITAL IMPROVEMENT PROJECTS BY*  
*PROJECT TYPE*  
*TOTAL - \$13,023,040*



# City of San Juan Capistrano

## 2018-2025 CIP PROJECT SUMMARY BY TYPE

PROJECT	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25	TOTAL
<b>TRANSPORTATION</b>								
07117-I-5/San Juan Creek Road Underpass Improvements	\$ 82,160	\$ 181,040	\$ 270,920	\$ 383,780	\$ 6,617,000	\$ -	\$ -	\$ 7,534,900
08102-Pavement Management Program (PMP)	40,000	-	85,000	-	50,000	-	60,000	235,000
11101-Citywide Sign Replacement Program	-	-	-	50,000	40,000	40,000	40,000	170,000
16101-Traffic Signal Cabinet Upgrades	250,000	255,000	260,000	265,000	270,000	110,000	-	1,410,000
19101-Meredith Canyon Street Pavement Rehabilitation	981,000	1,502,000	1,658,000	-	-	-	-	4,141,000
19102-Camino Capistrano Pavement Rehabilitation (Aeropuerto to Costco)	200,000	900,000	900,000	190,000	-	-	-	2,190,000
xxxx-Mission Spring Streets Pavement Rehabilitation	-	-	-	1,445,000	445,000	-	-	1,890,000
xxxx-Sun Ranch Streets Pavement Rehabilitation	-	-	-	-	1,124,000	1,056,000	-	2,180,000
xxxx-Village San Juan and Casitas Streets Pavement Rehab.	-	-	-	-	-	665,000	1,803,000	2,468,000
<b>SUBTOTAL</b>	<b>\$ 1,553,160</b>	<b>\$ 2,838,040</b>	<b>\$ 3,173,920</b>	<b>\$ 2,333,780</b>	<b>\$ 8,546,000</b>	<b>\$ 1,871,000</b>	<b>\$ 1,903,000</b>	<b>\$ 22,218,900</b>
<b>PARKS AND OPEN SPACE</b>								
07204-Citywide Trail Improvements	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 225,000
09203-Citywide Playground Upgrades	-	120,000	120,000	120,000	120,000	125,000	130,000	735,000
18204-Los Rios Phase II Improvements	-	-	330,000	1,300,000	-	-	-	1,630,000
20201-2.4 Acre Site (adjacent to Reata Park)	-	200,000	-	-	-	-	-	200,000
xxxx-Sports Park Improvements	-	-	995,000	-	-	-	-	995,000
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 320,000</b>	<b>\$ 1,520,000</b>	<b>\$ 1,420,000</b>	<b>\$ 195,000</b>	<b>\$ 125,000</b>	<b>\$ 205,000</b>	<b>\$ 3,785,000</b>
<b>BUILDINGS AND FACILITIES</b>								
15306-ADA Self Evaluation and Transition Plan	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 1,064,000
xxxx-Historic Town Center Park Storage Facility	-	-	180,000	-	-	-	-	180,000
<b>SUBTOTAL</b>	<b>\$ 152,000</b>	<b>\$ 152,000</b>	<b>\$ 332,000</b>	<b>\$ 152,000</b>	<b>\$ 152,000</b>	<b>\$ 152,000</b>	<b>\$ 152,000</b>	<b>\$ 1,244,000</b>
<b>DOMESTIC WATER</b>								
08801-Joint Regional Water Supply System (JRWSS) Capital Replacements	\$ -	\$ -	\$ -	\$ -	\$ 505,000	\$ 100,000	\$ 100,000	\$ 705,000
17801-San Juan Hills Greens Catholic Protection System	220,000	110,000	-	-	-	-	-	330,000
17802-760S Zone Pump Station Discharge Line Replacement	140,000	800,000	800,000	-	-	-	-	1,740,000
17803-Valve Insertion Program	-	100,000	100,000	100,000	100,000	100,000	100,000	600,000
17804-Capistrano Royale Fire Flow Pump	20,000	-	-	-	-	-	-	20,000
17806-Water Facility Control Systems	200,000	200,000	200,000	-	-	-	-	600,000
17807-Well Facility Equipment Replacement Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000
19803-GWRP Clear Well Replacement	350,000	-	-	-	-	-	-	350,000
19804-Pump Station Component Replacements	540,000	440,000	460,000	480,000	500,000	-	-	2,420,000
19805-Eastern Transmission System Repairs	375,000	100,000	330,000	330,000	330,000	-	-	1,465,000

**City of San Juan Capistrano**  
**2018-2025 CIP PROJECT SUMMARY BY TYPE**

PROJECT	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25	TOTAL
20801-System Repairs and Upgrade of Appurtenances	-	100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,100,000
xxxxx-Groundwater Recharge with Storm Water	-	-	585,000	585,000	585,000	585,000	585,000	2,925,000
xxxxx-SJ Hills Greens and Estates Pipeline Replacement	-	-	-	-	-	2,300,000	2,300,000	4,600,000
<b>SUBTOTAL</b>	<b>\$ 1,895,000</b>	<b>\$ 1,900,000</b>	<b>\$ 3,525,000</b>	<b>\$ 2,545,000</b>	<b>\$ 3,070,000</b>	<b>\$ 4,135,000</b>	<b>\$ 4,135,000</b>	<b>\$ 21,205,000</b>
<b>RECYCLED WATER</b>								
16601-Recycled Water Service Conversions Project	\$ 80,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 224,000
17601-Trampas Canyon Recycled Water Reservoir	5,000	5,000	101,000	101,000	101,000	101,000	101,000	515,000
18601-Calle Arroyo Recycled Pipeline	-	324,000	-	1,806,000	500,000	-	-	2,630,000
<b>SUBTOTAL</b>	<b>\$ 85,000</b>	<b>\$ 353,000</b>	<b>\$ 125,000</b>	<b>\$ 1,931,000</b>	<b>\$ 625,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 3,369,000</b>
<b>SEWER</b>								
xx701-Annual Sewer Replacement Program	\$ 400,000	\$ 400,000	\$ 550,000	\$ 550,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,700,000
07701-South Orange County Wastewater Authority PC#2 & #5 Rehab	1,600,000	4,600,000	3,037,450	2,256,000	1,117,000	1,318,000	1,318,000	15,246,450
07703-New Hydraulic Capital Project #6	100,000	2,460,000	1,240,000	-	-	-	-	3,800,000
08701-Food, Oils & Grease (FOG) Interceptor Program	-	-	25,000	25,000	25,000	25,000	25,000	125,000
<b>SUBTOTAL</b>	<b>\$ 2,100,000</b>	<b>\$ 7,460,000</b>	<b>\$ 4,852,450</b>	<b>\$ 2,831,000</b>	<b>\$ 1,742,000</b>	<b>\$ 1,943,000</b>	<b>\$ 1,943,000</b>	<b>\$ 22,871,450</b>
<b>GRAND TOTAL</b>	<b>\$ 5,785,160</b>	<b>\$ 13,023,040</b>	<b>\$ 13,528,370</b>	<b>\$ 11,212,780</b>	<b>\$ 14,330,000</b>	<b>\$ 8,351,000</b>	<b>\$ 8,463,000</b>	<b>\$ 74,693,350</b>



# Capital Improvement Projects by Fund

**City of San Juan Capistrano**  
**CONSOLIDATED CIP FUNDS**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	<b>\$ 26,258,522</b>	<b>\$ 9,718,463</b>	<b>\$ 13,152,303</b>	<b>\$ 18,684,263</b>	<b>\$ 23,687,893</b>	<b>\$ 23,688,113</b>	<b>\$ 20,106,113</b>	<b>\$ 21,230,113</b>
<b>REVENUES</b>								
Revenue/Fees In	2,554,000	4,988,000	12,861,000	9,821,000	5,096,000	4,822,000	3,846,000	1,581,000
Current Year Project Funding	356,080	198,000	198,000	198,000	198,000	198,000	198,000	198,000
Project Specific Grants	1,732,796	803,000	781,000	638,000	644,000	650,000	656,000	662,000
Grants - State/ County	332,470	-	-	-	-	-	-	-
Interest	132,000	110,000	128,000	125,000	125,000	125,000	125,000	26,000
Other Reimbursements	45,000	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	303,000	-	-
Loan Repayment from Water Operations Fund	715,000	737,500	375,000	-	-	-	-	-
Loan Repayment from CCFP Fund	436,277	-	-	-	-	-	-	-
Loan Repayment from Measure M Fund	-	436,277	-	-	-	-	-	-
Loan Repayment	41,000	41,000	41,000	-	-	-	-	-
Loan Interest	50,500	7,500	5,000	-	-	-	-	-
Transfers In	1,132,500	2,900,000	4,700,000	10,134,000	6,895,000	5,354,000	5,750,000	5,450,000
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>\$ 7,527,623</b>	<b>\$ 10,221,277</b>	<b>\$ 19,089,000</b>	<b>\$ 20,916,000</b>	<b>\$ 12,958,000</b>	<b>\$ 11,452,000</b>	<b>\$ 10,575,000</b>	<b>\$ 7,917,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 33,786,145</b>	<b>\$ 19,939,740</b>	<b>\$ 32,241,303</b>	<b>\$ 39,600,263</b>	<b>\$ 36,645,893</b>	<b>\$ 35,140,113</b>	<b>\$ 30,681,113</b>	<b>\$ 29,147,113</b>
<b>EXPENDITURES</b>								
Transportation Projects	9,004,582	1,553,160	2,838,040	3,173,920	2,333,780	8,546,000	1,871,000	1,903,000
Parks and Open Space Projects	5,221,590	-	320,000	1,520,000	1,420,000	195,000	125,000	205,000
Buildings and Facilities Projects	431,480	152,000	152,000	332,000	152,000	152,000	152,000	152,000
Historic Preservation Projects	-	-	-	-	-	-	-	-
Drainage Projects	625,085	-	-	-	-	-	-	-
Non-Potable Water Projects	771,020	85,000	353,000	125,000	1,931,000	625,000	125,000	125,000
Sewer Projects	4,261,635	2,100,000	7,460,000	4,852,450	2,831,000	1,742,000	1,943,000	1,943,000
Water Projects	3,143,290	1,895,000	1,900,000	3,525,000	2,545,000	3,070,000	4,135,000	4,135,000
Operating Expenditures/Transfers Out	609,000	1,002,277	534,000	2,384,000	1,745,000	704,000	1,100,000	800,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,067,682</b>	<b>\$ 6,787,437</b>	<b>\$ 13,557,040</b>	<b>\$ 15,912,370</b>	<b>\$ 12,957,780</b>	<b>\$ 15,034,000</b>	<b>\$ 9,451,000</b>	<b>\$ 9,263,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,718,463</b>	<b>\$ 13,152,303</b>	<b>\$ 18,684,263</b>	<b>\$ 23,687,893</b>	<b>\$ 23,688,113</b>	<b>\$ 20,106,113</b>	<b>\$ 21,230,113</b>	<b>\$ 19,884,113</b>

\* Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

City of San Juan Capistrano  
**FUND 6 - ROAD MAINTENANCE AND REHABILITATION ACCOUNT (RMRA)**  
**FISCAL YEARS 2018/19 AND 2019/20**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>								
Gas Tax 2030 (SB-1)	208,000	602,000	608,000	614,000	620,000	626,000	632,000	638,000
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>\$ 208,000</b>	<b>\$ 602,000</b>	<b>\$ 608,000</b>	<b>\$ 614,000</b>	<b>\$ 620,000</b>	<b>\$ 626,000</b>	<b>\$ 632,000</b>	<b>\$ 638,000</b>
<b>TOTAL REVENUE AVAILABLE</b>	<b>\$ 208,000</b>	<b>\$ 602,000</b>	<b>\$ 608,000</b>	<b>\$ 614,000</b>	<b>\$ 620,000</b>	<b>\$ 626,000</b>	<b>\$ 632,000</b>	<b>\$ 638,000</b>
<b>EXPENDITURES</b>								
18101-Capistrano Villas I, II, and III Pavement Rehab	208,000	-	-	-	-	-	-	-
19101-Meredith Canyon Street Pavement Rehabilitation	-	602,000	608,000	614,000	-	-	-	-
xxxx-Mission Spring Street Pavement Rehabilitation	-	-	-	-	620,000	-	-	-
xxxx-Sun Ranch Streets Pavement Rehabilitation	-	-	-	-	-	626,000	632,000	-
xxxx-Village San Juan and Casitas Streets Pavement Rehabilitation	-	-	-	-	-	-	-	638,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 208,000</b>	<b>\$ 602,000</b>	<b>\$ 608,000</b>	<b>\$ 614,000</b>	<b>\$ 620,000</b>	<b>\$ 626,000</b>	<b>\$ 632,000</b>	<b>\$ 638,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 10 - SYSTEMS DEVELOPMENT**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 964,211	\$ 506,721	\$ 909,721	\$ 985,721	\$ 934,721	\$ 1,229,721	\$ 1,636,721	\$ 1,936,721
<b>REVENUES</b>								
Prior Year Uncollected Grant Revenue								
Systems Development Tax	440,000	590,000	943,000	823,000	469,000	392,000	290,000	-
Development Fees - Ord 211	8,000	10,000	30,000	23,000	13,000	12,000	7,000	-
Interest	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>\$ 451,000</b>	<b>\$ 603,000</b>	<b>\$ 976,000</b>	<b>\$ 849,000</b>	<b>\$ 485,000</b>	<b>\$ 407,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,415,211</b>	<b>\$ 1,109,721</b>	<b>\$ 1,885,721</b>	<b>\$ 1,834,721</b>	<b>\$ 1,419,721</b>	<b>\$ 1,636,721</b>	<b>\$ 1,936,721</b>	<b>\$ 1,936,721</b>
<b>EXPENDITURES</b>								
11101-City-wide Sign Replacement Program	339,745	-	-	-	-	-	-	-
12502-Camino Capistrano Off-Ramp Catch Basins	170,000	-	-	-	-	-	-	-
14106-Verdugo Street Beautification Project	167,345	-	-	-	-	-	-	-
15301-Multi-Modal Parking Lot Pavement Overlay, Striping Project	19,400	-	-	-	-	-	-	-
15306-ADA Self Evaluation and Transition Plan	75,000	-	-	-	-	-	-	-
16502-Interstate I-5/Ortega Hwy Storm Water	77,000	-	-	-	-	-	-	-
18501-San Juan Creek Road at Calle Caballero	55,000	-	-	-	-	-	-	-
19102-Camino Capistrano Pavement Rehabilitation (Aeropuerto to Costco)	-	200,000	900,000	900,000	190,000	-	-	-
Transfer Out-General Fund	5,000	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 908,490</b>	<b>\$ 200,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 506,721</b>	<b>\$ 909,721</b>	<b>\$ 985,721</b>	<b>\$ 934,721</b>	<b>\$ 1,229,721</b>	<b>\$ 1,636,721</b>	<b>\$ 1,936,721</b>	<b>\$ 1,936,721</b>

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 11 – PARK AND RECREATION**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 1,535,290	\$ (19,695)	\$ 335,305	\$ 2,707,305	\$ 3,177,305	\$ 3,048,305	\$ 4,144,305	\$ 4,730,305
<b>REVENUES</b>								
Park/Recreation Fees	-	348,000	2,677,000	2,155,000	1,276,000	1,276,000	696,000	-
Transfer In - Open Space Bond Fund	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Interest	7,000	7,000	15,000	15,000	15,000	15,000	15,000	-
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 7,000	\$ 355,000	\$ 2,692,000	\$ 2,170,000	\$ 1,291,000	\$ 1,291,000	\$ 711,000	\$ -
<b>TOTAL REVENUE AVAILABLE</b>	\$ 1,542,290	\$ 335,305	\$ 3,027,305	\$ 4,877,305	\$ 4,468,305	\$ 4,339,305	\$ 4,855,305	\$ 4,730,305
<b>EXPENDITURES</b>								
07204-City-wide Trail Improvements	75,000	-	-	75,000	-	75,000	-	75,000
09203-City-wide Playground Upgrades	177,880	-	120,000	120,000	120,000	120,000	125,000	130,000
09209-Northwest Open Space Community Park	173,095	-	-	-	-	-	-	-
11203-Eastern Open Space Grounds Trails/City-wide Bikeway Gap Closure	69,030	-	-	-	-	-	-	-
14201-Cook Park Softball Fields #2 & #3 & Soccer Field #2	88,750	-	-	-	-	-	-	-
14501-Los Rios Park Drainage Improvements	77,880	-	-	-	-	-	-	-
15306-ADA Self Evaluation and Transition Plan	26,000	-	-	-	-	-	-	-
16202-Cook Cordova Park Playground Equipment	78,940	-	-	-	-	-	-	-
16203-Malaspina Trail	333,000	-	-	-	-	-	-	-
17202-Eastern Open Space Trails A and A-1	212,410	-	-	-	-	-	-	-
18201-Cook La Novia Park Picnic Area Enhancements	175,000	-	-	-	-	-	-	-
18202-Arce Park Renovation	75,000	-	-	-	-	-	-	-
18204-Los Rios Phase II Improvements	-	-	-	330,000	1,300,000	-	-	-
20201-2.4 Acre Site (adjacent to Reata Park)	-	-	200,000	-	-	-	-	-
xxxxx-Sports Park Improvements	-	-	-	995,000	-	-	-	-
xxxxx-Historic Town Center Park Storage Facility	-	-	-	180,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 1,561,985	\$ -	\$ 320,000	\$ 1,700,000	\$ 1,420,000	\$ 195,000	\$ 125,000	\$ 205,000
<b>ENDING FUND BALANCE</b>	\$ (19,695)	\$ 335,305	\$ 2,707,305	\$ 3,177,305	\$ 3,048,305	\$ 4,144,305	\$ 4,730,305	\$ 4,525,305

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 12 – DRAINAGE FUND**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ (317,558)	\$ (334,793)	\$ (280,793)	\$ (226,793)	\$ (166,793)	\$ (131,793)	\$ (131,793)	\$ (131,793)
<b>REVENUES</b>								
Drainage Fees	5,000	54,000	54,000	60,000	35,000	-	-	-
Grants - State	20,320	-	-	-	-	-	-	-
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 25,320	\$ 54,000	\$ 54,000	\$ 60,000	\$ 35,000	\$ -	\$ -	\$ -
<b>TOTAL REVENUE AVAILABLE</b>	\$ (292,238)	\$ (280,793)	\$ (226,793)	\$ (166,793)	\$ (131,793)	\$ (131,793)	\$ (131,793)	\$ (131,793)
<b>EXPENDITURES</b>								
12502-Camino Capistrano Off-Ramp Catch Basins	42,555	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 42,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ (334,793)	\$ (280,793)	\$ (226,793)	\$ (166,793)	\$ (131,793)	\$ (131,793)	\$ (131,793)	\$ (131,793)

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 13 – AGRICULTURAL PRESERVATION FUND**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 880,066	\$ 98,236	\$ 167,236	\$ 359,236	\$ 502,236	\$ 576,236	\$ 662,236	\$ 781,236
<b>REVENUES</b>								
Agricultural Preservation Fees	67,000	69,000	192,000	143,000	74,000	86,000	119,000	-
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 67,000	\$ 69,000	\$ 192,000	\$ 143,000	\$ 74,000	\$ 86,000	\$ 119,000	\$ -
<b>TOTAL REVENUE AVAILABLE</b>	\$ 947,066	\$ 167,236	\$ 359,236	\$ 502,236	\$ 576,236	\$ 662,236	\$ 781,236	\$ 781,236
<b>EXPENDITURES</b>								
17201-Riding Park Fire Flow and Recycled Water Supply	848,830	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 848,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ 98,236	\$ 167,236	\$ 359,236	\$ 502,236	\$ 576,236	\$ 662,236	\$ 781,236	\$ 781,236

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 17 – GAS TAX**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 743,350	\$ -	\$ -	\$ 184,680	\$ (3,320)	\$ 72,680	\$ 680	\$ 7,680
<b>REVENUES</b>								
Gas Tax 2103 (New HUTA)	144,000	278,000	281,000	284,000	287,000	290,000	293,000	296,000
Gas Tax 2105	210,000	209,000	211,000	213,000	215,000	217,000	219,000	221,000
Gas Tax 2106	131,000	137,000	138,000	139,000	140,000	141,000	142,000	143,000
Gas Tax 2107	271,000	259,000	262,000	265,000	268,000	271,000	274,000	277,000
Gas Tax 2107.5	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Gas Tax 2030								
Loan Repayment	41,000	41,000	41,000	-	-	-	-	-
Interest	4,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 807,000	\$ 933,000	\$ 942,000	\$ 910,000	\$ 919,000	\$ 928,000	\$ 937,000	\$ 946,000
<b>TOTAL REVENUE AVAILABLE</b>	\$ 1,550,350	\$ 933,000	\$ 942,000	\$ 1,094,680	\$ 915,680	\$ 1,000,680	\$ 937,680	\$ 953,680
<b>EXPENDITURES</b>								
16101-Traffic Signal Cabinet Upgrades	108,000	250,000	255,000	260,000	265,000	270,000	110,000	-
16104-Left Turn Lane at Del Taco	39,510	-	-	-	-	-	-	-
16109-Arterial Street Major Rehab Program - FY 15/16	33,920	-	-	-	-	-	-	-
17105-Local Streets Pavement Rehabilitation - FY 16/17	93,665	-	-	-	-	-	-	-
17109 - Arterial Street Major Rehab Program - FY 16/17	147,845	-	-	-	-	-	-	-
18101-Capistrano Villas I, II, and III Pavement Rehab	783,410	-	-	-	-	-	-	-
19101-Meredith Canyon Street Pavement Rehabilitation	-	333,000	152,320	488,000	-	-	-	-
xxxx-Mission Spring Street Pavement Rehabilitation	-	-	-	-	228,000	-	-	-
xxxx-Sun Ranch Street Pavement Rehabilitation	-	-	-	-	-	380,000	-	-
xxxx-Village San Juan and Casitas Streets Pavement Rehabilitation	-	-	-	-	-	-	470,000	600,000
Transfer Out-General Fund (Street Maintenance)	344,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
<b>TOTAL EXPENDITURES</b>	\$ 1,550,350	\$ 933,000	\$ 757,320	\$ 1,098,000	\$ 843,000	\$ 1,000,000	\$ 930,000	\$ 950,000
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ 184,680	\$ (3,320)	\$ 72,680	\$ 680	\$ 7,680	\$ 3,680

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 18 - CCFP**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	<b>\$ 7,704,373</b>	<b>\$ 5,410,663</b>	<b>\$ 6,549,780</b>	<b>\$ 10,092,740</b>	<b>\$ 13,126,820</b>	<b>\$ 13,650,040</b>	<b>\$ 8,228,040</b>	<b>\$ 8,921,040</b>
<b>REVENUES</b>								
Circulation Fees	89,000	749,000	3,678,000	3,259,000	861,000	846,000	647,000	-
Developer Contribution	-	-	-	-	-	303,000	-	-
Other Reimbursements	45,000	-	-	-	-	-	-	-
Loan Repayment	-	436,277	-	-	-	-	-	-
Interest	36,000	36,000	46,000	46,000	46,000	46,000	46,000	-
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>\$ 170,000</b>	<b>\$ 1,221,277</b>	<b>\$ 3,724,000</b>	<b>\$ 3,305,000</b>	<b>\$ 907,000</b>	<b>\$ 1,195,000</b>	<b>\$ 693,000</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 7,874,373</b>	<b>\$ 6,631,940</b>	<b>\$ 10,273,780</b>	<b>\$ 13,397,740</b>	<b>\$ 14,033,820</b>	<b>\$ 14,845,040</b>	<b>\$ 8,921,040</b>	<b>\$ 8,921,040</b>
<b>EXPENDITURES</b>								
07117-I-5/San Juan Creek Road Underpass Improvements	887,140	82,160	181,040	270,920	383,780	6,617,000	-	-
14103-Camino Las Ramblas and I-5 Northbound Traffic Signal Modification	291,890	-	-	-	-	-	-	-
14104-Alipaz Street Widening-Camino del Avion to Calle Rolando	27,505	-	-	-	-	-	-	-
16102-Del Obispo Widening - Via De La Paz	1,257,175	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,463,710</b>	<b>\$ 82,160</b>	<b>\$ 181,040</b>	<b>\$ 270,920</b>	<b>\$ 383,780</b>	<b>\$ 6,617,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 5,410,663</b>	<b>\$ 6,549,780</b>	<b>\$ 10,092,740</b>	<b>\$ 13,126,820</b>	<b>\$ 13,650,040</b>	<b>\$ 8,228,040</b>	<b>\$ 8,921,040</b>	<b>\$ 8,921,040</b>

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano  
FUND 32 – MEASURE M  
FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 704,777	\$ (43)	\$ 106,680	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>								
Measure M Local Turnback	638,000	626,000	632,000	638,000	644,000	650,000	656,000	662,000
Loan from CCFP Fund	436,277	-	-	-	-	-	-	-
Interest	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 1,077,277	\$ 629,000	\$ 635,000	\$ 641,000	\$ 647,000	\$ 653,000	\$ 659,000	\$ 665,000
<b>TOTAL AVAILABLE</b>	\$ 1,782,054	\$ 628,957	\$ 741,680	\$ 641,000	\$ 647,000	\$ 653,000	\$ 659,000	\$ 665,000
<b>EXPENDITURES</b>								
08102-Pavement Management Program (PMP)	-	40,000	-	85,000	-	50,000	-	60,000
11101-City-wide Sign Replacement Program	-	-	-	-	50,000	40,000	40,000	40,000
16101-Traffic Signal Cabinet Upgrades	134,420	-	-	-	-	-	-	-
17105-Local Streets Pavement Rehabilitation FY 16/17	214,700	-	-	-	-	-	-	-
18101-Capistrano Villas I, II, and III Pavement Rehab	1,432,977	-	-	-	-	-	-	-
19101-Meredith Canyon Street Pavement Rehabilitation	-	46,000	741,680	556,000	597,000	-	-	-
xxxx-Mission Spring Street Pavement Rehabilitation	-	-	-	-	-	445,000	-	-
xxxxx-Sun Ranch Street Pavement Rehabilitation	-	-	-	-	-	118,000	424,000	-
xxxxx-Village San Juan and Casitas Streets Pavement Rehabilitation	-	-	-	-	-	-	195,000	565,000
Loan Repayment	-	436,277	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 1,782,097	\$ 522,277	\$ 741,680	\$ 641,000	\$ 647,000	\$ 653,000	\$ 659,000	\$ 665,000
<b>ENDING FUND BALANCE</b>	\$ (43)	\$ 106,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 37 – HIGHWAYS, STREETS AND ROADS GRANTS FUND**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ (104,113)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>								
Measure M Specific Projects	987,878	177,000	149,000	-	-	-	-	-
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 987,878	177,000	149,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE AVAILABLE</b>	\$ 883,765	177,000	149,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>								
16102-Del Obispo Widening - Via De La Paz	742,765	-	-	-	-	-	-	-
Transfer Out to General Fund for Summer Trolley Program	141,000	177,000	149,000	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 883,765	177,000	149,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 51 – OPEN SPACE**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 1,409,000	\$ 10,415	\$ 13,415	\$ 16,415	\$ 16,415	\$ 16,415	\$ 16,415	\$ 16,415
<b>REVENUES</b>								
Interest	10,000	3,000	3,000	-	-	-	-	-
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 10,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE AVAILABLE</b>	\$ 1,419,000	\$ 13,415	\$ 16,415	\$ 16,415	\$ 16,415	\$ 16,415	\$ 16,415	\$ 16,415
<b>EXPENDITURES</b>								
09209-Northwest Open Space Community Park	1,408,585	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 1,408,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ 10,415	\$ 13,415	\$ 16,415	\$ 16,415	\$ 16,415	\$ 16,415	\$ 16,415	\$ 16,415

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 63 – DOMESTIC WATER CAPITAL REPLACEMENT**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 2,247,272	\$ 394,847	\$ 267,847	\$ 405,847	\$ 593,847	\$ 1,741,847	\$ 2,364,847	\$ 1,922,847
<b>REVENUES</b>								
Transfer In - Water Operations (2)	-	1,500,000	1,800,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Interest	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 8,000	\$ 1,508,000	\$ 1,808,000	\$ 3,008,000	\$ 3,008,000	\$ 3,008,000	\$ 3,008,000	\$ 3,008,000
<b>TOTAL REVENUE AVAILABLE</b>	\$ 2,255,272	\$ 1,902,847	\$ 2,075,847	\$ 3,413,847	\$ 3,601,847	\$ 4,749,847	\$ 5,372,847	\$ 4,930,847
<b>EXPENDITURES</b>								
07811-760S Reservoir	50,420	-	-	-	-	-	-	-
08801-Joint Regional Water Supply System (JRWSS)								
Capital Replacements	1,005,860	-	-	-	-	505,000	100,000	100,000
08804-Pump Station Component Replacements	55,000	-	-	-	-	-	-	-
11805-Water and Sewer Line Replacement at I-5 Interchange	10,000	-	-	-	-	-	-	-
14702-Las Ramblas/Paseo Activo Slope Replacement	55,000	-	-	-	-	-	-	-
15801-Upper Chiquita Reservoir Recirculation Pump and Upgrade Project	9,735	-	-	-	-	-	-	-
17802-760S Zone Pump Station Discharge Line Replacement	25,000	140,000	800,000	800,000	-	-	-	-
17805-Palletization and Space Consolidation	80,000	-	-	-	-	-	-	-
17806-Water Facility Control Systems	353,960	180,000	180,000	180,000	-	-	-	-
17807-Well Facility Replacement Program	23,450	50,000	50,000	50,000	50,000	50,000	50,000	50,000
18801-San Juan Basin Authority Hydrogeological Study	170,000	-	-	-	-	-	-	-
xxxx-Pump Station Component Replacements	-	540,000	440,000	460,000	480,000	500,000	-	-
xxxxx-Eastern Transmission System Repairs	-	375,000	100,000	330,000	330,000	330,000	-	-
xxxxx- GWRP Clear Well Replacement	-	350,000	-	-	-	-	-	-
xxxxx-System Repairs and Upgrade of Appurtenances	-	-	100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
xxxxx-SJ Hills Greens and Estates Pipeline Replacement	-	-	-	-	-	-	2,300,000	2,300,000
Transfer Out to Recycled Water CIP	22,000	-	-	-	-	-	-	-
Transfer Out - Water Capital Improvement Fund	-	-	-	-	-	-	-	450,000
<b>TOTAL EXPENDITURES</b>	\$ 1,860,425	\$ 1,635,000	\$ 1,670,000	\$ 2,820,000	\$ 1,860,000	\$ 2,385,000	\$ 3,450,000	\$ 3,900,000
<b>ENDING FUND BALANCE</b>	\$ 394,847	\$ 267,847	\$ 405,847	\$ 593,847	\$ 1,741,847	\$ 2,364,847	\$ 1,922,847	\$ 1,030,847

(1) Per the City's fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

(2) The Water capital Replacement Program will require additional funding from water ratepayers in the City's future rate study to meet the capital needs of the City's water system.

**City of San Juan Capistrano**  
**FUND 64 – DOMESTIC WATER CAPITAL IMPROVEMENT**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 1,557,515	\$ 763,185	\$ 1,131,185	\$ 2,411,185	\$ 2,149,185	\$ 1,526,185	\$ 889,185	\$ 260,185
<b>REVENUES</b>								
Water Capital Improvement Charge	61,000	174,000	418,000	118,000	17,000	13,000	15,000	-
Water Capacity Charge	80,000	226,000	544,000	154,000	22,000	16,000	19,000	-
Water Storage Fees	73,000	208,000	528,000	151,000	23,000	19,000	22,000	-
Transfer In - Water Capital Replacement Fund	-	-	-	-	-	-	-	450,000
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 214,000	\$ 608,000	\$ 1,490,000	\$ 423,000	\$ 62,000	\$ 48,000	\$ 56,000	\$ 450,000
<b>TOTAL REVENUE AVAILABLE</b>	\$ 1,771,515	\$ 1,371,185	\$ 2,621,185	\$ 2,834,185	\$ 2,211,185	\$ 1,574,185	\$ 945,185	\$ 710,185
<b>EXPENDITURES</b>								
07803-Terminal Reservoir No. 3 - Habitat Mitigation	45,470	-	-	-	-	-	-	-
07811-760S Reservoir	28,970	-	-	-	-	-	-	-
16801-La Pata Water Line Replacement	5,000	-	-	-	-	-	-	-
16804-Water Master Plan Study	100,000	-	-	-	-	-	-	-
17801-San Juan Hills Greens Catholic Protection System	184,000	220,000	110,000	-	-	-	-	-
17803-Valve Insertion Program	200,000	-	100,000	100,000	100,000	100,000	100,000	100,000
17804-Capistrano Royale Fire Flow Pump	444,890	20,000	-	-	-	-	-	-
xxxx-Groundwater Recharge with Storm Water	-	-	-	585,000	585,000	585,000	585,000	585,000
<b>TOTAL EXPENDITURES</b>	\$ 1,008,330	\$ 240,000	\$ 210,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000
<b>ENDING FUND BALANCE</b>	\$ 763,185	\$ 1,131,185	\$ 2,411,185	\$ 2,149,185	\$ 1,526,185	\$ 889,185	\$ 260,185	\$ 25,185

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 65 – NON-POTABLE WATER CAPITAL IMPROVEMENT**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 99,309	\$ (88,541)	\$ 407,459	\$ 677,459	\$ 1,815,459	\$ 384,459	\$ 259,459	\$ 634,459
<b>REVENUES</b>								
Water Capacity Charge	40,000	151,000	243,000	183,000	-	-	-	-
Transfer In - Water Replacement Fund	22,000	-	-	-	-	-	-	-
Transfer In - Non-Potable Water Operations	610,500	400,000	400,000	1,100,000	500,000	500,000	500,000	500,000
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 672,500	\$ 551,000	\$ 643,000	\$ 1,283,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>TOTAL REVENUE AVAILABLE</b>	\$ 771,809	\$ 512,459	\$ 1,050,459	\$ 1,960,459	\$ 2,315,459	\$ 884,459	\$ 759,459	\$ 1,134,459
<b>EXPENDITURES</b>								
16601-Recycled Water Service Conversions Project	328,320	80,000	24,000	24,000	24,000	24,000	24,000	24,000
16602-Non-Potable Water Pipelines	75,700	-	-	-	-	-	-	-
17601-Trampas Canyon Recycled Water Reservoir	202,000	5,000	5,000	101,000	101,000	101,000	101,000	101,000
17602-Recycled Expansion - Grants Application	165,000	-	-	-	-	-	-	-
17806-Water Facility Control Systems	39,330	20,000	20,000	20,000	-	-	-	-
18601-Calle Arroyo Recycled Pipeline	-	-	324,000	-	1,806,000	500,000	-	-
<b>TOTAL EXPENDITURES</b>	\$ 810,350	\$ 105,000	\$ 373,000	\$ 145,000	\$ 1,931,000	\$ 625,000	\$ 125,000	\$ 125,000
<b>ENDING FUND BALANCE</b>	\$ (88,541)	\$ 407,459	\$ 677,459	\$ 1,815,459	\$ 384,459	\$ 259,459	\$ 634,459	\$ 1,009,459

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

**City of San Juan Capistrano**  
**FUND 71 – SEWER CAPITAL REPLACEMENT**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 1,719,506	\$ 306,536	\$ 816,536	\$ 216,536	\$ 377,536	\$ 417,536	\$ 948,536	\$ 1,083,536
<b>REVENUES</b>								
Transfer In - Sewer Enterprise Operations (2)	500,000	1,000,000	2,500,000	4,000,000	2,000,000	1,500,000	1,500,000	1,500,000
Interest	23,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 523,000	\$ 1,010,000	\$ 2,510,000	\$ 4,010,000	\$ 2,010,000	\$ 1,510,000	\$ 1,510,000	\$ 1,510,000
<b>TOTAL REVENUE AVAILABLE</b>	\$ 2,242,506	\$ 1,316,536	\$ 3,326,536	\$ 4,226,536	\$ 2,387,536	\$ 1,927,536	\$ 2,458,536	\$ 2,593,536
<b>EXPENDITURES</b>								
XX701-Annual Sewer Replacement Program	1,239,320	400,000	400,000	550,000	550,000	600,000	600,000	600,000
07701-South Orange County Wastewater Authority PC#2 & #5 Rehabilitation	-	-	250,000	-	-	-	-	1,318,000
07703-New Hydraulic Capital Project #6	100,000	100,000	2,460,000	1,240,000	-	-	-	-
08701-Food, Oils & Grease (FOG) Interceptor Program	100,000	-	-	25,000	25,000	25,000	25,000	25,000
14702-Las Ramblas/Paseo Activo Slope Replacement	450,000	-	-	-	-	-	-	-
15703-South Orange County Wastewater Authority PC #5 Ocean Outfall Rehabilitation	46,650	-	-	-	-	-	-	-
Transfer Out - Sewer Capital Improvement Fund (1)	-	-	-	2,034,000	1,395,000	354,000	750,000	-
<b>TOTAL EXPENDITURES</b>	\$ 1,935,970	\$ 500,000	\$ 3,110,000	\$ 3,849,000	\$ 1,970,000	\$ 979,000	\$ 1,375,000	\$ 1,943,000
<b>ENDING FUND BALANCE</b>	\$ 306,536	\$ 816,536	\$ 216,536	\$ 377,536	\$ 417,536	\$ 948,536	\$ 1,083,536	\$ 650,536

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

(2) The Sewer Capital Improvement Program will require additional funding from sewer ratepayers in the City's future rate study to meet the capital needs of the City's sewer system.

City of San Juan Capistrano  
 FY 2018/2020  
**FUND 72 – SEWER CAPITAL IMPROVEMENT**  
 FY 2018/2020

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ 2,556,193	\$ 1,807,028	\$ 1,905,028	\$ 18,028	\$ 280,578	\$ 224,578	\$ 107,578	\$ 39,578
<b>REVENUES</b>								
Sewer Connection Fees	721,000	918,000	2,048,000	1,231,000	770,000	611,000	465,000	-
Transfer In - Sewer Capital Replacement Fund (2)	-	-	-	2,034,000	1,395,000	354,000	750,000	-
Loan Repayment from Water Operations Fund	715,000	737,500	375,000	-	-	-	-	-
Loan Interest	50,500	7,500	5,000	-	-	-	-	-
Investment Interest	35,000	35,000	35,000	35,000	35,000	35,000	35,000	-
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	<b>\$ 1,521,500</b>	<b>\$ 1,698,000</b>	<b>\$ 2,463,000</b>	<b>\$ 3,300,000</b>	<b>\$ 2,200,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>
<b>TOTAL REVENUE AVAILABLE</b>	<b>\$ 4,077,693</b>	<b>\$ 3,505,028</b>	<b>\$ 4,368,028</b>	<b>\$ 3,318,028</b>	<b>\$ 2,480,578</b>	<b>\$ 1,224,578</b>	<b>\$ 1,357,578</b>	<b>\$ 39,578</b>
<b>EXPENDITURES</b>								
07701-South Orange County Wastewater Authority PC#2 & #5 Rehabilitation	1,707,205	1,600,000	4,350,000	3,037,450	2,256,000	1,117,000	1,318,000	-
07703-New Hydraulic Capital Project #6	100,000	-	-	-	-	-	-	-
08701-Food, Oils & Grease (FOG) Interceptor Program	47,500	-	-	-	-	-	-	-
15703-South Orange County Wastewater Authority PC #5 Ocean Outfall Rehabilitation	215,960	-	-	-	-	-	-	-
17702-Sewer Flow Metering & SCADA Monitoring Project	200,000	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,270,665</b>	<b>\$ 1,600,000</b>	<b>\$ 4,350,000</b>	<b>\$ 3,037,450</b>	<b>\$ 2,256,000</b>	<b>\$ 1,117,000</b>	<b>\$ 1,318,000</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,807,028</b>	<b>\$ 1,905,028</b>	<b>\$ 18,028</b>	<b>\$ 280,578</b>	<b>\$ 224,578</b>	<b>\$ 107,578</b>	<b>\$ 39,578</b>	<b>\$ 39,578</b>

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.

(2) The Sewer Capital Improvement Program will require additional funding from sewer ratepayers in the City's future rate study to meet the capital needs of the City's sewer system.

**City of San Juan Capistrano**  
**FUND 81 – FACILITIES OPERATIONS**  
**FY 2018/2020**

Description	AMENDED 2017/18 (1)	ADOPTED 2018/19	ADOPTED 2019/20	ADOPTED 2020/21	ADOPTED 2021/22	ADOPTED 2022/23	ADOPTED 2023/24	ADOPTED 2024/25
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>								
Current Year Project Funding	311,080	152,000	152,000	152,000	152,000	152,000	152,000	152,000
<b>TOTAL - PROJECTED REVENUES AND OTHER SOURCES</b>	\$ 311,080	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000
<b>TOTAL REVENUE AVAILABLE</b>	\$ 311,080	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000
<b>EXPENDITURES</b>								
15306-ADA Self Evaluation and Transition Plan	311,080	152,000	152,000	152,000	152,000	152,000	152,000	152,000
<b>TOTAL EXPENDITURES</b>	\$ 311,080	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(1) Per the City's Fiscal Year 2017/18 Second Quarter Financial Report that was approved by the City Council on March 6, 2018.



# Detailed Descriptions by Type

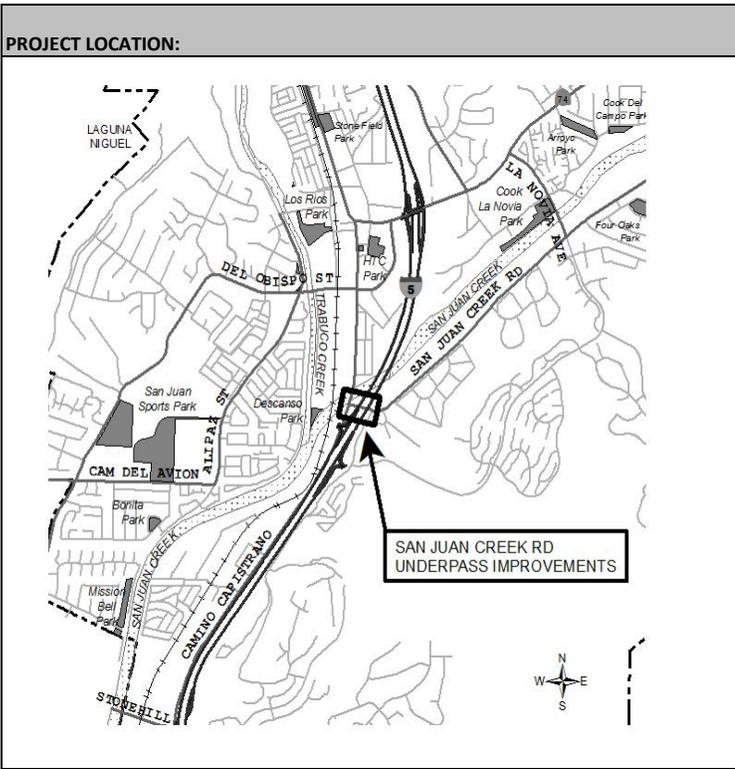


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# Transportation

# CIP# 07117 - I-5/ San Juan Creek Underpass Improvements



**PROJECT DESCRIPTION:**  
 This project is to reduce congestion on San Juan Creek Road between Camino Capistrano and Valle Road by adding one lane in each direction. The project is divided in two phases. Phase I provides widening on San Juan Creek by adding one eastbound through lane and one eastbound right turn lane at Camino Capistrano, dedicated northbound right turn lane on Valle Road, and dual northbound left turn lanes on Valle Road, and dual westbound left turn lanes on San Juan Creek Road at Valle Road. Phase II includes one additional westbound through lane on San Juan Creek Road east of Valle Road, bike lane and sidewalk east of Valle Road on the north side of San Juan Creek Road.

**CIP FACTS:**

<b>Council District(s):</b>	3 & 5
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Pre-Design Study
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Transportation
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	George Alvarez

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 1,327,895
Life to Date Actual Expenditures (through Mar. 2018)	\$ 488,122
FY 16-17 Budget	\$ 924,985
FY 16-17 Actuals	\$ 37,845

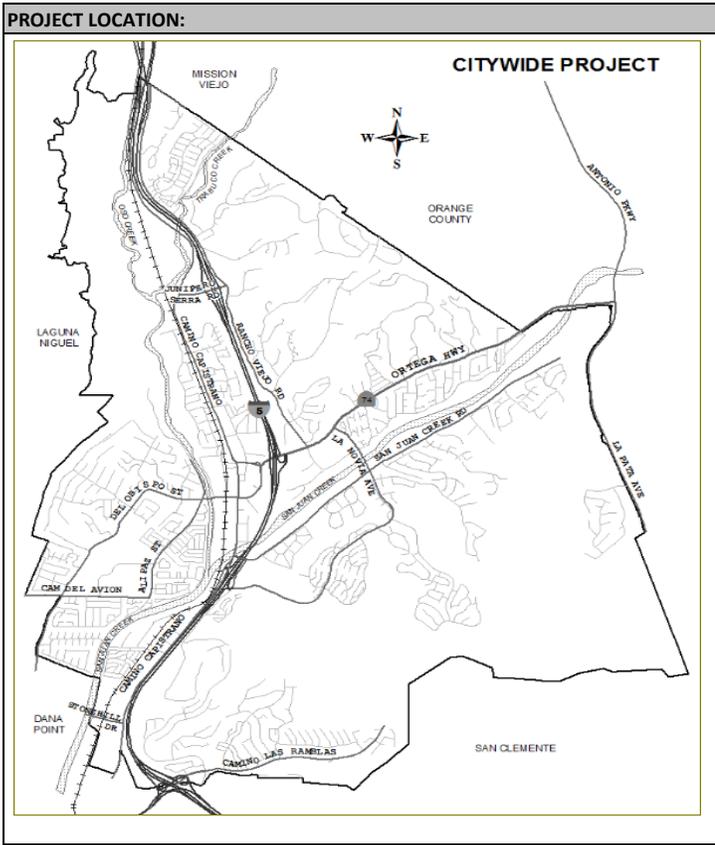
**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study (PSR/ Type Selection)	\$ 36,600	\$ 85,400					
Environmental (CEQA)	9,000	21,000					
Right of Way Acquisition			\$ 34,200	\$ 136,800			
Final Design			183,000	183,000			
Utility Relocation							
Construction (includes 20% contingencies)					\$ 5,500,000		
Construction Management Services					100,000		
Construction Support Services					270,000		
Other Costs City Admin.) (10%)	4,560	10,640	21,720	31,980	587,000		
CT Oversight (20%)	32,000	64,000	32,000	32,000	160,000		
<b>TOTAL FUNDING</b>	<b>\$ 82,160</b>	<b>\$ 181,040</b>	<b>\$ 270,920</b>	<b>\$ 383,780</b>	<b>\$ 6,617,000</b>	<b>\$ -</b>	<b>\$ -</b>

**FUNDING SOURCE**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
18 - CCFP	\$ 82,160	\$ 181,040	\$ 270,920	\$ 383,780	\$ 6,159,000		
Developer Contribution					458,000		
<b>TOTAL FUNDING</b>	<b>\$ 82,160</b>	<b>\$ 181,040</b>	<b>\$ 270,920</b>	<b>\$ 383,780</b>	<b>\$ 6,617,000</b>	<b>\$ -</b>	<b>\$ -</b>

# CIP# 8102 - Pavement Management Program (PMP)



**PROJECT DESCRIPTION:**

Measure M2 (M2) requires local jurisdictions to adopt and update a pavement management plan (PMP) every two years to be eligible to receive Fair Share fund. It must include: a seven-year maintenance and rehabilitation plan, a projected pavement condition, alternative strategies and costs. The program objectives are to: find cost-effective treatments, designate a schedule for maintenance and rehabilitation, provide desired level of service and identify costs. The City updates its PMP on odd years that includes inspection of the arterial streets every two years and local streets every six years.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Study
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Transportation
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Paul Meshkin

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 79,574
Life to Date Actual Expenditures (through Mar. 2018)	\$ 79,574
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

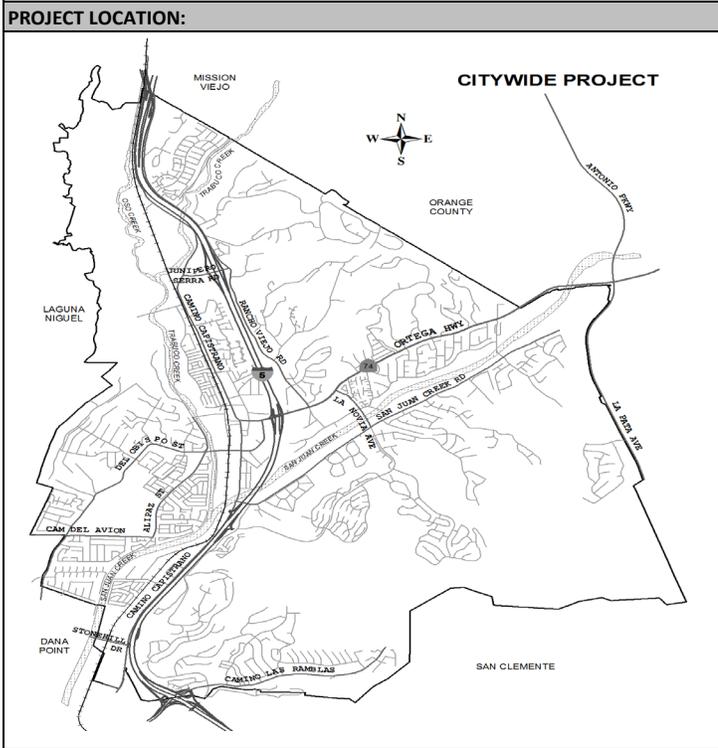
**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study	\$ 40,000		\$ 85,000		\$ 50,000		\$ 60,000
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)							
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	\$ 40,000	\$ -	\$ 85,000	\$ -	\$ 50,000	\$ -	\$ 60,000

**FUNDING SOURCE**

32- Measure M	\$ 40,000		\$ 85,000		\$ 50,000		\$ 60,000
<b>TOTAL FUNDING</b>	\$ 40,000	\$ -	\$ 85,000	\$ -	\$ 50,000	\$ -	\$ 60,000

# CIP# 11101 City-wide Sign Replacement Program



**PROJECT DESCRIPTION:**  
 This project replaced all regulatory, warning and street name signs City wide commencing in 2014 and completed in 2018 to meet the Federal Mandates outlined in the Manual on Uniform Traffic Control Devices (MUTCD) – Sign Compliance Requirements. Federal compliance requires a regular replacement program to be ongoing. As a continued effort to maintain conformance with the Federal Mandate, starting in FY 2021/2022, an assessment will be conducted of all sign needs and funds will be allocated yearly for sign replacement as needed.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Construction
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Transportation
<b>Annual Operating Impact:</b>	\$1,000
<b>Project Manager:</b>	George Alvarez

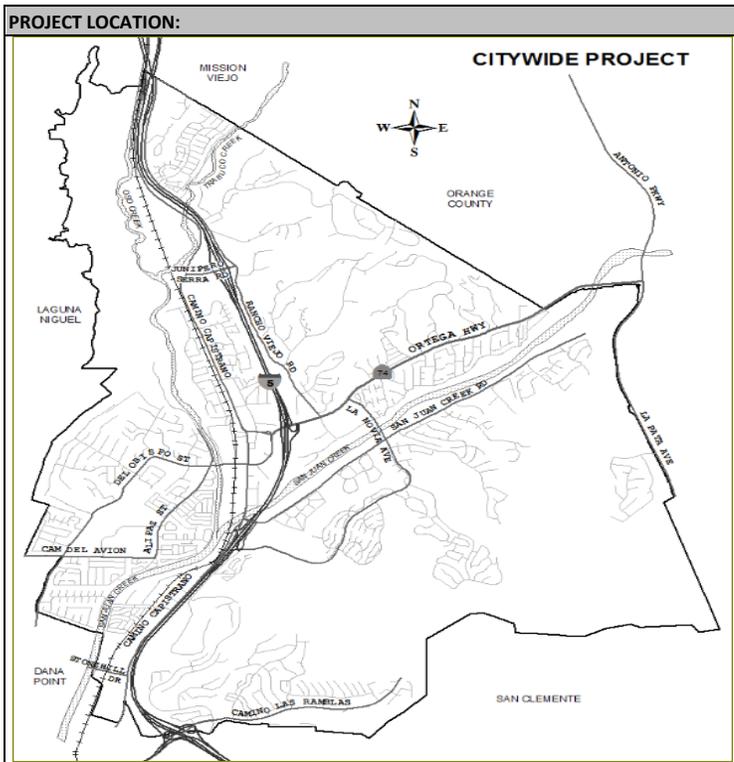
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 1,055,403
Life to Date Actual Expenditures (through Mar. 2018)	\$ 739,793
FY 16-17 Budget	\$ 188,330
FY 16-17 Actuals	\$ 16,586

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23/24	FY 24/25
Pre-Design/Study				\$ 10,000			
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)				40,000	\$ 40,000	\$ 40,000	\$ 40,000
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>FUNDING SOURCE</b>							
32 - Measure M				\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>TOTAL FUNDING</b>	\$ -		\$ -	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000

City of San Juan Capistrano  
**CIP# 16101 - Traffic Signal Cabinet Upgrades**



**PROJECT DESCRIPTION:**

This project will upgrade existing traffic signal controllers and cabinets and bring the controller and cabinet equipment up to current traffic and electrical equipment standards. This project will also include the addition of battery backup units at various locations which will provide temporary traffic signal operation during power outages. Traffic controller and cabinet replacement locations are based on the replacement need inventory report. A number of cabinets are more than 20 years old and the outdated equipment is no longer supported by the manufacturer, as a result repairs would not be a cost effective solution to maintaining the existing equipment.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Design
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Transportation
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	George Alvarez

**PRIOR YEAR**

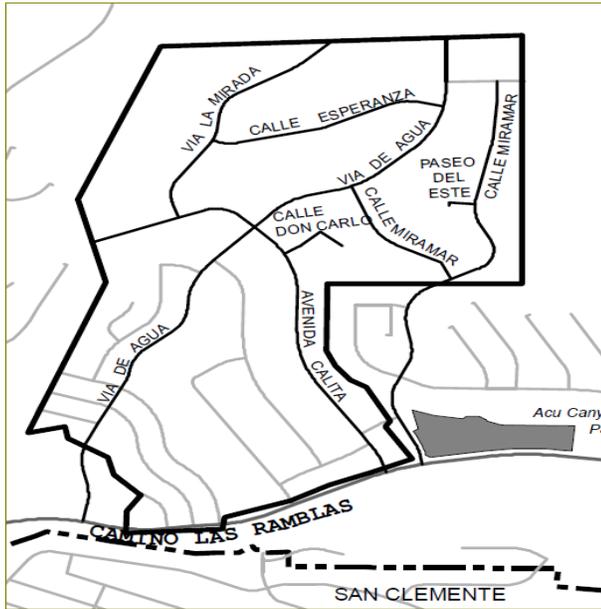
Life to Date Budget (through Mar. 2018)	\$ 251,004
Life to Date Actual Expenditures (through Mar. 2018)	\$ 17,963
FY 16-17 Budget	\$ 23,380
FY 16-17 Actuals	\$ 6,962

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design	\$ 13,000	\$ 13,000	\$ 14,000	\$ 14,000	\$ 15,000	\$ 6,000	
Utility Relocation							
Construction (includes contingencies)	222,000	227,000	230,000	235,000	239,000	98,000	
Construction Management Services	15,000	15,000	16,000	16,000	16,000	6,000	
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 250,000</b>	<b>\$ 255,000</b>	<b>\$ 260,000</b>	<b>\$ 265,000</b>	<b>\$ 270,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>
<b>FUNDING SOURCE</b>							
17- Gas Tax	\$ 250,000	\$ 255,000	\$ 260,000	\$ 265,000	\$ 270,000	\$ 110,000	
<b>TOTAL FUNDING</b>	<b>\$ 250,000</b>	<b>\$ 255,000</b>	<b>\$ 260,000</b>	<b>\$ 265,000</b>	<b>\$ 270,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>

# CIP# 19101 - Meredith Canyon Streets Pavement Rehabilitation

**PROJECT LOCATION:**



**PROJECT DESCRIPTION:**

The project continues the City's pavement rehabilitation efforts for local streets pursuant to the requirements of the Orange County Transportation Authority (OCTA) Measure M Agreement and in accordance with the 2017 Citywide Pavement Management Program (PMP) Final Report. Due to funding shortfall this project can be implemented in the FY 2020-21 at the earliest when sufficient funds have been collected to cover the project's expected cost. The following local streets within the **Meredith Canyon** community are programmed to be in construction and be completed in **Fiscal Year 20-21: Via De Agua, Avenida Calita, Avenida La Mirada, Calle Esparanza, Calle Miramar, Avenida Pescador, Paseo De Este and Calle Don Carlo**. Project scope includes pavement rehabilitation, construction of ADA compliant curb ramps, repair and reconstruction of damaged curbs and gutters, new roadway striping and installation of speed humps. Currently, the scheduled construction start date is July 2020 with a completion date of October 2020. The projected service life for this project is 20 years.

**CIP FACTS:**

<b>Council District:</b>	5
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Design
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Transportation
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Paul Meshkin

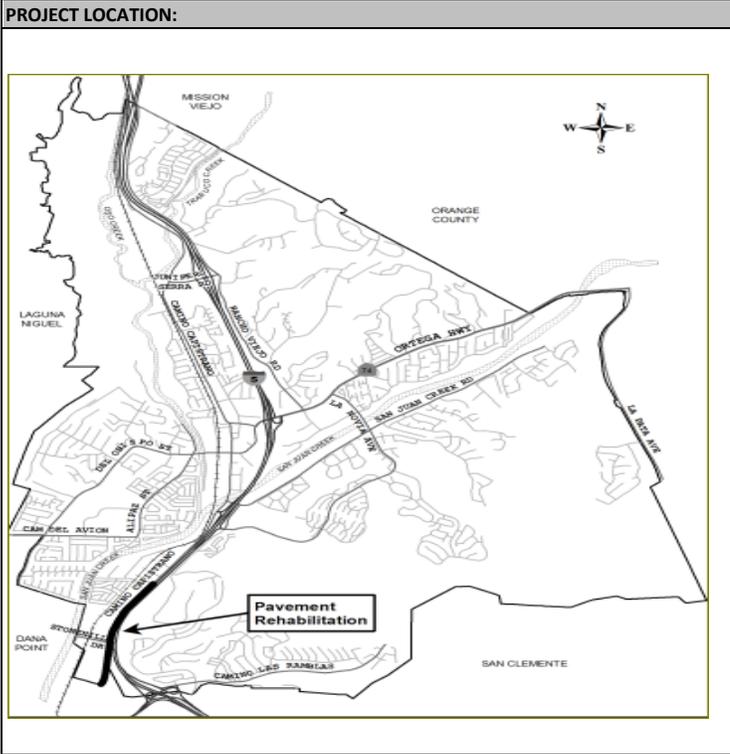
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$	-
Life to Date Actual Expenditures (through Mar. 2018)	\$	-
FY 16-17 Budget	\$	-
FY 16-17 Actuals	\$	-

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)	\$ 981,000	\$ 1,502,000	\$ 1,283,000				
Construction Management Services			375,000				
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 981,000</b>	<b>\$ 1,502,000</b>	<b>\$ 1,658,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNDING SOURCE</b>							
6 - SB-1	\$ 602,000	\$ 608,000	\$ 614,000				
17 - Gas Tax	333,000	152,320	488,000				
32 - Measure M	46,000	741,680	556,000				
<b>TOTAL FUNDING</b>	<b>\$ 981,000</b>	<b>\$ 1,502,000</b>	<b>\$ 1,658,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CIP# 19102 - Camino Capistrano Pavement Rehabilitation (Aeropuerto to Costco)



**PROJECT DESCRIPTION:**

The project continues the City's pavement rehabilitation efforts for Arterial streets to improve the roadway conditions and the City's Pavement Condition Index (PCI) and in accordance with the 2017 Citywide Pavement Management Program (PMP) Final Report. The following Arterial streets are programmed to be completed in Fiscal Year **21/22** when sufficient funding is available: **Camino Capistrano from Avenida Aeropuerto to Costco**. This project is required to mitigate the impact of growth and development.

**CIP FACTS:**

<b>Council District:</b>	3
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Transportation
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Paul Meshkin

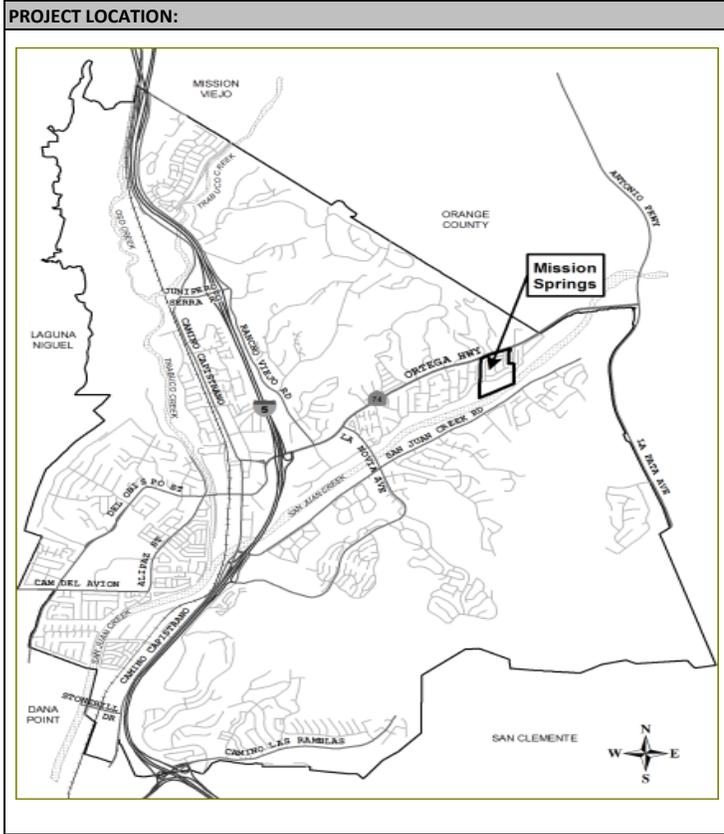
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design	\$ 200,000						
Utility Relocation							
Construction (includes contingencies)		\$ 900,000	\$ 900,000	\$ 40,000			
Construction Management Services				150,000			
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNDING SOURCE</b>							
10 - Systems Development	\$ 200,000	\$ 900,000	\$ 900,000	\$ 190,000			
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CIP# XXXXX - Mission Spring Streets Pavement Rehabilitation



**PROJECT DESCRIPTION:**

This project continues the City's pavement rehabilitation efforts for local streets pursuant to the requirements of the Orange County Transportation Authority (OCTA) Measure M Agreement and in accordance with the 2017 Citywide Pavement Management Program (PMP) Final Report. The following local streets within the **Mission Spring** community are programmed to be designed in FY 21-22 and be completed in **Fiscal Year 22-23: Avenida Siega, Via Errecarte, Paseo Boscana, Via Estenaga, Via Anzar, Via Ordaz, and Calle arroyo from Avenida Siega to Paseo Valencia** pending sufficient funding availability. Project scope includes pavement rehabilitation, construction of ADA compliant curb ramps, repair and reconstruction of damaged curbs and gutters, new roadway striping . The projected service life for this project is 20 years.

**CIP FACTS:**

<b>Council District:</b>	2
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Transportation
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Paul Meshkin

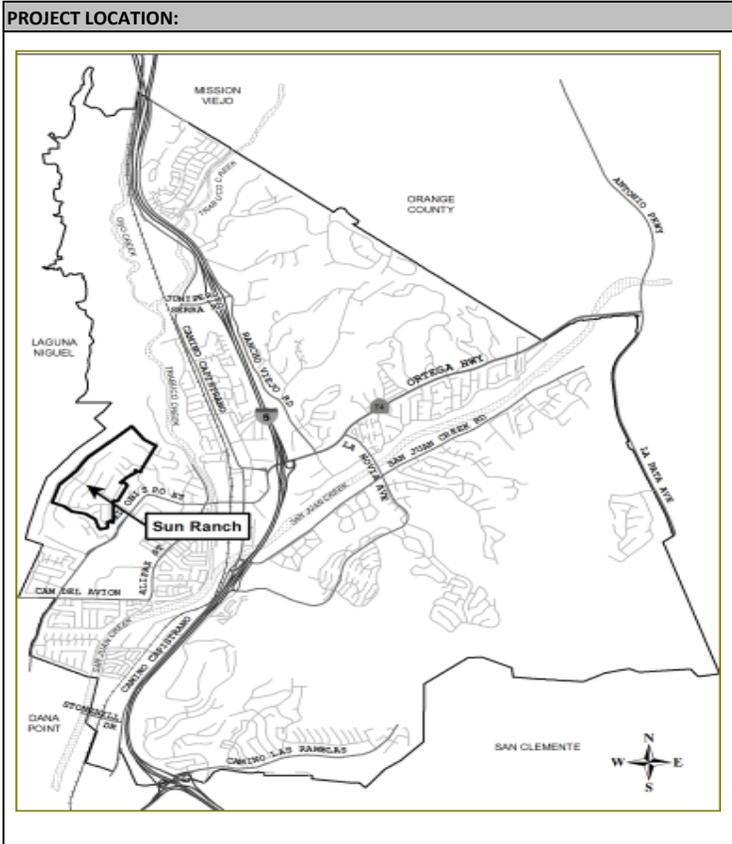
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design				\$ 175,000			
Utility Relocation							
Construction (includes contingencies)				1,270,000	\$ 270,000		
Construction Management Services					175,000		
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ 1,445,000	\$ 445,000	\$ -	\$ -
<b>FUNDING SOURCE</b>							
6 - SB-1				\$ 620,000			
17 - Gas Tax				228,000			
32 - Measure M				597,000	\$ 445,000		
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ 1,445,000	\$ 445,000	\$ -	\$ -

# CIP# XXXXX - Sun Ranch Streets Pavement Rehabilitation



**PROJECT DESCRIPTION:**

This project continues the City's pavement rehabilitation efforts for local streets pursuant to the requirements of the Orange County Transportation Authority (OCTA) Measure M Agreement and in accordance with the 2017 Citywide Pavement Management Program (PMP) Final Report. The following local streets within the **Sun Ranch** community are programmed to be in design in FY 22-23 and be constructed and completed in **Fiscal Year 23-24: Calle Aspero, Peppertree Bend, Paseo De Elena, Aguacate Rd., Paseo Terraza, Via Carlos, and Via Alicia.** Project scope includes pavement rehabilitation, construction of ADA compliant curb ramps, repair and reconstruction of damaged curbs and gutters, new roadway striping. The projected service life for this project is 20 years.

**CIP FACTS:**

**Council District:** 3  
**New or Continuing:** New  
**Current Project Status:** Not Started  
**Managing Department:** Public Works - Utilities  
**Project Type:** Transportation  
**Annual Operating Impact:** None  
**Project Manager:** Paul Meshkin

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

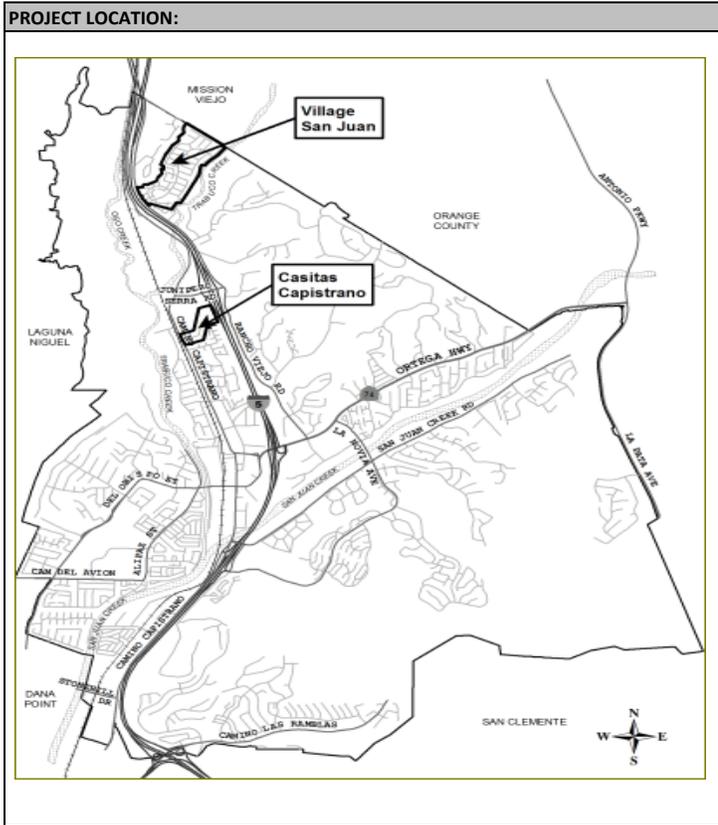
**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design					\$ 175,000		
Utility Relocation							
Construction (includes contingencies)					949,000	\$ 891,000	
Construction Management Services						165,000	
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,124,000	\$ 1,056,000	\$ -

**FUNDING SOURCE**

6-SB-1					\$ 626,000	\$ 632,000	
17- Gas Tax					380,000		
32- Measure M					118,000	424,000	
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,124,000	\$ 1,056,000	\$ -

# CIP# XXXXX - Village San Juan and Casitas Capistrano Streets Pavement Rehabilitation



**PROJECT DESCRIPTION:**  
 The project continues the City's pavement rehabilitation efforts for local streets pursuant to the requirements of the Orange County Transportation Authority (OCTA) Measure M Agreement and in accordance with the 2017 Citywide Pavement Management Program (PMP) Final Report. Due to funding shortfall this project can be implemented in the FY 2025-26 at the earliest when sufficient fund has been collected to cover the project's expected cost. The following local streets within the **Village San Juan and Casitas Capistrano** communities are programmed to be completed in **Fiscal Year 25-26:** , **Village Road, Calle Chueca, Calle Lorenzo, Calle Resplendor, Calle Bonita, Calle Santa Rosalia, Paseo Sereno, Paseo Acacia, Paseo Olivos and Via Los Pajaros.** Project scope includes pavement rehabilitation, construction of ADA compliant curb ramps, repair and reconstruction of damaged curbs and gutters, new roadway striping. The projected service life for this project is 20 years.

**CIP FACTS:**

<b>Council District:</b>	1
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Transportation
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Paul Meshkin

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

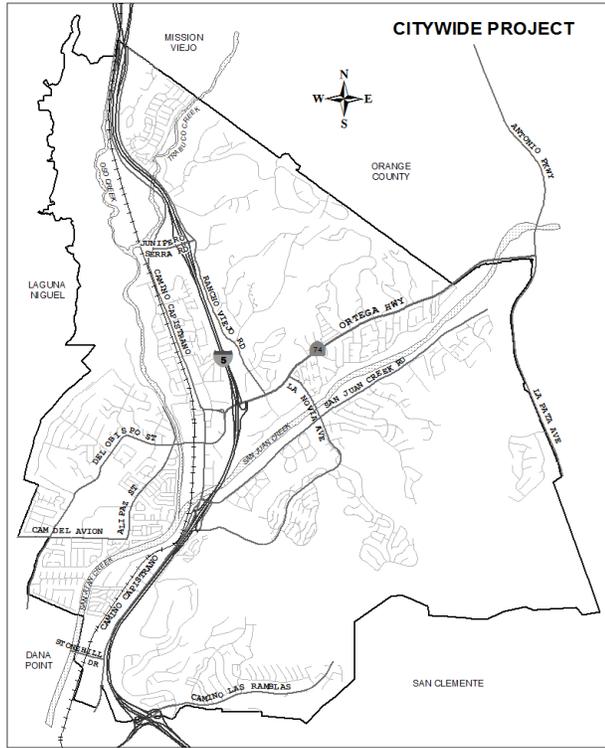
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design						\$ 250,000	
Utility Relocation							
Construction (includes contingencies)						415,000	\$ 1,565,000
Construction Management Services							238,000
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 665,000	\$ 1,803,000
<b>FUNDING SOURCE</b>							
6 - SB-1							\$ 638,000
17 - Gas Tax						\$ 470,000	600,000
32 - Measure M						195,000	565,000
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 665,000	\$ 1,803,000



# Parks & Open Space

City of San Juan Capistrano  
**CIP# 07204 - City-wide Trail Improvements**

**PROJECT LOCATION:**



**PROJECT DESCRIPTION:**

The Citywide Trails Improvements Project continues the efforts to provide various trail improvements within the many trail and open space areas of the city. Staff works with commission to determine improvements one year and the desired projects are budgeted and performed the following year. Last year trails safety/courtesy signs were installed. In upcoming years trail mileage markers will be added.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Design
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Parks and Open Space
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Joe Mankawich

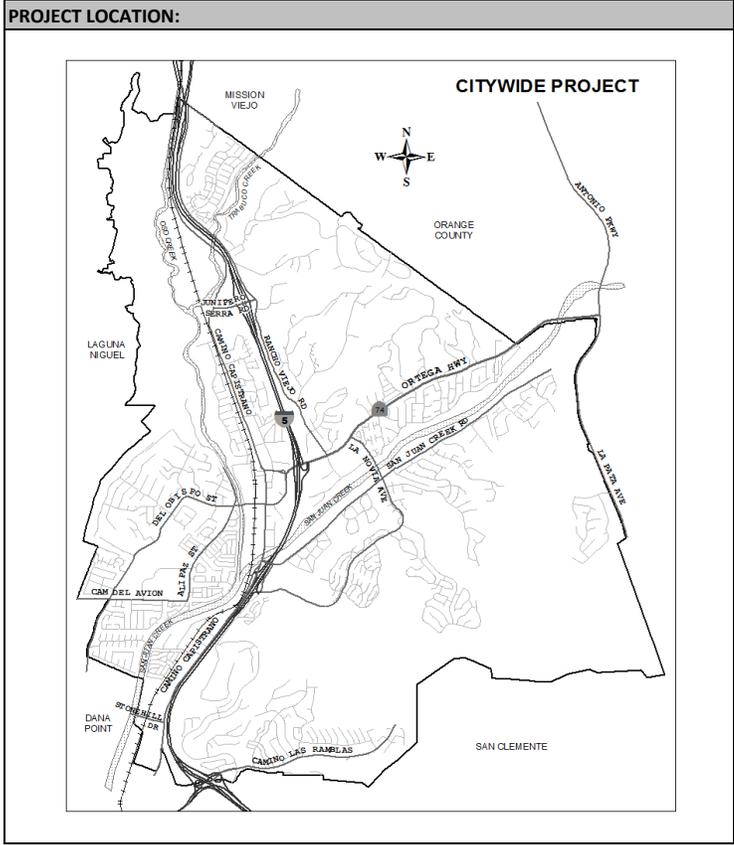
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 746,783
Life to Date Actual Expenditures (through Mar. 2018)	\$ 671,783
FY 16-17 Budget	\$ 75,000
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)			\$ 75,000		\$ 75,000		\$ 75,000
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000
<b>FUNDING SOURCE</b>							
11 - Parks and Recreation Developer Fees			\$ 75,000		\$ 75,000		\$ 75,000
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000

# CIP# 09203 - City-wide Playground Upgrades



**PROJECT DESCRIPTION:**

This project proposes to provide for necessary upgrades to the pre-existing playground equipment (PE) that does not meet current safeguards according to the Safety Standards for Public Park use as identified in the 2007 Needs Assessment Report, and/or installation of shade structures (SS) at the following existing playgrounds: Bonita Park- both (SS) and (PE), Cook La Novia Park - (SS) only, PE installed in 2011, Cook Del Campo Park - (SS) only, (PE) upgrades installed, Descanso Park - both (SS) and (PE), Four Oaks Park - (SS) only, (PE) upgrades installed in 2014, Junipero Serra Park - both (SS) and (PE), La Ronda Park - (SS) only, (PE) upgrades installed in 2012, Mission Bell Park - both (SS) and (PE), Acu Canyon Park - both (SS) and (PE). In 2017/2018 improvements were made to Cook Cordova Park (new playground) and San Juan Creek Good Neighbor's Park (SS) and (PE).

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Design
<b>Managing Department:</b>	Community Services
<b>Project Type:</b>	Parks & Open Space
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Joe Mankawich

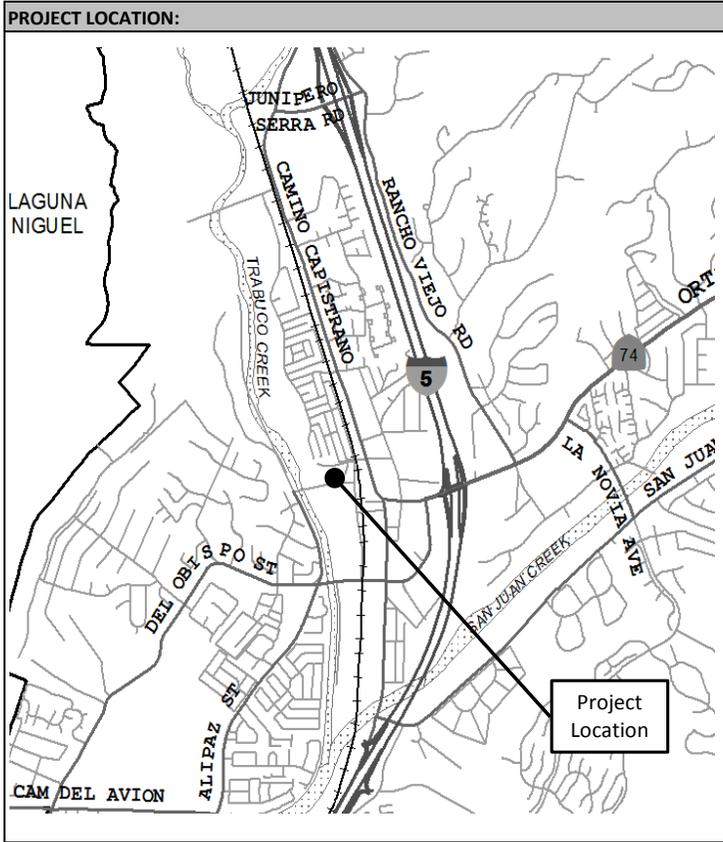
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 336,179
Life to Date Actual Expenditures (through Mar. 2018)	\$ 161,711
FY 16-17 Budget	\$ 178,865
FY 16-17 Actuals	\$ 986

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)		\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 130,000
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 130,000
<b>FUNDING SOURCE</b>							
11 - Parks and Recreation Developer Fees		\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 130,000
<b>TOTAL FUNDING</b>	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 130,000

# CIP# 18204- Los Rios Park Phase II Improvements



**PROJECT DESCRIPTION:**

The Los Rios Park Phase 2 project is proposed on a 2.9 acre site located at the corner of Paseo Adelanto and Ramos Street. The site directly abuts the Phase 1 improvements which opened in August 2009. The park design includes a native plant garden and a presentation area that is nestled into the Coast live oak grove. The gardens accessed via decomposed gravel walkways will provide three links to the Phase 1 area as well as to the City's Trabuco Creek equestrian trail. Interpretive displays will be provided to tell the story of the highlighted native habitat communities. A Native American sculpture, depicting Native Acjachemen (Juaneño Band of Mission Indians) people engaged in hunting/gathering with interpretive educational boards will also be provided to depict the connection between the Native American inhabitants of the area and the natural ecology. A permanent parking lot will replace the existing temporary gravel parking area that was previously installed to serve as overflow parking for downtown.

**CIP FACTS:**

<b>Council District:</b>	3
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Parks and Open Space
<b>Annual Operating Impact:</b>	TBD
<b>Project Manager:</b>	Paul Meshkin

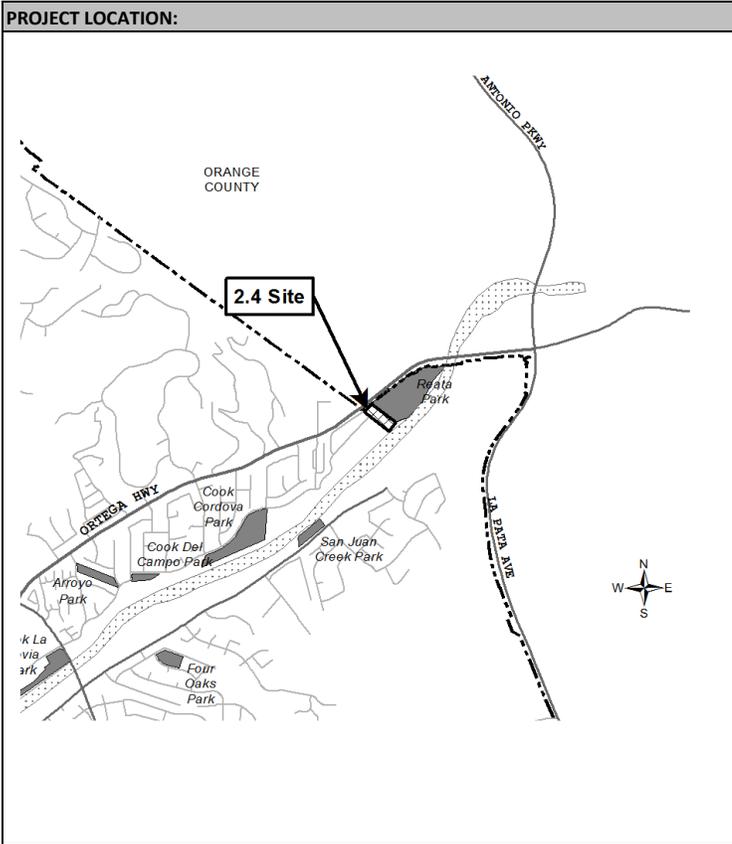
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study			\$ 20,000				
Environmental (CEQA)			60,000				
Right of Way Acquisition							
Final Design			250,000				
Utility Relocation							
Construction (includes contingencies)				\$ 1,300,000			
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 330,000	\$ 1,300,000	\$ -	\$ -	\$ -
<b>FUNDING SOURCE</b>							
11- Parks and Recreation Developer Fees			\$ 330,000	\$ 1,300,000			
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 330,000	\$ 1,300,000	\$ -	\$ -	\$ -

City of San Juan Capistrano  
**CIP# 20201 2.4 Acre Site (adjacent to Reata Park)**



**PROJECT DESCRIPTION:**

The proposed improvement to the City owned parcel just west of Reata Park, referred to as the 2.4 Site (due to its size, in acres), includes installation of a large equestrian corral, removal of existing small paddocks, installation of water quality and drainage improvements and irrigation and landscaping along Ortega Highway. These improvements are intended to augment and provide an extension to the existing equestrian area at Reata Park.

**CIP FACTS:**

<b>Council District:</b>	2
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Parks and Open Space
<b>Annual Operating Impact:</b>	\$6,000
<b>Project Manager:</b>	Joe Mankawich

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

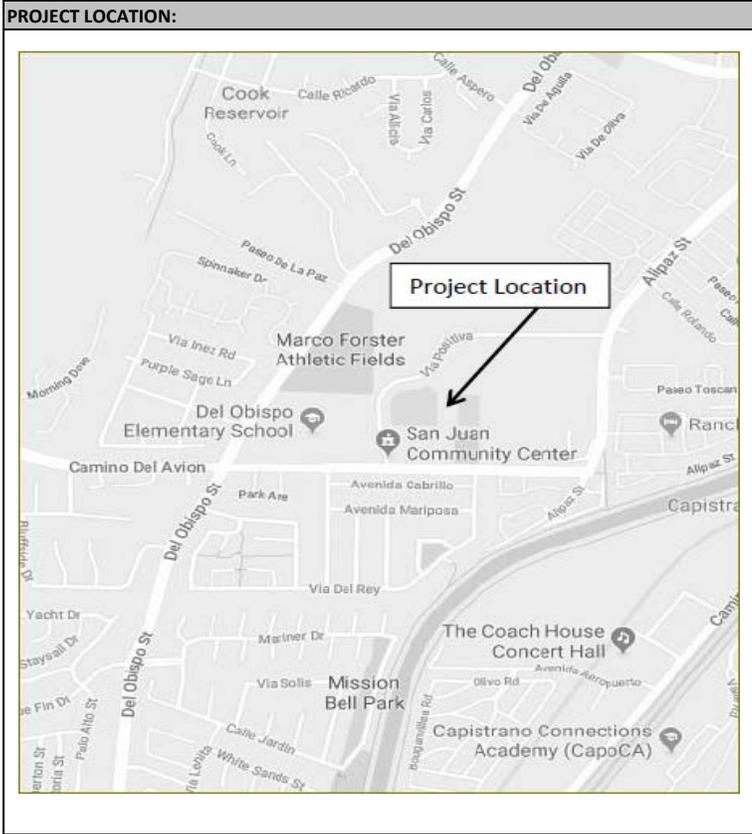
**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design		\$ 30,000					
Utility Relocation							
Construction (includes contingencies)		145,000					
Construction Management Services		15,000					
Other Costs (SCE Review)		10,000					
<b>TOTAL FUNDING</b>	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -

**FUNDING SOURCE**

11 - Parks and Recreation Developer Fees		\$ 200,000					
<b>TOTAL FUNDING</b>	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -

City of San Juan Capistrano  
**CIP# XXXXX - Sports Park Improvements**



**PROJECT DESCRIPTION:**

The project will overhaul the existing sports field by replacing the existing landscaping and installation of new irrigation. The sports fields were originally constructed in 1998. These sports fields experience heavy usage throughout the entire year. The last improvements were constructed over 13 years ago. Due to the age and amount of use, the sports park is in need of complete replacement.

**CIP FACTS:**

<b>Council District:</b>	3
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Parks and Open Space
<b>Annual Operating Impact:</b>	TBD
<b>Project Manager:</b>	Paul Meshkin

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study			\$ 10,000				
Environmental (CEQA)			10,000				
Right of Way Acquisition							
Final Design			50,000				
Utility Relocation							
Construction (includes contingencies)			850,000				
Construction Management Services			75,000				
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 995,000	\$ -	\$ -	\$ -	\$ -

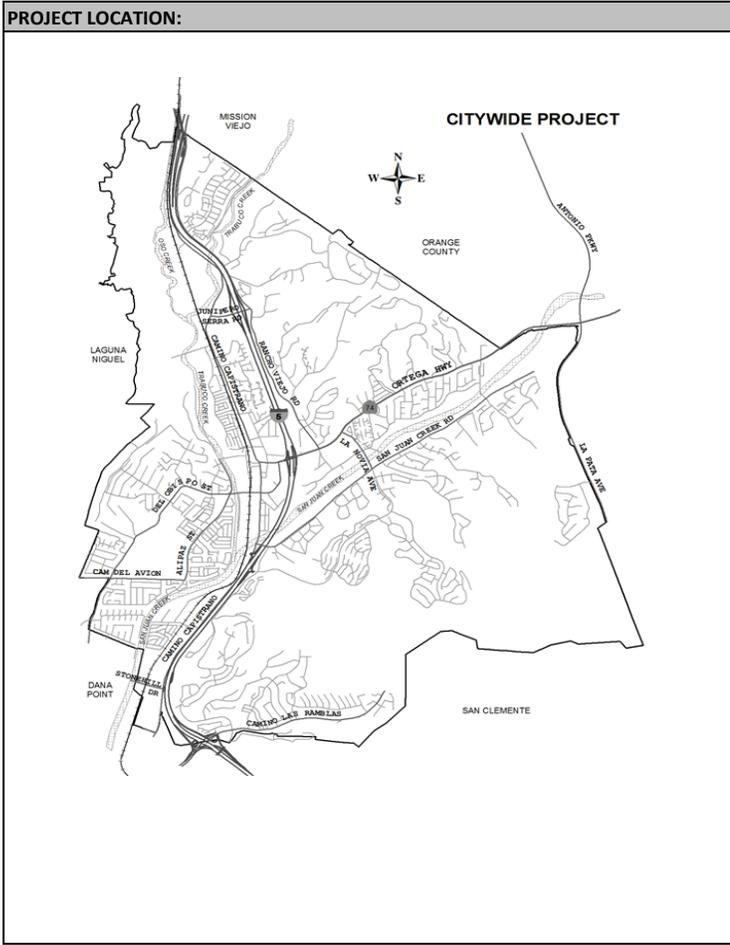
**FUNDING SOURCE**

11 - Parks and Recreation Developer Fees			\$ 995,000				
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 995,000	\$ -	\$ -	\$ -	\$ -



# Buildings & Facilities

City of San Juan Capistrano  
**CIP# 15306 - ADA Transition Plan Implementation**



**PROJECT DESCRIPTION:**

The City's Americans with Disabilities Act (ADA) Compliance Program includes an ADA Self-Evaluation and Transition Plan that will fulfill the requirements set forth in Title II of the ADA. The ADA states that a public entity must reasonably modify its policies, practices, or procedures to avoid discrimination against people with disabilities. The Program will also assist the City in identifying policy, program, and physical barriers to accessibility and in developing barrier removal solutions that will facilitate the opportunity of access to all individuals. Program phases to establish the City's ADA Self-Evaluation and Transition Plan include: Phase I. Self-Evaluation: Survey, review, and analysis of facilities, programs, services and activities.; Phase II. Transition Plan: Collaborating with various stakeholders to review Phase I results, establish priorities and schedules for completion, and reach consensus for a finished product. Phase I is complete and Phase II is underway. The cost in FY 2018-19 and subsequent years provides for design and construction of improvements as identified in the Transition Plan.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Building and Facilities
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Paul Meshkin

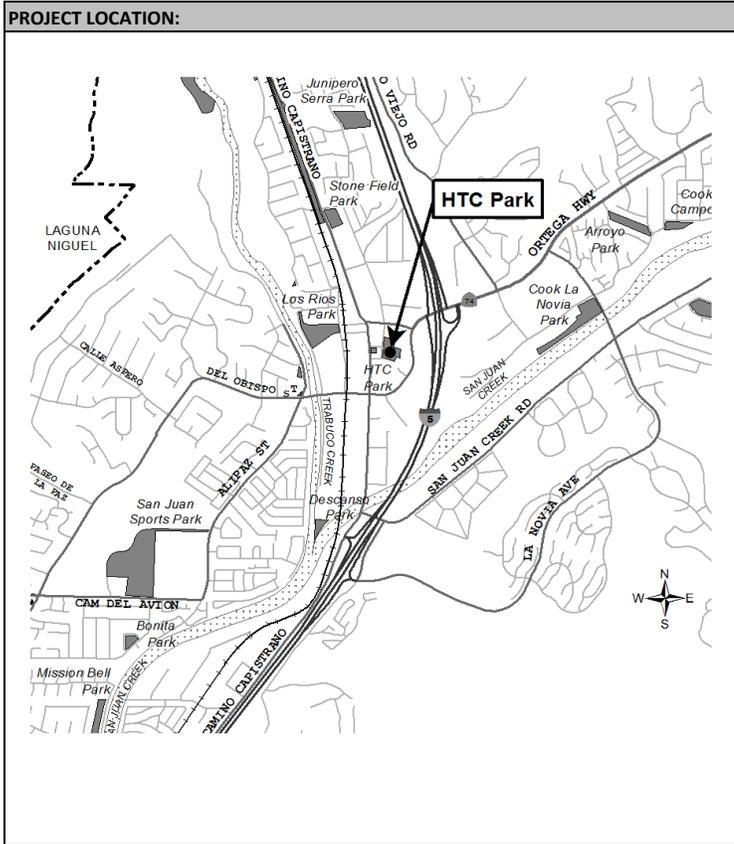
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 508,006
Life to Date Actual Expenditures (through Mar. 2018)	\$ 100,539
FY 16-17 Budget	\$ 264,110
FY 16-17 Actuals	\$ 4,032

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Environmental (CEQA)							
Right of Way Acquisition							
Final Design	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Utility Relocation							
Construction (includes contingencies)	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Construction Management Services	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 152,000</b>						
<b>FUNDING SOURCE</b>							
81 - Facilities Operations	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000
<b>TOTAL FUNDING</b>	<b>\$ 152,000</b>						

# CIP# XXXXX - Historic Town Center Park Storage Facility



**PROJECT DESCRIPTION:**

This project will provide a storage facility behind the HTC Park stage for the Community Services Department to use. The storage unit would enable Community Services to store equipment that is only used for special events such as San Juan Summer Nites and Tree Lighting Ceremony. A prefabricated storage facility is planned.

**CIP FACTS:**

Council District:	4
New or Continuing:	New
Current Project Status:	Not Started
Managing Department:	Community Services
Project Type:	Building and Facilities
Annual Operating Impact:	None
Project Manager:	Gil Leon/Heidi Ivanoff

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$	-
Life to Date Actual Expenditures (through Mar. 2018)	\$	-
FY 16-17 Budget	\$	-
FY 16-17 Actuals	\$	-

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study			\$ 5,000				
Environmental (CEQA)							
Right of Way Acquisition							
Final Design			15,000				
Utility Relocation							
Construction (includes contingencies)			160,000				
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 180,000	\$ -			

**FUNDING SOURCE**

11 - Parks and Recreation Developer Fees			\$ 180,000				
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -

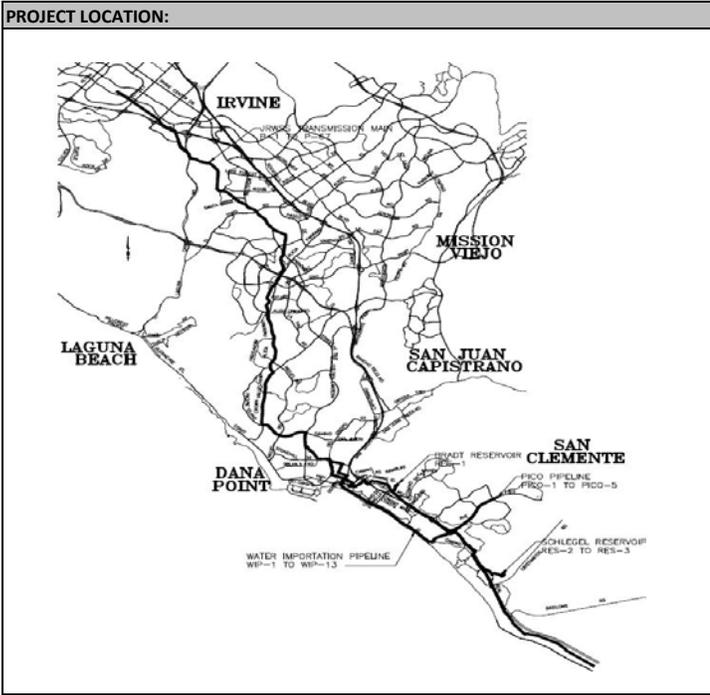


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# Water

# CIP# 08801- Joint Regional Water Supply System Capital Replacements



**PROJECT DESCRIPTION:**

The Joint Regional Water Supply System (JRWS) is an existing pipeline conveying imported water to the South Orange County area, including San Juan Capistrano, Laguna Niguel, Dana Point, and San Clemente. San Juan's ownership in the line runs the full extent from its start at the CM-10 meter connection in Irvine to its end at the Schlegel Reservoir. It is included in the Domestic Water Master Plan as the primary import feed with a capacity of 15 cubic feet per second (cfs). This line continues to provide the City of San Juan Capistrano with import capacity as needed. This project is for the continued repair, relocation, and upgrading of this line.

**CIP FACTS:**

<b>Council District</b>	City-Wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Continuing
<b>Managing Department:</b>	Public Works-Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Eric Bauman

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$2,571,237
Life to Date Actual Expenditures (through Mar. 2018)	\$1,704,092
FY 16-17 Budget	\$1,030,275
FY 16-17 Actual	\$44,418

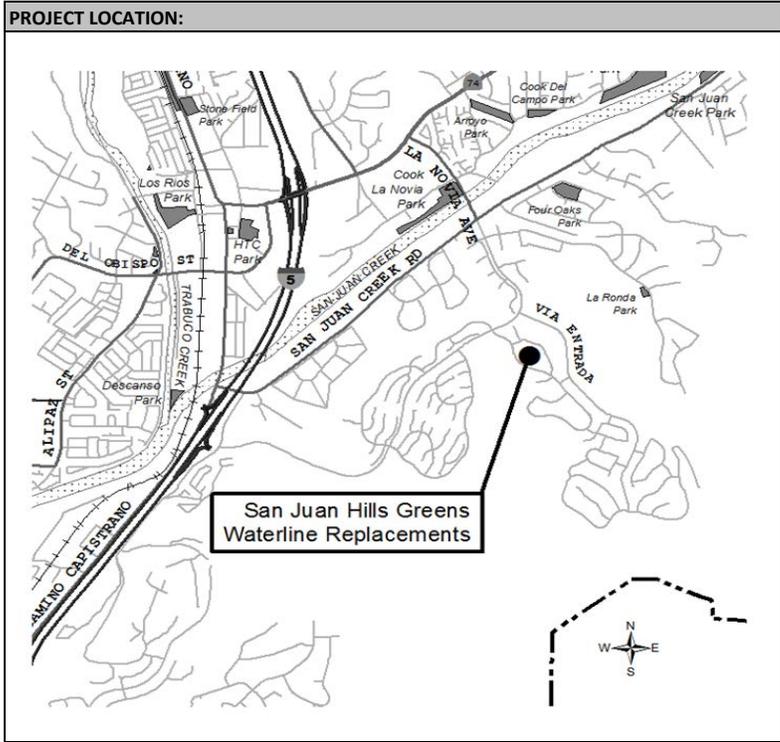
**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design					\$ 50,500	\$ 10,000	\$ 10,000
Utility Relocation							
Construction (includes contingencies)					404,000	80,000	80,000
Construction Management Services					50,500	10,000	10,000
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ -	\$505,000	\$100,000	\$100,000

**FUNDING SOURCE**

63-Water Capital Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$505,000	\$100,000	\$100,000
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ -	\$505,000	\$100,000	\$100,000

# CIP# 17801 San Juan Hills Greens Cathodic Protection System



**PROJECT DESCRIPTION:**

The project proposes to install cathodic protection on domestic water lines in the San Juan Hills Greens due to the extensive corrosion of ductile iron pipeline. The cathodic protection installation at the San Juan Hills Greens will slow the rate of failure, but will not stop it entirely. The need for replacement will be assessed in the future. Based on the experience with similar pipe material at the San Juan Hills Estates, it is expected that the cathodic protection will extend the life of the pipeline 10 or more years.

**CIP FACTS:**

<b>Council District</b>	5
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	In development
<b>Managing Department:</b>	Utilities
<b>Project Type:</b>	Utilities - Water
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Eric Bauman

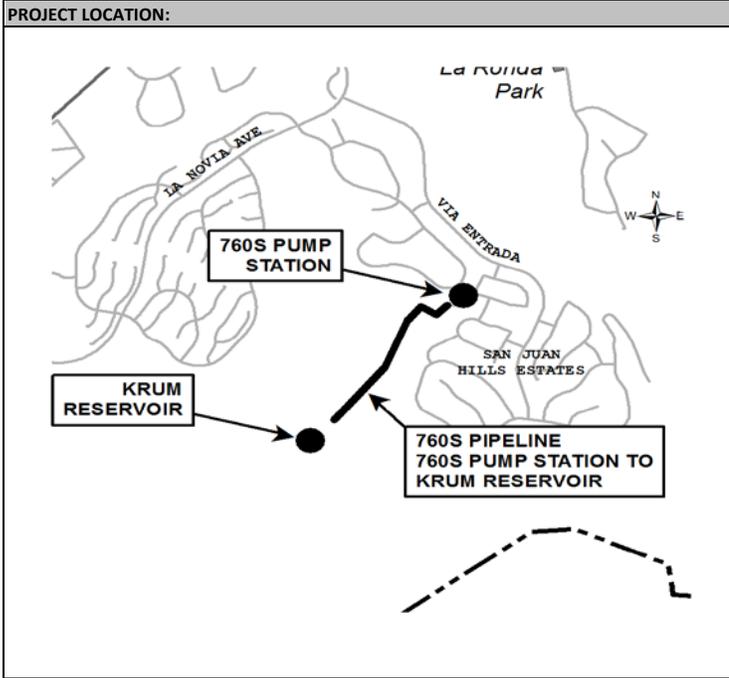
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 184,000
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ 184,000
FY 16-17 Actual	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23 - 24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design	\$ 20,000						
Utility Relocation							
Construction (includes contingencies)	180,000	\$ 100,000					
Construction Management Services	20,000	10,000					
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 220,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>				
<b>FUNDING SOURCE</b>							
64-Water Capital Improvements Fund	\$ 220,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>\$ 220,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>				

# CIP# 17802 - 760S Zone Pump Station Discharge Line Realignment



**PROJECT DESCRIPTION:**  
 Potential landslide conditions and chronic soil erosion on the slope supporting the existing pipeline to the Krum reservoir from the 760S Zone Pump station have left this line with as little as 18 inches of cover in large sections. The conditions require the realignment of this pipeline to more stable ground.

**CIP FACTS:**

Council District	3 & 5
New or Continuing:	New
Current Project Status:	Not Started
Managing Department:	Public Works-Utilities
Project Type:	Water
Annual Operating Impact:	None
Project Manager:	Eric Bauman

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$	25,000
Life to Date Actual Expenditures (through Mar. 2018)	\$	-
FY 16-17 Budget	\$	25,000
FY 16-17 Actual	\$	-

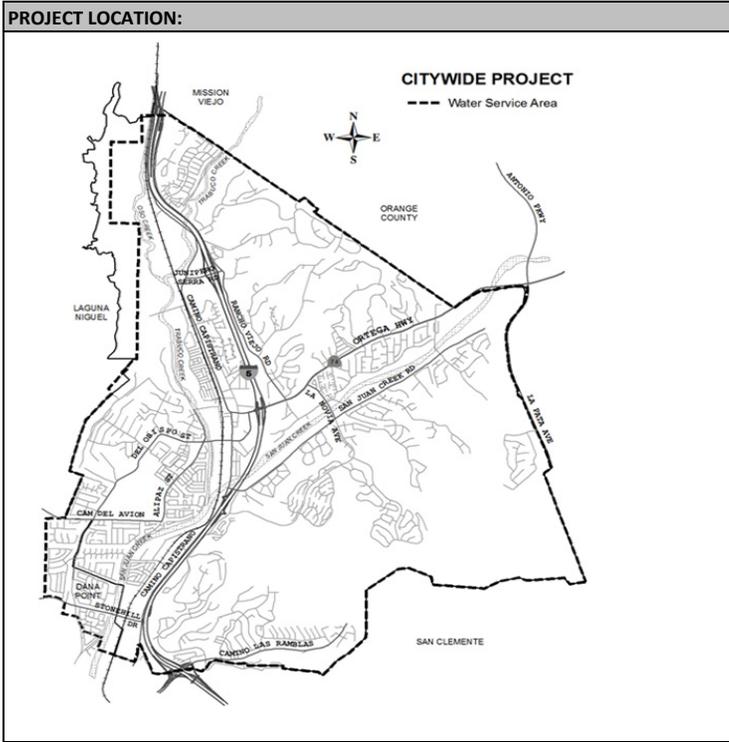
**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 -25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design	\$ 140,000						
Utility Relocation							
Construction (includes contingencies)		\$ 560,000	\$ 560,000				
Construction Management Services		80,000	80,000				
Other Costs		160,000	160,000				
<b>TOTAL FUNDING</b>	<b>\$ 140,000</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FUNDING SOURCE**

63- Water Capital Replacement Fund	\$ 140,000	\$ 800,000	\$ 800,000				
<b>TOTAL FUNDING</b>	<b>\$ 140,000</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City of San Juan Capistrano  
**CIP# 17803 - Valve Insertion Program**



**PROJECT DESCRIPTION:**

Of the 140 tapping valves in the City's domestic distribution system, 25 of them have been identified by operations staff as problematic for system isolation. This causes shutdowns for maintenance to involving closing five to eleven isolation valves in order to effectively stop the water flow. This often requires impacting large areas for sometimes simple maintenance or repair work. This program will insert three valve clusters each year at key location in the existing pipelines system, which will allow for less impactful shutdowns for maintenance and repair work.

**CIP FACTS:**

<b>Council District</b>	City-Wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Ongoing
<b>Managing Department:</b>	Public Works-Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Eric Bauman

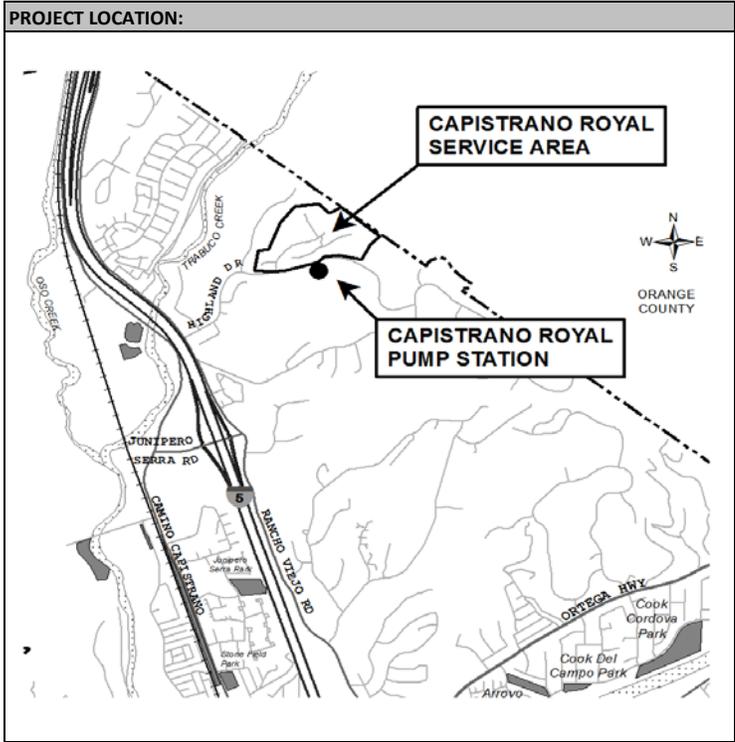
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 200,000
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ 100,000
FY 16-17 Actual	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>FUNDING SOURCE</b>							
64- Water Capital Improvement Fund	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>TOTAL FUNDING</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

# CIP# 17804 - Capistrano Royale Fire Flow Pump



**PROJECT DESCRIPTION:**  
 The Capistrano Royale Booster Pump Station is in need of a fire flow pump to ensure adequate water pressure for fire protection in the area served by the Capistrano Royale Fire Flow Pump. This project will install a new fire flow pump, motor, and related electrical equipment at this facility. Construction started in 2017/18 and will continue into 2018/19. The prior year's budget for the project is \$445,000. The proposed budget for FY 2018/19 is supplemental funding.

**CIP FACTS:**

Council District	2
New or Continuing:	Continuing
Current Project Status:	Ongoing
Managing Department:	Public Works-Utilities
Project Type:	Water
Annual Operating Impact:	None
Project Manager:	Michael Marquis

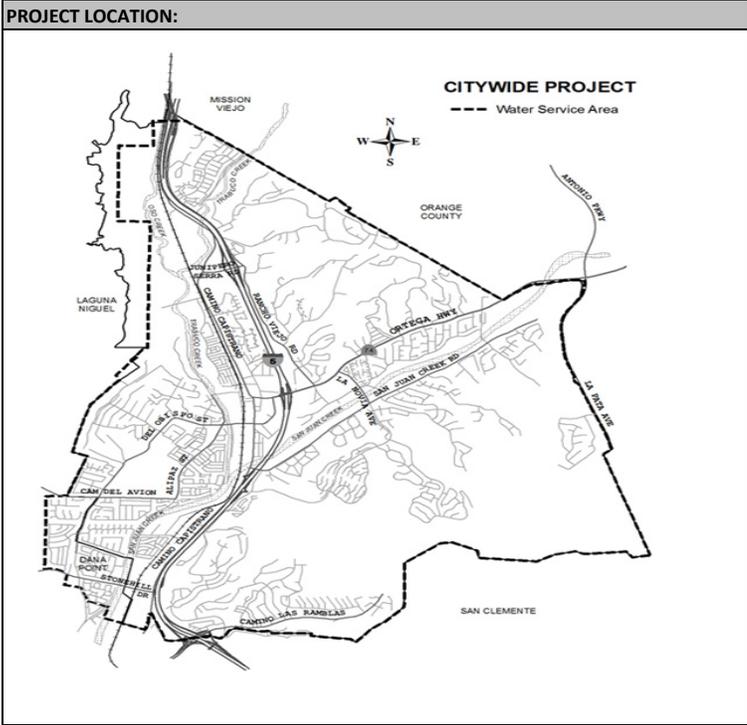
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 448,445
Life to Date Actual Expenditures (through Mar. 2018)	\$ 21,023
FY 16-17 Budget	\$ 180,000
FY 16-17 Actual	\$ 75,108

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)	\$ 20,000						
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 20,000</b>	<b>\$ -</b>					
<b>FUNDING SOURCE</b>							
64-Water Capital Improvement Fund	\$ 20,000						
<b>TOTAL FUNDING</b>	<b>\$ 20,000</b>	<b>\$ -</b>					

City of San Juan Capistrano  
**CIP# 17806 - Water Facility Control Systems**



**PROJECT DESCRIPTION:**  
 Control systems at critical water facilities are obsolete and in need of replacement in order to ensure reliable and efficient flow of water to customers. This project proposes to install programmable logic controllers and related equipment at critical facilities in the City's water system. It is also anticipated that the control logic will need to be revised to accommodate the new equipment.

**CIP FACTS:**

<b>Council District</b>	City-Wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Ongoing
<b>Managing Department:</b>	Public Works-Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Michael Marquis

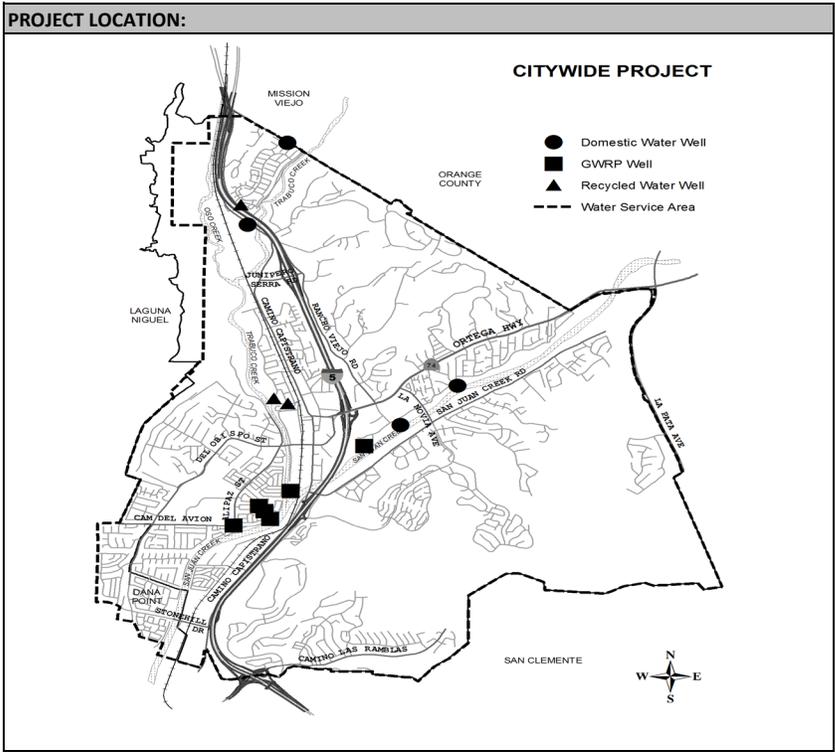
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 383,290
Life to Date Actual Expenditures (through Mar. 2018)	\$ 1,173
FY 16-17 Budget	\$ 200,000
FY 16-17 Actual	\$ 6,709

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)	\$ 200,000	\$ 200,000	\$ 200,000				
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
<b>FUNDING SOURCE</b>							
63- Water Capital Replacement Fund	\$ 180,000	\$ 180,000	\$ 180,000				
65- Non-Potable Water Capital Improvement Fund	20,000	20,000	20,000				
<b>TOTAL FUNDING</b>	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -

# CIP# 17807 - Well Facility Equipment Replacement



**PROJECT DESCRIPTION:**

Mechanical and electrical equipment at several of the City's supply wells is old and in need of replacement. This project includes replacement of the well pump, motor, column piping, and appurtenances as required, as well as cleaning of the well screens and video inspection of the well, which are necessary to improve well efficiency and to document screen condition.

**CIP FACTS:**

<b>Council District</b>	City-Wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Ongoing
<b>Managing Department:</b>	Public Works-Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Michael Marquis

**PRIOR YEAR**

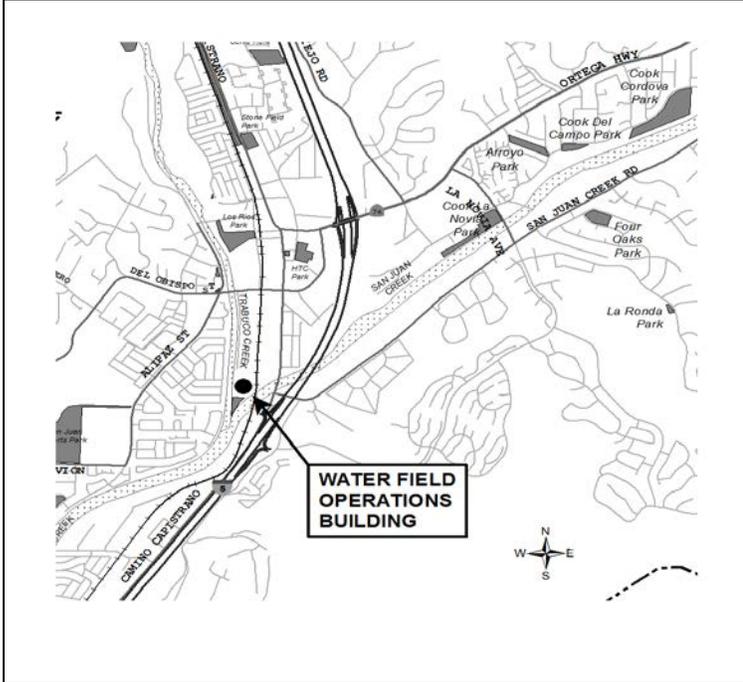
Life to Date Budget (through Mar. 2018)	\$ 24,754
Life to Date Actual Expenditures (through Mar. 2018)	\$ 4,758
FY 16-17 Budget	\$ 140,000
FY 16-17 Actual	\$ 121,667

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 50,000</b>						
<b>FUNDING SOURCE</b>							
63- Water Capital Replacement Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>TOTAL FUNDING</b>	<b>\$ 50,000</b>						

City of San Juan Capistrano  
**CIP# 19803 - GWRP Clear-Well Replacement**

**PROJECT LOCATION:**



**PROJECT DESCRIPTION:**

The Ground Water Recovery Plant's main clear-well has suffered significant corrosion of the steel plates forming the base, roof, and key inlet and outlet structures, along with severe corrosion of the steel rafters holding up the roof. The project replaces this tank with a new tank using materials and coatings that are better suited to the corrosive environment of the clear-well.

**CIP FACTS:**

<b>Council District</b>	City-Wide
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works-Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	\$1,000
<b>Project Manager:</b>	Eric Bauman

**PRIOR YEAR**

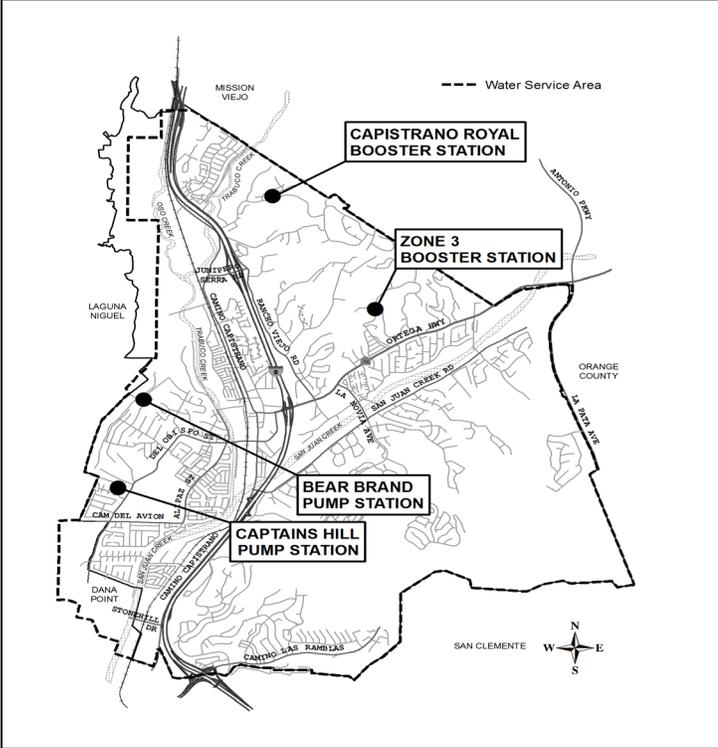
Life to Date Budget (through Mar. 2018)	\$	-
Life to Date Actual Expenditures (through Mar. 2018)	\$	-
FY 16-17 Budget	\$	-
FY 16-17 Actual	\$	-

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design	\$ 17,500						
Utility Relocation							
Construction (includes contingencies)	315,000						
Construction Management Services	17,500						
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 350,000</b>	<b>\$ -</b>					
<b>FUNDING SOURCE</b>							
63- Water Capital Replacement Fund	\$ 350,000						
<b>TOTAL FUNDING</b>	<b>\$ 350,000</b>	<b>\$ -</b>					

# CIP# 19804 - Pump Station Component Replacements

**PROJECT LOCATION:**



**PROJECT DESCRIPTION:**

Five booster pump stations that are critical to system operations are in need of significant upgrades/replacement due to age and wear. The component replacements include pumps, electrical switch gear, piping, and replacing leaking roofs or termite damaged walls.

**CIP FACTS:**

<b>Council Districts:</b>	2 & 3
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	Some savings
<b>Project Manager:</b>	Eric Bauman

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$	-
Life to Date Actual Expenditures (through Mar. 2018)	\$	-
FY 16-17 Budget	\$	-
FY 16-17 Actuals	\$	-

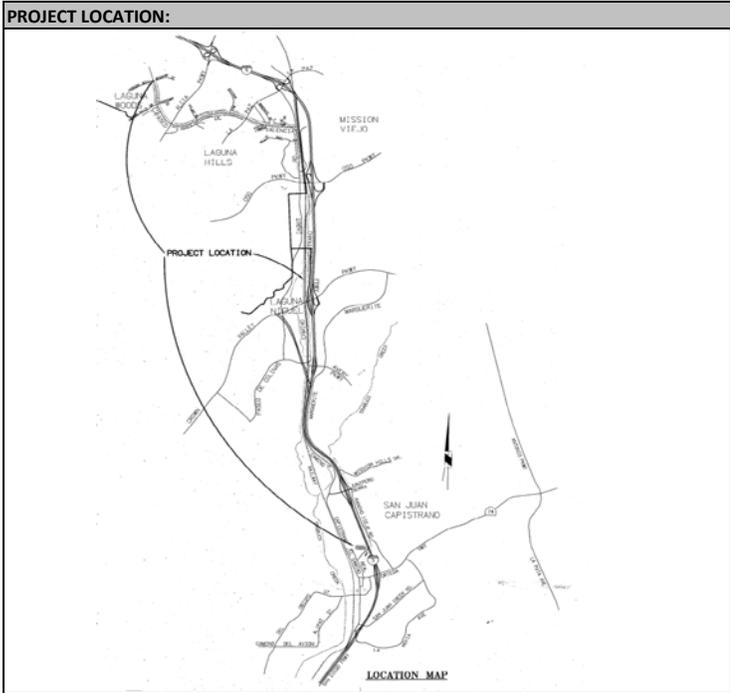
**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design	\$ 54,000	\$ 44,000	\$ 46,000	\$ 48,000	\$ 50,000		
Utility Relocation							
Construction (includes contingencies)	432,000	352,000	368,000	384,000	400,000		
Construction Management Services	54,000	44,000	46,000	48,000	50,000		
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 540,000</b>	<b>\$ 440,000</b>	<b>\$ 460,000</b>	<b>\$ 480,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>

**FUNDING SOURCE**

63-Water Capital Replacement Fund	\$ 540,000	\$ 440,000	\$ 460,000	\$ 480,000	\$ 500,000		
<b>TOTAL FUNDING</b>	<b>\$ 540,000</b>	<b>\$ 440,000</b>	<b>\$ 460,000</b>	<b>\$ 480,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>

City of San Juan Capistrano  
**CIP# 19805 - Eastern Transmission System Repairs**



**PROJECT DESCRIPTION:**

The Eastern Transmission Main (ETM) is the City's main source of import supply. This line was constructed in 1962 and is near the end of its useful service life, unless re-habilitated. The line is jointly owned by San Juan Capistrano and Moulton Niguel Water District (MNWD), and is maintained by MNWD. There are two projects scheduled for FY 2018/2019 in this budget, both of which San Juan bears a portion of the costs. These projects include an inspection of the entire length of the ETM and replacement of manual control valves and meter facilities to reduce operational problems.

**CIP FACTS:**

<b>Council Districts:</b>	City-wide
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works-Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Eric Bauman

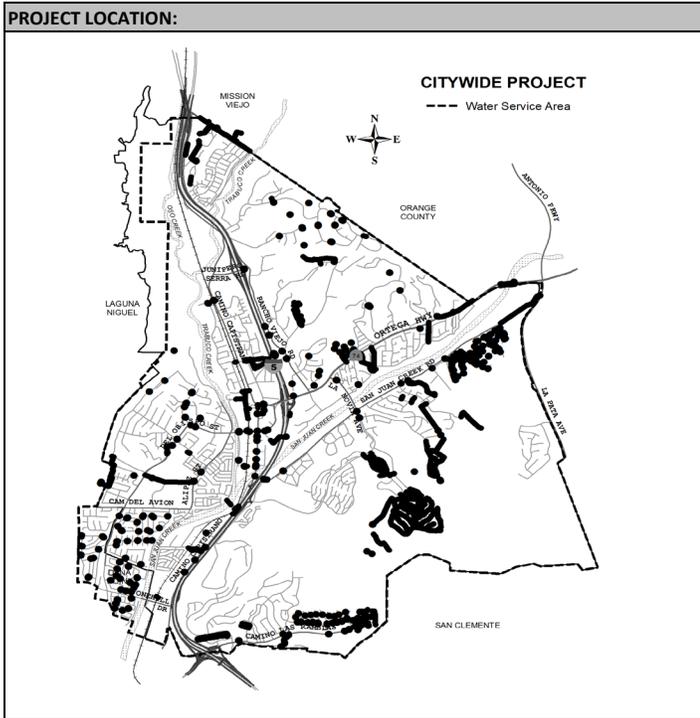
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design		\$ 100,000					
Utility Relocation							
Construction (includes contingencies)	\$ 225,000		\$ 300,000	\$ 300,000	\$ 300,000		
Construction Management Services			30,000	30,000	30,000		
Other Costs	150,000						
<b>TOTAL FUNDING</b>	<b>\$ 375,000</b>	<b>\$ 100,000</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNDING SOURCE</b>							
63- Water Capital Replacement Fund	\$ 375,000	\$ 100,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>\$ 375,000</b>	<b>\$ 100,000</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>\$ -</b>	<b>\$ -</b>

# CIP# 20801-System Repairs and Upgrade of Appurtenances



**PROJECT DESCRIPTION:**

This project will start a systematic, pre-emptive repair and replacement program where incidences of failures or leaks from service lines, valves, main lines, air-vac release valves, blow-offs, or other appurtenances can be anticipated. This program also will install new or replacement valves where needed to facilitate operations; replaces corroding cast iron pipe and fire hydrant runs; replaces critical pressure reducing valves that have shown repeated failures; augments the cathodic protection system; adds blow-offs to areas with dead end lines.

**CIP FACTS:**

<b>Council District</b>	City-Wide
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works-Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Eric Bauman

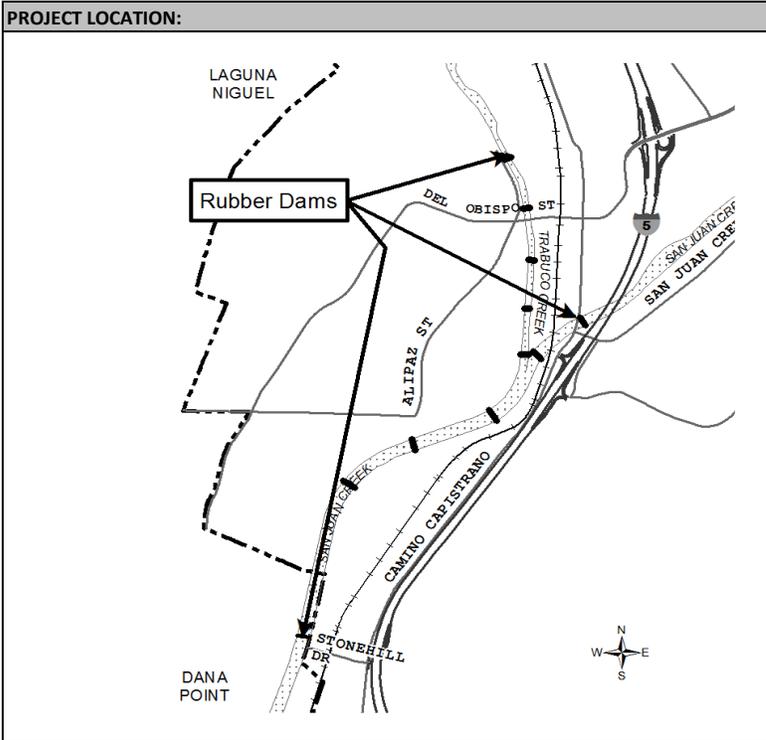
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 - 25
Pre-Design/Study		\$ 37,500					
Environmental (CEQA)		37,500					
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)			\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Construction Management Services			85,000	85,000	85,000	85,000	85,000
Other Costs		25,000	15,000	15,000	15,000	15,000	15,000
<b>TOTAL FUNDING</b>	\$ -	\$ 100,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>FUNDING SOURCE</b>							
63- Water Capital Replacement Fund	\$ -	\$ 100,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>TOTAL FUNDING</b>	\$ -	\$ 100,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

# CIP# XXXXX Groundwater Recharge with Stormwater



**PROJECT DESCRIPTION:**

The San Juan Basin Authority (SJBA) proposes to install seven, 7-foot high by 140-foot long rubber dams and five, 5-foot high by 80 foot long rubber dams in the lined section of the San Juan and Trabuco Creeks. The Project is presently being developed by the Santa Margarita Water District, with the expectation that the Project will become a SJBA project. The Project would augment the groundwater from retained storm water to recharge an additional 1,700 acre-foot per year. San Juan would participate in only half of the acre-foot yield. In the future the same system can be used to use recycled water and storm water to recharge the San Juan Basin. A combination of grants, and low interest loans would be sought to fund this program. The City is not yet committed to the Project, and the proposed funding is a placeholder as the Project is developed further by the Santa Margarita Water District.

**CIP FACTS:**

<b>Council District</b>	City-Wide
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	\$25,000
<b>Project Manager:</b>	Eric Bauman

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$	-
Life to Date Actual Expenditures (through Mar. 2018)	\$	-
FY 16-17 Budget	\$	-
FY 16-17 Actual	\$	-

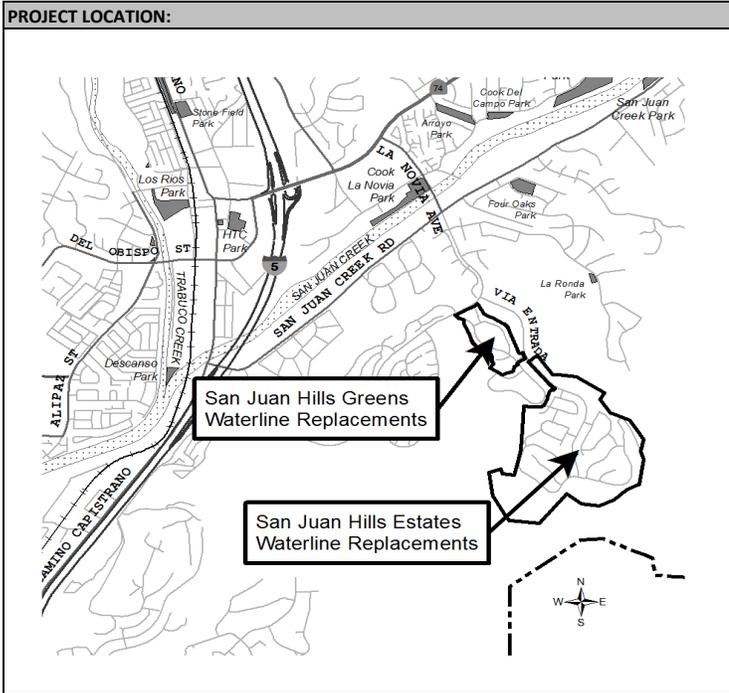
**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23 - 24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)							
Construction Management Services							
Other Costs			\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000

**FUNDING SOURCE**

64-Water Capital Improvement Fund	\$ -	\$ -	\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000

# CIP# XXXXX - San Juan Hills Greens and Estates Pipeline Replacement



**PROJECT DESCRIPTION:**

Due to extensive corrosion of the existing ductile iron water lines in the San Juan Hills Greens and San Juan Hills Estates, this project will replace the pipelines with PVC pipeline. The cathodic protection to be installed at the San Juan Hills Greens (CIP #17801) is projected to slow the rate of failure, but will not stop it entirely. The cathodic protection system installed in the San Juan Hills Estates in 2010 slowed the rate of corrosion, but has not entirely solved the problem either. Replacement of the pipelines is needed. This CIP will allocate \$2.3 million per year for four years (FY 23-24 through FY 26-27) for a total of \$9.2 million, with construction occurring in FY 27-28, or soon thereafter.

**CIP FACTS:**

<b>Council District</b>	5
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works-Utilities
<b>Project Type:</b>	Water
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Eric Bauman

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$	-
Life to Date Actual Expenditures (through Mar. 2018)	\$	-
FY 16-17 Budget	\$	-
FY 16-17 Actual	\$	-

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24 - 25
Pre-Design/Study							
Environmental (CEQA)						\$ 115,000	\$ 115,000
Right of Way Acquisition							
Final Design						230,000	230,000
Utility Relocation							
Construction (includes contingencies)						1,840,000	1,840,000
Construction Management Services						115,000	115,000
Other Costs							
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000	\$ 2,300,000

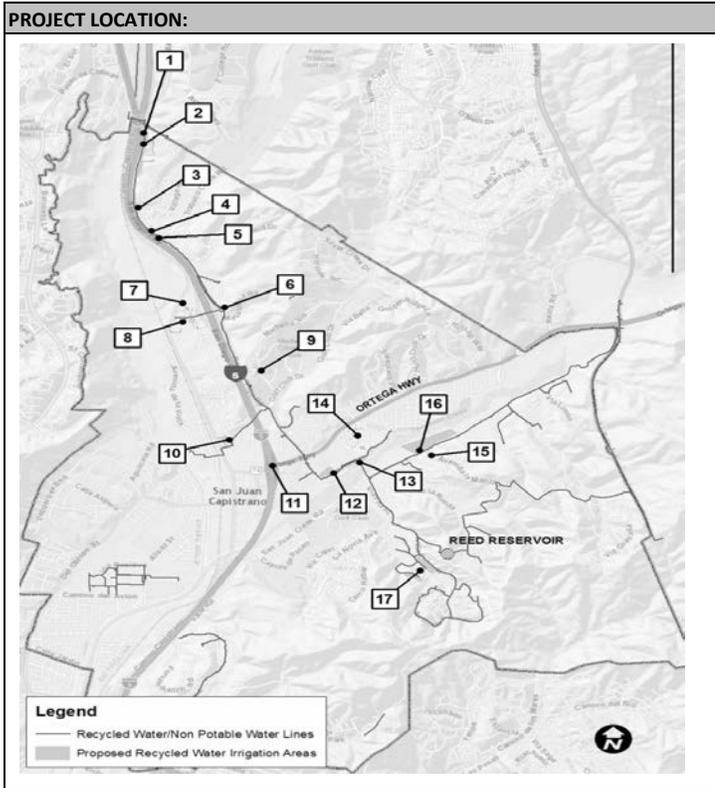
**FUNDING SOURCE**

63-Water Capital Replacement Fund					\$ -	\$ 2,300,000	\$ 2,300,000
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000	\$ 2,300,000



# Recycled Water

# CIP# 16601-Recycled Water Service Conversions



**PROJECT DESCRIPTION:**

This project will convert existing customers using domestic water, that are adjacent to existing recycled water supply systems to the use of recycle water. The existing domestic use sites must be converted through a process that requires cross connection verification, disconnection and separation from any contact with the domestic system, and marking. To cover the cost of the project funding is being sought from the MET On Site Retrofit Program.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Continuing
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Recycled Water
<b>Annual Operating Impact:</b>	\$2,000
<b>Project Manager:</b>	Eric Bauman

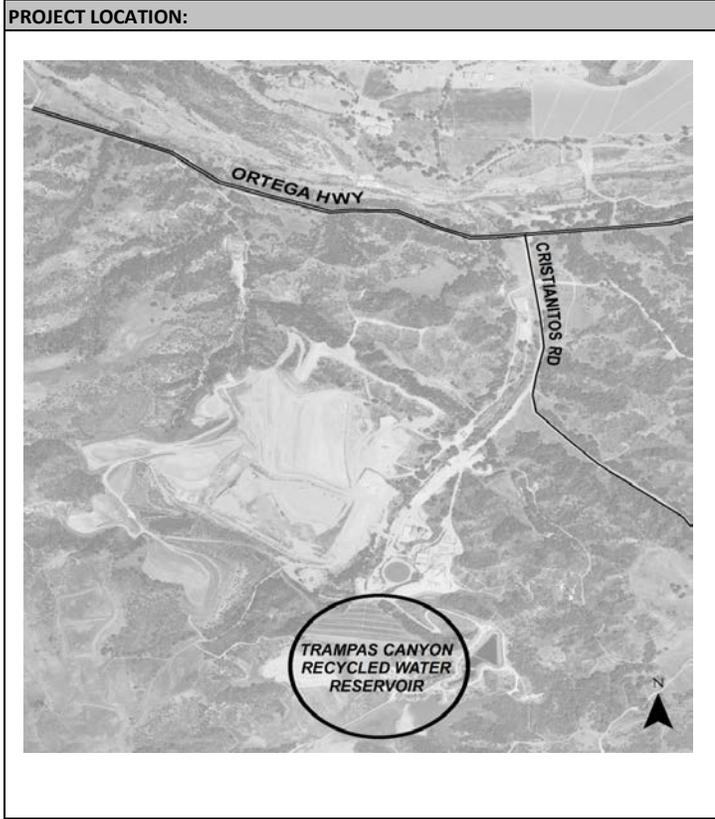
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 441,948
Life to Date Actual Expenditures (through Mar. 2018)	\$ 285,873
FY 16-17 Budget	\$ 158,470
FY 16-17 Actuals	\$ 34,451

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)	\$ 80,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Construction Management Services							
Other Costs (Loan Repayment)							
<b>TOTAL FUNDING</b>	<b>\$ 80,000</b>	<b>\$ 24,000</b>					
<b>FUNDING SOURCE</b>							
65-Non-Potable Water Capital Improvement Fund	\$ 80,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
<b>TOTAL FUNDING</b>	<b>\$ 80,000</b>	<b>\$ 24,000</b>					

# CIP# 17601 - Trampas Canyon Recycled Water Reservoir



**PROJECT DESCRIPTION:**

Trampas Canyon recycled water reservoir is a 5,000 acre-foot seasonal storage reservoir that will allow the City's recycled water system to both expand and meet peak summer demands for recycled water; and not have to use groundwater to meet demands. The City is looking to purchase 150 acre-feet of capacity in this project. It is to be a joint project with participation from the surrounding water Districts including Santa Margarita Water District, Moulton Niguel Water District, South Coast Water District. This is the only one of its class to be built in the foreseeable future. The project has been short listed for the Proposition 1 Grant and low interest loan funding; and is intended to be financed by prop 1 loan funds. The cost provided is the amortized loan cost of a loan on \$2,340,000 in capital costs that would cover the City's portion after the Proposition 1 Grant at 1.7% over 30 years.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Recycled Water
<b>Annual Operating Impact:</b>	\$5,000
<b>Project Manager:</b>	Eric Bauman

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 202,000
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ 101,000
FY 16-17 Actuals	\$ -

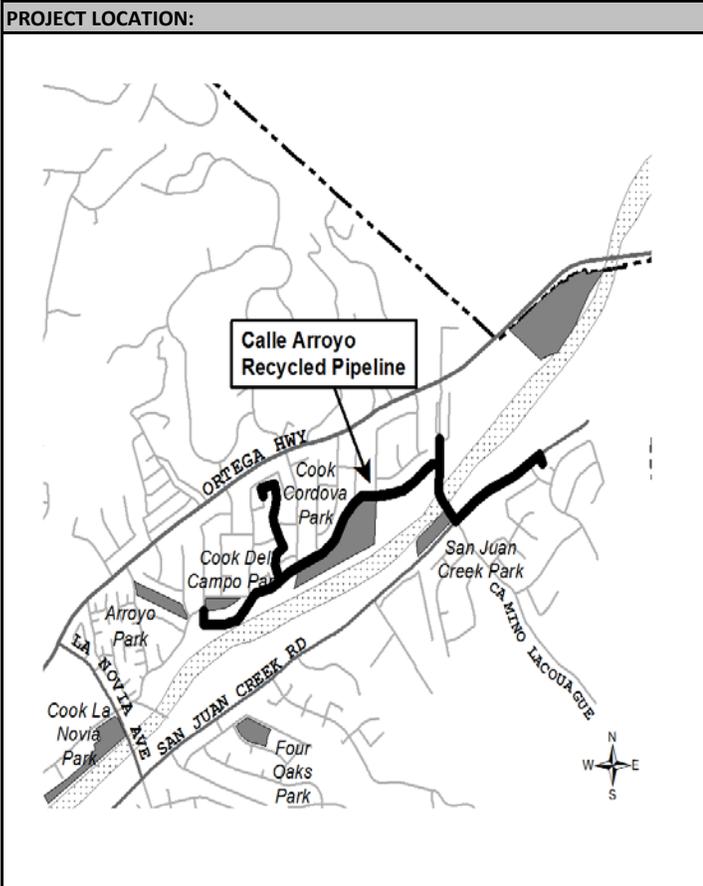
**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)							
Construction Management Services	\$ 5,000	\$ 5,000					
Other Costs (Loan Repayment)			\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000
<b>TOTAL FUNDING</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 101,000</b>				

**FUNDING SOURCE**

65-Non-Potable Water Capital Improvement Fund	\$ 5,000	\$ 5,000	\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000
<b>TOTAL FUNDING</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 101,000</b>				

# CIP# 18601 - Calle Arroyo Recycled Pipeline



**PROJECT DESCRIPTION:**

The Calle Arroyo pipeline will bring recycled water from the end of the 12-inch pipeline connected to the interconnection with Santa Margarita Water District (SMWD). The line increases flow capacity to meet existing and future recycled water demands. The existing 6-inch line in San Juan Creek, cannot meet demand requirements. Additionally HOA's and Parks adjacent to its route will be converted to recycled water use. The line starts at the east end of San Juan Creek road and travels west, at Camino La Couague it travels north under the creek to the east end of Calle Arroyo, from there it heads west to a connection point with the main recycled water distribution system at the intersection of Calle Arroyo and Via Para. Project design will include grants applications.

**CIP FACTS:**

<b>Council District:</b>	City Wide
<b>New or Continuing:</b>	New
<b>Current Project Status:</b>	Not Started
<b>Managing Department:</b>	Public Works-Utilities
<b>Project Type:</b>	Recycled Water
<b>Annual Operating Impact:</b>	\$3,000
<b>Project Manager:</b>	Eric Bauman

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ -
Life to Date Actual Expenditures (through Mar. 2018)	\$ -
FY 16-17 Budget	\$ -
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)		\$ 162,000					
Right of Way Acquisition							
Final Design		162,000					
Utility Relocation							
Construction (includes contingencies)				\$ 1,658,000	\$ 126,000		
Construction Management Services				148,000	14,000		
Other Costs (Conversions)					360,000		
<b>TOTAL FUNDING</b>	\$ -	\$ 324,000	\$ -	\$ 1,806,000	\$ 500,000	\$ -	\$ -

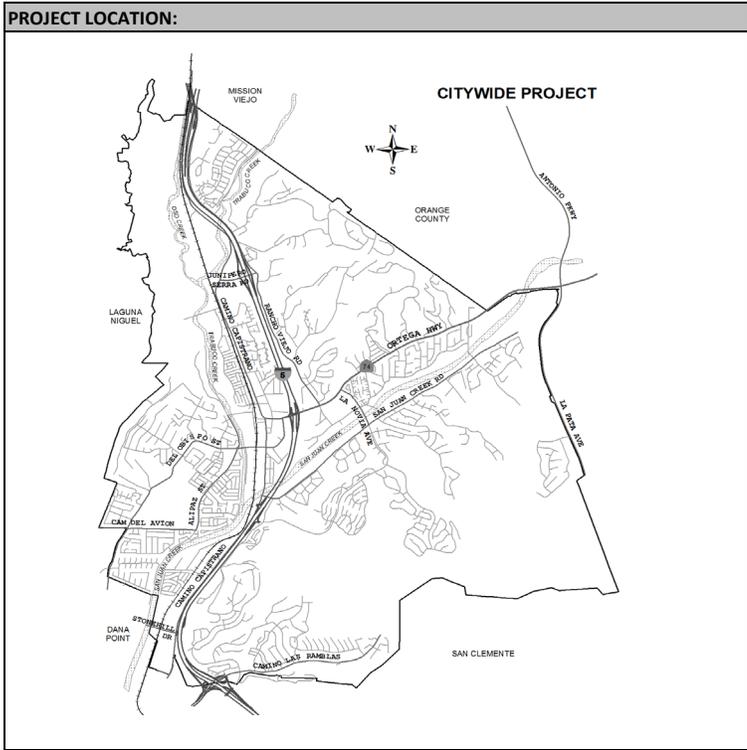
**FUNDING SOURCE**

65-Non-Potable Water Capital Improvement Fund		\$ 324,000		\$ 1,806,000	\$ 500,000		
<b>TOTAL FUNDING</b>	\$ -	\$ 324,000	\$ -	\$ 1,806,000	\$ 500,000	\$ -	\$ -



# Sewer

City of San Juan Capistrano  
**CIP# XX701 - Annual Sewer Replacement Program**



**PROJECT DESCRIPTION:**  
 This project investigates, designs, and repairs City sewer facilities with identified defects. The Sanitary Sewer Master Plan implemented a program of systematic videotaping and condition assessment of the City sewer system. This project uses the results of those investigations to repair the identified defects. Repair work includes lining the interior of sewer lines, replacing sections of sewer with extensive structural defects, raising sewer lids, leveling sewer lids presenting an obstruction to traffic, and correcting defective custom service lateral taps.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Ongoing
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Sewer
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Michael Marquis

**PRIOR YEAR**

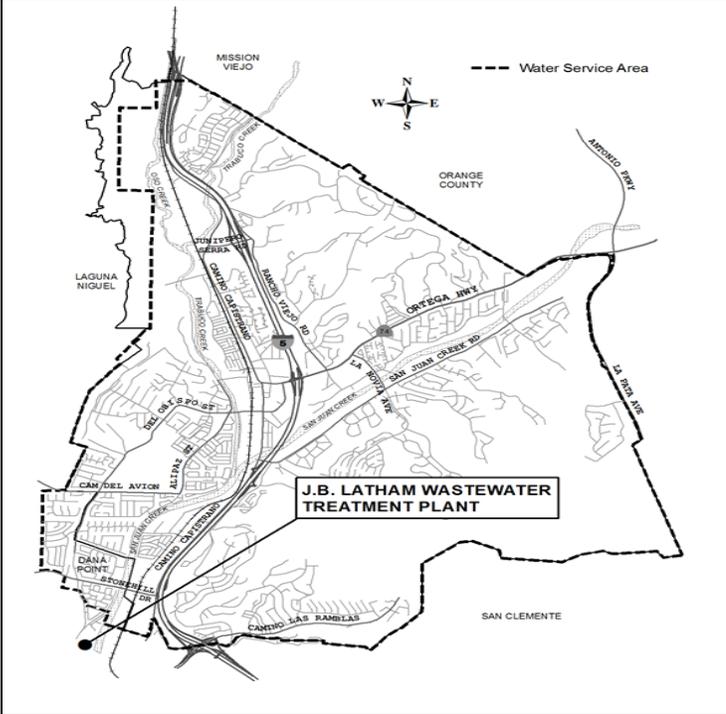
Life to Date Budget (through Mar. 2018)	\$ 3,854,014
Life to Date Actual Expenditures (through Mar. 2018)	\$ 2,626,623
FY 16-17 Budget	\$ 815,085
FY 16-17 Actuals	\$ 25,763

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Architectural							
Right of Way Acquisition							
Design	\$ 49,500	\$ 49,500	\$ 54,000	\$ 54,000	\$ 60,000	\$ 60,000	\$ 60,000
Direct Construction	254,500	254,500	390,000	390,000	425,000	425,000	425,000
Construction Management Services	43,000	43,000	47,000	47,000	51,000	51,000	51,000
Contingencies	35,000	35,000	39,000	39,000	43,000	43,000	43,000
Contract Administration	18,000	18,000	20,000	20,000	21,000	21,000	21,000
Mitigation Monitoring							
<b>TOTAL ESTIMATED PROJECT COST</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>
<b>FUNDING SOURCE</b>							
71-Sewer Capital Replacement Fund	\$ 400,000	\$ 400,000	\$ 550,000	\$ 550,000	\$ 600,000	\$ 600,000	\$ 600,000
<b>TOTAL FUNDING</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>

City of San Juan Capistrano  
**CIP# 07701 SOCWA PC2 & PC 5 Rehabilitation**

**PROJECT LOCATION:**



**PROJECT DESCRIPTION:**

The project will provide for the City's share of the costs needed to construct ongoing capital improvements to the J. B. Latham Wastewater Treatment Plant; and the ongoing capital improvements to the ocean outfall servicing the J.B. Latham Wastewater Treatment Plant.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Continuing
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Sewer
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Eric Bauman

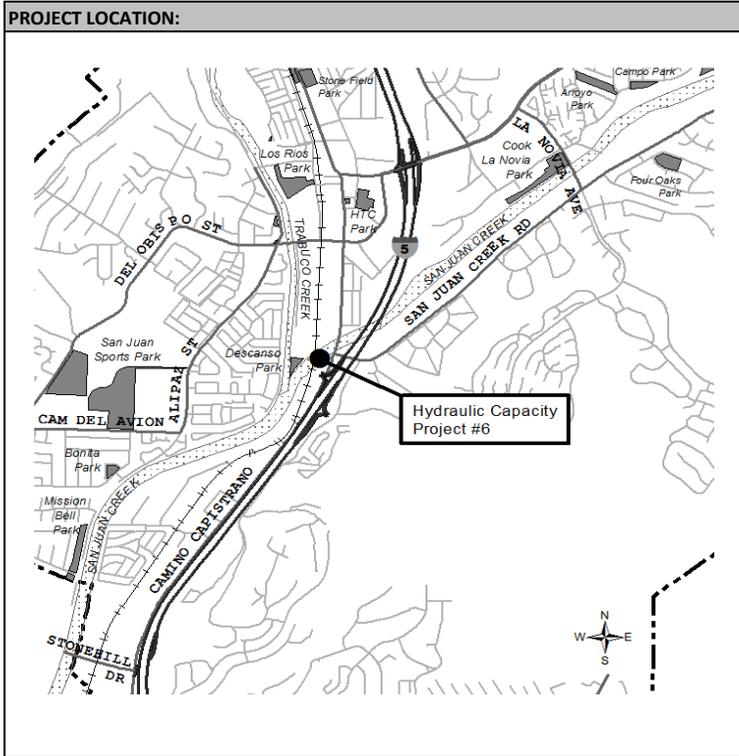
**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 16,069,975
Life to Date Actual Expenditures (through Mar. 2018)	\$ 14,930,704
FY 16-17 Budget	\$ 2,233,815
FY 16-17 Actuals	\$ 1,708,001

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)	\$ 1,600,000	\$ 4,600,000	\$ 3,037,450	\$ 2,256,000	\$ 1,117,000	\$ 1,318,000	\$ 1,318,000
Construction Management Services							
Other Costs							
<b>TOTAL FUNDING</b>	<b>\$ 1,600,000</b>	<b>\$ 4,600,000</b>	<b>\$ 3,037,450</b>	<b>\$ 2,256,000</b>	<b>\$ 1,117,000</b>	<b>\$ 1,318,000</b>	<b>\$ 1,318,000</b>
<b>FUNDING SOURCE</b>							
71-Sewer Capital Replacement Fund		\$ 250,000					\$ 1,318,000
72-Sewer Capital Improvement Fund	\$ 1,600,000	4,350,000	\$ 3,037,450	\$ 2,256,000	\$ 1,117,000	\$ 1,318,000	
<b>TOTAL FUNDING</b>	<b>\$ 1,600,000</b>	<b>\$ 4,600,000</b>	<b>\$ 3,037,450</b>	<b>\$ 2,256,000</b>	<b>\$ 1,117,000</b>	<b>\$ 1,318,000</b>	<b>\$ 1,318,000</b>

City of San Juan Capistrano  
**CIP# 7703 - New Hydraulic Capacity Project #6**



**PROJECT DESCRIPTION:**  
 This project, identified in the sewer master plan and originally programmed for FY 2006-2007, will design and construct a trunk sewer siphon across San Juan Creek and connect to the existing sewer behind the City yard. The project also includes rehabilitation of the existing trunk sewer lines between the San Juan Creek siphon and the Trabuco Creek siphon.

**CIP FACTS:**

<b>Council Districts:</b>	2, 4, & 5
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Continuing
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Sewer
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Michael Marquis

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 913,166
Life to Date Actual Expenditures (through Mar. 2018)	\$ 713,166
FY 16-17 Budget	\$ 200,000
FY 16-17 Actuals	\$ -

**FUTURE FINANCIAL REQUIREMENTS**

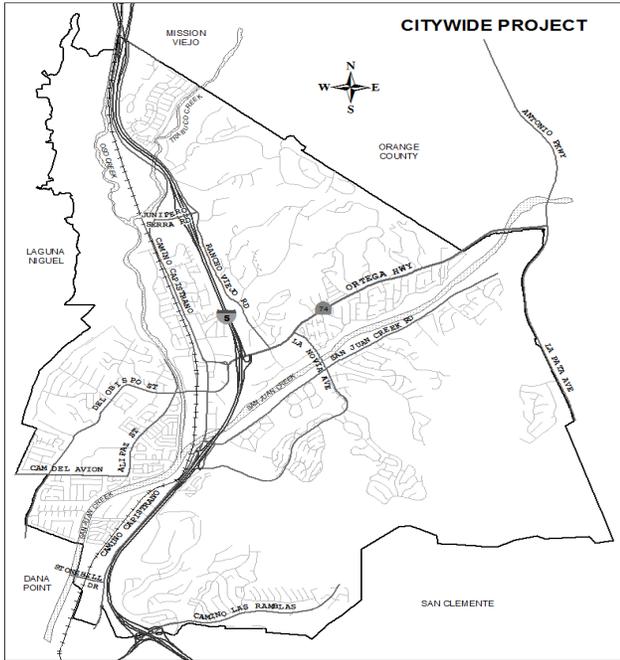
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Architectural							
Right of Way Acquisition							
Design	\$ 100,000						
Direct Construction		\$ 2,000,000	\$ 1,000,000				
Construction Management Services		200,000	100,000				
Contingencies		40,000	20,000				
Contract Administration		20,000	20,000				
Mitigation Monitoring		200,000	100,000				
<b>TOTAL ESTIMATED PROJECT COST</b>	<b>\$ 100,000</b>	<b>\$ 2,460,000</b>	<b>\$ 1,240,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FUNDING SOURCE**

71 - Sewer Capital Replacement Fund	\$ 100,000	\$ 2,460,000	\$ 1,240,000				
<b>TOTAL FUNDING</b>	<b>\$ 100,000</b>	<b>\$ 2,460,000</b>	<b>\$ 1,240,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CIP# 08701 - Foods, Oils and Grease Interceptor (FOG) Program

**PROJECT LOCATION:**



**PROJECT DESCRIPTION:**

This project provides for grease interceptor retrofits at 3 to 4 identified food facility businesses, located throughout the City per year. The grease interceptors are required to comply with a City mandate in accordance with the Wastewater Discharge Requirement Permit that adopts a zero tolerance for non-domestic sewage discharge directly into the City's public sewer system.

**CIP FACTS:**

<b>Council District:</b>	City-wide
<b>New or Continuing:</b>	Continuing
<b>Current Project Status:</b>	Design
<b>Managing Department:</b>	Public Works - Utilities
<b>Project Type:</b>	Sewer
<b>Annual Operating Impact:</b>	None
<b>Project Manager:</b>	Eric Bauman

**PRIOR YEAR**

Life to Date Budget (through Mar. 2018)	\$ 271,888
Life to Date Actual Expenditures (through Mar. 2018)	\$ 131,888
FY 16-17 Budget	\$ 155,000
FY 16-17 Actuals	\$ 7,500

**FUTURE FINANCIAL REQUIREMENTS**

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Pre-Design/Study							
Environmental (CEQA)							
Right of Way Acquisition							
Final Design							
Utility Relocation							
Construction (includes contingencies)							
Construction Management Services							
Other Costs				\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>FUNDING SOURCE</b>							
71 - Sewer Capital Replacement Fund				\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000



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# Glossary & Appendix A

# ***Glossary of Key Budget Terms***

**Adjusted Budget:** Represents the adopted budget as modified by changes made during the fiscal year.

**Adopted Budget:** Annual City budget approved by the City Council on or before June 30.

**Appropriation:** The allocation of an expense budget for a particular project or program usually for a specific period of time.

**Capital Improvement Program (CIP):** Accounts for projects related to the acquisition, expansion, or rehabilitation of the City's buildings, equipment, parks, streets, and other public infrastructure.

**Capital Budget:** A plan of proposed capital outlays and the means of financing them for the current fiscal period. In a two-year budget, the second year of the Capital Improvement Program is adopted-in-concept.

**Capital Improvement Fund:** The Capital Improvement Fund accounts for projects related to the acquisition, expansion, or rehabilitation of the City's buildings, equipment, parks, streets, and other public infrastructure.

**Capital Projects Fund:** A fund created to account for all resources to be used for the construction or acquisition of designated fixed assets by a governmental unit except those financed by proprietary or fiduciary funds.

**Cost Accounting:** The branch of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**Enterprise Funds:** Enterprise funds account for City operations which are financed and operated in a manner similar to private enterprise. Costs of providing service to the public are covered by user charges, grant funds, and impact fees. The City of San Juan Capistrano owns and operates its own water and sewer utilities.

**Fiscal Agent:** A bank or other corporate fiduciary that performs the function of paying, on behalf of the governmental unit, or other debtor, interest on debt or principal of debt when due.

**Fiscal Year:** A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of operations. The City's fiscal year begins on July 1 and ends on June 30<sup>th</sup> of the following year.

**Fixed Assets:** Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Funds:** Local government budgets are made up of funds, which help to organize and account for restricted resources. Each fund is considered a separate accounting entity.

**Governmental Funds:** A generic classification used to refer to all funds other than proprietary and fiduciary funds. The capital projects fund is one example of the type of funds referred to as "Governmental Funds".

**Infrastructure Assets:** Roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, and lighting systems installed for the common good.

**Internal Service Funds:** These funds provide services to City departments and recover their costs through user charges. The Facility Operations Fund is an Internal Service Fund managing the replacement and maintenance of City's facilities, vehicle fleet, and information technology assets.

**Method of Accounting:** The City's General Fund budget is developed using a modified accrual basis of accounting, with revenues being recorded when measurable and available, and expenditures recorded when the liability is incurred. Enterprise Funds and Internal Service Funds are budgeted on a generally accepted accounting principles (GAAP) basis, which for Proprietary Funds is on a full accrual accounting basis.

**Operating Transfer:** Amounts transferred between funds; not considered a revenue or expense. For example, legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Pay-As-You-Go-Basis:** A term used to describe the financial policy of a governmental unit that finances all of its capital outlays from current revenues rather than by borrowing.

**Performance Measures:** Performance measures are included in the budget document and are shown for each department and, where available, at the division level in each department. The performance measures determine how a program is accomplishing its mission through the delivery of products, services, or processes. Measures of performance are gathered through ongoing (periodic) data collection efforts.

**Proposed Budget:** The budget that is sent to the City Council by the City Manager. The proposed budget as modified by changes made by the City Council during their review is approved and then becomes the adopted budget.

**Reimbursements:** Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund.

**Reserve:** Represents the portion of fund balance set aside for financing future capital improvements or the outlay of capital projects in any given year, and addressing one-time emergency needs.

**Revenues:** Revenues include compensation received by the project for specific services to the public (external revenues), as well as revenues received from other funds (internal revenues).

**Special Revenue Funds:** These funds account for the proceeds derived from specific revenue sources that are legally restricted to expenditures for specified purposes. The Gas Tax Fund is a Special Revenue Fund that derives its funding from state gas tax revenues. Capital appropriations from the Gas Tax Fund must be spent on the construction and maintenance of the road network system of the City.

# APPENDIX A

## FINANCIAL POLICIES and GUIDELINES

The City of San Juan Capistrano has developed the following financial policies and guidelines to ensure the fiscal stability of the City and guide the development and administration of the annual operating and capital budgets through wise and prudent management of municipal finances, while providing for the adequate funding of the services desired by the public and the maintenance of public facilities.

### I. ACCOUNTING AND OPERATING BUDGET POLICIES

#### A. Annual Comprehensive Annual Financial Report

The City's Comprehensive Annual Financial Report presents the government and its component units (entities for which the government is considered to be financially accountable) financial and operating activities. The City's blended component units, although legally separate entities, are, in substance, part of the City's operations and financial data from these units are combined with data of the City.

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government and its component units. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due. Each year an audit will be conducted by an independent Certified Public Accountant Firm (CPA Firm). The selection of the independent CPA Firm shall be in conformance with the City's competitive bidding procedures. The City shall request bids for audit services no less frequently than every five years. The CPA Firm may provide the City Council with a Management Letter addressing the findings of the auditors in conjunction with their opinion on the City's Comprehensive Annual Financial Report. These reports shall be submitted to the City Council within 60 days of receipt of the report.

#### B. Periodic Financial Reporting

At the conclusion of the 1st fiscal quarter, and through the third quarter of each fiscal year, a financial report, which evaluates and details financial performance relative to the adjusted budget, shall be provided to the City Council. On a monthly basis, the Finance Department will evaluate financial performance relative to the adopted and adjusted budget, and prepare and present reports to the City management. The purpose of these reports is as follows:

- Provide an early warning of potential concerns and problems.
- Identify, investigate and correct accounting errors.
- Evaluate and explain significant on-going variances.
- Give decision makers time to consider actions that may be needed if major deviations in budget-to-actual expenditures or revenues become evident.

### **C. Operating Budget Policy Including Budget Basis**

The General, Special, Debt Service, and Capital Projects Funds are prepared on a modified accrual basis of accounting except that encumbrances are treated as the equivalent of expenditures. Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures of the fiscal period. Expenditures are recognized when the fund liability is incurred except for unmatured interest on general long-term debt which is recognized when due. And the noncurrent portion of accrued vacation and sick leave which is recorded in the general long-term debt group. At year end, open encumbrance balances lapse.

The budgets for the Proprietary Funds (Enterprise and Internal Service Funds) are generally prepared on the full accrual basis of accounting. Revenue estimates are based on resources expected to be earned. Expenses are budgeted based on the total expected obligations to be incurred. Depreciation is not budgeted and capital outlay is budgeted. During the course of the year, encumbrances are recorded against appropriations when a commitment is made (e.g., at the time a purchase order is issued).

## **II. REVENUE POLICIES AND GUIDELINES**

### **A. Balanced Budget**

A balanced budget will be adopted by the City Council before the beginning of the fiscal year. It is the City's policy to fund current year operating expenses with current year revenues. The budget proposal as presented to the City Council by the City Manager shall be balanced, with recurring revenues meeting or exceeding recurring expenditures for ongoing operations. Non-recurring revenues may not be used to fund recurring expenditures without the approval of the City Council. The City Council may authorize the use of reserves and/or non-recurring revenues to balance the budget when unforeseen events occur that reduce the City's recurring revenues, and to direct the City Manager to make budgetary recommendations that will re-balance the budget within a specified timeframe.

### **B. Diversification**

The City seeks to diversify general fund revenue sources to spread the cost of government services to users in the most equitable manner possible, to reduce the City's reliance on the sales tax, and to develop a stable and reliable revenue program for municipal services. To accomplish this goal, the City will review opportunities for fees and other revenue sources within local control and will continue to support the idea of revenue diversification.

### **C. Fees and Cost Recovery Guideline**

User fees and charges shall be established at a level related to the direct and indirect cost of providing the service, wherever possible. The City will recalculate annually the full cost of activities supported by user fees to identify the impact of inflation and other cost increases. Fees shall be adjusted annually in the Municipal Fees and Charges Schedule where appropriate to reflect these increases. Development process costs and related administrative expense shall be totally offset by development fees, wherever possible. Direct costs are expenses that can be separately identified and charged as part of the cost of a product, service, or department. Typical direct costs include items such as supplies and materials, tools and equipment, and equipment repair.

Indirect costs are those costs that cannot be directly charged to a particular program, but are attributed to services, which are necessary to operate the program. Such services include, but are not limited to charges for facility operations, fleet operations, information technology and centralized data processing, and liability/insurance charges.

Overhead costs include costs for personnel related benefits, the cost of the administrative functions of the City operation (i.e. budgeting, payroll preparation, personnel management, legal services), and each department's administrative costs.

The City shall set program fees that recover costs under the following guidelines:

1. Self-sufficient activities (these include programs and services for the benefit of certain individuals and/or entities that do not benefit the general public): up to 100% recovery of direct, indirect, and overhead costs.
2. Rentals and Leases of City Facilities: 100% recovery of direct, indirect and overhead costs.
3. Programs for encouraging participation by certain targeted groups such as senior citizen, persons with disabilities or lower income persons: 100% recovery of direct costs.
4. Contract activities for adults, adult Recreation, excursions for adults and contract excursions: Up to 100% recovery of direct and indirect costs.
5. Staffed activities and or instruction for children, youth, and families; contract activities for children, youth, and families: Up to 100% recover of direct, indirect, and overhead costs.
6. Reasonable fees for individual activities and/or services may be set above or below these standards at the discretion of the director, not to exceed the Department Cost Level.
7. Fees for NON-RESIDENT users of Community Services fee-based activities and services such as those itemized on the Municipal Fees and Charges Schedule can be set higher than the fees charged to RESIDENTS; however, the total paid shall not result in cost recovery exceeding the Department Cost Level.

#### **D. Use of One-time and Unpredictable Revenues**

The City shall pay current operating expenses from current revenues. Only revenues that will be annually available will fund ongoing expenses. Ongoing expenses shall never funded by a nonrecurring or one-time Revenue source. Future and current funding sources are identified for all new programs and program expansions.

### **III. FINANCIAL PLANNING GUIDELINE**

The City shall enhance the economic development of the community as a whole through prudent long-range financial planning, as well as providing competitive economic inducements to businesses locating within the City. In the context of the Long-Term Strategic Business Plan, the City will project revenues for the current and following ten fiscal years, re- evaluating each existing and potential revenue source. The City shall develop and maintain methods for the inventory and projection of current and future development in the City and the related fiscal impacts in current budget dollars; these models should be maintained and refined on an annual basis.

### **IV. INVESTMENT POLICY**

It is the policy of the City of San Juan Capistrano (the "City") to invest public funds in a manner which will provide security of principal invested, meet the daily cash flow needs of the City, seek to achieve a market rate of return throughout budgetary and economic cycles, and conform to California Government Code sections governing the investment of public funds.

This Investment Policy applies to all financial assets and funds held by the City of San Juan Capistrano with the exception of deferred compensation assets (pension and other post-employment benefits) held in trust and funds held by bond trustee that are controlled by the legal requirements of a debt indenture. For purposes of this policy, the "City of San Juan Capistrano" includes all funds of the City, the funds of the Successor Agency to the Community Redevelopment Agency of the City of San Juan Capistrano, the funds of the San Juan Capistrano Housing Authority, and the funds of any component unit that may be established by the City.

### **Objectives**

The primary objectives, in priority order, of the City of San Juan Capistrano's investment activities shall be:

- A. SAFETY OF PRINCIPAL - Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the portfolio. One of the methods to obtain this goal is diversification which is required in the portfolio's composition.
- B. LIQUIDITY - The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated. "Liquidity" refers to the ability to sell at any given moment with a minimal chance of losing some portion of principal or interest.
- C. RETURN - The City's investment portfolio shall be designed with the objective of attaining a market average rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints and cash flow needs.

The City shall not engage in any activity that is designed to raise funds specifically for the purpose of investing (i.e., borrowing funds to invest, or leveraging). The City is not restricted from investing proceeds from a bonafide debt issuance in accordance with this investment policy until such time as funds are needed for the purpose intended.

### **Delegation of Authority**

- A. The authority of the City Council to invest or reinvest funds of the City is delegated to the Chief Financial Officer (hereafter referred to as "City Treasurer"), who shall thereafter assume full responsibility for those transactions until the delegation of authority is revoked or expires. Subject to review, the City Council may renew the delegation of authority each year.
- B. The City may delegate investment authority to an investment advisor. The advisor will follow the Investment Policy and such other written instructions as are provided.
- C. The City Treasurer shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the City Treasurer is not present.
- D. No officer or designee may engage in an investment transaction except as provided under terms of this Investment Policy and the procedures established by the City Treasurer and approved by the City Manager.
- E. The City Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.
- F. The City Treasurer and other personnel involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

## **Prudence**

- A. The standard of prudence to be used in the investment function shall be the "prudent investor" standard and shall be applied in the context of managing the overall portfolio. This standard states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."
- B. The City Treasurer, acting in accordance with procedures and this Investment Policy, shall not be held personally accountable for a specific security's credit risk or market price change, provided that any unexpected deviations are reported in a timely manner and that appropriate action is taken to control adverse development.
- C. The City may invest debt issuance proceeds to match or meet the anticipated timing of the expenditures. The City may not incur debt with the specific and sole purpose of arbitrage investment.

## **Internal Controls**

- A. The City Treasurer shall establish a system of internal controls which will be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes or imprudent actions by employees of the City of San Juan Capistrano.
- B. The City Treasurer shall develop and maintain investment procedures for the operation of the investment program which are consistent with this Investment Policy. Procedures will include reference to safekeeping/custody, wire transfer agreements, collateral and deposit agreements, and other investment related activities.

## **Authorized Investments**

Where this Policy specifies a percentage limitation for a particular security type or issuer, that percentage is applicable at the time the security is purchased. Diversification criteria listed in Section VIII and credit criteria listed in this section refers to the credit rating at the time the security is purchased. If an investment's credit rating falls below the minimum rating required at the time of purchase, the City's investment advisor (if any) and Treasurer will review the rating agency action and may at his or her option sell the affected investment, but is not required to do so. The Treasurer has the same option with respect to the Diversification criteria listed in Section VIII. Investments that complied with Investment type and per issuer limitations at the time of purchase do not become noncompliant if at a later date the percentage of the portfolio applicable to that investment changes as a result of a change in the size of the portfolio.

- A. United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.
- B. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government sponsored enterprises.
- C. FDIC insured or fully collateralized demand deposit accounts, savings accounts, market rate accounts, time certificates of deposits ("TCDs") and other types of bank deposits in financial institutions located in the State of California. In accordance with California Government Code Section 53635.2, to be

eligible to receive City deposits, a financial institution shall have received an overall rating of not less than "satisfactory" in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities. Certificates of deposit are required to be collateralized as specified under Government Code Section 53630 et seq. The City, at its discretion, may waive the collateralization requirements for any portion that is covered by Federal Deposit Insurance Corporation (FDIC) insurance. The City shall have a signed agreement with any depository accepting City funds per Government Code Section 53649. No deposits shall be made with a state or federal credit union if a member of the City Council or the Chief Financial Officer serves on the board of directors or any committee appointed by the board of directors of the credit union. In accordance with Government Code Section 53638, any deposit shall not exceed that total shareholder's equity of any depository bank, nor shall the deposit exceed the total net worth of any institution.

- D. Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a federally- or state-licensed branch of a foreign bank. Negotiable certificates of deposit with maturities in excess of one year must be rated in a rating category of "A" or its equivalent or better by at least two (NRSROs). Negotiable certificates of deposit with maturities under one year must be rated in a rating category of "A-1" its equivalent or better by at least two nationally recognized statistical-rating organizations (NRSRO). No more than 30% of the City's investment portfolio may be invested in negotiable certificates of deposit.
- E. Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1, et seq.). To be eligible for investment pursuant to this subdivision these companies shall either: have an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than 5 years of experience managing money market mutual funds and with assets under management in excess of \$500,000,000, or attain the highest ranking letter or numerical rating provided by not less than two of the three largest NRSROs.
- F. The State of California Local Agency Investment Fund (LAIF), as authorized by the Government Code Section 16429.1.
- G. Orange County Investment Pool, as authorized by the Government Code Section 53684.
- H. Local government investment pools (LGIPs), as authorized by the Government Code Section 53601(p).
- I. Taxable or tax-exempt warrants, notes, bonds or similar evidences of indebtedness issued by the State of California, a department, board, agency, or authority of the State, or any local agency within the State of California having received a rating in a rating category of "A" its equivalent or better by at least two NRSROs. Obligations eligible for investment under this subdivision with maturities under one year must be rated in a rating category of "A-1" its equivalent or better by two NRSROs.
- J. Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California. Obligations eligible for investment under this subdivision must be rated in a rating category of "A" or its equivalent or better by at least two NRSROs. Obligations eligible for investment under this subdivision with maturities under one year must be rated in a rating category of "A-1" or its equivalent or better by two NRSROs.

- K. Bankers' acceptances that are drawn on and accepted by a commercial bank. Eligible bankers' acceptances shall have the highest ranking or the highest letter and number rating in the rating category as provided for by at least two NRSROs and a maximum maturity of 180 days.
- L. Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by at least two NRSROs. The entity that issues the commercial paper shall meet all of the following conditions in either paragraph (1) or paragraph (2):
  - 1. The entity meets the following criteria:
    - a. Is organized and operating in the United States as a general corporation.
    - b. Has total assets in excess of five hundred million dollars (\$500,000,000).
    - c. Has debt other than commercial paper, if any, that is rated in a rating category of "A" or higher or its equivalent by at least two NRSROs.
  - 2. The entity meets the following criteria:
    - a. Is organized within the United States as a special purpose corporation, trust, or limited liability company.
    - b. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond.
    - c. Has commercial paper that is rated in a rating category of "A-1" or higher or its equivalent by at least two NRSROs.

Eligible commercial paper shall have a maximum maturity of 270 days. Investments may not represent more than 10% of the outstanding commercial paper of any single corporate issue.

- M. Medium-term corporate notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of 5 years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Medium-term corporate notes shall be rated in a rating category "A" or its equivalent or better by at least two NRSROs.
- N. Supranationals, defined as United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB), with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AAA" or its equivalent or better by at least two NRSROs.
- O. Asset-Backed Securities (ABS). Any mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-back certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond of a maximum of five years maturity. Securities eligible for investment under this subdivision shall be issued by an issuer that has a rating in a rating category of "A" or its equivalent or better for the issuer's debt by at least two by NRSROs and rated in a rating category of "AA" or its equivalent or better by at least two NRSROs.

If additional types of securities are approved for investment of public funds by the California Government Code, they will not be eligible for investment by the City of San Juan Capistrano until this Investment Policy is amended and the amendment is passed by the City Council.

**Diversification and Maturity**

A. It is the policy of the City to diversify its investment portfolio. Invested funds shall be diversified to minimize the risk of loss resulting from over concentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed by the City Treasurer and City Manager. The minimum diversification standards by security type and issuer shall be:

U.S. Treasuries and securities having principal and interest guaranteed by the U.S. Government .....	100%
U.S. Government agencies, instrumentalities and government Sponsored enterprises.....	no more than 100%
Bank Deposits .....	no more than 25%
Negotiable CDs .....	no more than 30%
Money market funds .....	no more than 20%
Local Agency Investment Funds (LAIF).....	no more than 100%
Orange County Investment Pool .....	no more than 40%
Local government investment pools (LGIPs) .....	no more than 40%
Municipal obligations .....	no more than 25%
Bankers' acceptances .....	no more than 30%
Commercial paper .....	no more than 25%
Medium-term corporate notes .....	no more than 30%
International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB) (Supranationals).....	no more than 15%
Asset-Backed Securities.....	no more than 20%

No more than 3% of the City's investment portfolio may be invested in the securities of any one issuer regardless of security type excluding U.S. Treasuries, U.S. Government agencies, Supranationals, and pooled investments such as LAIF, LGIPs, and money market funds.

B. The City shall not invest in a security whose maturity exceeds five years from the date of purchase unless City Council has provided approval for a specific purpose at least 90 days before the investment is made.

C. The City Treasurer shall select investment maturities such that they provide necessary liquidity, manage interest rate risk, and optimize earnings. Because of inherent difficulties in accurately forecasting cash flow requirements, the weighted average maturity of the investment portfolio shall not exceed 3.0 years. For those investment types for which this Policy does not specify a maturity limit, no individual investment shall exceed a maturity of five years from the date of purchase unless the City Council has granted express authority to purchase that investment either specifically or as a part of an investment program approved by the City Council no less than three months prior to purchase of the investment.

## **Authorized Financial Dealers and Institutions**

For investment purchases made directly by City personnel, the City Treasurer will maintain a list of financial dealers and institutions qualified and authorized to transact business with the City.

The purchase by the City of any investment other than those purchased directly from the issuer, will be purchased either from an institution licensed by the State as a broker-dealer, as defined in Section 25004 of the Corporations Code, which is a member of the Financial Industry Regulatory Authority (FINRA), or a member of a federally regulated securities exchange, a national or state chartered bank, a federal or state association (as defined by Section 5102 of the Financial Code), or a brokerage firm designated as a Primary Government Dealer by the Federal Reserve Bank.

The City Treasurer will investigate all institutions that wish to do business with the City to determine if they are adequately capitalized, make markets in securities appropriate for the City's needs, and agree to abide by the conditions set forth in the City's Investment Policy and any other guidelines that may be provided. This will be done annually by having the financial institutions:

1. Provide written notification that they have read, and will abide by, the City's Investment Policy.
2. Submit their most recent audited Financial Statement within 120 days of the institution's fiscal year end.

If the City has an investment advisor, the investment advisor may use its own list of authorized broker/dealers to conduct transactions on behalf of the City.

Purchase and sale of securities will be made on the basis of competitive bids and offers with a minimum of three quotes being obtained.

This section does not apply to investment purchases under the direct management of a professional investment management firm approved by the City Council.

## **Investment Pools**

The City Treasurer will perform an annual review of the investment policy.

## **Safekeeping and Collateralization**

- A. All security transactions entered into by the City shall be conducted on a delivery versus payment (DVP) basis.
- B. Where applicable, all securities shall be held by a third-party bank custodian designated by the City Treasurer. The third-party custodian shall be required to issue a safekeeping receipt to the City listing the specific instrument, rate, maturity and other pertinent information. The only exception to the foregoing shall be depository accounts and securities purchases made with: (i) LAIF and local government investment pools; (ii) placement certificates of deposit, and, (iii) money market mutual funds, since the purchased securities are not deliverable. Evidence of each these investments will be held by the City Treasurer.
- C. Collateralization on bank deposits (including Certificates of Deposit and Passbook Savings Account Demand Deposit) shall be required in accordance with state law.

## **Reporting**

- A. The City Treasurer shall make a monthly report of investment transactions and holdings to the City Council.
- B. If the City has an investment advisor, the investment advisor shall periodically report on the activity and results of the funds being managed by the investment advisor.
- C. The City Treasurer shall include a report on investment holdings in the City's Comprehensive Annual Financial Report as required by generally accepted accounting principles (GAAP) and the Governmental Accounting Standards Board (GASB).

## **Performance Evaluation**

The City shall monitor performance of the portfolio in conjunction with input from the City's professional investment manager.

## **Investment Policy Adoption**

The City's Investment Policy shall be reviewed periodically. Any recommended modifications shall be reviewed and approved by the City Council.

## **EXPENDITURE POLICIES AND GUIDELINES**

### **Purpose of Reserves for Specific Purposes**

Reserves require an assessment of the financial risks that face different cities in varying degrees. Specific reserves also result in more thoughtful decisions when amounts previously established for reserves later become appropriated to support expenditures. Specific reserves require recognition that there is a cost to funding new or increased expenditures from existing reserves. Detailed reserves require a careful weighting of these considerations when reserves are established as well as when they are later accessed to pay for expenditures.

### **Competing Priorities for Limited Resources**

Cities operate in an environment of competing priorities for the use of limited resources. Reserves are not established in isolation of the consideration of other valid uses to which the limited resources of a city can be used. As a result, the amounts that are desired for specific reserves must take into account other purposes for which City resources can be engaged.

### **Reserve Targets**

The targets identified in this policy represent long-term goals that have been established to guide City Council in the establishment and allocation of reserve balances. These determinations are a part of the City's biennial budget process. Reserve targets do not represent minimum requirements. Because reserve targets are intended to be met over a long-term, a reserve balance that is less than the amount targeted does not represent a deficiency or violation of this policy. The reserve targets established pursuant to this policy supersede any previously established guidelines for General Fund contingency reserves.

### **Annual Assignment and Reallocation**

The amounts established for targets and the amounts actually established for each reserve are an integral part of the resource allocation process that is addressed in the establishment of a budget. As a part of the City's biennial budget process and at any time during the two-year budget policy, the targets previously established for General Fund reserves may be re-evaluated and changed to reflect changes in conditions or

the judgment of City Council. For example, amounts previously allocated to specific reserves may be reallocated to other reserves.

### **Reserve Guidelines**

In consideration of the foregoing, the following reserves are identified for consideration by City Council:

Cash Flow Reserve – Because property taxes are a significant revenue source for the general funds of cities and since 50% of a city's property taxes are not received until six months after the beginning of the fiscal year, cities generally need a Cash Flow Reserve to provide for payment of monthly operating expenses until the first installment of property taxes has been received. Based on historical trends, the Finance Department has determined this amount to be \$5 million. The amounts held in the Cash Flow Reserve are unavailable for other purposes and should be fully funded as of the beginning of every fiscal year to prevent the cash of the General Fund of the City from reaching a negative position. Negative cash positions represent a de facto borrowing from other funds of the City which may be subject to their own seasonal fluctuation issues as well as the need to retain funds for project requirements. Funding the Cash Flow Reserve at less than \$5 million would require an annual assessment of the availability of cash in other funds to finance the temporary borrowing of the General Fund for the six month period of each fiscal year during which cash outflows exceed cash inflows.

Economic Uncertainty – In recognition that the economy is cyclical with periods of economic expansion followed by periods of economic decline and that these fluctuations in economic conditions have an effect on the revenues of a City, it is considered best practice for cities to have an economic uncertainty reserve. During the recessionary period of 2008 through 2011, revenues of the City of San Juan Capistrano declined on average of 9% per year over a five year period. This amounted to a loss of revenues of \$10 million over that five year period. An economic uncertainty reserve allows cities to continue to provide essential services during recessionary periods. Considerable discretion must be exercised in determining the proper target for the City and the amount that is annually committed toward reaching that target. Because of competing demands for City resources, a full funding of this reserve to minimize the risk associated with cyclical economic variation is not always possible. In view of this and in recognition that the next economic downturn may not be as deep or last as long as the most recent recession, the City may from time to time adjust this reserve target to reflect the limited resources of the City and the other demands for these resources against which the funding of this reserve must be balanced.

Pension Contributions – A city's annual pension contribution requirement is one of the most significant expenses that a city faces. One of the financial risks to which cities are exposed is the risk that annual increases in the amount of required pension contributions will exceed the rate of revenue growth required to fund increasing pension costs. As a result, some cities have established a pension reserve to accumulate funds that can be accessed in later budget periods to offset higher annual pension costs in those future periods. In addition, some cities have chosen to accumulate money in their pension reserve to be applied toward a reduction of its pension obligation. Before any funds accumulated for a supplemental contribution to the pension trust are remitted to the trust, the City should carefully evaluate its long-term cash needs since such supplemental contributions are irrevocable.

Other Contingencies – In addition to its reserve for economic uncertainty, the City has established a general contingencies reserve to reflect the fact that the City is also exposed to the risk that other uncertain and unexpected requirements for funds can occur. These unexpected future costs can take the form of new litigation, natural disaster, unexpected project requirements, new critical initiatives of City Council, etc. The use of a reserve of this nature reflects the reality that no budget can anticipate all of the circumstances that can trigger the immediate need for additional funds.

Capital Replacement – The City has a number of funds that hold resources that are restricted for capital replacement. These include funds holding development fee revenue, intergovernmental revenue, and bond proceeds. In addition, the City has accumulated capital replacement reserves in its Facilities Operations Fund. In the past, funding to the Facilities Operations Fund has typically been made based on the original cost of city-owned buildings, vehicles, and equipment. In recognition that the amount required to replace existing assets often exceeds the costs originally incurred to obtain those assets, the City may elect during its budget development process to set aside additional reserves in the General Fund to cover the additional cost of asset replacement. Amounts contributed to this reserve may also reflect an accumulation of funds for new or additional capital assets expected to be needed in the future that are not currently addressed by existing funding policies. Finally, a capital replacement reserve in the General Fund serves an important role in replacing a diminishing funding source for existing capital projects: development-related revenues that are derived from private development activity in the community that are expected to decline as the City approaches build out.