

CITY OF IRVINE, CALIFORNIA

2014-15 BUDGET



ADOPTED



IRVINE CITY OFFICIALS



STEVEN S. CHOI, PH.D.
Mayor



JEFFREY LALLOWAY
Mayor Pro Tem



LARRY AGRAN
Councilmember



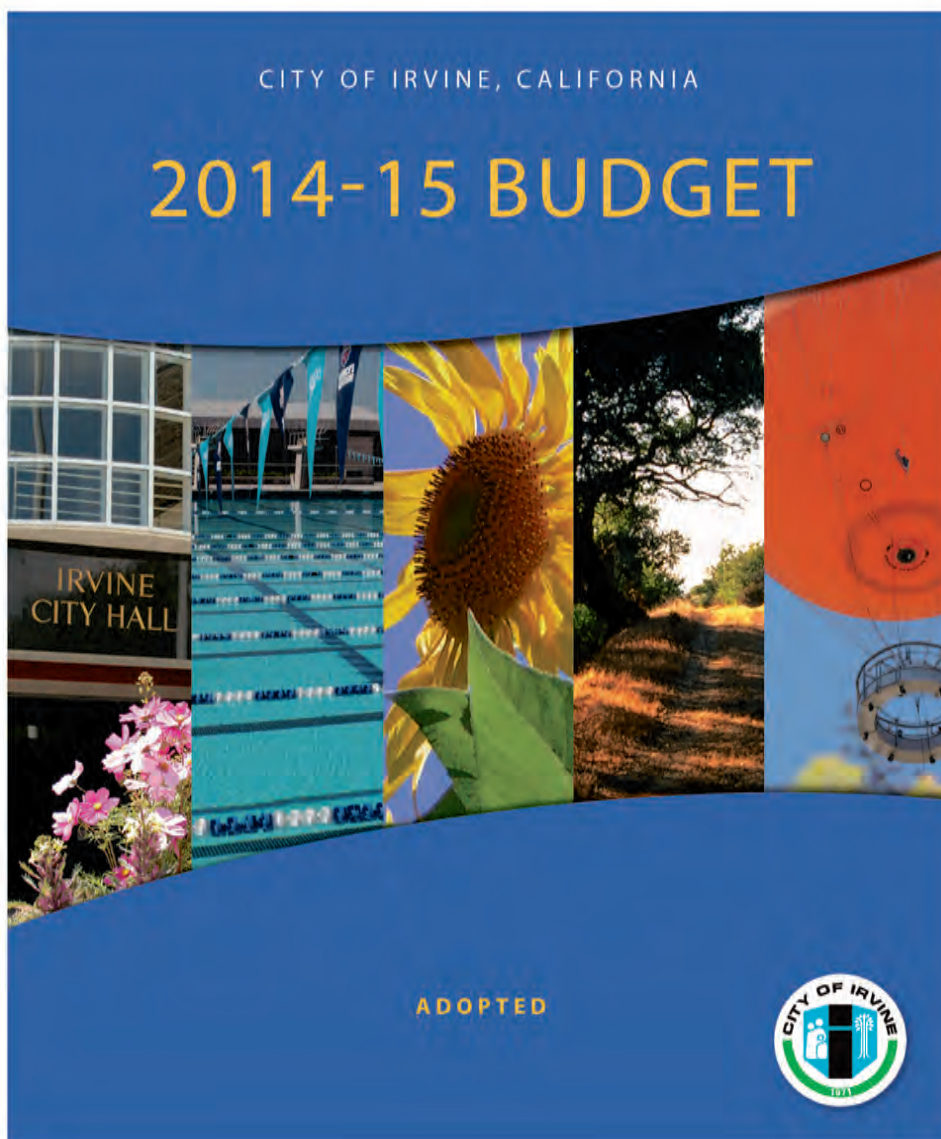
BETH KROM
Councilmember



CHRISTINA SHEA
Councilmember

City Manager • Sean Joyce

Assistant City Manager.....	Sharon Landers
Assistant City Manager, Orange County Great Park	Mike Ellzey
City Attorney.....	Todd Litfin
City Clerk	Molly McLaughlin
Director of Administrative Services.....	Ken Brown
Director of Community Development	Eric Tolles
Director of Community Services	Brian Fisk
Director of Public Affairs & Communications.....	Craig Reem
Director of Public Safety.....	Dave Maggard
Director of Public Works.....	Manuel Gomez



About the cover.....

Incorporated in 1971, the City of Irvine, one of the nation's largest master-planned communities, has developed into a culturally diverse community, consistently being one of the safest cities in the nation. The City is also celebrated for its thriving local economy, high-quality educational opportunities, as well as promoting environmental stewardship. Irvine's pursuit of excellence is reflected in its mission to create and maintain a community where people can live, work and play in an environment that is safe, vibrant and aesthetically pleasing. This year's budget cover emphasizes these different aspects of Irvine.

The photos on this year's budget cover, from left to right, are as follows:

- City of Irvine Civic Center
- William Woollett Jr. Aquatics Center
- City of Irvine 40th Anniversary Employee Photo Contest submission
- Bommer Canyon
- Orange County Great Park Balloon

City of Irvine – Summary Budget

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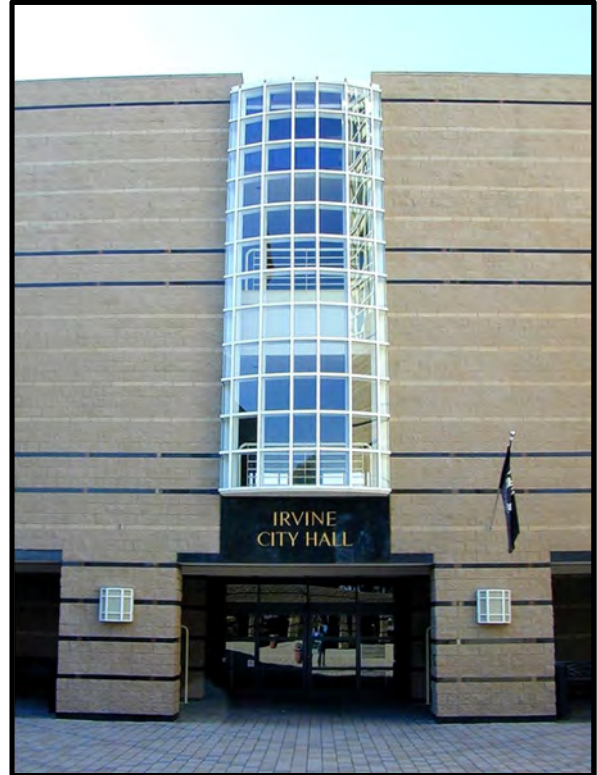
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Introduction

User's Guide to the Budget

A local government budget is a plan to match existing resources with the needs of the community. The functions of local government stem from three levels of policy direction: federal, state and local. Within this intergovernmental system, local government is the workhorse of domestic policy. Local government has the responsibility to provide basic public services such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and ensuring public safety. Local government must also fulfill certain state and national policy objectives such as transportation and environmental protection while implementing the expectations and values of its citizens.

For local governments, the primary tool used to coordinate these requirements is the budget. Article X of the Irvine City Charter and Section I-3-210 of the Irvine Code of Ordinances set forth the legal requirements for preparation of the annual budget. The City of Irvine's Budget provides the residents of Irvine with a plan for matching available resources to the services, goals and objectives specified in Irvine's Strategic Business Plan.



The below guide is designed to assist readers in understanding the information provided in the FY 2014-15 Budget, as well as how the document is organized. The FY 2014-15 Budget document includes 18 chapters and a glossary. The explanations below provide additional details for each of the sections.

Introduction

Provides a description of the budget development process, citywide organization chart, key contacts throughout the City (including elected and appointed officials), and budget awards (Government Finance Officers Association Distinguished Budget Presentation Award and California Society of Municipal Finance Officers Excellence in Operational Budgeting Award).

City Manager's Budget Message

Overview of the budget including a summary of critical economic issues, City Council directed core services, and basic operations and strategic goals for FY 2014-15.

Revenue Estimates

General Fund revenue overview, description of revenue assumptions and methodology used to develop revenue estimates, revenue summary by category, and historical trends.

Introduction

Personnel and Staffing

Summary of funded personnel and staffing changes over three fiscal years, as well as a list of full-time personnel by classification.

Budget Summary

Comprehensive overview of revenues and expenditures for all funds, as well as fund balance projections.

Departmental Chapters

Presents summary information on the City's operating departments:

City Manager's Office	Public Safety
Administrative Services	Public Works
Community Development	Community Services
Non-Departmental	

Department-wide summary information includes strategic goals and organizational charts, as well as a summary of staffing, revenues and expenditures over three fiscal years.

Information is further presented by service center, including FY 2014-15 standards, performance measures, and summary of staffing, revenues and expenditures over three fiscal years.

Special Funds

Overview of each of the City's Special Funds, including fund descriptions, revenues and expenditures.

Special Funds are classified into one of six categories:

- General Reserve
- Special Revenue
- Capital Projects
- Debt Service
- Internal Service
- Trust and Agency

Capital Improvement Program

Overview of the City's Capital Improvement Program (CIP), including FY 2014-15 revenues, expenditures and a citywide map highlighting project locations. This section also includes a project description page for each project, detailing its location, classification, expenditures, sustainability feature, and operations and maintenance costs.

Strategic Business Plan

Provides five-year General Fund projections beyond the budget year's projected revenues and expenditures. Provides a five-year capital project and infrastructure investment plan.

Financial Policies

Describes the City's financial objectives and outlines the City's financial management policies that guide the development and administration of the annual operating and capital budgets. Includes a budget calendar, debt limits, and other information.

Introduction

Community Profile

Provides historical, demographic and statistical information on the City of Irvine, including information on the City's population, educational facilities, recreation and open space, and listing of the top property taxpayers, sales tax producers and employers in the City.

Glossary

Listing of acronyms and terms used throughout the budget document, as well as links to external websites where additional related information can be found, when appropriate.

Budget Policy Summary

The City develops an annual budget according to legal and policy direction. The Budget Calendar is described in detail in the Financial Policies section, as well as the City's policies, which include:

- Prepare budgets for all funds of the City.
- Adopt budgets that are balanced as to resources and appropriations.
- Adopt budgets that do not exceed state constitutional limits.
- Adopt budgets prior to the beginning of the fiscal year in which they are to take effect.
- Allow adjustments to the budget with proper approvals.
- Maintain a general fund operating reserve equivalent to 15% of the originally adopted operations budget, with the goal of increasing reserves to 20% over a three-year period.
- Utilize encumbrances of appropriations as a budgetary control technique.
- Adopt budgets by City resolution.
- Exercise budget controls at the department level.

Budget Process Summary

The City of Irvine operates on a fiscal year basis, starting July 1 and ending June 30. The budget is prepared by the Budget Office and Departmental Budget Coordinators under the supervision of the City Manager. The proposed budget is reviewed by the Finance Commission in public meetings in May, and transmitted to the City Council in June for review, public input, deliberation and adoption prior to the beginning of each new fiscal year (July 1). For the full Budget Calendar, see the Financial Policies section.

Budget Structure

Operations Budget: The operations budget, or General Fund budget, is the City's annual fiscal blueprint. The operations budget is a guide for the receipt and disbursement of funds used to provide daily, routine public services to the community. The operations budget outlines the many municipal services, programs and projects provided by the City during the fiscal year. It also identifies specific General Fund revenue estimates and expenditures necessary to implement services to the community.

Capital Improvement Program Budget: The CIP budget details the acquisition, construction or rehabilitation of major capital facilities and infrastructure. The CIP budget

Introduction

is used to account for the receipt and disbursement of funds for specific CIP projects. For many projects, revenue resources and expenditures may extend over several years.

Special Funds Budget: Special Funds are used to account for revenues and expenditures that are restricted by law or set aside for a special purpose. Each fund can be classified into one of six categories: General Reserve, Special Revenue, Capital Project, Debt Service, Internal Service, or Trust and Agency Funds.

Responsibility for Preparation

The Budget Office, a division of the Administrative Services Department, is responsible for coordinating all revenue estimates contained in the budget. Estimates are reached by analyzing revenue history; national and local economic trends and indices; and development patterns in our local economy. Revenue projections used in the context of the annual budget are based on conservative assumptions to assure the City has adequate financial resources to meet its obligations and complete all programs approved by the City Council within the course of the fiscal year. When appropriate, these assumptions and specific program allocations are adjusted during the fiscal year.

The Budget Office also coordinates the development of all expenditure budgets, publishes the Budget Summary and Detail Budget books, and prepares Finance Commission and City Council budget reports.

Budget Review

Irvine has four advisory commissions appointed by the City Council that are involved in the development and review of the annual budget. The Community Services Commission, Planning Commission and Senior Citizens Council provide budget input and analysis about programs relating to their particular areas of responsibility. The Finance Commission is specifically charged by the City Council to “review the City’s General Fund, Capital Improvement Program and Special Funds budget, including review of policies and procedures, timeframes, format, service delivery, funding alternatives and City Council priorities.” Following the publication of the proposed budget, the commissions hold public meetings to discuss the budget and provide specific recommendations to the City Council.

Budget Adoption

Copies of the proposed budget are made available to the general public in May. After providing opportunities for public review and discussion at commission and City Council meetings, the budget is adopted by the City Council prior to June 30 at either a regular or special City Council meeting. After adoption, the budget may be amended by the City Manager if an amendment does not exceed existing appropriations in any separate fund.

Basis of Accounting & Budget

Basis of accounting refers to the timing of revenue and expenditure recognition for budgeting and financial reporting. The City’s financial statements and accounting records are maintained in accordance with the recommendations of the Governmental Accounting Standards Board (GASB). Government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as are the proprietary fund and fiduciary

Introduction

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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. Budget development and budget adjustments utilize these same revenue and expenditure recognition timing policies and practices. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Direct expenses have not been eliminated from the functional categories; indirect expenses and internal payments have been eliminated.

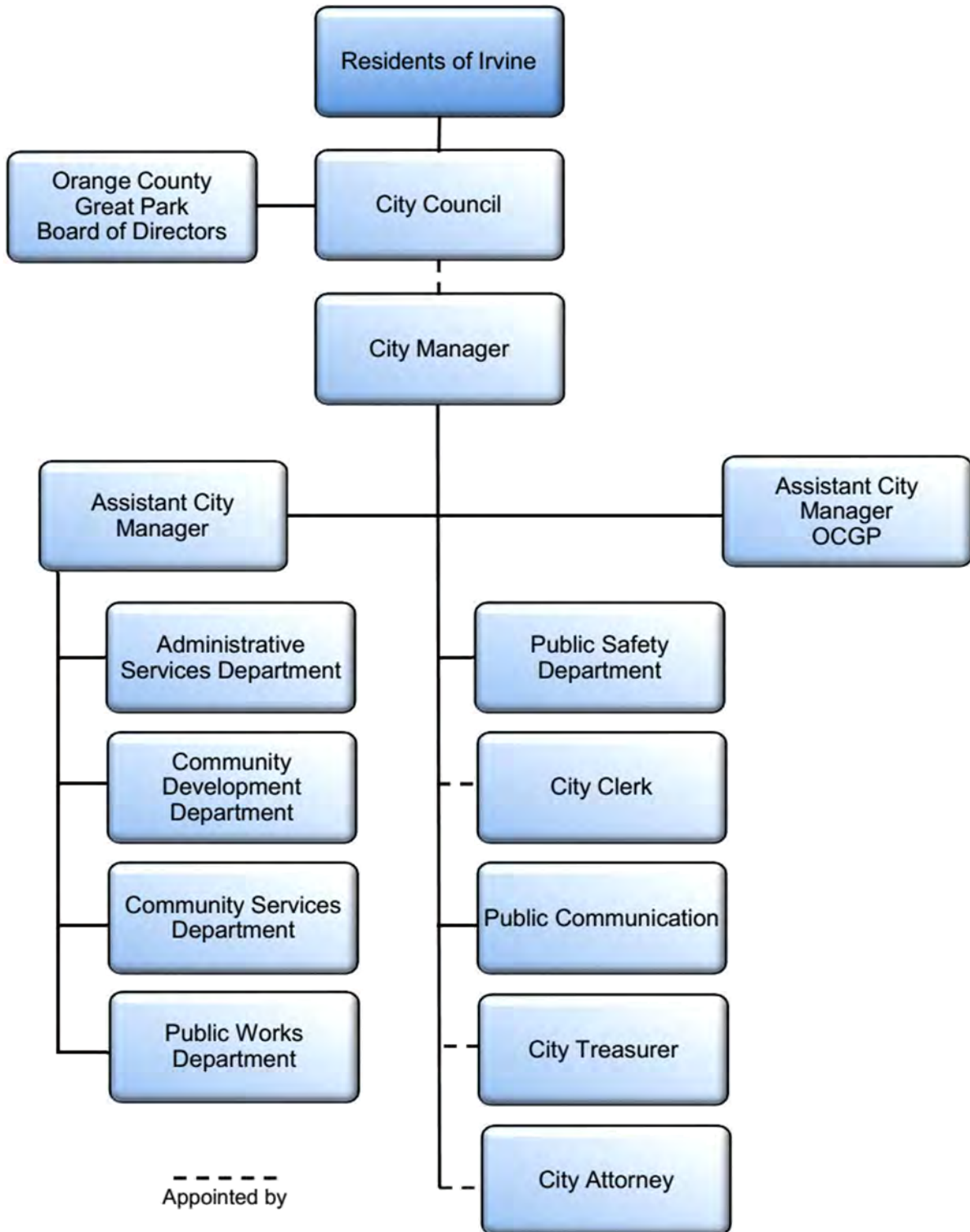
A carefully designed system of internal accounting controls is in operation at all times. These controls are designed to provide reasonable, but not absolute, assurances that safeguard assets against loss from unauthorized use or disposition and to ensure the reliability of financial records used in the preparation of financial statements. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefit. The evaluation of costs and benefits likely to be derived require estimates and judgments by management. An independent, certified public accounting firm reviews the City's financial accounting processes, practices and records annually.

Organizational Chart

Additional information about the services provided by the City is included in each department chapter in this document. Information about City services can also be found on the City's website (www.cityofirvine.org) under the "Department" heading.

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City of Irvine Organizational Chart



Introduction

General Contacts

Elected and Appointed Officials

City Council	949-724-6233
Community Services Commission	949-724-6682
Finance Commission	949-724-6255
Orange County Great Park Board	949-724-7412
Planning Commission	949-724-6465
Senior Citizens Council	949-724-6670

Administrative Offices

General Information	949-724-6000
Administrative Services Department	949-724-6255
City Clerk's Office	949-724-6205
City Manager's Office	949-724-6246
Community Development Department	949-724-6450
Community Services Department	949-724-6682
Public Safety Department	949-724-7103
Public Works Department	949-724-7516
City of Irvine Internet Home Page	www.cityofirvine.org
Orange County Great Park Internet Home Page	www.ocgp.org

Introduction

Advisory Commissions

Community Services Commission

Kevin Trussell
Michael Carroll
Shiva Farivar
Melissa Fox
Jim Shute

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Finance Commission

John Duong
Allan Bartlett
Christopher King
Russell Stein
P.K. Wong

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Planning Commission

Anthony Kuo
Lynn Schott
Greg Smith
Mary Ann Gaido
Harvey Liss

Chair
Vice-Chair
Chair Pro Tem
Commissioner
Commissioner

Senior Citizens Council

PK Wong
Greta Jacobs
Carolyn Inman
Charlie Choi
Janet Klein
Sima Ranjbar
Don Perdue

Chair
Vice-Chair
Council Member
Council Member
Council Member
Council Member
Council Member

Introduction

GFOA Distinguished Budget Presentation Award – FY 2013-14:



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Irvine, California, for its annual budget for FY 2013-14 beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan and communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.

Introduction

CSMFO Excellence in Operational Budgeting – FY 2013-14:



The California Society of Municipal Finance Officers (CSMFO) presented an Excellence in Operational Budgeting Award to the City of Irvine, California for its annual budget for the fiscal year 2013-14 beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets the criteria for excellence established by CSMFO.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will submit it to CSMFO for review and evaluation.

City Manager's Budget Message

TO: CITY COUNCIL
FROM: SEAN JOYCE, CITY MANAGER

Throughout its history, the City of Irvine's core values of innovation, integrity, professionalism, flexibility, and responsiveness have enabled it to provide outstanding service in times of both economic prosperity and decline. The City's forward-thinking leadership, strategic financial planning, cost-cutting measures, efficiencies, conservative allocation of resources, and careful management of staff enabled it to successfully weather the recent Great Recession and the long period of unusually slow growth that followed in its wake. During this period, in spite of increased demand for service related to population growth, the City continued to provide the same level of service the community expects without depleting the City's contingency reserve as originally planned.

In addition to successfully addressing the daunting economic realities facing all municipalities during this time, Irvine's leadership achieved success not only in providing routine services, but in providing financial support to Irvine schools through the "Support Our Schools Initiative" (Measure BB), establishing a plan to address its unfunded pension liability, and maintaining its status as the safest city of its size in the nation. Reflecting a new phase in the development of the Orange County Great Park, the City also achieved efficiencies by integrating Great Park staff into other City departments. Cost savings from this consolidation of effort were achieved through the elimination of five full-time positions and the reallocation of four full-time positions to support other City needs in Fiscal Year 2013-14.

The economy continues to improve at a slow but steady pace. The operating budget for FY 2014-15 reflects the City's ongoing commitment to providing excellent service, responsible stewardship of public funds, and cautious optimism. This budget also reflects the City's focus on public safety through the addition of three police officers and three non-sworn public safety staff and adding staff in other operational areas to address critical service needs.

I am pleased to present a balanced budget that continues to serve the community in the manner it deserves and expects. The City's Proposed Fiscal Year 2014-15 Budget is comprised of operating revenues and expenditures of \$157.1 million, respectively, with no anticipated surplus. The balance in the City's contingency reserve is projected to be \$23.3 million at the end of the fiscal year 2014-15, which equates to 14.8% of the City's proposed budget. At the end of the year, I will be asking the City Council to allocate the City's anticipated Fiscal Year 2013-14 fund balance of approximately \$8 million to significantly bolster these reserves as we move toward reaching the City Council's 20% funding goal.

Economic Environment

Reflecting cautiously optimistic economic growth, revenues in the proposed budget are based on information gleaned from economic data and detailed internal analyses. Sales tax is the City's largest source of revenue and is anticipated to increase by \$1.8 million, or 3.2%, over the prior fiscal year. Anticipated actual sales tax revenues for FY 2013-14 are \$4 million, or 8%, above FY 2012-13 actuals and projections for the proposed fiscal year are \$1.09 million higher (not adjusted for inflation) than the City's historical peak of FY 2007-08. At the low point of the recession in FY 2009-10, sales tax revenues of \$39.7 million were a staggering \$16.1 million lower than the peak year. Encouraging signs are also apparent in the City's second largest

City Manager's Budget Message

revenue source, property tax. The City's assessed valuation is expected to grow by 4.8%. In 2013, 4,186 new residential units were constructed in Irvine. Hotel tax is the City's third largest revenue source and is also showing signs of recovery. In FY 2014-15, hotel tax revenues are anticipated to be 9% greater than the current year estimate, which is double the increase projected last fiscal year, largely due to the anticipated addition of new hotels. Together, sales tax, property tax and hotel tax account for more than 73% of the City's General Fund operating revenues.

FY 2014-15 General Fund operating revenues are projected to be \$157.1 million with \$157.1 million in expenditures, including \$4 million in voter approved contributions to local schools and \$6.8 million for improvements related to landscape, lighting and park maintenance. Proposed expenditures are \$2.3 million, or 1.6%, higher than the prior fiscal year.

The proposed budget includes a net increase of ten new full-time positions to meet critical service needs. Despite the additional ten full-time budgeted positions proposed for next year, total budgeted full-time employees would still number 35 positions fewer than that budgeted in FY 2008-09, despite significant interim growth in population and infrastructure. New positions proposed for next year include: three sworn Police Officers and three non-sworn staff, including a Supervising Public Safety Dispatcher, Civilian Investigator, and Senior Public Safety Assistant; four Senior Building Inspectors, and an Associate Plan Check Engineer and Permit Specialist in Community Development; and in Community Services, two Program Coordinators and two Community Services Specialists. The consolidation of Orange County Great Park staff into City operations resulted in the elimination of five positions, along with the elimination of a vacant Manager in Public Works.

Population growth increases service demand, particularly in the areas of public safety and community service. Increases in sworn staff and allocations of safety personnel resources are not based on arbitrary formulas or ratios, but on a careful determination of geographically based need to ensure swift response times. Likewise, the allocation of other City staff is based on proven community need, for example, the number of community centers and parks and the anticipated increases in population utilizing City facilities based on development trends. In addition, the City's strategic use of contract staff enables the organization to maintain a lean and flexible workforce. All additions to full-time staff have been thoroughly analyzed and are necessary based on current conditions.

Community Values

Irvine is home to more than 242,000 people who value the City's safety, high-quality educational opportunities, business-friendliness, cultural diversity, family-focused environment, and high aesthetic standards. Irvine's commitment to public safety, in particular, has resulted in recognition from the FBI as the safest city of its size in the country for nine consecutive years. The proposed budget promotes the City's long-standing policies of recruiting and retaining a highly professional police force and utilizing progressive policing strategies, such as Geographic Policing.

Education is clearly a priority in Irvine. According to the most recent United States Census Bureau data, almost 66% of residents age 25 and older have a bachelor's degree or higher, compared with 29% for the nation and 37% for Orange County. Irvine's primary and secondary schools consistently rank as one of the finest educational systems in the nation and its students consistently rank above average in countywide SAT scores. Approximately 90% of all Irvine

City Manager's Budget Message

high school graduates attend college. In 2012, Irvine voters passed a ballot initiative that provides direct cash support to Irvine schools. The proposed budget includes \$4 million in direct support related to this measure, and over \$5.2 in on-going indirect support for school resource officers, drug prevention programs, crossing guards, on-campus programs, and joint use agreements. In addition to excellent primary schools, Irvine boasts a number of highly regarded institutions of higher learning, including the University of California, Irvine (UCI); Concordia University; California State University, Fullerton – Irvine Campus; Irvine Valley College; and a significant number of satellite campuses for other regional universities.

A diverse local economy, talented workforce, mild climate and outstanding quality of life make Irvine the ideal location for business. Irvine continues to attract well-known technology and bio-science industries that choose Irvine as their corporate headquarters. The City's business-friendly initiatives include the City's Consultant Team program, consisting of 279 members, which provides a streamlined approach for selecting pre-qualified contract consultants for professional services.

Strategic Priorities

Irvine plans for the future through strategic planning and forward thinking. This budget supports the following on-going City priorities:

- Maintain essential services, including public safety, school support, community aesthetics, infrastructure, and human service programs;
- Fund infrastructure rehabilitation;
- Hire additional police officers to maintain the City's high quality police services as the City grows;
- Develop parks, including Quail Hill Community Park;
- Recruit and retain high quality employees;
- Replace the existing countywide 800 MHz radio system in cooperation with the County of Orange (ongoing through 2018);
- Develop new operational facilities to accommodate population, program and infrastructure growth.

Core Services

The City's core services consist of:

- Public safety;
- Maintenance of City infrastructure;
- Provision of life-affirming programs and services to the City's youngest, oldest and most vulnerable populations;
- Financial support of our public schools, K-12; and
- Preservation of the City's aesthetics and beauty.

Irvine's success in continuing to deliver these services is highlighted by:

- Remaining the safest city in the nation for nine consecutive years.

City Manager's Budget Message

- Adding six full-time public safety staff, including three Police Officers, a Supervising Public Safety Dispatcher, Civilian Investigator, and Senior Public Safety Assistant.
- Maintaining 19 Community Parks, 38 Neighborhood Parks, 81 athletic fields, 124 sports courts, and 13 community centers and multi-use buildings, including outstanding programming for people of all ages and abilities.
- Maintaining 408 centerline lane miles of roadways, 872 acres of landscaping, 558 acres of public park lands, over 54 miles of off-street trails, 71,035 trees, and 5,600 acres of preserved open space.
- Providing support and assistance programs to older residents with physical, emotional and care-giving needs at the Al and Dorothy Keen Center for Senior Resources.
- Delivering hot meals to home-bound seniors.
- Continuing to provide door-to-door transportation for Irvine residents with disabilities and older adults for school, social, work and medical appointments through the TRIPS program.
- Implementing a variety of initiatives to respond to the needs of our young people through the Strategic Plan for Children, Youth and Families.
- Offering recreation and learning programs to provide safe and life-affirming experiences for Irvine's youngest, oldest and disabled residents.
- Continuing development and progress at the Orange County Great Park, including hosting the signature Solar Decathlon event.

Education is an important Irvine community value and the City provides significant support to local schools. In FY 2014-15, the budget dedicates approximately \$9.2 million in direct and indirect support to Irvine's schools, an increase of \$700,000 from the \$8.5 million budgeted in the previous year. Irvine's budgeted support includes:

- Measure BB, the Irvine Support our Schools Initiative, expanded the City's direct financial support to IUSD and TUSD (\$4 million annually through FY 2015-16).
- Public Safety services provide over \$2.8 million in support to schools:
 1. \$1.2 million - School Resource Officer Program at high schools. Measure BB provides an additional \$200,000 to expand the program to middle schools.
 2. \$600,000 - D.A.R.E. police officers and public safety assistant for drug prevention, safety education and life choices guidance to elementary school students
 3. \$960,000 – Crossing Guards to assist students.
- Community Services provides on campus programs, student services and joint use facilities for \$1.8 million:
 1. \$790,000 - Athletic Field and Pool Use
 2. \$870,000 – High School and Middle School Youth Action Teams, Middle School After School sports and other programs.
 3. \$130,000 – Youth employment services providing pre-employment counseling and placement.
- A Community Development Block Grant of \$567,000 was also awarded for facility upgrades at Irvine High School District Stadium as part of IUSD's ADA Path of Travel project.

City Manager's Budget Message

Capital Improvement Program

Capital improvements are the building, upgrading or replacement of City infrastructure such as residential and arterial streets, bridges, traffic signals, storm drain systems and drainage channels, parks and public facilities. Irvine places a high priority on infrastructure construction, rehabilitation and maintenance. The five-year Capital Improvement Program (CIP) forecasts expenditures based on anticipated residential, commercial and industrial development as well as the condition of the City's infrastructure; it is an integral component of the City's five-year Strategic Business Plan.

Major projects underway include:

- Lakeview Senior Center improvements: kitchen counter and sink replacement, front entrance concrete repairs and new seating
- Slurry seal and local street rehabilitation: Westpark Village I & II and Woodbridge Village north of Barranca
- Irvine Center Drive rehabilitation: Harvard to Culver
- New traffic signal installation: Jamboree/Warner

New infrastructure projects in the FY 2014-15 Capital Improvement Program (CIP) include:

- Circulation
 1. Westpark streetscape rehabilitation;
 2. Citywide traffic signal rehabilitation, emergency back-up systems, and upgrades;
 3. Alton Parkway landscape enhancement: between Irvine Boulevard and City limits before Commercentre Drive;
 4. Signal synchronization: Alton, Barranca and Bake Parkway
- Buildings & Facilities
 1. Community center at Quail Hill; and
 2. Heritage Park parking lot rehabilitation, exterior wood siding replacement and painting
 3. Lakeview Senior Center: reception area modification and ADA upgrades
- Parks & Open Space
 1. Playground rehabilitation for safety and ADA compliance: Valencia, Bill Barber, Turtle Rock, Presley, and Orchard
 2. Harvard/Walnut trail landscape rehabilitation (previously Edible Park site)

City Manager's Budget Message

General Fund Resources:

\$157.1 million

General Fund operating revenues are projected at \$157.1 million. Revenue projections are based on a number of factors, including forecasts from economic experts (UCLA, Chapman University and the Los Angeles Area Economic Development Corporation); trend analysis; judgmental forecasting; established formulas that measure relationships between revenue categories and growth within the City; and projections by the City's sales and property tax consultants. Revenue estimates reflect the City's best estimate of available operating resources next year.

General Fund Expenditures:

\$157.1 million

General Fund expenditures (including transfers-out) are \$157.1 million. The budget includes \$9.2 million in overall support for Irvine schools next year including \$4 million in direct cash support. The proposed budget reflects efficiencies achieved through the integration of Orange County Great Park operations into existing City departments. The proposed budget includes the same level of support as budgeted last year for the Irvine Barclay Theater, Legal Aid Society, Discovery Science Center and the Orange County Human Relations Commission as well as \$50,000 budgeted for individual councilmember allocations to important community groups (\$10,000 per councilmember).

Budget Highlights

The FY 2014-15 Budget continues the City's operations and strategic goals identified below:

- *Ensuring a Safe and Secure Community*
 - Maintain a high level of commitment to safety by devoting 40% of all full-time staff (212 sworn police officers and 92 support staff) and 40% of General Fund expenditures to Public Safety to ensure Irvine remains the safest city in the nation.
 - Three new police officer positions are budgeted at less than 100% of salary to reflect the fiscal implications of staggered hiring.
 - Continue to utilize geographic policing to reduce crime and address community concerns.
 - Explore and utilize effective technologies to track and manage crime data.
- *Enhancing the City's Mobility*
 - Respond to increasing infrastructure maintenance responsibilities, including approximately 9 additional centerline miles of medians and parkways, 8 new neighborhood park acres, 2 new athletic fields, 6,154 new trees, and the cost of electricity for 400 new City street lights in FY 2014-15.
 - Maintain and rehabilitate all City landscape, roadways, traffic signals, bike trails, parking lots and bridges in accordance with the City's strategic goals.
 - Operate the City's circulation and traffic signal system to maximize roadway capacity while minimizing vehicular delays, property loss and personal injury.

City Manager's Budget Message

- *Maintaining a Clean and Beautiful City*
 - There is \$113.4 million budgeted for capital expenditures, including \$24.9 million for new projects and \$13.2 million for rehabilitation.
 - Capital improvement projects consist of: \$3.9 million in routine expenditures for property and equipment, \$71.3 million in multi-year infrastructure projects, and \$38.2 million in significant new non-routine infrastructure improvements (\$19.7 million for circulation projects; \$15.4 million for facility and park infrastructure; \$1.4 million for landscaping; and \$1.7 million for off-street bicycle trail infrastructure).
 - Promote best practices in the pursuit of facility modernization and energy efficiency.
- *Engaging the Community and Public Outreach*
 - Maintain high customer satisfaction and public confidence through the City's commitment to public access and community governance.
 - Implement the City's Strategic Plan for Children, Youth and Families, while working with the community to identify continuing and emerging areas of need.
 - Promote voter registration and participation through the City Clerk and Public Information Offices' ongoing outreach efforts.
 - Continue efforts of the City's Economic Development Team to attract, retain and grow businesses.
 - Recognize and celebrate community diversity through programs and services, including the annual Global Village Festival.

Staffing: 748 Full-Time Employees & 266.85 Part-Time Employees (Full-Time Equivalents, FTE)

The FY 2014-15 Budget includes funding for 748 full-time positions, a net increase of ten full-time positions from FY 2013-14; and 266.85 FTE part-time positions, an increase of 19.57 FTEs. The new full-time positions include: three sworn Police Officers and three non-sworn staff, including 1 Supervising Public Safety Dispatcher, 1 Civilian Investigator, and 1 Senior Public Safety Assistant in Public Safety. In Community Services, 2 Program Coordinators and 2 Community Services Specialists are proposed to meet increased service demands related to population growth (especially in north Irvine), new facilities coming on-line, and the success of programs that have grown beyond current staffing capacity. Additional staffing in Community Development reflects the steady growth in residential and commercial construction activity and includes 4 Senior Building Inspectors, one Associate Plan Check Engineer and one Permit Specialist. At present, the Building and Safety Division is significantly reliant on contract staffing that tends to have a high turn-over rate. Three of the requested positions are permanent which would bring core and contingency staffing into more effective balance to meet anticipated operational needs. The other three are expected to be filled on a limited term basis to maintain flexibility to accommodate fluctuations in service demand.

The reorganization of Orange County Great Park staff resulted in the reallocation of staff and resources to the operating departments that specialize in the services required to deliver the City Council priorities for the Great Park in the most efficient manner. In cases where this reallocation would result in duplicative assignments, those positions were reassigned to fulfill

City Manager's Budget Message

other City needs. In addition, five vacant positions formerly dedicated to the Great Park, 2 Managers, 2 Administrative Secretaries, and 1 Management Analyst II, were eliminated. Additionally, a vacant Manager position in the Public Works department was also eliminated, bringing the net increase to ten positions.

Looking Forward with Optimism

The national and global economic situation of the past several years forced the City to confront challenging fiscal realities. The City's leadership and its dedicated staff embraced the challenge and together developed a plan to achieve savings and create efficiencies, which enabled the organization to weather the long storm without depleting its contingency reserve, reducing service, or negatively impacting the community. As the economy continues to improve, the City is well positioned to meet the new challenges and opportunities that lie ahead.

In addition to including three new sworn safety staff to ensure the City maintains its status as the safest city of its size in the nation, the FY 2014-15 Budget is balanced and provides sufficient funding to support all the City's strategic priorities. Additional staffing related to increased land development and population-driven service demands related to new parks and facilities are also proposed in this year's budget. The budget reflects cost savings and operational efficiencies that have been achieved through the consolidation of Orange County Great Park services into other City departments.

I would like to thank the employees of the City of Irvine for their hard work and ongoing dedication and the City Council for its inspirational and effective policy leadership and support as we work together to ensure Irvine's continued prominence as one of the safest and most desirable places to live and work in the nation. Working hand-in-hand, we will continue our commitment to ensuring public resources are managed as prudently and wisely as possible.

A handwritten signature in black ink, reading "Sean Joyce", is positioned above a horizontal line.

Sean Joyce
City Manager

Revenue and Resource Estimates

General Fund

Introduction



The City utilizes many techniques to forecast recurring revenues. These tools allow for multiple variables to be considered in the development of the forecasts, including institutional forecasts; the expert opinion of the City's sales and property tax consultant; various national, state and local economic indicators; and established formulas that measure relationships between revenue categories and growth within the City.

Revenue estimates are developed by the budget manager using a variety of techniques, including trend analysis, judgmental forecasting, and expert opinion. Trend data includes historical fiscal performance and historical and projected data modified for known past, current and anticipated anomalies. Expert opinion includes the Chapman Economic & Business Review; Beacon Economics; Los Angeles Economic Development Corporation (LAEDC) Economic Forecast and Industry Outlook; the City's sales tax and property tax consultant (HdL Coren & Cone); and reports from various state and federal agencies. In the end, forecasts are based on judgment that incorporates information provided by various analytical methods; known and potential legislative and political impacts; and national, state and local conditions expected to affect local revenue sources.

The recovery from the Great Recession of 2007-2009 has been slow by historical standards, but economic growth has quickened. The California Economic Development Department (EDD) reports that the unemployment rate in Irvine dropped from 6.1% to 4.4% in the last year through February 2014 (preliminarily reported as of March 2014). Irvine single family home prices increased 26% in 2013, and new home construction starts are accelerating. According to the LAEDC, after initially lagging behind the national economic recovery, Orange County's economy has since expanded faster than both the national and California economies. The LAEDC now projects that the near-term outlook for Orange County is "growing even brighter." Just as the stock market has recently reached new all-time highs, the City's most economically sensitive revenue sources (sales tax and hotel tax) are now expected to exceed their peaks last seen in 2006-2007, though not yet on an inflation adjusted basis.

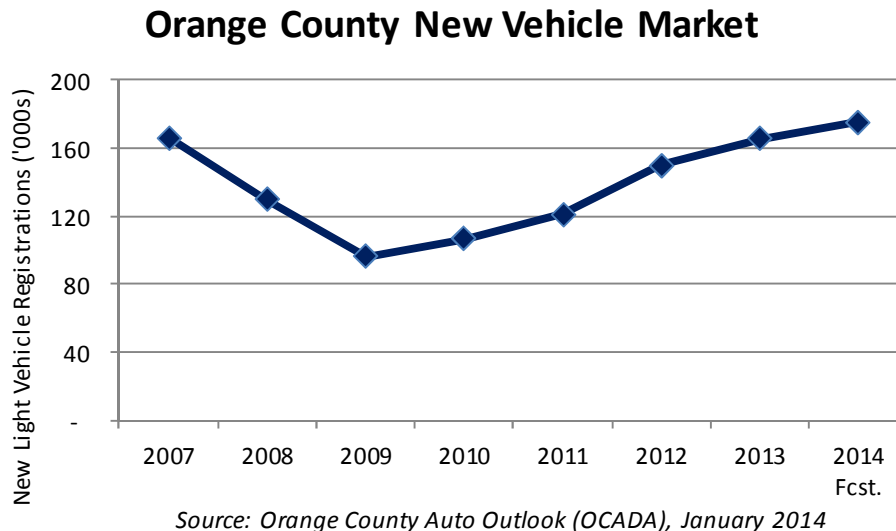
Risks to the forecast include unexpected economic shocks resulting from the Federal Reserve's actions to unwind its historic economic stimulus program, a significant terrorist event, an expanding crisis in the Ukraine, bubble-like conditions emerging in the housing or financial markets, or some other unexpected economic shock. While risks are ever-present, the consensus expectation among major economists is that the economy will continue to grow despite these threats. As a result, the City's total General Fund revenues for FY 2014-15 are projected to continue to grow, aided by increases in population, new hotels, expanding residential development and increased economic activity.

Revenue and Resource Estimates

General Fund

Key Indicators

Vehicle sales are one of the most economically sensitive categories of consumer spending. Auto sales are also a significant component of the City of Irvine's overall sales tax revenues, the City's largest General Fund revenue source. The following chart, from the Orange County Automobile Dealers Association (OCADA) January 2014 "Orange County Auto Outlook", shows the increasing trend in local auto sales since the end of the recession in 2009. OCADA is forecasting continued growth in 2014, with an increase of 6.1% predicted for the year. This is a slower rate of growth than what has been experienced in the last few years as the pent-up demand that formed during the recession has since been mostly satisfied. Likewise, the City is projecting a lower rate of sales tax revenue growth next year than what has been experienced in the past few years.



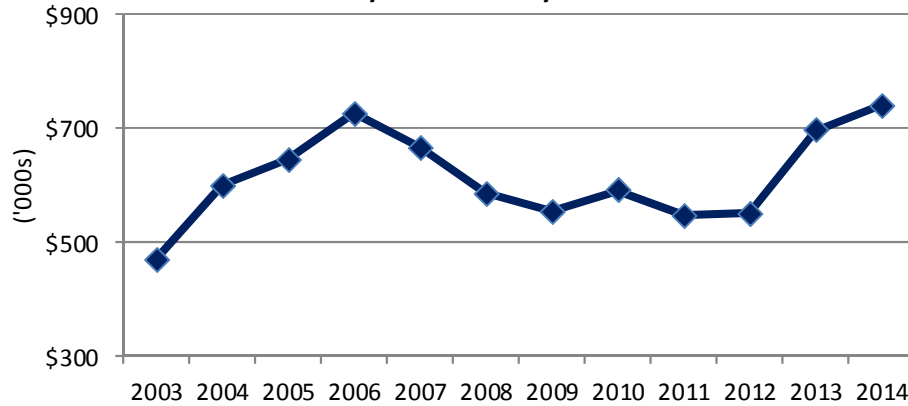
Residential real estate pricing surged in the last year by approximately 26% (Irvine detached median single family home price, full value sales, as of January 2014). As a result, a significant amount of prior year assessed valuation reductions resulting from falling home prices are expected to be recaptured in the next year. Home prices are no longer considered undervalued, therefore, future price growth is expected to slow, as it has in the first few months of 2014.

Revenue and Resource Estimates

General Fund

Irvine Median Single Family Home Price

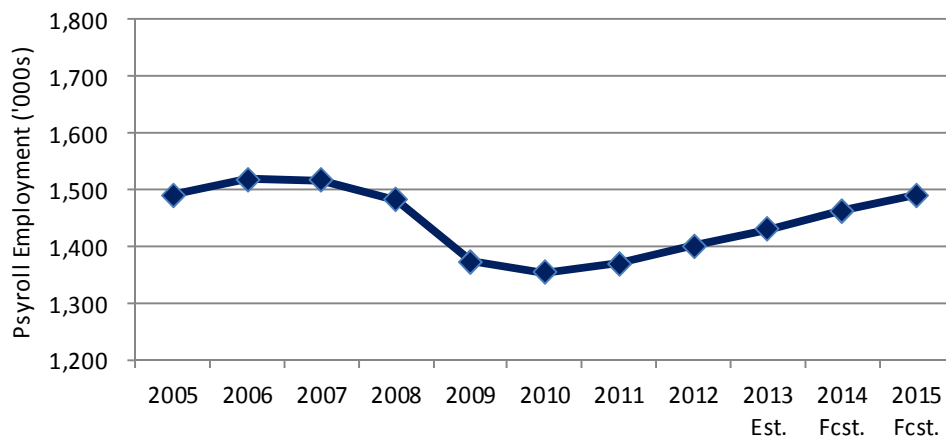
January 2003 - January 2014



Source: HdL Coren & Cone

Finally, Orange County payroll employment has increased since 2010 indicating improvement in local business activity. Increased local business activity is positive for the City's hotel and sales tax receipts, and also for future commercial development activity within the City. Chapman University and the LAEDC are projecting additional local hiring, with approximately 2.0% growth in 2015. Local payrolls are expected to be higher in 2015 than any time since 2007.

Orange County Payroll Employment



Source: LAEDC & Chapman Orange County Forecasts

Revenue and Resource Estimates

General Fund

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2012-13, an estimate of FY 2013-14 resources, and projected FY 2014-15 resources. The emphasis of this table is to provide a comparison between the FY 2013-14 revenue and resource *estimate* and FY 2014-15's projection.

Table 1 Resources by Category	FY 2012-13 Actual	FY 2013-14 Estimate	FY 2014-15 Adopted	Increase / (Decrease)	
				\$	%
Sales Tax	\$ 51,064,937	\$ 55,117,000	\$ 56,878,000	\$ 1,761,000	3.2%
Property Tax	44,337,825	46,510,000	48,835,000	2,325,000	5.0%
Hotel Tax	9,005,045	9,160,000	9,999,251	839,251	9.2%
Hotel Improvement District	2,251,261	2,290,000	2,499,813	209,813	9.2%
Franchise Tax	7,905,948	8,361,000	8,595,000	234,000	2.8%
Program and Service Fees	8,427,294	9,359,000	9,753,977	394,977	4.2%
Utility Users Tax	4,008,416	4,347,000	4,578,000	231,000	5.3%
Documentary Transfer Tax	2,403,524	3,250,000	3,500,000	250,000	7.7%
Miscellaneous	8,661,432	8,399,000	9,329,370	930,370	11.1%
Overhead Reimbursements	1,935,285	2,764,105	3,022,508	258,403	9.3%
Total Revenues by Category	\$ 140,000,967	\$ 149,557,105	\$ 156,990,919	\$ 7,433,814	5.0%
Other Transfers-In	5,006,531	108,920	100,000	(8,920)	(8.2%)
Total General Fund Resources	\$ 145,007,498	\$ 149,666,025	\$ 157,090,919	\$ 7,424,894	5.0%

In FY 2014-15, it is anticipated that General Fund operating revenues will increase 5.0% compared to FY 2013-14 estimates, and the total General Fund resources (including transfers-in) will also increase by 5.0% . The increase in operating revenues is due primarily to growth in property tax, sales tax, hotel tax, and new landfill host fee revenue associated with the Bowerman Landfill Cooperative Agreement. This new revenue is accounted for within the miscellaneous revenue category.

Revenue and Resource Estimates

General Fund

Table 2 summarizes and compares actual General Fund resources realized in FY 2012-13, the FY 2013-14 Budget, and projected FY 2014-15 resources. The emphasis of this table is to provide a comparison between the FY 2013-14 revenue and resource *budget* and FY 2014-15's projection.

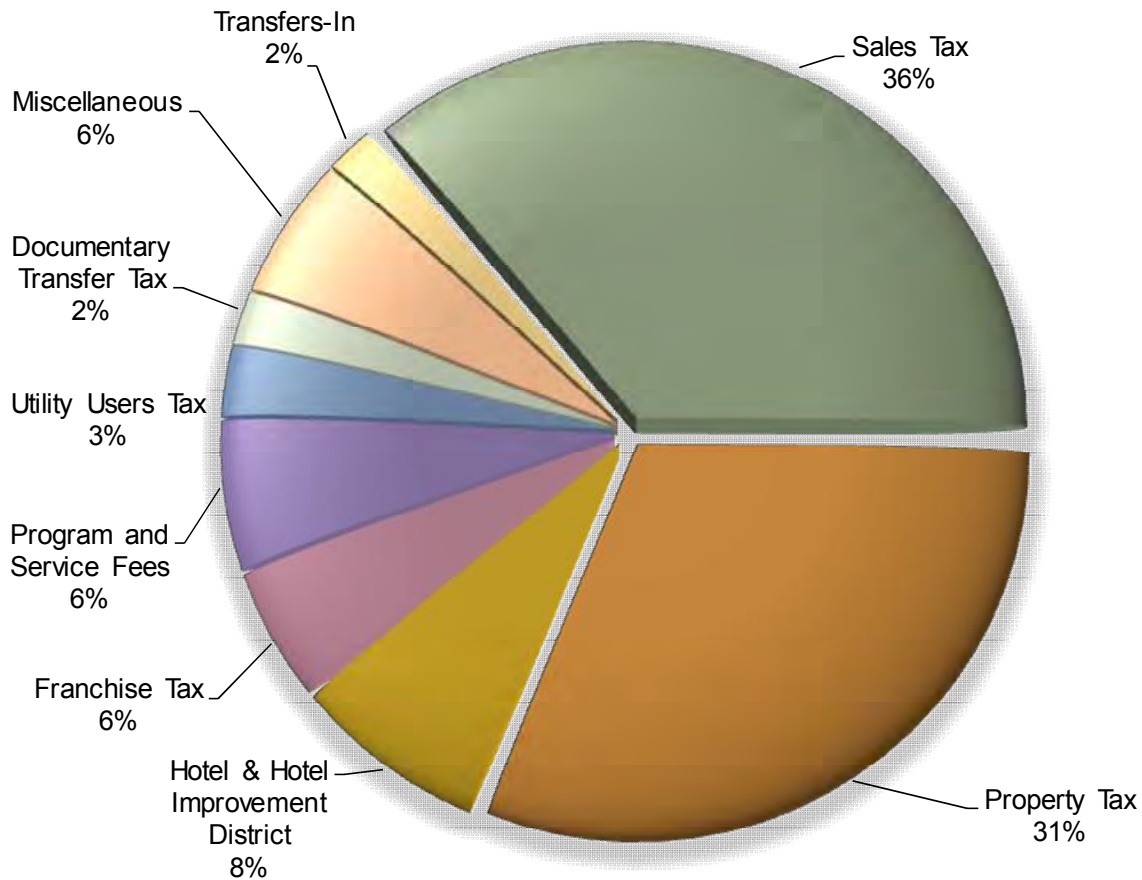
Table 2 Resources by Category	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Adopted	Increase / (Decrease)	
				\$	%
Sales Tax	\$ 51,064,937	\$ 54,056,000	\$ 56,878,000	\$ 2,822,000	5.2%
Property Tax	44,337,825	45,565,000	48,835,000	3,270,000	7.2%
Hotel Tax	9,005,045	9,358,000	9,999,251	641,251	6.9%
Hotel Improvement District	2,251,261	2,340,000	2,499,813	159,813	6.8%
Franchise Tax	7,905,948	8,117,000	8,595,000	478,000	5.9%
Program and Service Fees	8,427,294	8,802,900	9,753,977	951,077	10.8%
Utility Users Tax	4,008,416	4,004,000	4,578,000	574,000	14.3%
Documentary Transfer Tax	2,403,524	2,145,000	3,500,000	1,355,000	63.2%
Miscellaneous	8,661,432	7,746,323	9,329,370	1,583,047	20.4%
Overhead Reimbursements	1,935,285	2,764,105	3,022,508	258,403	9.3%
Total Revenues by Category	\$ 140,000,967	\$ 144,898,328	\$ 156,990,919	\$ 12,092,591	8.3%
Other Transfers-In	5,006,531	107,441	100,000	(7,441)	(6.9%)
Total General Fund Resources	\$ 145,007,498	\$ 145,005,769	\$ 157,090,919	\$ 12,085,150	8.3%

Total General Fund resources are anticipated to increase from the FY 2013-14 Budget by \$12.1 million, or 8.3% , due primarily to increases in property tax, sales tax, documentary transfer tax and new landfill host fee (Bowerman) revenue accounted for within the miscellaneous revenue category.

Revenue and Resource Estimates

General Fund

The following chart illustrates the composition of the City's General Fund resources projected for FY 2014-15.



Revenue Profiles

The following section provides a profile of the City's major General Fund (operating budget) revenue categories (please note that additional information on major special fund revenue sources is provided in the Special Funds chapter).

The revenue profiles provide background information on each revenue category. Trend information, including a 10-year graph, is also provided, as well as a discussion of the future outlook for each category.

Revenue and Resource Estimates

Sales Tax

Description

California sales tax is imposed on the total retail price of tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in Orange County is currently 8.0%, of which Irvine receives 1% from the California Board of Equalization (BOE) for transactions occurring within the City. Also included in the City's sales tax revenue projection is \$356,000 in funding from the state's Public Safety Augmentation Fund. Sales tax is the single largest component of the City's General Fund operating revenue sources, comprising 36% of next year's overall General Fund resources.

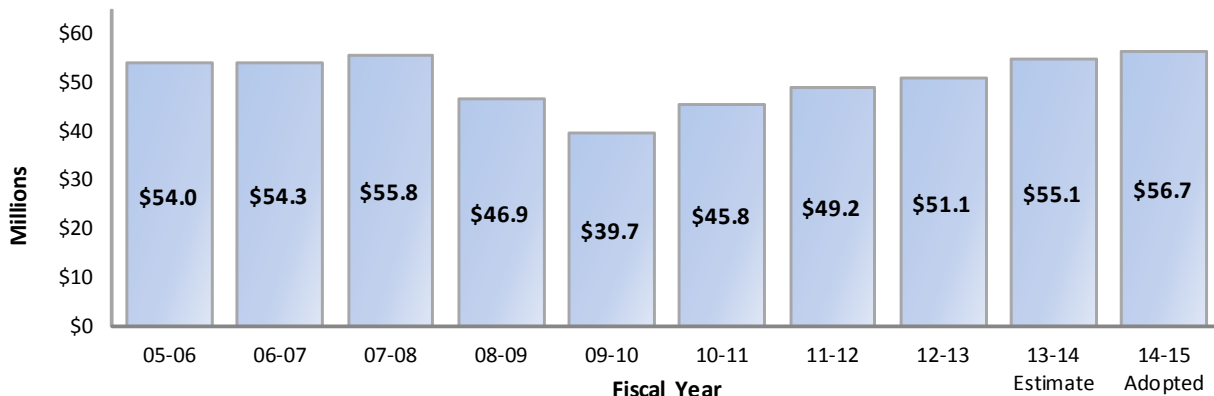
Trend

Sales tax revenues have grown for four consecutive years since reaching a recessionary low in FY 2009-10. Gross sales tax receipts in the City of Irvine were up 8% in calendar year 2013 compared to the prior year, faster than the 5% rate of growth the year before. Revenue is expected to outperform this year's budget by \$1 million, exhibiting growth particularly in the category of business and industry, up 27% as of the third quarter. Sales tax receipts next year are projected to exceed the pre-recessionary peak of \$55.8 million for the first time since the recession.

Outlook

The City works closely with its sales tax consultant, HdL Coren & Cone, in projecting sales tax revenue. Based on HdL's analysis of the trend in year-to-date tax receipts, macroeconomic conditions (done in collaboration with its partner Beacon Economics) and an examination of local business data, the consultant anticipates the City will receive sales tax revenue of \$55.1 million. FY 2014-15 revenues are anticipated to increase by an additional \$1.8 million. In forecasting these revenues, the consultant assumed average economic growth in point-of-sale revenue of 3.5% and then made additions and adjustments to account for fund transfer corrections expected from the BOE, economic aberrations, business closeouts and expected recoveries. The consultant also adjusted the estimate to reflect payment timing considerations including an expected positive true-up payment from the BOE. The 3.2% overall growth assumption is less than the expectations of local forecast institutions, Chapman University and the LAEDC, who, on average, are projecting a 5.9% increase in Orange County taxable sales.

Sales Tax History



Revenue and Resource Estimates

Property Tax

Description

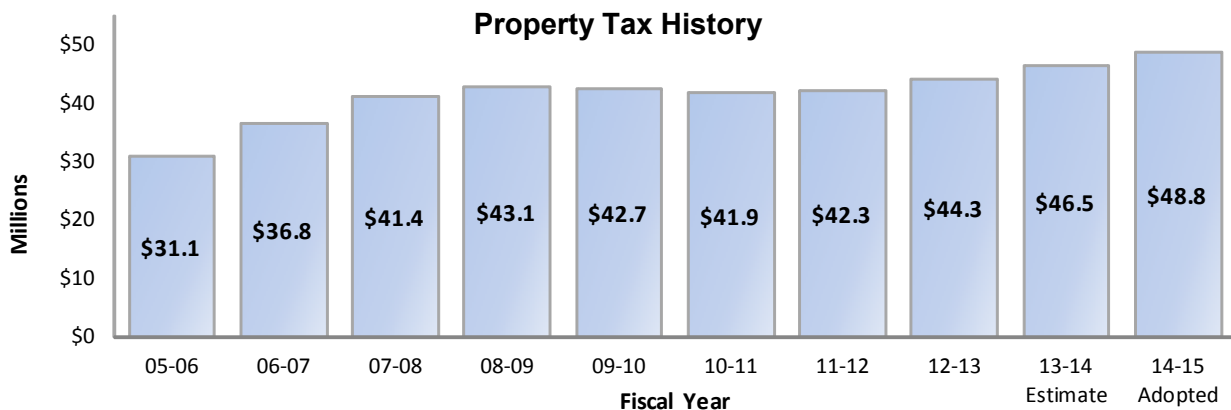
Property tax is a tax imposed on the value of real property, such as land and buildings. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts and special districts. Irvine property owners pay a basic tax equal to 1% of the assessed value on real property. The City's General Fund receives approximately 2.8% of these 1% tax payments, with larger shares going to local schools, community colleges and the Orange County Fire Authority. As part of the State Budget Act of 2004, the legislature reduced motor vehicle license fee (VLF) revenue allocations to cities, replacing this funding with additional property tax allocations that change proportionately with the City's annual assessed valuation ("property tax in-lieu of VLF" revenue). The City also receives "no-low" property tax payments that provide a "floor" for the City's share of overall property tax payments. Including all these sources, Irvine receives approximately 9¢ of every \$1 of property taxes collected. The City's assessed valuation, at \$51.0 billion, is the largest in Orange County.

Trend

Over time, the City's property tax revenue has grown exponentially reflecting both new development and increasing property values in Irvine, though revenue dipped slightly in the aftermath of the 2007 to 2009 recession. Growth resumed in 2011-12, but at a very slow rate, until accelerating to 3.2% in FY 2012-13. Growth accelerated again in FY 2013-14 at a 4.9% rate.

Outlook

The City works with its property tax consultant in projecting property tax revenue, an estimate made with four factors in mind: property turnover, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. After considering these factors, the City projects Irvine's assessed value will increase 5.0% in FY 2014-15, approximately the same rate of growth as the year before. While this year's Proposition 13 inflation adjustment is only 0.454%, assessed valuation will be positively influenced by significant growth in real estate prices and the construction of new residential units throughout the City. In 2013, the Irvine median single family home price increased 26%. This growth is expected to result in over \$1 billion in increased valuation as the County Assessor adjusts valuations to recapture prior year reductions and also as homes turn-over at higher prices. Furthermore, the City's property tax projection includes the construction of 4,186 new residential housing units built in Irvine during calendar year 2013, an increase from 2,584 the year before.



Revenue and Resource Estimates

Hotel Tax

Description

Hotel tax (also known as transient occupancy tax or TOT) is an 8% tax applied to the cost of hotel or other lodging stays of less than 30 days. Factors influencing hotel tax revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. In Irvine, hotel tax revenue is significantly correlated with the level of local business activity. Hotel taxes account for 6% of all projected General Fund resources next year.

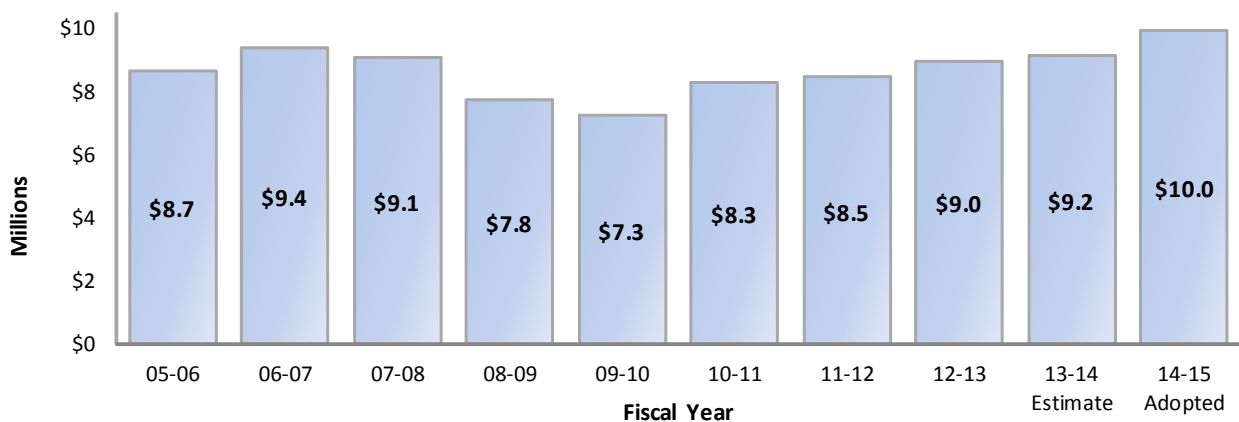
Trend

Irvine hotel revenue has rebounded strongly from the recessionary bottom as a result of higher room rates and increased occupancy, though growth has moderated in the last few months due to renovations being made at the City's largest property, the 536 room Hotel Irvine.

Outlook

The FY 2014-15 Budget projects continued growth in Irvine hotel tax revenue consistent with increases in local business activity, reflected in recent improvement in Orange County jobs and decreasing office vacancy rates within Irvine. The City is projecting 5% growth in organic hotel tax revenue, matching the City's sales tax consultant's projection for taxable sales growth in the restaurant and hotel business category. Additionally, two new hotels are expected to open next fiscal year: A 210 room Courtyard hotel is planned to open in the fall within the Spectrum area of the City. A 170 room Hilton Garden Inn John Wayne Airport hotel is also expected to open in the winter. Located on Morse Avenue, this five-story hotel will be one of the closest to the airport. The opening of the two new hotels will result in more than a 10% increase in the City's hotel room inventory. The new rooms will generate additional hotel tax revenue for the City, but next year's revenue projection for the new rooms is pro-rated to reflect a partial year of operations for each new property.

Hotel Tax History



Revenue and Resource Estimates

Hotel Improvement District Tax

Description

The City's hotel improvement district (HID) tax is a 2% tax applied to the cost of hotel or other lodging stays of less than 30 days. The HID tax is charged in addition to the City's base 8% hotel tax rate, with 75% of the proceeds designated for the Irvine Chamber of Commerce and the remaining 25% used to support the Irvine Barclay Theatre. The City's hotel improvement district was formed in late 2002 with the approval of area hoteliers. Factors influencing HID revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. In Irvine, HID revenue is significantly correlated with the level of local business activity.

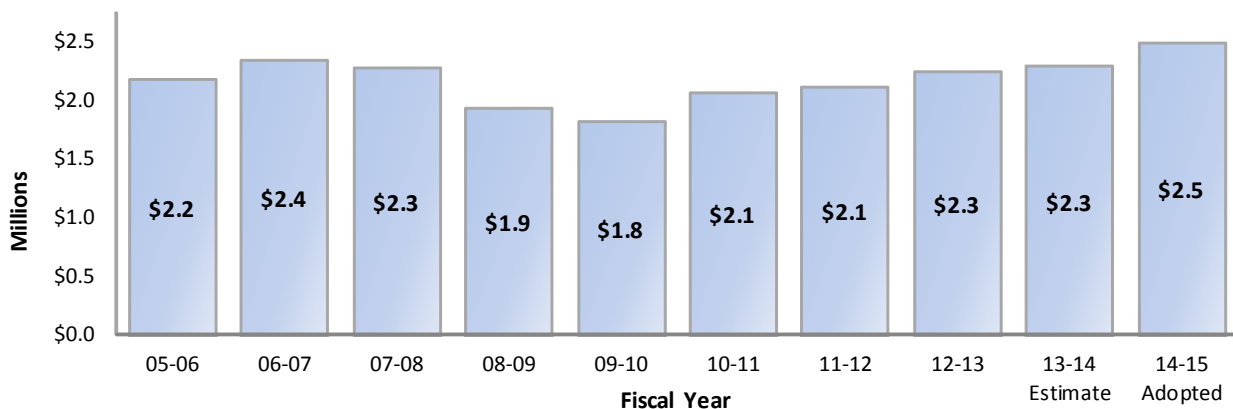
Trend

Irvine HID revenue has rebounded strongly from the recessionary bottom as a result of higher room rates and increased occupancy, though growth has moderated in the last few months due to renovations being made at the City's largest property, the 536 room Hotel Irvine.

Outlook

The FY 2014-15 Budget projects continued growth in Irvine HID revenue consistent with increases in local business activity, reflected in recent improvement in Orange County jobs and decreasing office vacancy rates within Irvine. The City is projecting 5% growth in organic revenue, matching the City's sales tax consultant's projection for taxable sales growth in the restaurant and hotel business category. Additionally, two new hotels are expected to open next fiscal year: A 210 room Courtyard hotel is planned to open in the fall within the Spectrum area of the City. A 170 room Hilton Garden Inn John Wayne Airport hotel is also expected to open in the winter. Located on Morse Avenue, this five-story hotel will be one of the closest to the airport. The opening of the two new hotels will result in more than a 10% increase in the City's hotel room inventory. The new rooms will generate additional hotel tax revenue for the City, but next year's revenue projection for the new rooms is pro-rated to reflect a partial year of operations for each new property.

Hotel Improvement District Tax History



Revenue and Resource Estimates

Franchise Tax

Description

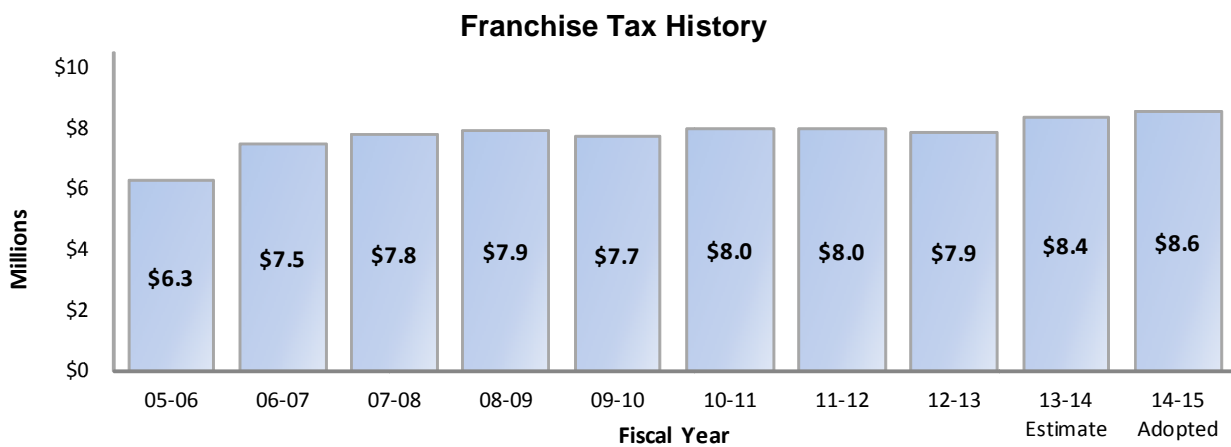
Franchise tax revenue consists of a tax on four franchise operations in Irvine: electric, gas, cable television and refuse. The state sets electric and gas tax rates that equal 1% of gross annual revenues and 5% of gross cable television revenues from within the City of Irvine. Refuse revenue is based on an established charge per truck.

Trend

Franchise tax dipped very slightly during the recession, but otherwise has been stable and consistent. Over the long-term, revenues have increased with growth in the City's residential population and business activity. Revenues are also impacted by changes in gas and electric pricing. Revenues have increased recently after the California Public Utilities November 2012 approval of higher electrical rates for 2012, 2013 and 2014.

Outlook

For FY 2014-15, franchise tax revenue is estimated at \$8.6 million, an increase of \$234,000, or 2.8%, from the current fiscal year-end estimate. Electrical related revenue is the largest component of the City's Franchise Tax revenue. The price of electricity is expected to further increase this year; electrical rates are evaluated every three years by the Public Utilities Commission (PUC) and in November 2012 the California Public Utilities Commission (PUC) granted Southern California Edison (SCE) a 5.9% rate increase for 2014, which will increase Irvine's annual SCE franchise tax payment in FY 2014-15. While residential population is increasing, cable franchise revenue is estimated to remain relatively flat due to the increasing prevalence of alternative entertainment options including satellite television and online streaming service subscriptions. Refuse revenue is expected to dip due to the elimination of beverage container recycling payments to local programs.



Revenue and Resource Estimates

Program and Service Fees

Description

Program and service fees revenue consists primarily of fees for Community Services recreational and community activities including adult softball, tennis lessons, Kids Klub, recreational and educational classes, and facility rentals.

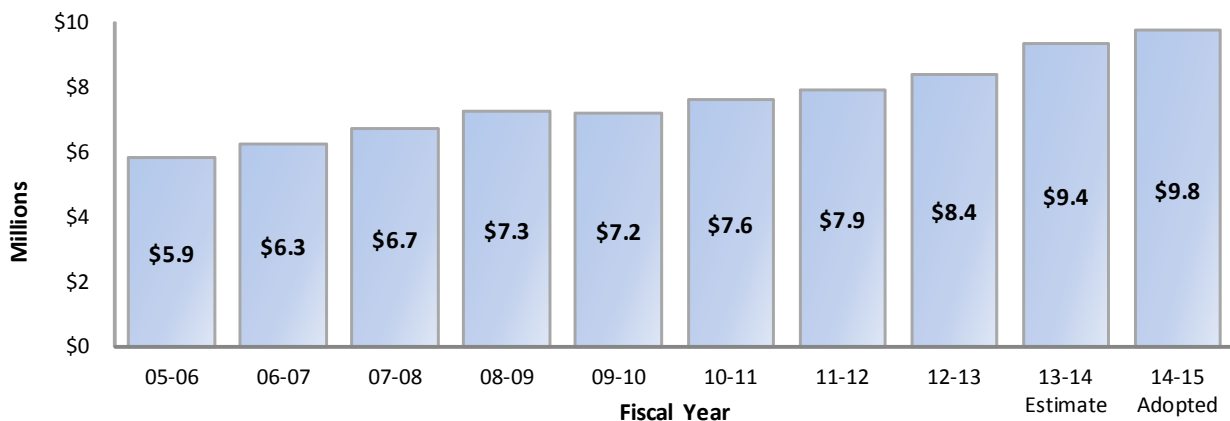
Trend

Program and service fees revenue has grown significantly over time as population has grown and the City's offerings of classes and recreational programs have expanded. In the last few years, program and service fees revenue has grown with increases in the City's residential population and popularity of Community Service's program offerings. This year's revenue is anticipated to be significantly higher than the year before. Contributing to the growth this year has been the recent reopening of Northwood Community Park after the park's modernization and expansion, adding capacity to Community Services class and program offerings.

Outlook

Revenue estimates are based on the projected number of classes and facilities, number of participants and fee charges, and staff's estimate regarding the demand for classes and programs. For FY 2014-15, Community Services fees revenue is estimated at \$9.8 million, an increase of \$394,977, or 4.2%, from the current FY 2013-14 estimate. The capacity to offer new programs and classes is considered in developing the program and service fee revenue projection. Capacity increased significantly this year with the reopening of Northwood Community Park. Next year's revenues are projected to increase at a slower rate.

Program and Service Fees History



Revenue and Resource Estimates

Utility Users Tax

Description

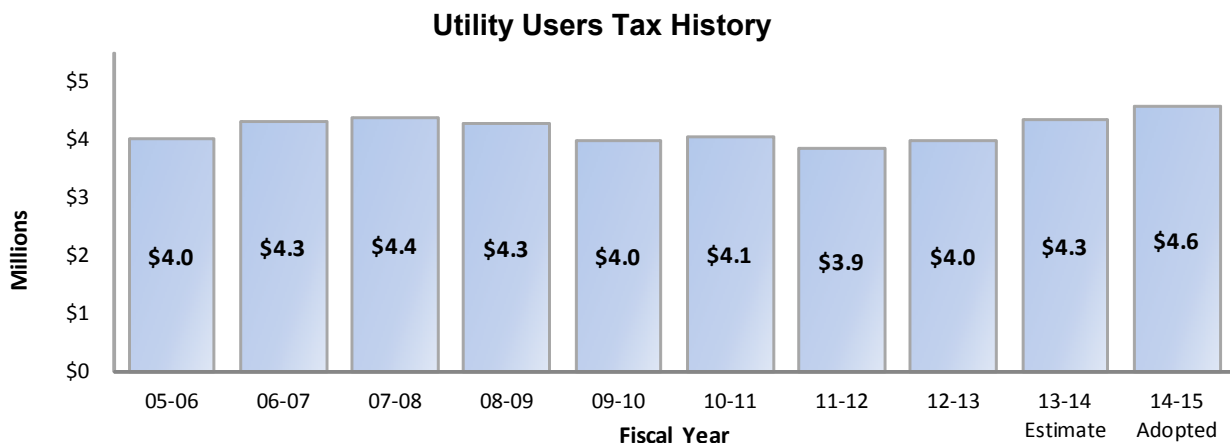
Utility users tax (UUT) is a 1.5% charge on all commercial utility activity in Irvine. The tax is assessed on electricity, natural gas and telephone charges, with the option of prepaying a \$5,000 maximum payment. Residential utility use is not taxed.

Trend

UUT revenues were depressed after the 2007 to 2009 recession but have since increased with heightened commercial business activity and decreasing office vacancy. Additionally, Southern California Edison and Southern California Gas Company each secured multi-year rate increases from the Public Utilities Commission in late 2012. As a result, the City's UUT revenues are increasing with higher gas and electrical bills.

Outlook

For FY 2014-15, UUT revenue is budgeted at \$4,578,000, which reflects an increase of \$231,000, or 5.3%, from the current FY 2013-14 estimate. Revenues are expected to grow due to heightened business activity and also an increase in the price of gas and electricity. Cushman & Wakefield reports that the vacancy rate for Irvine office space has decreased to 12.6% in the fourth quarter of 2013 from 15.0% the year before and commercial customers are consuming more gas and electricity as office space fills. During the height of the recession the vacancy rate exceeded 23%. As of February 2014, Irvine jobs were preliminarily reported by the California Economic Development Department to have increased 3% since the year before, with the unemployment rate dropping from 6.1% to 4.4%. The Los Angeles Area Economic Development Corporation (LAEDC) forecasts continued job growth in Orange County, with additional growth of 2.1% in 2014 and 2.0% in 2015. The cost of gas and electricity is also increasing with the California Public Utilities Commission (PUC) recently awarding rate increases to both Southern California Edison and the Southern California Gas Company. Each of these factors is expected to contribute to increased UUT revenue in the year to come.



Revenue and Resource Estimates

Documentary Transfer Tax

Description

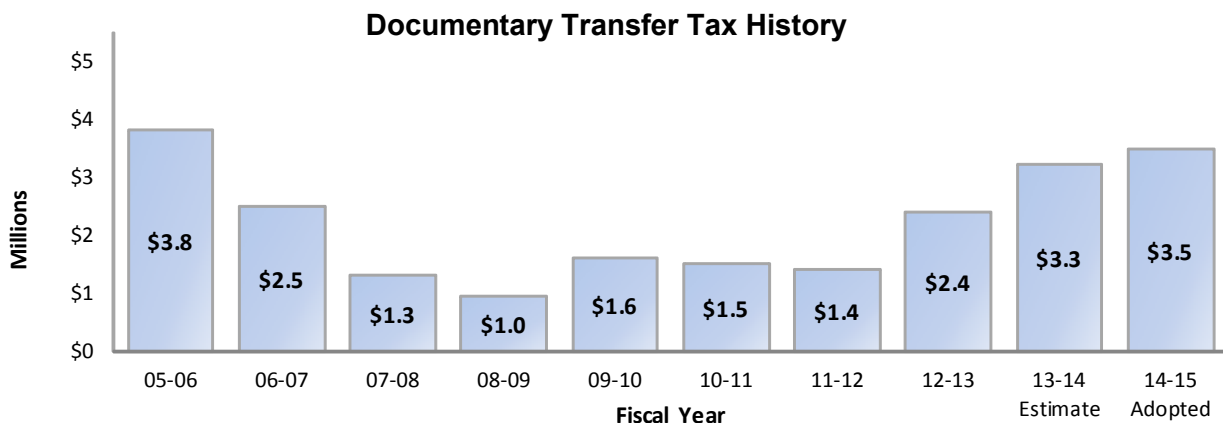
Documentary transfer tax revenue is based on the transfer of real property. When property is sold, the City receives \$55 per \$100,000 of the property sale value (\$550 per \$1 million). Documentary transfer tax revenue corresponds directly with the number of real estate transactions that occur in Irvine. Factors affecting property transfers are mortgage interest rates, new development and turnover in commercial property.

Trend

Documentary transfer tax revenue is highly correlated with the ebb and flow of local real estate development activity, with revenues exhibiting significant volatility from year-to-year. Revenues are particularly influenced by large commercial property transactions. Revenues declined significantly from the peak years of commercial and residential development in the middle of the last decade, but have since rebounded strongly and are now approaching pre-recessionary levels. 4,186 residential housing units were built in Irvine last year and the median sale price has increased more than 40% from the recessionary bottom. The commercial real estate market is also showing increased health with the Irvine office vacancy rate decreasing from 15.0% to 12.6% in the past year. Lease rates are now increasing as the office market tightens.

Outlook

According to the February 2014 economic forecast from the Los Angeles Economic Development Council (LAEDC), "Orange County's economy is expanding and the near-term outlook is growing even brighter". Residential construction is increasing more rapidly in 2014 than the year before and is expected to be even stronger in 2015 due to the strengthening economy and pent-up demand related to demographic factors. The LAEDC also projects strong gains in new non-residential construction in 2014 and 2015. As a result of these factors, Documentary Transfer Tax revenue is projected to remain elevated near its historical peak level next year.



Revenue and Resource Estimates

Miscellaneous Revenue

Description

The miscellaneous revenue category is made up of a variety of relatively small revenue categories including fees for services, licenses and permits, fines and forfeitures and revenue from other agencies. These revenues include animal adoption and license fees, recovered staff charges, impound fees, traffic violations, false alarms, and business permit fee revenue.

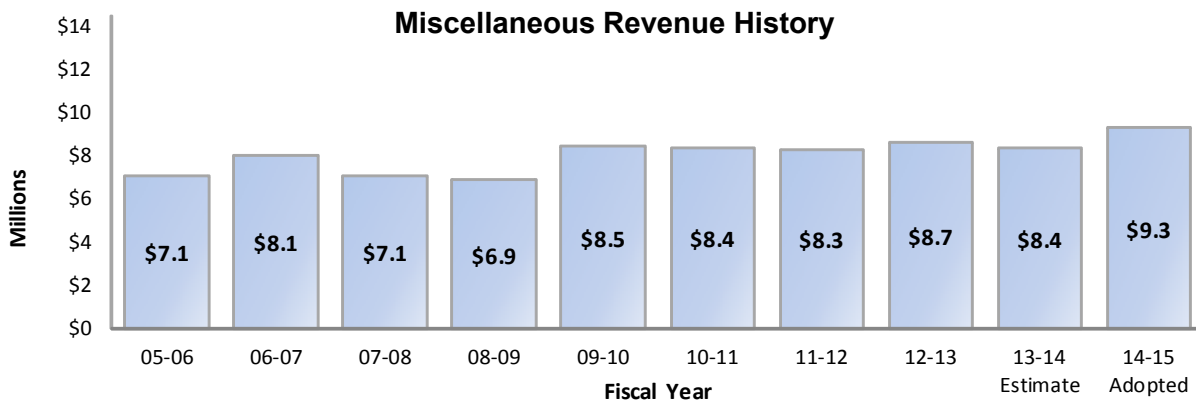
Detail of Miscellaneous Revenues	FY 2012-13 Actual	FY 2013-14 Estimate	FY 2014-15 Adopted	Increase / (Decrease)	
				\$	%
Licenses & Permits	\$ 1,213,607	\$ 1,249,000	\$ 1,218,000	\$ (31,000)	(2.5%)
Fines & Forfeitures	1,779,838	1,758,000	1,826,033	68,033	3.9%
Fees for Services	1,783,267	1,665,000	1,745,308	80,308	4.8%
Miscellaneous	2,663,015	1,300,000	1,011,010	(288,990)	(22.2%)
Revenue from Other Agencies	846,890	1,964,000	3,096,291	1,132,291	57.7%
Development/Inspection Fees	260,127	365,000	332,728	(32,272)	(8.8%)
Vehicle License Fees	114,688	98,000	100,000	2,000	2.0%
Total Miscellaenous Revenues	\$ 8,661,432	\$ 8,399,000	\$ 9,329,370	\$ 930,370	11.1%

Trend

Revenues in the miscellaneous category have been relatively constant, generally fluctuating between \$7 and \$8 million over the last ten years.

Outlook

Miscellaneous revenues for FY 2014-15 are estimated at \$9.3 million, an increase of \$0.9 million from what is now expected in FY 2013-14. The increase is primarily due to the receipt of a full year of the new landfill host fee revenue associated with the Bowerman Landfill Cooperative Agreement, when only a half year's allocation will be received in FY 2013-14. The Bowerman funding is accounted for within the revenue from other agencies category, where \$2.2 million is projected next year, versus \$1.3 million estimated in the current year. Additional outside grant funding is also included in this category. Revenues in the miscellaneous sub-category are budgeted down from current year estimates due in part to the fact that state mandated cost (SB90) reimbursement revenue was not budgeted next year as this money is received from the State of California and is always uncertain.



Revenue and Resource Estimates

Transfers-In

Transfers-In

Transfers-in next year include overhead and operating reimbursements. The Cost of Services Study identifies the amount of general City support costs attributable to development services. Direct costs of development related services and all development services revenue are budgeted in special funds. The portion of the fee revenues attributable to overhead support costs are shown as a transfer to the General Fund to reimburse the City for general overhead support. In FY 2014-15, the overhead reimbursement transfer-in will be \$3.0 million, up \$0.3 from the current year estimate.

Costs for Council Executive Assistants are budgeted in the General Fund, with a \$100,000 transfer to the General Fund from the Orange County Great Park Fund to pay for the time Council Executive Assistants work on Orange County Great Park matters. This practice was established in fiscal year 2007-08 to promote administrative efficiency.

Conclusion

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue estimates based on trends and forecasts available as of April 2014. These estimates take into account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen over the next 14 months.

Personnel and Staffing

Funded Personnel

Mission Statement: The mission of the employees of the City of Irvine is to create and maintain a community where people can live, work and play in an environment that is safe, vibrant and aesthetically pleasing.

The City of Irvine's five values reflect the interests and needs of the community, and the level of service they expect and deserve.



Our five values are:

Innovation

We encourage new ideas to meet the needs of our community in a creative, progressive manner.

Integrity

We are guided by high standards of moral and ethical principals in all that we do.

Professionalism

We strive to be the best through excellence, leadership, and training.

Flexibility

We appreciate the diversity of opinion resulting from a participatory government, and strive to be versatile in our dynamic organization.

Responsiveness

We believe in responding with mutual respect and sensitivity to the needs of the people we serve and to our fellow employees.



Our commitment is:

To provide quality municipal services.

Our belief is:

Cooperation and teamwork will help us achieve our mission.

Personnel and Staffing

Funded Personnel

FULL-TIME PERSONNEL

DEPARTMENT	ACTUAL 2012-13	ADJUSTED 2013-14	ADOPTED 2014-15	ADOPTED INC. (DEC.)
City Manager	37.00	40.00	39.00	-1.00
Administrative Services	45.00	48.00	48.00	0.00
Community Development	99.00	102.00	108.00	6.00
Community Services	113.00	108.00	108.00	0.00
Public Safety	290.00	298.00	304.00	6.00
Public Works	122.00	142.00	141.00	-1.00
Orange County Great Park	30.00	0.00	0.00	0.00
TOTAL	736.00	738.00	748.00	10.00

PART-TIME PERSONNEL¹

DEPARTMENT	ACTUAL 2012-13	ADJUSTED 2013-14	ADOPTED 2014-15	ADOPTED INC. (DEC.)
City Manager	6.68	7.21	10.12	2.91
Administrative Services	2.60	5.32	5.80	0.48
Community Development	1.80	1.80	1.80	0.00
Community Services	196.63	197.69	212.95	15.26
Public Safety	30.95	30.95	31.43	0.48
Public Works	1.75	4.30	4.75	0.45
Orange County Great Park	7.13	0.00	0.00	0.00
TOTAL	247.54	247.27	266.85	19.58

NON-HOURLY POSITIONS²

DEPARTMENT	ACTUAL 2012-13	ADJUSTED 2013-14	ADOPTED 2014-15	ADOPTED INC. (DEC.)
City Manager	5.00	5.00	5.00	0.00
Administrative Services	5.00	5.00	5.00	0.00
Community Development	6.00	6.00	6.00	0.00
Community Services	12.00	12.00	12.00	0.00
Public Safety	32.40	39.40	42.00	2.60
Public Works	0.00	0.00	0.00	0.00
Orange County Great Park	5.00	0.00	0.00	0.00
TOTAL	65.40	67.40	70.00	2.60

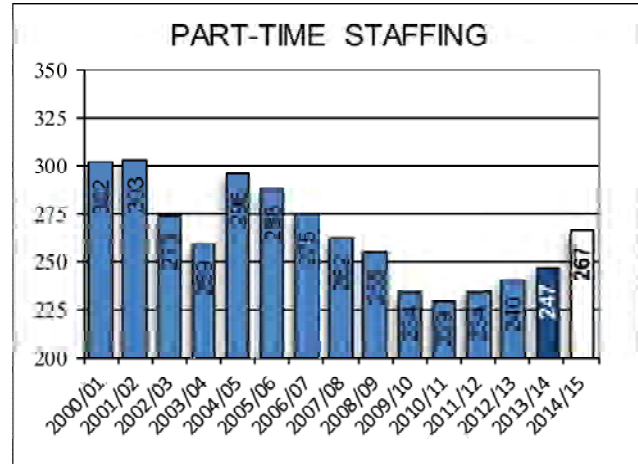
¹ Part-time staff hours converted to full-time equivalencies (FTEs) – one FTE equals 40 hours per week, 52 weeks per year.

² Positions paid by stipend including councilmembers, commissioners and crossing guards.

Personnel and Staffing

Funded Personnel

TOTAL STAFFING (In Full-Time Equivalencies):



POSITION INCREASES & DECREASES

Department	Position	Section	Increase	Decrease
City Manager	No change from prior year			
Administrative Services	No change from prior year			
Community Development	Senior Building Inspector (N)	Permits/Plan Check/Inspection	4.00	
	Associate Plan Check Engineer (N)	Permits/Plan Check/Inspection	1.00	
	Permit Specialist I (N)	Permits/Plan Check/Inspection	1.00	
Community Services	Program Coordinator (N)	Community Parks	2.00	
	Community Services Specialist (N)	Community Parks	2.00	
Public Safety	Police Officer (N)	Field Services	3.00	
	Supervising Public Safety Dispatcher (N)	Business Services	1.00	
	Civilian Investigator (N)	Operations Support	1.00	
	Senior Public Safety Assistant (N)	Field Services	1.00	
Public Works	Manager of Transit	Transit Services		1.00
Orange County Great Park	Administrative Secretary	Administration		2.00
	Manager, Great Park	Administration		2.00
	Management Analyst II	Administration		1.00
TOTAL			16.00	6.00
NET INCREASE (DECREASE)			10.00	

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
Management			
Acting Director of Administration	0.00	0.00	1.00
Animal Care Center Veterinarian	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Assistant City Manager-Great Park	0.00	0.00	1.00
Assistant to the City Manager	1.00	1.00	1.00
Chief Executive Officer - Great Park	1.00	1.00	0.00
City Clerk	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Council Services Manager	1.00	1.00	1.00
Deputy CEO - Great Park Corporation	1.00	1.00	0.00
Deputy Director	0.00	1.00	0.00
Deputy Director, Community Development	1.00	1.00	1.00
Deputy Director, IPD Bus Srv/Cit	0.00	0.00	1.00
Deputy Director, Public Safety/Police	1.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director of Administrative Services	1.00	1.00	0.00
Director of Community Development	1.00	1.00	1.00
Director of Community Services	1.00	1.00	1.00
Director of Public Affairs and	1.00	1.00	1.00
Director of Public Safety/Chief of Police	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00
Manager, Advance Planning	1.00	1.00	1.00
Manager, Budget and Business Planning	1.00	1.00	1.00
Manager, Building & Safety/CBO	1.00	1.00	1.00
Manager, Business Services	1.00	0.00	0.00
Manager, Community Services	3.00	3.00	3.00
Manager, Engineering Services	0.00	1.00	1.00
Manager, Facilities Maintenance	0.00	0.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Manager, Great Park Corporation	6.00	3.00	0.00
Manager, Great Park/City Real	0.00	0.00	1.00
Manager, Housing and Redevelopment	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Manager, Public Services	2.00	1.00	1.00
Manager, Transit and Transportation	1.00	1.00	0.00
Police Commander	3.00	3.00	3.00
Police Lieutenant	8.00	8.00	8.00
Special Assistant to the Chief of Police	1.00	1.00	1.00
TOTAL MANAGEMENT:	48.00	45.00	42.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
<u>Exempt/Administrative</u>			
Accountant	1.00	1.00	1.00
Administrative Coordinator	5.00	5.00	5.00
Animal Care Administrator	1.00	0.00	0.00
Animal Care Center Supervisor	1.00	1.00	1.00
Animal Services Supervisor	1.00	1.00	1.00
Applications/Programmer Analyst	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
Assistant City Clerk	0.00	0.00	1.00
Associate Engineer	6.00	5.00	5.00
Associate Plan Check Engineer	1.00	1.00	2.00
Board Services Assistant/Clerk, OCGP	1.00	0.00	0.00
Budget Officer	1.00	2.00	2.00
Building Inspection Supervisor	4.00	4.00	4.00
Business Administrator	0.00	1.00	1.00
Business Services Administrator	1.00	1.00	1.00
Buyer	0.00	1.00	1.00
City Engineer	1.00	1.00	1.00
Code Enforcement Supervisor	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Community Services Superintendent	5.00	5.00	5.00
Community Services Supervisor	13.00	14.00	14.00
Construction Inspection Supervisor	1.00	1.00	1.00
Crime Analyst	2.00	1.00	1.00
Emergency Management Coordinator	1.00	1.00	1.00
Engineering Geologist	1.00	1.00	1.00
Environmental Programs Administrator	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	4.00	3.00	3.00
Facilities Construction Administrator	1.00	0.00	0.00
Facilities Maintenance Superintendent	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00
Finance Administrator	3.00	2.00	2.00
Fleet Services Superintendent	1.00	1.00	1.00
Fleet Services Supervisor	1.00	1.00	1.00
FOR Families Specialist	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Great Park/City Re Est Admin	0.00	0.00	1.00
Human Resources Administrator	2.00	2.00	2.00
Human Resources Analyst I	0.00	1.00	1.00
Human Resources Analyst II	1.00	1.00	1.00
Information Technology Administrator	1.00	1.00	1.00
Landscape Maintenance Superintendent	1.00	1.00	1.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
<u>Exempt/Administrative (continued)</u>			
Landscape Maintenance Supervisor	3.00	5.00	5.00
Management Analyst I	5.00	5.00	6.00
Management Analyst II	3.00	5.00	3.00
Media Services Coordinator	1.00	0.00	0.00
Municipal Records Administrator	1.00	1.00	1.00
Payroll Supervisor	0.00	1.00	1.00
Permit Services Supervisor	1.00	1.00	1.00
Principal Plan Check Engineer	2.00	2.00	2.00
Principal Planner	6.00	5.00	6.00
Project Development Administrator	3.00	3.00	3.00
Public Information Officer	1.00	1.00	1.00
Public Safety Records Supervisor	1.00	1.00	1.00
Public Safety Technology Analyst	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	0.00
Purchasing/Contracts Administrator	0.00	0.00	1.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Right-of-Way Administrator	1.00	1.00	1.00
Risk Management Administrator	1.00	1.00	1.00
Senior Accountant	4.00	4.00	4.00
Senior Buyer	3.00	2.00	0.00
Senior Buyer/Contracts Coordinator	0.00	0.00	2.00
Senior Civil Engineer	6.00	6.00	6.00
Senior GIS Analyst	2.00	2.00	2.00
Senior Human Resources Analyst	0.00	1.00	1.00
Senior Management Analyst	12.00	11.00	12.00
Senior Media Services Coordinator	2.00	2.00	2.00
Senior Plan Check Engineer	4.00	6.00	6.00
Senior Planner	13.00	13.00	13.00
Senior Project Manager	8.00	8.00	7.00
Senior Transportation Analyst	8.00	8.00	7.00
Senior Transportation Engineer	2.00	2.00	2.00
Social Services Supervisor/Counselor	1.00	1.00	1.00
Special Programs Administrator	1.00	1.00	1.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	3.00	3.00	3.00
Supervising Information Specialist	1.00	1.00	1.00
Supervising Traffic Systems Specialist	1.00	2.00	2.00
Supervising Transportation Analyst	1.00	1.00	2.00
Supervisor of Accounting Services	2.00	1.00	1.00
Transit Programs Administrator	1.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Water Quality Administrator	1.00	1.00	1.00
TOTAL EXEMPT/ADMINISTRATIVE:	182.00	184.00	187.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
Hourly			
Accounting Technician	3.00	4.00	4.00
Administrative Aide	4.00	3.00	2.00
Administrative Secretary	21.00	21.00	20.00
Animal Services Officer	3.00	4.00	4.00
Aquatics Coordinator	2.00	2.00	2.00
Armorer	1.00	1.00	1.00
Assistant Engineer	2.00	1.00	1.00
Assistant Planner	1.00	0.00	0.00
Assistant Transportation Analyst	1.00	0.00	0.00
Associate Planner	7.00	7.00	7.00
Associate Transportation Analyst	1.00	2.00	2.00
Civilian Investigator I	2.00	2.00	3.00
Civilian Investigator II	6.00	6.00	6.00
Community Services Program Coordinator	20.00	21.00	27.00
Community Services Specialist	15.00	16.00	16.00
Construction Inspector	2.00	1.00	1.00
Deputy City Clerk I	1.00	0.00	0.00
Deputy City Clerk II	2.00	2.00	1.00
Disability Services Coordinator	1.00	1.00	0.00
Duplicating Technician	1.00	1.00	1.00
Engineering Technician	3.00	3.00	3.00
Equipment Mechanic	1.00	0.00	0.00
Equipment Operator I	5.00	5.00	5.00
Equipment Operator II	2.00	2.00	2.00
Exhibition Coordinator	1.00	0.00	0.00
Facilities Maintenance Specialist	3.00	4.00	4.00
Facilities Maintenance Technician	8.00	7.00	7.00
Facilities Reservation Coordinator	2.00	2.00	1.00
Food Services Specialist	1.00	1.00	0.00
Forensic Specialist I	1.00	1.00	1.00
Forensic Specialist II	3.00	3.00	3.00
Forensic Supervisor	1.00	1.00	1.00
GIS Analyst	0.00	1.00	1.00
GIS Applications Specialist	1.00	0.00	0.00
HRIS Specialist	2.00	2.00	1.00
Information Specialist	5.00	5.00	5.00
Landscape Contract Specialist	3.00	2.00	2.00
Landscape Maintenance Specialist	5.00	7.00	7.00
Landscape Maintenance Technician	3.00	2.00	2.00
Lead Accounting Technician	1.00	1.00	1.00
Lead Facilities Maintenance Technician	3.00	3.00	3.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
Hourly (continued)			
Lead Landscape Maintenance Technician	6.00	5.00	5.00
Lead Mail Coordinator	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Lead Street Maintenance Technician	7.00	7.00	7.00
License Specialist	4.00	4.00	4.00
Mail Coordinator	1.00	1.00	1.00
Master Facilities Maintenance Specialist	2.00	2.00	2.00
Media Services Specialist	2.00	2.00	2.00
Office Specialist	1.00	2.00	2.00
Para-Transit Driver	4.00	4.00	4.00
Payroll Specialist	0.00	0.00	1.00
Permit Specialist I	4.00	3.00	4.00
Permit Specialist II	1.00	2.00	2.00
Plans Examiner	2.00	2.00	2.00
Police Officer	164.00	167.00	170.00
Police Sergeant	28.00	29.00	29.00
Program Assistant	11.00	11.00	11.00
Program Specialist	12.00	13.00	13.00
Property & Evidence Specialist I	1.00	1.00	1.00
Property & Evidence Specialist II	1.00	1.00	1.00
Public Safety Assistant	5.00	5.00	5.00
Public Safety Dispatcher I	3.00	2.00	3.00
Public Safety Dispatcher II	12.00	13.00	12.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Public Safety Records Specialist	7.00	7.00	7.00
Registered Veterinarian Technician	1.00	1.00	1.00
Senior Accounting Technician	6.00	5.00	5.00
Senior Animal Care Specialist	3.00	3.00	3.00
Senior Animal Services Officer	2.00	1.00	1.00
Senior Building Inspector	13.00	14.00	18.00
Senior Code Enforcement Inspector	3.00	3.00	3.00
Senior Construction Inspector	7.00	8.00	8.00
Senior Crime Analyst	0.00	1.00	1.00
Senior Equipment Mechanic	3.00	4.00	4.00
Senior Office Specialist	8.00	7.00	6.00
Senior Permit Specialist	3.00	2.00	2.00
Senior Public Safety Assistant	3.00	3.00	4.00
Senior Vehicle Installation Technician	1.00	1.00	1.00
Street Maintenance Specialist	4.00	4.00	4.00
Street Maintenance Technician	6.00	7.00	7.00
Supervising Public Safety Dispatcher	4.00	4.00	5.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
Hourly (continued)			
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	2.00	2.00
Traffic Systems Technician	2.00	2.00	2.00
Transit Program Dispatcher	1.00	1.00	1.00
Vehicle Installation Technician	1.00	1.00	1.00
TOTAL HOURLY:	506.00	509.00	519.00
TOTAL - FULL-TIME FUNDED PERSONNEL:	736.00	738.00	748.00

Personnel and Staffing

Full-Time Personnel by Classification

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Budget Summary

General Fund Summary

Budget at a Glance

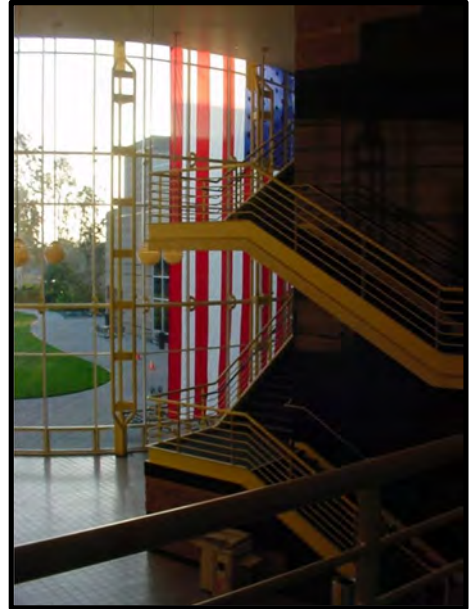
Introduction

The City's Budget consists of three major components: its General Fund Budget (general operations), Capital Improvement Program (CIP) Budget, and Special Funds Budget.

The General Fund Budget is the City's fiscal operating blueprint. The FY 2014-15 General Fund operating budget is based on resource projections of \$157,090,919. Departmental operating expenditures and transfers-out are budgeted at \$157,090,919.

The 2014-15 operating budget continues the City's commitment to fiscal responsibility and effective management. Next year's inflation adjusted appropriations, as budgeted, are down slightly to \$618 per capita, compared to the current year budget of \$623 per capita. Furthermore, the budget is balanced without the use of contingency reserve funding while concentrating resources on two of the community's key priorities: education and public safety. In accordance with the "Support Our Schools Initiative" (Measure BB), approved by Irvine voters in November 2012, next year's budget includes \$4.0 million of direct cash support for local schools. Indirect support is additionally provided including crossing guards, school resource officers and other services. Next year's budget also appropriates new funding to hire three new police officers, increasing the City's total sworn contingent to 212 personnel. The addition of three civilian positions in the Public Safety department is also proposed: a Supervising Public Safety Dispatcher, Civilian Investigator and a Senior Public Safety Assistant. Additionally, resources are budgeted to maintain expanding infrastructure including the anticipated opening of Trabuco Community Park next year. Community awards and grants to the Barclay Theater, Legal Aid Society, Discovery Science Center and the Orange County Human Relations Council are maintained at the same level as the previous year.

Revenue projections are based on the most current economic data available and budgeted appropriations reflect ongoing efforts to achieve efficiencies. Each City department has carefully evaluated its expenditures, seeking to maintain services while reducing costs wherever feasible. Contingencies traditionally built into the operating budget as a means of accounting for unexpected needs has been reduced to the most basic level or eliminated entirely. The assumed vacancy rate in budgeting salary and benefit costs for non-sworn personnel was increased from 3% to 4% next year, more closely matching the City's historical experience. At the end of the year the City expects to have a balance of approximately \$23.3 million in its Contingency Reserve Fund as a buttress against unexpected events and future economic uncertainty. This reserve equates to 14.8% of the City's proposed budget. The City expects to finish the current fiscal year with a surplus that can be used by the City Council at the end of the year to make progress towards its recently established goal of increasing the City's Contingency Reserve Fund balance to 20% over three years, with two years remaining to meet this goal.



Budget Summary

General Fund Summary

The CIP Budget details the acquisition or construction of major capital facilities, infrastructure or equipment. The CIP Budget is used to account for the receipt and disbursement of funds for specific project related purposes that often span more than one year. Special Funds budgets are used to account for the receipt and disbursement of funds restricted by law or administered for specific purposes. The CIP and Special Funds budgets are detailed in later sections of this document.

A financial summary of the City's General and Special Funds is provided on the following pages.

Departmental Summaries

City Manager's Office

The City Manager's Office provides legislative support, policy implementation, City Clerk, budget and strategic planning, elections, communication services, international and multicultural affairs, major capital improvement investments, and legal services. In addition, the City Manager's Office provides leadership for the City's operational departments. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$7,770,605 and revenues of \$36,500. The budget provides for a total of full-time employees funded by both the General Fund and Special Funds.

Administrative Services

The Administrative Services Department includes human resources, risk management, payroll, budget and strategic planning, fiscal services, purchasing, and information technology services. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$6,556,942 and revenues of \$345,446. The budget provides for a total of full-time employees funded by both the General Fund and Special Funds.

Community Development

The Community Development Department provides services that ensure community values and standards are reflected in the physical environment. The Planning and Development Services Divisions provide a full range of planning services including land use planning, general plan amendments, development case processing, redevelopment plan implementation, and environment programs administration. The Building and Safety Division provides permit issuance, plan review, and building inspection services. Code enforcement and GIS mapping services ensure that the built environment complies with adopted codes and meets the needs of Irvine citizens. The Housing Division works to provide a full spectrum of housing options and manages the City of Irvine Community Land Trust. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$11,153,778 and revenues of \$417,800. The budget provides for a total of full-time employees funded by both the General Fund and Special Funds.

Community Services

The Community Services Department is responsible for the operation of the City's Community Services programs. Recreation and other programs are conducted at two senior centers, fine arts center, multiple community and neighborhood parks, a nature center, two aquatics facilities, and an animal care center. The department is also responsible for the operations of the City's

Budget Summary

General Fund Summary

open space habitats, and a rustic campground at Bommer Canyon. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$29,405,635 and revenues of \$12,370,941. The budget provides for a total of full-time employees funded by both the General Fund and Special Funds.

Public Safety

The Public Safety Department is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$64,174,979 and revenues of \$3,916,227. The budget provides for a total of full-time employees.

Public Works

The Public Works Department is responsible for developing, building and maintaining the City's public infrastructure and facilities through the application of timely, cost-effective and quality services to the Irvine community. Key services include transportation planning, signal operations, street, landscape and facility maintenance, engineering, fleet services, and capital improvement project administration and inspection. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$23,816,677 and revenues of \$748,801. The budget provides for a total of full-time positions funded by both the General Fund and Special Funds.

Non-Departmental

The Non-Departmental operating budget encompasses Hotel Improvement District (HID) pass-through payments to the Irvine Chamber of Commerce, financial support for community organizations including the Barclay Theater, Legal Aid Society, Discovery Science Center and the Orange County Human Relations Council, citywide taxes and assessments, sales tax and property tax audits and payments for recovered revenues, and also special situations not related to a specific department. No staff is budgeted in the Non-Departmental operating budget. The department's General Fund expenditures are \$3,374,313.

Budget Summary

General Fund Summary

General Fund Resources

General Fund resources total \$157,090,919 including transfers-in of \$3,022,508 to offset the cost of City overhead support for development related activities in Special Funds and \$100,000 from the Orange County Great Park (OCGP) to reimburse the General Fund for the time that City Council Executive Assistants work on OCGP matters. Please see the following Resources table for detailed information.

RESOURCES

	FY 2012-13 Actual	FY 2013-14 Adjusted	FY 2014-15 Adopted
Revenues			
Sales Tax	\$51,064,938	\$54,056,000	\$56,878,000
Property Tax	44,337,826	\$45,565,000	\$48,835,000
Vehicle License Fees	114,688	\$115,000	\$100,000
Hotel Tax	9,005,045	\$9,358,000	\$9,999,251
Franchise Tax	7,905,947	\$8,117,000	\$8,595,000
Program and Service Fees	8,427,294	\$8,802,900	\$9,753,977
Utility Users Tax	4,008,416	\$4,004,000	\$4,578,000
Fines & Forfeitures	1,779,837	\$1,898,500	\$1,826,033
Development/Inspection Fees	260,127	\$281,500	\$332,728
Documentary Transfer Tax	2,403,524	\$2,145,000	\$3,500,000
Licenses & Permits	1,213,607	\$1,225,000	\$1,218,000
Miscellaneous	2,663,015	\$937,480	\$1,011,010
Fees for Services	1,783,268	\$1,649,151	\$1,745,308
Revenue From Other Agencies	846,890	\$1,639,692	\$3,096,291
Assessment Revenue (HID)	2,251,261	\$2,340,000	\$2,499,813
Sub-Total General Fund Revenue	\$138,065,683	\$142,134,223	\$153,968,411
General Fund Transfers-In (From)			
Fund 005 (Overhead)	\$446,042	\$503,323	\$518,731
Fund 024 (Overhead)	1,178,827	\$1,503,650	\$2,007,437
Fund 027 (Overhead)	310,416	\$409,460	\$496,340
Fund 130 - AQMD	129,185	\$0	\$0
Fund 143 - Public Safety Grants	0	\$0	\$0
Fund 180 - OCGP (CC Aides)	100,000	\$100,000	\$100,000
Fund 254 - Project Close Outs	1,048,633	\$0	\$0
Fund 260 - Project Close Outs	9,692	\$7,441	\$0
Fund 281 - Fee-District Fund Closure	3,719,021	\$0	\$0
Sub-Total GF Transfers-In	\$6,941,816	\$2,523,874	\$3,122,508
TOTAL GENERAL FUND RESOURCES	\$145,007,499	\$144,658,097	\$157,090,919

Budget Summary

General Fund Summary

General Fund Expenditures

General Fund budgeted expenditures are \$157,090,919. The budget includes a transfer of \$4.0 million to the City's Educational Partnership Fund in accordance with the "Support Our Schools Initiative" (Measure BB) approved by Irvine voters in November 2012. This is the second year of the three year financial support program ratified by the voters. In addition, the budget includes a transfer of \$6.8 million to the Landscape, Lighting and Park Maintenance (LLPM) fund. The cost for these activities are now entirely accounted for within the LLPM fund, rather than split between the General Fund and the LLPM as in prior years. The projected year-end balance of the City's Contingency Reserve Fund is 14.8% of budgeted appropriations not including additional funding expected to be designated for reserves by the City Council during year-end closeout in November. As of the time of this writing, the City projects a General Fund year-end balance of approximately \$8 million.

APPROPRIATIONS

	<i>FY 2012-13 Actual</i>	<i>FY 2013-14 Adjusted</i>	<i>FY 2014-15 Adopted</i>
<u>Operating Appropriations</u>			
City Manager's Office	\$6,499,636	\$7,191,174	\$7,770,605
Administrative Services	5,413,040	6,057,586	6,556,942
Community Development	8,971,825	10,467,542	11,153,778
Community Services	25,604,105	27,177,588	29,405,635
Public Safety	57,185,375	60,577,116	64,174,979
Public Works	27,997,376	29,151,065	23,816,677
Non-Departmental	3,078,244	3,279,750	3,374,313
<i>Total Operating Appropriations</i>	\$134,749,601	\$143,901,821	\$146,252,929
<u>Operating Transfers-Out (To)</u>			
Asset Management Plan Fund	\$0	\$4,000,000	\$0
Technology Fund	350,000	0	0
Shuttle Fund	167,895	0	0
Educational Partnership Fund	531,200	4,000,000	4,000,000
Contingency Reserve	474,000	2,415,463	0
Insurance Fund	2,355,495	0	0
Capital Improvement	70,000	0	0
Infrastructure & Rehabilitation Fund	3,100,000	2,000,000	0
Landscape, Lighting and Park Maint	0	0	6,837,990
<i>Total Operating Transfers-Out</i>	\$7,048,590	\$12,415,463	\$10,837,990
TOTAL APPROPRIATIONS	\$141,798,191	\$156,317,284	\$157,090,919

AVAILABLE FOR ALLOCATION OR RESERVES	\$0
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PROJECTED CONTINGENCY RESERVE FUND (AT YEAR END)	\$23,285,079
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Percent of GF operations	14.8%
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Budget Summary

General Fund Summary

General Fund Summary

The graphs on the following pages provide information regarding the City's historical and projected per capita General Fund expenditures; General Fund revenues and transfers-in by department and budget category; General Fund operating expenditures and transfers-out by department and budget category; total resources and appropriations; detailed summary for all funds; and three year comparisons of revenues and expenditures for all funds.

PER CAPITA EXPENDITURES

Next year's per capita costs as budgeted are down to \$618, compared to the current year, after adjusting for population growth and inflation.

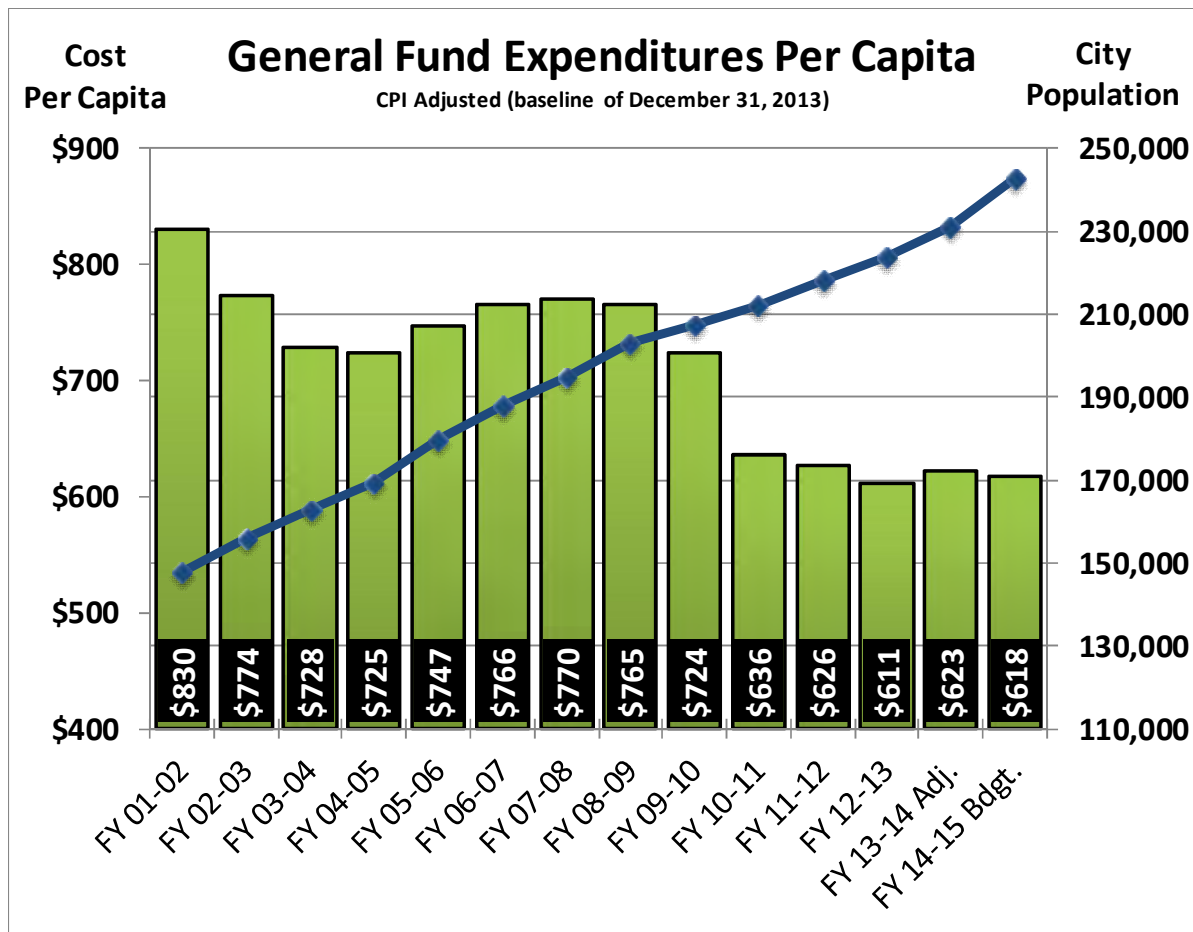


Chart Notes

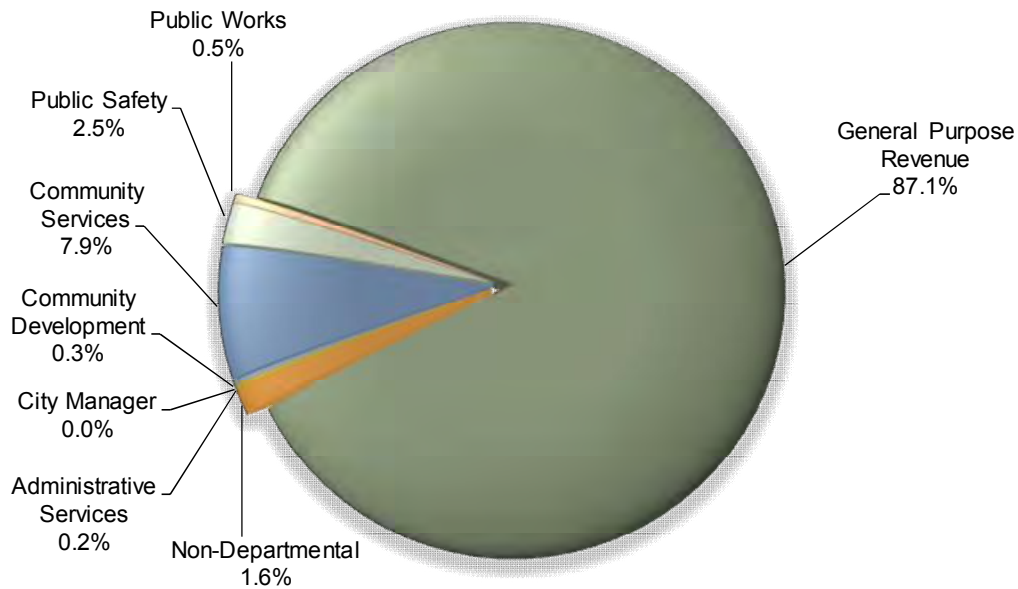
- The chart is presented from the perspective of December 2013 in inflation adjusted terms. Inflation for FY 2014-15 is projected at 2.1% (source: Chapman University economic forecast).
- Expenditures exclude transfers-out to other funds, except for the new Lighting, Landscape and Park Maintenance Fund transfer, to enhance comparability between fiscal years.
- Population data is reported by the California Department of Finance (DOF) as of January 1 of each year (FY 2013-14 uses the January 1, 2013 population figure). Population for 2014-15 is 242,651, as reported by the DOF for January 1, 2014.

Budget Summary

General Fund Summary

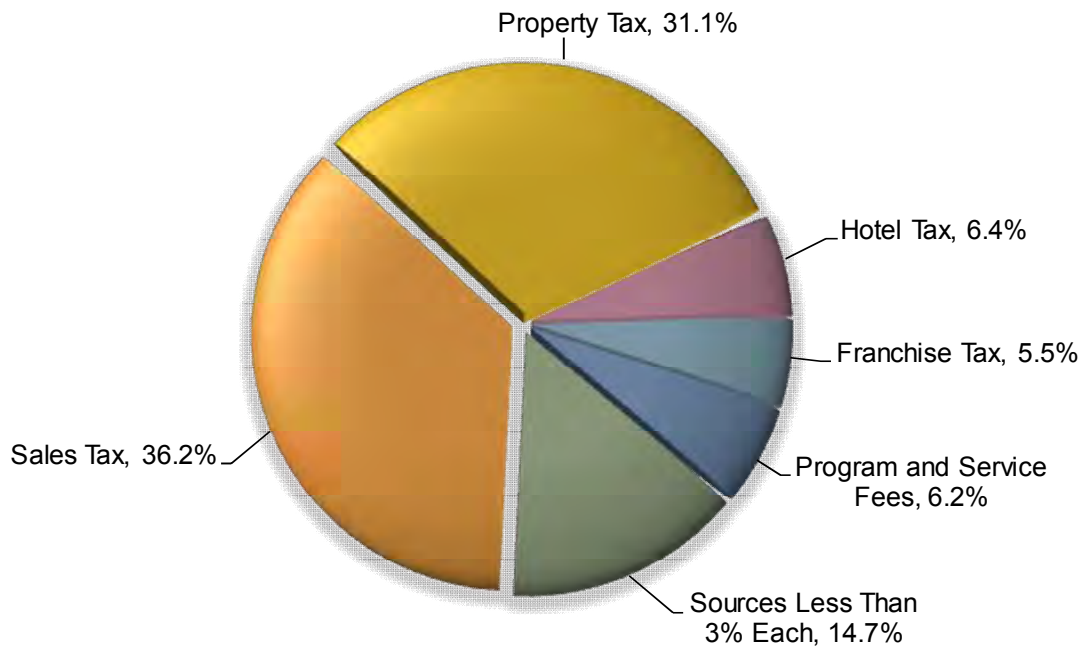
OPERATING REVENUES & TRANSFERS-IN: \$157,090,919

By Department:



Note: may not add to 100% due to rounding.

By Budget Category:

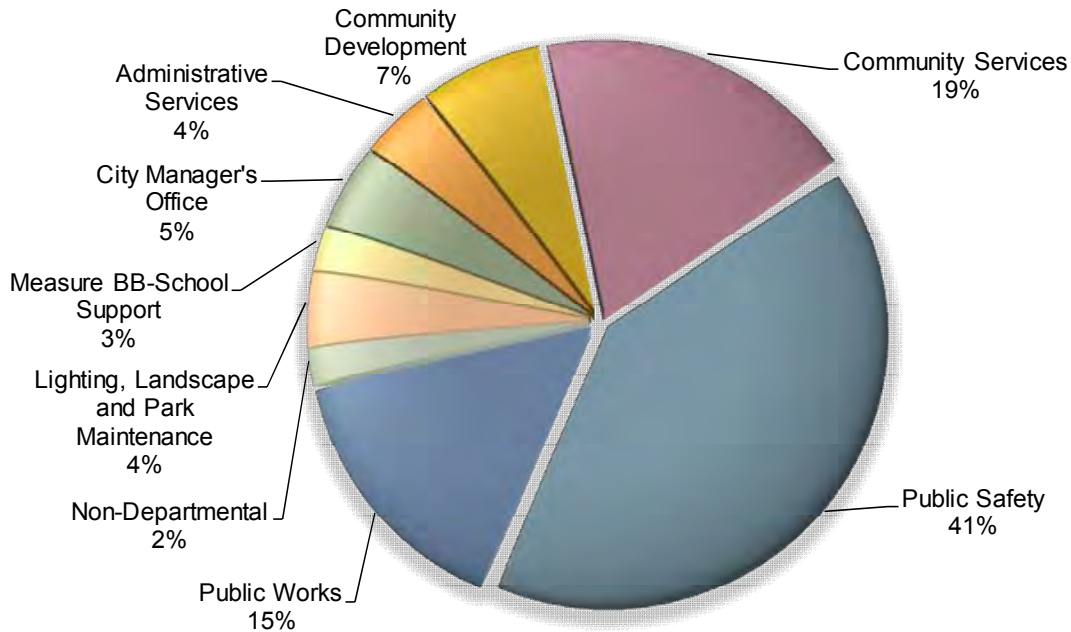


Budget Summary

General Fund Summary

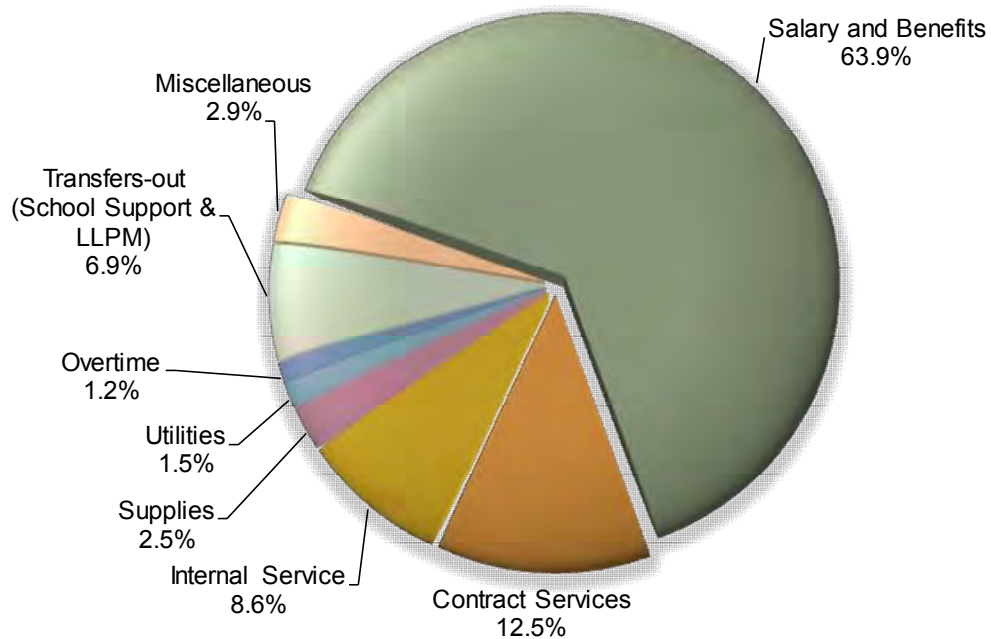
OPERATING EXPENDITURES & TRANSFERS-OUT: \$157,090,919

By Department:



By Budget Category:

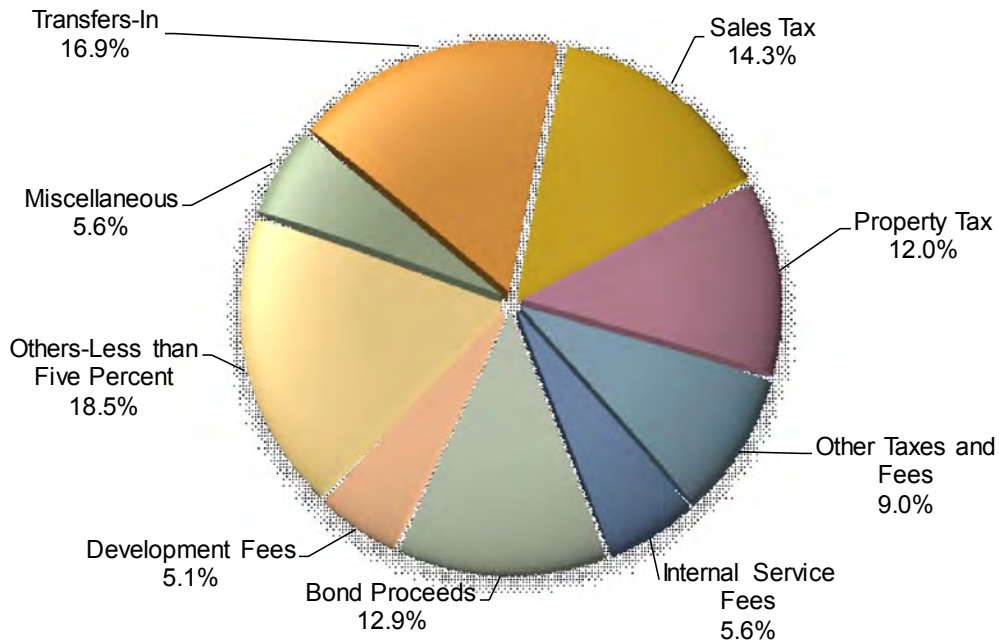
Note: may not add to 100% due to rounding



Budget Summary

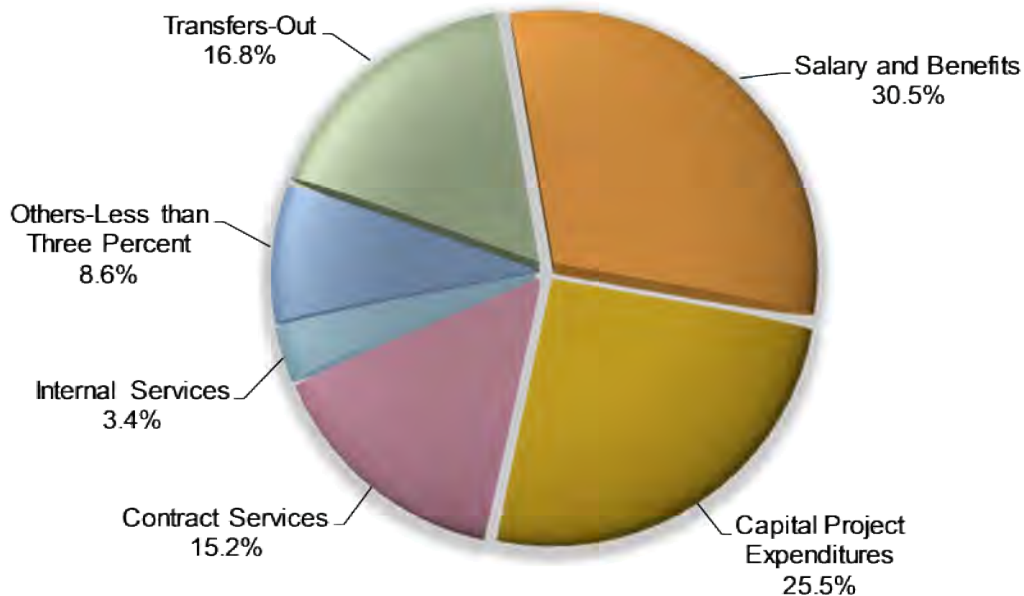
Major Funds¹- Summary by Budget Category

TOTAL RESOURCES (Including Transfers-In): \$426,312,704



Note: may not add to 100% due to rounding

TOTAL APPROPRIATIONS (Including Transfers-Out): \$430,135,525



Budget Summary

Major Funds¹- Summary by Budget Category

GENERAL FUND (FUND #001)

BUDGET CATEGORY	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ADOPTED
REVENUES			
ASSESSMENT REVENUE	\$2,251,261	\$2,290,000	\$2,499,813
DEVELOPMENT FEES	260,127	365,000	332,728
DOCUMENTARY TRANSFER TAX	2,403,524	3,250,000	3,500,000
FEES FOR SERVICES	1,783,268	1,665,000	1,745,308
FINES & FORFEITURES	1,779,837	1,758,000	1,826,033
FRANCHISE TAX	7,905,947	8,361,000	8,595,000
HOTEL TAX	9,005,045	9,160,000	9,999,251
LICENSES & PERMITS	1,213,607	1,249,000	1,218,000
MISCELLANEOUS REVENUES	2,663,015	1,300,000	1,011,010
MOTOR VEHICLE IN-LIEU REVENUES	114,688	98,000	100,000
PROGRAM AND SERVICE FEES	8,427,294	9,359,000	9,753,977
PROPERTY TAX	44,337,825	46,510,000	48,835,000
REVENUE FROM OTHER AGENCIES	846,890	1,964,000	3,096,291
SALES TAX	51,064,938	55,117,000	56,878,000
UTILITY USERS TAX	4,008,416	4,347,000	4,578,000
SUB-TOTAL REVENUE	138,065,683	146,793,000	153,968,411
TRANSFERS-IN	6,941,816	2,873,025	3,122,508
TOTAL RESOURCES	145,007,499	149,666,025	157,090,919
EXPENDITURES			
CAPITAL EQUIPMENT	\$146,497	\$109,000	\$139,000
CONTRACT SERVICES	16,797,084	17,153,000	19,564,189
INTERNAL SERVICE	11,681,106	12,414,000	13,533,959
LESS COST ALLOCATED	-240,506	-258,000	-225,000
MISCELLANEOUS	2,905,748	2,616,000	2,900,238
OVERTIME SALARIES	2,337,928	2,572,000	1,908,753
REPAIRS & MAINTENANCE	581,022	709,000	773,040
SALARY & BENEFITS	92,665,993	97,960,000	100,394,425
SUPPLIES	3,670,711	3,579,000	3,993,238
TRAINING/BUS EXPENSE	708,496	811,000	893,484
UTILITIES	3,495,521	3,821,000	2,377,603
SUB-TOTAL APPROPRIATIONS	\$134,749,601	141,486,000	146,252,929
TRANSFERS-OUT	7,048,590	12,415,463	10,837,990
TOTAL EXPENDITURES	\$141,798,191	153,901,463	157,090,919
NET INCREASE (DECREASE) IN FUND BALANCE	\$3,209,308	(\$4,235,438)	\$0
BEGINNING BALANCE - JULY 1	\$9,311,114	\$12,520,422	\$8,284,984
ENDING BALANCE - JUNE 30	\$12,520,422	\$8,284,984 ²	\$8,284,984

¹ A "Major Fund" is typically defined for the purpose of this presentation as a fund with more than 10% of total budgeted resources or expenditures in the budget year. The City's only qualifying funds this year, though, are the General Fund and the Great Park Community Facilities District 2013-13 (Fund #204). To provide expanded information, other funds of interest and importance to the City are included in the presentation. The additional funds presented in the following pages include: the City's Contingency Reserve Fund (Fund #006), Asset Management Plan Fund (Fund #002) and the Orange County Great Park Operational Fund (Fund #180).

² As of the time of this writing, a FY 2013-14 General Fund year-end fund balance of approximately \$8 million is projected for the end of the year resulting from estimated expenditure savings and the outperformance of revenue estimates. The final number will be known at the closeout in November.

Budget Summary

Major Funds¹- Summary by Budget Category

CONTINGENCY RESERVE FUND (FUND #006)

BUDGET CATEGORY	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ADOPTED
REVENUES			
MISCELLANEOUS REVENUES	-\$12,086	\$117,349	\$172,251
SUB-TOTAL REVENUE	-12,086	117,349	172,251
TRANSFERS-IN	474,000	2,415,463	0
TOTAL RESOURCES	\$461,914	\$2,532,812	\$172,251
EXPENDITURES			
SUB-TOTAL APPROPRIATIONS	\$0	\$0	\$0
TRANSFERS-OUT	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$461,914	\$2,532,812	\$172,251
BEGINNING BALANCE - JULY 1	\$20,118,102	\$20,580,016	\$23,112,828
ENDING BALANCE - JUNE 30	\$20,580,016	\$23,112,828	\$23,285,079 ³

³ The projected Contingency Fund balance at the end of FY 2014-15 represents approximately 14.8% of the proposed General Fund operating budget. This projection, however, does not include additional funds that can be designated for reserves by the City Council at the upcoming year-end close out in November. As of the time of this writing, the City is estimating an available year-end fund balance of approximately \$8 million, most of which could be designated to supplement the City's reserves. The City Council has established a goal of bringing its reserve fund to 20% of its adopted General Fund appropriations budget in three years, by the close-out of FY 2014-15.

Budget Summary

Major Funds¹- Summary by Budget Category

ASSET MANAGEMENT PLAN FUND⁴ (FUND #002)

BUDGET CATEGORY	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ADOPTED
REVENUES			
MISCELLANEOUS REVENUES	-165,984	299,928	379,380
SUB-TOTAL REVENUE²	-\$165,984	299,928	379,380
TRANSFERS-IN	0	4,000,000	0
TOTAL RESOURCES	-\$165,984	4,299,928	379,380
EXPENDITURES			
SALARY & BENEFITS	5,000,000	8,000,000	5,000,000
SUB-TOTAL APPROPRIATIONS	\$5,000,000	\$8,000,000	\$5,000,000
TRANSFERS-OUT	917,012	574,000	339,818
TOTAL EXPENDITURES	\$5,917,012	\$8,574,000	\$5,339,818
NET INCREASE (DECREASE) IN FUND BALANCE	(\$6,082,996)	(\$4,274,072)	(\$4,960,438)
BEGINNING BALANCE - JULY 1	\$68,150,944	\$62,067,948	\$57,793,876
ENDING BALANCE - JUNE 30	\$62,067,948	\$57,793,876	\$52,833,438

⁴ The City's Asset Management Plan (AMP) fund is a reserve fund that has long served as a funding source for rehabilitation of the City's infrastructure, been available as a financial reserve in case of a natural disaster or other emergency, provided a source for internal loans and liquidity and has been available to serve as collateral for City debt issues. On June 25, 2013, the City Council additionally adopted a plan to utilize \$5 million per year from the AMP for 10 years for the purpose of accelerating pay-down of the City's unfunded pension plan liability. With the accelerated payment plan, savings resulting from lower pension rates will be used to repay the AMP over time. The City Council will be asked to authorize FY 2013-14 and FY 2014-15 contributions from the AMP as part of the upcoming budget adoption process. In advance of this, however, the \$5 million annual contributions for FY 2013-14 and FY 2014-15 are included in the budget projections. Since adoption of the City Council's plan, \$8 million to-date has been used to accelerate payment of the City's unfunded pension liability (\$5 million from the AMP and \$3 million from a General Fund surplus at the close-out of FY 2012-13). Another \$10 million is projected to be contributed through the end of FY 2014-15. \$1 million has already been repaid to the AMP from the FY 2012-13 General Fund close-out surplus.

Budget Summary

Major Funds¹- Summary by Budget Category

ORANGE COUNTY GREAT PARK (FUND #180)

BUDGET CATEGORY	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ADOPTED
REVENUES			
FEES FOR SERVICES	\$722,451	\$698,110	\$200,000
MISCELLANEOUS REVENUES	14,843,921	16,158,338	18,453,616
PROGRAM AND SERVICE FEES	475,859	578,200	452,200
REVENUE FROM OTHER AGENCIES	137,832	1,033,772	200,000
SUB-TOTAL REVENUE³	\$16,902,514	\$18,468,420	\$19,305,816
TRANSFERS-IN	0	0	826,361
TOTAL RESOURCES	\$16,902,514	\$18,468,420	\$20,132,177
EXPENDITURES			
CAPITAL EQUIPMENT	\$216,220	\$407,806	\$77,000
CIP EXPENDITURES	\$0	\$175	\$0
CONTRACT SERVICES	8,583,692	8,516,668	7,732,890
INTERNAL SERVICE	475,735	500,307	366,491
LESS COST ALLOCATED	-8,181	-270	0
MISCELLANEOUS	116,084	207,107	149,000
OVERTIME SALARIES	37,019	30,092	49,330
REPAIRS & MAINTENANCE	\$14	\$0	\$0
SALARY & BENEFITS	4,659,669	3,476,457	4,114,852
SUPPLIES	572,047	420,566	519,050
TRAINING/BUS EXPENSE	59,378	5,294	44,525
UTILITIES	132,944	407,827	475,000
SUB-TOTAL APPROPRIATIONS	\$14,858,349	\$13,972,029	\$13,528,138
TRANSFERS-OUT	160,000	827,000	2,400,000
TOTAL EXPENDITURES	\$15,018,349	\$14,799,029	\$15,928,138
NET INCREASE (DECREASE) IN FUND BALANCE	\$1,884,165	\$3,669,391	\$4,204,039
BEGINNING BALANCE - JULY 1	\$162,230,224	\$163,391,938	\$167,061,329
ENDING BALANCE - JUNE 30	\$163,391,938 ⁵	\$167,061,329 ⁵	\$171,265,368 ⁵

⁵ The ending fund balance of the Orange County Great Park operating fund for each of the three years of the presentation includes reserves for the loan principal receivable from the former Redevelopment Agency and a partial interest payment that is pending review under the Redevelopment Dissolution Act. Excluding those reserves, actual available fund balance at the close of FY 2012-13 was nearly \$24 million and is projected to reach almost \$28 million at the end of FY 2013-14 and \$31 million at the end of FY 2014-15. In addition, a \$932,000 RAMP reserve (Great Park Rehabilitation Reserve) is projected to be funded by the end of next year, which can be used for future infrastructure maintenance and rehabilitation at the Great Park. This reserve will grow over time as it is earmarked 5% of annual undesignated revenues.

Great Park Fund expenditures in FY 2013-14 are estimated to be \$14.8 million, down significantly from the \$26.6 million budget.

Budget Summary

Major Funds¹- Summary by Budget Category

GREAT PARK COMMUNITY FACILITIES DISTRICT 2013-3 (FUND #204)

BUDGET CATEGORY	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ADOPTED
REVENUES			
BOND PROCEEDS	\$0	\$0	\$55,000,000
CAPITAL CONTRIBUTIONS	0	0	0
MISCELLANEOUS REVENUES	99,990	400,005	23,571
<i>SUB-TOTAL REVENUE</i>	\$99,990	\$400,005	\$55,023,571
TRANSFERS-IN	0	0	0
<i>TOTAL RESOURCES</i>	\$99,990	\$400,005	\$55,023,571
EXPENDITURES			
ALLOC COSTS FROM	\$0		
CIP EXPENDITURES	57,124	192,594	45,508,521
SALARY & BENEFITS	25,240	109,763	79,843
<i>SUB-TOTAL APPROPRIATIONS</i>	\$82,364	\$302,357	\$45,588,364
TRANSFERS-OUT	0	0	0
<i>TOTAL EXPENDITURES</i>	\$82,364	\$302,357	\$45,588,364
NET INCREASE (DECREASE) IN FUND BALANCE	\$17,626	\$97,648	\$9,435,207
BEGINNING BALANCE - JULY 1	\$0	\$17,626	\$115,274
ENDING BALANCE - JUNE 30	\$17,626	\$115,274	\$9,550,481⁶

⁶ Fund balance is projected to increase in the Great Park Community Facilities District 2013-3 fund due to a new bond issuance.

Budget Summary

Major Funds¹- Summary by Budget Category

ALL OTHER FUNDS

BUDGET CATEGORY	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ADOPTED
REVENUES			
ASSESSMENT REVENUE	\$6,015,189	\$6,189,921	\$6,423,345
BOND PROCEEDS	31,519,540	25,256,763	0
CAPITAL CONTRIBUTIONS	199,859	68,116	187,000
CIP REVENUE	1,463	2,000	12,254,537
DEVELOPMENT FEES	47,779,149	26,341,373	21,393,296
FEES FOR SERVICES	1,189,075	1,291,856	1,023,721
FRANCHISE TAX	590,801	621,356	640,000
INTERNAL SERVICE FEES&REVENUE	17,088,078	18,708,953	24,001,086
LICENSES & PERMITS	5,163	4,000	3,000
MISCELLANEOUS REVENUES	5,861,088	11,034,486	3,922,323
OTHER TAXES & FEES	21,391,323	34,889,632	38,536,788
PROGRAM AND SERVICE FEES	387,582	595,132	127,000
PROPERTY TAX	2,320,724	2,487,474	2,487,474
REVENUE FROM OTHER AGENCIES	11,508,067	18,761,697	10,361,005
SALES TAX	3,598,286	3,880,000	3,896,560
UTILITY USERS TAX			
SUB-TOTAL REVENUE⁷	\$149,455,387	\$150,132,759	\$125,257,135
TRANSFERS-IN ⁸	28,971,687	31,026,028	68,257,271
TOTAL RESOURCES	\$178,427,074	\$181,158,787	\$193,514,406
EXPENDITURES			
CAPITAL EQUIPMENT	\$2,375,675	\$3,720,962	\$3,711,564
CIP EXPENDITURES	86,289,515	59,908,563	64,111,743
CLAIMS EXPENSE	3,209,515	3,719,204	3,751,220
CONTRACT SERVICES	26,057,377	31,342,721	38,157,321
DEBT & A.D. ADMINISTRATION	3,948,801	2,878,848	493,789
INTERNAL SERVICE	382,967	381,247	871,726
MISCELLANEOUS	4,961,147	214	0
OVERTIME SALARIES	1,149,085	1,544,870	1,540,908
REPAIRS & MAINTENANCE	1,973,417	2,046,914	2,185,850
SALARY & BENEFITS	14,495,751	15,787,253	21,608,800
SUPPLIES	3,755,767	4,216,498	5,678,069
TRAINING/BUS EXPENSE	56,543	87,338	114,561
UTILITIES	3,712,967	4,040,737	5,334,403
SUB-TOTAL APPROPRIATIONS	\$152,368,527	\$129,675,369	\$147,559,954
TRANSFERS-OUT ⁸	32,805,959	26,498,053	58,628,332
TOTAL EXPENDITURES	\$185,174,486	\$156,173,422	\$206,188,286
NET INCREASE (DECREASE) IN FUND BALANCE	(\$6,747,412)	\$24,985,365	(\$12,673,880)
BEGINNING BALANCE - JULY 1	\$367,496,953	\$360,749,541	\$385,734,906
ENDING BALANCE - JUNE 30	\$360,749,541	\$385,734,906	\$373,061,026

⁷ Excludes anticipated future revenue of \$31,670,652 for FY 2012-13 from Special Revenue and Capital Project Funds.

⁸ Transfers-In/Out may not match in prior years due to the closure or reclassification of funds.

Budget Summary

Major Funds¹- Summary by Budget Category

ALL FUNDS COMBINED

BUDGET CATEGORY	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ADOPTED
REVENUES			
ASSESSMENT REVENUE	\$8,266,450	\$8,479,921	\$8,923,158
BOND PROCEEDS	31,519,540	25,256,763	55,000,000
CAPITAL CONTRIBUTIONS	199,859	68,116	187,000
CIP REVENUE	1,463	2,000	12,254,537
DEVELOPMENT FEES	48,039,276	26,706,373	21,726,024
DOCUMENTARY TRANSFER TAX	2,403,524	3,250,000	3,500,000
FEES FOR SERVICES	3,694,794	3,654,966	2,969,029
FINES & FORFEITURES	1,779,837	1,758,000	1,826,033
FRANCHISE TAX	8,496,748	8,982,356	9,235,000
HOTEL TAX	9,005,045	9,160,000	9,999,251
INTERNAL SERVICE FEES&REVENUE	17,088,078	18,708,953	24,001,086
LICENSES & PERMITS	1,218,770	1,253,000	1,221,000
MISCELLANEOUS REVENUES	23,289,944	29,310,106	23,962,151
MOTOR VEHICLE IN-LIEU REVENUES	114,688	98,000	100,000
OTHER REV-RECOVER'D EXPENDITUR	0	0	0
OTHER TAXES & FEES	21,391,323	34,889,632	38,536,788
PROGRAM AND SERVICE FEES	9,290,735	10,532,332	10,333,177
PROPERTY TAX	46,658,549	48,997,474	51,322,474
REVENUE FROM OTHER AGENCIES	12,492,789	21,759,469	13,657,296
SALES TAX	54,663,224	58,997,000	60,774,560
UTILITY USERS TAX	4,008,416	4,347,000	4,578,000
SUB-TOTAL REVENUE¹	\$303,623,053	\$316,211,461	\$354,106,564
TRANSFERS-IN ²	36,387,503	40,314,516	72,206,140
TOTAL RESOURCES	\$340,010,556	\$356,525,977	\$426,312,704

EXPENDITURES			
CAPITAL EQUIPMENT	\$2,738,392	\$4,237,768	\$3,927,564
CIP EXPENDITURES	86,346,639	60,101,332	109,620,264
CLAIMS EXPENSE	3,209,515	3,719,204	3,751,220
CONTRACT SERVICES	51,438,153	57,012,389	65,454,400
DEBT & A.D. ADMINISTRATION	3,948,801	2,878,848	493,789
INTERNAL SERVICE	12,539,808	13,295,554	14,772,176
LESS COST ALLOCATED	-248,687	-258,270	-225,000
MISCELLANEOUS	7,982,979	2,823,321	3,049,238
OVERTIME SALARIES	3,524,032	4,146,962	3,498,991
REPAIRS & MAINTENANCE	2,568,181	2,755,914	2,958,890
SALARY & BENEFITS	116,846,653	125,333,473	131,197,920
SUPPLIES	7,998,525	8,216,064	10,190,357
TRAINING/BUS EXPENSE	824,417	903,632	1,052,570
UTILITIES	7,341,432	8,269,564	8,187,006
SUB-TOTAL APPROPRIATIONS	\$307,058,841	\$293,435,755	\$357,929,385
TRANSFERS-OUT ³	40,931,561	40,314,516	72,206,140
TOTAL EXPENDITURES	\$347,990,402	\$333,750,271	\$430,135,525

NET INCREASE (DECREASE) IN FUND BALANCE	(\$7,979,846)	\$22,775,706	(\$3,822,821)
BEGINNING BALANCE - JULY 1	\$627,307,336	\$619,327,490	\$642,103,196
ENDING BALANCE - JUNE 30	\$619,327,490	\$642,103,196	\$638,280,375

Budget Summary

All Funds

FUND	FY 2014-15 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	8,284,984	153,968,411	3,122,508	100,394,426	45,858,503	10,837,990	8,284,984
002	ASSET MANAGEMENT PLAN FUND	57,793,876	379,380	0	5,000,000	0	339,818	52,833,438
003	COMPENSATED ABSENCES FUND	3,438,924	1,720,962	0	657,756	0	0	4,502,130
004	PAYROLL CLEARING FUND	0	0	0	0	0	0	0
005	DEVELOPMENT SERVICES FUND	1,189,314	3,857,450	0	1,909,026	1,555,000	518,731	1,064,007
006	CONTINGENCY RESERVE FUND	23,112,828	172,251	0	0	0	0	23,285,079
007	SCHOOL SUPPORT FUND	1,944,581	15,144	4,000,000	193,124	5,100,826	0	665,775
008	GREAT PARK PLANNING NLU	0	0	0	0	0	0	0
009	REVENUE CLEARING FUND	0	702,989	0	413,097	289,892	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	6,240,007	22,374	339,818	43,800	580,000	5,795,045	183,354
011	ORANGE COUNTY FIRE AUTHORITY	2,996,308	22,550	0	0	0	0	3,018,858
024	BUILDING AND SAFETY FUND	5,620,447	14,922,654	0	6,974,255	5,075,832	2,007,437	6,485,577
027	DEVELOPMENT ENGINEERING FUND	1,228,065	2,494,841	0	628,866	1,291,500	496,340	1,306,200
	Subtotal	111,849,334	178,279,006	7,462,326	116,214,350	59,751,553	19,995,361	101,629,402

FUND	FY 2014-15 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
111	GAS TAX FUND	5,322,949	5,624,087	0	28,067	1,227,500	8,991,176	700,293
112	LOCAL PARK FEES FUND	55,330,856	13,107,806	0	0	0	15,670,000	52,768,662
113	FEES & EXACTIONS FUND	4,798,100	708,832	0	0	0	86,081	5,420,851
114	HOME GRANT FUND	0	474,094	0	57,603	416,491	0	0
118	SYSTEMS DEVELOPMENT FUND	18,928,540	10,653,021	0	0	760,112	12,511,100	16,310,349
119	MAINTENANCE DISTRICT FUND	568,813	8,910,819	6,837,990	4,271,619	12,046,003	0	0
125	COMM DEVELOP BLOCK GRANT FUND	0	1,228,485	0	138,938	1,089,547	0	0
126	SENIOR SERVICES FUND	596,722	20,571	0	0	61,028	0	556,265
128	NUTRITION PROGRAM FUND	49,146	383,145	0	201,302	211,978	0	19,011
130	AB2766 - AIR QUALITY IMPROVMNT	940,395	304,522	0	6,563	271,210	630,500	336,644
132	SLURRY SEAL SUR CHG FUND	393,884	242,105	9,870,699	85,923	5,155,181	0	5,265,584
136	PUBLIC SAFETY SPECIAL EVENTS FUND	37,857	840,170	0	0	835,074	0	42,953
139	SUPPL.LAW ENFORCEMENT SERV FD	413,549	362,040	0	0	770,886	0	4,703
143	PUBLIC SAFETY GRANTS	572,551	325,852	0	31,871	537,442	0	329,090
145	STRUCTURAL FIRE FUND	0	729,154	0	46,154	683,000	0	0
146	ISHUTTLE	1,102,560	3,038,811	118,018	309,136	2,001,418	0	1,948,835
151	ASSET FORFEITURE JUSTICE DEPT	488,941	2,613	0	0	485,915	0	5,639
152	ASSET FORFEITURE TREASURY DEPT	10,293	54	0	0	8,990	0	1,357
153	ASSET FORFEITURE OC AND STATE	208,226	977	0	0	207,090	0	2,113
154	MEASURE M FAIRSHARE M2	4,223,137	3,908,224	0	175,070	130,000	7,712,852	113,439
155	COMMUNITY SERVICES PRGRM FUND	779,300	566,292	0	89,098	835,525	0	420,969
180	ORANGE COUNTY GREAT PARK FUND	167,061,330	19,305,816	826,361	4,114,852	9,413,286	2,400,000	171,265,369
	Subtotal	261,827,149	70,737,490	17,653,068	9,556,196	37,147,675	48,001,709	255,512,126

Budget Summary

All Funds - Summary

FUND	FY 2014-15 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	888,924	75	0	38,666	850,333	0	0
204	CFD 2013-3 GREAT PARK	115,274	55,023,571	0	79,843	45,508,521	0	9,550,481
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	22,776	666	0	0	0	0	23,442
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	2,879,655	3,002	0	0	2,882,657	0	0
207	AD 85-7 SPECTRUM 1, 3 & 4	432,823	24	0	0	432,847	0	0
208	AD 87-8 SPECTRUM 5	1,382,582	1,421	0	22,271	1,177,729	0	184,003
213	AD 94-13 OAKCREEK	1,187,993	109	0	0	800,000	0	388,102
214	AD 93-14 IRVINE SPECTRUM 6 & 7	23,624,318	19,371	0	0	3,200,000	0	20,443,689
215	AD 97-16 NORTHWEST IRVINE	18,069,059	12,943	0	1,804	1,198,196	0	16,882,002
216	AD 97-17 LOWER PETERS CANYON EAST	32,882,333	25,474	0	1,804	1,448,196	0	31,457,807
217	AD 00-18 SHADY CYN - TURTLE RIDGE	5,390,433	3,653	0	18,752	3,751	3,254,103	2,117,480
218	AD 03-19 NORTHERN SPHERE	8,984,279	5,915	0	1,804	8,196	0	8,980,194
219	AD 04-20 PORTOLA SPRINGS	3,507,849	1,464	0	10,561	39,439	0	3,459,313
220	AD 05-21 ORCHARD HILLS	9,174,266	4,981	0	0	5,000,000	0	4,179,247
221	AD 07-22 STONEGATE	9,968,446	4,550	0	142,576	8,257,424	0	1,572,996
223	AD 10-23 LAGUNA ALTURA	5,655,556	3,444	0	31,287	1,668,713	0	3,959,000
224	AD 11-24 CYPRESS VILLAGE	10,881,181	6,847	0	36,424	613,576	0	10,238,028
225	AD 13-25 PLANNING AREA 5B	96,315	180	0	34,760	6,952	0	54,783
250	CAPITAL IMPROV PROJ FUND - CIR	7,800,178	8,361,093	12,218,921	931,529	6,345,135	0	21,103,528
254	RAILROAD GRADE SEPARATION	674,735	38,808	4,500,000	0	4,500,000	0	713,543
260	CAPITAL IMPROV PROJ FUND-NON C	17,011,774	4,307,013	27,931,825	785,509	18,454,863	0	30,010,240
262	COL BILL BARBER MC MEMORIAL PK	2,069,959	10,712	0	0	1,214,000	0	866,671
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	39,942,534	3,965,679	0	71,684	1,123,959	0	42,712,570
271	IRVINE BUSINESS COMPLEX FUND	46,496,618	10,084,931	0	284,686	717,643	0	55,579,220
272	IBC TRANSPORTATION MGMT PROGRAM	382,848	2,071	0	0	40,000	118,018	226,901
280	OCGP INFRASTRUCTURE	826,361	0	0	0	0	826,361	0
282	FEE DISTRICT NO. 92-1	37,974	287	0	0	0	0	38,261
286	OCGP DEVELOPMENT FUND	1,157,505	9,397	2,300,000	2,080	0	0	3,464,822
Subtotal		251,544,548	81,897,681	46,950,746	2,496,040	105,492,130	4,198,482	268,206,323

FUND	FY 2014-15 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	130,120	285,475	-	4,138	279,800	-	131,657
570	INSURANCE FUND	2,837,014	6,960,228	0	750,860	6,995,752	0	2,050,630
574	FLEET SERVICES FUND	8,357,391	4,913,186	140,000	1,167,495	4,661,588	10,588	7,570,906
578	TELEPHONE, MAIL, DUPLIC SRV FUND	1,440,475	2,488,255	0	363,975	2,692,039	0	872,716
579	STRATEGIC TECHNOLOGY PLAN FUND	3,505,861	6,740,401	0	163,658	8,117,815	0	1,964,789
580	CIVIC CENTER MAINTENANCE & OPERATIONS	611,304	1,804,842	0	481,209	1,593,111	0	341,826
Subtotal		16,882,165	23,192,387	140,000	2,931,335	24,340,105	10,588	12,932,524
Total		642,103,196	354,106,564	72,206,140	131,197,921	226,731,463	72,206,140	638,280,375

Budget Summary

All Funds

FUND	FY 2014-15 GENERAL FUND	ACTUALS 2012-13	ADJUSTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
001	GENERAL FUND	134,749,601	143,901,822	146,252,930
	General Fund Total	134,749,601	143,901,822	146,252,930

FUND	FY 2014-15 GENERAL RESERVE FUNDS	ACTUALS 2012-13	ADJUSTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
002	ASSET MANAGEMENT PLAN FUND	5,000,000	3,000,000	5,000,000
003	COMPENSATED ABSENCES FUND	559,302	573,102	657,756
005	DEVELOPMENT SERVICES FUND	2,781,563	3,065,688	3,464,026
007	SCHOOL SUPPORT FUND	1,506,593	4,876,219	5,293,950
009	REVENUE CLEARING FUND	681,043	764,731	702,989
010	INFRASTRUCTURE & REHABILITATION FUND	1,570,690	3,815,437	623,800
024	BUILDING AND SAFETY FUND	7,144,229	9,463,089	12,050,087
027	DEVELOPMENT ENGINEERING FUND	\$1,036,628	\$1,708,213	\$1,920,366
	General Reserve Funds Total	\$20,280,047	\$27,266,479	\$29,712,974

FUND	FY 2014-15 SPECIAL REVENUE FUNDS	ACTUALS 2012-13	ADJUSTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
111	GAS TAX FUND	1,067,515	859,682	1,255,567
113	FEES & EXACTIONS FUND	284,783	-	-
114	HOME GRANT FUND	1,055,718	433,858	474,094
118	SYSTEMS DEVELOPMENT FUND	-	572,414	760,112
119	MAINTENANCE DISTRICT FUND	8,258,434	9,080,442	16,317,622
125	COMM DEVELOP BLOCK GRANT FUND	1,547,946	1,456,117	1,228,485
126	SENIOR SERVICES FUND	14,344	58,095	61,028
128	NUTRITION PROGRAM FUND	373,432	417,816	413,280
130	AB2766 - AIR QUALITY IMPROVMNT	14,665	262,355	277,773
132	SLURRY SEAL SUR CHG FUND	5,742,448	7,837,087	5,241,104
136	PUBLIC SAFETY SPECIAL EVENTS FUND	880,112	1,030,861	835,074
139	SUPPL.LAW ENFORCEMENT SERV FD	357,742	775,385	770,886
143	PUBLIC SAFETY GRANTS	303,794	1,792,744	569,313
145	STRUCTURAL FIRE FUND	38,578	961,117	729,154
146	ISHUTTLE	2,221,472	2,304,901	2,310,554
148	AMERICAN RECOVERY/REINVEST ACT	41,538	-	-
149	SPECIAL PROGRAMS GRANTS FUND	-	54,294	-
151	ASSET FORFEITURE JUSTICE DEPT	-	277,589	485,915
152	ASSET FORFEITURE TREASURY DEPT	206,279	399,880	8,990
153	ASSET FORFEITURE OC AND STATE	100,000	261,465	207,090
154	MEASURE M FAIRSHARE M2	372,094	299,099	305,070
155	COMMUNITY SERVICES PRGRM FUND	654,984	918,740	924,623
180	ORANGE COUNTY GREAT PARK FUND	14,858,348	18,882,433	13,528,138
	Special Revenue Funds Total	38,394,225	48,936,374	46,703,871

⁹ Not including transfers

Budget Summary

All Funds – Expenditure Comparison⁸

FUND	FY 2014-15 CAPITAL PROJECTS FUNDS	ACTUALS 2012-13	ADJUSTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	4,700,677	1,700,000	888,999
204	CFD 2013-3 GREAT PARK	82,364	300,000	45,588,364
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	-	2,882,685	2,882,657
207	AD 85-7 SPECTRUM 1, 3 & 4	1,427,699	-	432,847
208	AD 87-8 SPECTRUM 5	9,895,997	3,810,333	1,200,000
209	AD 89-9 & 94-15 WESTPARK II	6,104	-	-
213	AD 94-13 OAKCREEK	83	1,000,000	800,000
214	AD 93-14 IRVINE SPECTRUM 6 & 7	2,665	1,500,000	3,200,000
215	AD 97-16 NORTHWEST IRVINE	(129,858)	2,125,116	1,200,000
216	AD 97-17 LOWER PETERS CANYON EAST	-	2,375,116	1,450,000
217	AD 00-18 SHADY CYN - TURTLE RIDGE	667	22,736	22,503
218	AD 03-19 NORTHERN SPHERE	2,585	1,500,116	10,000
219	AD 04-20 PORTOLA SPRINGS	33,522	50,581	50,000
220	AD 05-21 ORCHARD HILLS	-	-	5,000,000
221	AD 07-22 STONEGATE	5,401,734	10,003,400	8,400,000
223	AD 10-23 LAGUNA ALTURA	917,772	8,896,206	1,700,000
224	AD 11-24 CYPRESS VILLAGE	15,151,347	5,501,892	650,000
225	AD 13-25 PLANNING AREA 5B	-	80,000	41,712
250	CAPITAL IMPROV PROJ FUND - CIR	11,691,126	9,454,144	7,276,664
254	RAILROAD GRADE SEPARATION	1,888,629	903,221	4,500,000
260	CAPITAL IMPROV PROJ FUND-NON C	7,686,028	14,215,010	19,240,372
262	COL BILL BARBER MC MEMORIAL PK	358,418	975,123	1,214,000
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	11,265,046	5,284,667	1,195,643
271	IRVINE BUSINESS COMPLEX FUND	596,434	734,054	1,002,329
272	IBC TRANSPORTATION MGMT PROGRAM	669	-	40,000
273	IBC VISION PLAN	4,641	-	-
280	OCGP INFRASTRUCTURE	52,664	500,000	-
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	235,533	-	-
286	OCGP DEVELOPMENT FUND	21,004,965	24,060,310	2,080
Capital Projects Funds Total		92,277,511	97,874,709	107,988,170

FUND	FY 2014-15 INTERNAL SERVICE FUNDS	ACTUALS 2012-13	ADJUSTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
501	INVENTORY	271,873	279,877	283,938
570	INSURANCE FUND	6,190,510	7,330,283	7,746,612
574	FLEET SERVICES FUND	3,912,435	5,291,943	5,829,083
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,501,665	2,955,721	3,056,014
579	STRATEGIC TECHNOLOGY PLAN FUND	7,052,532	8,070,157	8,281,473
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,428,442	1,712,388	2,074,320
Internal Service Funds Total		21,357,456	25,640,371	27,271,440

ALL FUNDS EXPENDITURE TOTALS	307,058,841	343,619,755	357,929,385
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Budget Summary

All Funds – Revenue Comparison⁸

FUND	FY 2014-15 GENERAL RESERVE FUNDS	ACTUALS 2012-13	ADJUSTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
002	ASSET MANAGEMENT PLAN FUND	-\$165,984	\$379,252	\$379,380
003	COMPENSATED ABSENCES FUND	\$1,308,645	\$1,699,665	\$1,720,962
005	DEVELOPMENT SERVICES FUND	\$3,379,805	\$3,551,322	\$3,857,450
006	CONTINGENCY RESERVE FUND	-\$12,086	\$130,786	\$172,251
007	SCHOOL SUPPORT FUND	\$9,180	\$4,784	\$15,144
009	REVENUE CLEARING FUND	\$681,043	\$750,114	\$702,989
010	INFRASTRUCTURE & REHABILITATION FUND	-\$21,029	\$26,702	\$22,374
011	ORANGE COUNTY FIRE AUTHORITY	\$0	\$0	\$22,550
024	BUILDING AND SAFETY FUND	\$8,721,184	\$10,520,292	\$14,922,654
027	DEVELOPMENT ENGINEERING FUND	\$1,550,605	\$2,051,870	\$2,494,841
General Reserve Funds Total		\$15,451,363	\$19,114,787	\$24,310,595

FUND	FY 2014-15 SPECIAL REVENUE FUNDS	ACTUALS 2012-13	ADJUSTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
110	MEASURE M LOCAL TURNBACK (M1) FUND	-\$8,820	\$42	\$0
111	GAS TAX FUND	\$5,017,736	\$6,512,022	\$5,624,087
112	LOCAL PARK FEES FUND	\$4,676,313	\$14,017,048	\$13,107,806
113	FEES & EXACTIONS FUND	\$5,891,162	\$683,072	\$708,832
114	HOME GRANT FUND	\$1,055,718	\$432,934	\$474,094
118	SYSTEMS DEVELOPMENT FUND	\$8,998,281	\$3,674,890	\$10,653,021
119	MAINTENANCE DISTRICT FUND	\$8,352,685	\$8,547,351	\$8,910,819
125	COMM DEVELOP BLOCK GRANT FUND	\$1,547,946	\$1,452,425	\$1,228,485
126	SENIOR SERVICES FUND	\$28,874	\$13,283	\$20,571
128	NUTRITION PROGRAM FUND	\$412,626	\$377,467	\$383,145
130	AB2766 - AIR QUALITY IMPROVMNT	\$265,095	\$243,805	\$304,522
132	SLURRY SEAL SUR CHG FUND	\$8,232,810	\$966,178	\$242,105
136	PUBLIC SAFETY SPECIAL EVENTS FUND	\$970,535	\$1,039,195	\$840,170
139	SUPPL.LAW ENFORCEMENT SERV FD	\$276,308	\$363,348	\$362,040
140	LOCAL LAW ENFORCEMENT BLOCK GRA NLU	-\$10	\$0	\$0
143	PUBLIC SAFETY GRANTS	\$585,226	\$1,449,186	\$325,852
145	STRUCTURAL FIRE FUND	\$41,095	\$961,005	\$729,154
146	ISHUTTLE	\$2,770,117	\$2,899,934	\$3,038,811
148	AMERICAN RECOVERY/REINVEST ACT	\$41,538	\$0	\$0
149	SPECIAL PROGRAMS GRANTS FUND	\$0	\$54,294	\$0
151	ASSET FORFEITURE JUSTICE DEPT	\$341,438	\$804	\$2,613
152	ASSET FORFEITURE TREASURY DEPT	-\$1,356	\$1,152	\$54
153	ASSET FORFEITURE OC AND STATE	\$24,207	\$793	\$977
154	MEASURE M FAIRSHARE M2	\$3,770,827	\$3,682,201	\$3,908,224
155	COMMUNITY SERVICES PRGRM FUND	\$662,333	\$630,195	\$566,292
180	ORANGE COUNTY GREAT PARK FUND	\$16,180,064	\$18,343,040	\$19,305,816
Special Revenue Funds Total		\$70,132,747	\$66,345,664	\$70,737,490

⁹ Not including transfers

Budget Summary

All Funds – Revenue Comparison⁸

FUND	FY 2014-15 CAPITAL PROJECTS FUNDS	ACTUALS 2012-13	ADJUSTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	\$1,448	-\$13	\$75
204	CFD 2013-3 GREAT PARK	\$99,990	\$0	\$55,023,571
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	\$795	\$819	\$666
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	\$8,104	\$2,058	\$3,002
207	AD 85-7 SPECTRUM 1, 3 & 4	\$24,775	\$98	\$24
208	AD 87-8 SPECTRUM 5	\$2,623	\$2,665	\$1,421
213	AD 94-13 OAKCREEK	\$405	\$80	\$109
214	AD 93-14 IRVINE SPECTRUM 6 & 7	\$23,373	\$17,728	\$19,371
215	AD 97-16 NORTHWEST IRVINE	\$17,473	\$10,057	\$12,943
216	AD 97-17 LOWER PETERS CANYON EAST	\$34,403	\$20,655	\$25,474
217	AD 00-18 SHADY CYN - TURTLE RIDGE	\$4,794	\$4,377	\$3,653
218	AD 03-19 NORTHERN SPHERE	\$8,288	\$5,906	\$5,915
219	AD 04-20 PORTOLA SPRINGS	\$28,391	\$2,073	\$1,464
220	AD 05-21 ORCHARD HILLS	\$23,337	\$23	\$4,981
221	AD 07-22 STONEGATE	\$12,910	\$4,561	\$4,550
223	AD 10-23 LAGUNA ALTURA	\$3,057	\$19,017,005	\$3,444
224	AD 11-24 CYPRESS VILLAGE	\$31,554,933	\$6,168	\$6,847
225	AD 13-25 PLANNING AREA 5B	\$0	\$0	\$180
250	CAPITAL IMPROV PROJ FUND - CIR	\$19,254,382	\$3,423,462	\$8,361,093
254	RAILROAD GRADE SEPARATION	\$2,241,754	\$903,327	\$38,808
260	CAPITAL IMPROV PROJ FUND-NON C	\$5,932,473	\$3,321,511	\$4,307,013
262	COL BILL BARBER MC MEMORIAL PK	-\$6,110	\$10,001	\$10,712
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	\$28,850,234	\$166,734	\$3,965,679
271	IRVINE BUSINESS COMPLEX FUND	\$1,707,733	\$1,831,407	\$10,084,931
272	IBC TRANSPORTATION MGMT PROGRAM	\$79,271	\$2,450	\$2,071
273	IBC VISION PLAN	\$1,575,451	\$0	\$0
280	OCGP INFRASTRUCTURE	-\$2,616	\$3,825	\$0
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	-\$16,268	\$0	\$0
282	FEE DISTRICT NO. 92-1	-\$104	\$240	\$287
286	OCGP DEVELOPMENT FUND	-\$57,505	\$70,967	\$9,397
Capital Projects Funds Total		\$91,407,794	\$28,828,184	\$81,897,681

FUND	FY 2014-15 INTERNAL SERVICE FUNDS	ACTUALS 2012-13	ADJUSTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
501	INVENTORY	\$273,169	\$279,575	\$285,475
570	INSURANCE FUND	\$6,305,174	\$6,806,997	\$6,960,228
574	FLEET SERVICES FUND	\$4,241,251	\$4,526,508	\$4,913,186
578	TELEPHONE, MAIL, DUPLIC SRV FUND	\$2,603,600	\$2,649,777	\$2,488,255
579	STRATEGIC TECHNOLOGY PLAN FUND	\$5,316,407	\$5,627,212	\$6,740,401
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	\$1,496,517	\$1,563,534	\$1,804,842
Internal Service Funds Total		\$20,236,118	\$21,453,603	\$23,192,387

ALL FUNDS REVENUE TOTALS	\$335,293,705	\$277,876,461	\$354,106,564
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Budget Summary

Comparison with Other Cities

	Irvine			Anaheim ³			Costa Mesa ³			Newport Beach ³		
Population¹	Population	% Change		Population	% Change		Population	% Change		Population	% Change	
Jan-12	223,870	2.46%		344,019	0.88%		110,830	0.74%		86,047	0.79%	
Jan-13	231,363	3.24%		346,553	0.73%		111,482	0.58%		86,543	0.57%	
Jan-14	242,651	4.65%		348,305	0.50%		111,846	0.33%		86,874	0.38%	
FY 13-14 Assessed Valuation²	\$51,002,248,297			\$36,385,768,191			\$14,924,324,364			\$42,324,651,318		
All Fund Expenditures	\$430,135,525			\$1,486,192,193			\$158,246,489			\$241,392,568		
Major Revenues	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
Sales Tax	56,878,000	234		71,300,000	205		50,200,000	449		31,682,168	365	
Property Tax	48,835,000	201		65,400,000	188		24,000,000	215		82,607,239	951	
Hotel Tax	9,999,251	41		115,100,000	330		8,000,000	72		18,311,767	211	
Franchise Fee	8,595,000	35		N/A	-		4,900,000	44		4,036,674	46	
General Fund Expenditures	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
General Government	7,770,605	32		14,583,043	42		6,241,936	56		7,923,756	91	
Administrative Services	6,556,942	27		13,026,451	37		5,719,830	51		6,694,522	77	
Community Development	11,153,778	46		14,848,539	43		3,429,089	31		8,537,778	98	
Community Services	29,405,635	121		27,609,442	79		3,472,248	31		20,054,887	231	
Public Safety	64,174,979	264		112,395,500	323		41,943,898	375		46,744,677	538	
Public Works	23,816,677	98		15,694,775	45		19,018,881	170		13,945,964	161	
Total	\$ 142,878,616	\$ 589		\$ 198,157,750	\$ 569		\$ 79,825,882	\$ 714		\$ 103,901,584	\$ 1,196	
1-California Department of Finance -E-1 and E-4 City/County Population Estimates												
2-Orange County Auditor-Controller												
3-Information derived from the FY 2014-15 Proposed Budget for Anaheim, Costa Mesa and Newport Beach. Department totals are estimated by arranging other city budgets to reflect those departments of Irvine's.												

Budget Summary

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City Manager's Office

Budget Summary:

The FY 2014-15 City Manager's Office operating budget focuses resources on essential services and funds to meet the City's strategic goals. The City Manager's Office is entrusted with the administrative, strategic business planning, Orange County Great Park Planning and Development, legal, public information, and City Clerk functions of the organization. The department's budget is based on the continuation of essential, mandated and City Council-directed services, which includes expenditures of \$7,770,605 and revenues of \$36,500. The budget provides for a total of 39 full-time employees, 10.1 part-time employees (in FTEs), and the City Council.



The department's organizational structure, the services it provides during the year, and the revenues and expenditures required to implement the services are detailed in the subsequent pages.

Strategic Goals:

1. Maintain and enhance the physical environment

- Provide administrative support to operating departments to ensure an attractive physical environment is maintained throughout the community.

2. Promote a safe and secure community

- Provide administrative support to operating departments for the elimination and prevention of disorder within the community.

3. Promote economic prosperity

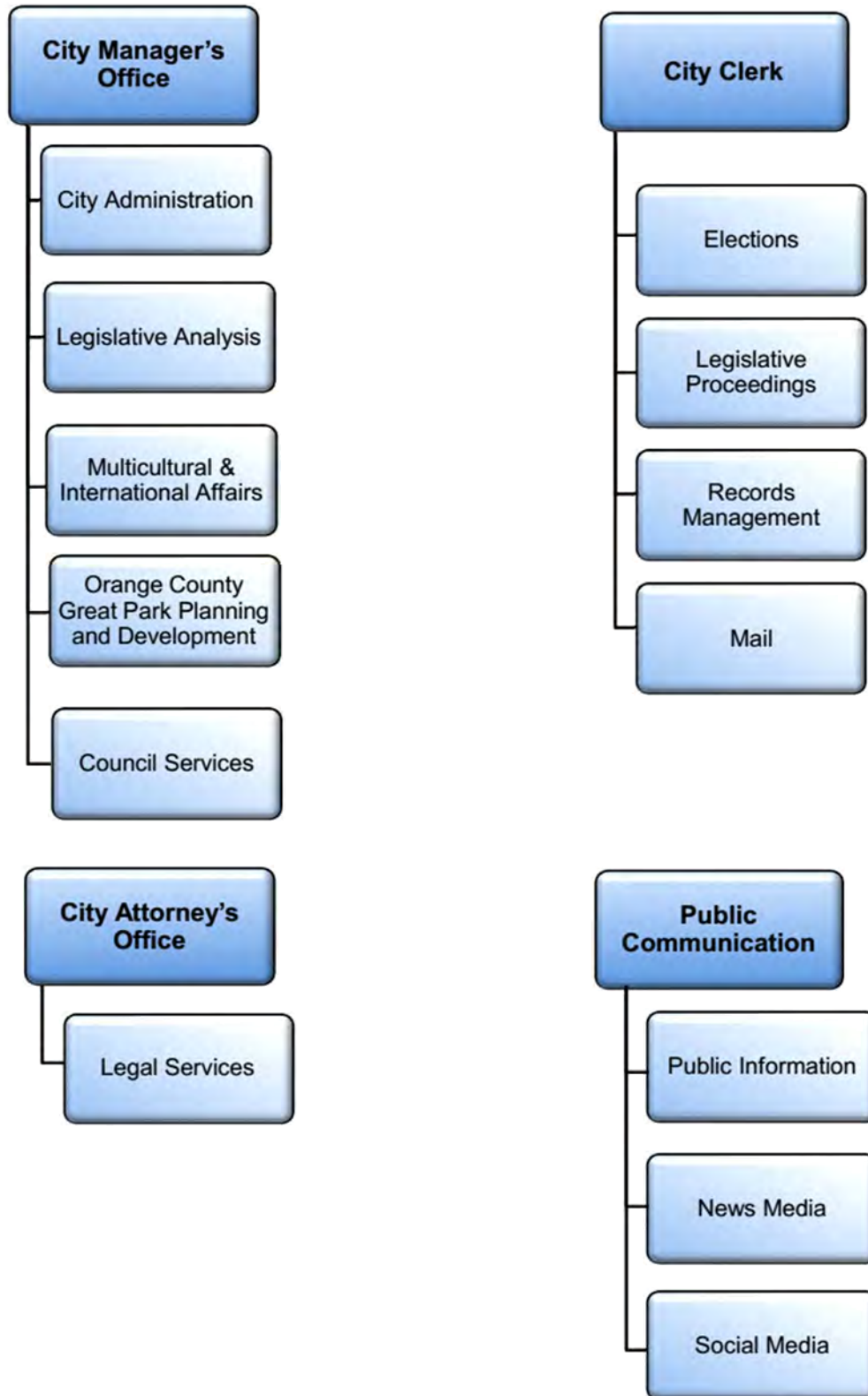
- Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
- Conduct analysis of legislation that may impact City operations, particularly those pertaining to budget issues.

4. Promote effective government

- Oversee the development of the City's annual budget and financial forecasting
- Provide support to the City's elected leadership.
- Develop a comprehensive approach to capital planning efforts within the City.
- Engage the community through an active Public Information Office, including website updates, public access video, regularly published newsletters and online communications.
- Promote the City's cultural diversity through outreach and development of community partnerships.
- Enhance the profile of the City internationally by supporting Irvine's international relationships and receiving foreign dignitaries.

City Manager's Office

Services to the Community:



City Manager's Office

Department Budget Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,559,100	\$5,023,556	\$5,198,450
Services & Supplies	1,940,537	2,167,618	2,572,155
Capital Equipment	0	0	0
Subtotal	\$6,499,636	\$7,191,174	\$7,770,605
Cost Allocated	0	0	0
Revenues	(57,373)	36,500	(36,500)
GENERAL FUND SUPPORT	\$6,442,264	\$7,154,674	\$7,734,105
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$196,566	\$188,093	\$1,325,277
Services & Supplies	1,317,576	3,023,015	5,887,564
Capital Equipment	0	0	0
Subtotal	\$1,514,142	\$3,211,108	\$7,289,841
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,755,665	\$5,211,649	\$6,523,727
Services & Supplies	3,258,113	5,190,633	8,459,719
Capital Equipment	0	0	77,000
Cost Allocated	0	0	0
TOTAL COST	\$8,013,778	\$10,402,282	\$15,060,446
STAFFING SUMMARY			
Full Time	37.0	40.0	39.0
Part Time	6.7	7.2	10.1
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	48.7	52.2	54.1

City Manager's Office

City Council

Purpose:

To represent the Irvine community by establishing City policies and providing direction to the City Manager to develop and meet municipal goals and objectives.

Summary of Services:

The City Council sets policy for the City. Included within the City Council budget is continued funding for City Council Executive Assistants, administrative support for City Council activities, City membership in regional organizations and support for public City Council meetings.

2014-15 Standards:

- | | Strategic Goal(s)* |
|--|---------------------------|
| • Set clear policy and provide clear direction to the City Manager. | 1,2,3,4 |
| • Adopt an annual operating and capital improvement budget. | 1,2,3,4 |
| • Hold City Council meetings that encourage public participation. | 4 |
| • Meet all requirements of the Brown Act. | 4 |
| • Skillfully represent City interests on regional issues affecting Irvine. | 1,2,3,4 |
| • Respond to constituent letters within two weeks. | 4 |
| • Respond to constituent phone calls within one day. | 4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 76 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Conducted City Council Meeting (# of meetings)	31	27	27
• Budget Proposed (annual budget)	1	1	1
Efficiency			
• Percent of City Council meetings held within scheduled timeframes	100%	100%	100%
• Annual budget proposed within established timeframes	Met	Met	Meet
• Percent of constituent inquiries responded to within established timeframes	99%	99%	99%
Unit Cost			
• City Council costs as a percent of overall General Fund Budget	0.9%	0.9%	1.0%
• Per capita cost	\$5.24	\$5.62	\$6.08
Effectiveness			
• Constituent satisfaction with City services	96%	96%	96%

City Manager's Office

City Council

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$803,292	\$875,371	\$971,344
Services & Supplies	368,046	424,232	491,065
Capital Equipment	0	0	0
Subtotal	\$1,171,338	\$1,299,603	\$1,462,409
Cost Allocated	0	0	0
Revenues	(6,081)	0	0
NET GENERAL FUND SUPPORT	\$1,165,257	\$1,299,603	\$1,462,409
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,247	\$0	\$65,279
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$1,247	\$0	\$65,279
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$804,540	\$875,371	\$1,036,623
Services & Supplies	368,046	424,232	491,065
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,172,586	\$1,299,603	\$1,527,688

City Manager's Office

City Council

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	1.00	1.00	1.50
Council Services Manager	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Program Assistant	0.00	0.50	0.00
Senior Office Specialist	0.50	0.00	0.00
Subtotal	3.50	3.50	3.50
PART TIME			
Council Executive Assistant	1.03	0.96	4.23
Senior Council Executive Assistant-EPT	1.40	2.10	1.36
Senior Council Executive Assistant-PT	2.40	1.49	1.44
Subtotal:	4.83	4.55	7.03
NON-HOURLY			
Council Person	3.00	3.00	1.50
Mayor	1.00	1.00	0.50
Mayor Pro Tem	1.00	1.00	0.50
OCGP Board Member	0.00	0.00	2.50
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	13.32	13.05	15.53

City Manager's Office

City Manager

Purpose:

To ensure City Council direction is properly implemented and operating departments successfully deliver quality services to the community.

Summary of Services:

The City Manager's Office is responsible for overseeing all City operations, ensuring that departments deliver quality services; keeping the City Council and community informed on issues; providing direction to operating departments to ensure City Council policies are implemented properly; overseeing capital planning within the organization and throughout the City; working to influence state and federal legislation on matters of importance to the City; planning and development of the Orange County Great Park; promoting and supporting multicultural organizations; and fostering Irvine's international relationships.

2014-15 Standards:

	Strategic Goal(s)*
• Ensure the City Council is fully informed about City issues.	1,2,3,4
• Provide timely, complete and accurate City Council reports.	1,2,3,4
• Provide clear and concise direction to the Executive Management Team.	1,2,3,4
• Provide timely, accurate and efficient public information and communication services to both City staff and residents.	1,2,3,4
• Provide effective representation of the City's interests at regional, state and federal levels.	1,2,3,4
• Continue to showcase Irvine as a center for international exchange and innovation.	3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 76 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Weekly meetings with City Councilmembers (# of meetings)	255	255	255
• Executive Management Team meetings (# of meetings)	50	50	50
• Irvine Twitter "Followers"/Facebook "Likes"	13,932	15,500	15,500
• Number of foreign dignitaries/visitors received	600	650	700
Efficiency			
• Meetings held with each Councilmember on a weekly basis	Met	Met	Met
• Bi-monthly Executive Management Team meetings held within scheduled timeframes	Met	Met	Met
• Annual budget proposed within established timeframes	Met	Met	Met
Unit Cost			
• Percent of the City Manager's Department General Fund operating expenditures devoted to the City Manager's section	503%	50.5%	49.0%
• City Manager's section budget as a percent of the citywide General Fund Budget	2.4%	2.5%	2.5%
Effectiveness			
• Percent of resident satisfaction with City services	96%	96%	96%

City Manager's Office

City Manager

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,651,821	\$2,831,910	\$2,891,543
Services & Supplies	620,598	801,510	915,282
Capital Equipment	0	0	0
Subtotal	\$3,272,419	\$3,633,420	\$3,806,825
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$3,272,419	\$3,633,420	\$3,806,825
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,665	\$0	\$1,061,401
Services & Supplies	1,013,556	2,533,500	5,389,275
Capital Equipment	0	0	77,000
Subtotal	\$1,016,221	\$2,533,500	\$6,527,676
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,654,486	\$2,831,910	\$3,952,944
Services & Supplies	1,634,154	3,335,010	6,304,557
Capital Equipment	0	0	77,000
Cost Allocated	0	0	0
TOTAL	\$4,288,640	\$6,166,920	\$10,334,501

City Manager's Office

City Manager

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	0.00	1.00	0.50
Assistant City Manager	1.00	1.00	1.00
Assistant City Manager-Great Park	0.00	0.00	1.00
Assistant to the City Manager	1.00	1.00	1.00
Chief Executive Officer - Great Park	0.00	1.00	0.00
City Manager	1.00	1.00	1.00
Deputy CEO - Great Park Corporation	0.00	1.00	0.00
Director Of Public Affairs And	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	2.00	2.00	2.00
Great Park/City Re Est Admin	0.00	0.00	1.00
Management Analyst II	0.00	1.00	0.00
Manager, Great Park/City Real Estate	0.00	0.00	1.00
Media Services Coordinator	1.00	0.00	0.00
Media Services Specialist	2.00	2.00	2.00
Office Specialist	0.00	1.00	1.00
Program Assistant	1.00	0.50	1.00
Program Specialist	1.00	2.00	2.00
Senior Management Analyst	1.00	2.00	2.00
Senior Media Services Coordinator	2.00	2.00	2.00
Senior Office Specialist	0.50	0.00	0.00
Senior Project Manager	0.00	1.00	0.00
Special Programs Administrator	1.00	1.00	1.00
Subtotal:	17.50	23.50	22.50
PART TIME			
Asst To The City Manager-PT	0.00	0.00	0.48
Council Services Manager-PT	0.48	0.48	0.00
Council Services Mgr-PT	0.00	0.00	0.48
Intern II-PT	0.50	0.00	0.00
Media Services Coord - EPT	0.00	0.80	0.00
Subtotal:	0.98	1.28	0.96
TOTAL STAFFING:	18.48	24.78	23.46

City Manager's Office

City Clerk

Purpose:

To provide administration of legislative proceedings and municipal elections; professional support to the City Council, City Manager, members of the public, and staff; and records management administration of official City records and information.

Summary of Services:

The City Clerk's Office connects the City and citizens with public information; provides administration of state campaign finance and conflict of interest regulations per the 1974 Political Reform Act, as well as the City's own Lobbyist Regulations; administers general and special municipal elections; provides oversight for public meetings per the Ralph M. Brown Act; manages agendas and official records for the City Council, boards and commissions; processes and retains agreements, resolutions, ordinances, and claims; administers the Irvine Records and Information System and Irvine Quick Records, a web interface to access public records on-line; processes all Requests for Information and subpoenas; acts as custodian of City records; creates, coordinates and maintains all City forms; and manages Centralized Mail Operations and Reception services.

2014-15 Standards:

Strategic Goal(s)*

- | | |
|---|---------|
| • Provide professional, administrative, analytical and technical assistance to the City Council, City commissions, City Manager and the public for all legislative processes. | 1,2,3,4 |
| • Process all California Public Records Act information requests, claims, summons and subpoenas within legal guidelines. | 4 |
| • Maintain all records in accordance with the citywide Adjusted Retention Schedule. | 4 |
| • Provide election information and promote civic participation. | 4 |
| • Coordinate regulatory filings per state law. | 4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 76 for details.

Measurements:

Actual	Estimate	Budget
2012-13	2013-14	2014-15

Services

• Total Number of Documents in Irvine Quick Records	12,360,000	13,500,000	14,000,000
• Subpoenas and Public Information Requests processed	3,600	3,800	4,000
• Conflict of Interest filings	435	450	430
• Campaign filings	312	100	250
• City Council/Successor Agency/Orange County Great Park/Oversight Board (2011-12 and 2012-13 only) meetings attended	42	38	40

Efficiency

• Percent of services provided within legal timeframes (Legislative/Records/Mail/Reception Divisions)	100%	100%	100%
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Unit Cost

• Per capita costs for the City Clerk's Office	\$7.57	\$8.47	\$8.94
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Effectiveness

• Percent of constituent satisfaction with City services	96%	96%	96%
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City Manager's Office

City Clerk

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,103,986	\$1,316,276	\$1,335,563
Services & Supplies	\$589,976	\$641,876	\$815,808
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,693,962	\$1,958,152	\$2,151,371
Cost Allocated	\$0	\$0	\$0
Revenues	(\$51,292)	(\$36,500)	(\$36,500)
NET GENERAL FUND SUPPORT	\$1,642,670	\$1,921,652	\$2,114,871
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$184,988	\$188,093	\$198,597
Services & Supplies	\$304,020	\$489,515	\$498,289
Capital Equipment	\$0	\$0	\$0
Subtotal	\$489,008	\$677,608	\$696,886
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,288,974	\$1,504,368	\$1,534,160
Services & Supplies	\$893,996	\$1,131,391	\$1,314,097
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$2,182,970	\$2,635,759	\$2,848,257

City Manager's Office

City Clerk

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Assistant City Clerk	0.00	0.00	1.00
City Clerk	1.00	1.00	1.00
Deputy City Clerk I	1.00	0.00	0.00
Deputy City Clerk II	2.00	2.00	1.00
Information Specialist	4.00	4.00	4.00
Lead Mail Coordinator	1.00	1.00	1.00
Mail Coordinator	1.00	1.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Program Assistant	0.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00
Supervising Information Specialist	1.00	1.00	1.00
Subtotal:	13.00	13.00	13.00
PART TIME			
Information Specialist-EPT	0.88	0.88	0.88
Office Specialist - EPT	0.00	0.00	0.75
Office Specialist-PT	0.00	0.50	0.50
Subtotal:	0.88	1.38	2.13
TOTAL STAFFING:	13.88	14.38	15.13

City Manager's Office

City Attorney's Office

Purpose:

To provide legal assistance to the City Council and staff in carrying out established goals and objectives of the City Council.

Summary of Services:

The City Attorney provides legal services required in the day-to-day operations of the City Manager's Office and for special litigation as directed by the City Council. This budget does not include legal services provided for operating departments, assessment districts, the risk management program, and other special fund requirements. Costs for these supplemental services are budgeted in the appropriate departments and special funds.

2014-15 Standards:

	Strategic Goal(s)*
• Attend City Council meetings as scheduled.	4
• Attend City Commission meetings as scheduled.	4
• Respond to formal requests for attorney services within agreed upon timeframes.	4
• Provide appropriate and accurate legal advice.	4

* Numbers denote linkage to the department's Strategic Goals; please see page 76 for details.

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• City Council meetings attended (# of meetings)	31	27	27
Efficiency			
• Percent of City Council meetings attended	100%	100%	100%
• Percent of written service requests completed within established schedules	100%	100%	100%
• Average completion time	9 days	9 days	9 days
Unit Cost			
• Percent of the City Manager's Department General Fund operating expenditures devoted to the City Attorney section	5.6%	4.2%	4.5%
• Per capita cost	\$1.62	\$1.30	\$1.45
Effectiveness			
• Percent of user satisfaction with City Attorney services	96%	96%	96%

City Manager's Office

City Attorney's Office

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	361,917	300,000	350,000
Capital Equipment	0	0	0
Subtotal	\$361,917	\$300,000	\$350,000
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$361,917	\$300,000	\$350,000
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	361,917	300,000	350,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$361,917	\$300,000	\$350,000

City Manager's Office

City Attorney's Office

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
TOTAL STAFFING:	None	None	None

City Manager's Office

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Administrative Services Department

Budget Summary

Administrative Services is responsible for accounting, treasury, debt administration, payroll, benefits administration, workers' compensation, risk management, recruiting, training and development, labor relations, budget, duplicating, telecommunications and purchasing functions. The department serves the City Council, City Commissions, City Manager, City departments, employees and residents of Irvine. The FY 2014-15 net General Fund Budget of \$6,211,496 is an increase from the prior year by \$446,261, or 8%. This increase allows the department to provide citywide training, streamline the labor negotiations process, and enhance accounting and controls related to the payroll process. The budget provides funding for a total of 48 full-time and 10.8 part-time employees (in FTEs), as well as, five Finance Commissioners.



Strategic Goals:

1. Maintain and enhance the physical environment

- Provide human resources, purchasing, budget, financial and risk management support to all departments in their efforts to enhance the City's physical environment.

2. Promote a safe and secure community

- Provide human resources, purchasing, budget, financial and risk management support to all departments in their efforts to enhance the community's safety and security.
- Coordinate facility safety audits to provide community groups with the safest possible environment.
- Provide for a safe work environment for all employees.

3. Promote economic prosperity

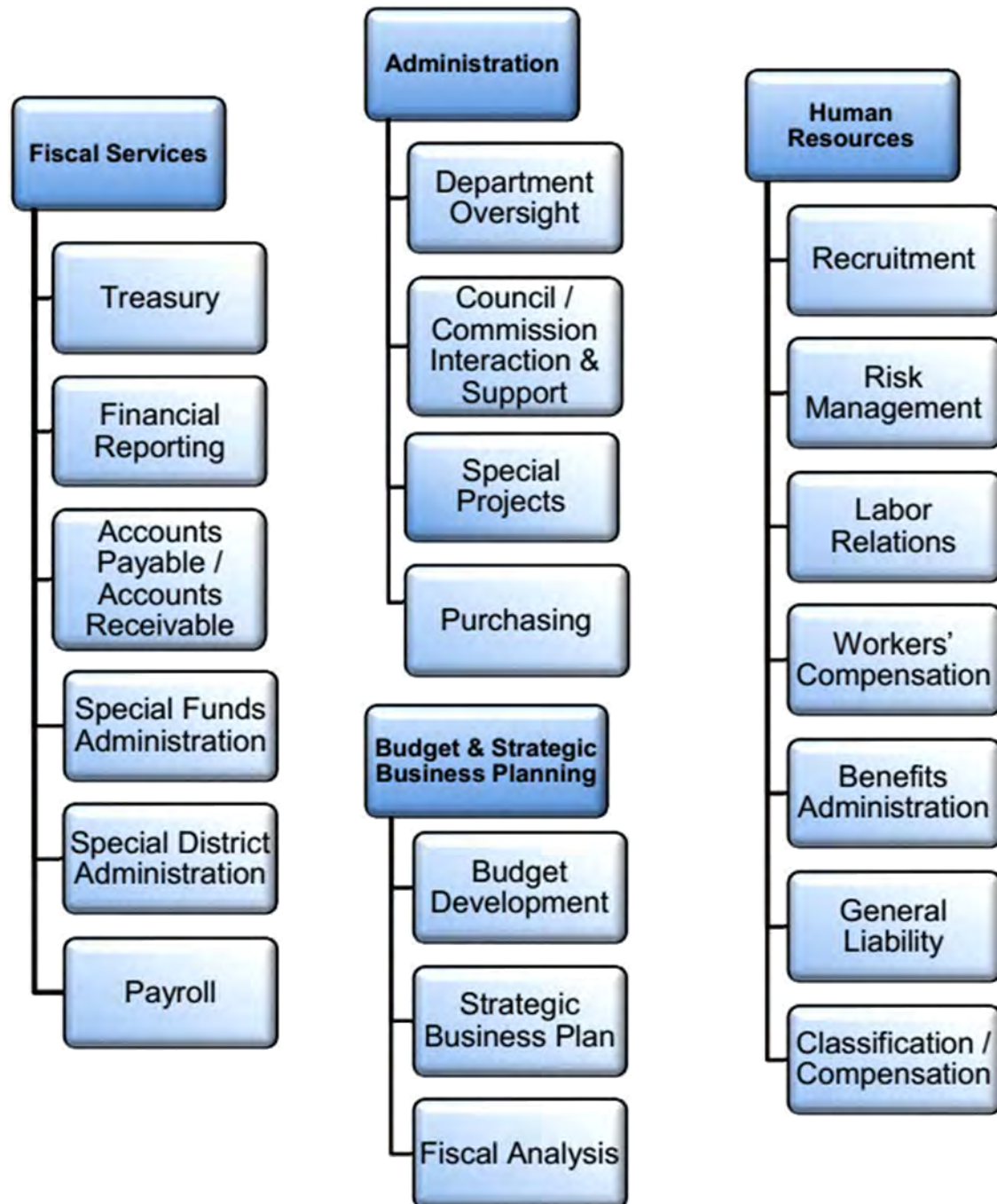
- Provide efficient government services that minimize the cost of services to the community.
- Provide and add value to the community with quality services and infrastructure enhancements through the administration of the City's financial assets.
- Effectively manage City debt to maintain the highest possible credit rating.
- Monitor conduit debt to provide the lowest possible costs for property owners.

4. Promote effective government

- Provide professional, effective and efficient support services.
- Establish standards for employee conduct, job classifications, recruitments, financial transactions, City computer use, and the purchase of goods and services.
- Hire and train staff members to provide City services.

Administrative Services Department

Services to the Community:



Administrative Services Department

Department Budget Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$3,893,073	\$4,357,946	\$4,791,645
Services & Supplies	1,540,113	1,714,640	1,780,297
Capital Equipment	0	0	0
Subtotal	\$5,433,186	\$6,072,586	\$6,571,942
Cost Allocated	20,146	(15,000)	(15,000)
Revenues	(424,662)	(292,351)	(345,446)
GENERAL FUND SUPPORT	\$4,988,378	\$5,765,235	\$6,211,496
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,968,670	\$2,161,113	\$2,095,453
Services & Supplies	18,730,199	19,428,926	8,135,611
Capital Equipment	0	679,000	0
Subtotal	\$20,698,869	\$22,269,039	\$10,231,064
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,861,743	\$6,519,059	\$6,887,098
Services & Supplies	20,270,312	21,143,566	9,915,908
Capital Equipment	0	679,000	0
Cost Allocated	(20,146)	(15,000)	(15,000)
TOTAL COST	\$26,111,909	\$28,326,625	\$16,788,006
STAFFING SUMMARY			
Full Time	45.0	48.0	48.0
Part Time	2.6	5.3	5.8
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	52.6	58.3	58.8

Administrative Services Department

Administration

Purpose:

To administer the day-to-day City administrative operations and provide long-range planning for all functions to ensure the City Council's strategic priorities are successfully implemented. Provide support to the departments in the areas of finance, human resources, risk management, information technology, and purchasing.

Summary of Services:

The Administration Division directs the day-to-day operations of all department functions. The division establishes and implements priorities, policies and procedures, and provides long-range planning for the department's three other divisions: Fiscal Services, Budget and Human Resources. The division supports the Finance Commission and coordinates its activities and implements its directives.

2014-15 Standards:

- | | Strategic Goal(s)* |
|--|--------------------|
| • Ensure the City is in compliance with all federal and state laws and City ordinances regarding financial reporting, purchasing, contracts, labor laws, and pension administration. | 1,2,3,4 |
| • Create and maintain a safe work environment for employees by maintaining, educating and enforcing policies regarding workplace violence, sexual harassment and ergonomics. | 2,4 |
| • Work with employee associations in effective and fair negotiations regarding pay and benefit issues. | 4 |
| • Effectively coordinate and direct day-to-day activities for all department functions and divisions. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 92 for details

Measurements	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Finance Commission meetings conducted	14	15	20
• Investment Advisory Committee meetings conducted	4	4	4
• Defined Benefit/Defined Contribution meetings conducted	2	2	2
Unit Cost			
• Total Administrative Services General Fund Budget as a percentage of the citywide General Fund Budget	4.0%	4.2%	4.3%
• Administrative Services General Fund budget per capita	\$29.37	\$26.27	\$27.32
Effectiveness			
• Percent of public requests for files and information responded to within 10 days	80%	85%	90%

Administrative Services Department

Administration

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$389,282	\$416,298	\$458,669
Services & Supplies	860,231	876,485	885,109
Capital Equipment	0	0	0
Subtotal	\$1,249,513	\$1,292,783	\$1,343,778
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,249,513	\$1,292,783	\$1,343,778
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$12,382	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$12,382	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$401,664	\$416,298	\$458,669
Services & Supplies	860,231	876,485	885,109
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,261,895	\$1,292,783	\$1,343,778

Administrative Services Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Acting Director Of Administrative	0.00	0.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Director Of Administrative Services	1.00	1.00	0.00
Subtotal:	2.00	2.00	2.00
PART TIME			
Senior Accountant - EPT	0.00	0.00	0.80
Subtotal:	0.00	0.00	0.80
NON-HOURLY			
Finance Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	7.00	7.00	7.80

Administrative Services Department

Fiscal Services

Purpose:

To protect the City's financial assets, ensure the annual budget is properly implemented, and the City's financial activities are conducted in a legal, accurate and timely manner concurrent with providing quality financial management services to City staff, customers and the community.

Summary of Services:

The Fiscal Services Division administers the financial operations of the City through the Accounting, Purchasing and Treasury sections. The division also provides administrative support to the Investment Advisory Committee, Orange County Great Park Corporation, and Irvine Community Land Trust. Specific functions include: annual financial report preparation; financial analysis and account reconciliation; financial and compliance audits; financial administration of grants and internal service funds; financial system custody, security and enhancements; treasury portfolio administration; receipt, custody and recordation of all revenues; banking services; accounts receivable; accounts payable; issuance and administration of City debt; centralized purchasing; competitive bid process; contracts management; operation of a central warehouse; and financial planning support.

2014-15 Standards:

	Strategic Goal(s)*
• Provide responsive accounting services within generally accepted accounting principles.	1,2,3,4
• Deposit all revenues within one business day of receipt.	3,4
• Invest all funds in accordance with the City's investment policy.	1,2,3,4
• Provide services to customers by paying all vendors' invoices accurately and within payment terms.	1,2,3,4
• Ensure the City is in compliance with all federal and state laws and City ordinances regarding financial reporting and treasury operations.	1,2,3,4
• Provide accurate payroll services to employees in compliance with all federal and state laws and City ordinances, as well as the City's Personnel Regulations, memoranda of understanding, and Salary Resolutions.	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 92 for details.

Measurements	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services (Output)			
• Oversight Board to the Successor Agency of the Irvine Redevelopment Agency meetings conducted	6	3	2
• Number of A/P warrants and electronic payments	11,935	13,100	13,500
• Number of active developer deposit cases	1,287	2,900	3,200
• Number of purchase orders placed	1,953	2,000	2,000
• Number of debt issues administered	47	30	32
• Number of requests for proposals/invitations for bids managed	101	100	100
• Average number of timesheets processed each pay period	1,196	1,263	1,250
Unit Cost			
• Fiscal Services as a percentage of the citywide General Fund Budget	1.5%	1.7%	1.7%
Effectiveness			
• Percent of funds placed in interest bearing accounts	99.8%	99.8%	99.9%
• Annual physical inventory of warehouse accuracy	99.5%	99%	99%
• Percent of purchasing services completed within service level agreement timeframes	98%	98%	98%

Administrative Services Department

Fiscal Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,042,952	\$2,209,159	\$2,357,746
Services & Supplies	315,051	272,815	251,649
Capital Equipment	0	0	0
Subtotal	\$2,358,003	\$2,481,974	\$2,609,395
Cost Allocated	(20,146)	(15,000)	(15,000)
Revenues	(424,662)	(292,351)	(321,231)
NET GENERAL FUND SUPPORT	\$1,913,194	\$2,174,623	\$2,273,164
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,062,634	\$1,135,394	\$1,133,759
Services & Supplies	4,579,451	3,539,978	1,163,859
Capital Equipment	0	0	0
Subtotal	\$5,642,085	\$4,675,372	\$2,297,618
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,105,585	\$3,344,553	\$3,491,505
Services & Supplies	4,894,502	3,812,793	1,415,508
Capital Equipment	0	0	0
Cost Allocated	(20,146)	(15,000)	(15,000)
TOTAL	\$7,979,942	\$7,142,346	\$4,892,013

Administrative Services Department

Fiscal Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Accountant	1.00	1.00	1.00
Accounting Technician	3.00	4.00	4.00
Administrative Secretary	1.00	1.00	1.00
Buyer	0.00	1.00	1.00
Finance Administrator	2.00	2.00	2.00
HRIS Specialist	1.00	1.00	0.00
Lead Accounting Technician	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Payroll Specialist (C)	0.00	0.00	1.00
Payroll Supervisor	0.00	1.00	1.00
Purchasing Agent	1.00	1.00	0.00
Purchasing/Contracts Administrator	0.00	0.00	1.00
Senior Accountant	4.00	4.00	4.00
Senior Accounting Technician	4.00	3.00	3.00
Senior Buyer	3.00	2.00	0.00
Senior Buyer/Contracts Coordinator	0.00	0.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Supervisor Of Accounting Services	2.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	27.00	27.00	27.00
PART TIME			
Accountant - PT	0.50	0.50	0.50
Program Assistant-EPT	0.00	0.00	0.80
Senior Accounting Technician-EPT	0.00	0.80	0.00
Subtotal:	0.50	1.30	1.30
TOTAL STAFFING:	27.50	28.30	28.30

Administrative Services Department

Human Resources

Purpose:

To support and maximize citywide productivity by attracting, retaining, developing, and managing a qualified workforce. To provide a variety of services and programs to ensure a safe and healthy work environment.

Summary of Services:

Human Resources is responsible for the staffing, selection and development of the City's workforce and management of its benefit, liability, loss control and disability programs. Human Resources also provides labor relations, payroll, salary and benefit programs, manages the City's classification plan, and administers its pay-for-performance and training programs.

2014-15 Standards:

	Strategic Goal(s)*
• Prepare recruitment strategy and work plan within seven working days following receipt of position requisition.	1,2,3,4
• Ensure the City is in compliance with all federal and state laws and City ordinances, as well as the City's Personnel Regulations, Memoranda of Understanding and Salary Resolutions.	1,2,4
• Maintain the City's classification plan and respond to departmental requests for position reviews.	4
• Effectively manage the City's risk management, workers' compensation, municipal liability, property, employee benefits, retirement, ADA, employee safety and wellness programs.	2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 92 for details.

Measurements	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Output			
• Number of COBRA and retiree health plan participants	158	158	160
• Number of recruitments	43	55	74
Efficiency			
• Percentage of City facilities in compliance with the Safety Policy and Standards within 90 days of inspection	82%	85%	85%
Unit Cost			
• Average workers' compensation cost per closed claim	\$13,471	\$14,145	\$14,852
• New workers' compensation claims per budgeted FTE	0.11	0.14	0.14
• Human Resources expenditures as a percentage of citywide General Fund expenditures	1.0%	1.2%	1.4%
Effectiveness			
• Percentage of appointments made from the first tier of the eligibility list	95%	95%	95%
• Percentage of appointments that pass probation	92%	90%	90%
• Litigated cases as a percentage of total open workers' compensation claims	22%	25%	25%
• Number of liability claims litigated per year	14	12	12

Administrative Services Department

Human Resources

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$997,974	\$1,244,082	\$1,487,295
Services & Supplies	312,085	515,369	622,205
Capital Equipment	0	0	0
Subtotal	\$1,310,059	\$1,759,451	\$2,109,500
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,310,059	\$1,759,451	\$2,109,500
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$626,625	\$754,972	\$737,068
Services & Supplies	5,533,700	6,543,714	6,971,752
Capital Equipment	0	0	0
Subtotal	\$6,160,325	\$7,298,686	\$7,708,820
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,624,599	\$1,999,054	\$2,224,363
Services & Supplies	5,845,784	7,059,083	7,593,957
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$7,470,384	\$9,058,137	\$9,818,320

Administrative Services Department

Human Resources

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
HRIS Specialist	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00
Human Resources Analyst I	0.00	1.00	1.00
Human Resources Analyst II	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Office Specialist	0.00	1.00	1.00
Program Assistant	5.00	4.00	4.00
Program Specialist	1.00	1.00	1.00
Risk Management Administrator	1.00	1.00	1.00
Senior Human Resources Analyst	0.00	1.00	1.00
Senior Management Analyst	1.00	0.00	0.00
Subtotal:	14.00	15.00	15.00
PART TIME			
Human Resources Analyst II-PT	0.50	0.50	0.50
Human Resources Specialist - EPT	0.00	0.00	0.80
Human Resources Specialist-EPT	0.00	0.80	0.00
Management Analyst II-PT	0.50	0.50	0.50
Mgr, Human Resources - PT	0.00	0.12	0.00
Office Specialist -EPT (C)	0.00	0.00	0.80
Office Assistant I-PT	0.30	0.30	0.30
Office Specialist-PT	0.80	0.50	0.00
Program Specialist (C) - PT	0.00	0.50	0.00
Senior Management Analyst-EPT	0.00	0.80	0.80
Subtotal:	2.10	4.02	3.70
TOTAL STAFFING:	16.10	19.02	18.70

Administrative Services Department

Budget and Strategic Business Plan

Purpose:

To identify and allocate resources to strategic priorities and provide accurate financial information and forecasting to add maximum value to the City through competitive service improvements and technical innovation.

Summary of Services:

Assist the City Council and Executive Management Team in allocating the City's resources to meet strategic priorities. Assistance includes developing the annual City budget that monitors and evaluates projected revenues and expenditures to actual revenue and expenditures. Additionally, the section is responsible for the development and maintenance of the City's long-range financial projection model, coordination of the City's land use projections, and evaluation of the fiscal impact of new development through the City's Strategic Business Plan. This section also develops cost of service studies that are performed to determine appropriate fees for fee-related City services.

2014-15 Standards:

	Strategic Goal(s)*
• Provide City Council with a adopted budget for adoption by June 30.	1,2,3,4
• Submit monthly budget reports within 30 days of the month-end financial close.	3,4
• Provide revenue projections supported by objective information and prudent assumptions.	3,4
• Assist other departments with budget preparation and forecasting economic trends impacting departmental operations.	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 92 for details.

Measurements	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Preparation of the Budget (# of documents)	2	2	2
• Preparation/approval of budget adjustments (# of adjustments)	130	145	160
• Preparation of Monthly and Quarterly Budget Reports (# of reports)	10	10	10
Efficiency			
• Percent of financial reports submitted to Finance Commission within 30 days of month end close	100%	100%	100%
• Percent of City Attorney bills processed within standards	100%	100%	100%
• Percent of budget adjustments processed within standards	100%	100%	100%
Unit Cost			
• Percent of the Administrative Services Department General Fund operating expenditures for the Budget section	9.5%	8.9%	7.7%
• Cost per capita	\$2.30	\$2.33	\$2.12
Effectiveness			
• Received GFOA Budget Award	Yes	Yes	Yes
• Received CSMFO Budget Award	Yes	Yes	Yes
• Average number of follow-up questions for monthly financial reports	4	4	4

Administrative Services Department

Budget and Strategic Business Plan

Service Center Summary:

Funds Summary		Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE				
Salaries & Benefits		\$462,865	\$488,408	\$487,935
Services & Supplies		52,747	49,971	21,334
Capital Equipment		0	0	0
Subtotal		\$515,612	\$538,379	\$509,269
Cost Allocated		0	0	0
Revenues		0	0	(24,215)
NET GENERAL FUND SUPPORT		\$515,612	\$538,379	\$485,054
SPECIAL FUNDS: APPROPRIATIONS				
Salaries & Benefits		\$0	\$0	\$224,626
Services & Supplies		0	0	0
Capital Equipment		0	0	0
Subtotal		\$0	\$0	\$224,626
ALL FUNDS: APPROPRIATIONS TOTAL				
Salaries & Benefits		\$462,865	\$488,408	\$712,561
Services & Supplies		52,747	49,971	21,334
Capital Equipment		0	0	0
Cost Allocated		0	0	0
TOTAL		\$515,612	\$538,379	\$733,895

Administrative Services Department

Budget and Strategic Business Plan

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Budget Officer	0.00	2.00	2.00
Management Analyst I	0.00	1.00	0.00
Management Analyst II	0.00	0.00	1.00
Manager, Budget And Business Planning	0.00	1.00	1.00
Subtotal:	0.00	4.00	4.00
TOTAL STAFFING:	0.00	4.00	4.00

Administrative Services Department

Budget and Strategic Business Plan

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Community Development Department

Budget Summary:

The FY 2014-15 Community Development Department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The department is entrusted with planning the City's residential communities and commercial/industrial centers, as well as ensuring that all construction in the City complies with building codes. Additionally, the department is responsible for implementing the City's housing programs. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes expenditures of \$11,153,778 and revenues of \$417,800. The budget provides for a total of 108 full-time employees and three part-time positions (1.8 FTEs).



Strategic Goals:

1. Maintain and enhance the physical environment

- Provide discretionary case processing, building and grading plan check, and inspection and code enforcement services.
- Ensure the City's General Plan accurately reflects the community's goals regarding infrastructure and physical development.

2. Promote a safe and secure community

- Provide code enforcement services to ensure buildings are maintained and used consistently with codes and ordinances.
- Promote and provide strategies for sustainable development.
- Develop a full spectrum of housing according to the City's Housing Strategic Plan.

3. Promote economic prosperity

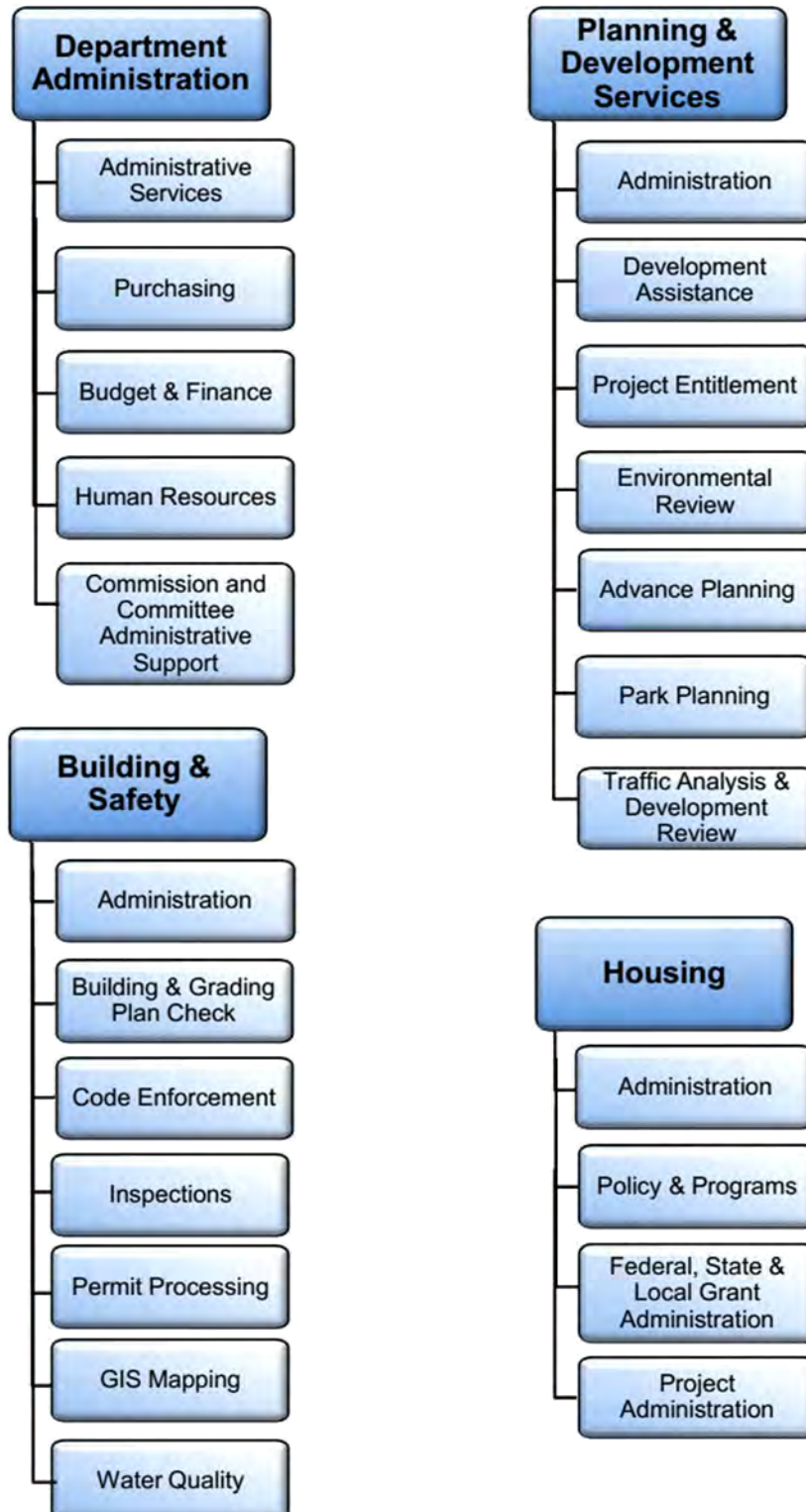
- Continue to take actions that make Irvine an attractive place to do business, such as maintaining development processing time standards and competitive fee structures.

4. Promote effective government

- Provide the highest quality service in the most cost-effective manner.
- Provide consistently professional services to the residents and constituents of the community.

Community Development Department

Services to the Community:



Community Development Department

Department Budget Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$6,603,106	\$7,340,759	\$7,265,975
Services & Supplies	2,369,265	3,126,783	3,887,803
Capital Equipment	0	0	0
Subtotal	\$8,972,372	\$10,467,542	\$11,153,778
Cost Allocated	(547)	0	0
Revenues	(381,635)	(319,650)	(417,800)
GENERAL FUND SUPPORT	\$8,590,190	\$10,147,892	\$10,735,978
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,838,709	\$7,315,547	\$9,068,360
Services & Supplies	5,580,040	7,185,964	8,799,539
Capital Equipment	0	5,000	125,000
Subtotal	\$12,418,749	\$14,506,511	\$17,992,899
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$13,441,815	\$14,656,306	\$16,334,334
Services & Supplies	7,949,306	10,312,747	\$12,687,342
Capital Equipment	0	5,000	\$125,000
Cost Allocated	(547)	0	0
TOTAL COST	\$21,390,573	\$24,974,053	\$29,146,677
STAFFING SUMMARY			
Full Time	99.0	102.0	108.0
Part Time	1.8	1.8	1.8
Non-Hourly	6.0	6.0	6.0
TOTAL STAFFING	106.8	109.8	115.8

Community Development Department

Administration

Purpose:

To ensure the City Council's strategic priorities are successfully implemented through the activities of the department's operating divisions: Planning and Development Services, Building and Safety, and Housing.

Summary of Services:

The Administration section directs all department functions: establishes and implements priorities, policies and procedures; provides oversight of contracts; and provides administrative support in human resources, training, budget, purchasing, finance and special projects for the department's 108 full-time and two part-time employees. Annually, the section continues to process more than 300 public requests for records research.

2014-15 Standards:

	Strategic Goal(s)*
• Complete by established deadlines a department budget that implements Strategic Business Plan priorities.	1,2,3,4
• Process all budgetary, personnel and financial/purchasing transactions according to established timeframes.	4
• Ensure customer expectations are addressed through weekly reviews of customer response forms.	1,2,3,4
• Continue to compare City processing procedures, costs and timeframes to those of surrounding cities and formulate recommendations to assure competitiveness.	3,4
• Respond to 100% of the public's requests for files and information within 10 days.	3,4
• Monitor department expenditures and revenues to ensure budget guidelines are met.	4

* Numbers denote linkage to the department's Strategic Goals; please see page 108 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Planning Commission meetings conducted	17	19	18
• Zoning Administrator meetings conducted	23	19	21
• Subdivision Committee meetings conducted	10	11	11
Efficiency			
• Percent of public requests for files and information responded to within 10 days.	100%	100%	100%
Unit Cost			
• CD Administration as a percent of the department General Fund Budget	22.3%	20.5%	20.9%
• CD Administration as a percent of the citywide General Fund Budget	1.5%	1.5%	1.5%
Effectiveness			
• Number of customers served at the Planning/Zoning and Building and Safety Counters	26,200	29,000	30,200

Community Development Department

Administration

Service Center Summary:

Staffing Detail – All Funds		Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE				
Salaries & Benefits		\$682,021	\$709,849	\$662,831
Services & Supplies		1,314,298	1,438,068	1,672,434
Capital Equipment		0	0	0
	Subtotal	\$1,996,319	\$2,147,917	\$2,335,265
Cost Allocated		0	0	0
Revenues		(129,031)	(52,150)	(52,500)
NET GENERAL FUND SUPPORT		\$1,867,288	\$2,095,767	\$2,282,765
SPECIAL FUNDS: APPROPRIATIONS				
Salaries & Benefits		\$34,123	\$81,342	\$39,925
Services & Supplies		0	0	100,000
Capital Equipment		0	0	0
	Subtotal	\$34,123	\$81,342	\$139,925
ALL FUNDS: APPROPRIATIONS TOTAL				
Salaries & Benefits		\$716,144	\$791,192	\$702,756
Services & Supplies		1,314,298	1,438,068	1,772,434
Capital Equipment		0	0	0
Cost Allocated		0	0	0
	TOTAL	\$2,030,442	\$2,229,260	\$2,475,190

Community Development Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Aide	1.00	1.00	0.00
Administrative Coordinator	1.00	1.00	1.00
Director Of Community Development	1.00	1.00	1.00
Program Assistant	0.00	0.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	1.00	1.00	0.00
Subtotal:	5.00	5.00	4.00

Community Development Department

Building & Safety Services

Purpose:

To ensure all new and completed construction in the City complies with City and state codes; all permitting systems serve the needs of the public; and Geographic Information Systems (GIS) meet the needs of internal and external customers.

Summary of Services:

The Building and Safety Services Division provides quality plan review and field inspection services, as well as coordinates permit approvals with City departments and outside agencies. The division is also responsible for enforcing the City's codes and regulations pertaining to the use and condition of developed property, including the enforcement of City sign and water quality ordinances. Staff also maintains a citywide geographical information mapping system.

2014-15 Standards:

	Strategic Goal(s)*
• Complete all plan checks within specified timeframes.	1,3,4
• Complete inspections on the workday following receipt of the inspection request.	1,2,3,4
• Calculate accurate fees for 95% of permit applications within 24 hours of plan check completion.	1,3,4
• Respond to water quality, fire and life safety complaints within two working days.	1,2,3,4
• Respond to non-fire and non-life safety complaints within five working days.	1,2,3,4
• Develop and maintain GIS information for Public Safety and other City department GIS applications within customer timeframes.	1,2,3,4
• Complete water quality inspections required by NPDES Water Quality Permit.	1,2,4
• Implement mobile devices for field personnel.	3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 108 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Number of applications received	2,790	2,900	3,100
• Number of inspections completed	151,835	160,000	170,000
• Number of permits issued	12,029	13,000	14,000
• Number of Code Enforcement cases received	1,196	1,300	1,400
• Number of GIS projects completed	309	432	475
Efficiency			
• Respond to water quality, fire and life safety complaints within two days	99%	99%	99%
• Plan checks completed within established timeframes	87%	85%	85%
Unit Cost			
• Average plan check cost per sq/ft – new SFD units	\$0.39	\$0.39	\$0.39
• Average inspection cost per sq/ft – new SFD units	\$0.28	\$0.28	\$0.28
Effectiveness			
• % of inspections performed within one day of request	99%	99%	99%

Community Development Department

Building & Safety Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,493,296	\$2,810,944	\$2,468,885
Services & Supplies	831,674	1,070,415	1,201,419
Capital Equipment	0	0	0
Subtotal	\$3,324,971	\$3,881,360	\$3,670,304
Cost Allocated	(452)	0	0
Revenues	(4,180)	(7,500)	(7,500)
NET GENERAL FUND SUPPORT	\$3,320,339	\$3,873,860	\$3,662,804
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,196,890	\$5,741,474	\$7,164,755
Services & Supplies	2,054,922	4,089,029	5,402,381
Capital Equipment	0	5,000	125,000
Subtotal	\$7,251,812	\$9,835,503	\$12,692,136
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$7,690,186	\$8,552,418	\$9,633,640
Services & Supplies	2,886,596	5,159,444	\$6,603,800
Capital Equipment	0	5,000	\$125,000
Cost Allocated	(452)	0	0
TOTAL	\$10,576,330	\$13,716,863	\$16,362,440

Community Development Department

Building & Safety Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Associate Plan Check Engineer	1.00	1.00	2.00
Building Inspection Supervisor	4.00	4.00	4.00
Code Enforcement Supervisor	1.00	1.00	1.00
Engineering Geologist	1.00	1.00	1.00
GIS Analyst	0.00	1.00	1.00
GIS Applications Specialist	1.00	0.00	0.00
GIS Supervisor	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Manager, Building & Safety/cbo	1.00	1.00	1.00
Permit Services Supervisor	1.00	1.00	1.00
Permit Specialist I	4.00	3.00	4.00
Permit Specialist II	1.00	2.00	2.00
Plans Examiner	2.00	2.00	2.00
Principal Plan Check Engineer	2.00	2.00	2.00
Senior Building Inspector	13.00	14.00	18.00
Senior Civil Engineer	1.00	1.00	1.00
Senior Code Enforcement Inspector	3.00	3.00	3.00
Senior Construction Inspector	5.00	5.00	5.00
Senior GIS Analyst	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	3.00	3.00	3.00
Senior Permit Specialist	3.00	2.00	2.00
Senior Plan Check Engineer	4.00	6.00	6.00
Water Quality Administrator	1.00	1.00	1.00
Subtotal:	58.00	60.00	66.00
PART TIME			
GIS Applications Specialist-PT	0.50	0.50	0.50
Subtotal:	0.50	0.50	0.50
TOTAL STAFFING:	58.50	60.50	66.50

Community Development Department

Housing Services

Purpose:

To successfully implement City housing programs and the City's Housing Strategy and Implementation Plan for the provision of a full spectrum of housing in the City of Irvine and utilize all funding sources available for housing development including housing in-lieu fees; Community Development Block Grant (CDBG) and HOME Investment Partnership Act; and state funds.

Summary of Services:

The Housing Services Division oversees City affordable housing programs; administers City affordable housing ordinances and compliance reviews of new residential developments; processes updates to City housing ordinances as required by state law; administers all federal entitlement grant programs; and provides information to residents seeking information on housing related services and affordable housing opportunities. The Housing Services Division also provides administrative services for the Irvine Community Land Trust, manages all CDBG and HOME program recipient contracts, state housing programs, and the City's Residential Rehabilitation Program.

2014-15 Standards:

Strategic Goal(s)*

- Secure state funding to leverage City resources for affordable housing projects. 1,2,4
- Complete the Five Year Consolidated Plan by May 2015. 2,4
- Complete the federally mandated Annual Action Plan by May 2015, and Consolidated Annual Performance Evaluation Report by October 2014. 2,4
- Respond to questions and requests for housing information within five business days. 2,3,4
- Monitor federal CDBG and HOME recipients for compliance with agreement requirements on a quarterly and/or an annual basis. 2,4
- Monitor affordable housing agreements to ensure timely compliance by developers and operators. 1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 108 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Number of public agencies assisted	16	15	12
• Number of responses to requests for affordable housing and other related services information	600	600	600
• Number of Fair Housing Foundation calls for assistance	236	250	250
Efficiency			
• Complete interagency review within timeframes established by the requesting agencies	100%	100%	100%

Community Development Department

Housing Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$279,707	\$360,704	\$565,764
Services & Supplies	95,870	99,000	138,100
Capital Equipment	0	0	0
Subtotal	\$375,577	\$459,704	\$703,864
Cost Allocated	0	0	0
Revenues	(4,151)	0	(72,800)
NET GENERAL FUND SUPPORT	\$371,426	\$459,704	\$631,064
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$181,028	\$118,163	\$152,502
Services & Supplies	2,707,994	1,726,925	1,501,980
Capital Equipment	0	0	0
Subtotal	\$2,889,022	\$1,845,088	\$1,654,482
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$460,735	\$478,867	\$718,266
Services & Supplies	2,803,864	1,825,925	1,640,080
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$3,264,599	\$2,304,792	\$2,358,346

Community Development Department

Housing Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Manager, Housing And Redevelopment	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Planner	0.80	1.00	1.00
Subtotal:	3.80	4.00	4.00
PART TIME			
Assistant Planner-EPT	0.80	0.80	0.80
Subtotal:	0.80	0.80	0.80
TOTAL STAFFING:	4.60	4.80	4.80

Community Development Department

Planning & Development Services

Purpose:

To successfully implement programs that fulfill the City's strategic priorities with respect to development, provide high quality services to customers at a reasonable rate, and direct and allocate resources for current and advance planning programs.

Summary of Services:

The Planning and Development Services Division oversees all current and long-range planning programs for the City. This division is responsible for processing all development applications, and planning and zoning new villages. The division also provides support to the Planning Commission, Zoning Administrator, Subdivision Committee, and City Manager's Office. The division implements the standards in the General Plan and Zoning Code and maintains the City's land use databases.

2014-15 Standards:

Strategic Goal(s)*

- Continue build out of the IBC area in accordance with the IBC Vision Plan and Overlay Zoning Code. 1,2,3,4
- Continue the entitlement process for the Great Park, Heritage Fields and North Irvine areas. 1,2,3,4
- Complete the Planning Area 17 General Plan Amendment and Zone Change.
- Complete Phase I of the Comprehensive General Plan Update.

* Numbers denote linkage to the department's Strategic Goals; please see page 108 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
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Services

• Number of cases reviewed by the Planning Commission	79	100	110
• Number of cases reviewed by the Zoning Administrator	62	50	55
• Number of cases reviewed by the Subdivision Committee	23	25	25
• Number of code compliance cases processed	500	800	800

Efficiency

• Permits processed within established timeframes	95%	95%	95%
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Unit Cost

• Average processing cost for a Tentative Tract Map	\$20,000	\$20,000	\$20,000
• Average processing cost for a Master Plan	\$8,700	\$8,700	\$8,700
• Average processing cost for a Conditional Use Permit (PC)	\$10,390	\$10,390	\$10,390
• Average processing cost for a Major Code Compliance	\$3,500	\$3,500	\$3,500

Effectiveness

• Customers assisted by development assistance staff	7,658	8,200	8,200
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Community Development Department

Planning & Development Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,148,082	\$3,459,261	\$3,568,495
Services & Supplies	127,423	519,300	875,850
Capital Equipment	0	0	0
Subtotal	\$3,275,505	\$3,978,561	\$4,444,345
Cost Allocated	(95)	0	0
Revenues	(244,273)	(260,000)	(285,000)
NET GENERAL FUND SUPPORT	\$3,031,137	\$3,718,561	\$4,159,345
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,426,667	\$1,374,568	\$1,711,178
Services & Supplies	817,125	1,370,010	1,795,178
Capital Equipment	0	0	0
Subtotal	\$2,243,792	\$2,744,578	\$3,506,356
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,574,750	\$4,833,829	\$5,279,673
Services & Supplies	944,548	1,889,310	2,671,028
Capital Equipment	0	0	0
Cost Allocated	(95)	0	0
TOTAL	\$5,519,202	\$6,723,139	\$7,950,701

Community Development Department

Planning & Development Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	1.00	0.00	0.00
Associate Planner	6.00	7.00	7.00
Deputy Director, Community	1.00	1.00	1.00
Manager, Advance Planning	1.00	1.00	1.00
Principal Planner	4.00	4.00	5.00
Project Development Administrator	1.00	1.00	1.00
Senior Planner	11.20	12.00	12.00
Senior Transportation Analyst	4.00	4.00	4.00
Supervising Transportation Analyst	1.00	1.00	1.00
Subtotal:	32.20	33.00	34.00
PART TIME			
Program Assistant-PT	0.50	0.50	0.50
Subtotal:	0.50	0.50	0.50
NON-HOURLY			
Planning Commissioner	5.00	5.00	5.00
Zoning Administrator	1.00	1.00	1.00
Subtotal:	6.00	6.00	6.00
TOTAL STAFFING:	38.70	39.50	40.50

Community Development Department
Planning & Development Services

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Community Services Department

Budget Summary:

The Community Services Department operating budget focuses resources on core services to meet the City's strategic goals. The Community Services Department delivers or coordinates programs that enhance the quality of life enjoyed by Irvine's residents. General Fund expenditures are \$29,405,635 and revenues are \$12,370,941, resulting in a net cost to the General Fund of \$17,034,694. The Budget provides for a total of 108 full-time employees, 212.95 part-time employees (in FTEs), and 12 non-hourly employees for the Community Services Commission and Senior Council.



Strategic Goals:

1. Maintain and enhance the physical environment

- Operate clean and attractive environmentally friendly facilities that reflect community needs and standards.
- Manage, protect and restore the sensitive and valuable habitat within the Irvine Open Space Preserve.

2. Promote a safe and secure community

- Provide activities and resources that support and assist families and decrease social isolation in the community.

3. Promote economic prosperity

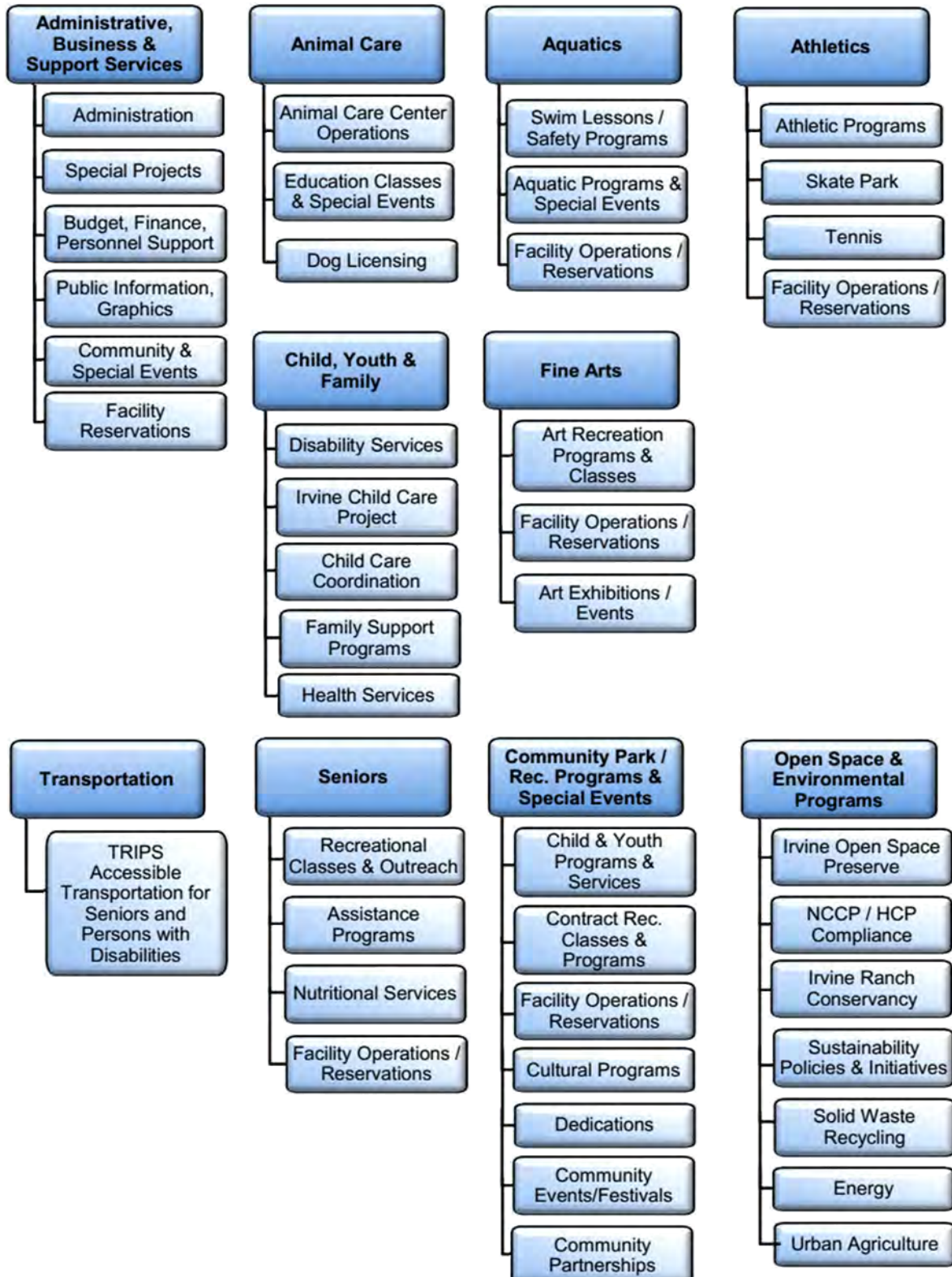
- Support local businesses and nonprofit organizations through collaboration and coordination of activities.

4. Promote effective government

- Meet standards for all services.
- Provide highest quality service at most cost-effective rate.
- Provide consistently professional services to community residents and constituents.

Community Services Department

Services to the Community:



Community Services Department

Department Budget Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$17,024,881	\$18,335,773	\$19,613,419
Services & Supplies	8,577,518	8,764,539	9,635,216
Capital Equipment	<u>17,526</u>	<u>79,276</u>	<u>139,000</u>
Subtotal	\$25,619,926	\$27,179,588	\$29,405,635
Cost Allocated	(15,820)	(2,000)	0
Revenues	<u>(10,745,840)</u>	<u>(11,316,037)</u>	<u>(12,370,941)</u>
GENERAL FUND SUPPORT	\$14,858,265	\$15,861,551	\$17,034,694
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$985,990	\$507,040	\$2,256,977
Services & Supplies	2,240,618	4,619,111	6,341,180
Capital Equipment	<u>169,154</u>	<u>66,497</u>	<u>0</u>
Subtotal	\$3,395,762	\$5,192,648	\$8,598,157
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$18,010,871	\$18,842,813	\$21,870,396
Services & Supplies	10,818,136	13,383,650	15,994,396
Capital Equipment	186,680	145,773	139,000
Cost Allocated	<u>(15,820)</u>	<u>(2,000)</u>	<u>0</u>
TOTAL COST	\$28,999,868	\$32,370,236	\$38,003,792
STAFFING SUMMARY			
Full Time	113.0	108.0	108.0
Part Time	196.6	197.7	212.95
Non-Hourly	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>
TOTAL STAFFING	321.6	317.7	333.0

Community Services Department

Administration, Business & Support Services

Purpose:

To ensure department programs and services support City strategic goals and policies, and systems and practices facilitate effective and efficient service delivery to the community, City officials and in-house staff.

Summary of Services:

Provide resources necessary to direct, manage and support operations of the department; conduct long-range planning; and manage the human, fiscal, capital and natural resources of the department. Provide administrative and management support to the City Council, City commissions and City Manager, as well as assist community groups and organizations. Provide administrative, analytical and technical assistance to the department management team and staff in the areas of technology, budget development, fiscal operations, graphics and website development, clerical and special projects, and human resources activities. Provide a centralized reservation system for use of City facilities and centralized class registration services for department recreational and instructional classes. Nearly \$2.8 million in shared department costs (facility maintenance, mail and duplicating, telecommunications and technology) are charged to this service center.

2014-15 Standards:

	Strategic Goal(s)*
• Maximize utilization of technology for financial management, information-sharing, class registration and facility bookings.	2,4
• Improve staff efficiency while maintaining high-quality customer service.	4
• Stability in net General Fund support required for services provided.	4

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details.

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Facility bookings	32,743	43,000	45,000
• Class registrations	90,027	97,000	100,000
Efficiency			
• Part-time FTE budgeted for Class Registration and Facility Reservation transactions	4.8	4.8	5.7
• Class Registration and Facility Reservation transactions per part-time budgeted FTE	25,577	29,167	25,439
Unit Cost			
• Net General Fund cost as a percent of the department budget	24.5%	25.5%	32.5%
• Net General Fund cost per capita (City population)	\$20.37	\$21.82	\$22.98
Effectiveness			
• % of class transactions via Internet or Voice Recognition	52%	50%	52%

Community Services Department

Administration, Business & Support Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,296,567	\$2,573,071	\$2,727,867
Services & Supplies	2,416,298	2,639,015	2,971,933
Capital Equipment	0	0	0
Subtotal	\$4,712,865	\$5,212,086	\$5,699,800
Cost Allocated	0	0	0
Revenues	(154,701)	(169,350)	(171,700)
NET GENERAL FUND SUPPORT	\$4,558,164	\$5,042,736	\$5,528,100
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$152,351	\$101,633	\$103,550
Services & Supplies	3,790	110,828	35,000
Capital Equipment	0	0	0
Subtotal	\$156,141	\$212,461	\$138,550
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,448,918	\$2,674,704	\$2,831,417
Services & Supplies	\$2,420,088	\$2,749,843	\$3,006,933
Capital Equipment	\$0	\$0	\$0
Cost Allocated	0	0	0
TOTAL	\$4,869,006	\$5,424,547	\$5,838,350

Community Services Department

Administration, Business & Support Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00
Community Services Program Coordinator	0.00	0.00	1.00
Community Services Superintendent	0.15	0.15	0.30
Community Services Supervisor	1.00	1.00	1.00
Director of Community Services	1.00	1.00	1.00
Facilities Reservation Coordinator	2.00	2.00	1.00
Management Analyst I	0.00	0.00	1.00
Manager, Community Services	3.00	3.00	2.20
Program Specialist	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00
Subtotal:	14.15	14.15	14.50
PART TIME			
Administrative Aide-EPT	0.80	0.80	0.80
Administrative Secretary-EPT	0.75	0.75	0.75
Community Services Leader III-PT	0.48	1.19	1.29
Community Services Senior Leader-EPT	0.00	0.75	1.55
Graphics Designer-EPT	0.80	0.80	0.80
Human Resources Specialist-EPT	0.75	0.00	0.00
Office Assistant III-EPT	0.00	0.00	0.80
Office Assistant II-PT	0.00	0.00	0.96
Office Assistant I-PT	0.25	0.25	0.25
Reservation Specialist II-EPT	2.25	2.25	2.25
Reservation Specialist III-PT	0.00	0.50	0.50
Reservation Specialist I-PT	2.90	1.85	2.28
Senior Graphics Designer-RPT	0.80	0.80	0.80
Senior Management Analyst-EPT	0.81	0.00	0.00
Subtotal:	10.59	9.94	13.03
NON-HOURLY			
Community Services Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	29.74	29.09	32.53

Community Services Department

Animal Care Center

Purpose:

To provide quality humane animal services and sheltering; provide for the basic needs, adoption and early spay/neuter of shelter animals; and provide state-mandated licensing services and depository services for animals.

Summary of Services:

The Animal Care Center provides a program that strongly promotes pet owner responsibility, pet registration, adoptions, community involvement, animal spay and neutering, humane education, and service to the community. On an annual basis, the Center houses and provides care for approximately 3,800 animals including, but not limited to, dogs, cats, rabbits, and various forms of wildlife. Over 1,800 animals are spayed or neutered, approximately 2,300 animals are adopted and over 500 lost pets are returned to their owners. Additionally, volunteers provide approximately 43,000 hours of shelter service to exercise, socialize and groom animals as well as provide support at special events. Volunteers also provide an additional 22,000 hours of service in the Foster care program.

2014-15 Standards:

	Strategic Goal(s)*
• Meet state mandates and basic care standards.	4
• Maintain an active volunteer support program.	4
• Reduce the average number of sheltered days through marketing and programs.	4
• Implement a community-based pet license program.	4

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Inventory			
• Facility – Animal Care Center (square feet)	20,670	20,670	20,670
• Kennels (# of kennels)	222	222	222
• Animal registration (# of active dog licenses)	12,900	13,500	13,500
Efficiency			
• Annual number of animals sheltered	3,700	4,000	3,800
• Annual number of sheltered days	85,100	92,000	78,120
• Average number of sheltered days	23	23	22
• Annual volunteer hours	65,000	65,000	65,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	6.6%	5.6%	9.2%
• Net General Fund cost per capita (City population)	\$5.53	\$4.81	\$6.51
• Net General Fund cost per animal per shelter day	\$14.53	\$12.08	\$20.05
Effectiveness			
• Customer Service Survey responses			
▪ Overall impression of the facility (excellent / good)	95% / 5%	95% / 5%	95% / 5%
▪ Overall quality of service received (excellent / good)	95% / 5%	95% / 5%	95% / 5%

Community Services Department

Animal Care Center

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,732,158	\$1,835,893	\$2,194,436
Services & Supplies	361,376	260,040	329,279
Capital Equipment	0	0	0
Subtotal	\$2,093,533	\$2,095,934	\$2,523,715
Cost Allocated	0	0	0
Revenues	(857,361)	(984,200)	(957,700)
NET GENERAL FUND SUPPORT	\$1,236,172	\$1,111,734	\$1,566,015
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$36,608	\$0	\$0
Services & Supplies	408,485	505,400	634,608
Capital Equipment	0	0	0
Subtotal	\$445,093	\$505,400	\$634,608
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,768,766	\$1,835,893	\$2,194,436
Services & Supplies	769,860	765,440	963,887
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,538,626	\$2,601,334	\$3,158,323

Community Services Department

Animal Care Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Animal Care Administrator	1.00	0.00	0.00
Animal Care Center Supervisor	1.00	1.00	1.00
Animal Care Center Veterinarian	1.00	1.00	1.00
Business Administrator	0.00	1.00	1.00
Community Services Program	1.00	1.00	1.00
Registered Veterinarian Technician	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00
Senior Animal Care Specialist	3.00	3.00	3.00
Subtotal:	9.00	9.00	9.00
PART TIME			
Animal Care Attendant-EPT	0.00	0.00	7.15
Animal Care Attendant-PT	9.12	8.79	5.76
Animal Care Center Vet - PT	0.00	0.00	0.48
Animal Care Specialist-EPT	4.50	4.50	4.60
Community Services Leader III-PT	0.63	0.48	0.48
Community Services Senior Leader-EPT	0.75	0.75	0.80
Department Aide-PT	0.15	0.15	0.15
Office Assistant II-EPT	0.00	0.00	0.75
Office Assistant III-EPT	1.50	0.75	2.35
Office Assistant II-PT	1.44	1.92	0.48
Subtotal:	18.09	17.34	23.00
TOTAL STAFFING:	27.09	26.34	32.00

Community Services Department

Aquatic Services

Purpose:

To promote health and safety throughout the community by providing a comprehensive aquatics program, services and facilities.

Summary of Services:

The Aquatics section provides support and enhancements to educational, recreational and special interest aquatic programs for the Irvine community. The section provides for the safe and efficient operation of the Northwood High School and William Woollett Jr. Aquatics Centers; scheduling of community and school use; local, state, national and international special events; recreation programs for all ages and abilities in a wide range of aquatic interests; water safety awareness and education with the Learn to Swim program; year-round Lap Swimming and Recreation Swimming programs; and welcoming participants with special needs whenever possible. The section also provides staff support to the Irvine Aquatics Advisory Board, Southern California Public Pool Operators Association, and Aquatics section of the California Parks and Recreation Society.

2014-15 Standards:

	Strategic Goal(s)*
• Provide a safe environment for the community to enjoy aquatic activities.	1,2,4
• Maintain a rewarding program with high participation.	2,4
• Continue emphasis on special events to widen the reach of aquatics in the community.	2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details.

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Inventory			
• Pools (# of pools)	4	4	4
• Pool facilities (square feet)	13,400	13,400	13,400
• Participants - Learn to Swim	7,824	7,564	7,100
• Participants - Lap & Recreational	17,164	17,400	17,000
• Special Events (# of days)	155	153	150
Efficiency			
• Percent of program registrations processed within one business day	100%	100%	100%
• Percent of facility use applications processed within three business days	100%	100%	100%
• Annual hours of operations	4,106	4,106	4,106
Unit Cost			
• Net General Fund cost as a percent of the department budget	1.6%	1.9%	2.5%
• Net General Fund cost per capita (City population)	\$1.33	\$1.59	\$1.75
• Net General Fund cost per hour (programs only)	\$72.31	\$89.36	\$102.45
Effectiveness			
• Percent of satisfied program customers	99%	99%	99%

Community Services Department

Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,041,446	\$1,065,023	\$1,133,363
Services & Supplies	66,943	59,500	67,300
Capital Equipment	0	0	0
Subtotal	\$1,108,388	\$1,124,523	\$1,200,663
Cost Allocated	0	0	0
Revenues	(811,500)	(757,600)	(780,000)
NET GENERAL FUND SUPPORT	\$296,888	\$366,923	\$420,663
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$16,196	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$16,196	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,057,642	\$1,065,023	\$1,133,363
Services & Supplies	66,943	59,500	67,300
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,124,585	\$1,124,523	\$1,200,663

Community Services Department

Aquatic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Aquatics Coordinator	2.00	2.00	2.00
Aquatics Supervisor	1.00	1.00	1.00
Community Services Superintendent	0.30	0.30	0.40
Subtotal:	3.30	3.30	3.40
PART TIME			
Community Services Leader III-PT	0.10	0.10	0.00
Lifeguard-PT	3.58	3.80	3.76
Pool Manager-EPT	3.20	3.14	3.12
Pool Manager-PT	2.50	2.40	2.40
Swim Instructor/Lifeguard-PT	9.46	10.85	10.20
Subtotal:	18.83	20.28	19.48
TOTAL STAFFING:	22.13	23.58	22.88

Community Services Department

Athletic Services

Purpose:

To manage and provide a variety of recreational sports facilities, sports leagues, sports camps/clinics and special events for the Irvine community, as well as provide individuals, families and businesses opportunities to participate in positive community activities.

Summary of Services:

The Athletics section serves the Irvine community with a variety of programs and services. The Athletics section manages a comprehensive youth and adult tennis program and an adult sports league that serves more than 1,400 teams each year (720 softball teams, 325 gym league teams and 375 adult soccer teams). The Athletics section organizes events, such as, the Harvest Cup Soccer Tournament and USTA National Open Tennis Championships. The section manages reservations, and the allocations of all City, school district and some local college sports facilities under joint use agreements. Sports parks host numerous large sports tournaments and events, which include numerous large soccer and baseball tournaments, the American Softball Association's Champions Cup, the Premier Girls Fastpitch National Championship and the World Cup of Softball. The section provides supervision of the City's parks system, the Park Ambassador Program, and provides staff support to the Irvine Sports Committee.

2014-15 Standards:

- | | |
|--|---------------------------|
| | Strategic Goal(s)* |
| • Provide safe park environments for the Irvine community. | 1,2,3,4 |
| • Provide timely and accurate field scheduling services to the Irvine community. | 1,2,3,4 |
| • Directly provide high-quality adult sports league experiences. | 2,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Inventory			
• Facilities (# of joint use gyms)	10	10	10
• Community Parks	19	19	19
• Neighborhood Parks/Vista Points	37	38	39
• Skate Park	1	1	1
• Tennis Courts	64	64	64
Efficiency			
• Number of adult sports teams	1,478	1,464	1,419
• Number of adult league games	7,166	7,066	6,760
• Number of youth sports organizations	26	27	27
• Number of youth sports participants	15,719	17,262	17,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	0.7%	1.2%	1.1%
• Net General Fund cost per capita (population)	\$0.59	\$1.04	\$.79
Effectiveness			
• Percentage of satisfied athletic participants	99.6%	99%	99%

Community Services Department

Athletic Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,675,773	\$1,859,277	\$1,954,814
Services & Supplies	1,345,039	1,337,625	1,361,433
Capital Equipment	8,763	9,000	9,000
Subtotal	\$3,029,575	\$3,205,902	\$3,325,247
Cost Allocated	0	0	0
Revenues	(2,897,762)	(2,965,166)	(3,134,566)
NET GENERAL FUND SUPPORT	\$131,813	\$240,736	\$190,681
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$121	\$0	\$0
Services & Supplies	336	16,520	21,297
Capital Equipment	0	55,127	0
Subtotal	\$457	\$71,647	\$21,297
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,675,894	\$1,859,277	\$1,954,814
Services & Supplies	1,345,375	1,354,145	1,382,730
Capital Equipment	8,763	64,127	9,000
Cost Allocated	0	0	0
TOTAL	\$3,030,032	\$3,277,549	\$3,346,544

Community Services Department

Athletic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Community Services Program Coordinator	4.00	4.00	4.00
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	0.70	0.70	0.90
Community Services Supervisor	2.00	2.00	1.80
Subtotal:	8.70	8.70	8.70
PART TIME			
Community Services Leader III-EPT	6.75	5.55	4.75
Community Services Leader III-PT	4.59	3.91	4.05
Community Services Leader III-RPT	0.80	0.80	0.80
Community Services Leader II-PT	9.76	10.15	8.87
Community Services Leader I-PT	0.22	0.00	0.26
Community Services Senior Leader-EPT	0.00	1.60	2.40
Department Aide-PT	0.00	0.00	0.08
Reservation Specialist II-EPT	0.75	0.80	0.80
Reservation Specialist I-PT	0.00	0.00	0.48
Subtotal:	22.82	22.49	22.63
TOTAL STAFFING:	31.52	31.19	31.33

Community Services Department

Child, Youth & Family Services

Purpose:

To promote the safety, health and well-being of children, youth and families living in Irvine through the provision of positive recreational, social and educational opportunities. In addition, to facilitate effective linkage of families to community resources and the provision of safe and affordable child care.

Summary of Services:

The section provides comprehensive services and programs in areas of community education and training; recreation programming for teens; youth employment services; individual and family assistance, programs and support services; disabilities services; and child resources. Program objectives are accomplished with the support of citizen assistance groups including the Irvine Residents with Disabilities Advisory Board, Irvine Child Care Committee, Irvine Child Care Project, and Strategic Plan for Children, Youth and Families Advisory Committee.

2014-15 Standards:

	Strategic Goal(s)*
• Provide information and support activities to residents or families with disabilities.	2,4
• Provide confidential consultation and development of action plans to support families in need through the FOR Families program.	2,4
• Serve clients through the Child Care Coordination Information and Referral program.	2,4
• Engage Irvine teens in constructive activities and experiences during high-risk time periods.	2, 4
• Connect young people in Irvine to volunteer and community service experiences.	2,3,4
• Provide intake, training and referral services to connect young people to positions of employment.	2,3,4
• Provide information, training and capacity development to child care providers.	2,3,4
• Provide program administration to the Irvine Child Care Project, a Joint Powers Agreement between the City and Irvine Unified School District.	2,3,4
• Implement Strategic Plan for Children, Youth and Families programs and activities.	2,3,4
• Work with the Irvine Children, Youth and Families Advisory Committee to achieve community input and oversight.	2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details.

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Efficiency			
• Number of child care coordination hours of direct service	5,000	5,000	5,000
• Number of school sites served through the Irvine Child Care Project (JPA)	22	22	24
• Number of children per day served through the Irvine Child Care Project	2,000	2,000	2,100
• Number of school sites served by Youth Action Team programs	12	13	13
Effectiveness			
• Net General Fund cost as a percent of the department budget	9.5%	9.9%	12.3%
• Net General Fund cost per capita (City population)	\$7.95	\$8.45	\$8.68

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,778,788	\$1,910,954	\$2,056,943
Services & Supplies	411,155	419,393	440,099
Capital Equipment	0	30,249	40,000
Subtotal	\$2,189,943	\$2,360,596	\$2,537,042
Cost Allocated	0	0	0
Revenues	(412,326)	(408,343)	(450,010)
NET GENERAL FUND SUPPORT	\$1,777,616	\$1,952,253	\$2,087,032
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$10,062	\$0	\$0
Services & Supplies	561,219	2,379,232	2,349,192
Capital Equipment	0	0	0
Subtotal	\$571,280	\$2,379,232	\$2,349,192
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,788,849	\$1,910,954	\$2,056,943
Services & Supplies	972,374	2,798,625	2,789,291
Capital Equipment	0	30,249	40,000
Cost Allocated	0	0	0
TOTAL	\$2,761,223	\$4,739,828	\$4,886,234

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Community Services Program Coordinator	3.00	3.00	4.00
Community Services Specialist	0.00	0.00	1.00
Community Services Superintendent	0.50	1.41	0.51
Community Services Supervisor	2.25	2.10	2.25
Disability Services Coordinator	1.00	1.00	0.00
FOR Families Specialist	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	9.75	10.51	10.76
PART TIME			
Community Services Leader III-EPT	4.80	4.80	4.05
Community Services Leader III-PT	1.29	2.46	3.22
Community Services Leader II-PT	1.05	0.57	0.00
Community Services Leader I-PT	0.00	0.00	0.57
Community Services Senior Leader-EPT	4.80	5.60	4.80
Community Services Senior Leader-PT	0.20	0.20	0.20
Department Aide-PT	1.65	1.65	1.50
Office Assistant III-EPT	0.80	0.80	0.80
Office Assistant III-PT	0.75	0.75	0.75
Office Assistant II-PT	0.00	0.00	0.48
Outreach Assistant-EPT	0.80	0.80	0.80
Outreach Assistant-PT	0.32	0.00	0.00
Subtotal:	16.46	17.63	17.17
TOTAL STAFFING:	26.21	28.14	27.93

Community Services Department

Community Parks & Special Events

Purpose:

To deliver a wide range of quality, community-responsive programmed and self-directed recreational and social activities and services while facilitating a safe, clean and sustainable environment.

Summary of Services:

The Community Parks section provides recreation, human service programs and self-directed experiences for individuals of all ages at 10 community park sites, three special facilities, neighborhood parks, and Irvine public schools. In addition, community parks provide meeting space for community and resident groups to conduct business and organizational affairs.

The Special Events section produces a variety of cultural arts and citywide special events for all ages and populations within the community. Events for FY 2014-15 include the Irvine Global Village Festival, Summer Concerts, Joyful Jingles, David Sills Lower Peters Canyon Park dedication, Pacific Symphony, and Veterans Day and Memorial Day Ceremonies.

2014-15 Standards:

- | | |
|---|---------------------------|
| | Strategic Goal(s)* |
| • Operate Community Park facilities, which meet the recreational needs of Irvine residents and are safe, clean and green. | 1,2,3,4 |
| • Deliver programming and services to fulfill the goals and strategies of the Strategic Plan for Children, Youth and Families. | 2,3,4 |
| • Engage community partners in the delivery of recreational and educational programming which improves health, safety, resiliency and well-being of Irvine residents. | 2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details 2, 3, 4

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Inventory			
• Community Park facilities (# of facilities)	9	10	10
• Facilities (square feet)	90,952	94,842	94,842
• Cultural Arts and Activities/Special Events	9	11	11
Services			
• Number of supervised programs	233	233	242
• Number of unique registrants served (Irvine households)	17,000	18,000	19,000
• Number of participants (special events)	26,000	30,000	30,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	13.9%	14.1%	16.2%
• Net General Fund cost per capita (City population)	\$11.57	\$12.09	\$11.47
Effectiveness			
• Percentage of combined customer service satisfaction rating of either "very good" or "excellent"	90%	90%	90%

Community Services Department

Community Parks & Special Events

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$4,051,502	\$4,517,691	\$4,862,483
Services & Supplies	1,819,776	1,741,161	2,057,199
Capital Equipment	8,763	0	35,000
Subtotal	\$5,880,041	\$6,258,852	\$6,954,682
Cost Allocated	0	0	0
Revenues	(3,291,357)	(3,463,856)	(4,195,567)
NET GENERAL FUND SUPPORT	\$2,588,684	\$2,794,996	\$2,759,115
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$34,387	\$88,124	\$105,620
Services & Supplies	30,479	41,920	55,918
Capital Equipment	7,961	0	0
Subtotal	\$72,827	\$130,044	\$161,538
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,085,889	\$4,605,815	\$4,968,103
Services & Supplies	1,850,255	1,783,081	2,113,117
Capital Equipment	16,724	0	35,000
Cost Allocated	0	0	0
TOTAL	\$5,952,868	\$6,388,896	\$7,116,220

Community Services Department

Community Parks & Special Events

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Community Services Program Coordinator	7.00	7.00	8.00
Community Services Specialist	8.00	9.00	8.00
Community Services Superintendent	1.65	1.74	1.39
Community Services Supervisor	4.25	5.40	5.25
Subtotal:	20.90	23.14	22.64
PART TIME			
Community Services Leader III-EPT	7.97	8.74	11.15
Community Services Leader III-PT	13.66	13.47	17.23
Community Services Leader II-PT	21.56	18.18	19.65
Community Services Leader I-PT	6.89	9.47	7.59
Community Services Senior Leader-EPT	8.75	9.55	7.95
Department Aide-PT	0.41	0.74	0.55
Graphics Designer-EPT	0.38	0.00	0.00
Office Specialist-RPT	0.80	0.00	0.00
Subtotal:	60.41	60.16	64.12
TOTAL STAFFING:	81.31	83.30	86.76

Community Services Department

Fine Arts

Purpose:

To encourage public participation in quality and diverse creative activities for all ages in an interactive environment, and build community awareness of the value and function of the arts.

Summary of Services:

Fine Arts plans, organizes and implements a variety of art classes, arts camp and after school programs for children and teens, art exhibitions, and special events for all ages and populations. Open studios maximize facility usage when classes are not in session. A vital exhibition program features six free art exhibits and opening receptions annually. Two annual signature art festival events highlight the arts in the community and an Open House event brings awareness to the community. Additionally, staff plans, organizes, implements and evaluates art programs to include components identified in the Strategic Plan for Children, Youth and Families. Fine Arts also programs gallery exhibitions, arts events and arts education at the Great Park Palm Court Arts Complex.

2014-15 Standards:

Strategic
Goal(s)*

- Plan, organize, implement and evaluate programs and services identified in the Fine Arts 2014-15 Program Plan. 1,2,3,4
- Achieve a 95% rating of "good" or "excellent" on customer satisfaction. 2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details.

Measurements:

Actual 2012-13	Estimate 2013-14	Budget 2014-15
-------------------	---------------------	-------------------

Inventory

- | | | | |
|--------------------------------------|--------|--------|--------|
| • Fine Arts Center (# of facilities) | 1 | 1 | 3 |
| • Facilities (square feet) | 18,600 | 18,600 | 26,100 |

Services

- | | | | |
|----------------------------------|--------|--------|--------|
| • Classes & Events | 625 | 625 | 666 |
| • Participants | 24,678 | 24,334 | 40,780 |
| • Volunteer hours | 8,907 | 8,879 | 8,880 |
| • Programs per hour of operation | 4.5:1 | 4.5:1 | 4.5:1 |

Efficiency

- | | | | |
|--|-------|--------|-------|
| • Percent change in the number of participants from the previous fiscal year | 4.2% | (1.4%) | 68% |
| • Number of hours open/supervised | 3,154 | 3,154 | 4,722 |

Unit Cost

- | | | | |
|---|--------|--------|--------|
| • Net General Fund cost as a percent of the department budget | 4.2% | 3.6% | 3.6% |
| • Net General Fund cost per capita (City population) | \$3.47 | \$3.04 | \$2.54 |

Effectiveness

- | | | | |
|--|-----|-----|-----|
| • Percentage of satisfied program participants | 98% | 98% | 98% |
|--|-----|-----|-----|

Community Services Department

Fine Arts

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,061,129	\$1,030,836	\$939,758
Services & Supplies	317,278	311,100	314,200
Capital Equipment	0	0	0
Subtotal	\$1,378,407	\$1,341,936	\$1,253,958
Cost Allocated	0	0	0
Revenues	(601,700)	(640,000)	(642,000)
NET GENERAL FUND SUPPORT	\$776,706	\$701,936	\$611,958
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$564	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$564	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,061,692	\$1,030,836	\$939,758
Services & Supplies	317,278	311,100	314,200
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,378,970	\$1,341,936	\$1,253,958

Community Services Department

Fine Arts

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Community Services Program Coordinator	2.00	3.00	2.25
Community Services Specialist	1.00	1.00	0.75
Community Services Superintendent	0.10	0.10	0.13
Community Services Supervisor	1.00	1.00	0.75
Exhibition Coordinator	1.00	0.00	0.00
Program Specialist	0.00	1.00	0.25
Subtotal:	5.10	6.10	4.13
PART TIME			
Community Services Leader III-EPT	2.25	2.25	2.25
Community Services Leader III-PT	3.48	3.42	3.46
Community Services Leader II-PT	2.14	2.69	2.69
Community Services Leader I-PT	0.77	0.62	0.62
Community Services Senior Leader-EPT	2.25	2.25	2.06
Department Aide-PT	0.72	0.77	0.72
Graphics Designer-EPT	0.38	0.00	0.00
Office Assistant II-PT	0.48	0.48	0.48
Office Assistant I-PT	0.38	0.38	0.38
Subtotal:	12.85	12.85	12.66
TOTAL STAFFING:	17.95	18.95	16.79

Community Services Department

Open Space & Environmental Programs

Purpose:

Conserve and manage open space, energy and waste resources.

Summary of Services:

Develop and implement municipal and communitywide environmental programs through leadership, education, technical assistance and regulatory compliance, advancing conservation, resource efficiency and effective stewardship of resources. Direct and coordinate open space efforts including public access program management, habitat protection, and restoration initiatives in compliance with the Natural Community Conservation Plan.

2014-15 Standards:

**Strategic
Goal(s)***

- Administer contracts with the Irvine Ranch Conservancy (IRC) for effective habitat preservation and restoration, infrastructure improvements and public access programs. 1,2,3,4
- Manage franchise agreements to reduce waste to landfills and promote recycling. 3,4
- Coordinate compliance with California state laws and requirements. 4
- Facilitate community partnerships, including energy efficiency, waste reduction and recycling workshops. 3,4
- Attend community events and present educational materials to community groups. 3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details.

Measurements:

Actual 2012-13	Estimate 2013-14	Budget 2014-15
---------------------------	-----------------------------	---------------------------

Services

- | | | | |
|--|-------|-------|-------|
| • Open Space – City Owned Preservation Areas (acres) | 5,250 | 5,250 | 5,590 |
| • Divert 50% of the waste stream from landfills | 100% | 100% | 100% |
| • Energy efficiency projects | 5 | 5 | 5 |
| • Participation in at least five community outreach events promoting resource conservation | 100% | 100% | 100% |

Unit Cost

- | | | | |
|---|--------|--------|--------|
| • Net General Fund cost as a percent of the department budget | 7.8% | 6.8% | 6.7% |
| • Net General Fund cost per capita (City population) | \$5.17 | \$4.70 | \$4.74 |

*Due to reorganization in FY 2013-14, review of private park and playground projects was transitioned to Community Development

Community Services Department

Open Space & Environmental Programs

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$911,344	\$849,332	\$706,684
Services & Supplies	1,349,272	1,401,137	1,505,683
Capital Equipment	0	0	0
Subtotal	\$2,260,616	\$2,250,470	\$2,212,367
Cost Allocated	(4,890)	(2,000)	0
Revenues	(1,098,152)	(1,163,000)	(1,073,000)
NET GENERAL FUND SUPPORT	\$1,157,574	\$1,085,470	\$1,139,367
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,300	\$2,710	\$17,259
Services & Supplies	41,538	0	0
Capital Equipment	0	0	0
Subtotal	\$43,838	\$2,710	\$17,259
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$913,644	\$852,042	\$723,943
Services & Supplies	1,390,810	1,401,137	1,505,683
Capital Equipment	0	0	0
Cost Allocated	(4,890)	(2,000)	0
TOTAL	\$2,299,564	\$2,251,180	\$2,229,626

Community Services Department

Open Space & Environmental Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Environmental Programs Administrator	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00
Subtotal:	4.00	4.00	4.00
PART TIME			
Community Services Senior Leader-EPT	0.80	0.80	0.80
Program Assistant-PT	0.50	0.50	0.48
Program Specialist-PT	0.00	0.00	0.48
Subtotal:	1.30	1.30	1.76
TOTAL STAFFING:	5.30	5.30	5.76

Community Services Department

Orange County Great Park Operations

Purpose:

The goal of the Operations Section is to operate and program the Orange County Great Park for the benefit and enjoyment of all its visitors.

Summary of Services:

The Operations Section is responsible for the operations and programming of the Park's amenities such as the balloon, carousel and Visitors Center. The Section also programs the Palm Court complex, Hangar 244, sports fields and other property-wide facilities. The Operations Section coordinates and produces recreational activities, sports programs and special events; seeks opportunities to generate interim revenues through park rentals and sponsorships; and manages other day-to-day operational activities. The Urban Agriculture Program plans and programs agricultural workshops, classes, volunteers and partnerships to promote the importance of local food and the City's rich agriculture legacy, delivering freshly-harvested produce and volunteer and educational opportunities to Irvine and the region.

2014-15 Standards:

	Strategic Goal(s)*
• Continue to manage the Park's current and future amenities and facilities in order to provide services that enhance the visitor's experience at the Great Park with reasonable cost and high customer satisfaction.	1,2,3
• Coordinate and produce high quality sports programs, agriculture programs, and recreational activities.	1,2,3,4
• Continue to identify and develop revenue sources related to Park rentals.	3
• Develop and implement plans that allow newly constructed areas of the Park to be effectively and efficiently incorporated into current operations.	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details

Measurements	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Production days of public programming, special events & exhibitions	40	213	264
• Days per year the Park is open to the public	200	364	364
Efficiency			
• Number of visitors to the Park during public programming & special events	76,000	209,147	211,650
• Number of balloon and carousel passengers	50,000	83,246	66,000
Unit Cost			
• Operations budget as a percent of the Orange County Great Park Fund 180 Budget Expenditures			31.4%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Community Services Department

Orange County Great Park Operations

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$1,829,246
Services & Supplies	0	0	2,972,159
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$4,801,405
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$1,829,246
Services & Supplies	0	0	2,972,159
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$0	\$4,801,405

Community Services Department

Orange County Great Park Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	0.00	2.00	0.00
Community Services Program Coordinator	0.00	0.00	0.75
Community Services Specialist	0.00	3.00	3.25
Community Services Superintendent	0.00	0.00	0.73
Community Services Supervisor	0.00	1.00	1.45
Management Analyst II	0.00	1.00	1.00
Manager, Community Services	0.00	0.00	0.80
Manager, Great Park Corporation	0.00	2.00	0.00
Program Specialist	0.00	3.00	3.75
Senior Office Specialist	0.00	1.00	1.00
Subtotal:	0.00	13.00	12.73
PART TIME			
Administrative Secretary-PT	0.00	0.00	0.48
Community Services Leader III-EPT	0.00	1.60	0.80
Community Services Leader III-PT	0.00	0.00	0.15
Community Services Senior Leader-EPT	0.00	3.20	3.39
Management Analyst II-EPT	0.00	0.00	0.80
Senior Office Specialist-EPT	0.00	0.80	0.80
Subtotal:	0.00	5.60	6.42
TOTAL STAFFING:	0.00	18.60	19.15

Community Services Department

Senior Services

Purpose:

To provide essential and critical services to senior residents to ensure their safety and wellness and implementation of the 2013-17 Senior Strategic Plan.

Summary of Services:

The Senior Services program offers a range of services including:

- Facility reservations
- Nutrition services
- Recreation
- Transportation
- Outreach services
- Health, safety and welfare education
- In-home support
- Coordination with other organizations

Additionally, support is provided to the Irvine Senior Citizens Council. Senior Services supports the City's strategic goals by promoting a safe and secure community and contributing to a good quality of life for our senior community.

2014-15 Standards:

- | | Strategic Goal(s)* |
|---|--------------------|
| • Facilitate contact for recreation, nutrition, education, facility reservation, information and referrals. | 2,3,4 |
| • Use volunteer hours for general support duties. | 4 |
| • Maintain 25% of facility hours for non-senior program use. | 2,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details.

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Inventory			
• Senior Facilities	2	2	2
• Facilities (square feet)	41,610	41,610	41,610
Services			
• Programs	300	320	325
• Number of participant contact units	241,500	245,000	257,250
• Supervised hours	8,520	8,520	8,520
• Volunteer hours	47,100	45,000	45,000
Efficiency			
• Percent of programs reaching maximum enrollment	85%	90%	90%
• Change in participant contacts from previous fiscal year	5%	1%	5%
Unit Cost			
• Net General Fund cost as a percent of the department budget	8.0%	8.4%	11.0%
• Net General Fund cost per capita (City population)	\$6.67	\$7.20	\$7.79
Effectiveness			
• Percent of outreach customers connected to other agencies	80%	80%	85%

Community Services Department

Senior Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,584,560	\$1,779,682	\$2,013,972
Services & Supplies	244,941	299,979	280,213
Capital Equipment	0	20,000	20,000
Subtotal	\$1,829,501	\$2,099,661	\$2,314,185
Cost Allocated	0	0	0
Revenues	(336,425)	(435,112)	(439,500)
NET GENERAL FUND SUPPORT	\$1,493,076	\$1,664,549	\$1,874,685
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$175,533	\$188,409	\$186,892
Services & Supplies	196,792	273,105	272,657
Capital Equipment	0	0	0
Subtotal	\$372,325	\$461,514	\$459,549
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,760,093	\$1,968,091	\$2,200,864
Services & Supplies	441,732	573,084	552,870
Capital Equipment	0	20,000	20,000
Cost Allocated	0	0	0
TOTAL	\$2,201,826	\$2,561,175	\$2,773,734

Community Services Department

Senior Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Community Services Program Coordinator	2.00	2.00	5.00
Community Services Specialist	1.00	1.00	1.00
Community Services Superintendent	0.40	0.40	0.40
Community Services Supervisor	1.00	1.00	1.00
Food Services Specialist	1.00	1.00	0.00
Program Specialist	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00
Social Services Supervisor/Counselor	1.00	1.00	1.00
Subtotal:	8.40	8.40	10.40
PART TIME			
Community Services Leader III-EPT	1.60	1.60	2.40
Community Services Leader III-PT	1.92	1.90	0.95
Community Services Leader II-PT	6.21	6.15	5.50
Community Services Leader I-PT	0.33	0.33	0.00
Community Services Senior Leader-EPT	2.40	3.20	3.95
Department Aide-PT	1.05	0.93	0.46
Kitchen Assistant II-PT	0.00	0.00	0.93
Kitchen Assistant II-EPT	0.00	0.75	1.55
Kitchen Assistant I-PT	2.18	0.95	0.05
Lead Cook-EPT	0.80	0.80	0.80
Office Assistant III-EPT	0.80	0.80	0.80
Office Assistant II-PT	0.68	0.68	1.16
Office Assistant I-PT	2.14	2.40	1.72
Outreach Assistant-EPT	0.80	2.40	1.60
Outreach Assistant-PT	1.05	1.09	1.33
Program Specialist-EPT	0.80	0.80	0.80
Subtotal:	22.76	24.77	23.98
NON-HOURLY			
Senior Citizen's Council	7.00	7.00	7.00
Subtotal:	7.00	7.00	7.00
TOTAL STAFFING:	38.16	40.17	41.38

Community Services Department

Transportation Services

Purpose:

To provide consolidated paratransit services for qualified Irvine residents and individuals 18 years or older, who are unable to drive due to a permanent physical and/or cognitive disability.

Summary of Services:

The TRIPS program provides paratransit services to qualified Irvine residents, empowering residents to achieve a reasonable level of independent living and community participation. The program provides wheelchair accessible, door-to-door transportation services for disabled adults permanently unable to drive (including attendance at various City programs, medical appointments, and other significant functions) and evacuation transportation during local emergencies. The TRIPS program provides Irvine Adult Day Health Services with client transport on a contractual basis. The Irvine Residents with Disabilities Advisory Board and Irvine Senior Citizens Council provide input and oversight for the program.

2014-15 Standards:

	Strategic Goal(s)*
• Provide rides and other passenger accommodations for registered participants.	2,4
• Provide transportation service to Rancho and Lakeview Senior Centers.	2,4
• Provide transportation for Community Services program participants when wheelchair accessible, lift-equipped vehicles are required.	2,4
• Provide transportation for clients of Irvine Adult Day Health Services, Inc.	2,4
• Provide shopping and faith service shuttles.	2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 124 for details.

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Passenger boarding (# of one-way trips)	29,000	29,000	30,000
• Referrals to other agencies (# of referrals)	220	114	120
• New registrations processed (# of registrations)	90	95	105
Efficiency			
• Percent change in the number of boardings from previous fiscal year	16%	0%	0%
• Percent change in number of new registrations processed from previous fiscal year	13%	6%	11%
Unit Cost			
• Net General Fund cost as a percent of the department budget	4.4%	4.4%	5.0%
• Net General Fund cost per capita (City population)	\$3.66	\$3.75	\$3.56
Effectiveness			
• Percentage of request turndowns	2%	2%	1%

Community Services Department

Transportation Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$875,403	\$914,014	\$1,023,099
Services & Supplies	227,339	281,423	325,877
Capital Equipment	0	0	35,000
Subtotal	\$1,102,742	\$1,195,438	\$1,383,976
Cost Allocated	0	0	0
Revenues	(284,556)	(329,410)	(526,898)
NET GENERAL FUND SUPPORT	\$818,185	\$866,028	\$857,078
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$16,532	\$14,048	\$14,410
Services & Supplies	154	349	349
Capital Equipment	93,100	0	0
Subtotal	\$109,787	\$14,397	\$14,759
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$891,936	\$928,062	\$1,037,509
Services & Supplies	227,492	281,772	326,226
Capital Equipment	93,100	0	35,000
Cost Allocated	0	0	0
TOTAL	\$1,212,528	\$1,209,835	\$1,398,735

Community Services Department

Transportation Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Community Services Program Coordinator	1.00	1.00	1.00
Community Services Superintendent	0.20	0.20	0.25
Community Services Supervisor	0.50	0.50	0.50
Information Specialist	1.00	1.00	1.00
Para-Transit Driver	4.00	4.00	4.00
Transit Program Dispatcher	1.00	1.00	1.00
Subtotal:	7.70	7.70	7.75
PART TIME			
Office Assistant III-EPT	0.00	0.00	0.80
Office Assistant II-PT	1.21	1.21	0.41
Para-Transit Driver-EPT	4.00	4.00	4.80
Para-Transit Driver-PT	2.41	0.92	0.92
Subtotal:	7.62	6.13	6.93
TOTAL STAFFING:	15.32	13.83	14.68

Public Safety Department

Budget Summary:

The FY 2014-15 Public Safety operating budget focuses resources on essential services, and funds these services to meet the City's strategic goals. Public Safety is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers, and recreational and open space areas. Public Safety is also responsible for information technology, duplicating and telecommunications. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$64.2 million and revenues of \$3.9 million. The budget provides for a total of 304 full-time and 73.43 part-time employees (in FTEs).



The department's organizational structure, services it will provide during the year, and the revenues and expenditures required to implement the services, are detailed in the subsequent pages.

Strategic Goals:

1. Maintain and enhance the physical environment

- Provide assistance to other departments in preventing visible deterioration through code enforcement and graffiti removal efforts.
- Provide technology support to all departments.

2. Promote a safe and secure community

- Provide resources and activities that support and assist Community Policing and Problem Solving efforts through Geo-policing.
- Provide timely and effective response to emergency and non-emergency calls for service.
- Promote activities and resources that support and assist youth through the collaboration and coordination of activities with the school district and other local organizations during youth-based activities.
- Provide technology support to all departments in their efforts to enhance the community's safety and security.

3. Promote economic prosperity

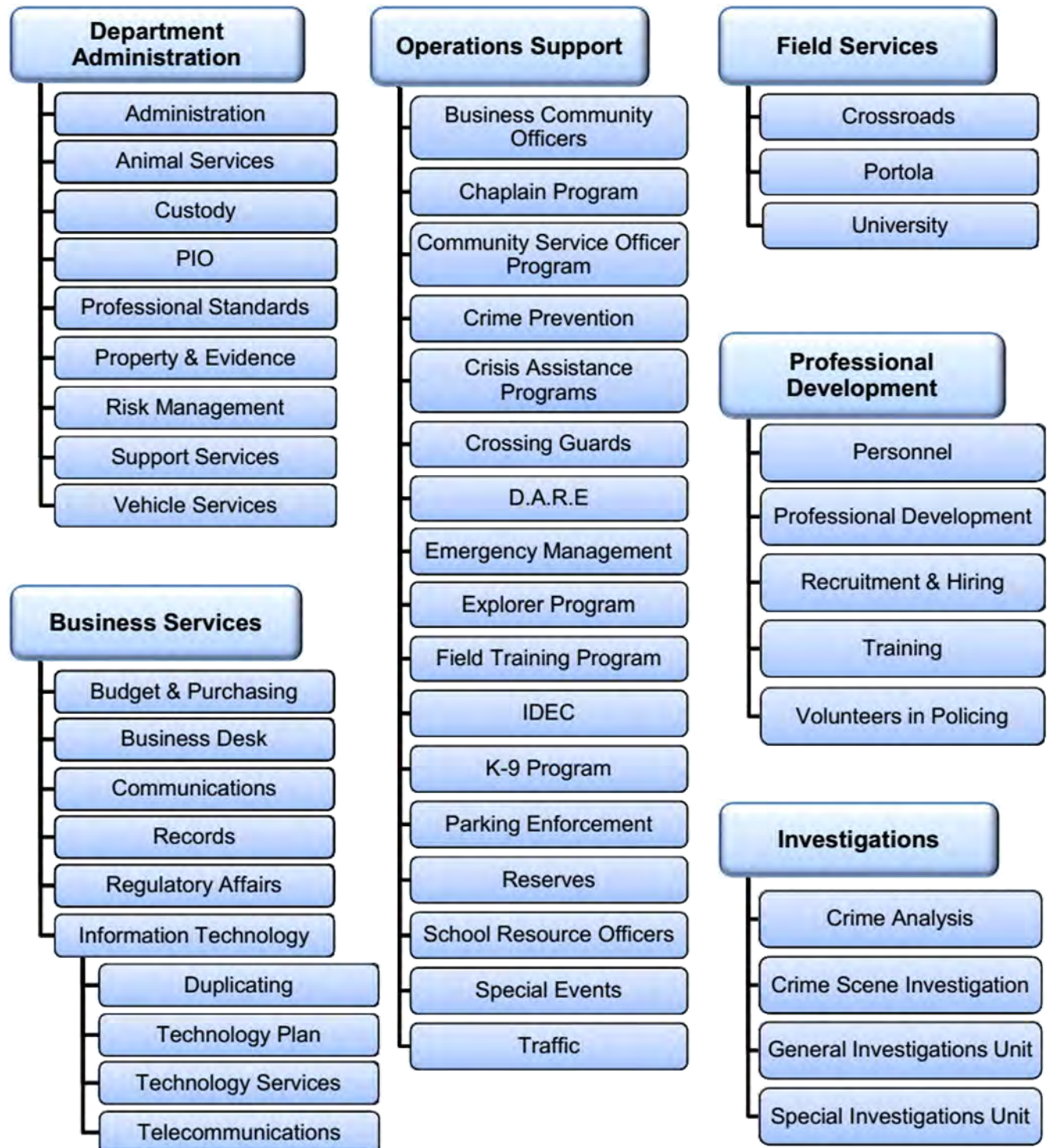
- Support local businesses and non-profit organizations through collaboration and coordination of activities that enhance community safety.

4. Promote effective government

- Meet standards for all services.
- Provide the highest quality service at the most cost-effective rate.
- Establish standards for City computer use.
- Provide an efficient and effective information technology infrastructure.
- Provide consistently professional services to residents and constituents of the community.

Public Safety Department

Services to the Community:



Public Safety Department

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$49,829,527	\$52,777,551	\$55,494,742
Services & Supplies	7,302,015	7,799,565	8,680,237
Capital Equipment	55,396	0	0
Subtotal	\$57,186,937	\$60,577,116	\$64,174,979
Cost Allocated	(1,562)	0	0
Revenues	(4,130,273)	(3,784,093)	(3,916,227)
GENERAL FUND SUPPORT	\$53,055,101	\$56,793,023	\$60,258,752
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,565,715	\$2,296,295	\$2,215,028
Services & Supplies	459,730	2,182,133	11,721,589
Capital Equipment	115,331	1,108,832	819,751
Subtotal	\$2,140,775	\$5,587,260	\$14,756,368
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$51,395,242	\$55,073,846	\$57,709,770
Services & Supplies	7,761,744	9,981,698	\$20,401,826
Capital Equipment	170,727	1,108,832	\$819,751
Cost Allocated	(1,562)	0	0
TOTAL COST	\$59,326,150	\$66,164,376	\$78,931,347
STAFFING SUMMARY			
Full Time	290.0	298.0	304.0
Part Time	30.95	30.95	31.43
Non-Hourly	32.4	39.4	42.0
TOTAL STAFFING	353.5	368.4	377.4

Public Safety Department

Administration & Professional Development

Purpose:

To administer the day-to-day operations of the Public Safety Department, provide long-range planning on public safety issues, and recruit and train department personnel.

Summary of Services:

The Office of the Director of Public Safety provides overall direction and guidance to the department's divisions, including coordination and liaison responsibilities with the Orange County Fire Authority. Fire protection is provided to the citizens of Irvine under an agreement with the Orange County Fire Authority. Administration also includes the Office of Professional Standards, Public Information Office, Planning Review, Custody, Auxiliary Services, and Animal Services. Auxiliary Services is responsible for property and evidence control, vehicle fleet maintenance and inventory control. The Animal Services program provides support for animal control activities. Professional Development coordinates departmental recruitments and training, as well as conducts department research projects.

2014-15 Standards:

- | | Strategic Goal(s)* |
|--|--------------------|
| • Provide a close working relationship with the community, as well as other City departments, and state and federal agencies. | 1,2,3,4 |
| • Provide overall direction and coordination of all Public Safety Department divisions, including fire service provided by the Orange County Fire Authority. | 1,2,3,4 |
| • Effectively receive and secure evidence and property. | 2,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 160 for details.

Measurements	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Community-initiated calls (# of calls)	84,914	85,863	89,298
• Officer-initiated calls (# of calls)	93,028	90,783	93,000
• Total calls for service	177,942	176,646	182,298
• Evidence/property received (# of items received into Property)	11,748	11,489	11,949
• Animal-related service calls (# of calls)	10,664	10,580	11,003
Efficiency			
• Percent of calls initiated by the community	48%	49%	49%
• Percent of activity initiated by Officers	52%	51%	51%
• Percent change in community and Officer-initiated calls for service from the previous year	-5%	-1%	3%
• Percent change in the number of property items processed from previous year	9%	-2%	4%
• Percent change in number of Animal-related service calls from previous year	3%	-1%	4%
Effectiveness			
• Part I Uniform Crime Rates – violent crimes per 1,000 residents	.50	.49	NA
• Part I Uniform Crime Rates – property crimes per 1,000 residents	15.60	14.76	NA

Public Safety Department

Administration & Professional Development

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$5,672,332	\$5,985,720	\$5,902,084
Services & Supplies	1,798,165	2,111,765	2,210,397
Capital Equipment	0	0	0
Subtotal	\$7,470,497	\$8,097,486	\$8,112,481
Cost Allocated	0	0	0
Revenues	(679,465)	(432,150)	(602,188)
NET GENERAL FUND SUPPORT	\$6,791,032	\$7,665,336	\$7,510,293
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$105,287	\$35,000	\$0
Services & Supplies	9,546	109,832	35,574
Capital Equipment	0	0	50,000
Subtotal	\$114,833	\$144,832	\$85,574
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$5,777,620	\$6,020,720	\$5,902,084
Services & Supplies	1,807,711	2,221,597	2,245,971
Capital Equipment	0	0	50,000
Cost Allocated	0	0	0
TOTAL	\$7,585,331	\$8,242,318	\$8,198,055

Public Safety Department

Administration & Professional Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00
Animal Services Officer	0.00	4.00	4.00
Animal Services Supervisor	0.00	1.00	1.00
Armorer	1.00	1.00	1.00
Business Services Administrator	0.00	1.00	1.00
Crime Analyst	2.00	1.00	0.00
Deputy Director, Public Safety/Police	1.00	1.00	1.00
Director Of Public Safety/Chief of	1.00	1.00	1.00
Management Analyst II	0.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00
Police Officer	2.00	2.00	2.00
Police Sergeant	2.00	2.00	2.00
Program Assistant	1.00	1.00	1.00
Program Specialist	2.00	1.00	1.00
Property & Evidence Specialist I	0.00	1.00	1.00
Property & Evidence Specialist II	0.00	1.00	1.00
Public Information Officer	0.00	1.00	1.00
Public Safety Assistant	2.00	2.00	2.00
Senior Animal Services Officer	0.00	1.00	1.00
Senior Crime Analyst	0.00	1.00	0.00
Senior Public Safety Assistant	1.00	1.00	1.00
Senior Vehicle Installation Technician	0.00	1.00	1.00
Special Assistant To The Chief Of	1.00	1.00	1.00
Vehicle Installation Technician	0.00	1.00	1.00
Subtotal:	24.00	36.00	34.00
PART TIME			
GIS Analyst-PT	0.73	0.73	0.00
Management Analyst I-PT	0.48	0.48	0.48
Prop & Evid Spec II (PERS)	0.00	0.00	0.24
Public Safety Assistant-PT	0.96	1.92	1.44
Subtotal:	2.17	3.13	2.16
TOTAL STAFFING:	26.17	39.13	36.16

Public Safety Department

Police Operations

Purpose:

To respond to emergency and non-emergency field service requests and incidents, as well as provide investigative follow-up to reported crimes.

Summary of Services:

Police Operations provides a variety of field, traffic, investigation, and operations support, including emergency service requests; responding to in-progress and reported crimes; citizen assistance; and a wide range of non-criminal activities. In 2012-13, while patrolling 65 square miles, Patrol and Traffic Enforcement investigated 1,525 traffic collisions, responded to 85% of the Priority I calls within 10 minutes, and issued over 23,000 traffic citations.

2014-15 Standards:

- Respond to Priority E calls within 6 minutes 85% of the time.
- Respond to Priority I calls within 10 minutes 85% of the time.
- Process all arrestees in a safe and timely manner, while ensuring compliance with state and local standards.

**Strategic
Goal(s)***

2,4

2,4

2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 160 for details.

Measurements	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Priority E calls (# of calls)	514	520	526
• Priority I calls (# of calls)	2,823	3,116	3,272
• Arrestees processed (# of arrestees)	2,824	2,740	2,764
• Traffic citations (# of citations)	23,225	23,541	23,857
• Traffic collisions (# of traffic collisions)	1,525	1,615	1,680
Efficiency			
• Percent of Priority E calls responded to within established timeframe	90%	88%	88%
• Percent of Priority I calls responded to within established timeframe	85%	85%	85%
• Percent change in arrestees processed from the previous year	1%	-3%	1%
• Percent change in traffic citations from the previous year	-25%	1%	1%
• Percent change in traffic collisions from the previous year	-1%	6%	4%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to the Police Operations division	74%	74%	74%
Effectiveness			
• Traffic Index (hazardous citations divided by the number of injury collisions)	31.6	28.7	NA
• Traffic collisions per 1,000 population	6.8	7.0	NA

Public Safety Department

Police Operations

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$39,745,893	\$41,866,527	\$44,381,203
Services & Supplies	2,818,414	3,011,866	3,190,122
Capital Equipment	13,472	0	0
Subtotal	\$42,577,780	\$44,878,393	\$47,571,325
Cost Allocated	(1,562)	0	0
Revenues	(2,332,877)	(2,298,943)	(2,247,942)
NET GENERAL FUND SUPPORT	\$40,243,340	\$42,579,450	\$45,323,383
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,415,826	\$2,261,295	\$1,931,506
Services & Supplies	450,184	2,072,301	2,144,201
Capital Equipment	115,331	1,008,832	0
Subtotal	\$1,981,341	\$5,342,428	\$4,075,707
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$41,161,719	\$44,127,822	\$46,312,709
Services & Supplies	3,268,598	5,084,167	5,334,322
Capital Equipment	128,803	1,008,832	0
Cost Allocated	(1,562)	0	0
TOTAL	\$44,557,558	\$50,220,821	\$51,647,031

Public Safety Department

Police Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Civilian Investigator I	2.00	2.00	3.00
Civilian Investigator II	6.00	6.00	6.00
Crime Analyst	0.00	0.00	1.00
Emergency Management Coordinator	1.00	1.00	1.00
Forensic Specialist I	1.00	1.00	1.00
Forensic Specialist II	3.00	3.00	3.00
Forensic Supervisor	1.00	1.00	1.00
Police Commander	3.00	3.00	3.00
Police Lieutenant	4.00	4.00	4.00
Police Officer	162.00	165.00	168.00
Police Sergeant	26.00	27.00	27.00
Program Specialist	1.00	2.00	2.00
Public Safety Assistant	2.00	2.00	2.00
Senior Crime Analyst	0.00	0.00	1.00
Senior Public Safety Assistant	1.00	1.00	2.00
Subtotal:	214.00	219.00	226.00
PART TIME			
Civilian Investigator I-PT	0.48	0.48	0.48
GIS Analyst-PT	0.00	0.00	0.73
Public Safety Aide-PT	0.67	0.67	0.67
Public Safety Assistant-EPT	1.60	0.80	1.60
Public Safety Assistant-PT	13.36	14.17	11.54
Senior Public Safety Assistant-EPT	0.80	0.80	0.80
Senior Public Safety Assistant-PT	0.96	0.96	2.41
Subtotal:	17.87	17.88	18.23
NON-HOURLY			
Crossing Guard-EPT	22.80	31.80	34.00
Crossing Guard-RPT	9.60	7.60	8.00
Subtotal:	32.40	39.40	42.00
TOTAL STAFFING:	264.26	276.27	286.22

Public Safety Department

Business Services

Purpose:

To maintain a support network for Public Safety and City Operations.

Summary of Services:

Business Services is responsible for the management of Regulatory Affairs, the Police Business Desk, Police Records, Communications, and Information Technology.

2014-15 Standards:

	Strategic Goal(s)*
• Effectively process business licenses in a timely manner.	4
• Effectively receive and secure evidence and property to ensure no items are lost.	2,4
• Receive, file and process all police reports in a timely manner.	2,4
• Receive calls in Communications in a timely manner.	2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 160 for details.

Measurements	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Business licenses processed (# of licenses)	15,272	15,760	15,918
• Records processed (# of records)	17,034	16,634	17,299
• Total calls received in Communications (# of calls)	186,299	184,976	191,127
Efficiency			
• Percent change in the number of business licenses processed from previous year	1%	3%	1%
• Percent change in the number of records processed from previous year	-3%	-2%	4%
• Percent change in the number of calls received in Communications from previous year	1%	-1%	3%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to Business Services	13%	13%	13%
Effectiveness			
• Percent of 9-1-1 emergency calls answered by call receivers within 10 seconds	95%	95%	95%

Public Safety Department

Business Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$4,411,301	\$4,925,304	\$5,211,455
Services & Supplies	2,685,435	2,675,934	3,279,718
Capital Equipment	41,924	0	0
Subtotal	\$7,138,660	\$7,601,238	\$8,491,173
Cost Allocated	0	0	0
Revenues	(1,117,931)	(1,053,000)	(1,066,097)
NET GENERAL FUND SUPPORT	\$6,020,729	\$6,548,238	\$7,425,076
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$44,602	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	100,000	0
Subtotal	\$44,602	\$100,000	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,455,903	\$4,925,304	\$5,211,455
Services & Supplies	2,685,435	2,675,934	3,279,718
Capital Equipment	41,924	100,000	0
Cost Allocated	0	0	0
TOTAL	\$7,183,262	\$7,701,238	\$8,491,173

Public Safety Department

Business Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Animal Services Officer	3.00	0.00	0.00
Animal Services Supervisor	1.00	0.00	0.00
Applications/programmer Analyst	1.00	1.00	1.00
Business Services Administrator	1.00	0.00	0.00
Communications Bureau Supervisor	1.00	1.00	1.00
Deputy Director	0.00	1.00	0.00
Deputy Director, Ipd Bus Srv/city Tech	0.00	0.00	1.00
License Specialist	4.00	4.00	4.00
Manager, Business Services	1.00	0.00	0.00
Property & Evidence Specialist I	1.00	0.00	0.00
Property & Evidence Specialist II	1.00	0.00	0.00
Public Safety Assistant	1.00	1.00	1.00
Public Safety Dispatcher I	3.00	2.00	3.00
Public Safety Dispatcher II	12.00	13.00	12.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Public Safety Records Specialist	7.00	7.00	7.00
Public Safety Records Supervisor	1.00	1.00	1.00
Public Safety Technology Analyst	1.00	1.00	1.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Senior Animal Services Officer	2.00	0.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Public Safety Assistant	1.00	1.00	1.00
Senior Vehicle Installation Technician	1.00	0.00	0.00
Supervising Public Safety Dispatcher	4.00	4.00	5.00
Vehicle Installation Technician	1.00	0.00	0.00
Subtotal:	52.00	41.00	42.00
PART TIME			
(V) PS Dispatcher II-EPT	0.00	0.73	0.00
License Specialist-PT	0.96	0.96	0.48
Office Specialist-PT	2.88	2.88	1.92
Public Safety Assistant-EPT	1.60	1.60	1.60
Public Safety Assistant-PT	4.28	3.31	6.57
Public Safety Dispatcher II-PT	1.21	0.48	0.48
Subtotal:	10.92	9.95	11.05
TOTAL STAFFING	62.92	50.95	53.05

Public Safety Department

Information Technology

Purpose:

To ensure the continued innovation, viability, and sustainability of citywide technology assets, including computing hardware, software, networks, telecommunications, duplicating, and audio/visual services. To update the five-year plan for maintaining these assets and adapting them to changes in technology.

Summary of Services:

The Information Technology Division administers all citywide technology efforts, including short and long range planning, project management, maintenance, and Information Technology contract administration. Most services are coordinated through contract services, primarily under the City's master Information Services Agreement. Specific functions include contracted helpdesk, network/server and applications support; annually recurring hardware and software maintenance; scheduled asset replacements; Information Technology project management; wired and wireless telecommunications; telecommunications utility administration; and duplicating center and citywide copier support.

2014-15 Standards:

- | | Strategic Goal(s)* |
|---|--------------------|
| • Maintain and annually update the five-year Strategic Technology Plan. | 1,2,3,4 |
| • Complete service requests within Service Level Agreement limits. | 1,2,3,4 |
| • Maintain high network and systems availability. | 1,2,4 |
| • Ensure City is in compliance with all federal and state laws and City ordinances. | 1,2,3,4 |
| • Maintain daily data backups of all servers. | 1,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 160 for details.

	ACTUAL 2012-13	ESTIMATE 2013-14	BUDGET 2014-15
Measurements			
Output			
• System-wide backups performed daily	100%	100%	100%
Unit Cost			
• Total Information Technology Budget as a percentage of the citywide General Fund Budget	6.3%	6.1%	6.8%
Effectiveness			
• Computer network availability	99.97%	99.94%	99.8%
• Software application availability	99.97%	99.85%	99.8%
• Network security updates	98.98%	94.26%	100%

Public Safety Department

Information Technology

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$283,522
Services & Supplies	0	0	9,541,814
Capital Equipment	0	0	769,751
Subtotal	\$0	\$0	\$10,595,087
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$283,522
Services & Supplies	0	0	9,541,814
Capital Equipment	0	0	769,751
Cost Allocated	0	0	0
TOTAL	\$0	\$0	\$10,595,087

Public Safety Department

Information Technology

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Duplicating Technician	1.00	1.00	1.00
Information Technology Administrator	1.00	1.00	1.00
Subtotal:	2.00	2.00	2.00
TOTAL STAFFING:	2.00	2.00	2.00

Public Safety Department

Information Technology

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Public Works Department

Budget Summary:

The FY 2014-15 Public Works Department operating budget focuses resources on essential services to meet the City's strategic goals. The Public Works Department is entrusted with developing, building and maintaining public infrastructure and facilities.

The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$24,026,675, Special Funds expenditures of \$37,230,105 and revenues of \$748,800. The budget provides for a total of 141 full-time employees and 4.75 part-time employees (in FTEs). The department's organizational structure, the services it will provide during the year, and the revenue and expenditures required to implement the services are detailed in the subsequent pages.



Strategic Goals:

1. Maintain and enhance the physical environment

- Maintain and rehabilitate all City landscape, roadways, traffic signals, bike trails, parking lots, city facilities, and bridges in accordance with the City's strategic goals.

2. Promote a safe and secure community

- Provide well-maintained parks and city facilities.
- Provide fast response to assistance calls for accident clean-up, roadway debris removal and emergencies, including storm and hazardous material spill responses and facilities maintenance needs and concerns.
- Operate the City's circulation and traffic signal system to maximize roadway capacity while minimizing vehicular delays, property loss and personal injury.

3. Promote economic prosperity

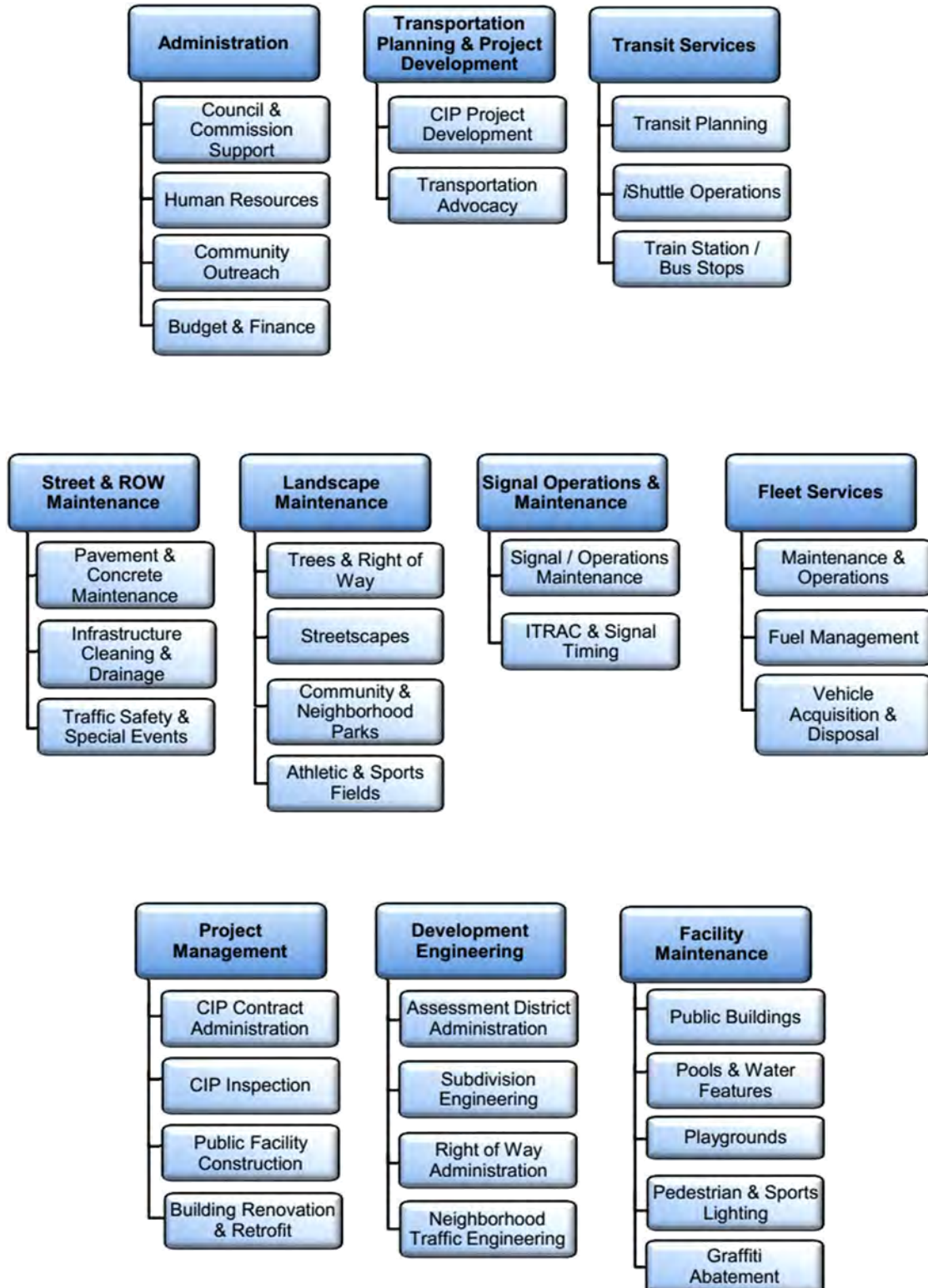
- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.
- Ensure the City's eligibility for transportation funding and actively pursue funding opportunities to bring about priority City projects.

4. Promote effective government

- Provide the highest quality service at the most cost-effective rate.

Public Works Department

Services to the Community:



Public Works Department

Department Budget Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$13,171,370	\$13,277,367	\$9,938,948
Services & Supplies	15,031,996	16,073,698	14,087,729
Capital Equipment	73,575	10,000	0
Subtotal	\$28,276,941	\$29,361,065	\$24,026,677
Cost Allocated	(279,565)	(210,000)	(210,000)
Revenues	(839,209)	(821,960)	(748,801)
GENERAL FUND SUPPORT	\$27,158,167	\$28,329,105	\$23,067,876
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,332,494	\$5,939,691	\$9,774,882
Services & Supplies	20,939,423	19,019,288	24,988,412
Capital Equipment	0	2,391,468	2,766,813
Subtotal	\$25,271,917	\$27,350,447	\$37,530,107
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$17,503,864	\$19,217,058	\$19,713,830
Services & Supplies	\$35,971,419	\$35,092,987	\$39,076,141
Capital Equipment	\$73,575	\$2,401,468	\$2,766,813
Cost Allocated	(279,565)	(210,000)	(210,000)
TOTAL COST	\$53,269,293	\$56,501,512	\$61,346,784

STAFFING SUMMARY

Full Time	122.0	142.0	141.0
Part Time	1.8	4.3	4.8
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	123.8	146.3	145.8

Public Works Department

Administration

Purpose:

To ensure the department's programs and services support the City's strategic goals and policies, and systems and practices facilitate effective and efficient service delivery to the community.

Summary of Services:

The Administration Division coordinates department-wide activities such as policy development; coordinating communications with the City Council, City commissions and residents; managing human resources matters; coordinating information technology solutions; and providing fiscal analysis, reporting, budget development and administration. Additional responsibilities include workload analysis, special projects, administrative support, and participation in regional, local, and interdepartmental committees and task forces.

2014-15 Standards:

	Strategic Goal(s)*
• Provide quality support to all Public Works divisions through on-time delivery of administrative services.	1,2,3,4
• Provide timely support and assistance to the City Council, City commissions and City Manager's Office.	2,3,4
• Provide leadership and recommendations for policy direction on local and regional infrastructure matters.	2,3,4
• Provide and promote opportunities for community education and community outreach for department programs and projects.	4
• Implement all budgetary and financial processes according to City policies and established timeframes.	4

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Efficiency			
• Complete correspondence, City Manager and City Council letters, and reports within established timeframes	100%	100%	100%
• Complete performance reviews within established guidelines	100%	100%	100%
Unit Cost			
• Public Works Administration General Fund Budget as a percent of citywide General Fund Budget	1.4%	1.5%	1.5%
• Percent of Public Works Department General Fund budget devoted to Administration	7.3%	7.6%	10.1%
• Public Works Department General Fund Budget per capita	\$129.5	\$127.10	\$99.87
Effectiveness			
• Percent of standards achieved	100%	100%	100%

Public Works Department Administration

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$927,763	\$929,522	\$966,093
Services & Supplies	1,126,536	1,288,457	1,455,456
Capital Equipment	0	0	0
Subtotal	\$2,054,299	\$2,217,979	\$2,421,549
Cost Allocated	0	0	0
Revenues	(105,310)	(120,290)	(284,820)
NET GENERAL FUND SUPPORT	\$1,948,989	\$2,097,689	\$2,136,729
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$927,763	\$929,522	\$966,093
Services & Supplies	1,126,536	1,288,457	1,455,456
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,054,299	\$2,217,979	\$2,421,549

Public Works Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00
Management Analyst II	1.00	1.00	0.00
Senior Management Analyst	0.00	0.00	1.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	5.00	5.00	5.00

Public Works Department

Development Engineering

Purpose:

To provide engineering services related to the construction and operation of infrastructure improvements within the City's right-of-way and on private property.

Summary of Services:

The Development Engineering Division reviews and approves subdivision maps, landscaping, drainage, and public and private street improvement plans. Additional responsibilities include Assessment District and Community Facility District (CFD) administration; identification and acquisition of right-of-way required for capital improvement projects; and administration of the Flood Plain Management programs. The Division is also responsible for the City's traffic circulation system, maintaining and implementing traffic control standards to ensure safety for the traveling public.

2014-15 Standards:

- | | |
|--|---------------------------|
| | Strategic Goal(s)* |
| • Provide efficient processing of improvement plans, discretionary reviews and subdivision maps. | 1,2,3,4 |
| • Ensure improvements associated with all submittals are in compliance with City standards. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Plan Checks reviewed (# of plans)	436	848	975
• Assessment District and CFD Funds reimbursed	\$21M	\$35M	\$63M
• Neighborhood traffic work requests submitted	161	142	150
Efficiency			
• Percent of first plan checks completed within the established timeframe of 15 business days	100%	100%	100%
• Percent of subsequent plan checks completed within the established timeframe of eight business days	100%	100%	100%
Unit Cost			
• Development Engineering General Fund Budget as a percent of citywide General Fund Budget	1.2%	0.9%	0.6%
• Percent of Public Works Department General Fund devoted to Development Engineering	6.1%	4.5%	3.8%
• Development Engineering General Fund Budget per capita	\$7.88	\$5.73	\$3.79
Effectiveness			
• Percent of applications approved with three or fewer plan check reviews	96%	97%	100%

Public Works Department

Development Engineering

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,126,893	\$842,586	\$828,027
Services & Supplies	593,635	480,621	83,919
Capital Equipment	0	0	0
Subtotal	\$1,720,528	\$1,323,207	\$911,946
Cost Allocated	(44,038)	(40,000)	(40,000)
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,676,490	\$1,283,207	\$871,946
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$757,393	\$1,187,630	\$1,111,383
Services & Supplies	7,122,612	2,771,469	3,552,600
Capital Equipment	0	0	0
Subtotal	\$7,880,005	\$3,959,099	\$4,663,983
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,884,286	\$2,030,216	\$1,939,410
Services & Supplies	7,716,247	3,252,090	3,636,519
Capital Equipment	0	0	0
Cost Allocated	(44,038)	(40,000)	(40,000)
TOTAL	\$9,556,495	\$5,242,306	\$5,535,929

Public Works Department

Development Engineering

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Associate Engineer	3.00	2.00	2.00
City Engineer	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00
Manager, Engineering Services	0.00	0.40	0.33
Manager, Public Services	0.50	0.00	0.00
Right-of-Way Administrator	1.00	1.00	1.00
Senior Civil Engineer	3.00	3.00	3.00
Senior Project Manager	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Senior Transportation Engineer	1.00	1.00	1.00
Subtotal:	13.00	11.90	11.83
PART TIME			
Office Assistant III-EPT	0.75	0.75	0.75
Subtotal:	0.75	0.75	0.75
TOTAL STAFFING:	13.75	12.65	12.58

Public Works Department

Fleet Services

Purpose:

To provide services for the acquisition, maintenance, replacement and disposal of all City vehicles and significant equipment and to provide fuel management services.

Summary of Services:

The Fleet Services Division provides preventative, reactive and predictive maintenance as well as custom fabrication to the City's fleet vehicles, ensuring vehicle reliability for various user departments citywide. Additionally, the Division is responsible for managing the City's underground fuel storage tanks and fueling islands, ensuring proper management of fuel. Alternative fuels are also utilized in order to conform to Air Quality Management District standards and to promote a cleaner environment.

2014-15 Standards:

- | | |
|---|---------------------------|
| | Strategic Goal(s)* |
| • Provide quality support to all City departments for on-time and error-free vehicle maintenance services. | 1,2,4 |
| • Provide leadership and recommendations for policy direction for the increased use of alternative fuel vehicles. | 1,2,3,4 |
| • Implement all budgetary and financial processes according to City policies and established timeframes to reduce operating costs for fleet vehicles. | 1,2,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Inventory			
• City vehicles maintained	341	341	341
• City equipment maintained	59	59	59
Efficiency			
• Vehicle Serviced within three hours	97%	97%	100%
• Mechanical repairs completed within one work day or less	90%	90%	95%
Unit Cost			
• Fleet Budget as a percent of Citywide Budget	2.6%	3.6%	3.7%
• Fleet Budget as a percent of Department Operating Budget	12.0%	15.2%	19.4%
• Fleet Budget per capita	\$ 17.70	\$ 22.70	\$ 24.03
Effectiveness			
• Percent of standards achieved	100%	100%	100%
• Vehicle downtime of less than 3% (excluding accidents and capital improvements)	95%	95%	97%

Public Works Department

Fleet Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,047,632	\$1,094,798	\$1,119,223
Services & Supplies	2,817,429	2,022,559	1,994,775
Capital Equipment	0	2,127,000	2,666,813
Subtotal	\$3,865,060	\$5,244,357	\$5,780,811
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,047,632	\$1,094,798	\$1,119,223
Services & Supplies	2,817,429	2,022,559	1,994,775
Capital Equipment	0	2,127,000	2,666,813
Cost Allocated	0	0	0
TOTAL	\$3,865,060	\$5,244,357	\$5,780,811

Public Works Department

Fleet Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Equipment Mechanic	1.00	0.00	0.00
Fleet Services Superintendent	1.00	1.00	1.00
Fleet Services Supervisor	1.00	1.00	1.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Program Assistant	1.00	1.00	1.00
Senior Equipment Mechanic	3.00	4.00	4.00
Subtotal:	7.75	7.75	7.75
PART TIME			
Equipment Mechanic-PT	0.50	0.50	0.50
Office Assistant II-PT	0.10	0.10	0.10
Subtotal:	0.60	0.60	0.60
TOTAL STAFFING:	8.35	8.35	8.35

Public Works Department

Landscape Maintenance

Purpose:

To maintain the City's parks, streetscapes, athletic fields, greenbelts, and trees.

Summary of Services:

The Landscape Maintenance Division provides landscape maintenance services to the City's Civic Center, community and neighborhood parks, Orange County Great Park, athletic fields, streetscapes, trees, and eucalyptus windrows. Specific services include contract management of all parks and street landscape maintenance, sports fields and infield maintenance, tree trimming, weed abatement, and water management. To achieve optimum efficiency and service quality, private contractors and professionally recognized performance standards are integrated into the division's operations.

2014-15 Standards:

Strategic Goal(s)*

- Contribute to a safe and vibrant community by providing parks and landscapes that enhance the physical environment, and youth and community sports fields that promote community participation. 1,2,3,4
- Contribute to quality in government by providing services in a competitive, cost-effective manner. 4

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Inventory			
• Community Parks (# of parks)	19	19	19
• Neighborhood Parks/Vista Points	37	38	39
• Athletic Infields (# of infields)	46	47	48
• Sports Fields (Acres)	135	139	155
• Streetscapes (Acres)	816	834	872
• Trees (# of trees)	64,088	64,881	71,035
• Water Meters/Smart Irrigation Controllers	562/726	577/786	588/815
Efficiency			
• Public service requests completed within 15 days	100%	100%	100%
• Parks & streetscapes meeting water usage guidelines	100%	100%	100%
Unit Cost			
• Landscape Maintenance General Fund Budget as a percent of citywide General Fund Budget	7.5%	8.0%	5.6%
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	39.1%	39.3%	36.3%
• Landscape Maintenance General Fund Budget per capita	\$50.63	\$49.52	\$36.24
• Per acre cost to maintain streetscape	\$7,573	\$7,980	\$8,383
Effectiveness			
• Percent of landscape maintained at service standards	100%	100%	100%
• Percent of trees trimmed per the posted trim schedule	100%	100%	100%
• Percent of sports fields prepped for scheduled events	100%	100%	100%

Public Works Department

Landscape Maintenance

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,775,254	\$2,945,948	\$1,495,105
Services & Supplies	8,280,039	8,586,242	7,222,115
Capital Equipment	0	0	0
Subtotal	\$11,055,293	\$11,532,190	\$8,717,220
Cost Allocated	(407)	0	0
Revenues	(185,023)	(219,350)	(132,000)
NET GENERAL FUND SUPPORT	\$10,869,863	\$11,312,840	\$8,585,220
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$142,116	\$0	\$1,663,756
Services & Supplies	3,488,882	3,608,890	8,186,100
Capital Equipment	0	0	0
Subtotal	\$3,630,999	\$3,608,890	\$9,849,856
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,917,370	\$2,945,948	\$3,158,861
Services & Supplies	11,768,922	12,195,132	15,408,215
Capital Equipment	0	0	0
Cost Allocated	(407)	0	0
TOTAL	\$14,685,885	\$15,141,080	\$18,567,076

Public Works Department

Landscape Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	0.50	0.34	0.34
Landscape Contract Specialist	3.00	2.00	2.00
Landscape Maintenance Specialist	5.00	7.00	7.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	3.00	5.00	5.00
Landscape Maintenance Technician	3.00	2.00	2.00
Lead Landscape Maintenance Technician	6.00	5.00	5.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Program Specialist	1.00	1.00	1.00
Senior Project Manager	0.66	0.66	0.00
Subtotal:	23.91	24.75	24.09
PART TIME			
Office Assistant II-PT	0.10	0.10	0.10
Subtotal:	0.10	0.10	0.10
TOTAL STAFFING:	24.01	24.85	24.19

Public Works Department

Project Management

Purpose:

To provide engineering and administrative services related to design, construction and inspection of all publicly funded infrastructure.

Summary of Services:

The Project Management division initiates, coordinates, monitors, and inspects activities related to the City's Capital Improvement Program (CIP) involving design and construction contracts for new and rehabilitated roads, traffic signals, bridges, drainage facilities, parks, buildings, bicycle and riding/hiking trails, and landscaping. This division also administers federal, state, county, and City funded programs as they relate to the design and construction of infrastructure projects, and provides construction inspection for assessment and special district projects to assure compliance with city standards. The division also coordinates and administers the rehabilitation of all city owned facilities. This includes public buildings, parks, playgrounds and athletic equipment.

2014-15 Standards:

Strategic Goal(s)*

- The Project Management division ensures that CIP and facilities rehab projects are designed in accordance with City standards and constructed within the approved project budget and in compliance with City approved plans and specifications. 1,2,3,4
- Develop and administer an annual rehabilitation program consistent with the City's strategic goals. 1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:

Actual 2012-13	Estimate 2013-14	Budget 2014-15
---------------------------	-----------------------------	---------------------------

Services

- | | | | |
|---|----|----|----|
| • CIP and Rehabilitation Projects Designed (# of projects) | 35 | 27 | 17 |
| • Contracts Awarded (# of contracts) | 35 | 25 | 14 |
| • CIP and Rehabilitation Projects Constructed (# of projects) | 30 | 27 | 19 |

Efficiency

- | | | | |
|---|-----|-----|------|
| • Percent of CIP projects completed according to project schedule | 95% | 96% | 100% |
|---|-----|-----|------|

Unit Cost

- | | | | |
|---|--------|--------|--------|
| • Project Management General Fund Budget as a percent of citywide General Fund Budget | 0.4% | 0.3% | 0.4% |
| • Percent of Public Works Department General Fund devoted to Project Management. | 2.2% | 1.6% | 2.4% |
| • Project Management General Fund Budget per capita | \$2.79 | \$2.05 | \$2.39 |

Effectiveness

- | | | | |
|--|------|-----|------|
| • Percentage of CIP projects completed within established budget | 100% | 96% | 100% |
|--|------|-----|------|

Public Works Department

Project Management

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$480,213	\$352,076	\$438,761
Services & Supplies	128,317	121,670	135,857
Capital Equipment	0	0	0
Subtotal	\$608,529	\$473,746	\$574,618
Cost Allocated	(149,669)	(170,000)	(170,000)
Revenues	0	(6,000)	(32,728)
NET GENERAL FUND SUPPORT	\$458,860	\$297,746	\$371,890
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,160,354	\$2,009,803	\$1,905,990
Services & Supplies	(867)	1,905,024	0
Capital Equipment	0	164,468	0
Subtotal	\$1,159,487	\$4,079,295	\$1,905,990
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,640,567	\$2,361,879	\$2,344,751
Services & Supplies	127,449	2,026,694	135,857
Capital Equipment	0	164,468	0
Cost Allocated	(149,669)	(170,000)	(170,000)
TOTAL	\$1,618,347	\$4,383,041	\$2,310,608

Public Works Department

Project Management

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	1.00	1.25	1.00
Construction Inspection Supervisor	1.00	1.00	1.00
Construction Inspector	2.00	1.00	1.00
Facilities Construction Administrator	1.00	0.00	0.00
Manager, Engineering Services	0.00	0.40	0.34
Manager, Public Services	0.25	0.00	0.00
Program Assistant	1.00	1.00	1.00
Project Development Administrator	1.00	1.00	1.00
Senior Civil Engineer	2.00	2.00	2.00
Senior Construction Inspector	2.00	3.00	3.00
Senior Project Manager	4.34	4.34	5.00
Subtotal	15.59	14.99	15.34
TOTAL STAFFING:	15.59	14.99	15.34

Public Works Department

Signal Operations & Maintenance

Purpose:

To maintain and enhance the safety and quality of life for the traveling public by maximizing roadway safety and flow, while minimizing vehicular delays and risk of property loss and personal injuries.

Summary of Services:

The Signal Operations and Maintenance Divisions provide for the operation, maintenance and rehabilitation of the City's traffic signal system and signal synchronization efforts. Specific services include the review and development of City traffic signal design guidelines and standards; response to resident concerns regarding traffic flow and signal operations and implementation of corrective measures when appropriate; participation in traffic-related litigation; and management of the Irvine Traffic Research and Control (ITRAC) Center.

2014-15 Standards:

- | | |
|---|---------------------------|
| | Strategic Goal(s)* |
| • Utilize technology and innovative strategies to effectively manage traffic flows through the City. | 1,2,3,4 |
| • Implement signal timing plans on all major arterials with the goal to reduce traffic delays and increase traffic flow. | 2,3,4 |
| • Provide for the timely repair, maintenance and rehabilitation of traffic signal equipment and communication network to optimize operational efficiency. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Special events/construction traffic management incidents	31	52	60
• Signalized Intersections (# of intersections)	335	337	338
• CCTV Cameras (# of cameras)	180	182	190
• Street Name Signs installed with light-emitting diode (LED)	1	2	60
• Intersection Safety Lights installed with LED	1	2	60
• Battery Backup Systems (# of intersections)	250	275	310
Efficiency			
• Response to signal timing and service requests within one business day	90%	95%	100%
• Completion of service requests within three business days	98%	100%	100%
Unit Cost			
• Signal Operations & Maintenance General Fund Budget as a percent of citywide General Fund Budget	1.6%	2.0%	0.5%
• Percent of Department General Fund devoted to Signal Operations & Maintenance	8.6%	9.7%	3.4%
• Signal Operations & Maintenance General Fund Budget per capita	\$11.13	\$12.39	\$3.37
Effectiveness			
• Percent of service requests completed within three days	99%	100%	100%
• Percent of preventative maintenance and rehabilitation projects completed within budget	98%	99%	100%

Public Works Department

Signal Operations & Maintenance

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,953,263	\$2,295,919	\$774,813
Services & Supplies	476,747	559,584	35,631
Capital Equipment	0	0	0
Subtotal	\$2,430,010	\$2,855,503	\$810,444
Cost Allocated	(64,490)	0	0
Revenues	(9,810)	(9,000)	(8,000)
NET GENERAL FUND SUPPORT	\$2,355,710	\$2,846,503	\$802,444
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$12,147	\$0	\$1,577,541
Services & Supplies	980,227	1,032,654	1,577,588
Capital Equipment	0	0	0
Subtotal	\$992,373	\$1,032,654	\$3,155,129
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,965,409	\$2,295,919	\$2,352,354
Services & Supplies	1,456,974	1,592,238	1,613,218
Capital Equipment	0	0	0
Cost Allocated	(64,490)	0	0
TOTAL	\$3,357,893	\$3,888,157	\$3,965,572

Public Works Department

Signal Operations & Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	0.50	0.58	0.83
Assistant Engineer	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
Engineering Technician	2.00	2.00	2.00
Management Analyst I	0.50	0.50	0.50
Manager, Engineering Services	0.00	0.20	0.33
Manager, Public Services	0.50	0.25	0.25
Senior Office Specialist	1.00	1.00	1.00
Senior Project Manager	2.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	0.00
Senior Transportation Engineer	1.00	1.00	1.00
Supervising Traffic Systems Specialist	1.00	2.00	2.00
Supervising Transportation Analyst	0.00	0.00	1.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	2.00	2.00
Traffic Systems Technician	2.00	2.00	2.00
Subtotal:	17.50	17.53	17.91
PART TIME			
Office Assistant II-PT	0.20	0.20	0.20
Subtotal:	0.20	0.20	0.20
TOTAL STAFFING:	17.70	17.73	18.11

Public Works Department

Street & Right-of-Way Maintenance

Purpose:

To provide safe, hazard-free roadways for motorists and obstruction-free access to sidewalks and bike trails for pedestrians, bicyclists and the physically challenged through the inspection and maintenance of the City's infrastructure.

Summary of Services:

The Street and Right-of-Way (ROW) Maintenance Division inspects and maintains City infrastructure, including asphalt roadways, bridge surfaces, sidewalks, catch basins, curb and gutters, off-street bike trails, City parking lots, and undeveloped roadway shoulders. The division also provides street sweeping, litter control, repainting of pavement messages and striping, and repair and installation of traffic control, street name, and guide signs within the City's right-of-way.

2014-15 Standards:

- | | |
|--|---------------------------|
| | Strategic Goal(s)* |
| • Provide timely inspections and maintenance of roadways, sidewalks, bike trails, and other street and right of way infrastructure. | 1,2,3,4 |
| • Minimize liability by providing obstruction-free driving surfaces, safe concrete surfaces for pedestrians and the physically-challenged, and smooth traffic flow with roadway warning devices. | 1,2,3,4 |
| • Provide debris-free drainage systems to maintain water quality standards. | 1,2,4 |
| • Update and maintain the City's Pavement Management Program. | 1,2,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Inventory			
• Roadway (Asphalt - # of centerline miles)	394	399	408
• Bike Trails (Asphalt - # of linear miles)	53.6	54.1	55
• Parking Lots (Asphalt – acres)	60.91	62.43	77.00
• Curbs & Gutters (Concrete - # of miles)	1,443	1,460	1,473
• Sidewalks/Park Pathways (Concrete - # of miles)	928.5	937.5	943.5
• Storm Drain Catch Basins (# of basins)	4,176	4,327	4,434
• Street Sweeping (# of curb miles)	38,041	38,449	38,884
Efficiency			
• Percent of response to public service requests within three business days	100%	100%	100%
• Percent of school crosswalks re-painted annually	100%	100%	100%
• Percent arterial/residential street sweeping on schedule	100%	100%	100%
Unit Cost			
• Street and Right-of-Way Maintenance General Fund Budget as a percent of citywide General Fund Budget	3.9%	4.2%	4.1%
• Percent of Public Works General Fund devoted to Street & ROW Maintenance	20.4%	20.8%	26.7%
• Street & ROW General Fund Budget per capita	\$26.43	\$26.41	\$26.68
Effectiveness			
• Percent of public roadways maintained at or above 65 PCI standard	84%	84%	94%

Public Works Department

Street & Right-of-Way Maintenance

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,803,748	\$3,945,067	\$4,003,213
Services & Supplies	1,898,450	2,145,339	2,414,408
Capital Equipment	67,799	10,000	0
Subtotal	\$5,769,997	\$6,100,406	\$6,417,621
Cost Allocated	(11,299)	0	0
Revenues	(46,499)	0	0
NET GENERAL FUND SUPPORT	\$5,712,199	\$6,100,406	\$6,417,621
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$54,022
Services & Supplies	1,377,721	1,373,600	1,424,200
Capital Equipment	0	0	0
Subtotal	\$1,377,721	\$1,373,600	\$1,478,222
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,803,748	\$3,945,067	\$4,057,235
Services & Supplies	3,276,170	3,518,939	3,838,608
Capital Equipment	67,799	10,000	0
Cost Allocated	(11,299)	0	0
TOTAL	\$7,136,419	\$7,474,006	\$7,895,843

Public Works Department

Street & Right-of-Way Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	0.50	0.33	0.33
Assistant Engineer	1.00	0.00	0.00
Associate Engineer	0.00	1.00	1.00
Equipment Operator I	5.00	5.00	5.00
Equipment Operator II	2.00	2.00	2.00
Lead Street Maintenance Technician	7.00	7.00	7.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Street Maintenance Specialist	4.00	4.00	4.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	3.00	3.00	3.00
Street Maintenance Technician	6.00	7.00	7.00
Subtotal	30.25	31.08	31.08
PART TIME			
Office Assistant II-PT	0.10	0.10	0.10
Subtotal:	0.10	0.10	0.10
TOTAL STAFFING:	30.35	31.18	31.18

Public Works Department

Transportation Planning & Project Development

Purpose:

To plan, identify funding and advance the development of an integrated, high quality, sustainable multi-modal transportation system using maximum outside revenues and resources.

Summary of Services:

The Transportation Planning and Project Development Division defines, develops and coordinates the implementation of transportation infrastructure/circulation improvements in concert with local and regional land use planning and development, the City's General Plan, and related policies and mandates.

2014-15 Standards:

	Strategic Goal(s)*
• Pursue and secure the maximum amount of outside funding through effective leveraging of available City fund balances.	3,4
• Monitor and implement transportation needs for the North Irvine Transportation Mitigation Program (NITM) and Irvine Business Complex.	2,3,4
• Monitor regionally and nationally significant transportation initiatives to ensure City transportation interests are met.	2,3,4
• Develop capital improvement projects in order to ensure local transportation needs are met.	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Services			
• Grant Applications Submitted (# of applications)	24	10	6
• Grant Awards (# awarded)	14	8	4
Efficiency			
• Percent of customer requests resolved within designated timeframe	100%	100%	100%
• Percent of mandated reports completed in timeframe	100%	100%	100%
Unit Cost			
• Transportation Planning and Project Development General Fund Budget as a percent of citywide General Fund Budget	0.4%	0.4%	0.4%
• Percent of Public Works Department General Fund devoted to Transportation Planning & Project Development	2.2%	2.1%	2.4%
• Transportation Planning and Project Development General Fund Budget per capita	\$2.82	\$2.61	\$2.38
Effectiveness			
• Maintained Measure M2/CMP funding consistency	100%	100%	100%
• Percent of written citizen requests completed within 15 days	100%	100%	100%

Public Works Department

Transportation Planning & Project Development

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$502,870	\$511,588	\$461,318
Services & Supplies	113,127	91,192	110,748
Capital Equipment	0	0	0
Subtotal	\$615,998	\$602,780	\$572,066
Cost Allocated	(9,663)	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$606,335	\$602,780	\$572,066
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$250,180	\$260,974	\$223,594
Services & Supplies	204,800	881,294	570,000
Capital Equipment	0	0	0
Subtotal	\$454,981	\$1,142,268	\$793,594
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$753,051	\$772,562	\$684,912
Services & Supplies	317,928	972,486	680,748
Capital Equipment	0	0	0
Cost Allocated	(9,663)	0	0
TOTAL	\$1,061,316	\$1,745,048	\$1,365,660

Public Works Department

Transportation Planning & Project Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Associate Transportation Analyst	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Manager, Transit and Transportation	0.50	0.50	0.00
Project Development Administrator	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Subtotal:	5.00	5.00	4.50
TOTAL STAFFING:	5.00	5.00	4.50

Public Works Department

Transit Services

Purpose:

To plan, identify funding and advance the development of an integrated, sustainable high quality transit system using maximum outside revenues and resources.

Summary of Services:

The Transit Services Division implements City Council approved transit initiatives that enable the transportation system to carry more people with less roadway congestion and improve the quality of life in the City and region. The division defines, develops and coordinates the implementation of the City's fixed route transit services, the iShuttle, providing connections from Irvine Station through the Spectrum area and Tustin Metrolink Station within the Irvine Business Complex (IBC) to major employers and residential communities. Transit Services manages the Irvine Station leases and security contracts, oversees the project development phases of any future Irvine Station programs, and is responsible for maintenance and the provision of bus stop amenities throughout the City. The division also participates in regional transit studies that focus on alternative transportation strategies.

2014-15 Standards:

**Strategic
Goal(s)***

- Manage Irvine Station activities to ensure it remains a safe, vibrant and convenient transit facility. 1,2,3,4
- Manage City bus stops and maximize bus stop revenue at locations with amenities and advertising panels. 1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:

	Actual 2012-13	Estimate 2013-14	Budget 2014-15
--	---------------------------	-----------------------------	---------------------------

Services

- | | | | |
|---|---------|---------|---------|
| • Monthly maintenance of bus shelters and bus stops | 220 | 220 | 220 |
| • Annual iShuttle boardings | 244,308 | 251,367 | 259,186 |

Efficiency

- | | | | |
|--|-----------|-----------|-----------|
| • Percent iShuttle operating cost recovery | 100% | 100% | 100% |
| • Annual vehicle miles reduced | 4,729,117 | 4,870,991 | 5,017,121 |

Unit Cost

- | | | | |
|---|--------|--------|--------|
| • Transit Services General Fund Budget as a percent of citywide General Fund Budget | 0.3% | 0.3% | 0.1% |
| • Percent of Public Works Department General Fund devoted to Transit Division | 1.6% | 1.6% | 0.8% |
| • Transit Services General Fund Budget per capita | \$2.09 | \$2.08 | \$0.84 |

Effectiveness

- | | | | |
|--|------|------|------|
| • Irvine Station tenant occupancy | 43% | 43% | 60% |
| • Percent of written citizen requests completed within 15 days | 100% | 100% | 100% |

Public Works Department

Transit Services

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$235,300	\$256,209	\$158,714
Services & Supplies	221,507	223,500	42,500
Capital Equipment	0	0	0
Subtotal	\$456,807	\$479,709	\$201,214
Cost Allocated	0	0	0
Revenues	(411,932)	(391,700)	(200,000)
NET GENERAL FUND SUPPORT	\$44,876	\$88,009	\$1,214
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$244,479	\$281,421	\$309,136
Services & Supplies	1,980,361	2,268,480	2,291,418
Capital Equipment	0	0	0
Subtotal	\$2,224,841	\$2,549,901	\$2,600,554
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$479,779	\$537,631	\$467,850
Services & Supplies	2,201,869	2,491,980	2,333,918
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,681,648	\$3,029,611	\$2,801,768

Public Works Department

Transit Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Assistant Transportation Analyst	1.00	0.00	0.00
Associate Transportation Analyst	0.00	1.00	1.00
Manager, Transit and Transportation	0.50	0.50	0.00
Senior Transportation Analyst	1.00	1.00	1.00
Transit Programs Administrator	1.00	1.00	1.00
Subtotal:	4.00	4.00	3.50
TOTAL STAFFING:	4.00	4.00	3.50

Public Works Department

Civic Center & Facility Maintenance

Purpose:

To protect the City's investment in public buildings, park equipment and other amenities through a properly developed and executed facility maintenance program.

Summary of Services:

The Facility Services section provides inspection services, preventive and corrective maintenance of the City's facilities and buildings located on community and neighborhood parks including the Orange County Great Park. Services provided by the Facilities Services section include maintenance of playground and athletic field equipment; park, trail and facility lighting; maintenance of electrical, plumbing and HVAC systems; and the citywide graffiti abatement program.

2014-15 Standards:

- | | Strategic Goal(s)* |
|---|---------------------------|
| • Control breakdown and liability potential on park play and athletic equipment. | 1,2,3,4 |
| • Remove graffiti on City-owned facilities within 48 hours of notification. | 1,2,4 |
| • Maintain all facility systems (HVAC, electrical and plumbing) on-line and functional. | 1,2,3,4 |
| • Conduct preventive maintenance and inspection processes on a scheduled basis and record data on a computerized maintenance management system. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Inventory			
• Community Parks	19	19	19
• Neighborhood Parks/Vista Points	37	38	39
• Trails (# of trails)	11	11	13
• Facilities/Buildings (square feet)	1,019,895	1,026,390	1,430,280
Services			
• Graffiti removal (# of calls)	725	825	996
• Corrective work requests (# of requests)	2,470	1,710	1,795
Efficiency			
• Percent of graffiti removed within 48 hours of report	99%	99%	100%
• Percent of corrective work requests completed	92%	92%	100%
• Percent of preventive work requests completed	96%	92%	100%
Unit Cost			
• Facilities Maintenance General Fund Budget as a percent of citywide General Fund Budget	2.4%	2.6%	2.2%
• Percent of Public Works Department General Fund devoted to Facilities Maintenance	12.6%	12.9%	14.2%
• Facilities Maintenance General Fund Budget per capita	\$16.33	\$16.34	\$14.13
Effectiveness			
• Work requests & orders completed	6,315	6,160	6,046

Public Works Department

Civic Center & Facility Maintenance

Service Center Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,366,066	\$1,198,452	\$812,904
Services & Supplies	2,193,638	2,577,093	2,587,095
Capital Equipment	5,776	0	0
Subtotal	\$3,565,480	\$3,775,545	\$3,399,999
Cost Allocated	0	0	0
Revenues	(80,635)	(75,620)	(91,253)
NET GENERAL FUND SUPPORT	\$3,484,844	\$3,699,925	\$3,308,746
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$718,193	\$1,105,064	\$1,810,237
Services & Supplies	2,968,258	3,155,319	5,391,732
Capital Equipment	0	100,000	100,000
Subtotal	\$3,686,451	\$4,360,383	\$7,301,969
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,084,259	\$2,303,516	\$2,623,141
Services & Supplies	5,161,896	5,732,412	7,978,826
Capital Equipment	5,776	100,000	100,000
Cost Allocated	0	0	0
TOTAL	\$7,251,931	\$8,135,928	\$10,701,967

Public Works Department

Civic Center & Facility Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME			
Administrative Secretary	0.00	0.00	1.00
Facilities Maintenance Specialist	0.00	4.00	4.00
Facilities Maintenance Superintendent	0.00	1.00	1.00
Facilities Maintenance Supervisor	0.00	1.00	1.00
Facilities Maintenance Technician	0.00	7.00	7.00
Lead Facilities Maintenance Technician	0.00	3.00	3.00
Manager, Facilities Maintenance	0.00	0.00	1.00
Manager, Great Park Corporation	0.00	1.00	0.00
Master Facilities Maintenance Specialist	0.00	2.00	2.00
Program Assistant	0.00	1.00	0.00
Subtotal:	0.00	20.00	20.00
PART TIME			
Administrative Aide-EPT	0.00	0.80	0.75
Community Services Leader III-EPT	0.00	0.80	1.50
Community Services Leader III-PT	0.00	0.48	0.00
Office Assistant II-EPT	0.00	0.00	0.75
Office Assistant II-PT	0.00	0.48	0.00
Subtotal:	0.00	2.55	3.00
TOTAL STAFFING:	0.00	22.55	23.00

Public Works Department

Civic Center & Facility Maintenance

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Non-Departmental

Budget Summary:

The FY 2014-15 Non-Departmental budget of \$3,374,000 provides funds for the continuation of essential, mandated and City Council directed services. In particular, the Non-Departmental budget includes legal and litigation services; sales and property tax audits; property taxes and assessments on City properties; and the City's contribution to Adult Day Health Services, Irvine Barclay Theatre, and other community organizations.



Strategic Goals:

1. Maintain and enhance the physical environment

- Provide funding to continue community facilities and activities such as the Barclay Theatre and Adult Day Health programs.

2. Promote a safe and secure community

- Provide funding to continue support for the Adult Day Health program.

3. Promote economic prosperity

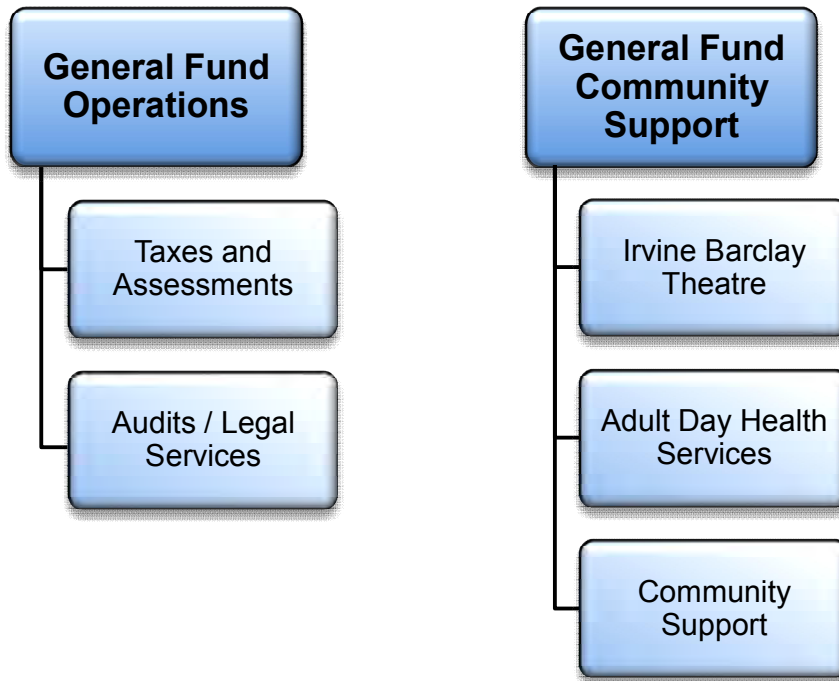
- Provide funding to continue the City's ongoing Non-Departmental programs that enhance economic prosperity in the community.

4. Promote effective government

- Provide the highest quality service at the most cost-effective rate.
- Maximize property and sales tax revenues by using auditors to correct misallocation of taxes.

Non-Departmental

Services to the Community:



Non-Departmental

Department Budget Summary:

Funds Summary	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	3,078,244	3,279,750	3,374,313
Capital Equipment	0	0	0
Subtotal	\$3,078,244	\$3,279,750	\$3,374,313
Cost Allocated	0	0	0
Revenues	(2,252,137)	(2,340,000)	(2,499,813)
GENERAL FUND SUPPORT	\$826,108	\$939,750	\$874,500
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,000,000	\$3,573,102	\$5,657,756
Services & Supplies	57,904,456	0	0
Capital Equipment	0	0	0
Subtotal	\$62,904,456	\$3,573,102	\$5,657,756
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,000,000	\$3,573,102	\$5,657,756
Services & Supplies	60,982,700	3,279,750	\$3,374,313
Capital Equipment	0	0	\$0
Cost Allocated	0	0	0
TOTAL COST	\$65,982,700	\$6,852,852	\$9,032,069

Non-Departmental

Service Center Summary:

Staffing Detail – All Funds	Actuals 2012-13	Adjusted Budget 2013-14	Adopted Budget 2014-15
FULL TIME & PART TIME	None	None	None
TOTAL STAFFING:	None	None	None

Special Funds

Introduction

The FY 2014-15 Adopted Budget is comprised of 67 individual funds. Each of these individual funds is classified into one of six categories: General Reserve, Special Revenue, Capital Projects, Debt Service, Internal Service, or Trust & Agency Funds.

A brief description of the categories and corresponding summary of the revenue and expenditure activity are provided below. A description of each fund, as well as a table summarizing the revenue (not including beginning balances) and expenditure activity of all special funds, is provided in the following pages.



Additional special fund summary information can be found in the Budget Summary section of this document. An expanded presentation of each special fund is presented in the FY 2014-15 Detail Budget.

Top Special Fund Revenue Sources

There are a variety of sources of special fund revenue. However, four significant sources are Bonds and Assessments (\$61,423,345), Other Taxes & Fees (\$39,179,788), Internal Services Fees and Revenue (\$24,001,086), and Miscellaneous Revenues (\$22,951,141). Combined with General Fund revenue (excluding transfers-in), these sources account for approximately 83% of the total revenues of all appropriated funds.

Bonds and Assessment Revenues are comprised of landscape, lighting, and park maintenance special assessments and levies within specially designated areas, Assessment Districts, for public improvement activities.

Other Taxes & Fees is comprised of franchise fees, fines and forfeitures, transient occupancy, documentary transfers, and utilities users' tax. The majority of Other Taxes and Fees revenue is derived from fees collected when expansion and new development occurs. These fees are used to fund wastewater, storm water, transportation and park facilities needed to support growth in the community.

Internal Services Fees and Revenue is comprised of reimbursements from the City's operating departments for shared internal services – compensated absences, information technology, Civic Center maintenance, and telephone, mail and duplicating services. Revenues are based on the estimated cost of service for each of the internal services funds.

A majority of Miscellaneous Revenues (\$18.5 million) are from the Orange County Great Park Fund as the result of two agreements with Heritage Fields. The remaining miscellaneous revenues include a variety of small revenue sources, predominantly comprised of interest; rent from the Fleet Services Fund based on its operating budget and costs; and rent anticipated to be received from Orange County Great Park lease and rental agreements.

Special Funds

General Reserve Funds

The 11 General Reserve Funds are required to be separated by City Council direction, state or federal statutes, or for accountability purposes. Funds in this category include: the General Fund, Asset Management Plan Fund; Compensated Absences Fund; three development related funds; Contingency Reserve Fund; Educational Partnership Fund; Infrastructure & Rehabilitation Fund; and Revenue Clearing Fund. The General Fund is detailed in other sections of this document. For purposes of clarity, the following review of General Reserve Funds does not include General Fund totals. For FY 2014-15, General Reserve Fund revenues are estimated to be \$24,310,595 and appropriations are \$29,712,974 (not including transfers).

Special Revenue Funds

The 22 Special Revenue Funds are established to account for financial transactions from restricted revenue sources, as determined by law or administrative action. Gas Tax, Measure M Sales Tax, Systems Development Charge (SDC), Maintenance Assessment District, Irvine Business Complex (IBC), Community Development Block Grants (CDBG), iShuttle, and numerous other grant related funds are included in this classification. For FY 2014-15, Special Revenue Fund revenues are estimated to be \$70,737,490 and appropriations are \$46,703,871 (not including transfers).

Capital Projects Funds

The 28 Capital Projects Funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2014-15, Capital Projects revenues are estimated to be \$81,897,681 and appropriations are \$107,988,170 (not including transfers).

Debt Service Funds

For FY 2014-15, no Debt Service Fund revenues or appropriations are projected.

Internal Services Funds

The six Internal Services Funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include: Inventory; Insurance; Fleet Services; Telephone, Mail, and Duplicating; Civic Center Maintenance & Operations; and Strategic Technology Plan. For FY 2014-15, Internal Service Fund revenues are estimated to be \$23,192,387 and appropriations are \$27,271,440 (not including transfers).

Trust and Agency Funds

The City's practice is to account for revenues and appropriations within the appropriate Assessment District or Community Facilities District. These bonds (issued under the 1913 and 1915 Improvement Bond Act or the Mello-Roos Community Facilities Act of 1982) are not liabilities of the City of Irvine and do not provide resources for government operations. Special District Funds such as these may be used only for purposes identified in the bond issuance documents and therefore are not subject to annual budgeting.

Special Funds

Budget Summary

Special Funds Budget Summary

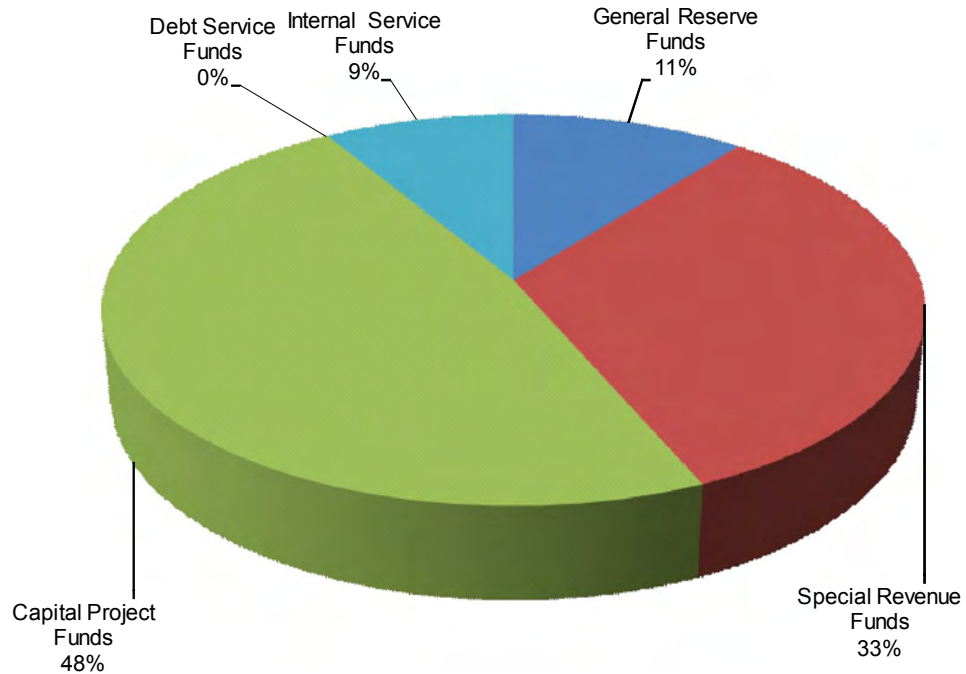
For FY 2014-15, estimated Special Funds revenues and transfers-in (exclusive of the General Fund) are \$269,221,785, and appropriations and transfers-out are \$ 273,044,605. The majority of these revenues and appropriations are restricted as to their use in Capital Projects and Special Revenue Funds.

Category Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	\$28,650,413	\$38,870,345
Special Revenue Funds	88,390,558	94,705,580
Capital Project Funds	128,848,427	112,186,652
Debt Service Funds	0	0
Internal Service Funds	23,332,387	27,282,028
Total	\$269,221,785	\$273,044,605

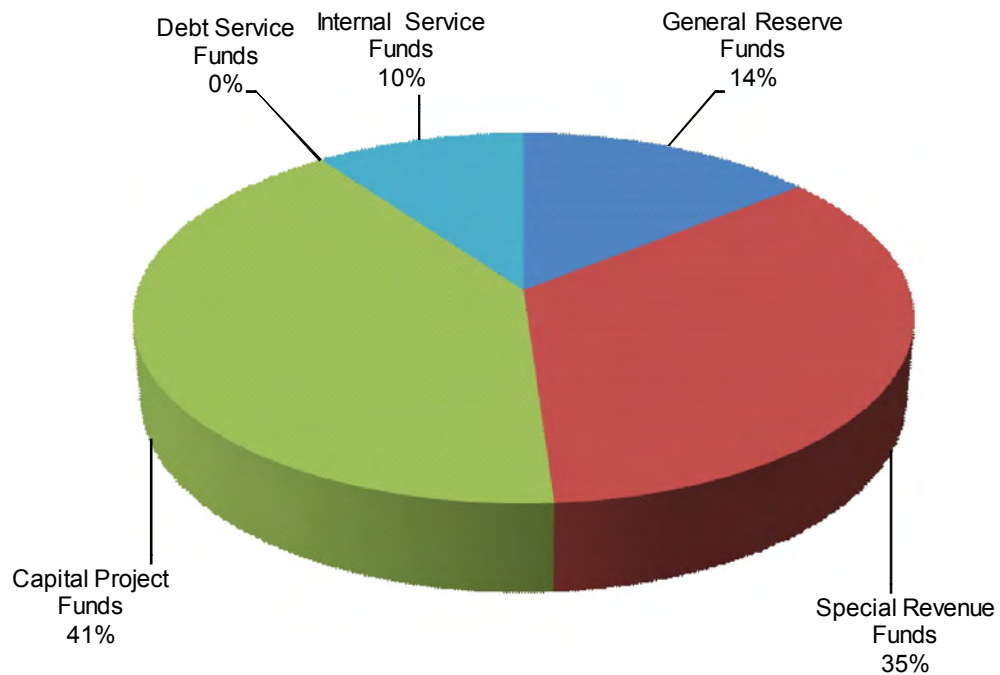
Special Funds

Budget Summary

Revenues & Transfers- In: \$269,221,785



Appropriations & Transfers- Out: \$273,044,605



Special Funds

General Reserve Funds

Fund 002: ASSET MANAGEMENT PLAN FUND

The City's Asset Management Plan (AMP) has a fundamental purpose similar to an endowment to provide a long-term funding source for rehabilitation of City infrastructure while preserving the Fund's principal balance. Additionally, the City Council adopted a plan to reduce the City's unfunded actuarial accrued liability (UAAL) with CalPERS by designating the AMP as a funding source. Commencing FY 2012-13 the AMP will make annual payments of \$5 million over a 10 year period. Repayment will be through General Fund year end allocations and annual pension rate savings. This fund also provides financial reserves to respond to natural disasters and other emergencies and provides a source for internal loans and liquidity.

Fund 003: COMPENSATED ABSENCES FUND

This fund was created to accumulate funding for the City's anticipated payments for compensated absences due to imminent retirements and terminations. Departments pay a percentage of their salaries sufficient to meet current payouts, plus a contribution to future liabilities to this fund. Contributions were deferred for one year in FY 2010-11. The City's goal is to accumulate enough funding to cover 50% of the accrued liability for estimated accrued leave termination payments. This year's rates, per the latest actuarial study, are 3.33% of net base pay for sworn employees and 2.63% of net base pay for non-sworn employees. Fiscal year 2014-15 projected payouts upon separation are estimated to be \$0.7 million. Fund balance at the end of FY 2014-15 is expected to be approximately \$4.5 million. The City will receive an updated actuarial report by early 2015 that will be used to evaluate the funded position and the rates for this fund.

Fund 005: DEVELOPMENT SERVICES FUND

The Development Services Fund accounts for the financial transactions related to development case processing. Developers are required to make an initial deposit upon opening a case project. The deposit is drawn down upon as processing costs are incurred until the balance reaches the minimum required deposit established by the City. Any costs incurred in excess of the minimum required deposit are billed to and paid directly by the developer. Fees for development processing costs, such as those related to General Plan amendments, zone changes, master plans, park plans and park design, transportation impacts, development agreements, tentative tract and parcel maps, and sign programs, are based on the direct costs required to review, check and inspect development applications submitted to the City for approval, plus applicable overhead costs. These fees are set and approved by City Council action. When a development case is completed and all related costs have been billed, any balance remaining in the developer's deposit account is refunded. Development activity in FY 2014-15 is projected to increase by approximately 13%, \$408,000 higher than FY 2013-14.

Fund 006: CONTINGENCY RESERVE FUND

The City has an established policy to maintain a Contingency Reserve Fund balance of 15% of its General Fund operating expenditures, with a minimum reserve of 3%. After utilizing a portion of its reserve funding during the recession, the City restored the fund balance to the 15% level at the end of fiscal year 2011-12. The Contingency Fund's projected year-end balance of \$23.3 million serves as a buttress against future economic uncertainty.

Special Funds

General Reserve Funds

Fund 007: EDUCATIONAL PARTNERSHIP FUND

This fund is used to account for the City of Irvine financial support of Irvine schools through the Educational Partnership Fund and Challenge Match Grant Programs. The programs were established by City Council action in January 2006, continued per Measure R passed by voters in November 2010, and expanded and extended through FY 2015-16 per Measure BB passed by voters in November 2012. Educational Partnership Fund program funds are used to support twelve program areas such as health and guidance services, school nurses, classroom and support staff, supplies, field trips, and school resource officer program. The Challenge Match Grant program is a matching grant program for the preservation of class size support.

Fund 009: REVENUE CLEARING FUND

This fund is utilized to accumulate all investment revenue and related expenses of the City's investment portfolios. At month end, net revenues are distributed to all participating funds based on their respective average daily cash balance ratio to total cash, resulting in a zero cash balance in this fund.

Fund 010: INFRASTRUCTURE & REHABILITATION FUND

This fund was created to provide for the accumulation and distribution of funds for City rehabilitation projects. The source of revenue for this fund is the interest earnings from the Asset Management Plan Fund and an allocation from the General Fund. For FY 2014-15, approximately \$3.0 million is appropriated for various new capital projects, \$2.9 million for continuation of existing capital projects, and \$0.6 million for facility maintenance, landscape maintenance, and operation efforts. It is typical to see fluctuations in spending levels due to project timing and funding availability. These funds will not transfer immediately; instead, the transfers will be completed after the expenditures have been incurred in the capital improvement funds in order to maximize interest earnings in the Infrastructure and Rehabilitation Fund.

Fund 011: ORANGE COUNTY FIRE AUTHORITY

This fund accounts for rebates received from the Orange County Fire Authority to address the funding inequity for fire services provided to the City. Rebates commenced in January 2014 with an initial payment of \$2,988,081. All future rebates are being withheld until the on-going Validation Action lawsuit is settled. Depending on the outcome of the lawsuit, this fund could receive a total of \$134 million of unrestricted revenue through fiscal year 2029-30.

Fund 024: BUILDING AND SAFETY FUND

The Building and Safety Fund accounts for development processing activities such as plan check, inspection and permit issuance. User fees are charged for development processing activities in order to recoup the cost of providing these services. The rate structure for the user fees imposed for these services was approved by City Council Resolution No. 09-54. During FY 2011-12, the City experienced an increase in residential and tenant improvement development activity in the City's Northern Sphere, Orange County Great Park area, and other areas within the City. This activity is expected to continue through FY 2014-15.

Special Funds

General Reserve Funds

Fund 027: DEVELOPMENT ENGINEERING FUND

The Development Engineering Fund accounts for development processing activities and the corresponding user fees charged in order to recoup the cost of services. The Development Engineering function of Public Works ensures plan submittals for streets, landscape, drainage and subdivision maps comply with city, state and federal standards and best engineering practices. The rate structure for the fees imposed for these services was approved by City Council Resolution No. 13-50.

Special Funds

Special Revenue Funds

Fund 108: REDEVELOPMENT AGENCY SUCCESSOR OPERATIONS FUND

The Irvine Redevelopment Agency (RDA) was established in July 1999 to prepare a redevelopment project area and plan for the non-aviation reuse of the former MCAS El Toro base property. The Orange County Great Park Redevelopment Plan was approved and the Project Area was formed. This fund was used to account for operations associated with the RDA. In December 2006, the RDA began receiving tax increment revenues. Each year, revenues were deposited in the RDA Debt Service Fund (390) and RDA Housing Fund (109). Funds from the Debt Service Fund were then transferred to the Irvine Redevelopment Fund (108) as needed to fund operations.

In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court on December 29, 2011. As a result of the Court's ruling on the Dissolution Act, all redevelopment agencies in California were dissolved effective February 1, 2012. On January 10, 2012, the City elected to become the successor agency to the RDA to wind down its affairs.

Fund 109: FORMER REDEVELOPMENT AGENCY HOUSING FUND

Twenty percent of Irvine Redevelopment Agency (RDA) tax increment receipts were required to be set aside for affordable housing uses in the project area and, per the redevelopment plan, could also be used for other citywide affordable housing activities. The RDA housing fund accumulated those set aside amounts and accounts for housing related activities. Additional efforts included financial and economic planning in anticipation of affordable housing activities.

On May 2, 2007, the RDA received a \$1.5 million HELP (Housing Enabled by Local Partnership) loan from the California Housing Finance Agency. The proceeds were then loaned to the City for the purpose of developing an affordable housing rental project. The loan bears simple interest at a rate of 3.5% per annum. Payment of principal and interest on the loan is deferred until May 2, 2017.

On February 8, 2011, the RDA entered into an agreement with the Irvine Community Land Trust (Land Trust) to grant the Land Trust all present and future unencumbered tax increment receipts set aside for affordable housing uses. The Land Trust is obligated per the agreement to increase, improve and preserve affordable housing throughout the City with the grant funds.

In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court on December 29, 2011. As a result of the Court's ruling on the Dissolution Act, all redevelopment agencies in California were dissolved effective February 1, 2012. On January 10, 2012, the City elected to become the Housing Successor Agency to the RDA and to retain its affordable housing assets and functions.

Fund 110: MEASURE M LOCAL TURNBACK (M1) FUND

This fund was created to account for the Measure M sales tax revenues available to fund local transportation improvements. The original Measure M program concluded on March 31, 2011, and has been replaced with Measure M2 funding accounted for in Fund 154, Measure M Local Turnback (M2) Fund. All M1 funding must be used on eligible activities by March 31, 2014;

Special Funds

Special Revenue Funds

therefore this fund will be closed during the fiscal year. The final project expending the M1 funds in FY 2013-14 is the Jamboree/I-5 Improvement project.

Fund 111: GAS TAX FUND

The City receives Gas Tax funds from Sections 2103, 2105, 2106, 2107, and 2107.5 of the Streets and Highways Code. State law requires these funds be utilized solely for street-related purposes such as new street construction, rehabilitation, and maintenance. Specific capital projects for street and traffic signal improvements and rehabilitation endeavors are identified in the Capital Improvement Program (CIP) budget. The appropriation for FY 2014-15 is approximately \$10.2 million, which includes the following new projects: \$1.6 million for slurry seal and local street rehabilitation, \$1.7 million for streetscape rehabilitation, and \$1.3 million for various signal upgrades, ADA handicap ramps, and curb, gutter, and sidewalk rehabilitation. Another \$4.4 million is appropriated for the continuation of various existing capital improvement projects and \$1.3 million is earmarked for annual street maintenance and traffic marking operations.

Fund 112: LOCAL PARK FEES FUND

The Subdivision Map Act of the California Government Code requires developers to provide either land or fees to the local municipal government for the purpose of providing or improving recreational facilities in the area of the proposed developer improvements. This legislation is also known as the Quimby Act. The City allocates these funds to various parks and recreation projects in conjunction with the annual CIP budget. The use of these funds are restricted by the area listed in the fund balance. When new projects or new phases to existing projects are budgeted, the funds are transferred to the project. For FY 2014-15, \$4.3 million is appropriated for the Quail Hill Community Park and Center. Another \$11.4 million is allocated for the continuation of the following projects: \$4.3 million on IBC Public Neighborhood Park, \$3.8 million on Oak Creek Community Park Center, \$2.6 million on Hicks Canyon Community Center, and \$0.7 million on University Community Park – Adventure Playground.

Fund 113: FEES & EXACTIONS FUND

The Fees and Exactions Fund collects fees imposed on developers and property owners for future capital improvement projects from which they will receive a direct benefit. Funds are collected in advance of the actual construction of the project. When the project's priority places it in the current year construction project list, reserve funds and accumulated interest in this fund are transferred to the capital project construction fund to finance the project's construction. In FY 2013-14, \$76,106 of the Pedestrian Bridge reserves are expected to be expended on the Kelvin Pedestrian Bridge project and in FY 2014-15, an additional \$86,081 of the Pedestrian Bridge reserves are to be allocated to the Kelvin Pedestrian Bridge Project. This fund also tracks the outstanding Mitigation Measure 123 fee credit due to the University of California, Irvine (UCI) for future development in the University Research Park. These fee credits have caused the Restricted MM123 Mitigation fund balance to appear negative. As UCI uses the fee credit, the negative fund balance will decrease.

Special Funds

Special Revenue Funds

Fund 114: HOME GRANT FUND

This fund was established to satisfy legal requirements that HOME Investment Partnership Program (HOME) funds be segregated from other funds. HOME funds are awarded to the City by the U.S. Department of Housing and Urban Development. HOME funds are used for eligible affordable housing activities throughout the community. A separate staff report will be presented to the City Council for budgeting purposes for FY 2014-15, which will include a reprogramming of remaining unused budgeted funds from prior years and programming of new grant revenue and related appropriations.

Fund 118: SYSTEMS DEVELOPMENT FUND

The City imposes a 1% Systems Development Tax on all new development within the City, which is accounted for in this special revenue fund. This tax was instituted by Title 2, Division 9, Chapter 6 of the City's Municipal Code, with 50% of the receipts applied to circulation projects and 50% to non-circulation projects. Revenues are collected within this fund and subsequently transferred to the capital improvement construction funds to finance infrastructure development. For FY 2014-15, \$6.8 million of the System Development Control (SDC) Non Circulation is appropriated to various new and existing projects, with \$5.5 million earmarked for the final design and construction of the community center at Quail Hill; the remaining \$1.3 million for other ADA compliance improvements, playground rehabilitation, and a bicycle/pedestrian crossing over the I-5 connecting the Jeffrey Open Space Trail projects. The new SDC Circulation budget is \$6.0 million, \$4.5 million appropriated for the completion of the Sand Canyon Grade Separation project and \$1.5 million for various new and existing signal synchronization projects to improve the efficiency of traffic flow throughout City. In addition, \$0.7 million is for consulting support services relating to citywide circulation, pedestrian/bikeway feasibility studies and the National Pollution Discharge Elimination System (NPDES) improvements relating to the Jeffrey Road and Culver Road grade separation areas.

Fund 119: MAINTENANCE DISTRICT FUND

This fund accounts for the collection and distribution of maintenance assessments levied for street lighting, community park and neighborhood park landscape, lighting and maintenance. Projected revenues include \$2.5 million of ad valorem property taxes for lighting and an estimated \$6.4 million in Landscape, Lighting and Park Maintenance (LLPM) special assessments. Total service costs are estimated at \$16.3 million and exceed funds available through these assessments. The General Fund will be contributing \$6.8 million towards the costs and the balance of \$0.6 million will be coming out of the LLPM reserve. Receipt of assessment and property tax revenues are cyclical, while fund expenditures occur fairly evenly throughout the fiscal year.

Special Funds

Special Revenue Funds

Fund 125: COMMUNITY DEVELOPMENT BLOCK GRANT FUND

This fund was established to satisfy legal requirements that Community Development Block Grant (CDBG) funds be segregated from other funds. CDBG funds are used to provide a variety of public service programs throughout the community. A separate staff report will be presented to the City Council for budgeting purposes for FY 2014-15, which will include a reprogramming of remaining unused budgeted funds from prior years, repayments to the CDBG Fund for loans previously made, and programming of the new grant revenue and related appropriations.

Fund 126: SENIOR SERVICES FUND

This fund was created to account for restricted monies as a result of an agreement to terminate the Irvine Senior Foundation. The agreement provided funding for two endowments, one for the senior services program and the other for scholarships. Senior services program endowment has a principal balance of \$400,000, interest earnings from the principal are restricted for the senior services program. The scholarship endowment has an additional limitation per the agreement, any interest earned and not expended within the time requirement will, increase the endowment principal. The scholarship endowment balance is \$95,406. All programs will be funded by interest allocation from the endowments or private donations. The funds are used to purchase services and materials to benefit senior citizens at Lakeview Senior Center (LSC) and the Irvine Adult Day Health Service Center (IADHC). The funds are also used for class scholarships at the senior centers. Private donations will be used as the donors designates (i.e. for the gazebo, billiards, education center, special needs, etc.).

Fund 128: NUTRITION PROGRAM FUND

This fund was established to account for the senior nutrition program. These funds are used for meal preparation and program administration to provide high quality meals for seniors at the Lakeview Senior Center and through home delivery. The nutrition program is funded by grants from the County of Orange Area Agency on Aging and the United States Department of Health & Human Services. Funding is supplemented by donations from the National Charity League for home deliveries and from those served at the Lakeview Senior Center.

Fund 130: AB2766 - AIR QUALITY IMPROVEMENT FUND

This fund accounts for the City's programs implementing Assembly Bill (AB) 2766, the California Clean Air Act of 1988. Under the provisions of AB 2766, 40% of the fees imposed by the South Coast Air Quality Management District (SCAQMD) are allocated to local jurisdictions to fund expenditures for the reduction of air pollution from motor vehicles. Past qualifying projects have included the purchase of alternative fuel (CNG) vehicles, acquisition of emission credits pursuant to SCAQMD Rule 2202, and various educational and outreach programs to encourage commuter use of transit and rail systems. In FY 2014-15, \$908,273 is budgeted to support the following: \$175,000 for Irvine Station operations and maintenance; \$75,000 for Bike/Pedestrian Transit Access and Stops improvements; \$140,000 for Compressed Natural Gas Vehicles; \$490,500 for infrastructure improvements related to the use of the City's bikeway system and transit stops/station to support active transportation; \$20,000 for Rule 2202; and \$7,773 towards administration.

Special Funds

Special Revenue Funds

Fund 132: SLURRY SEAL SURCHARGE FUND

The slurry seal development surcharge fee was established by City Ordinance No. 86-10 in order to provide funds for up to a one-inch overlay on City streets that had wear and tear due to construction related traffic. Revenues collected are restricted to slurry seal and overlay projects (not to exceed one inch) and are appropriated within this fund. These efforts are coordinated with the Pavement Management Program in order to most efficiently maintain the City's circulation system. For FY 2014-15, the annual Slurry Seal and Local Street Rehabilitation project is \$6.2 million along with the continuation of various existing capital improvement projects. Due to the nature of slurry seal work, most projects span two fiscal years beginning in May and concluding in September.

Fund 136: PUBLIC SAFETY SPECIAL EVENTS FUND

This fund is used to account for major special events (i.e. Verizon Wireless Amphitheater, Pacific Symphony), non-major special events, and intergovernmental services such as traffic control for the City's special events. These events require the direct application of police skills and place a burden on current equipment inventory. The City recovers these expenditures by directly billing the entities utilizing these services based on actual personnel hourly rates plus applicable indirect costs for the cost and maintenance of equipment necessary to provide the services.

Fund 139: SUPPLEMENTAL LAW ENFORCEMENT SERVICES

The California Legislature, through Assembly Bill (AB) 3229, authorized funds for public safety programs and \$100 million was allocated statewide to be used for "front line law enforcement services," including anti-gang, community crime prevention and juvenile justice programs. Funds are to supplement and not supplant front line local law enforcement needs. The current funding source for SLESF funds is the "Enhanced Law Enforcement Subaccount" in the State's Motor Vehicle License Fees Fund. This funding has been renewed each year since 1996; although the funding amount to the City of Irvine varies year to year. Funds not expended in FY 2013-14 and funds projected to be received in FY 2014-15 are budgeted for overtime, directed patrol, and supplies and services. Funds received must be expended or encumbered no later than June 30 of the fiscal year following receipt.

Fund 143: PUBLIC SAFETY GRANTS

This fund was established to account for federal, state and local grants and donations assigned for Public Safety activities. Previously awarded grants such as the Urban Area Security Initiative, Avoid the 38, Justice Assistance Grant 2012, Office of Traffic Safety STEP Grant, BSCC County Grant, and Sobriety Checkpoint Grant, totaling approximately \$376,000 will be expended in FY 2014-15 for various public safety programs, officer training, equipment, and supplies. Public Safety will also be reimbursed approximately \$52,000 in direct overtime for three investigators working in conjunction with two federal agencies. The Public Safety Vehicle Abatement Program (SAAV) administered by Orange County Transportation Authority and authorized through Assembly Bill 4114, sunset during FY 2012-13. The remaining SAAV funds will continue to be expended until depleted; approximately \$32,000 is appropriated for two part-time parking officers.

Special Funds

Special Revenue Funds

Fund 145: STRUCTURAL FIRE FUND

The Orange County Fire Authority (OCFA) established its Structural Fire Entitlement Fund on July 22, 1999, to compensate certain cities for being net financial contributors to overall OCFA operations. Irvine, as a "donor" city, as of December 31, 2013, will receive approximately \$4.5 million. Future interest will be allocated based on funds remaining. Of the \$4.5 million available, \$3.6 million has been spent on the Community Emergency Response Team, firebreaks, Traffic

Signal Preempt System, and other fire safety related projects. The City and OCFA must agree upon and approve all qualifying projects in advance. For Fiscal Year 2014-15, the City plans to appropriate \$729,000 for two part-time public safety administrators, Community Emergency Response Team supplies, and funding for bi-directional amplifier improvements.

Fund 146: iSHUTTLE

This fund was established to account for operation of iShuttle services in the Irvine Business Center (IBC) and Irvine Spectrum areas. In January 2011, the City entered into a cooperative agreement with the Orange County Transportation Authority (OCTA) to transfer \$121.3 million of Proposition 116 funds to OCTA in exchange for a 30-year funding stream for iShuttle operations and maintenance, bus purchases and/or leases, and support costs up to a maximum annual obligation provided in the agreement. Per the cooperative agreement, the City will be allocated \$2.6 million in FY 2014-15 from OCTA. This fund is also expected to receive \$258,545 in contributions through a public-private partnership and \$121,706 in iShuttle fare revenue and Metrolink reimbursement agreement.

Fund 147: IRVINE LAND TRUST

This fund was established in FY 2008-09 to account for revenues and expenditures associated with the Irvine Community Land Trust (Land Trust). The Land Trust was created in July 2007 by the City of Irvine to provide permanent, high-quality affordable housing. The Land Trust will achieve its mission through operating as a nonprofit community land trust, securing and retaining title to the land on which permanently affordable rental, ownership, and special needs housing will be constructed and maintained for the benefit of income-eligible families.

On February 8, 2011, the former Irvine Redevelopment Agency (RDA) entered into an agreement with the Land Trust to grant it all unencumbered tax increment receipts set aside for affordable housing uses. The Land Trust was and is obligated with the grant funds to increase, improve and preserve affordable housing throughout the City.

In December 2011, the Redevelopment Dissolution Act, AB1x26, was upheld by the California Supreme Court. As a result of the Court's ruling, all redevelopment agencies in California were dissolved effective February 1, 2012. Since the Land Trust was a recipient of tax increment receipts from the RDA per the terms of its agreement, future revenues from the RDA are now contingent on approval from an Oversight Board. The Oversight Board approves the obligations of the former RDA, including grant funds to Land Trust, and meets to approve the payment schedule of enforceable obligations for six month periods. In October 2012, the Department of Finance denied the Oversight Board approval of the Land Trust's grant funds for January 2013 through December 2013. The City has agreed to join in a lawsuit against the State of California

Special Funds

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for the denied grant funds. The FY 2013-14 adopted budget does not include these grant revenues however, should the City prevail on the lawsuit the budget will be amended.

Fund 149: SPECIAL PROGRAMS GRANTS

This fund was established in FY 2009-10 to account for miscellaneous grants for all departments that do not pertain to other special revenue funds. In FY 2012-13, the State of California Department of Transportation awarded a grant for \$54,294 to pass-through to the University of California, Irvine for the Los Trancos Bikeway Extension project. Due to project delays, the grant was received and expended in FY 2013-14. No activity is anticipated for FY 2014-15.

FUND 151: ASSET FORFEITURE JUSTICE DEPARTMENT

The Asset Forfeiture Justice Department Fund is the depository for equitable sharing payments received from the Department of Justice. These are amounts paid to state and local law enforcement agencies for assistance in forfeiture cases. The equitable sharing payment reflects the degree of direct participation in law enforcement efforts resulting in forfeiture. When Public Safety works joint cases with the Justice Department agencies (DEA, FBI, ATF, US Postal Inspection Service, etc.) assets seized on these joint cases are turned over to the Justice Department; the Justice Department then distributes the funds equitably to the various law enforcement agencies based on the agencies direct participation in the case. By law, these funds may only be spent for law enforcement purposes and are intended to supplement, not supplant, existing funds. As required by Justice Department guidelines, anticipated revenues should not be budgeted until actually received, due to the uncertainty of the amounts and timing of forfeitures. Appropriations are budgeted out of available fund balance. Use of the funds must support law enforcement. Examples of uses of these funds include training, supplies, equipment, and ammunition.

Fund 152 : ASSET FORFEITURE TREASURY DEPARTMENT

The Asset Forfeiture Treasury Department Fund is the depository for equitable sharing payments received from the US Department of the Treasury. These are amounts paid to state and local law enforcement agencies for assistance in forfeiture cases. The equitable sharing payment reflects the degree of direct participation in law enforcement efforts resulting in forfeitures. When Public Safety works joint cases with the Treasury Department agencies (ICE, IRS, US Secret Service, US Coast Guard, etc.) assets seized on these joint cases are turned over to the Treasury Department; the Treasury Department then distributes the funds equitably to the various law enforcement agencies based on the agencies direct participation in the case. By law, these funds may only be spent for law enforcement purposes and are intended to supplement, not supplant, existing funds. Examples of uses of these funds include training, supplies, equipment, and ammunition. Due to the uncertain nature of the timing and amount of forfeitures, and in accordance with fund guidelines, revenues should not be budgeted until actually received. Appropriations are funded by the available fund balance.

Fund 153 : ASSET FORFEITURE ORANGE COUNTY AND STATE

The Regional Narcotics Suppression Program has served the citizens of Orange County since December 1986. Under state and federal statutes, the City of Irvine receives an equitable share

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of seized drug funds and real property, along with reimbursement of related overtime expenses in exchange for participating in the program. These funds may only be spent for law enforcement purposes and are intended to supplement, not supplant, existing funds. Revenues may not be budgeted until actually received due to the uncertainty of timing and amount of forfeitures. Appropriations are funded by the available fund balance. Fifteen percent of the funds must be spent to combat drug abuse and divert gang activity. The funds are expected to be used for one-time purchases of operational supplies.

Fund 154: MEASURE M FAIRSHARE M2

This fund was created to account for the City's share of the Measure M2 one-half cent sales tax approved by Orange County voters and administered by the Orange County Transportation Authority. Funding is allocated to the City for streets, roads and transit projects. In FY 2014-15, the City will receive approximately \$3.9 million in Measure M2 Fairshare funding and appropriations are approximately \$8.0 million. Capital improvement projects are appropriated \$7.7 million, which includes \$6.4 million for slurry seal projects, and \$0.3 million for annual street maintenance and signal operations.

Fund 155: COMMUNITY SERVICES PROGRAM FUND

The Community Services Program Fund was established to account for funding from donations, sponsorships, special events and grants that are restricted to specific activities not provided in the General Fund. In FY 2014-15, the Community Services Program Fund anticipates \$235,300 in donations to benefit the Animal Care Center; \$159,600 from a Safe Routes to Schools Grant; \$32,000 in merchandise sales; and \$65,000 from special events. The funds are allocated to the following programs: \$97,000 for Athletic Programs; \$159,600 for a bicycle and walking safety education program for Irvine students; and \$635,000 for Animal Care Center programs and improvements. Some of the improvements scheduled in the Animal Care Center are drainage improvements, ventilation projects, new cat condos, rabbit habitat improvements, and a behavior assessment trailer.

Fund 156: REDEVELOPMENT OBLIGATION RETIREMENT FUND

In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and upheld by the California Supreme Court on December 29, 2011. As a result of the Court's ruling on the Dissolution Act, all redevelopment agencies in California were dissolved effective February 1, 2012. On January 10, 2012, the City elected to become the successor agency to the Irvine Redevelopment Agency. As the successor agency, the City will wind down the affairs of the former redevelopment agency.

This fund is created by the legislation to take in allocations (formally tax increment) from the county and utilize the allocations to pay obligations specified on the Recognized Obligation Payment Schedule (Payment Schedule). Transfers to the IRDA Successor Agency - Debt Service Fund (390) are to satisfy the requirement to pay enforceable obligations on the Payment Schedule. Transfers to the General Fund are to pay the administrative costs for winding down the affairs and administering the dissolution of the former redevelopment agency. The Payment Schedule is to be approved by the Successor Agency and Oversight Board every six months for the enforceable obligations due during the next six months of the fiscal year. The FY 2012-13 budget is for the first six months of the fiscal year, July through December. In

Special Funds

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November 2012, the Oversight Board will meet to consider the Payment Schedule for January through June 2013.

Fund 180: ORANGE COUNTY GREAT PARK FUND

This fund is used to account for administrative, operating, maintenance, and programming expenditures of the Orange County Great Park (OCGP). Formed by the Irvine City Council on July 7, 2003, the Orange County Great Park Corporation is a California Nonprofit Public Benefit Corporation, created for the specific purpose of managing the development, operation, maintenance, and activation of the Orange County Great Park. The Orange County Great Park Corporation is governed by a five-member board of directors, all of which are the members of the Irvine City Council. The OCGP Corporation Board is responsible for adopting policies concerning planning, designing, constructing, operating, and maintaining the public portions of the Park; ensuring that policy guidelines and design principles are implemented; providing direction with respect to planning, designing, and constructing the Park; and overseeing construction of the Park. The City of Irvine is responsible for initiating and approving land use modifications; managing all financial matters, including contracts for professional and maintenance services related to the Park; and managing all funds related to development of the Park, including accounting for all Park related expenditures and investing portions of the funds not needed for immediate use in accordance with the City's investment policy. Last year, the Board recommended the establishment of a Rehabilitation Asset Management Plan (RAMP) dedicating 5% of undesignated annual revenues for future rehabilitation. The adopted 14-15 budget contemplates reserving \$932,000 of anticipated revenues for this plan.

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Fund 203: CFD 05-2 IMPROVEMENTS - COLUMBUS GROVE

This fund accounts for the cost of improvements in Community Facilities District 2005-2 (Columbus Grove). The completed improvements consist of enhancements to the intersection at Harvard and Warner, Marble Mountain Road, biking and hiking trails, construction of Sweet Shade neighborhood park, and channel and trail improvements to Peters Canyon Wash. The remaining projects in this district include the Jamboree/Warner Traffic Signal and the pavement rehabilitation of Irvine Center Drive between Culver and Harvard. Both projects are scheduled for completion during the fiscal year, at which time the fund will be closed. Any residual construction funds will be used to redeem outstanding fixed rate bonds.

Fund 204: CFD 2013-3 GREAT PARK

The Great Park Community Facilities District (CFD) covers approximately 3,108 acres of land generally bordered to the southwest by Interstate 5, to the northwest by State Highway 133, to the northeast by State Highway 241 and to the southeast by Alton Parkway. This fund provides for 1) the construction of joint backbone infrastructure serving both the Heritage Fields development and the Orange County Great Park, 2) operations and maintenance costs of the Orange County Great Park, and 3) potential further infrastructure funding for both the City and Heritage Fields if there is excess capacity in the CFD after the agreed upon funding levels are met for backbone infrastructure and Great Park operations and maintenance. The developer is performing the construction of backbone infrastructure, while City staff is providing the inspection, project review and reimbursement functions. The first bond issuance is anticipated to occur in July 2014.

Fund 205: CFD 04-1 IMPROVEMENTS - CENTRAL PARK

The improvement fund for Community Facilities District (CFD) 2004-1, Central Park, will be used to track approximately \$21 million in infrastructure improvements in Central Park located at the northwest corner of Jamboree and Michelson. The improvements will include park and street improvements and construction of infrastructure improvements intended to mitigate the impact of development on the surrounding Irvine Business Complex area. Partial funding for a pedestrian bridge over Jamboree Road is also contemplated, which would be located immediately north of Jamboree's intersection with Michelson Drive. The developer has advanced \$250,000 towards the bridge that will be refunded from the sale of bonds. The developer is considering the timing of the first CFD bond sale depending on the interest rates and market conditions.

Fund 206: AD 84-6 / 89-10 WESTPARK ASSESSMENT

This fund accounts for construction activities associated with Assessment Districts 84-6 and 89-10 (Westpark). The remaining funds are designated for traffic signal upgrades and the San Diego Creek trail lighting improvements. Both projects are expected to be completed by the end of fiscal year 2014-15. Following completion of these projects, City staff will proceed with closing this fund.

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Fund 207: AD 85-7 SPECTRUM 1, 3 & 4

This fund accounts for the construction of circulation improvements in and around the Technology Center, Irvine Center, and Bio-Science Center. This bond issue absorbed the outstanding debt and all remaining construction funds of Assessment Districts 83-4 and 84-5. The City and the developer are completing the remaining improvements to San Diego Creek and its tributaries. Following completion of this project, City staff will proceed with closing this fund. In FY 2014-15, any remaining funds will be declared as surplus and will be used to redeem outstanding bonds.

Fund 208: AD 87-8 SPECTRUM 5

This fund accounts for the construction of circulation improvements in and around Spectrum 5 North. Major construction activity in this district includes improvements to Irvine Center Drive, Lake Forest Drive, Research Drive, Bake Parkway, and other arterial streets. The developer is responsible for the construction activity while City staff is providing the inspection, project review and reimbursement functions. Reimbursement of the costs to extend Bake Parkway and Lake Forest Drive will continue over the next several months. Following completion of these reimbursements, City staff will proceed with closing this fund.

Fund 209: AD 89-9 & 94-15 WESTPARK II

This fund accounted for construction activities associated with Assessment Districts 89-9 and 94-15 (Westpark North). Construction of all infrastructure is complete. In November 2011, the City Council approved the use of surplus improvement funds to redeem variable and fixed rate bonds and to refund prepaid assessments. This improvement fund will be closed in fiscal year 2012-13.

Fund 213: AD 94-13 OAKCREEK

This fund accounts for the construction of improvements in the Oakcreek area. Funded improvements occurred in and around Jeffrey, Sand Canyon, Alton, and Irvine Center Drive. The remaining improvement is a bicycle trail on the north side of I-405, between Jeffrey and Sand Canyon, which will be completed during the fiscal year. Following completion of the bicycle trail, City staff will proceed with closing this fund.

Fund 214: AD 93-14 IRVINE SPECTRUM 6 & 7

This fund accounts for the construction of improvements in the Spectrum 6 and Spectrum 7 areas. The improvements consist of construction of roadways, drainage and related improvements to existing and new arterials, including Barranca, Irvine Center Drive, Laguna Canyon Road, Sand Canyon, Oak Canyon, and Technology. The district has contributed to the Jeffrey and Sand Canyon Grade Separation projects. Design and construction of improvements in this district has resumed, with the design of the Technology extension and construction of the Sand Canyon Grade Separation project. Construction activities will be performed by the developer while City staff will provide the inspection, project review and reimbursement functions.

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Fund 215: AD 97-16 NORTHWEST IRVINE

This fund accounts for costs associated with improvements in the Northwest Irvine area including Jamboree Road, Portola Parkway, Irvine Boulevard, and Bryan Avenue. Additionally, the cities of Irvine and Tustin and the developer have agreed on contributions from both this assessment district and Assessment District 97-17, Lower Peters Canyon East, towards the improvements at Tustin Ranch Road and Edinger Avenue. At the completion of these road improvements, the developer will provide the agreed upon contribution to the City of Tustin and request reimbursement from the City of Irvine.

Fund 216: AD 97-17 LOWER PETERS CANYON EAST

This fund accounts for costs associated with improvements in the Lower Peters Canyon East area including Culver Drive, Portola Parkway and El Camino Real. Additionally, the cities of Irvine and Tustin and the developer have agreed on contributions from both this assessment district and Assessment District 97-16, Northwest Irvine, towards the improvements at Tustin Ranch Road and Edinger Avenue. At the completion of these road improvements, the developer will provide the agreed upon contribution to the City of Tustin and request reimbursement from the City of Irvine.

Fund 217: AD 00-18 SHADY CANYON - TURTLE RIDGE

This fund accounts for the construction of improvements in the Shady Canyon, Turtle Ridge, and Quail Hill neighborhoods. Funded improvements include roadways, traffic signals, flood control and drainage facilities, trails, and utilities in and around Shady Canyon, Bonita Canyon, Culver, and several internal streets. The timeframe for constructing the remaining improvements is dependent on factors such as the progress of land development and the availability of additional supplemental funds. This assessment district will be contributing to the Laguna Canyon Road and I-405 Overcrossing Project. The fair share contribution is contingent upon the award of the construction contract.

Fund 218: AD 03-19 NORTHERN SPHERE

This fund accounts for costs associated with improvements in the Northern Sphere, commonly known as Woodbury. Funded improvements include roadway, drainage, traffic signal, and trail improvements to Irvine Boulevard, Jeffrey, Trabuco, Sand Canyon, Bryan, and several internal streets. The remaining project to be funded is the construction of a fire station, which is scheduled for completion within the next five years. Construction will be performed by the developer and City staff will provide the inspection, project review and reimbursement functions.

Fund 219: AD 04-20 PORTOLA SPRINGS

This fund accounts for the construction of improvements in Portola Springs, which is bounded by State Route (SR) 133 to the northwest, Irvine Boulevard and the site of the Great Park to the southwest and southeast, and SR 241 and open space lands to the northeast. Three phases of bonds were issued to fund roadway, drainage, traffic signal, utility, and trail improvements to Portola Parkway, Irvine Boulevard, Ridge Valley, Arrowhead, and several internal streets. Construction activities are being performed by the developer while City staff is providing the

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inspection, project review and reimbursement functions.

Fund 220: AD 05-21 ORCHARD HILLS

This fund accounts for construction activities in the Orchard Hills development, located north of Portola Parkway and south of Santiago Hills between State Route 261 and Jeffrey Road. Bonds are being issued in phases to fund the construction of public roadway, sanitary sewer, domestic water, reclaimed water and flood control improvements within and adjacent to Portola Parkway, Orchard Hills Loop Road, and interior public streets for four planned neighborhoods. The first phase of bonds was issued in the amount of \$68.8 million in May 2006 and the second phase of bonds was issued in the amount of \$15 million in March 2014. Construction activities are being performed by the developer while City staff is providing the inspection, project review and reimbursement functions.

Fund 221: AD 07-22 STONEGATE

This fund accounts for construction activities in the Stonegate development, located north of Irvine Boulevard and south of Portola Parkway, between Jeffrey and State Route 261. Construction activities include public roadway, sanitary sewer, domestic water, reclaimed water, utility, and flood control improvements, and are being performed by the developer while City staff is providing the inspection, acquisition, project review and reimbursement functions. Construction of improvements will continue over the next few years.

Fund 223: AD 10-23 LAGUNA ALTURA

This fund accounts for construction activities in Planning Area 18, also known as Laguna Altura, and is bounded by State Route 133, south of Interstate 405 and north of Lake Forest Drive. Infrastructure improvements for the southern portion of the development are scheduled for completion during the fiscal year. Construction activity is being performed by the developer while City staff is providing the inspection, project review and reimbursement functions.

Fund 224: AD 11-24 CYPRESS VILLAGE

This fund accounts for construction activities in Planning Area 40, also known as Cypress Village. Public improvements include streets, drainage facilities and utilities in the development, which is bounded by Trabuco, Jeffrey, Sand Canyon and Interstate 5. Construction activity is being performed by the developer while City staff is providing the inspection, project review and reimbursement functions.

Fund 225: AD 13-25 PLANNING AREA 5B

This fund accounts for construction of improvements in Planning Area 5B located at the northwest corner of Jeffrey and Irvine Boulevard. The district will fund public improvements such as the widening of Jeffrey and Irvine Boulevard along the assessment district boundaries, interior streets, sewer and water lines, storm drain, traffic signals, and utilities. The district was formed in April 2014 and the expenditures are supported by the developer cash advance until the bonds are sold. A bond sale is anticipated to occur in late 2015.

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Fund 250: CAPITAL IMPROVEMENT PROJECT FUND - CIRCULATION

This fund accounts for the construction and rehabilitation of the City's general circulation related infrastructure, including traffic signals, streets, medians, and bridges. The Capital Improvement Program budget provides specific project information regarding estimated revenue and appropriations impacting this fund. Total new allocations within the fund for FY 2014-15 are approximately \$6.3 million, \$4.2 million of which is a combination of Gas Tax, and development fees. The remaining balance is from federal, state, and county competitive grants. Some of the larger project appropriations for FY 2014-15 are: the Jeffrey Road Rehabilitation, \$1.8 million; Trabuco/Monroe Signal Improvements, \$0.8 million; Streetscape Rehabilitation, \$0.6 million; and Barranca Parkway Signal Synchronization, \$0.6 million.

Fund 254: RAILROAD GRADE SEPARATION

This fund accounts for the City's railroad grade separation projects. The two projects are the Sand Canyon Grade Separation and Jeffrey Road Grade Separation. The construction for the Jeffrey Road Grade Separation was recently completed and is in the closeout process. Construction for the Sand Canyon Grade Separation project is ongoing, and is managed by the Orange County Transportation Authority (OCTA). OCTA is lead agency for the construction and construction management and the City is the lead agency for environmental review, final design, right of way acquisition, and utility relocation. For FY 2014-15, the City is anticipating to expend \$4.5 million on its obligation of the Sand Canyon Grade Separation project.

Fund 260: CAPITAL IMPROVEMENT PROJECT FUND - NON CIRCULATION

This fund accounts for the City's non-circulation capital improvement projects, including the construction and rehabilitation of parks, facilities, landscaping, and related projects. The separation of circulation and non-circulation projects within different funds is necessary for preparation of the City's Annual Street Report required by the State Controller. The Capital Improvement Program budget provides specific project information regarding estimated revenue and appropriations affecting this fund. New budgeted appropriations in FY 2014-15 are approximately \$14.5 million, \$4.6 million for new projects and \$9.9 million for existing projects. Some of the largest project appropriations for FY 2014-15 are: \$4.1 million for the IBC Neighborhood Park; \$2.6 million, Hicks Community Center; \$2.0 million, Quail Hill Community Center; and \$1.9 million for Jeffrey Open Space Trail – Roosevelt Bridge.

Fund 262: COLONEL BILL BARBER MARINE CORPS MEMORIAL PARK

This fund accounts for the development of the Colonel Bill Barber Marine Corps Memorial Park which is located on a 48-acre park-site adjacent to the Irvine Civic Center. Construction of Phase I and II is complete. During FY 2014-15, staff will continue designing a conceptual plan for Phase III, with construction scheduled upon completion of the conceptual plan.

Fund 270: NORTH IRVINE TRANSP MITIGATION PROGRAM

This fund was established by City Council Ordinance No. 03-20, to adopt the North Irvine Transportation Mitigation Program (NITM). The NITM Program provides funding for the coordinated and phased installation of required traffic and transportation improvements identified in the Comprehensive NITM Traffic Study in connection with land use entitlements for

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City Planning Areas 1, 2, 5, 6, 8, 9, 30, 40, and 51. Developers are required to pay NITM fees for new development in these aforementioned planning areas. New and existing project appropriations for FY 2014-15 total approximately \$1.2 million of accumulated NITM fees. The largest projects are: Laguna Canyon Road/Lake Forest Drive Intersection Improvement, \$0.4 million; Culver/University Intersection Improvement, \$0.3 million; and Laguna Canyon Road/SR-133 Widening - I-405 to Lake Forest drive, \$0.2 million.

Fund 271: IRVINE BUSINESS COMPLEX FUND

This fund was established to account for fee revenues generated by development activity within the Irvine Business Complex (IBC) area of the City and to track infrastructure spending within the same area. Over the years, the City has received numerous grants from state, county, and federal agencies to supplement its fee revenue in the development of infrastructure projects within the IBC area. Existing IBC area capital improvement project design and construction activities are expected to continue into FY 2014-15, the largest projects are the Barranca/Red Hill to State Route 55 improvement and Alton at State Route 55 overcrossing improvement. For FY 2014-15, approximately \$0.2 million from the IBC Neighborhood Infrastructure fees are appropriated to a new project for the design of sidewalks within the IBC Business Complex. Also, \$0.4 million is budgeted for the consultant support for the required five-year update of traffic and environmental studies in the IBC areas.

Fund 272: IBC TRANSPORTATION MGMT PROGRAM

The Transportation Management Program Fund was established to account for transportation demand management strategies within the Irvine Business Center (IBC) area. One of these strategies is the iShuttle route in the IBC area. The following appropriations are approved for FY 2014-15: \$0.1 million transfer to the iShuttle Fund as a match for the Orange County Transportation Authority Grant and \$0.04 million for outreach on the alternative transportation options available to the residents in the IBC.

Fund 273: IBC VISION PLAN

This fund was established to account for the fee revenues collected based on the new fee structure driven by the study of the zone change within the Irvine Business Complex (IBC). The original fee program, approved by the City Council in 1992 and known as Ordinance 92-3, has become outdated due to development pattern changes in the last 10 years that required a zone change and led to a new fee mechanism known as the IBC Vision Plan. The new IBC Vision Plan was approved by the City Council through a series of ordinances and resolutions (Ordinance No. 10-07, Resolution No. 11-13, and Resolution No. 11-14). After review of the IBC Vision Plan study, it was determined the IBC Vision Plan fund and the IBC fund should be combined. Combining the two funds provides for flexibility in determining the order in which improvements get funded and improved management of construction and reporting.

Fund 280: ORANGE COUNTY GREAT PARK INFRASTRUCTURE

This fund was established to account for expenditures related to the planning, design and construction of the Great Park Communities Joint Backbone Infrastructure. Because the

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developer is responsible for completing the remaining Joint Backbone Infrastructure, this fund is no longer necessary and will be closed. All remaining funds are being returned to the Orange County Great Park Fund 180.

Fund 282: FEE DISTRICT 92-1

This district was formed to fund equipment and a portion of the construction costs for Fire Station No. 6 located in Westpark North. This fire station serves Planning Area 38 (Westpark North) and portions of Planning Areas 14 (Westpark) and 36 (Irvine Business Complex). Fees are collected at the time permits are issued for development of parcels within the district. In order to fund district expenditures prior to collection of fees, the developer was bound by an agreement to advance an equal amount of the fee district's contribution toward the construction of the Fire Station. The developer is reimbursed as the fees are received.

Fund 286: ORANGE COUNTY GREAT PARK DEVELOPMENT FUND

This fund is used to account for expenditures related to the planning, design, demolition, and construction of the Orange County Great Park. The original funding source was, and continues to be, a transfer from the Orange County Great Park Fund 180. Projects in this fund include: the Western Sector Park Development Plan and its sub-projects; the South Lawn, the Visitors Center, the Storm Water Capture System, and the Timeline West.

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Fund 501: INVENTORY FUND

This fund accounts for the acquisition cost of materials and supplies maintained at the City's central warehouse. Funding for acquisition of materials is provided by charges to user departments for materials and supplies. A contract warehousing firm verifies the receipt of shipments to the City and delivers the goods to the requesting departments and locations.

Fund 570: INSURANCE FUND

The Insurance Fund administers a loss prevention program that protects the City against financial loss from on-the-job injuries; administers the City's general risk, property insurance, loss exposure, and citywide benefit programs; and accounts for unemployment insurance. This fund is financed from self-insurance premiums paid by the departments as a percentage of salaries. In addition to the reserve amount in the fund balance, as of June 30, 2013, the City has set aside approximately \$12.2 million as a liability within the fund to pay for future claims costs.

Fund 574: FLEET SERVICES FUND

The Fleet Services Fund is the operating fund that provides for all vehicle maintenance, fueling and replacements. Fleet Services manages the City's fleet vehicles. Rental rates are charged to the various user departments and those rates are designed to recover the associated acquisition, replacement, maintenance and fuel costs. Those rental rates, based on this fund's operating budget and costs, are included in each department's budgeted expenditures. As of June 30, 2013, fund capital assets totaled \$15.9 million with accumulated depreciation of \$11.4 million. FY 2013-14 vehicle purchases are estimated at \$1.8 million and recommended purchases for FY 2014-15 total \$2.6 million.

Fund 578: TELEPHONE, MAIL, DUPLICATING SERVICES FUND

This fund was established to centralize Telecommunications, Mail and Duplicating Services. The Telecommunications Program provides coordination and administration of all voice and data services, including service providers, maintenance, equipment, and supplies for wired and wireless communications. The Duplicating Program provides for the administration of a centralized duplicating center as well as all citywide copier machines, printing devices and duplicating supplies. The Mail Center processes all incoming and outgoing mail citywide. The Mail Center provides services for City Hall and its 24 satellite facilities, such as the parks and senior centers. These services include support staff and contract oversight for all mail operations. All costs associated with these services are expensed from this fund with supporting revenues from the General Fund, as well as other funds that use these services. FY 2014-15 budgeted expenditures for these service areas are as follows: \$1,151,366 for duplicating costs, \$696,887 for mail costs, and \$1,203,624 for telecommunications costs.

Fund 579: STRATEGIC TECHNOLOGY PLAN FUND

The Strategic Technology Plan Fund receives revenue from each department based on number of workstations connected to the network and department specific allocations for maintenance and projects. The Strategic Technology Fund uses those revenues to plan, build and maintain the City's technology infrastructure. In addition, new technologies are evaluated and cost benefit

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analyses performed on those which might be of value to the City. The continued emphasis for FY 2014-15 will be maintaining existing infrastructure and service levels, containing costs and implementing initiatives with a high return on investment. More high value and critical infrastructure initiatives will continue to be funded as additional efficiencies are achieved.

Fund 580: CIVIC CENTER MAINTENANCE & OPERATIONS FUND

The Civic Center Facility Maintenance Fund includes all maintenance, custodial, staffing and equipment costs associated with the operation of the Civic Center. The expenses associated with facility maintenance and operations are recorded in this fund with supporting revenues from the General Fund and other funds that use this service. Revenues are allocated from the departments' budgets based on share of Civic Center square footage. A portion of the fund balance is reserved to fund capital equipment necessary for the efficient operation of the Civic Center building.

Special Funds Resources

FUND	FUND NAME	PROPERTY TAX	SALES TAX	OTHER TAXES & FEES	REVENUE/ OTHER AGENCIES	DEVELOPMENT FEES
002	ASSET MANAGEMENT PLAN FUND					
003	COMPENSATED ABSENCES FUND					
005	DEVELOPMENT SERVICES FUND					3,837,450
006	CONTINGENCY RESERVE FUND					
007	SCHOOL SUPPORT FUND					
009	REVENUE CLEARING FUND					
010	INFRASTRUCTURE & REHABILITATION FUND					
011	ORANGE COUNTY FIRE AUTHORITY					
024	BUILDING AND SAFETY FUND			3,000		14,859,900
027	DEVELOPMENT ENGINEERING FUND					2,481,700
111	GAS TAX FUND			5,585,550		
112	LOCAL PARK FEES FUND			12,800,000		
113	FEES & EXACTIONS FUND			640,000		
114	HOME GRANT FUND				474,094	
118	SYSTEMS DEVELOPMENT FUND			10,560,000		
119	MAINTENANCE DISTRICT FUND	2,487,474				
125	COMM DEVELOP BLOCK GRANT FUND				1,228,485	
126	SENIOR SERVICES FUND					
128	NUTRITION PROGRAM FUND				262,895	
130	AB2766 - AIR QUALITY IMPROVMNT				300,000	
132	SLURRY SEAL SUR CHG FUND					
136	PUBLIC SAFETY SPECIAL EVENTS FUND					
139	SUPPL.LAW ENFORCEMENT SERV.FD				359,626	
143	PUBLIC SAFETY GRANTS				271,536	
145	STRUCTURAL FIRE FUND				729,154	
146	ISHUTTLE				2,648,007	
151-153	ASSET FORFEITURE JUSTICE DEPT					
154	MEASURE M FAIRSHARE M2		3,896,560			
155	COMMUNITY SERVICES PRGRM FUND				159,637	
180	ORANGE COUNTY GREAT PARK FUND				200,000	
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV					
204	CFD 2013-3 GREAT PARK					
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK					
206-225	ASSESSMENT DISTRICTS					
250	CAPITAL IMPROV PROJ FUND - CIR				2,361,594	
254	RAILROAD GRADE SEPARATION					
260	CAPITAL IMPROV PROJ FUND-NON C				1,475,977	
262	COL BILL BARBER MC MEMORIAL PK					
270	NORTH IRVINE TRANSP MITIGATION PROGRAM					214,246
271	IRVINE BUSINESS COMPLEX FUND			9,591,238		
272	IBC TRANSPORTATION MGMT PROGRAM					
273	IBC VISION PLAN					
280	OCGP INFRASTRUCTURE					
282	FEE DISTRICT NO. 92-1					
286	OCGP DEVELOPMENT FUND					
501	INVENTORY					
570	INSURANCE FUND					
574	FLEET SERVICES FUND				90,000	
578	TELEPHONE, MAIL, DUPLIC SRV FUND					
579	STRATEGIC TECHNOLOGY PLAN FUND					
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD					
	TOTAL	2,487,474	3,896,560	39,179,788	10,561,005	21,393,296

Special Funds Resources Table

FUND	PROGRAM & SERVICE FEES	CIP REVENUE	FEES FOR SERVICES	MISC. REVENUES	BOND & ASSMT. REVENUE	INTERNAL SERVICES	TRANSFERS IN	TOTAL RESOURCES
002				379,380				379,380
003				30,916		1,690,046		1,720,962
005			5,000	15,000				3,857,450
006				172,251				172,251
007				15,144			4,000,000	4,015,144
009				702,989				702,989
010				22,374			339,818	362,192
011				22,550				22,550
024			7,000	52,754				14,922,654
027				13,141				2,494,841
111				38,537				5,624,087
112				307,806				13,107,806
113				68,832				708,832
114								474,094
118				93,021				10,653,021
119					6,423,345		6,837,990	15,748,809
125								1,228,485
126				20,571				20,571
128	24,000			96,250				383,145
130				4,522				304,522
132				242,105			9,870,699	10,112,804
136			820,015	20,155				840,170
139				2,414				362,040
143				54,316				325,852
145								729,154
146			121,706	269,098			118,018	3,156,829
151-153				3,644				3,644
154				11,664				3,908,224
155	97,000		70,000	239,655				566,292
180	452,200		200,000	18,453,616			826,361	20,132,177
203				75				75
204				23,571				23,571
205				666	55,000,000			55,000,666
206-225				93,378				93,378
250		5,903,178		96,321			12,218,921	20,580,014
254		44,545		-5,737			4,500,000	4,538,808
260		2,735,224		95,812			27,931,825	32,238,838
262				10,712				10,712
270		3,461,908		289,525				3,965,679
271		109,682		384,011				10,084,931
272				2,071				2,071
273								-
280								-
282				287				287
286				9,397			2,300,000	2,309,397
501				285,475				285,475
570	3,000			103,503		6,853,725		6,960,228
574	3,000	187,000		188,380		4,444,806	140,000	5,053,186
578				6,955		2,481,300		2,488,255
579				9,192		6,731,209		6,740,401
580				4,842		1,800,000		1,804,842
	579,200	12,441,537	1,223,721	22,951,141	61,423,345	24,001,086	69,083,632	269,221,785

Special Funds

Appropriations Table

FUND	FUND NAME	SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICE	TRAINING & BUSINESS EXPENSE	REPAIRS/MAINT.
002	ASSET MANAGEMENT PLAN FUND	5,000,000					
003	COMPENSATED ABSENCES FUND	657,756					
005	DEVELOPMENT SERVICES FUND	1,909,026					
006	CONTINGENCY RESERVE FUND						
007	SCHOOL SUPPORT FUND	193,124		5,376			
009	REVENUE CLEARING FUND	413,097		510		3,220	
010	INFRASTRUCTURE & REHABILITATION FUND	43,800					
011	ORANGE COUNTY FIRE AUTHORITY						
024	BUILDING AND SAFETY FUND	6,974,255	190,500	135,500	198,782	23,050	
027	DEVELOPMENT ENGINEERING FUND	628,866					7,000
111	GAS TAX FUND	28,067		15,000			114,640
112	LOCAL PARK FEES FUND						
113	FEES & EXACTIONS FUND						
114	HOME GRANT FUND	57,603					
118	SYSTEMS DEVELOPMENT FUND						
119	MAINTENANCE DISTRICT FUND	4,271,619	21,400	277,854	458,956	100	64,000
125	COMM DEVELOP BLOCK GRANT FUND	138,938					
126	SENIOR SERVICES FUND			17,215		4,000	
128	NUTRITION PROGRAM FUND	201,302		179,938		891	
130	AB2766 - AIR QUALITY IMPROVMT	6,563					
132	SLURRY SEAL SUR CHG FUND	85,923					
136	PUBLIC SAFETY SPECIAL EVENTS FUND		816,970		12,629		
139	SUPPL.LAW ENFORCEMENT SERV.FD		306,260	399,626			
143	PUBLIC SAFETY GRANTS	31,871	161,268	235,349		77,000	
145	STRUCTURAL FIRE FUND	46,154		32,000			
146	ISHUTTLE	309,136		31,818			
151-153	ASSET FORFEITURE FUNDS			701,995			
154	MEASURE M FAIRSHARE M2	175,070					
155	COMMUNITY SERVICES PRGRM FUND	89,098	39,510	119,588		500	
180	ORANGE COUNTY GREAT PARK FUND	4,114,852	49,330	519,050	366,491	44,525	
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	38,666					
204	CFD 2013-3 GREAT PARK	79,843					
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK						
206-225	ASSESSMENT DISTRICTS	302,043					
250	CAPITAL IMPROV PROJ FUND - CIR	931,529					
254	RAILROAD GRADE SEPARATION						
260	CAPITAL IMPROV PROJ FUND-NON C	785,509					
262	COL BILL BARBER MC MEMORIAL PK						
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	71,684					
271	IRVINE BUSINESS COMPLEX FUND	284,686					
272	IBC TRANSPORTATION MGMT PROGRAM			10,000			
273	IBC VISION PLAN						
280	OCGP INFRASTRUCTURE						
282	FEE DISTRICT NO. 92-1						
286	OCGP DEVELOPMENT FUND	2,080					
501	INVENTORY	4,138		279,800			
570	INSURANCE FUND	750,860		71,650		3,700	
574	FLEET SERVICES FUND	1,167,495		1,701,100	25,887	300	10,265
578	TELEPHONE, MAIL, DUPLIC SRV FUND	363,975		710,250	41,438	300	131,426
579	STRATEGIC TECHNOLOGY PLAN FUND	163,658		643,500	124,000	1,000	1,858,519
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	481,209	5,000	110,000	10,034	500	
	TOTAL	30,803,495	1,590,238	6,197,119	1,238,216	159,086	2,185,850

Special Funds

Appropriations Table

FUND	UTILITIES	CAPITAL EQPT.	MISCELLANEOUS	CLAIMS	CIP	CONTRACT SERVICES	DEBT/AD ADMINISTRATION	TRANSFERS OUT	TOTAL ALLOCATION
002								339,818	5,339,818
003									657,756
005						1,555,000		518,731	3,982,757
006									-
007						5,095,450			5,293,950
009						286,162			702,989
010						580,000		5,795,045	6,418,845
011									-
024		125,000				4,396,000		2,007,437	14,050,524
027						1,291,500		496,340	2,423,706
111						1,097,860		8,991,176	10,246,743
112								15,670,000	15,670,000
113								86,081	86,081
114						416,491			474,094
118						760,112		12,511,100	13,271,212
119	4,064,441					7,159,252			16,317,622
125						1,089,547			1,228,485
126						39,813			61,028
128						31,149			413,280
130						271,210		630,500	908,273
132					5,155,181				5,241,104
136						5,475			835,074
139						65,000			770,886
143		50,000				13,825			569,313
145						651,000			729,154
146						1,969,600			2,310,554
151-153									701,995
154						130,000		7,712,852	8,017,922
155						675,927			924,623
180	475,000	77,000	149,000			7,732,890		2,400,000	15,928,138
203					746,133		104,200		888,999
204					45,508,521				45,588,364
205									-
206-225					26,354,829		382,847	3,254,103	30,293,822
250					6,345,135				7,276,664
254					4,500,000				4,500,000
260					18,454,863				19,240,372
262					1,214,000				1,214,000
270					1,123,959				1,195,643
271					217,643	500,000			1,002,329
272						30,000		118,018	158,018
273									-
280								826,361	826,361
282									-
286									2,080
501									283,938
570				3,716,220		3,204,182			7,746,612
574		2,666,813		35,000		215,481	6,742	10,588	5,839,671
578	705,000	24,000				1,079,625			3,056,014
579		745,751				4,745,045			8,281,473
580	564,962	100,000				802,615			2,074,320
	5,809,403	3,788,564	149,000	3,751,220	109,620,264	45,890,211	493,789	61,368,150	273,044,605

Special Funds

Appropriations by Department Table¹

FUND	FUND NAME	DEPARTMENT						
		CM	AS	CD	CS	PS	PW	ND
001	GENERAL FUND	X	X	X	X	X	X	X
002	ASSET MANAGEMENT PLAN FUND							X
003	COMPENSATED ABSENCES FUND	X	X	X	X	X	X	X
005	DEVELOPMENT SERVICES FUND		X	X	X	X	X	X
007	EDUCATIONAL PARTNERSHIP FUND	X			X			
009	REVENUE CLEARING FUND		X					
010	INFRASTRUCTURE & REHABILITATION FUND		X		X		X	X
024	BUILDING AND SAFETY FUND			X				X
027	DEVELOPMENT ENGINEERING FUND						X	X
111	GAS TAX FUND		X				X	X
112	LOCAL PARK FEES FUND							X
113	FEES & EXACTIONS FUND							X
114	HOME GRANT FUND		X	X				
118	SYSTEMS DEVELOPMENT FUND						X	X
119	MAINTENANCE DISTRICT FUND		X		X		X	
125	COMM DEVELOP BLOCK GRANT FUND		X	X				
126	SENIOR SERVICES FUND				X			
128	NUTRITION PROGRAM FUND				X			
130	AB2766 - AIR QUALITY IMPROVMNT		X				X	X
132	SLURRY SEAL SUR CHG FUND		X				X	
136	PUBLIC SAFETY SPECIAL EVENTS FUND					X		
139	SUPPL.LAW ENFORCEMENT SERV.FD					X		
143	PUBLIC SAFETY GRANTS					X		
145	STRUCTURAL FIRE FUND					X		
146	ISHUTTLE						X	
151-153	ASSET FORFEITURE FUNDS					X		
154	MEASURE M FAIRSHARE M 2		X				X	X
155	COMMUNITY SERVICES PRGRM FUND				X			
180	ORANGE COUNTY GREAT PARK FUND	X	X	X	X	X	X	X
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV						X	X
204	CFD 2013-3 GREAT PARK		X				X	
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK						X	
206-225	ASSESSMENT DISTRICTS						X	X
250	CAPITAL IMPROVEMENT PROJ FUND - CIR		X				X	
254	RAILROAD GRADE SEPARATION							X
260	CAPITAL IMPROVEMENT PROJ FUND - NON C		X		X		X	
262	COLONEL BILL BARBER MEMORIAL PARK				X			
270	NORTH IRVINE TRANS MITIGATION PROGRAM		X				X	
271	IRVINE BUSINESS COMPLEX FUND		X				X	
272	IBC TRANSPORTATION MGMT PROGRAM						X	X
280	OCGP INFRASTRUCTURE	X						
282	FEE DISTRICT 92-1 (WESTPARK NORTH)							X
286	OCGP DEVELOPMENT FUND	X						X
501	INVENTORY		X					
570	INSURANCE FUND		X					
574	FLEET SERVICES FUND		X				X	X
578	TELEPHONE, MAIL, DUPLIC. SRV FUND	X	X					
579	STRATEGIC TECHNOLOGY PLAN FUND		X					
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	X	X		X			

¹ This table shows which departments charge to specific funds.

Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is an extension of the Strategic Business Plan, a long range fiscal forecast, which identifies major public improvements to the City's infrastructure over the next five years. The CIP is important for planning and managing Irvine's growth and development, as well as maintaining existing infrastructure.

Planning for capital improvements is an ongoing process. As the City's infrastructure condition and needs change, capital programs and priorities must be adjusted. New construction may be required to accommodate increased demand or replace aging facilities while existing infrastructure requires periodic rehabilitation, replacement or other improvements to protect the City's investments.



The plan provides cost estimates for each project and identifies funding sources with consideration given to ongoing resources. Because priorities can change, projects included in outward planning years serve as a guide for future capital investments and are not guaranteed for funding.

Each year as part of the regular budget process, the CIP is updated allowing the City to re-evaluate its priorities and needs each subsequent year based upon the most current revenue projections and project priorities. During the development of the CIP, capital projects affecting public health and safety, and/or legal mandates receive the highest priority. Emphasis is also placed on capital projects maintaining service levels or preventing deterioration of facilities.

CIP projects are requested by the departments; reviewed and evaluated by the City Manager's Office to ensure the City's priorities, infrastructure needs, financial capacity of the city, and impact the projects could have on the City's operating budget are addressed; and funding is ultimately approved by the City Council as part of the budget. The CIP is also reviewed by the Planning Commission to ensure consistency with the City's General Plan.

Although the Strategic Business Plan spans five years, funds for only the first year are appropriated within the FY 2014-15 Budget. In general, the CIP Budget provides funding for infrastructure construction and rehabilitation, while the operating budget and other special funds provide funding for routine infrastructure maintenance. The CIP Budget functions as an extension of the City's long-term capital plan.

The City places a high priority on infrastructure construction, rehabilitation, and maintenance efforts to ensure its streets, landscaping, and facilities are built, maintained, and rehabilitated according to best practices and promote environmental sustainability. Emphasizing rehabilitation and effective maintenance practices minimizes deterioration and costly remediation efforts, thereby extending the useful life of infrastructure improvements and providing long-term savings.

Capital Improvement Program

Capital Improvement Projects

Capital Improvements are the building, upgrading, or replacement of city infrastructure such as residential and arterial streets, bridges, traffic signals, storm drain systems and drainage channels, parks and public service providing facilities.

Infrastructure improvements are considered capital improvement projects when the expected life of the asset spans multiple years (in excess of two years) and expenditures are at least \$50,000. These significant non-routine capital expenditures are accounted for as capital projects within the CIP special funds. Equipment, operating and maintenance costs are identified for inclusion in future operating budgets.

In contrast, routine capital purchases of new vehicles, computer hardware and other equipment are largely accounted for in special funds, such as the Fleet Services and Strategic Technology Plan Funds. These assets are capitalized when the initial individual cost is \$5,000 or more with an estimated useful life greater than two years.

The estimated useful lives (Table 1) applied to property, plant, equipment and infrastructure assets ranges from three to 62 years.

FY 2014-15 capital expenditures total \$114 million as displayed in Table 2. Expenditures consist of \$3.9 million in routine expenditures for property and equipment, \$38.8 million in new significant non-routine capital infrastructure improvement appropriations and also continuing appropriations from multi-year projects. Due to the long construction periods of most significant CIP projects, capital expenditures tend to span several years, and consequently, a line item of \$71.3 million has been incorporated in the table to

account for continuing City CIP project appropriations that have been funded in prior years. These continuing projects are reevaluated annually during the fiscal year-end review process.

Table 1
Estimated Useful Asset Life

Assets	Years
Infrastructure	17 - 62
Buildings and systems	40
Improvements other than buildings	15
Automotive equipment	3 - 10
Other miscellaneous equipment	3 - 10

Capital Improvement Program

Table 2
Capital Expenditures

Routine Capital Expenditures

Capital Equipment - Office Furniture	\$40,000
Capital Equipment - Computer Hardware	770,751
Capital Equipment - Computer Software	69,000
Capital Equipment - Vehicles	2,799,500
Capital Equipment - Miscellaneous	142,000
Lease Purchase Agreements	106,313
Routine Capital Expenditures Total	3,927,564

Nonroutine Capital Expenditures

FY 2014-15 CIP Appropriations

Circulation Related Infrastructure (Streets, Traffic Signals, etc.)	19,988,531
Facility and Park Infrastructure	15,784,050
Landscape Infrastructure	1,350,000
Off-Street Bicycle Trail Infrastructure	1,681,000
FY 2014-15 Nonroutine Capital Expenditures Subtotal	38,803,581

Prior Year CIP Appropriations

Continuing Multi-Year Infrastructure Projects (<i>Fiscal Year-End Report, Nov. 2013</i>)	71,300,000
Nonroutine Capital Expenditures Total	110,103,581

Total Capital Expenditures	<u>\$114,031,145</u>
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Capital Improvement Program

CIP Projects

Irvine places a high priority on infrastructure construction, rehabilitation and maintenance. Projects are selected, planned and designed emphasizing practices that prevent deterioration and costly remediation efforts. This strategy extends the useful life of infrastructure improvements and provides long-term savings.

Rehabilitation

Plans to manage rehabilitation concentrate on specific areas each year, enabling cost management through economies of scale. This permits the City to pay for current maintenance and rehabilitation, while anticipating and planning for future needs.

Irvine spends millions of dollars each year for preventive maintenance, including storm drain inspection and cleaning; graffiti and litter removal; mowing; tree trimming; and regular upkeep of traffic signals. Proper attention to preventive maintenance extends the useful life of the City's assets and prevents expensive structural problems.

New Construction

New construction projects preserve and enhance the City's ability to serve the community and sustain Irvine's growth.

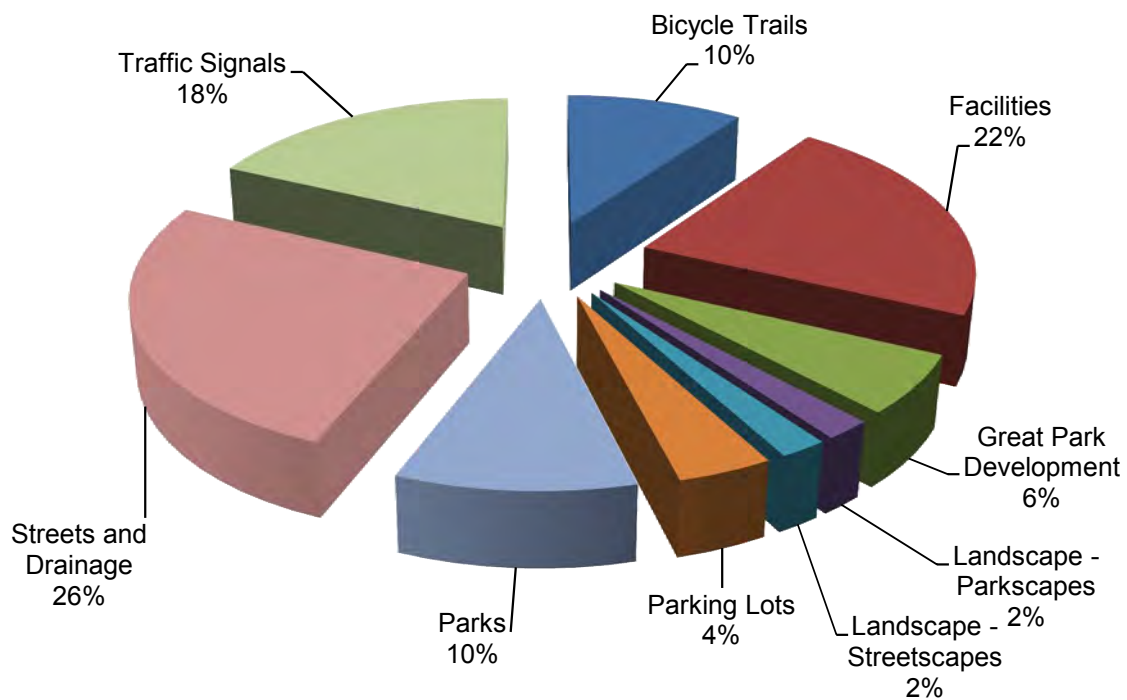
The FY 2014-15 CIP Budget funds 50 projects; 31 of which are part of the City's infrastructure rehabilitation program. The remaining 19 projects are classified as new construction or design. Rehabilitation projects make up 34% of the CIP Budget, while new projects account for 66%. At \$13.2 million, rehabilitation funding increases by \$2 million from the prior year, furthering the City Council's strategic priority of allocating additional funding for infrastructure and rehabilitation projects to maintain the City's aesthetics and preserve its infrastructure assets at a high level. Significant new construction and design projects are anticipated for arterial road improvements and construction of community park facilities. The FY 2014-15 CIP projects are summarized by project type in Table 3 and Chart 1.

Table 3
CIP Project Summary

Project Type	Count	New Construction & Design	Rehabilitation	Total
Bicycle Trails	5	1,231,000	450,000	1,681,000
Facilities	9	475,000	1,299,000	1,774,000
Facilities - Lighting	1		125,000	125,000
Facilities - Public Buildings	1	9,815,050		9,815,050
Great Park Development	3	2,555,000		2,555,000
Landscape - Parkscapes	1		250,000	250,000
Landscape - Streetscapes	1		1,100,000	1,100,000
Parking Lots	2		650,000	650,000
Parks	5	115,000	800,000	915,000
Streets and Drainage	13	10,548,425	7,191,800	17,740,225
Traffic Signals	9	793,300	1,405,006	2,198,306
Total	50	25,532,775	13,270,806	38,803,581

Capital Improvement Program

Chart 1
CIP Projects by Type
Total Appropriations: \$38,803,581



Capital Improvement Program

Revenue Sources and Categories

The CIP outlines planned capital improvements, given available financial resources. Funding for capital projects is received from a variety of sources as displayed in Table 4 and Chart 2.

Approximately 22% of the FY 2014-15 CIP Budget is derived from grants, developer contributions to build specific projects, and other one-time revenue sources, while the rest originates from recurring City revenues. In addition, certain revenue sources are restricted to specific kinds of projects (circulation versus non-circulation), geographic areas, or construction types (new construction versus rehabilitation).

These funding sources are budgeted within the applicable special fund group: General Reserve (Fund 010), Special Revenue (Funds 110, 111, 118, 132, 154, 180, and 271), Capital Projects (Funds 206, 250, 260, and 286) and Internal Service (Fund 574). Fund summaries and descriptions are located in the Special Funds section of this document.

Table 4
CIP Revenue Source Summary

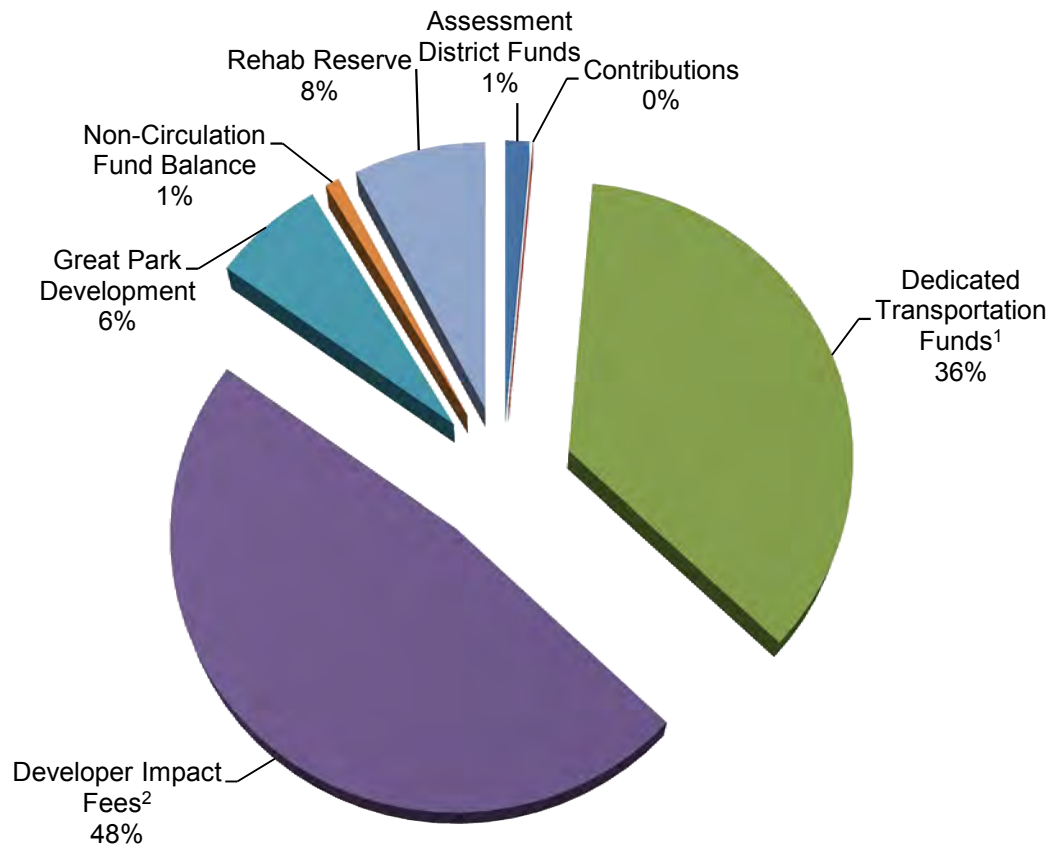
Revenue Source	New Construction & Design	Rehabilitation	Total Funding
Assessment District Funds	550,000		550,000
Contributions		10,368	10,368
Dedicated Transportation Funds ¹	5,762,125	8,061,011	13,823,136
Developer Impact Fees ²	16,225,650	2,325,427	18,551,077
Great Park Development	2,555,000		2,555,000
Non-Circulation Fund Balance	325,000		325,000
Rehab Reserve Funds	115,000	2,934,000	2,989,000
Total	25,532,775	13,330,806	38,803,581

¹ Dedicated Transportation Funds include: Gas Tax and Measure M funds, Air Quality Management Program (AQMD), and various federal, state, regional and local resources.

² Developer Impact Fees include: System Development Charges (SDC), Park-In Lieu, Slurry Seal, and Irvine Business Complex fees, and the North Irvine Mitigation Program (NITM).

Capital Improvement Program

Chart 2
CIP Projects by Revenue Type
Revenue Total: \$38,803,581



Capital Improvement Program

Summary by Category

The last section of this chapter provides project detail of planned projects to be started during fiscal year 2014-15. For each capital expenditure, the CIP includes a project description, approved funding levels and sources, and, if applicable, an estimate of ongoing operating costs.

Project descriptions are grouped into the following categories:

- Circulation and Mobility
- Buildings and Facilities
- Parks and Open Space

Circulation and Mobility

Circulation and mobility projects focus on:

- Circulation improvements
- Traffic management systems.

Funding for circulation-related projects comes from a variety of sources, including Gas Tax; Measure M2; State and Federal grants; and developer fees. Additionally, the General Fund budget allocates funding for street and right-of-way maintenance programs.

To meet Orange County Transportation Authority (OCTA) requirements and to qualify for Measure M2 funding, the City's Pavement Management Program utilizes MicroPaver, the countywide software system, to assist in establishing rehabilitation priorities of arterial streets (major roadways) and local streets based on the weighted value of the Pavement Condition Index (PCI).

The PCI for roadway segments is determined through the visual inspection of surface conditions and maintenance history. The City selected a median PCI of 65 as its minimum, allowable standard, with no more than 10 percent of its arterial streets below a PCI of 45. The current average PCI is 83.

The condition of Irvine's street network ranks among the highest in Orange County, with the City investing more than \$7 million per year in slurry seal and street rehabilitation efforts.

The City made notable improvements to its traffic signal system by initiating a program to install pedestrian countdown timers, battery back-up systems and bicycle video detection systems to maintain safe and efficient traffic circulation. Routine maintenance of the traffic signal system will continue to include a five-year replacement program for light emitting diode (LED) signal indicators and installation of battery back-up systems at signalized intersections to ensure that traffic flows smoothly and safely on City streets.

\$22.6 million is budgeted for circulation projects which include new traffic signal construction and rehabilitation projects. New construction circulation projects total \$12.3 million, consisting of: \$7.2 million for the Sand Canyon Avenue grade separation and widening to six lanes from Burt Road to Oak Canyon; \$1.8 million for final design to widen University Drive from Campus Drive to MacArthur; \$0.5 million to upgrade traffic signal and roadway improvements at Paseo Westpark and Warner; \$0.6 million for bikeway lighting along the San Diego Creek Bicycle Trail between

Capital Improvement Program

Culver Drive and the I-405 freeway; and \$0.4 million for landscape and irrigation enhancements along Alton Parkway.

Circulation related rehabilitation projects total \$10 million, highlighted by: \$6.2 million of local street rehabilitation within Walnut Village and Lower Peters Canyon areas; \$1.4 million for traffic signal synchronizations and system improvements; \$1.1 million for street landscape rehabilitation within Westpark Village on University Drive; and \$0.6 million has been budgeted for final design efforts in rehabilitating Yale Avenue from Deerfield to the I-5 and Barranca Parkway from the I-5 to Alton Parkway.

Buildings and Facilities

Capital improvement to facilities can be modifications to existing building or new construction.

Public facilities include:

- Irvine Civic Center
- Irvine Station
- Irvine Child Development Center
- Operations and Support Facility
- Animal Care Facility
- Community Centers
- Fine Arts Center
- Senior Centers
- Aquatic Centers and Pools

\$12.6 million has been budgeted for facility and park related projects, highlighted by: \$9.8 million to construct an 11,805 square foot community center at Quail Hill Community Park and landscape park improvements; \$0.6 million for building safety and electrical upgrades; and \$0.5 million to rehabilitate and repair the Heritage Community Park parking lot.

Parks and Open Space

Irvine's parks and open space land and facilities were acquired or built through developer land or park-in-lieu fee contribution requirements, park bonds, grants, and General and Special Fund resources.

\$3.7 million has been budgeted for park and open space projects which include: \$2.3 million for environmental remediation of unknown sites encountered on City owned or leased property during Heritage Fields development of the 688 acre park plan and joint backbone infrastructure projects with the City; \$0.5 million to upgrade the existing San Carlo Park and Valencia Park playgrounds; and \$0.3 million has been budgeted for city-wide park landscaping projects.

Capital Improvement Program

General Fund Impact of Significant and Non-Routine Capital Projects

New capital improvement projects can have far reaching impacts on the General Fund. When the City commits to a project, it also commits to funding ongoing operation, maintenance and rehabilitation costs associated with the project. While many of the projects included in the CIP are rehabilitation projects that do not increase the City's infrastructure inventory and, therefore, have no appreciable impact on ongoing maintenance and operations costs, some projects can have a significant impact.

Table 5 identifies new CIP projects expected to impact the City's ongoing operating and maintenance (O&M) costs once the projects are built and fully operational.

As part of the City's effort to ensure Irvine's infrastructure is well maintained, the City Council and staff plan for ongoing infrastructure maintenance and rehabilitation. This is done as part of the strategic business planning efforts which analyzes long-term operating revenues and expenditures and the impact of planned infrastructure improvements.

Table 5
Estimated Operating and Maintenance Costs

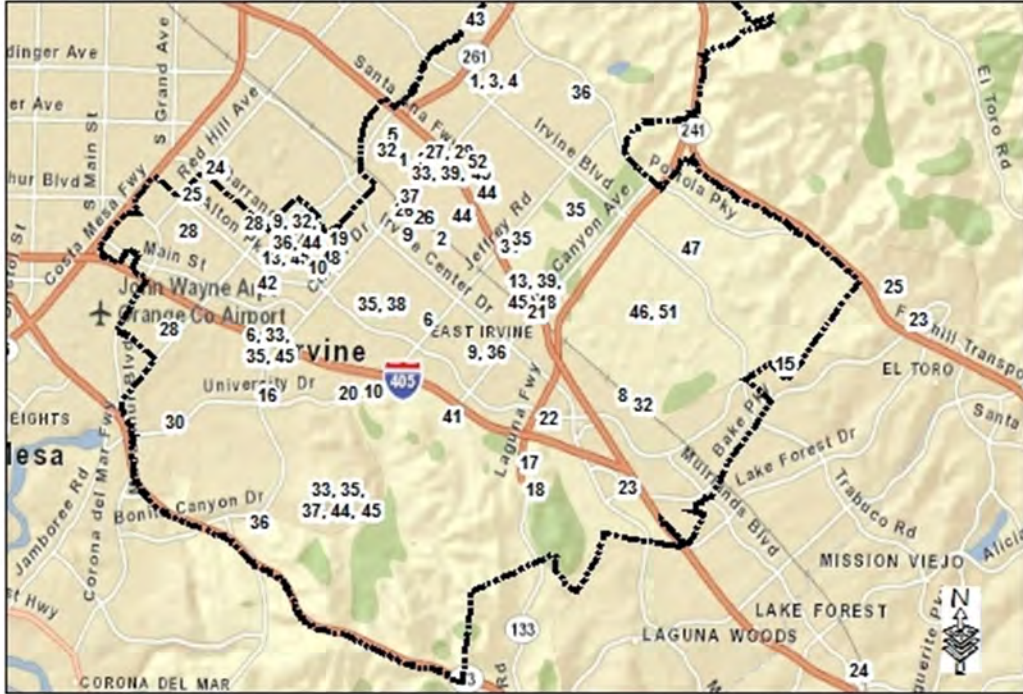
Project Title	Annual O&M Cost
Alton Parkway Landscape Enhancement	\$10,500
Culver/University Intersection Improvements	1,105
San Diego Creek Bike Trail Lighting Improvement	1,200
University Drive Widening (Campus to MacArthur)	5,670
Quail Hill Community Park Center	60,000
Ride/Hike Underpass/Barranca Trail Lighting	17,000
Trabuco/Monroe Signal Improvement	5,000
Total Estimated O&M Costs	100,475

Conclusion

The CIP Budget provides funding for infrastructure construction and rehabilitation efforts, including improvements to the City's circulation network and public facilities. The CIP Budget represents a balanced long-term plan reflecting the City Council's strategic goals and priorities outlined in the Strategic Business Plan.

Capital Improvement Program

City of Irvine CIP Project Locations Citywide projects not displayed



#	CIP Project Title	#	CIP Project Title
1	Slurry Seal & Local Streets Rehabilitation	27	Heritage Park Parking Lot Rehabilitation
2	Yale Avenue Pavement Rehabilitation	28	IBC Sidewalk Improvement Project
3	ADA Handicap Ramp Improvements	29	Heritage Park Buildings Exterior Wood Siding
4	Curbs/Gutters/Sidewalks Rehabilitation	30	University Drive Widening
5	Off-Street Bicycle Trails Rehabilitation	31	JOST I-5 Bicycle/Pedestrian Bridge
6	Parking Lots Rehabilitation	32	Light Pole Replacements
7	Not Applicable	33	Electrical Upgrades
8	Barranca Parkway Pavement Rehabilitation	34	Interior Finishes & Fixtures Replacements
9	Park Landscape Rehabilitation	35	Shade Structures Installation
10	Streetscape Rehabilitation	36	Athletic Court Resurfacing
11	Traffic Signal Rehabilitation & Upgrade	37	Pump Station Replacement
12	Traffic Signal LED Indicator Replacement	38	ADA Facility Improvements
13	Traffic Signal Network Rehabilitation	39	Building Safety Upgrades
14	Traffic Signal Emergency Back-Up System Installation	40	Not Applicable
15	Alton Parkway Landscape Enhancement	41	Quail Hill Community Center
16	Culver/University Intersection Improvements	42	San Carlo Park Playground Rehabilitation
17	Laguna Canyon Rd/SR-133 Widening	43	Valencia Park Playground Rehabilitation
18	Laguna Canyon Rd/Lake Forest Drive Intersection Improvements	44	Playground Safety Surfacing Rehabilitation
19	Paseo Westpark/Warner Traffic Signal Upgrade	45	City Facilities Exhaust Fan Upgrades
20	University/Ridgeline Intersection Improvements	46	Great Park Improvement Area Environmental Remediation
21	Sand Canyon Avenue Grade Separation	47	Heritage Fields & City of Irvine JBI Environmental Remediation
22	San Diego Creek Bike Trail Lighting Improvement	48	Workplace Safety Enhancements
23	Bake Parkway Signal Synchronization	49	Ride/Hike Underpass/Barranca & Trail Lighting
24	Barranca Parkway Signal Synchronization	50	Northwood Gratitude & Honor Memorial
25	Alton Parkway Signal Synchronization	51	Great Park Artist-In-Residence Studio Building HVAC
26	Harvard/Walnut Trail Landscape Rehabilitation	52	Trabuco/Monroe Signal Improvement

Capital Improvement Program

Project Descriptions

Title:	Slurry Seal & Local Streets Rehabilitation	#1
Category:	Circulation & Mobility	
Type:	Streets & Drainage	Classification: Rehabilitation
Description:	This annual program provides slurry seal and/or rehabilitation of roadway pavement throughout the City. Planned areas for this year's project include Walnut Village and Lower Peters Canyon.	
Sustainable Feature:	Slurry seal mixes using recycled materials are an option for inclusion into this project.	

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 1,638,929	\$ 5,088,082	\$ 5,443,460	\$ 2,329,845	\$ 2,099,591	\$ 16,599,907
Slurry Seal	348,052	183,600	187,272	191,017	194,838	1,104,779
M2 Fairshare	4,223,019	1,228,318	2,019,268	3,520,064	4,705,571	15,696,240
Rehab Reserve				659,074		659,074
Total	\$ 6,210,000	\$ 6,500,000	\$ 7,650,000	\$ 6,700,000	\$ 7,000,000	\$ 34,060,000

O & M Costs: No new operations and maintenance costs.

Location Map:

**Slurry Seal and Local Streets Rehabilitation -
Walnut Village and Lower Peters Canyon**



Capital Improvement Program

Project Descriptions

Title:	Yale Avenue Pavement Rehabilitation	#2
Category:	Circulation & Mobility	
Type:	Streets & Drainage	Classification: Rehabilitation
Description:	Final design for the rehabilitation of Yale Avenue from Deerfield to the I-5. A new layer of rubberized asphalt will be placed on the existing surface to restore the pavement's structural stability. The project is anticipated to extend the useful life of the roadway by an additional 15 years.	
Sustainable Feature:	Arterial rehabilitation will utilize miscellaneous base (recycled aggregate) and rubberized asphalt concrete (recycled tires).	

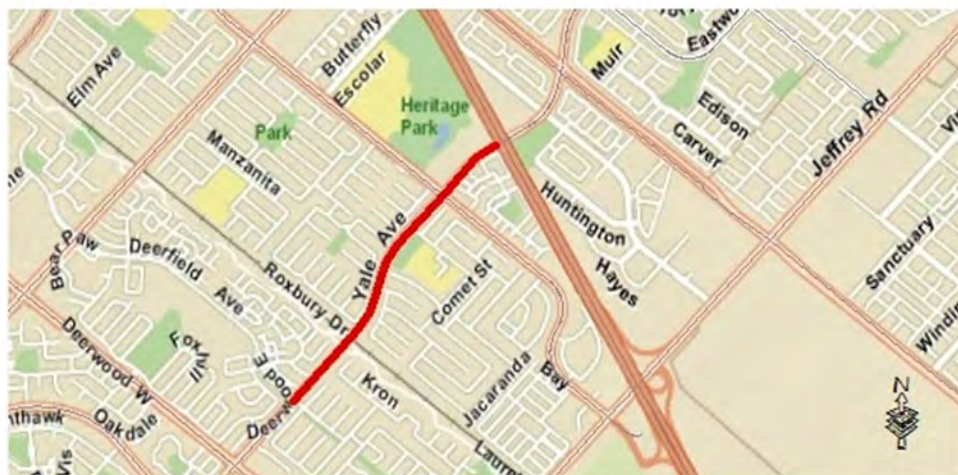
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 275,000	\$ 2,275,000				\$ 2,550,000
Total	\$ 275,000	\$ 2,275,000	\$ 0	\$ 0	\$ 0	\$ 2,550,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Yale Avenue Pavement Rehabilitation



Capital Improvement Program

Project Descriptions

Title: ADA Handicap Ramp Improvements **#3**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Rehabilitation

Description: This annual project provides funding for mandated American Disabilities Act upgrades to access ramps throughout the Slurry Seal and Local Street Rehabilitation project area and other areas as deemed necessary.

Sustainable Feature: Concrete mixes made from recycled materials are an option for inclusion into this project.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 68,000	\$ 71,000	\$ 74,000	\$ 77,000	\$ 80,000	\$ 370,000
Total	\$ 68,000	\$ 71,000	\$ 74,000	\$ 77,000	\$ 80,000	\$ 370,000

O & M Costs: No new operations and maintenance costs.

Location Map:

**ADA Handicap Ramp Improvements -
Walnut Village and Lower Peters Canyon**



Capital Improvement Program

Project Descriptions

Title: Curbs/Gutters/Sidewalks Rehabilitation **#4**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Rehabilitation

Description: This annual concrete program provides rehabilitation and repair of various damaged curbs, gutters and sidewalks throughout the City. Planned areas for this year's program include Walnut Village, Lower Peters Canyon and other locations as needed.

Sustainable Feature: Concrete mixes made from recycled material are an option for inclusion in this project.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 171,000	\$ 178,000	\$ 186,000	\$ 194,000	\$ 198,000	\$ 927,000
Total	\$ 171,000	\$ 178,000	\$ 186,000	\$ 194,000	\$ 198,000	\$ 927,000

O & M Costs: No new operations and maintenance costs.

Location Map:

**Curbs/Gutters/Sidewalk Rehabilitation -
Walnut Village and Lower Peters Canyon**



Capital Improvement Program

Project Descriptions

Title: Off-Street Bicycle Trails Rehabilitation #5

Category: Circulation & Mobility

Type: Bicycle Trails **Classification:** Rehabilitation

Description: This annual program provides preventative maintenance including repairs and/or slurry seal and rehabilitation of existing off-street bicycle trails throughout the City. Planned areas for this year's program include Peters Canyon Trail and other areas as deemed necessary.

Sustainable Feature: Recycled aggregate and asphalt mixes are an option for inclusion into this project.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

O & M Costs: No new operations and maintenance costs.

Location Map:

**Off-Street Bicycle Trails Rehabilitation -
Peters Canyon Trail**



Capital Improvement Program

Project Descriptions

Title: Parking Lots Rehabilitation #6

Category: Building & Facilities

Type: Parking Lots **Classification:** Rehabilitation

Description: This annual program provides rehabilitation and repair of parking lots. Planned areas for this year's program include parking lots at Windrow Park, the Rancho San Joaquin Senior Center, Historical Society and other areas as deemed necessary.

Sustainable Feature: Recycled aggregate and asphalt mixes are an option for inclusion into this project.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 150,000	\$ 150,000	\$ 150,000		\$ 150,000	\$ 600,000
Gas Tax				150,000		150,000
Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

O&M Costs: No new operations and maintenance costs.

Location Map:

Parking Lot Rehabilitation - Windrow Park, Rancho Senior Center, Historical Society



Capital Improvement Program

Project Descriptions

Title: Barranca Parkway Pavement Rehabilitation #8

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Rehabilitation

Description: Final design for the rehabilitation of Barranca Parkway from the I-5 to Alton. A new layer of rubberized asphalt will be placed on the existing surface to restore the pavement's structural stability. The project is anticipated to extend the useful life of the roadway by an additional 15 years.

Sustainable Feature: Arterial rehabilitation will utilize miscellaneous base (recycled aggregate) and rubberized asphalt concrete (recycled tires).

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 295,000	\$ 2,500,000				\$ 2,795,000
Total	\$ 295,000	\$ 2,500,000	\$ 0	\$ 0	\$ 0	\$ 2,795,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Barranca Parkway Pavement Rehabilitation



Capital Improvement Program

Project Descriptions

Title: Park Landscape Rehabilitation **#9**

Category: Parks & Open Space

Type: Landscape – Parkscapes **Classification:** Rehabilitation

Description: Annual programming for rehabilitation of landscaping and irrigation systems at citywide park facilities include Bill Barber Park, Deerfield Park, Valley Oak Park and other areas as deemed necessary. Programming includes replacement of out-dated irrigation systems, including mainlines, sprinklers, valves and wiring. This program also updates irrigation controllers to centrally controlled weather-based systems, replants tree voids and rejuvenates existing planters.

Sustainable Feature: Sustainable features related to the rehabilitation of park landscaping may include: use of reclaimed water, high efficiency irrigation controllers that adjust to weather conditions; and California friendly plants that require less water. These improvements save energy and natural resources.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 250,000	\$ 350,000	\$ 300,000	\$ 250,000	\$ 350,000	\$ 1,500,000
Total	\$ 250,000	\$ 350,000	\$ 300,000	\$ 250,000	\$ 350,000	\$ 1,500,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Park Landscape Rehabilitation - Bill Barber, Deerfield, Valley Oak Parks



Capital Improvement Program Project Descriptions

Title: Streetscape Rehabilitation **#10**

Category: Circulation & Mobility

Type: Landscape – Streetscapes **Classification:** Rehabilitation

Description: Annual program for rehabilitation of landscaping and irrigation systems within citywide streetscapes to introduce improvements to irrigation systems with a focus on reducing inefficiencies and water run off by installing master valves, weather based irrigation controllers, flow sensors, drip emitters and new nozzle technology. This program also looks for opportunities to replace existing turf grass medians with California friendly plant material to reduce water, fertilizer and chemical usage. This year the focus will be on rehabilitation of streetscape landscaping within Westpark and on University Drive.

Sustainable Feature: Sustainable features related to the rehabilitation of street landscaping may include: use of reclaimed water, high efficiency irrigation controllers that adjust to weather conditions; and California friendly plants that require less water. These improvements save energy and natural resources.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 1,100,000	\$ 650,000	\$ 720,000	\$ 1,200,000	\$ 1,200,000	\$ 4,870,000
Total	\$ 1,100,000	\$ 650,000	\$ 720,000	\$ 1,200,000	\$ 1,200,000	\$ 4,870,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Streetscape Rehabilitation - Westpark and University Drive



Capital Improvement Program

Project Descriptions

Title: Traffic Signal Rehabilitation & Upgrade **#11**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

Description: Citywide rehabilitation of traffic signal indication heads, overhead street name signs, signal controller hardware, network communication infrastructures, closed-circuit surveillance cameras, in-pavement lighted crosswalks, fiber optic communications, vehicle detection loops and video detection systems. This annual rehabilitation project provides programmed upgrades and ensures optimal operation for traffic signal systems and related infrastructure.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 300,000	\$ 435,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,235,000
Total	\$ 300,000	\$ 435,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,235,000

O & M Costs: No new operations and maintenance costs.

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Traffic Signal LED Indicator Replacement **#12**

Category: Parks & Open Space

Type: Traffic Signals **Classification:** Rehabilitation

Description: Replacement of the red-yellow-green Light Emitting Diode (LED) signal indicators, lamps for overhead street name signs and lamps for both overhead safety lights and pedestrian countdown timers. This annual preventive maintenance program calls for lamp replacements to occur on a rotating five-year schedule with approximately one-fifth of the LED indicators and one-fifth of pedestrian countdown timer lamps replaced every fiscal year. The LED signal indicators and pedestrian countdown timers must be operable to effectively maintain the traffic signal system.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000	\$ 280,000	\$ 1,800,000
Total	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000	\$ 280,000	\$ 1,800,000

O & M Costs: No new operations and maintenance costs.

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Traffic Signal Network Rehabilitation **#13**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

Description: Rehabilitation of the traffic signal network computer workstations and servers, software license servers, software license renewal, field fiber network switches and video wall equipment. This annual rehabilitation program maintains efficient operation of the vital traffic signal systems network and provides support to the citywide traffic signal synchronization efforts.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 60,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 430,000
Total	\$ 60,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 430,000

O & M Costs: No new operations and maintenance costs.

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Traffic Signal Emergency Back-Up System Installation **#14**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

Description: Installation of emergency power back-up systems composed of batteries, switches and power conditioners. The use of battery backup has provided continued traffic signal service during power outages and cost savings due to reduced instances of staff providing stop signs and/or use of Public Safety for traffic control. This program provides emergency power back-up systems at approximately 15 intersections annually. The emergency power back-up systems ensure safety and traffic flow will not be compromised during power outages.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Gas Tax	\$ 200,000	\$ 200,000	\$ 50,000	\$ 50,000		\$ 500,000
AQMD					75,000	75,000
Total	\$ 200,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 575,000

O & M Costs: No new operations and maintenance costs.

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Alton Parkway Landscape Enhancement **#15**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Construction

Description: This project involves the installation of trees and irrigation facilities within the recently constructed median and northwest parkway of Alton Parkway between Irvine Blvd and City limits before Commercentre Drive.

Sustainable Feature: Sustainable features to street landscaping may include: use of reclaimed water, high efficiency irrigation controllers that adjust to weather conditions. These improvements save energy and natural resources.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
State of California	\$ 350,000					\$ 350,000
Gas Tax	40,700					40,700
Total	\$ 390,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 390,700

Operating Budget Impact:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Salaries & Benefits						
Supplies & Services			\$ 10,500	\$ 10,500	\$ 10,500	\$ 31,500
Capital Equipment						
Total	\$ 0	\$ 0	\$ 10,500	\$ 10,500	\$ 10,500	\$ 31,500

Location Map:

Alton Parkway Landscape Enhancement



Capital Improvement Program

Project Descriptions

Title: Culver/University Intersection Improvements **#16**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Final Design

Description: Final design for widening the intersection of Culver/University to provide dual northbound right-turn lanes, one additional northbound through lane, and one additional eastbound and southbound de-facto right turn lane.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	Prior Yr(s) Funding	2014-15	2015-16	2016-17	2017-18	2018-19	Total
NITM Fees	\$ 564,000	\$ 290,600	\$ 520,000	\$ 4,000,000			\$ 5,374,600
Total	\$ 564,000*	\$ 290,600	\$ 520,000	\$ 4,000,000	\$ 0	\$ 0	\$ 5,374,600

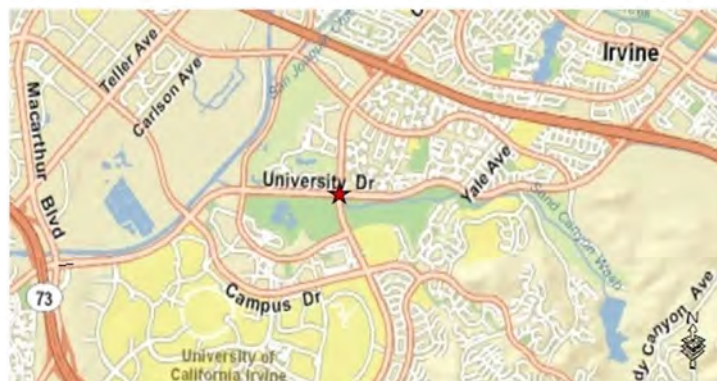
**Prior year funding of \$224,992 is encumbered for the preliminary engineering phase. The remaining balance and the FY 2014-15 budget provides for the final design phase.*

Operating Budget Impact:

Funding Source (s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Salaries & Benefits						
Supplies & Services					\$ 1,105	\$ 1,105
Capital Equipment						
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,105	\$ 1,105

Location Map:

Culver/University Intersection Improvements



Capital Improvement Program

Project Descriptions

Title: Laguna Canyon Road/SR-133 Widening #17

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Construction

Description: Reimbursement to Assessment District 10-23 to widen Laguna Canyon Road to 6 thru lanes. This improvement is a NITM fair-share improvement that was previously constructed by Assessment District 10-23.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
NITM Fees	\$ 220,413					\$ 220,413
Total	\$ 220,413	\$ 0	\$ 0	\$ 0	\$ 0	\$ 220,413

O & M Costs: No new operations and maintenance costs.

Location Map:

**Laguna Canyon Road/SR-133 Widening -
I-405 to Lake Forest Drive**



Capital Improvement Program

Project Descriptions

Title: Laguna Canyon Road/Lake Forest Drive Improvements **#18**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Construction

Description: Reimbursement to Assessment District 10-23 for construction of a third southbound left-turn lane. This improvement is a NITM fair-share improvement that was previously constructed by Assessment District 10-23.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
NITM Fees	\$ 369,612					\$ 369,612
Total	\$ 369,612	\$ 0	\$ 0	\$ 0	\$ 0	\$ 369,612

O & M Costs: No new operations and maintenance costs.

Location Map:

Laguna Canyon Road/Lake Forest Drive Intersection Improvements



Capital Improvement Program

Project Descriptions

Title: Paseo Westpark/Warner Traffic Signal Upgrade **#19**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Construction

Description: This project upgrades the existing traffic signal to a protected left-turn for the eastbound and westbound vehicles on Warner Avenue turning onto Paseo Westpark. This work includes replacement of signal poles, controllers and mast arms.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Hwy Safety	\$ 463,300					\$ 463,300
Gas Tax	61,500					61,500
Total	\$ 524,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 524,800

O & M Costs: No new operations and maintenance costs.

Location Map:

Paseo Westpark/Warner Traffic Signal Upgrade



Capital Improvement Program

Project Descriptions

Title: University/Ridgeline Intersection Improvements **#20**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Preliminary Design

Description: Preliminary engineering phase for the construction of a third eastbound through lane and the extension of the existing dual westbound left turn pockets by an additional 40 feet to accommodate the ultimate forecasted left turn volume.

Sustainable Feature: Improves the overall efficiency of the City's circulation system; thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
M2-ICE	\$ 175,000					\$ 175,000
SDC Fees - Circ	75,000		300,000	1,600,000		1,975,000
Total	\$ 250,000	\$ 0	\$ 300,000	\$ 1,600,000	\$ 0	\$ 2,150,000

O & M Costs: No new operations and maintenance costs.

Location Map:

University/Ridgeline Intersection Improvements



Capital Improvement Program

Project Descriptions

Title: Sand Canyon Avenue Grade Separation **#21**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Construction

Description: Construction of a grade separated crossing at Sand Canyon and the railroad tracks. This project will also widen Sand Canyon to six lanes from Burt Road to Oak Canyon.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	Prior Yr(s) Funding	2014-15	2015-16	2016-17	2017-18	2018-19	Total
OCTA Revenue	\$12,032,013	\$ 2,700,000					\$ 14,732,013
SDC Fees - Circ	1,402,000	4,500,000**					5,902,000
Measure M	100,000						100,000
Contributions	4,904,783						4,904,783
AD 93-14	3,070,000						3,070,000
Local Funding	1,094,868						1,094,868
Total	\$22,603,664*	\$ 7,200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,803,664

*Prior year funding has been expended for design, right of way and utility relocation. The total project cost is \$64 million and is funded by Orange County Transportation Authority.

** City's contribution toward the construction phase per agreement #C-0-1511.

O&M Costs: No new operations and maintenance costs.

Location Map:

Sand Canyon Grade Separation



Capital Improvement Program

Project Descriptions

Title: San Diego Creek Bike Trail Lighting Improvement **#22**

Category: Circulation & Mobility

Type: Bicycle Trails **Classification:** Construction

Description: Final design and construction of approximately 12 light fixtures along the existing San Diego Creek Bicycle Trail located in the southeastern City limits in the vicinity of SR-133 and I-405 freeways. This lighting is needed to illuminate the existing bicycle trail in accordance with the Municipal Code's Uniform Security Code.

Sustainable Feature: This project encourages the use of alternative modes of transportation.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
MSRC	\$ 90,500					\$ 90,500
AQMD	90,500					90,500
Total	\$ 181,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 181,000

Operating Budget Impact:

Type	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Salaries & Benefits						
Supplies & Services		\$ 600	\$ 1,200	\$ 1,200	\$ 1,200	\$ 4,200
Capital Equipment						
Total	\$ 0	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200	\$ 4,200

Location Map:

San Diego Creek Bike Trail Lighting Improvement



Capital Improvement Program

Project Descriptions

Title: Bake Parkway Signal Synchronization #23

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

Description: This is a regional project to update existing traffic signal synchronization plans, software and control equipment on Bake Parkway between Irvine Center Drive and Portola to address changing traffic patterns and to coordinate signal timing with adjacent cities. This a joint project with the Orange County Transportation Authority as the lead agency and the City of Lake Forest.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
SDC Fees - Circ	\$ 116,646					\$ 116,646
Total	\$ 116,646	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,646

O & M Costs: No new operations and maintenance costs.

Location Map:

Bake Parkway Signal Synchronization



Capital Improvement Program

Project Descriptions

Title: Barranca Parkway Signal Synchronization #24

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

Description: This is a regional project to update existing traffic signal synchronization plans, software and control equipment on Barranca Parkway between Red Hill and Robin Circle to address changing traffic patterns and to coordinate signal timing with adjacent cities. This is a joint project with the City of Lake Forest and with the City of Mission Viejo.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

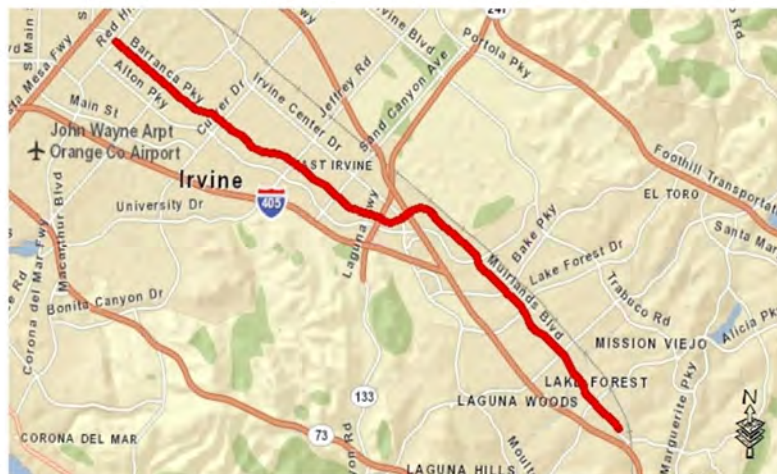
Funding Source(s)	Prior Yr(s) Funding	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Contributions	\$ 73,560	\$ 7,776					\$ 81,336
M2-TSSP	1,992,386	114,048					2,106,434
SDC Fees - Circ	444,537	50,736					495,273
Total	\$ 2,510,483*	\$ 172,560	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,683,043

**Prior year funding was expended in the primary implementation phase.*

O & M Costs: No new operations and maintenance costs.

Location Map:

Barranca Parkway Signal Synchronization



Capital Improvement Program

Project Descriptions

Title: Alton Parkway Signal Synchronization #25

Category: Circulation & Mobility

Type: Traffic Signal **Classification:** Rehabilitation

Description: This is a regional project to update existing traffic signal synchronization plans, software and control equipment on Alton Parkway between Red Hill and Portola to address changing traffic patterns and to coordinate signal timing with adjacent cities. This is a joint project with the City of Lake Forest.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	Prior Yr(s) Funding	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Contribution	\$ 20,190	\$ 2,592					\$ 22,782
M2-TSSP	1,092,756	116,640					1,209,396
SDC Fees - Circ	273,000	56,568					329,568
Total	\$ 1,385,946*	\$ 175,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,561,746

**Prior year funding was expended on the primary implementation phase.*

O&M Costs: No new operations and maintenance costs.

Location Map:

Alton Parkway Signal Synchronization



Capital Improvement Program

Project Descriptions

Title: Harvard/Walnut Trail Landscape Rehabilitation #26

Category: Parks & Open Space

Type: Bicycle Trails **Classification:** Rehabilitation

Description: Final design and construction of landscape rehabilitation along the Harvard Trail from Irvine Center Drive to the railroad tracks and turf practice area adjacent to Flagstone Park.

Sustainable Feature: The trail system provides for the use of alternative modes of transportation.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 250,000					\$ 250,000
Total	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Harvard/Walnut Trail Landscape Rehabilitation



Capital Improvement Program

Project Descriptions

Title: Heritage Park Parking Lot Rehabilitation #27

Category: Building & Facilities

Type: Parking Lots **Classification:** Rehabilitation

Description: Rehabilitation and repair of the Heritage Park Parking Lot.

Sustainable Feature: Recycled aggregate and asphalt mixes are an option for inclusion into this project.

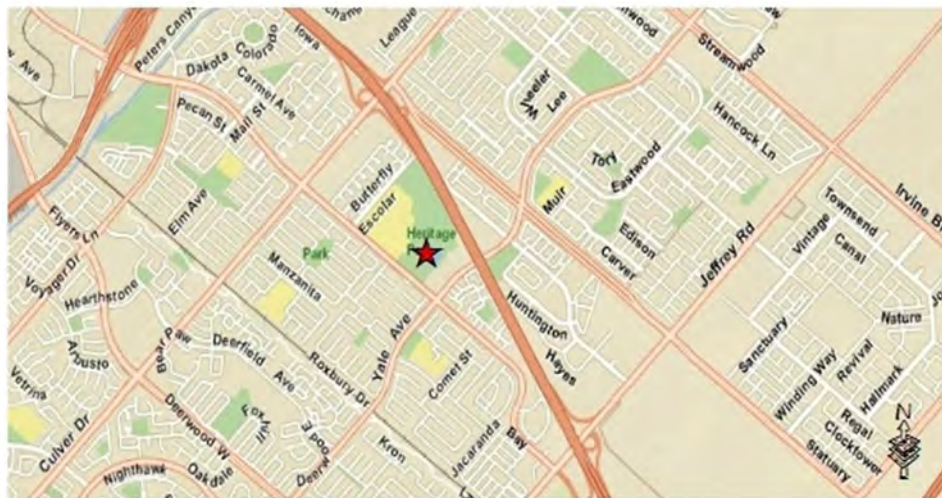
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 500,000					\$ 500,000
Total	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Heritage Park Parking Lot Rehabilitation



Capital Improvement Program

Project Descriptions

Title: IBC Sidewalk Improvement Project **#28**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Rehabilitation

Description: Final design of sidewalks within the Irvine Business Complex (IBC). Locations include Teller, Millikan, Noyes, Armstrong, Gates and DuBridge. These locations were determined as part of the IBC Sidewalk Study.

Sustainable Feature: This project encourages the use of alternative modes of transportation.

Project Budget:

Funding Source(s)	Prior Yr(s) Funding	2014-15	2015-16	2016-17	2017-18	2018-19	Total
IBC Complex	\$ 250,000	\$ 172,800	\$ 475,000	\$ 1,900,600			\$ 2,798,400
Total	\$ 250,000*	\$ 172,800	\$ 475,000	\$ 1,900,600	\$ 0	\$ 0	\$ 2,798,400

**Prior year funding provided for partial funding of the design phase. In FY 2014-15, the final design is fully funded for the sidewalk improvement projects within the IBC.*

O & M Costs: No new operations and maintenance costs.

Location Map:

IBC Sidewalk Improvement Project



Capital Improvement Program

Project Descriptions

Title: Heritage Park Buildings Exterior Wood Siding **#29**

Category: Building & Facilities

Type: Facilities **Classification:** Rehabilitation

Description: Installation of hardy board paneling including painting and finishing on the exterior of the Heritage Fine Arts Center and Athletic Building.

Sustainable Feature: This project is designed to improve energy efficiencies by increasing the insulation of the exterior walls.

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 100,000					\$ 100,000
Total	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000

O & M Costs: No new operations and maintenance costs.

Location:

Heritage Park Buildings Exterior Wood Siding Replacement and Painting



Capital Improvement Program

Project Descriptions

Title: University Drive Widening (Campus to MacArthur) **#30**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Final Design

Description: Final design for the construction of a third southbound and third northbound through lane. This project will also include construction of new sidewalk and curb and gutter and installation of ADA accessible ramps.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

Project Budget:

Funding Source(s)	Prior Yr(s) Funding	2014-15	2015-16	2016-17	2017-18	2018-19	Total
M2-ACE		\$ 910,000					\$ 910,000
SDC Fees -Circ	300,000	917,100		1,030,000		9,650,000	11,897,100
Total	\$ 300,000*	\$ 1,827,100	\$ 0	\$ 1,030,000	\$ 0	\$ 9,650,000	\$ 12,807,100

**Prior year funding has been encumbered for preliminary engineering.*

Operating Budget Impact:

Type	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Salaries & Benefits						
Supplies & Services					\$ 5,670	\$ 5,670
Capital Equipment						
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,670	\$ 5,670

Location Map:

University Drive Widening - Campus to MacArthur



Capital Improvement Program

Project Descriptions

Title: JOST I-5 Bicycle/Pedestrian Bridge **#31**

Category: Circulation & Mobility

Type: Bicycle Trails **Classification:** Preliminary Design

Description: Preliminary engineering phase for the construction of a grade-separated bicycle/pedestrian overcrossing at the I-5 connecting with the JOST off-street trail.

Sustainable Feature: This project encourages the use of alternative modes of transportation.

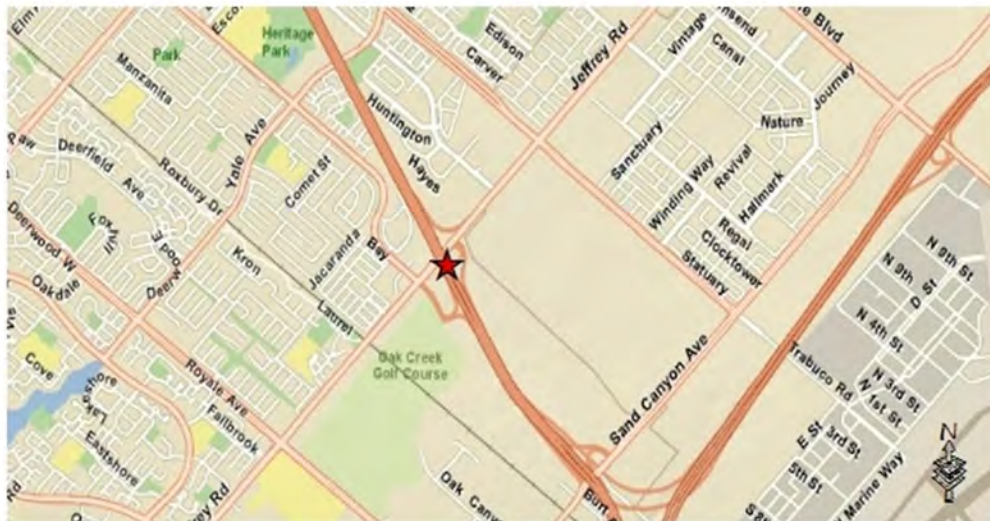
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
SDC Fees - Non Circ	\$ 500,000					\$ 500,000
Total	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000

O & M Costs: No new operations and maintenance costs.

Location:

JOST - I-5 Bicycle/Pedestrian Bridge



Capital Improvement Program

Project Descriptions

Title: Light Pole Replacements **#32**

Category: Building & Facilities

Type: Facilities – Lighting **Classification:** Rehabilitation

Description: Maintain and replace light pole fixtures at sites including Bill Barber Community Park, Harvard Community Park, the Irvine Train Station, and other locations as deemed necessary.

Sustainable Feature: This project is designed to replace aging light poles and retrofit lights with energy efficient models.

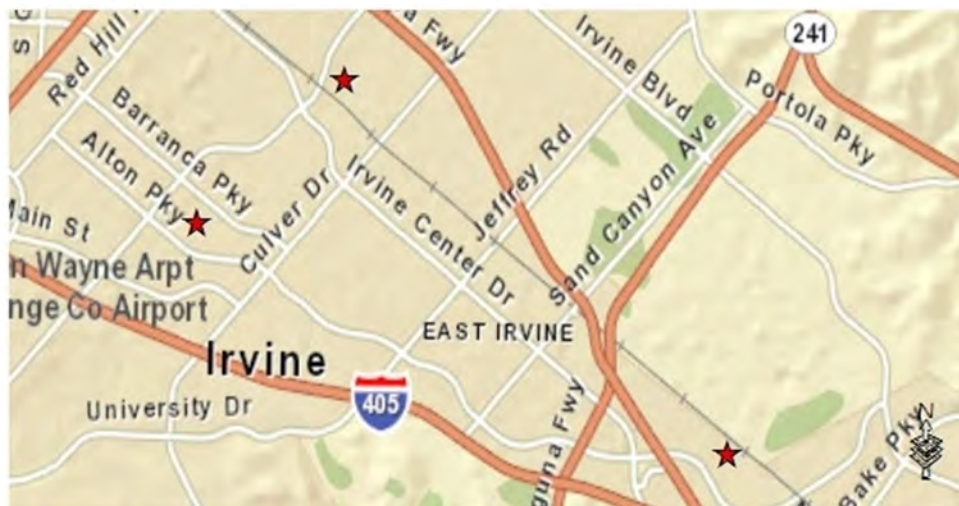
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 125,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 325,000
Total	\$ 125,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 325,000

O & M Costs: No new operations and maintenance costs.

Location:

Light Pole Replacements - Bill Barber Park, Harvard Park, Irvine Train Station



Capital Improvement Program

Project Descriptions

Title: Electrical Upgrades **#33**

Category: Building & Facilities

Type: Facilities **Classification:** Rehabilitation

Description: Testing and replacement of electrical switchgear panels and transformers at Fine Arts Center, Heritage Community Center, Rancho Senior Center and Turtle Rock Community Center, and other locations as deemed necessary.

Sustainable Feature: Not Applicable

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 315,000	\$ 125,000	\$ 200,000	\$ 180,000	\$ 200,000	\$ 1,020,000
Total	\$ 315,000	\$ 125,000	\$ 200,000	\$ 180,000	\$ 200,000	\$ 1,020,000

O & M Costs: No new operations and maintenance costs.

Location:

Electrical Upgrades - Fine Arts Center, Heritage Community Center, Rancho Senior Center and Turtle Rock Community Center



Capital Improvement Program

Project Descriptions

Title: Interior Finishes & Fixtures Replacements **#34**

Category: Building & Facilities

Type: Facilities **Classification:** Rehabilitation

Description: Replacement of carpeting, light fixtures, doors and hardware, blinds and other interior finishes at various community park facilities, including upgrades to existing donor wall and plaques at Lakeview Senior Center and modifications to Rancho Senior Center kitchen.

Sustainable Feature: Not Applicable

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 210,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,210,000
Total	\$ 210,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,210,000

O & M Costs: No new operations and maintenance costs.

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Shade Structures Installation **#35**

Category: Building & Facilities

Type: Facilities **Classification:** Construction

Description: Install additional shade structures at five sites including Cypress Community Park, Rancho and Lakeview Senior Centers, Turtle Rock Tennis Court, and Woodbury Community Park.

Sustainable Feature: Not Applicable

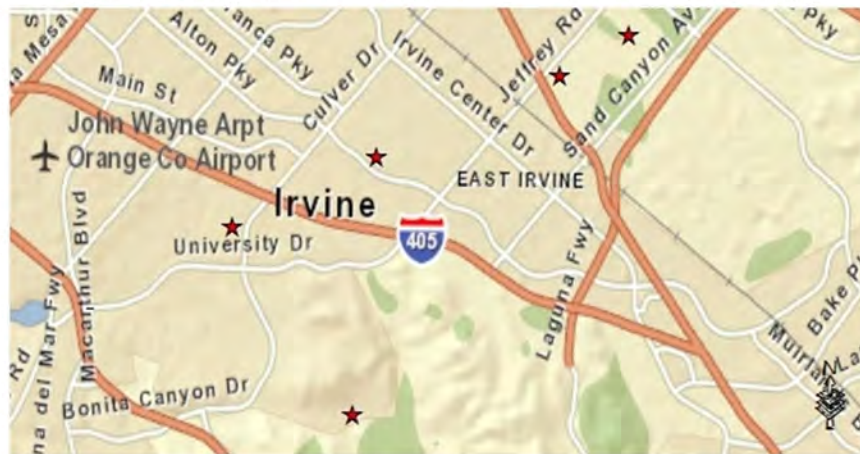
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
SDC Fees - Non Circ	\$ 150,000					\$ 150,000
Total	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000

Operating Budget Impact: No new operations and maintenance costs.

Location Map:

**Shade Structure Installation -
Cypress Community Park, Rancho and Lakeview Senior Centers,
Turtle Rock Park Tennis Court, and Woodbury Community Park**



Capital Improvement Program

Project Descriptions

Title: Athletic Court Resurfacing **#36**

Category: Parks & Open Space

Type: Parks **Classification:** Rehabilitation

Description: Athletic court hardscape resurfacing and top finishing at four locations including Bill Barber Community Park, Citrus Glen Neighborhood Park, Las Lomas Community Park and Valley Oak Neighborhood Park, and other locations as deemed necessary.

Sustainable Feature: Not Applicable

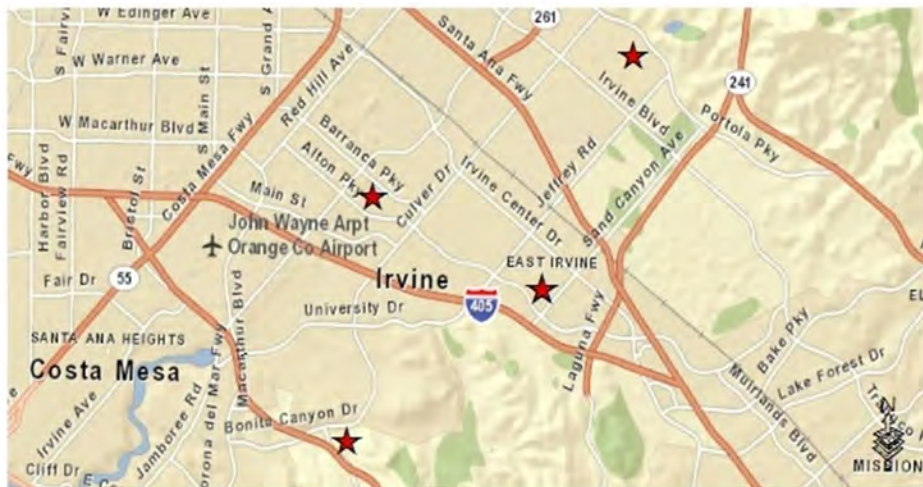
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

O & M Costs: No new operations and maintenance costs.

Location:

Athletic Court Resurfacing - Bill Barber, Citrus Glen, Las Lomas, and Valley Oak Parks



Capital Improvement Program

Project Descriptions

Title:	Pump Station Replacement	#37
Category:	Circulation & Mobility	
Type:	Streets & Drainage	Classification: Rehabilitation
Description:	This annual program replaces old and aging ground and stormwater pump equipment. Locations planned for this year include Culver and Turtle Rock Park Pump Stations, and other locations as deemed necessary.	
Sustainable Feature:	The project is designed to upgrade old and aging pump station equipment with energy efficient models.	

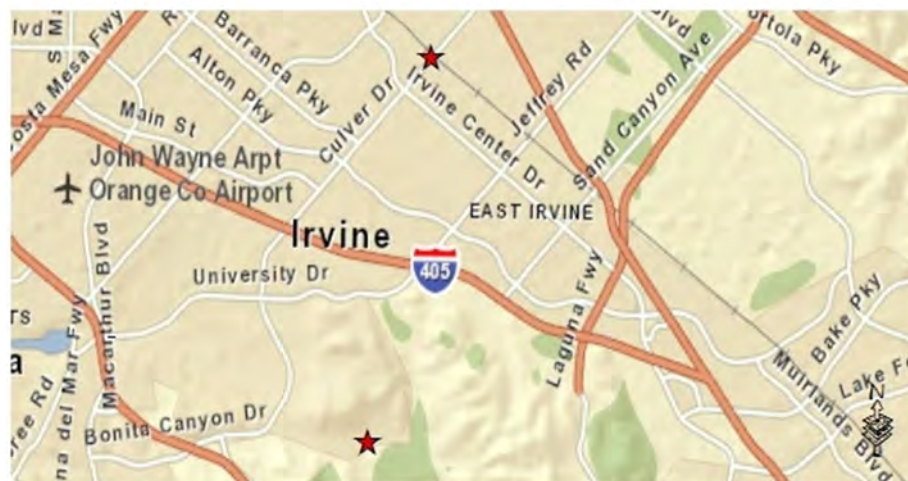
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 50,000	\$ 50,000	\$ 50,000			\$ 150,000
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ 0	\$ 150,000

O & M Costs: No new operations and maintenance costs.

Location Map:

**Pump Station Replacement -
Culver Pump Station and Turtle Rock Park Pump Station**



Capital Improvement Program

Project Descriptions

Title: ADA Facility Improvements **#38**

Category: Building & Facilities

Type: Facilities **Classification:** Rehabilitation

Description: Provide various ADA improvements requiring design and rehabilitation to non-compliant areas. Planned projects for this year include the Lakeview Senior Center and the Adult Day Care Center, and other locations as deemed necessary.

Sustainable Feature: Not Applicable

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 164,000	\$ 336,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,100,000
Total	\$ 164,000	\$ 336,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,100,000

O & M Costs: No new operations and maintenance costs.

Location Map:

ADA Facility Improvements - Lakeview Senior Center & Adult Day Care Center



Capital Improvement Program

Project Descriptions

Title: Building Safety Upgrades #39

Category: Circulation & Mobility

Type: Facilities **Classification:** Rehabilitation

Description: This annual program provides for building safety upgrades. Planned projects for this year include installation of fire/smoke barrier doors and an automatic fire sprinkler system at Heritage Park Community Center ,OSF and other locations deemed necessary.

Sustainable Feature: Not Applicable

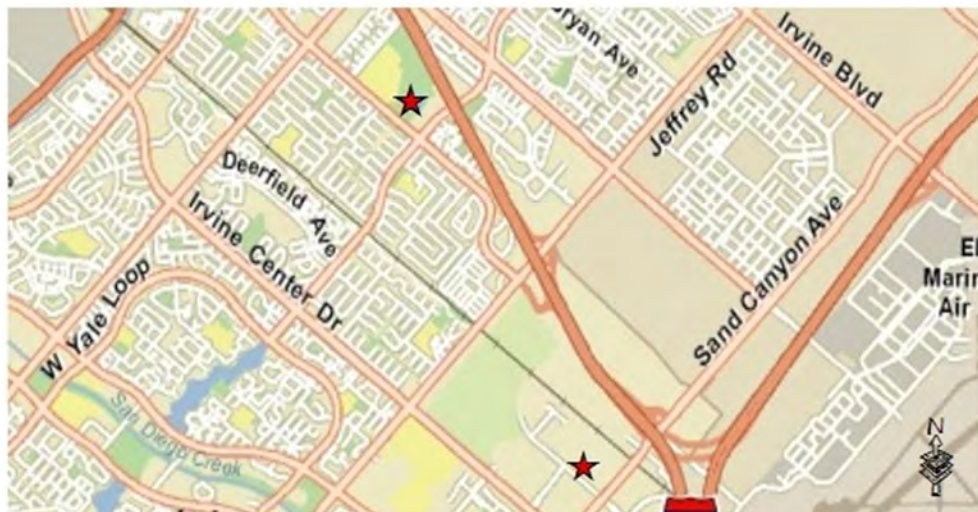
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 310,000	\$ 123,000	\$ 190,000	\$ 170,000	\$ 42,000	\$ 835,000
Total	\$ 310,000	\$ 123,000	\$ 190,000	\$ 170,000	\$ 42,000	\$ 835,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Heritage Park Community Center & OSF - Building Safety Upgrades



Capital Improvement Program

Project Descriptions

Title: Quail Hill Community Park & Center **#41**

Category: Building & Facilities

Type: Facilities **Classification:** Construction

Description: Final design and construction of a new 11,805 square foot community center and landscape improvements located on the vacant 2.5 acre portion of Quail Hill Community Park.

Sustainable Feature: Design features will include a photovoltaic system, native vegetation, low emitting adhesives, sealants, paints and coatings, high efficiency HVAC system, light fixtures with low mercury content, storm water treatment system and increased ventilation for improved indoor air quality.

Project Budget:

Funding Source(s)	Prior Yr(s) Funding	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Park In-Lieu	\$ 1,939,413	\$ 4,300,000					\$ 6,239,413
SDC Fees - Non Circ	4,168	5,515,050					5,519,218
General Fund	66,370						66,370
Total	\$ 2,009,950*	\$ 9,815,050	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,825,001

*Prior year funding provided \$1,155,000 for the final design phase.

Operating Budget Impact:

Type	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Salaries & Benefits				\$ 10,000	\$ 10,000	\$ 20,000
Services & Supplies				\$ 50,000	\$ 50,000	\$ 100,000
Capital Equipment						
Total	\$ 0	\$ 0	\$ 0	\$ 60,000	\$ 60,000	\$ 120,000

Location Map:

Quail Hill Community Center



Capital Improvement Program

Project Descriptions

Title: San Carlo Park Playground Rehabilitation **#42**

Category: Parks & Open Space

Type: Parks **Classification:** Rehabilitation

Description: In response to a State Health Code requirements evaluation, the City completed a playground equipment audit of City-owned and maintained community and neighborhood parks. This project will renovate playground to comply with State playground requirements.

Sustainable Feature: Not Applicable

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
SDC Fees - Non Circ	\$ 250,000					\$ 250,000
Total	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000

O & M Costs: No new operations and maintenance costs.

Location Map:

San Carlo Park Playground Rehabilitation for ADA and Safety Compliance



Capital Improvement Program

Project Descriptions

Title: Valencia Park Playground Rehabilitation **#43**

Category: Parks & Open Space

Type: Parks **Classification:** Rehabilitation

Description: In response to a State Health Code requirements evaluation, the City completed a playground equipment audit of City-owned and maintained community and neighborhood parks. This project will consist of safety surface modification and replacement, as well as area sidewalk to correct drainage, to comply with State playground requirements.

Sustainable Feature: Not Applicable

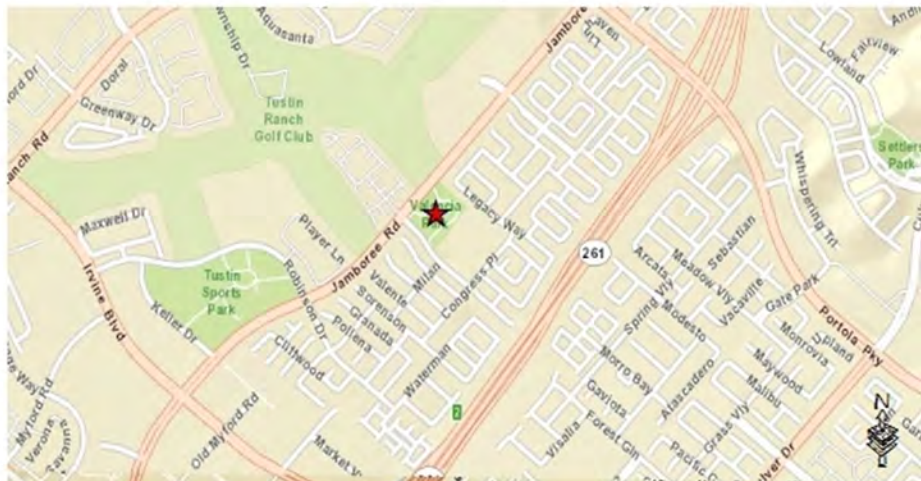
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
SDC Non-Circulation	\$ 250,000					\$ 250,000
Total	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Valencia Park Playground Rehabilitation For ADA and Safety Compliance



Capital Improvement Program

Project Descriptions

Title: Playground Safety Surfacing #44

Category: Parks & Open Space

Type: Parks **Classification:** Rehabilitation

Description: Maintain playground safety surface to comply to State safety standards. Pour in place recycled rubber safety surfacing will be replaced at four park sites including Bill Barber Community Park, Turtle Rock Community Park, Presley Neighborhood Park and Orchard Neighborhood Park.

Sustainable Feature: This project is designed to use recycled rubber safety surfacing material.

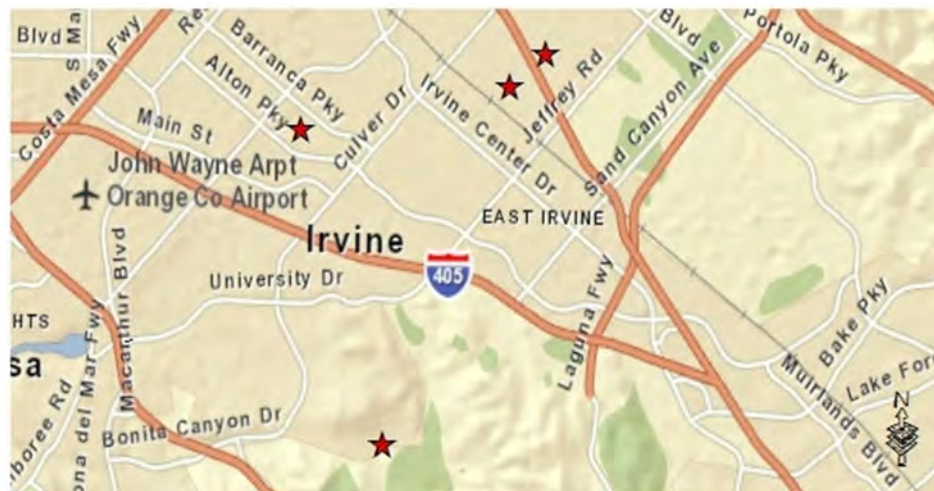
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
SDC Fees – Non Circ	\$ 200,000					\$ 200,000
Total	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Playground Safety Surfacing Rehabilitation for ADA and Safety Compliance - Bill Barber, Turtle Rock, Presley and Orchard Parks



Capital Improvement Program

Project Descriptions

Title: City Facilities Exhaust Fan Upgrades #45

Category: Building & Facilities

Type: Facilities **Classification:** Rehabilitation

Description: Upgrades to restroom exhaust fans at park facilities such as Turtle Rock, Heritage, Rancho Senior Center, Animal Care Center, Irvine Child Care Center, Civic Center, Fine Arts, OSF, and other locations as deemed necessary.

Sustainable Feature: Not Applicable

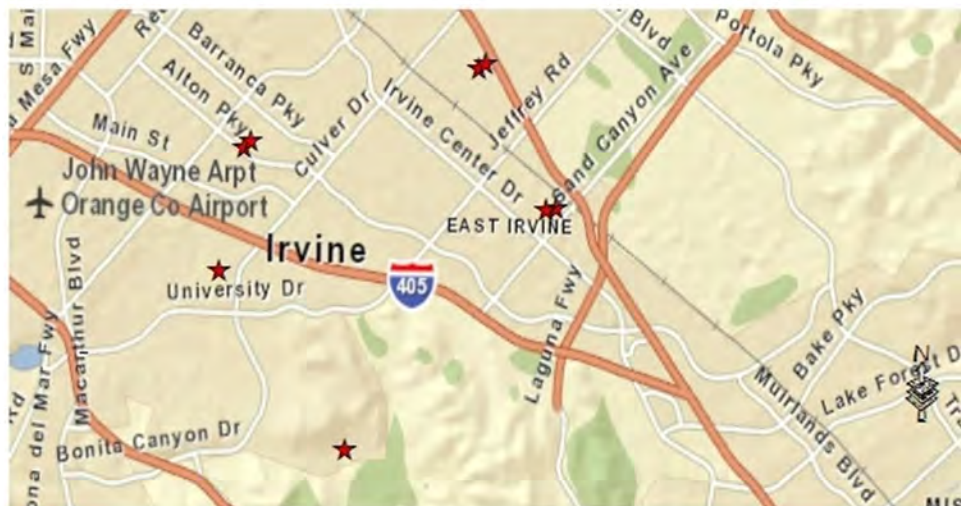
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 150,000					\$ 150,000
Total	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000

O & M Costs: No new operations and maintenance costs.

Location Map:

**City Facilities Exhaust Fan Upgrades -
Turtle Rock Park, Heritage Park, Rancho Senior Center,
Animal Care Center, Irvine Child Care Center, Civic Center,
Fine Arts, and OSF**



Capital Improvement Program

Project Descriptions

Title: Great Park Improvement Area Environmental Remediation **#46**

Category: Great Park

Type: Great Park Development **Classification:** Construction

Description: Environmental remediation work required to remediate unknown sites encountered on City owned or leased property during Heritage Fields development of the 688 acre park plan, if necessary.

Sustainable Feature: Not Applicable

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
OC Great Pak	\$ 2,000,000					\$ 2,000,000
Total	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000,000

O & M Costs: No new operations and maintenance costs.

Location: To Be Determined

Capital Improvement Program

Project Descriptions

Title: Joint Backbone Infrastructure Environmental Remediation #47

Category: Great Park

Type: Great Park Development **Classification:** Construction

Description: Environmental remediation work required to remediate unknown sites encountered on City owned or leased property during Heritage Fields and City of Irvine Joint Backbone Infrastructure projects per the ARMIA, if necessary.

Sustainable Feature: Not Applicable

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
OC Great Park	\$ 300,000					\$ 300,000
Total	\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000

O & M Costs: No new operations and maintenance costs.

Location: To Be Determined

Capital Improvement Program

Project Descriptions

Title: Workplace Safety Enhancements #48

Category: Building & Facilities

Type: Facilities **Classification:** Construction

Description: This project involves the design and development of security enhancements at City Hall and the Operations Support Facility as part of an ongoing workplace safety project. The security enhancements are intended to improve overall site security, including physical barriers, general access control, security monitoring systems, and visitor management procedures.

Sustainable Feature: Not Applicable

Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
260 Fund Balance	\$ 325,000					\$ 325,000
Total	\$ 325,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 325,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Workplace Safety Enhancements - Civic Center and OSF



Capital Improvement Program

Project Descriptions

Title: Ride/Hike Underpass/Barranca & Trail Lighting **#49**

Category: Circulation & Mobility

Type: Bicycle Trails **Classification:** Construction

Description: Final design and construction of light fixtures along the existing San Diego Creek Bicycle Trail between Culver and the I-405 freeway. This lighting is needed to illuminate the existing off-street bicycle in accordance with the Municipal Code's Uniform Security Code.

Sustainable Feature: This project encourages the use of alternative modes of transportation.

Project Budget:

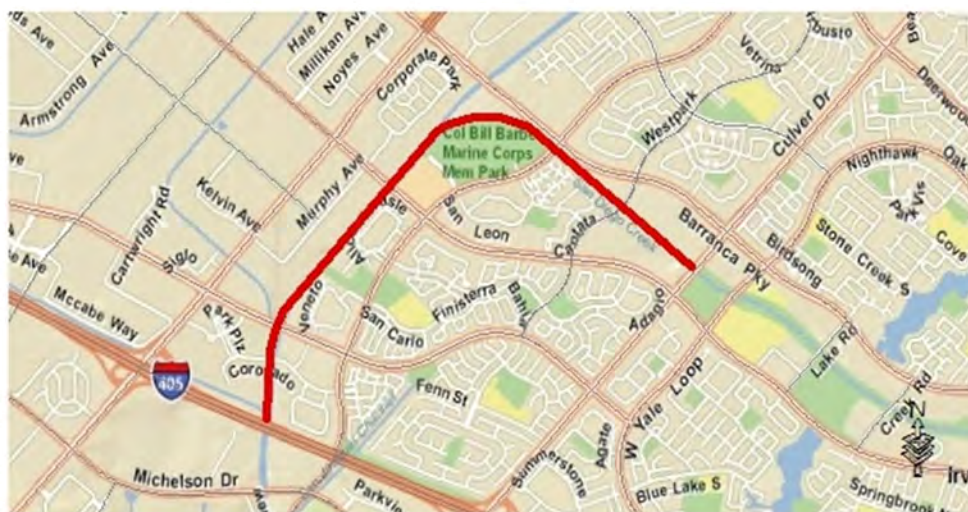
Funding Source(s)	Prior Yr(s) Funding	2014-15	2015-16	2016-17	2017-18	2018-19	Total
AD WestPark	\$ 4,767,878	\$ 550,000					\$ 5,317,878
Total	\$ 4,767,878*	\$ 550,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,317,878

**\$2.5 million of prior year funding was expended on design and construction of the San Diego Creek Trail Underpass at Barranca. The remaining balance and the FY 2014-15 budget provides for final design and construction of trail lighting.*

O & M Costs: No new operations and maintenance costs.

Location Map:

Ride/Hike Underpass/Barranca and Trail Lighting



Capital Improvement Program

Project Descriptions

Title: Northwood Gratitude & Honor Memorial #50

Category: Building & Facilities

Type: Parks **Classification:** Construction

Description: Construction of two additional memorial pillars with etched names at Northwood Gratitude and Honor Memorial for war heroes.

Sustainable Feature: Not Applicable

Project Budget:

Funding Source (s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Rehab Reserve	\$ 115,000					\$ 115,000
Total	\$ 115,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 115,000

O&M Costs: No new operations and maintenance costs.

Location Map:

Northwood Gratitude & Honor Memorial - Northwood Community Park



Capital Improvement Program

Project Descriptions

Title: Artist-In-Residence Studio Building HVAC System #51

Category: Great Park

Type: Great Park Development **Classification:** Construction

Description: Design and installation of HVAC system at the Artist-In-Residence Studio building at the Great Park. This project will be implemented using design/build job order contracting.

Sustainable Feature: Not Applicable

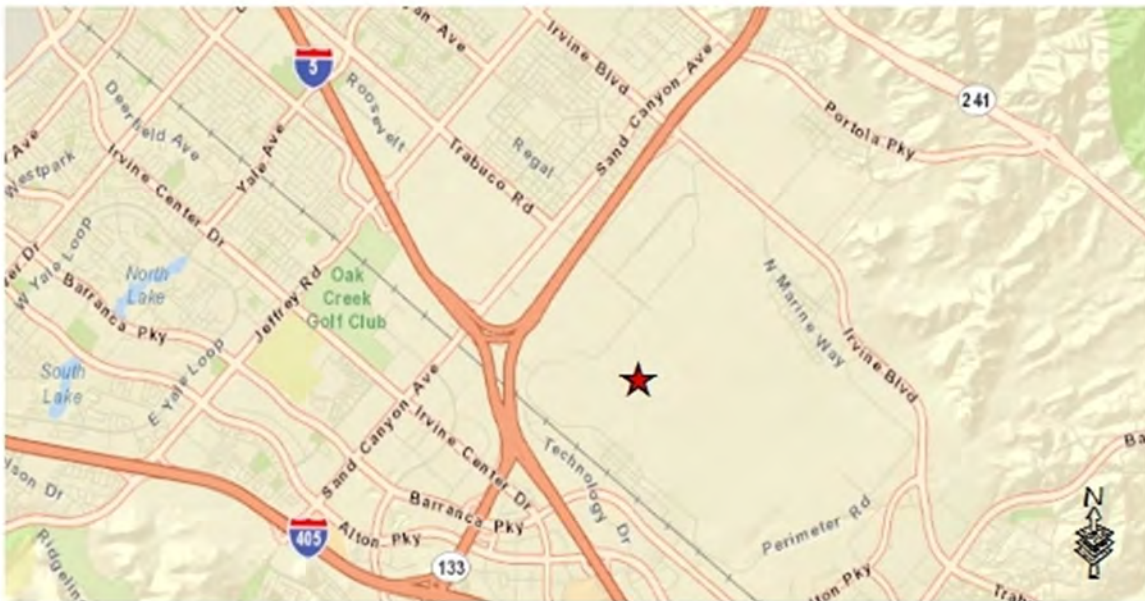
Project Budget:

Funding Source(s)	2014-15	2015-16	2016-17	2017-18	2018-19	Total
OC Great Park	\$ 255,000					\$ 255,000
Total	\$ 255,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 255,000

O & M Costs: No new operations and maintenance costs.

Location Map:

Artist-In-Residence Studio Building HVAC - Great Park



Capital Improvement Program

Project Descriptions

Title: Trabuco/Monroe Signal Improvement **#52**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Construction

Description: Additional funding needed for the construction of a traffic signal at the intersection of Trabuco and Monroe. Maintaining safe and efficient traffic flow is a top priority for the City. New traffic signals are critical to minimizing potential traffic conflicts and improving traffic flow resulting from increasing population and traffic volume.

Sustainable Feature: Improves the overall efficiency of the City's circulation system, thereby reducing mobile source emissions.

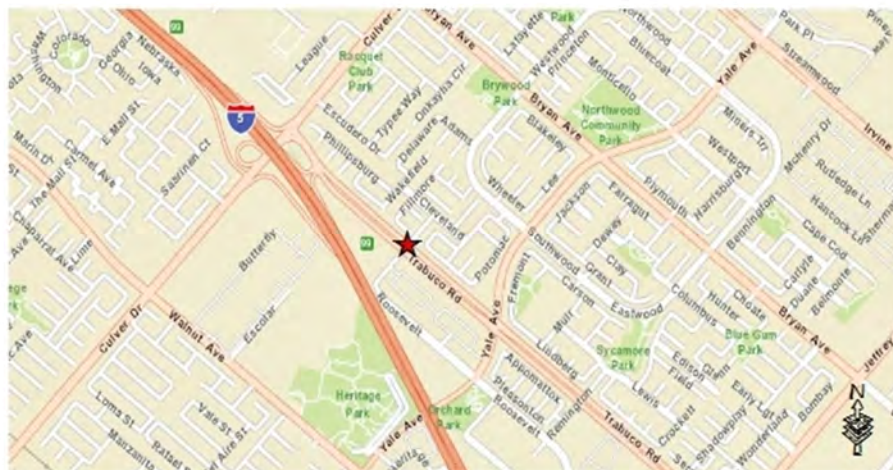
Project Budget:

Funding Source(s)	Prior Yr(s) Funding	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Highway Safety Program	\$ 900,000						\$ 900,000
SDC Circulation	250,000	268,500					518,500
Measure M	510,000						510,000
Total	\$ 1,660,000	\$ 268,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,928,500

O & M Costs: No new operations and maintenance costs.

Location Map:

Trabuco/Monroe Signal Improvement



Capital Improvement Program

Project Descriptions

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Strategic Business Plan

Strategic Business Plan Summary

Strategic Business Plan

Irvine's Strategic Business Plan (SBP) was created in 1994 to help the City Council assess the impact of policy decisions on the City's future quality of life. The SBP evaluates the City's financial capability to achieve its goals; helps set priorities for City operations and the annual budget; and guides the City's capital improvement and rehabilitation program.

The SBP establishes the foundation and framework for guiding policy and financial management decisions. This long-term perspective integrates strategic planning and budgeting in order to forecast and actively communicate challenges and opportunities before they arise.

The City Council's goals are predicated on the understanding that investments of financial, physical and staff resources today ensure the community's quality of life is preserved and enhanced in the future.

Reflecting current economic conditions and expectations, as well as existing service levels and policies; the SBP, in collaboration with the budget development process, provides an early warning of potential budget challenges from a long-term perspective. The SBP provides short and long-term operating budget outlooks for General Fund revenues and expenditures. The purpose of the operating forecast is to identify long-term financial trends, opportunities and imbalances so they can be proactively addressed.

It is important to note, the SBP projects five-years into the future based on the adopted fiscal year 2014-15 budget and existing budgetary relationships, while the budget is based on an itemized analysis of supply, contract and staffing needs required to meet established service standards and City Council priorities. As a result, the SBP provides a big picture, long-term outlook and the budget a detailed, short-term plan. The SBP also presents the five-year Capital Improvement Program (CIP), the City's investment plan for infrastructure which guides staff in pursuing funding for future projects.

In response to the national and global economy, the SBP has focused on strategic allocation of limited resources as the City maintains its traditionally high level of service to the community. The City Council, in the last few years, has emphasized the importance of rebuilding the City's contingency reserves and the importance of accumulating additional resources for infrastructure rehabilitation purposes.

This year's SBP depicts a City emerging from these challenges in a strong financial position. At the end of FY 2014-15, the City anticipates having a Contingency Reserve Fund balance of \$23.3 million, which equates to 14.8% of the City's adopted budget as a buttress for future unexpected events and future economic uncertainty. The City Council established a Strategic Priority of increasing the Contingency Reserve Fund to the 20 percent level. The focus is to strategically plan for economic recovery. As the economy and revenue outlook improve, competing priorities will emerge.

New Facilities

Over the course of the last several years, the City Council has identified a number of facility needs to accommodate future growth. Identified needs have included a Public Safety headquarters, Operations Support Facility expansion, Animal Care Center and dog parks. As

Strategic Business Plan Summary

the City prepares for the future it seeks to identify sources of funding to implement these policy priorities. One source of potential funding is bond financing, with the City of Irvine's financial advisor recently estimating in exchange for annual debt service payments of \$8 million over a 16 year term, the City could receive approximately \$128 million in construction funding.

In addition to bond financing, General Fund contributions from year-end fund balance exist as another funding source. In recent history, the City has ended each fiscal year with a General Fund balance of more than \$7 million that can be appropriated for City Council priority projects. An opportunity exists for the City to refine its financial policies to earmark defined percentages of any year-end surplus to these types of specific City Council priority projects.

Strategic Priorities

An important component of the City's long-term planning efforts is the identification of strategic priorities, both programmatic and infrastructure related, to guide the General Fund outlook. Priorities, and the funding available to achieve them, change over time given evolving community needs, and through the leadership of the City Council. While it is not an exhaustive list of initiatives, it provides important examples of a diverse set of strategic priorities.

Strategic Priorities include:

- Maintaining essential services, including public safety, school support, community aesthetics, infrastructure, and human service programs;
 - Status: Accomplished
- Closing the gap between operating revenues and expenditures;
 - Status: Accomplished/FY 2014-15 Adopted Budget is balanced
- Increase the City's contingency reserve fund balance to 20 percent of General Fund adopted budget operating appropriations within the next three years;
 - Status: In progress
- Accumulating additional funding earmarked for the purpose of infrastructure rehabilitation;
 - Status: Accomplished on a short-term basis/Earmarked in the forecast
- Hire additional police officers to maintain the City's high quality police services as the City grows in population and size;
 - Status: Accomplished/Earmarked in the forecast
- Develop parks, including Col. Bill Barber Community Center/Gym and Oak Creek Community Center – Phase II;

Strategic Business Plan Summary

- Status: Earmarked in the forecast
- Recruit and retain high quality employees;
 - Status: Ongoing
- Replace the existing countywide 800 MHz radio system in cooperation with the County of Orange; and
 - Status: Funding earmarked in the forecast
- Develop new operational facilities to accommodate population, program and infrastructure growth.
 - Status: Anticipated need

Five-Year Fiscal Outlook

The Five-Year General Fund Outlook (Table 1) provides a framework for communicating the City's fiscal priorities and outlining the City's revenue and expenditure trends. The outlook, based on the City's FY 2014-15 Adopted Budget, reflects the current economic conditions, trends, and assumptions anticipated. Growth in estimated revenues and expenditures ripple through the outlook and affect future fiscal years.

Sales and property tax projections were developed with the City's sales and property tax consultant, HdL Companies, in collaboration with Beacon Economics. Input from outside experts, institutional economic forecasts, and the City's departments were also incorporated into the forecast.

Over the forecast period, City operating revenues are anticipated to grow by an annual average of 3.8 percent. Property tax revenue is projected to increase by \$8.7 million and sales tax revenue by \$8.8 million over the five-year forecast period.

The City, and most economic experts, anticipate most revenues (especially sales tax) will continue an upward trajectory surpassing pre-recession levels.

While moderate revenue growth is expected, growth is forecasted to be significantly slower than experienced in previous recoveries. Historically, deep recessions have been followed by strong recoveries. The current recovery has been slow to gain traction, but emerging positive trends in housing, consumer confidence and job growth are bright spots.

Expenditures are projected to increase an average of 3.3 percent over the five-year forecast. The projected increase in expenditures is largely driven by staffing and operations of new park facilities; new Public Safety personnel, retirement and health benefit costs, the voter approved contribution to local schools; and growth in Irvine's population accompanied by increased demand for City services and a need for additional investments in infrastructure.

Based on the FY 2014-15 Adopted Budget and incorporating the assumptions detailed later in this chapter, a positive forecast balance is projected over the forecast period, while sustaining a General Fund balance reserve near 15 percent.

Strategic Business Plan Summary

The fact that the City has been able to maintain a substantial reserve balance despite the magnitude of the recent recession is a laudatory achievement; one made possible by the City Council, Finance Commission, City Manager and executive management team's leadership, and the hard work of employees throughout the organization.

With the accomplishment of its immediate goals, the City looks forward with optimism to meet new opportunities. As part of the FY 2011-12 year-end update, City Council approved the Contingency Reserve Fund target balance be increased from 15 percent to 20 percent over the course of three years. Moving forward, the City is cautiously optimistic about prospects for future growth and working on multiple fronts to proactively plan from a long-term perspective.

The City will continue striving to enhance its economic development efforts, thereby increasing its tax and employment base for long-term stability; increasing operating efficiencies and cost effectiveness; maintaining traditions of careful fiscal management; and further developing financial capacity for the maintenance and construction of capital infrastructure investments.

Summary of SBP Five-Year General Fund Projection

Summary Forecast	2014-15B	2015-16F	2016-17F	2017-18F	2018-19F	2019-20F
Total Resources	157,090,919	163,841,529	170,174,380	176,360,785	182,788,890	189,169,345
Total Expenses	157,090,919	163,604,247	168,084,654	175,671,829	180,397,366	184,767,948
Forecast Balance	(0)	237,282	2,089,726	688,956	2,391,524	4,401,397

Strategic Business Plan Summary



Frank R. Bowerman Landfill

A revenue source included in the five-year General Fund forecast includes funding associated with a cooperative agreement, signed in 2006 between the City and County of Orange, to ensure the City is appropriately compensated for impacts resulting from Bowerman Landfill operations. The agreement, approved by the City Council, stipulates Irvine will be paid host-fee revenues for allowing the expansion and extended operation of the landfill through 2053.

Total estimated Bowerman host-fee revenue through 2053 is expected to exceed \$100 million, including an initial one-time payment of \$5.5 million that was paid to the City in late 2007. Going forward, the City will receive a quarterly fee in the amount of \$1.50 per ton of non-exempt in-county waste accepted at the landfill beginning in 2014 when new areas of the landfill begin receiving waste.

Host-fee revenue to the City is based on the amount of actual waste disposed of at the landfill. In recent years, the economic downturn resulted in less waste generation and disposal than previously anticipated due, primarily, to declining consumer activity. However, as Orange County's population continues to grow and as the economy recovers, the amount of waste generated in the County will increase.

Revenue from host-fees, incorporated in the General Fund five-year forecast, is not dedicated for a special purpose. Revenues are anticipated to average approximately \$1.9 million per year through 2022, increasing to approximately \$3.2 million per year from 2023 through 2053. The per-ton host-fee is subject to renegotiation in 2021 and may increase but cannot be reduced without City approval during the term of the Agreement. The landfill is a 725-acre site, providing 534 acres for permitted refuse disposal and a maximum annual average limit of 8,500 tons of waste accepted per day. The landfill opened in 1990 and is scheduled to operate through approximately 2053.

Strategic Business Plan Summary

Assumptions

In any given fiscal year, the level of resources, expenditures and year-end positive balances are the result of countless variables, including the global, national and state economies; legislative mandates; tax policy; the state's financial and budget circumstances; changing land use or building patterns; and City Council priorities. To the extent these factors vary from the outlook's assumptions, outcomes will also vary. The City carefully monitors these factors and adjusts its operational and budget strategies accordingly.

The SBP's fiscal forecast includes the following assumptions:

General

- No tax increases
- Continued provision of Irvine's traditionally high level of services to the community
- Sales and property tax estimates are projected in collaboration with the City's sales and property tax advisors
- CPI Inflation assumptions for Contracts and Supplies range from 2.2 to 2.5 percent
- No debt service payments for new facilities are included, pending future Council direction
- Consistent with Measure BB, increased financial support to Irvine and Tustin Unified School Districts through FY 2015-16
- Frank R. Bowerman Landfill host-fee revenues, averaging \$1.9 million annually over the forecast period
- Strategic Priorities are incorporated in the General Fund forecast, including hiring additional sworn police officers and developing and staffing new park facilities associated with increasing development

Land Use

- Citywide Land Use Database Forecast is used for development projections
- Costs associated with the Orange County Great Park are not included, as it is accounted for outside the General Fund
- Acquisition and timing of open space is based on the General Plan Open Space Element Implementation Action Program and is a function of development for the 18 Implementation Districts
- Adopted General Plan factors are used to forecast population per dwelling unit and employees per 1,000 square feet of non-residential development
- Developers of residential subdivisions are required to dedicate park land, or pay fees in lieu of dedication, at the rate of five acres per 1,000 individuals added to the City's population
- 1,000 square feet of civic facilities will be developed or acquired for every park acre accepted by the City

Staffing

- Changes to agreements with the City's employee associations incorporated only after approved
- Retirement rate contributions are based on the California Public Employees' Retirement System (CalPERS) actuarial valuation and estimates of future contributions
- Health care costs are projected on the basis of long-term medical cost estimates prepared by Alliant Insurance Services, the City's insurance broker

Strategic Business Plan Summary

- Continuous evaluation of the organizational structure to ensure the City realizes the most efficient staffing mix possible
- New personnel, including new Public Safety, Public Works and Community Services staff commensurate with increases in population and infrastructure, to maintain City services to the community at its traditionally high level

Infrastructure

- Development of new and expanded parks and facilities include Col. Bill Barber Community Center/Gym in FY 2015-16 and Oak Creek Community Park – Phase II in FY 2016-17
- Operating and maintenance costs associated with future planned park and facility development
- Additional annual contributions for infrastructure and rehabilitation projects to maintain the City's aesthetics and preserve its infrastructure assets at a high level

Strategic Business Plan Summary

Table 1
Five-Year General Fund Outlook

General Fund Resources	2014-15B	2015-16F	2016-17F	2017-18F	2018-19F	2019-20F
Sales Tax	56,878,000	59,721,900	61,812,167	63,975,592	66,214,738	68,532,254
Property Tax	48,835,000	51,032,575	53,329,041	55,462,203	57,680,691	59,699,515
Hotel Tax	9,999,251	10,789,496	11,470,778	11,757,548	12,051,486	12,352,773
Franchise Tax	8,020,000	8,185,537	8,498,848	8,806,485	9,132,589	9,513,782
Program and Services Fees	11,499,285	12,021,104	12,585,738	13,156,667	13,748,276	14,415,669
Utility User's Tax	4,578,000	4,619,095	4,670,183	4,839,231	5,018,428	5,227,897
Fines & Forfeitures	1,826,033	2,217,275	2,309,697	2,401,628	2,498,095	2,609,089
Development Fees	332,728	336,984	341,348	345,077	349,127	354,829
Doc. Transfer Tax	3,500,000	2,881,840	3,098,160	3,313,440	3,533,920	3,621,000
Licenses & Permits	1,793,000	2,015,260	2,101,503	2,187,623	2,277,729	2,380,951
Hotel Improvement Dst Assmnt	2,499,813	2,697,374	2,867,695	2,939,387	3,012,872	3,088,193
Miscellaneous	1,992,301	2,067,892	2,165,021	2,263,233	2,365,003	2,479,809
General Fund Resources	151,753,411	158,586,332	165,250,178	171,448,114	177,882,954	184,275,763
Transfers from Other Funds						
Development Services	3,022,508	2,934,197	2,972,202	3,004,671	3,039,936	3,089,583
OCGP Reimbursement	100,000	100,000	100,000	100,000	100,000	100,000
Contingency Reserve	-	-	-	-	-	-
Transfers In-Internal Services	-	-	-	-	-	-
Transfers In-Other	-	-	-	-	-	-
Bowerman Landfill	2,215,000	2,221,000	1,852,000	1,808,000	1,766,000	1,704,000
Total Resources - All Sources	157,090,919	163,841,529	170,174,380	176,360,785	182,788,890	189,169,345
Department Expenditures	2014-15B	2015-16F	2016-17F	2017-18F	2018-19F	2019-20F
Salaries & Benefits	102,302,781	103,934,954	105,948,197	108,100,712	109,742,640	111,687,914
Contracts & Supplies	50,788,138	52,609,143	54,975,894	57,260,364	59,526,503	61,987,421
Debt Service Payments	0	-	-	-	-	-
Total Operating Appropriations	153,090,919	156,544,098	160,924,091	165,361,076	169,269,143	173,675,335
Transfers to Other Funds						
Infrastructure & Rehabilitation	0	2,189,133	6,469,791	9,147,051	10,368,029	10,430,323
Educational Partnership Fund	4,000,000	4,000,000	-	-	-	-
Transfers Out-Contingency Reserve	0	871,016	690,772	1,163,702	760,194	662,290
Transfers Out-Other	-	-	-	-	-	-
Total Appropriations	157,090,919	163,604,247	168,084,654	175,671,829	180,397,366	184,767,948
Summary Forecast	2014-15B	2015-16F	2016-17F	2017-18F	2018-19F	2019-20F
Total Resources	157,090,919	163,841,529	170,174,380	176,360,785	182,788,890	189,169,345
Total Expenses	157,090,919	163,604,247	168,084,654	175,671,829	180,397,366	184,767,948
Forecast Balance	(0)	237,282	2,089,726	688,956	2,391,524	4,401,397
Year-End Reserves	2014-15B	2015-16F	2016-17F	2017-18F	2018-19F	2019-20F
Contingency Reserve	18,690,000	19,458,016	20,016,788	21,047,490	21,690,684	22,220,974
3% Minimum Reserve	4,593,000	4,696,000	4,828,000	4,961,000	5,078,000	5,210,000
Total Contingency Reserves	23,283,000	24,154,016	24,844,788	26,008,490	26,768,684	27,430,974

Strategic Business Plan Summary

Contingency Planning

Should revenues fail to improve at the modest pace projected in the five-year outlook (or if the State withholds payment or funding from cities), Irvine has a number of policy options with which to respond. For example, the City can reduce expenditures, contingency capital improvement projects could be delayed or deferred, and/or contingency reserves could be deployed.

It is important to note that in any given fiscal year the level of resources, expenditures and year-end balances are the result of countless variables, including the global, national and state economies; legislative mandates; tax policy; the State's financial and budget circumstances; changing land use or building patterns; and City Council priorities.

To the extent these factors vary from the five-year outlook's assumptions, its outcome will also vary. The City carefully monitors these factors and adjusts its operational and budget strategies accordingly.

The City closely monitors the economic environment and makes revisions to its forecast as necessary as part of the budget process. Corresponding adjustments will also be made in the City's operational strategy to adapt to changing economic conditions.

Capital Improvement Program

As the City of Irvine looks to the future, City leaders and staff envision a community that has planned for growth and development and provides its citizens with quality services and programs. As one of the fastest growing and diverse cities in Orange County, the City of Irvine must meet the challenges of growth by providing adequate capital improvements for the citizens of Irvine. Capital improvement projects are a major component in planning for the future of the City.

The five-year Capital Improvement Program (CIP) forecasts infrastructure-related expenditures based on anticipated residential, commercial and industrial development, as well as the current condition of Irvine's infrastructure. CIP revenue projections are based on economic conditions, development estimates, special fund balances, and grants awarded to the City.

Like the operating budget, the CIP budget has adjusted to the "new normal". Many of the CIP's traditional funding sources (year-end surpluses, grants and Asset Management Plan Fund interest earnings) have diminished over the past few years. The resulting CIP is focused on projects that preserve health and safety, and the long-term viability of infrastructure assets. Recently, the City Council directed \$2 million from the FY 2012-13 General Fund year-end balance be dedicated to the Infrastructure and Rehabilitation Fund for rehabilitation projects in FY 2014-15 as prioritized by the Strategic Business Plan/City Council direction. Additional annual contributions for infrastructure purposes are earmarked in the five-year General Fund forecast.

Historically, CIP resources and expenditures only balance in the first year. The CIP's outer years serves as a guide for future capital investments and are typically imbalanced, due in part to the City's conservative approach to estimating revenues. For example, the City does not budget competitively sourced funding until it is awarded.

Strategic Business Plan Summary

The five-year Capital Improvement Program (Table 2) includes maintenance, rehabilitation and new construction projects. Implementation of these projects is expected to maintain current standards for maintenance and rehabilitation of the City's infrastructure and facilities.

The CIP Chapter provides further detail of the FY 2014-15 CIP projects.

Summary of SBP Five-Year CIP Projection

CIP Summary Forecast		2014-15B	2015-16F	2016-17F	2017-18F	2018-19F
	CIP Resources	41,776,499	26,051,100	36,669,403	28,643,379	37,046,101
	CIP Expenses	41,776,499	36,415,000	42,653,676	32,583,900	43,674,000
	Funding Needed	-	(10,363,900)	(5,984,273)	(3,940,521)	(6,627,899)

Strategic Business Plan Summary

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Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

Capital Improvement Plan (CIP)						
Category	Project	Primary Funding Sources	Capital Cost	Prior Year(s) Funding	FY 2015 Budget	Impact on FY 2015 Operating Budget
BUILDING & FACILITIES						
	800 MHz Next Generation Communication	Internal Service Funds	3,133,900			392,918
	Parking Lots Rehabilitation	Rehab Reserve	750,000	Annual	150,000	
	Heritage Park Parking Lot Rehabilitation	Rehab Reserve	500,000		500,000	
	Heritage Park Buildings Exterior Wood Siding Replacement and Painting	Rehab Reserve	100,000		100,000	
	Exterior Wood Siding Replacement & Painting	Rehab Reserve	730,000	Annual		
	Light Pole Replacements	Rehab Reserve	325,000	Annual	125,000	
	Electrical Upgrades	Rehab Reserve	1,020,000	Annual	315,000	
	Interior Finishes and Fixtures Replacements	Rehab Reserve	1,210,000	Annual	210,000	
	Shade Structures Installation	Developer Impact Fees	150,000		150,000	
	ADA Facility Improvements	Rehab Reserve	1,100,000	Annual	164,000	
	Building Safety Upgrades	Rehab Reserve	835,000	Annual	310,000	
	Quail Hill Community Center	Developer Impact Fees	9,815,050	2,009,950	9,815,050	
	City Facilities Exhaust Fan Upgrades	Rehab Reserve	150,000		150,000	
	Workplace Safety Enhancements	Non-Circulation Fund Balance	325,000		325,000	
	Col. Bill Barber Community Center/Gym	Developer Impact Fees	9,700,000	530,271		
	Oak Creek Community Park - Phase II	Developer Impact Fees	1,654,076	6,625,000		
	Facility Condition Assessment	Rehab Reserve	0			
	Fencing Replacements	Rehab Reserve	0	Annual		30,000
	HVAC Replacements	Rehab Reserve	2,670,000			
	Plumbing Improvements	Rehab Reserve	365,000	Annual		
	Canyon Park Restroom Building Roof Renovation	Rehab Reserve	0			20,000
	Windrow Park Restroom/Concession Building Roof Renovation	Rehab Reserve	0			20,000
	Roof Replacement	Rehab Reserve	2,000,000			
	Underground Storage Tanks Replacement	Internal Service Funds	800,000			
BUILDING & FACILITIES TOTAL			37,333,026	9,165,221	12,314,050	462,918

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	FY 2019 Budget	Impact on FY 2019 Operating Budget	Total Budget
				3,133,900				3,526,818
150,000		150,000		150,000		150,000		750,000
								500,000
								100,000
150,000		230,000		250,000		100,000		730,000
50,000		50,000		50,000		50,000		325,000
125,000		200,000		180,000		200,000		1,020,000
250,000		250,000		250,000		250,000		1,210,000
								150,000
336,000		200,000		200,000		200,000		1,100,000
123,000		190,000		170,000		42,000		835,000
								11,825,000
	25,000		25,000					200,000
								325,000
9,700,000								10,230,271
		1,654,076						8,279,076
	300,000							300,000
	30,000		30,000		30,000		30,000	150,000
700,000		900,000		330,000		740,000		2,670,000
215,000		50,000		50,000		50,000		365,000
								20,000
								20,000
250,000		990,000		360,000		400,000		2,000,000
		800,000						800,000
12,049,000	355,000	5,664,076	55,000	5,123,900	30,000	2,182,000	30,000	47,431,165

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

Capital Improvement Plan (CIP)				Prior Year(s) Funding	FY 2015 Budget	Impact on FY 2015 Operating Budget
Category	Project	Primary Funding Sources	Capital Cost			
CIRCULATION & MOBILITY						
	Slurry Seal and Local Streets Rehabilitation	Dedicated Transportation Funds, Rehab Reserve	34,060,000	Annual	6,210,000	
	Street Maintenance	Dedicated Transportation Funds	0	Annual		895,000
	Yale Avenue Pavement Rehabilitation (Deerfield to I-5)	Dedicated Transportation Funds	2,550,000		275,000	
	Yale Avenue Pavement Rehabilitation (Irvine to Meadowood)	Dedicated Transportation Funds	200,000			
	Alton Parkway Pavement Rehabilitation	Dedicated Transportation Funds	3,840,000			
	Michelson Drive Pavement Rehabilitation	Dedicated Transportation Funds	2,000,000			
	University Drive Pavement Rehabilitation	Dedicated Transportation Funds	2,720,000	33,592		
	Irvine Center Drive Pavement Rehabilitation (Barranca to Research)	Dedicated Transportation Funds	4,650,000			
	Irvine Center Drive Pavement Rehabilitation (Research to Lake Forest)	Dedicated Transportation Funds	3,200,000			
	Jamboree Road Pavement Rehabilitation (Michelle to Railroad Tracks)	Dedicated Transportation Funds, Rehab Reserve	3,700,000			
	Irvine Boulevard Pavement Rehabilitation (Culver to 261)	Dedicated Transportation Funds	200,000			
	Irvine Boulevard Pavement Rehabilitation (Jamboree to Culver)	Dedicated Transportation Funds	3,250,000			
	Portola Parkway Pavement Rehabilitation (261 Off-Ramp to Culver)	Dedicated Transportation Funds	3,200,000			
	Redhill Avenue Pavement Rehabilitation (Main to MacArthur)	Dedicated Transportation Funds	1,810,000			
	Walnut Avenue Pavement Rehabilitation (261 Off-Ramp to Culver)	Dedicated Transportation Funds	2,600,000			
	Bryan Avenue Pavement Rehabilitation (Jamboree to Culver)	Dedicated Transportation Funds	200,000			

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	FY 2019 Budget	Impact on FY 2019 Operating Budget	Total Budget
6,500,000		7,650,000		6,700,000		7,000,000		34,060,000
	730,000		730,000		730,000		800,000	3,885,000
2,275,000								2,550,000
						200,000		200,000
200,000		3,640,000						3,840,000
2,000,000								2,000,000
2,720,000								2,753,592
		200,000		4,450,000				4,650,000
				3,200,000				3,200,000
				200,000		3,500,000		3,700,000
				200,000				200,000
						3,250,000		3,250,000
				200,000		3,000,000		3,200,000
				1,810,000				1,810,000
				200,000		2,400,000		2,600,000
						200,000		200,000

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

Capital Improvement Plan (CIP)				Prior Year(s) Funding	FY 2015 Budget	Impact on FY 2015 Operating Budget
Category	Project	Primary Funding Sources	Capital Cost			
	Trabuco Road Pavement Rehabilitation (Jeffrey to Sand Canyon)	Dedicated Transportation Funds	200,000			
	Concrete Repairs for Parks	Rehab Reserve	0	Annual		100,000
	Campus Drive Rehabilitation	Dedicated Transportation Funds	1,500,000			
	ADA Handicap Ramp Improvements	Dedicated Transportation Funds	370,000	Annual	68,000	
	Curbs/Gutters/Sidewalks Rehabilitation	Dedicated Transportation Funds	927,000	Annual	171,000	
	Off-Street Bicycle Trails Rehabilitation	Rehab Reserve	1,000,000	Annual	200,000	
	Bridge Maintenance & Repair	Dedicated Transportation Funds, Rehab Reserve	0	Annual		70,000
	Bridge Inspection	Dedicated Transportation Funds, Rehab Reserve	0	Bi-Annual		45,000
	Storm Drain Rehabilitation/Slope Restoration	Dedicated Transportation Funds, Rehab Reserve	800,000	Annual		
	Pavement Management Program	Dedicated Transportation Funds	0	Annual		100,000
	Street Rehabilitation Program Development	Dedicated Transportation Funds	0	Annual		100,000
	Borrego Channel Improvements (North of Barranca)	Rehab Reserve	1,200,000			
	Barranca Parkway Pavement Rehabilitation	Dedicated Transportation Funds	2,795,000		295,000	
	Streetscape Rehabilitation	Dedicated Transportation Funds	4,870,000	Annual	1,100,000	
	Traffic Signal Rehabilitation and Upgrade	Dedicated Transportation Funds	2,235,000	Annual	300,000	
	Traffic Signal LED Indicator Replacement	Dedicated Transportation Funds	1,800,000	Annual	380,000	
	Traffic Signal Network Rehabilitation	Dedicated Transportation Funds	430,000	Annual	60,000	
	Traffic Signal Emergency Back-Up System Installation	Dedicated Transportation Funds	575,000	Annual	200,000	

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	FY 2019 Budget	Impact on FY 2019 Operating Budget	Total Budget
						200,000		200,000
	100,000		100,000		100,000		100,000	500,000
200,000		1,300,000						1,500,000
71,000		74,000		77,000		80,000		370,000
178,000		186,000		194,000		198,000		927,000
200,000		200,000		200,000		200,000		1,000,000
	200,000		200,000		200,000		200,000	870,000
			65,000				65,000	175,000
200,000		200,000		200,000		200,000		800,000
	50,000		125,000		50,000		125,000	450,000
	140,000		140,000		140,000		140,000	660,000
200,000		1,000,000						1,200,000
2,500,000								2,795,000
650,000		720,000		1,200,000		1,200,000		4,870,000
435,000		500,000		500,000		500,000		2,235,000
380,000		380,000		380,000		280,000		1,800,000
80,000		90,000		100,000		100,000		430,000
200,000		50,000		50,000		75,000		575,000

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

Capital Improvement Plan (CIP)				Prior Year(s) Funding	FY 2015 Budget	Impact on FY 2015 Operating Budget
Category	Project	Primary Funding Sources	Capital Cost			
	Bike/Ped Transit Access Improvements	Dedicated Transportation Funds	0	Annual		75,000
	Irvine Station Operations	Dedicated Transportation Funds	0	Annual		175,000
	Rule 2202 Air Quality Compliance	Dedicated Transportation Funds	0	Annual		20,000
	Bikeway Gap Closure	Developer Impact Fees	800,000	Annual		
	Circulation Phasing Report	Developer Impact Fees	0			120,000
	Circulation Phasing Improvements	Developer Impact Fees	1,600,000			
	Circulation Program/Project Development	Dedicated Transportation Funds	0	Annual		200,000
	Alton Parkway Landscape Enhancement	Dedicated Transportation Funds	390,700		390,700	
	IBC Project Development	Developer Impact Fees	0	Annual		100,000
	IBC Sidewalk Improvement Project	Developer Impact Fees	2,548,400	250,000	172,800	
	Jamboree/Michelson Pedestrian Bridge	Developer Impact Fees	2,000,000			
	Bake/Jeronimo Intersection Improvements	Developer Impact Fees	3,584,000	1,212,000		
	Culver/University Intersection Improvements	Developer Impact Fees	4,810,600	564,000	290,600	
	Jamboree/Barranca Intersection Improvements	Developer Impact Fees	3,825,000	590,000		
	Jeffrey/Alton Intersection Improvements	Developer Impact Fees	436,000	61,000		
	NITM Administration	Developer Impact Fees	0	Annual		100,000
	Sand Canyon/Oak Canyon Intersection Improvements	Developer Impact Fees	884,000	61,000		
	Laguna Canyon Road/SR-133 Widening - I-405 to Lake Forest Drive	Developer Impact Fees	220,413		220,413	
	Laguna Canyon Road/Lake Forest Drive Intersection Improvements	Developer Impact Fees	369,612		369,612	
	Trabuco/Monroe Signal Improvement	Developer Impact Fees	268,500	1,660,000	268,500	
	Laguna Canyon Road/I-405 Overcrossing	Developer Impact Fees	4,000,000	6,891,766		
	New Traffic Signal	Developer Impact Fees	510,000			
	Paseo Westpark/Warner Traffic Signal Upgrade	Dedicated Transportation	524,800		524,800	

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	FY 2019 Budget	Impact on FY 2019 Operating Budget	Total Budget
	75,000		75,000		75,000			300,000
	175,000		180,000		180,000		180,000	890,000
	20,000		20,000		20,000		20,000	100,000
200,000		200,000		200,000		200,000		800,000
	200,000				120,000		200,000	640,000
		600,000		600,000		400,000		1,600,000
	200,000		200,000		200,000		200,000	1,000,000
								390,700
	100,000		180,000		180,000		100,000	660,000
475,000		1,900,600						2,798,400
				1,000,000		1,000,000		2,000,000
		665,000				2,919,000		4,796,000
520,000		4,000,000						5,374,600
531,000		3,294,000						4,415,000
87,000				349,000				497,000
	100,000		100,000		250,000		100,000	650,000
89,000				795,000				945,000
								220,413
								369,612
								1,928,500
		4,000,000						10,891,766
		510,000						510,000
								524,800

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

Capital Improvement Plan (CIP)						
Category	Project	Primary Funding Sources	Capital Cost	Prior Year(s) Funding	FY 2015 Budget	Impact on FY 2015 Operating Budget
	University/Ridgeline Intersection Improvements	Developer Impact Fees, Dedicated Transportation Funds	2,150,000		250,000	
	Sand Canyon Avenue Grade Separation	Dedicated Transportation Funds	7,200,000	22,603,664	7,200,000	
	San Diego Creek Bike Trail Lighting Improvement	Dedicated Transportation Funds	181,000		181,000	
	Bake Parkway Signal Synchronization	Developer Impact Fees	116,646		116,646	
	Barranca Parkway Signal Synchronization	Developer Impact Fees, Dedicated Transportation Funds, & Contributions	172,560	2,510,483	172,560	
	Alton Parkway Signal Synchronization	Developer Impact Fees, Dedicated Transportation Funds, & Contributions	175,800	1,385,946	175,800	
	Traffic Signal Synchronization Projects	Developer Impact Fees	500,000			
	University Drive Streetscape Landscape (I-405 to Ridgeline)	Dedicated Transportation Funds	350,000			
	University Drive Widening (Campus to MacArthur)	Developer Impact Fees, Dedicated Transportation Funds	12,507,100	300,000	1,827,100	
	JOST-I-5 Bicycle/Pedestrian Bridge	Developer Impact Fees	500,000		500,000	
	Pump Station Replacement	Rehab Reserve	150,000		50,000	
	Ride/Hike Underpass/Barranca and Trail Lighting	Assessment District Funds	550,000	4,767,878	550,000	
	Irrigation Controllers Rehabilitation	Rehab Reserve	2,000,000			
CIRCULATION & MOBILITY TOTAL			140,207,131	42,891,329	22,519,531	2,100,000
PARK & OPEN SPACE						
	Citywide Park Landscape Rehabilitation	Rehab Reserve	1,500,000	Annual	250,000	
	Harvard/Walnut Trail Landscape Rehabilitation	Rehab Reserve	250,000		250,000	
	Athletic Courts Resurfacing	Rehab Reserve	500,000	Annual	100,000	
	Athletic Turf Rehabilitation	Rehab Reserve	0	Annual		350,000
	San Carlo Park Playground Rehabilitation for ADA and Safety Compliance	Developer Impact Fees	250,000		250,000	

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	FY 2019 Budget	Impact on FY 2019 Operating Budget	Total Budget
		300,000		1,600,000				2,150,000
								29,803,664
								181,000
								116,646
								2,683,043
								1,561,746
						500,000		500,000
100,000		250,000						350,000
		1,030,000				9,650,000		12,807,100
								500,000
50,000		50,000						150,000
								5,317,878
		1,000,000				1,000,000		2,000,000
21,041,000	2,090,000	33,989,600	2,115,000	24,405,000	2,245,000	38,252,000	2,230,000	193,878,460
350,000		300,000		250,000		350,000		1,500,000
								250,000
100,000		100,000		100,000		100,000		500,000
	400,000		400,000		400,000		500,000	2,050,000
								250,000

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

Capital Improvement Plan (CIP)				Prior Year(s) Funding	FY 2015 Budget	Impact on FY 2015 Operating Budget
Category	Project	Primary Funding Sources	Capital Cost			
	Valencia Park Playground Rehabilitation for ADA and Safety Compliance	Developer Impact Fees	250,000		250,000	
	Playground Safety Surfacing Rehabilitation for ADA and Safety Compliance	Developer Impact Fees	200,000		200,000	
	Northwood Gratitude & Honor Memorial	Rehab Reserve	115,000		115,000	
	Great Park Improvement Area Environmental Remediation of Unknown Sites	Great Park Development	2,000,000		2,000,000	
	Heritage Fields and City of Irvine Joint Backbone Infrastructure (JBI) Environmental Remediation	Great Park Development	300,000		300,000	
	Great Park Artist-In-Residence Building HVAC System	Great Park Development	255,000		255,000	
	Park Sign Replacements	Rehab Reserve	0	Annual		30,000
	Waste & Recycling Receptacles Replacement	Rehab Reserve	0	Annual		30,000
PARKS & OPEN SPACE TOTAL			5,620,000	0	3,970,000	410,000
CAPITAL IMPROVEMENT PLAN						
	Building & Facilities		37,333,026	9,165,221	12,314,050	462,918
	Circulation & Mobility		140,207,131	42,891,329	22,519,531	2,100,000
	Parks & Open Space		5,620,000	0	3,970,000	410,000
CAPITAL IMPROVEMENT PLAN GRAND TOTAL			183,160,157	52,056,550	38,803,581	2,972,918

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	FY 2019 Budget	Impact on FY 2019 Operating Budget	Total Budget
								250,000
								200,000
								115,000
								2,000,000
								300,000
								255,000
	20,000		20,000		20,000		20,000	110,000
	10,000		10,000		10,000		10,000	70,000
450,000	430,000	400,000	430,000	350,000	430,000	450,000	530,000	7,850,000
12,049,000	355,000	5,664,076	55,000	5,123,900	30,000	2,182,000	30,000	47,431,165
21,041,000	2,090,000	33,989,600	2,115,000	24,405,000	2,245,000	38,252,000	2,230,000	193,878,460
450,000	430,000	400,000	430,000	350,000	430,000	450,000	530,000	7,850,000
33,540,000	2,875,000	40,053,676	2,600,000	29,878,900	2,705,000	40,884,000	2,790,000	249,159,625

Strategic Business Plan Summary

Conclusion

Irvine is fortunate to serve a dynamic and growing community that includes an increasingly diverse population and a thriving business community. Through thoughtful leadership and planning, the City navigated the economic downturn while maintaining services to the community at its traditionally high level.

Short-term projections indicate continued financial discipline will be necessary as the economy and the City's revenues fully recover with time. Long-term, the City's financial future is bright. Irvine, with leadership from the City Council and in partnership with the community, will continue to fulfill its strategic goals, ensuring the community's high quality of life.

Financial Policies

Budget & Financial Policies

One of the chief responsibilities of the City of Irvine to its residents is the care of public funds. These financial management policies are designed to ensure the fiscal stability of the City of Irvine 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.



Objectives

The City's financial objectives address revenues, cash management, expenditures, debt and risk management, capital needs, and budgeting and management. Specific objectives are:

- To protect the policy-making ability of the City Council by ensuring important policy decisions are not dictated by financial problems or emergencies;
- To assist City management by providing accurate and timely information on financial conditions;
- To provide sound principles to guide the fiscal decisions of the City Council and City management;
- To provide essential public and capital facilities and prevent their deterioration;
- To set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public;
- To enhance the policy-making ability of the City Council by providing accurate information on program costs;
- To employ revenue policies that seek to prevent undue or unbalanced reliance on one or a relatively few revenue sources; and,
- To implement a system of internal controls that ensures the legal and appropriate use of all City funds.

Financial Policies

Accounting & Reporting Policies

Accounting and Annual Reporting Policies

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. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities that rely, to a significant extent, on fees and charges for support. All City activities are governmental; no business-type activities are reported in the statements.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Direct expenses have not been eliminated from the functional categories; indirect expenses and internal payments have been eliminated.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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.

Taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and are therefore recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered measurable and available only when the City receives cash.

Financial Policies

Accounting & Reporting Policies

The City reports major governmental funds and the following fund types:

- Special Revenue Funds account for proceeds of specific revenue sources that are legally restricted or otherwise designated for specific purposes;
- Debt Service Funds account for the accumulation of resources for and the payment of principal and interest on general long-term debt;
- Capital Projects Funds account for financial resources used for the acquisition or construction of infrastructure and major capital facilities;
- Permanent Funds account for resources that are legally restricted, to the extent that only earnings and not principal, may be used for purposes that support City programs. Adult day health services and senior citizen programs are funded from interest earnings and additional donations;
- Internal Service Funds account for operations that provide services to other departments of the City on a cost reimbursement basis. These services include self-insurance; acquisition, replacement and maintenance of the City's vehicle fleet; mail, telephone and duplicating; strategic technology; Civic Center maintenance and operations; and the central supplies warehouse;
- Pension and Employee Benefit Trust Funds account for the activities of the City's Defined Benefit Pension Plan for sworn employees, the Defined Contribution Pension Plan for non-sworn employees; and,
- Agency Funds are used to account for various activities in which the City acts as an agent, not as a principal. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Audit and Financial Reporting

Each year, as specified within Article X, Section 1008 of the City's Charter, entitled "Independent Audit," 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 shall provide the City Council with an Audit Communication Letter addressing significant 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.

At the conclusion of each fiscal year, the City Manager will make available a preliminary year-end General Fund, fund balance. It should be recognized, however, that the balance provided is subject to both unforeseen financial transactions of a material nature and subject to findings of the independent audit. An audit verified year-end balance will be available by the end of November and will be included within the year-end budget analysis report.

At the conclusion of the 1st fiscal quarter, and monthly thereafter, a financial report, which evaluates and details financial performance relative to the adjusted budget shall be provided to the Finance Commission and City Council.

Financial Policies

Accounting & Reporting Policies

Monthly Financial Reporting

On a regular basis, the Budget Office will evaluate financial performance relative to the adopted and adjusted budget, and prepare and present reports to the City Council, City management, and Finance Commission. 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 significance of 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.

Retirement Plan Administration

The City's retirement plans shall be in conformance with the Memorandum of Understanding with each of the employees associations.

Plans for Public Safety Sworn Employees:

- City of Irvine Defined Benefit Pension Plan

This Plan was only available to those Public Safety sworn employees hired before February 2, 2002, who elected to remain in this plan. This plan is now closed.

A Board of Trustees comprised of three members of City management appointed by the City Manager shall administer the plan.

Retirement plan investment vehicles are governed by a different set of guidelines than City investments. The Defined Benefit Pension Plan investments shall be controlled by the Trustee, which shall include adherence to the prudent investor rule, the safety of principal, liquidity, and reasonable rate of return.

The City's CPA Firm shall conduct an annual audit and submit an Audit Report and Audit Communication Letter to the City Council, Finance Commission, City Manager, and Board of Trustees. The Defined Benefit Pension Plan shall have a biennial actuarial study performed.

- CalPERS Defined Benefit Pension Plan for Sworn Employees.

This Plan was available to those sworn employees employed on February 2, 2002, who elected to transfer from the City's Defined Benefit Pension Plan and is mandatory for those Public Safety sworn employees hired after February 2, 2002.

CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance.

Financial Policies

Accounting & Reporting Policies

Plans for Miscellaneous Non-Sworn Employees

- The City of Irvine Defined Contribution Pension Plan.

This Plan was only available to those miscellaneous non-sworn employees hired before July 1, 2003, who elected to remain in this Plan. This Plan is now closed.

The City and an appointed Trustee shall administer the Defined Contribution Pension Plan. Each individual employee has the ability to invest their retirement funds among a variety of diverse investment vehicles.

The City's CPA Firm shall conduct an annual audit and submit an Audit Report and Audit Communication Letter to the City Council, Finance Commission, City Manager, and Retirement Plan Committee.

- CalPERS Defined Benefit Pension Plan for Miscellaneous (Non-Sworn) Employees

This Plan was available to those non-sworn employees employed on July 1, 2003, who elected to transfer from the City's Defined Contribution Plan and is mandatory for those miscellaneous employees hired after July 1, 2003.

CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance.

Financial Policies

Budget Policies

The City utilizes the following policies to govern budget development and operations.

Balanced Budget

The Irvine City Charter, Article X, Section No. 1001 sets the legal requirement for the City Manager to submit to the City Council a proposed budget for the ensuing fiscal year, and an accompanying message at such time as the City Council shall prescribe. It is the policy of the City Manager that this budget proposal be balanced. 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 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.

At the close of FY 2011-12, the City Council adopted a policy goal of increasing the Contingency Reserve Fund balance from a target level of 15% of General Fund adopted budget operating appropriations to 20% over the course of the next three fiscal years. The minimum reserve is 3%. 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.

Budget Process

Article X of the Irvine City Charter and Section I-3-210 of the Code of Ordinances set forth the legal requirements for the preparation of the annual budget.

The fiscal budget is prepared by the City Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the City Council prior to the beginning of each fiscal year.

The Budget Office shall prepare and disseminate a budget preparation calendar that provides clear and concise direction on tasks and due dates. Departmental budget coordinators have responsibility for ensuring compliance with budget development policies, procedures and timelines.

Public input/review of the proposed budget is encouraged. The entire budget document shall also be available at City Hall for review. The Finance and Community Services Commissions shall hold at least one public meeting regarding the City Manager's proposed budget. After providing public notice and opportunity for public review and comment, the City Council shall adopt the annual budget at a public meeting prior to July 1.

The budget proposal presented by the City Manager shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document.

After budget adoption, there shall be no changes in City programs or services that would result in significant and ongoing increases in City expenditures and obligations without City Manager and City Council review and approval.

Financial Policies

Budget Policies

Reporting Responsibilities

The City's level of budgetary control is at the department level for the General Fund, and at the individual fund level for all other funds. In overseeing the City's General Fund budget, the City Manager is responsible for assuring departmental expenditures stay within the department's budget. The City Manager will notify the City Council as soon as possible of the necessity to over-expend any department appropriation, or to transfer funds between departments.

The City Manager will submit regularly scheduled budgetary reports to the City Council and Finance Commission comparing actual revenues and expenditures to the adjusted budget, explaining variances greater than \$100,000 or 10%. This report is to be prepared for the first quarter of the fiscal year and monthly thereafter, and shall include a written analysis and a re-projection, if appropriate.

General Fund Budgeting

The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments, or other organizations. All assumptions, transfers and other relevant budget data shall be clearly stated.

The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt. Where possible, the budget and subsequent status reports will integrate performance measurement and productivity indicators.

In instances where specific activities/purchases are authorized by the City Council in a certain fiscal year and remain incomplete and/or unexpended, revenues and/or fund balance may be carried forward, at City Council's discretion, into the next fiscal year to support such activities/purchases.

Provisions will be made for adequate maintenance of the capital plant and equipment and for orderly rehabilitation and replacement within available revenue and budgetary limits. To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided by Special Funds to General Fund activities will be budgeted as an expense in the General Fund and as revenue to the Special Fund.

Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

Special Fund Budgeting

The term "Special Funds" shall be used to identify all funds other than the General Fund (001), inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service and Internal Service Funds. Special Funds shall be created when legally required, requested by the City Council, recommended by the Finance Commission, or to facilitate internal accounting and financial reporting procedures.

The annual budget for each Special Fund shall be prepared in conjunction with the General Fund budget and shall be submitted to the City Council for adoption prior to the beginning of the fiscal year. Special Funds budgetary and accounting procedures will conform to GAAP.

Activities of the Special Funds shall be reported to the Finance Commission and City Council on a regular basis consistent with General Fund reporting responsibilities. To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the

Financial Policies

Budget Policies

appropriate fund. Costs for services provided between funds will be budgeted as an expense in the fund receiving the services and as revenue to the fund providing the services.

Contract Budgeting

Staff will enter into the budget system specific line item detail describing the nature of the contract services requested, the dollar value and, when known, the contractor's name. The City Council retains the authority to specifically identify any contract during the fiscal year budget process for further review and approval prior to contract implementation.

From time to time, unanticipated circumstances may arise during the fiscal year that require the City to enter into a contractual agreement for services not identified in the adopted budget. This includes new contract requirements, as well as contract amendments for additional scope of work and/or costs when the additional scope and/or costs are not consistent with items in the adopted budget. When scope of work and/or increased costs are inconsistent with the adopted budget, approval for the amendment and/or increased costs must be obtained according to the following guidelines:

- Up to \$5,000 – No formal approval required
- \$5,001 to \$30,000 – Director's approval
- \$30,001 to \$100,000 – City Manager approval
- Greater than \$100,000 – Finance Commission review and City Council approval

To request approval to enter into an unanticipated contract or contract amendment, a "Request for Budgetary Approval for Contract Services (Non-CIP) and New or Change to Job Ledger Key Form" must be prepared explaining the justification for the new contract or contract amendment and the funding source. The form must be approved in accordance with the limits set forth above and submitted to the Purchasing Agent. Funding for an unanticipated contract requirement must be secured in accordance with the Budget Adjustment Policy, if needed.

Sole Source Procurements

The procurement of goods and services must be performed in accordance with all applicable legal requirements, as well as the City's Financial Policies & Procedures, which provide detailed guidance on the various processes involved. Although competitive bidding procedures are generally required for procurements exceeding \$5,000, there are some instances where this cannot be accomplished due to a "sole source" condition. Such procurements require special approval granted by the department director and Purchasing Agent. For sole source procurements exceeding \$30,000, additional approval is required by the Director of Administrative Services and the Assistant City Manager. For sole source requests exceeding \$100,000, review is required by the Finance Commission followed by City Council review and approval.

Procurements with monopolies, such as utility companies, do not require sole source approval. For procurements involving rebates to the City, such rebate amounts may be deducted from the total cost of the procurement for the purpose of determining the appropriate level of approval required. In the event an actual procurement exceeds the approved sole source amount by

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greater than 30% and/or requires a higher approval level from the original request, a new Sole Source Request is required.

Leasing

A capital lease shall be considered only when the useful life of the item is equal to or greater than the length of the lease. If the item may become technologically obsolete or is likely to require major repair during the capital lease term, then the item should be either purchased or placed on a term operating lease.

Internal Service Funds

Internal Service Funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include self insurance, inventory, fleet, mail/telephone and duplicating, strategic technology, and Civic Center maintenance & operations funds.

Self Insurance Fund

The City's Insurance Fund is an internal service fund designed to recover the full cost of the risk management program through a percentage of payroll charges to the user departments. The major components of the City's risk management program are the self-insured workers' compensation and liability claims; excess insurance premiums; property insurance premiums and deductibles; unemployment claim payments; claims administration; and wellness programs.

Purpose

Provide a method of assessment, accounting and funding for the City's risk management program.

Policy

The City manages risk by self-insuring claims up to \$300,000 for workers' compensation claims, and \$350,000 for general liability claims. The City purchases additional coverage up to \$42 million through the California Insurance Pool Authority. The City purchases insurance for property with a \$10,000 deductible and automobile damage risk which carries a \$5,000 deductible. Earthquakes are subject to a 5% deductible with a minimum of \$100,000 per occurrence.

The City will maintain reserves to fund its outstanding self-insured liabilities at the 90% confidence level. This target applies to the outstanding liabilities in total, not on an individual program year basis. All estimates of the future costs of the program are uncertain due to the random nature of the events that will determine those costs. Actual results may vary, perhaps significantly, from the estimates underlying the actuarial report. Any additional funding will be designated for future catastrophic losses and regular fund operations.

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Procedure

The City utilizes professional actuarial services to assess the self-insured liability associated with workers' compensation and general liability claims and follows Governmental Accounting Standards Board (GASB) guidelines with regard to reporting.

An annual actuarial study shall be conducted to provide an estimate of the self-insured liability to be recorded by the City in accordance with GASB Statement #10. GASB #10 requires the City to accrue a liability on its financial statements for a reasonable estimate of the cost of claims and expenses associated with all reported and unreported claims. For financial reporting purposes, the City is required to present a liability at an "expected" amount which corresponds to approximately a 50% confidence level. The actuarially determined liability amounts may be adjusted for claim information available subsequent to the actuarial report and up to 15% for administrative expenses associated with the program, known as unallocated loss adjustment expenses.

The City establishes the funding level for its self-insurance fund more conservatively than the GASB #10 minimum liability accrual standard, maintaining reserves at the 90% confidence level, meaning the actuary believes funding will be sufficient to pay claims in nine years out of 10. Funding is provided by charging a percentage of payroll to all City departments. The percentage of payroll will be evaluated annually.

Inventory Fund

This fund provides for the acquisition of materials and supplies maintained at the City's central warehouse. Materials and supplies are "sold" as needed to various user departments. The City uses the "First In, First Out" (FIFO) method of inventory costing.

Fleet Services Fund

The City shall maintain an internal service fund to account for the original acquisition, replacement and ongoing maintenance, and operation of significant equipment. Significant equipment is defined as equipment costing \$5,000 or more, having a useful life of more than two years. The Fleet Services Fund shall own and maintain all rolling stock. The useful life assigned to equipment is based on established City policy and is consistent with generally accepted equipment life cycles and/or based upon City experiences. Replacement is determined by evaluation of criteria including age, and actual and projected vehicle maintenance costs. The goal is to maximize each vehicle's useful life, while minimizing lifetime cost.

Full purchase costs of new equipment shall be budgeted by the department purchasing the equipment. Thereafter, the department will budget for annual rental rates. The rental rates charged by the equipment internal service funds shall be adequate to cover equipment acquisition costs, other replacement cycle charges, maintenance, fleet services overhead costs, fuel island maintenance costs, where applicable, and any lease payment costs, loan amortization or related financing costs. Within the annual budget document, new and replacement equipment is individually identified.

Financial Policies

Budget Policies

Telephone, Mail and Duplicating Fund

The telecommunications program provides coordination and administration of all telephone lines, voicemail functions and design, equipment administration, paging and cellular services. The duplicating division centrally administers all copier acquisition and contract negotiations, networking equipment, training, maintenance and an on-site contractor's representative, who performs server maintenance and assistance with customer service. The Mail Center processes bulk and regular mailings, as well as assists in the design and creation of mailers to ensure the City meets United States Postal Service requirements. This division is also responsible for all mail services within the Civic Center and all of its satellite facilities, such as parks and senior centers. These services include support staff and contract oversight for all mail and duplicating operations. Expenses associated with these services are charged to user departments based on utilization.

Strategic Technology Fund

This internal service fund shall acquire and own information technology capital equipment, including workstations, network hardware, software applications and licenses, and related infrastructure. The fund shall also provide maintenance support of the assets, staff training services, supplies and services for related government-wide needs, and administer the project management, programming, and training services contract with the City's third-party information systems provider.

The Strategic Technology Plan, like the City's Strategic Business Plan, is a five-year projection of technological capital equipment and service needs. This Plan will be updated annually and presented for the City Council's review as part of the budgetary process. The Plan's multi-year projects shall be incorporated into the fund's annual operating budget, along with related administration costs.

Annual technology costs are budgeted in the General Fund in each department on a pro-rata basis, and revenues are budgeted to the Strategic Technology Fund.

Civic Center Facility Maintenance Fund

The Civic Center Facility Maintenance Fund was established in FY 2002-03. All maintenance, custodial and staffing costs associated with the operation of the Civic Center are included. All expenses associated with facility maintenance are expensed from this fund with supporting revenues budgeted from the General Fund (and other funds with offices at the Civic Center) on a per square foot basis and transferred monthly to the Civic Center Facility Maintenance Fund.

Maintenance of Capital Assets and City Infrastructure

It is the City's intent to provide adequate annual funding to meet annual rehabilitation needs. The budget should provide sufficient funds for the regular repair and maintenance of all City capital assets.

When contemplating new capital facilities, the City will calculate and take into account the related future maintenance costs.

Financial Policies

Budget Policies

Inter-fund Transfers

To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or services shall revert to the General Fund's fund balance, unless City Council direction establishing the transfer for other items is enacted.

Fund Balances

To maintain the City's credit rating and meet seasonal cash flow shortfalls, economic downturns or a local disaster, the budget shall provide for an anticipated fund balance for general government and enterprise fund types. Fund balance shall be exclusive of all restrictions, commitments, and assignments not available for use in emergencies and contingencies.

At the close of FY 2011-12, the City Council adopted a policy goal of increasing the Contingency Reserve Fund balance from the target level of 15% of General Fund adopted budget operating appropriations to 20% over the course of the next three fiscal years. The minimum reserve is 3%. The contingency reserve may be used at the discretion of the City Council to:

- Provide resources to make up for temporarily decreased revenues, such as state subventions.
- Provide temporary resources in the event of an economic downturn while expenditure reductions are implemented.
- Provide resources to meet emergency expenditures in the case of flood, fire, earthquake, landslides, or other disasters.

Whenever Contingency Reserve funds are used, the reserve shall be replenished as soon as possible. Fifty percent or more of available year-end funds may be allocated to the Contingency Reserve Fund annually until the reserve is at the target of 20% of adopted budget operating appropriations.

The City Council directs and approves the disposition of year-end fund balances. Annual rehabilitation needs will be funded using available year-end surplus funds. As a general rule, funds remaining after funding reservations and prior allocations will be divided accordingly: 60% to new capital projects, 20% to City Council discretionary projects, and 20% to the Asset Management Plan.

There are almost always important limitations on the purpose for which all or a portion of the resources of a governmental fund can be used. The forces of these limitations can vary significantly, depending upon their source. Therefore, the various components of fund balance are designed to indicate "the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent." Fund balance is categorized in five classifications, depicting the relative strength of the spending constraints placed on the purposes for which the resources can be used. The five classifications are:

- Nonspendable: amounts not in spendable form or are required to be maintained intact (inventories, prepaid items, endowment).
- Restricted: portions of fund balance that reflect resources subject to externally enforceable legal restrictions. Amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation (Measure BB educational funds,

Financial Policies

Budget Policies

creditors, grantors, restricted donations or contributions, required 3% minimum contingency reserve).

- Committed: amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority (City Council), and remains binding unless removed in the same manner (over the required 3% minimum contingency reserve, SDC and IBC funding).
- Assigned: amounts a government intends to use for a specific purpose; intent can be expressed by the governing body, or by an official or body to which the governing body delegates the authority (year-end encumbrances, infrastructure and rehabilitation funding).
- Unassigned: amounts available for any purpose; reported only in the General Fund.

Long-term Financial Planning

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 Strategic Business Plan, the City will project revenues for the current and following five 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.

Proposition 4 – Gann Initiative

Purpose

Article XIII B of the California Constitution (enacted with the passage of Proposition 4 in 1979 and modified with the passage of Proposition 111 in 1990) restricts the appropriations growth rate for cities and other local jurisdictions. The legislation provides that the governing body shall annually establish its appropriations limit by resolution.

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in the 1978/79 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This appropriation limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The appropriation limit may be amended at any time during the fiscal year to reflect new data.

Policy

The City shall annually calculate the Gann Limit according to legally established procedures (California Government Code Section 9710). The City shall conform and adhere to all Gann Limit and related requirements. The City Council shall adopt by resolution the City's Gann appropriations limit prior to the fiscal year in question.

Financial Policies

Budget Policies

Procedures

The City Council shall pass a resolution annually certifying the City is in conformance with Gann requirements. The adoption of the appropriations limit by resolution of the City Council is to be completed prior to the fiscal year in question. Once the appropriation limit has been adopted, there are two publication requirements:

- The appropriations limit and the total appropriation subject to limitation must be published in the annual budget.
- The State Controller's Office requires the submission of an informational form along with the filing of the Annual Statement of Financial Transactions no later than 110 days after the close of each fiscal year.

Annually during the City's financial audit, the auditors apply agreed-upon procedures to ensure the City meets the requirements of Section 1.5 of Article XIII-B of the California Constitution.

Summary

The City's General Plan identifies the level and pace of growth of the undeveloped areas of the City. The Strategic Business Plan models expenditures and revenues based on these growth projections. Based on the City's growth plan and the Strategic Business Plan projections, the City will not reach its Gann expenditure limit in the foreseeable future.

Cost Accounting

When feasible, costs will be charged directly to the appropriate funds/section/service. Costs for internal services such as insurance, duplicating, mail, telephone, equipment, vehicles, and technology will be charged to the end user (fund/section/service), using the most appropriate allocation method (number of computers, employees, phones, etc.).

To ensure that appropriate fees for services and cost recovery level goals are being met, the City will conduct formal cost of services studies on a regular basis. A cost of services analysis for development services shall be conducted at least every four years and at most every two years. Based on the cost of services study, development services and other fees as designated by the City Council shall include the cost of departmental and general City overhead costs. A cost of services analysis for Community Services programs and services shall be conducted every five years.

Asset Management Plan (AMP) Fund

Purpose

The purpose of the AMP Fund is to:

- Accumulate earnings to provide a long-term funding source for rehabilitation of City infrastructure while preserving the Fund's principal balance
- Provide financial reserves to respond to natural disasters and other emergencies
- Provide a source for internal loans and liquidity
- Serve as collateral for City debt issues

Financial Policies

Budget Policies

General Policy

This policy provides staff direction regarding the use of AMP Fund assets through the City's annual Operating Budget and Strategic Business Plan. City Council approval is required for any appropriation of AMP Fund assets or change to the AMP Fund Policy.

- The AMP Fund will retain 10% of revenues earned on its assets to protect the Fund's principal from being eroded by inflation.
- The AMP Fund will contribute funding toward rehabilitation of the City's infrastructure at a level no greater than its actual interest earnings (less 10%) from the most recent closed accounting year at the time the contribution is budgeted.
- The AMP Fund will maintain liquid reserves of at least 25% of total AMP assets.
- Management of the AMP Fund will conform with the City's Financial Policies and all City resolutions and ordinances.
- The AMP Fund will not make loans or otherwise encumber its assets in a manner that would result in its earnings decreasing from the prior accounting year (assuming the decrease in earnings is attributable to the loan/encumbrance of AMP Fund assets and not the performance of the City's overall investment portfolio/overall investment environment).
- AMP Fund loans and advances will be reimbursed unless otherwise directed by the City Council.
- AMP Fund loans will charge interest rates reflecting the length of the loan and risk associated with the borrower/project; projects presenting a higher risk profile and/or requiring longer-term loans will be charged higher interest rates.
- AMP Fund assets may not be used for any purpose without approval of the City Council.

Accelerated Pension Liability Pay-down Plan

On June 25, 2013 the City Council adopted a plan to address the City's CalPERS unfunded pension liability. The plan includes the following components:

- Utilize \$5 million per year from the AMP for 10 years to reduce the City's unfunded pension liability.
- Additionally utilize \$3 million from the year-end June 30, 2013 balance to reduce the City's unfunded pension liability
- Partially repay the AMP with \$1 million per year for 13 years from the year-end fund balance
- Additionally capture rate savings in the annual budget and earmark those savings in the annual budget until the AMP is repaid

Recognizing that economic conditions, earnings rates and CalPERS actuarial assumptions are fluid, the plan adopted by the City Council is a dynamic plan. The plan was implemented with the expectation it will be adjusted over time and can be stopped and started again if deemed necessary by the City Council due to a recession or for other reasons. Additional funding can also be contributed to offset adverse actuarial impacts or to further accelerate payment of the unfunded liability, as year-end surplus and other discretionary funds become available. To facilitate monitoring and decision making, an annual scorecard report will be presented to the

Financial Policies

Budget Policies

City Council showing progress made in reducing the City's unfunded CalPERS pension liability, the impact of the program on reducing rates and the amounts borrowed from and repaid to the City's AMP. The annual scorecard will be prepared and the program will continue until the City's pension funding reaches the 98% funding target.

In addition to the Plan adopted by the City Council outlined above, direction was provided to staff on June 25, 2013 to pay next year's employer pension costs, in a single lump sum at the beginning of the year, to take advantage of savings provided by CalPERS. Staff was directed to return to the City Council each subsequent year to make a recommendation regarding future year lump-sum prepayments. This recommendation will be part of the annual budget package presented to the City Council for consideration. When the lump-sum payment option is elected, the payment will be recorded in the City's Payroll Clearing Fund. The cost of the prepayment will be offset each pay period as retirement costs are expensed, until the prepayment is fully repaid by the end of the year. Actual retirement costs, taking advantage of the lump-sum prepayment discount, are expected to be less at the end of the year than budgeted. At the end of every year in which a lump-sum prepayment occurs, savings in budgeted General Fund retirement costs will, as a general rule, be recommended for transfer to the AMP during the annual year-end closeout. These savings will help to replenish funds borrowed from the AMP more quickly than would otherwise be possible.

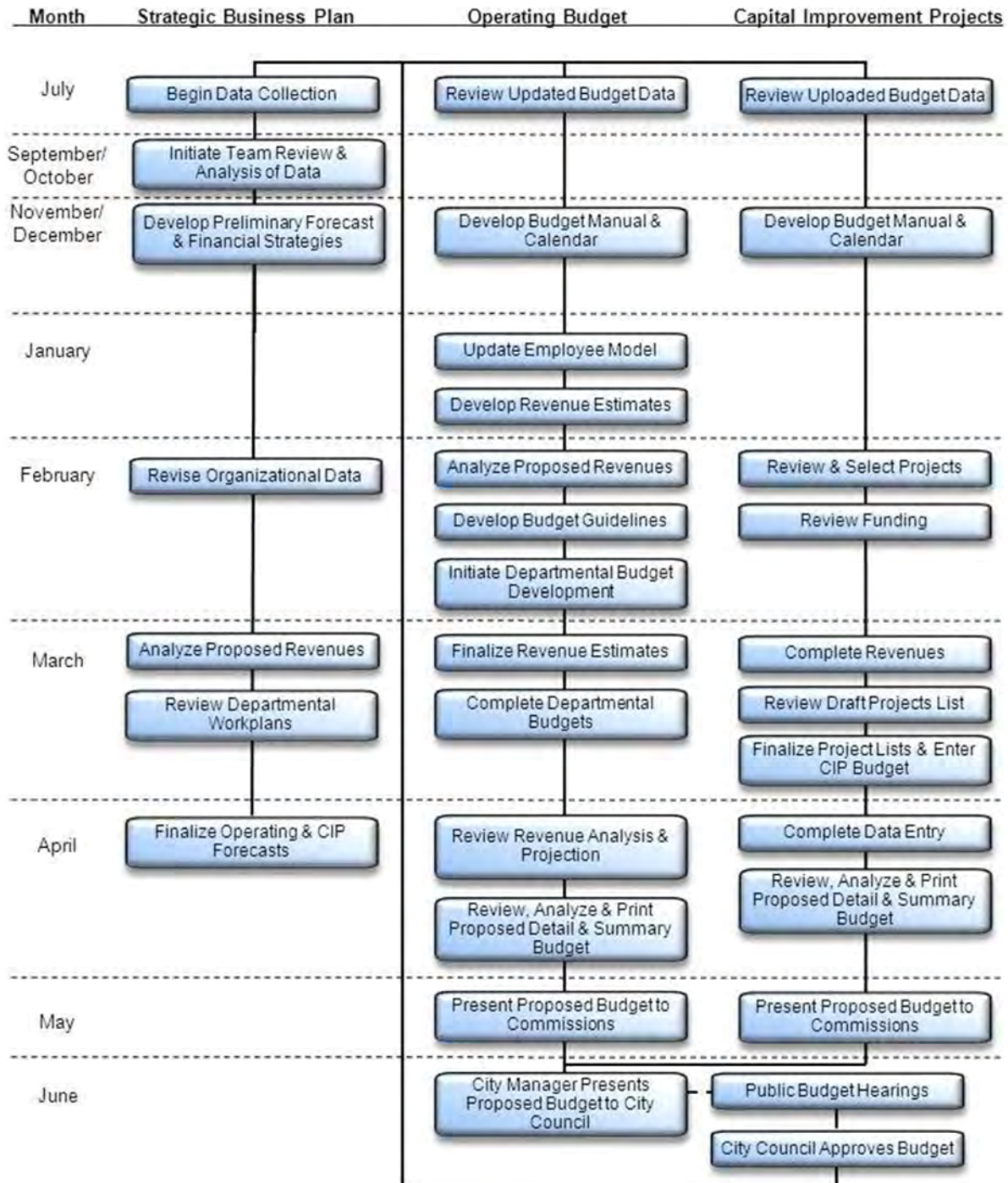
Financial Policies

Budget Policies

Budget Calendar

Development of the City's annual budget will occur in a planned and consistent manner. The Budget Office shall publish an annual budget preparation calendar:

Strategic Business Plan, Operating Budget and CIP Process



Financial Policies

Budget Policies

Operating Budget Adjustments

Purpose

To provide an administrative process, along with budget and accounting control, for the General and Special Funds budgets (excluding the Capital Improvement Program budgets).

Policy

Adjustments to the adopted or adjusted budget must be approved by the City Manager; Department Director; Manager of Budget and Business Planning; and Manager of Fiscal Services, reviewed by the Finance Commission (except when previously reviewed and approved by the Orange County Great Park Board of Directors, or when direction for the budget adjustment originates from a majority vote of the City Council) and approved by a majority vote of the City Council, unless the budget adjustment falls under one of the exceptions below. No budget adjustment for less than \$5,000 will be processed unless legally required for a new grant agreement.

Budget adjustment exceptions will be classified as one of the following types:

Approvals Required: Manager of Budget and Business Planning, Manager of Fiscal Services, and Department Director.

- A. Adjustments to revenues and/or expenditures in a single fund up to \$30,000 that do not decrease fund balance.
- B. Adjustments in a single department within a single fund that do not change the overall budgeted expenditures and have no net effect to salaries and benefits.
- C. Donations and related expenditures up to \$30,000 that do not require on-going financial commitment, long-term commitment to a program or service, matching funds, or recognition by the City Council.
- D. Grant agreements that have previously been approved by the City Council during the application process.

Approvals Required: Manager of Budget and Business Planning, Manager of Fiscal Services, Department Director, and City Manager.

- E. Adjustments to revenues and/or expenditures in a single fund between \$30,000 and \$50,000 that do not decrease fund balance.
- F. Adjustments in a single department within a single fund that do not change the overall budgeted expenditures but do change overall salaries and benefits.
- G. Donations and related expenditures between \$30,000 and \$50,000 that do not require on-going financial commitment, long-term commitment to a program or service, matching funds, or recognition by the City Council.

Approvals Required: Manager of Budget and Business Planning, Manager of Fiscal Services, and City Manager.

- H. City Manager adjustment within the General Fund only that does not increase or decrease the overall fund balance of the General Fund.

Financial Policies

Capital Improvement Project Policies

Capital Project Budget Adjustments

Purpose

To provide an administrative process, along with budget and accounting control, for the Capital Improvement Program budget.

Policy

Adjustments to the adopted or adjusted budget over \$50,000 must be approved by the City Manager; Department Director; Manager of Budget and Business Planning; and Manager of Fiscal Services, reviewed by the Finance Commission (except when previously reviewed and approved by the Orange County Great Park Board of Directors, or when direction for the budget adjustment originates from a majority vote of the City Council) and approved by a majority vote of the City Council, unless the budget adjustment falls under one of the exceptions below. Budget adjustments under \$50,000 do not need Finance Commission review. No budget adjustment for less than \$5,000 will be processed unless needed to close a capital project.

Budget adjustment exceptions will be classified as one of the following types:

Approvals Required: Manager of Budget and Business Planning, Manager of Fiscal Services, and Department Director.

- I. Removal of up to \$30,000 of surplus funds from a capital project, returning funding to the original source(s).
- J. Adjustments to revenues and/or expenditures to a single project up to \$30,000 that do not decrease fund balance.
- K. Grant agreements that have previously been approved by the City Council during the application process.
- L. Adjustments within an Assessment District (AD) or Community Facilities District (CFD) Capital Project Fund, provided the projects are identified in an approved AD Engineer's Report for CFD Resolution of Formation.

Approvals Required: Manager of Budget and Business Planning, Manager of Fiscal Services, Department Director, and City Manager.

- M. Removal of between \$30,000 and \$50,000 of surplus funds from a capital project, returning funding to the original source(s).
- N. Adjustments to revenues and/or expenditures to a single project between \$30,000 and \$50,000 that do not decrease fund balance.
- O. Adjustments between projects within the same fund of up to \$50,000 that do not increase overall capital improvement project revenue, expenditures or related transfers (allowed one time per fiscal year per project, excluding year-end report adjustments).

Financial Policies

Budget Adjustments

Budget Adjustment Procedure

The originating department's personnel will either generate the budget adjustment form or request Fiscal Services staff help prepare the form. The Manager of Budget and Business Planning will initiate budget adjustments that affect more than one department (such as year-end funds and citywide salary and benefit changes). The budget adjustment request form must be filled out completely and include the following:

- General Information: department, division, section, service, name of person initiating request, and date of commission and council meetings (only for those that require this level of review);
- Reason for Request: reason code and short description;
- Fiscal Impact: description, account number, fund number, and amount of increase/decrease (rounded to the nearest dollar); and,
- All required signatures.

If the budget adjustment requires Finance Commission review and/or City Council approval, one of the recommended actions should be to approve, or recommend approval of, the budget adjustment. If the City Council report does not clearly authorize the adjustment, it will be necessary to return to the City Council with another report for authorization for the budget adjustment.

Budget Office and Fiscal Services Review

The Manager of Budget and Business Planning and Manager of Fiscal Services shall review all budget adjustments for availability of funds and compliance with budget policy. The Department Director, Manager of Budget and Business Planning, and Manager of Fiscal Services or their designees shall sign the budget adjustment form prior to inclusion in the Finance Commission and/or City Council agenda packet. If the request is denied, it will be returned to the department with an explanation of why it was rejected. The request may then be revised and resubmitted or withdrawn by the department.

Final Signatures, Distribution and Posting

After the request has the appropriate approvals and signatures, it will be forwarded to Fiscal Services for posting. Fiscal Services will post the budget adjustment to the City's financial reporting system.

Budget adjustments will be posted to the City's financial system by month-end if all approvals are obtained and the budget adjustment is submitted to the Budget Office on or before the last business day of the month (for requests that do not require City Council approval) or in the month the City Council approved the budget adjustment (for requests that require City Council approval).

General Fund budget adjustments initiated by the City Manager will be reported to the Finance Commission and City Council in the next scheduled Monthly Financial Report.

Fiscal Services shall retain the original copy of all budget adjustments in accordance with the City's records retention schedule.

Financial Policies

Budget Adjustments

Continuous Auditing

Each month, the budget will be reconciled to the approved budget adjustments. Prior to the distribution of the monthly reports, the Fiscal Services designee shall verify the City's financial records reflect approved budget adjustments. Each month, the Manager of Budget and Business Planning will also verify all approved budget adjustments have been reflected in the budget model and are accounted for in the monthly financial report.

Financial Policies

Capital Improvement Finance Policies

The City utilizes the following policies to govern its Capital Improvement Program and the use of special funds that address community capital project needs.

Capital Improvement Program

The City Manager shall develop and maintain a five-year projection of capital improvement projects based on the General Plan, Specific Plans, and on City Council approved projects. The five-year projection shall be presented as part of the annual Strategic Business Plan. The Capital Improvement Program (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall, and adjust projects and programs accordingly. The five-year projection shall include new capital projects, rehabilitation needs and long-term maintenance.

The City's CIP is budgeted on a multi-year basis. As a result, monies are allocated to projects in the fiscal year the funding sources are identified and available even though actual project construction may begin in later years. Annual appropriations for capital projects are contained in the appropriate special funds budget.

The City's capital program will recognize the borrowing limitation of not only the City but also the debt tolerance (direct and overlapping debt) of the City as a whole. The adopted annual budget shall contain a five-year summary projection of revenues and expenditures, which specifies the revenue sources and anticipated allocation schedule for the five-year CIP. This multi-year plan shall be updated on an annual basis. Individual capital improvement projects shall include a budgeted amount for City administration, whereby project estimates reflect the total cost of the project.

The City shall actively pursue outside funding sources for all capital improvement projects.

Capital Improvement Funding

Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test required to achieve City goals and to the extent that projects must be placed in priority in order to utilize outside funding.

Unexpended project balances shall be carried forward to future fiscal years to complete the intent of the original budget, contingent upon approval by the City Council. Upon completion of capital projects, unspent funds shall be reported to the City Council through the year-end report. The City Manager shall provide recommendations to redirect the use of unspent capital project funds in the year-end report and the annual budget.

In no case shall projects incur a funding deficit without the approval of the City Council.

Financial Policies

Capital Improvement Project Policies

Resident Budget Requests

Purpose

To promote resident participation in maintaining and enhancing City owned or maintained infrastructure such as, but not limited to, roadways, storm drains, bike trails, parks, and facilities.

Policy

The City will facilitate resident input into the City's Capital Improvement Program with a systematic process designed to evaluate and track requests. Specifically, staff will evaluate each new project suggestion in the context of the City's existing five-year capital program plan and in terms of available funding opportunities.

Procedure

In order to promote, evaluate and track resident participation, staff will implement the following procedures:

- When a resident contacts the City with a capital improvement project request, it will be the responsibility of the department contacted to forward a Resident Budget Request Form to the resident, as well as assist them in correctly filling out the form. After the form has been completed and returned, the responsible department will forward a copy of the completed form to the Budget Office. The completed form shall contain cost estimates for the project developed by the appropriate department.
- If the resident's request does not fall within the contacted department's operations, the initial staff contacted will direct the resident to return the Resident Budget Request Form to the appropriate department, or to the City Manager's Office (CMO). Resident budget requests received by the CMO will be forwarded to the appropriate department.
- When the Budget Office receives a copy of the Resident Budget Request Form, it will be given a unique number for tracking purposes. Requests received before September 30 will be considered for funding in the next fiscal year's budget process.
- Departments will review each request in terms of existing programs and projects, feasibility and appropriateness. Some requests may already be funded, just not completed, and others may fall within jurisdictions such as the County of Orange, CalTrans or Irvine Unified School District. Once a request is deemed appropriate, the department will review the request in terms of its strategic goals, and provide a recommendation for funding. All resident budget requests recommended for funding will then have a detailed cost estimate prepared by the department.
- Once the status of the resident budget request has been determined, the appropriate department will prepare and send a detailed letter to the requester. This letter will include a restatement of the request, a detailed analysis of why the request is being recommended or rejected, and any relevant commission and City Council hearing dates. A copy of each response letter will be forwarded to the Budget Office.
- Department representatives will be required to attend commission and City Council budget hearings related to citizen capital improvement project requests, and be prepared to respond to questions regarding the status of each request.

Financial Policies

Capital Improvement Project Policies

- If the City's evaluation results in inclusion of the new project in its future work plans, it is typical for the project to then be incorporated into the City's Strategic Business Plan document as part of its five-year work program plan. The Strategic Business Plan is updated annually and, based on funding availability and changing City priorities, projects can be advanced, deferred or recommended for funding in the City's next annual capital budget proposal.
- Projects that are determined to have merit but which do not fit within the City's existing work program, or which are unfunded, may be added to the City's capital project watch list; this list is kept within the City's Strategic Business Plan document in a section titled "Potential Capital Improvement Projects for Future Consideration." The projects identified in this section are reviewed annually by staff when evaluating grant and other funding opportunities, and the projects listed there may be given future consideration as funding opportunities develop. The Strategic Business Plan document is reviewed annually by the City Council.

Financial Policies

Capital Improvement Finance Policies

The City uses the following policies relating to long-term financing of the City's Capital Improvement Program.

Capital Improvement Financing

The City of Irvine's debt management shall conform to all other budgeting and financial reporting policies where applicable. All debt issuance shall comply with federal, state and City Charter requirements.

The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness issues and utilize this reporting system as a performance criterion for the administration of the City's outstanding indebtedness.

Debt issuance is an acceptable method of financing infrastructure and public facility projects within the City; however, should only be used if current revenues cannot cover the costs. The term of any City debt issue shall not exceed the useful life of the assets being acquired by the debt issue.

The City should take a proactive approach to improving and enhancing the City's bond rating and institute financial reporting processes to enhance the marketability of the City debt. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget; commitments to future operations, maintenance costs and reliable debt retirement sources will also be identified.

Use of Debt Financing

Debt financing shall generally be limited to one-time capital improvement projects and only under the following circumstances:

- When the project's useful life will exceed the term of the financing;
- When project revenue or resources will be sufficient to service the debt; and
- When the project will benefit the residents of Irvine.

Debt financing shall not be considered appropriate for:

- Investment leveraging purposes;
- Current operating and maintenance expenses except for issuing short-term instruments such as revenue anticipation notes or tax anticipation notes; and
- Any recurring purpose (except as indicated above).

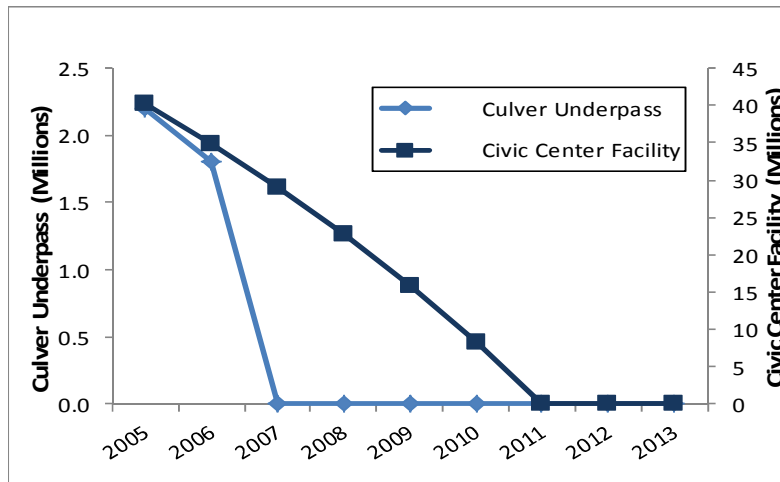
Financial Policies

Debt Limits

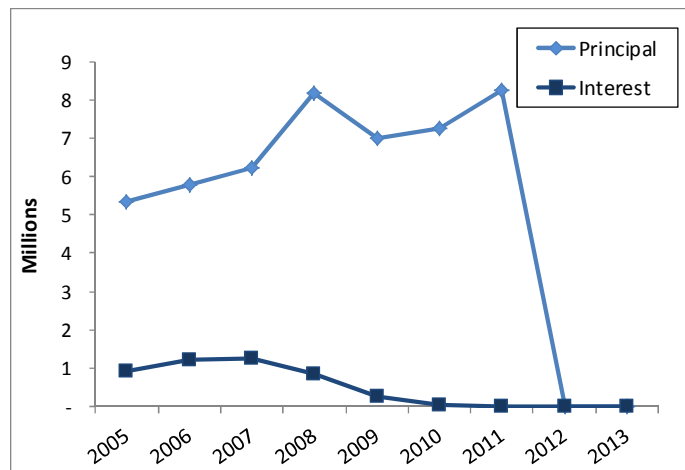
The City's outstanding long-term debt obligations were retired in FY 2010-11, as shown in the following tables.

Outstanding City Debt
Fiscal Years ended 2009 through 2013

Type of Debt	2009	2010	2011	2012	2013
Certificates of Participation					
<i>Culver Drive Underpass</i>	\$0	\$0	\$0	\$0	\$0
Lease Revenue Bonds					
<i>Civic Center Facility</i>	\$ 15,785,000	\$ 8,260,000	\$0	\$0	\$0
Total City Debt	\$ 15,785,000	\$ 8,260,000	\$0	\$0	\$0



Principal & Interest Costs:



Financial Policies

Debt Limits

Legal Debt Margin

Under state law, the City has a legal debt limitation not to exceed 15% of the total adjusted assessed valuation of taxable property within City boundaries. In accordance with California Government Code Section 43605, only the City's general obligation bonds are subject to that legal debt limit. The City has no outstanding general obligation bonds. The table below summarizes the City's debt limit margin over a three-year period:

Computation of Debt Limit Margin
Years ended 2011 through 2013

	2011	2012	2013
Assessed Valuation	\$ 46,538,576,173	\$ 47,136,231,043	\$ 48,646,093,255
Conversion Percentage	25%	25%	25%
Adjusted Assessed Valuation	\$ 11,634,644,043	\$ 11,784,057,761	\$ 12,161,523,314
Debit Limit Percentage	15%	15%	15%
Debt Limit	\$ 1,745,196,606	\$ 1,767,608,664	\$ 1,824,228,497
Total Net Debt Applicable to Limit:			
General Obligation Bonds	\$0	\$0	\$0
Legal Debt Margin	\$ 1,745,196,606	\$ 1,767,608,664	\$ 1,824,228,497

Financial Policies

Investment Policies

The City uses the following policies related to investing City funds.

Goals

- The City of Irvine's Investment Policy is intended to provide specific criteria for the prudent investment of City funds. The goal is to enhance the economic status of the City while protecting pooled funds and meeting daily cash flow demands.
- The Investment Policy is in conformance with all federal, state and local laws governing the investment of monies under the control of the City Treasurer.
- The Investment Policy applies to the City's Pooled Investment Portfolio, Bond Proceeds Portfolio and Special District Portfolio. These portfolios encompass all monies under the direct oversight of the treasurer and include the following funds:

General Fund	Capital Project
Debt Service	Trust & Agency
Proprietary	Other Funds (which may
Special Revenue	be created)
Reserve Funds	

Delegation of Authority

- The Irvine City Charter and the authority granted by City Council assign the responsibility of investing unexpended cash to the City Treasurer.
- The City Treasurer may delegate daily investment activity, such as carrying out the treasurer's investment instructions, confirming treasury transactions and other routine activities.
- Investments with a maturity of greater than five years must be approved by the City Council.

Prudence

- The treasurer operates the City's pooled cash investment program under Section 53600.3 of the California Government Code, applicable state laws, and a Prudent Investor Rule. This affords a broad spectrum of investment opportunities so long as the investment is deemed prudent and permissible by the State of California, various bond indentures and the City's Annual Investment Policy. The treasurer strives to invest 100% of idle funds.

Treasury Objectives

- The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities.
- The treasurer maintains a diversified portfolio to accomplish the primary objectives in the following order of priority: safety, liquidity and yield.

Maximum Maturities

- Maturities of investments will be selected based on liquidity requirements to minimize interest rate risk and maximize earnings. Current and expected yield curve analysis will be monitored and the portfolio will be invested accordingly.

Financial Policies

Revenue Policies

- In no event will securities with maximum maturities beyond four years exceed 40% of the portfolio's total carrying cost at the time of purchase.

Portfolio Reporting

On a quarterly basis, or as otherwise requested by the City Manager, the City Treasurer shall provide to the City Council and Investment Advisory Committee a report indicating each of the City's investments. The report shall include a statement certifying the ability of the City to meet its expenditure requirements for the next six months, or provide an explanation as to why sufficient money shall, or may not, be available. The investment portfolio report shall include market information for all investments.

Investment Advisory Committee

The City has a five-member Investment Advisory Committee. The committee advises the City on matters relating to the City's Investment Policies and the investment of City funds. The committee meets at least quarterly and reports directly to the City Council. Each City Council member appoints one member.

Authorized Investments

The City is governed by the California Government Code, Sections 53600 et. seq. Within the context of these limitations, and based on the cost at time of purchase, the following investments are authorized, as further limited herein:

<u>Category</u>	<u>Percent</u>
US Treasuries	no limit
US Agencies	no limit
Banker's Acceptances	25%
Commercial Paper	15%
Repurchase Agreements	25%
Reverse Repurchase Agreement	15%
LAIF	25%
Municipal Bonds	no limit
Corporate Medium Term Notes	15%
Money Market Mutual Funds	20%

Financial Policies

Revenue Policies

Introduction

The City utilizes the following policies to govern its operations and methods regarding revenues that are used for operations.

Sources of Revenue

The City will strive to maintain a diversified and stable revenue system to provide protection from short-run fluctuations in any single revenue source to promote consistent service levels.

Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in operating budget forecasts.

Programs and services funded by restricted revenue will be clearly designated as such. Restricted revenue shall only be used for the purposes legally permissible and in a fiscally responsible manner. Restricted revenues shall be used prior to unrestricted revenue as legally permissible.

The City shall develop and maintain methods of forecasting future revenues and expenditures. These methods shall project the City's future revenues and expenditures through a variety of methods including, but not limited to, forecasts of the economy and future development of the City.

The portion of revenue from development fees that supports citywide overhead costs shall be classified as a General Purpose Revenue and identified as General Fund Revenue Transfers-In and be used to offset General Fund overhead costs.

Revenue Collection

The City shall strive to improve its tax collection rate through legislative initiative and advocacy at the state level and cooperative effort at the county level.

Revenue Projection

The Budget Office will estimate General Fund revenues using an objective and analytical process, as well as documenting and maintaining specific assumptions. In instances where there is uncertainty as to assumptions, conservative revenue projections shall be provided.

Fees and Cost Recovery

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 the full cost of activities supported by user fees to identify the impact of inflation and other cost increases. Fees shall be adjusted where appropriate to reflect these increases.

Development process costs and related administrative expense shall be totally offset by development fees, wherever possible.

Financial Policies

Revenue Policies

Community Services Department Fees

The City shall set Community Services program fees that recover costs under the following guidelines:

- Self-Sufficient Activities (up to 100% recovery of direct, indirect, and department overhead costs).
Contract Activities for Adults, Adult Recreation, Excursions for Adults and Contract Excursions.
- Partially-Supported Activities (up to 100% recovery of direct and indirect costs).
Staffed Excursions for Children, Youth, and Families; Contract Activities for Children, Youth, and Families; Contract Activities for Seniors and Persons with Disabilities; and Animal Adoptions.
- Substantially-Supported Activities (up to 100% recovery of direct costs).
Child and Youth Recreation, Learn-to-Swim, Special Events, Senior Recreation, Recreation for Persons with Disabilities, Community Safety Educations, TRIPS, Kids Klub, Animal Licenses, and Sheltering.
- 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.
- Fees for NON-RESIDENT users of Community Services fee-based activities and services, such as those itemized on the approved fees list, shall be determined to recover \$5 in administrative cost per participant and activity in addition to the Resident Fees; the total paid shall not result in cost recovery exceeding the Department Cost Level.
- Fees to residents for activities and services categorized as "MISCELLANEOUS" in the approved List of Community Services Fees shall be set with the goal to recover 100% of costs at the Indirect Cost Level, with exceptions as noted in said list above.
- Non-resident fees for activities and services categorized as "MISCELLANEOUS" in the approved List of Community Services Fees shall be set to recover an administrative cost of \$5 per participant in addition to the Resident Fees, with exceptions as noted in said list; the total fee shall not result in cost recovery exceeding the Department Cost Level.

Grants and Federal Funds

The City shall aggressively pursue all grant opportunities; however, before accepting grants, the City will consider the current and future implications of both accepting and rejecting the monies, including:

- The amount of matching funds required;
- In-kind services to be provided;
- Requirements for reporting, earmarking and level of effort requirements;
- The related operating expenses; and
- Length of grant and consequential disposition of service (i.e. is the City obliged to continue the services after the grant has ended).

Financial Policies

Revenue Policies

Gifts, Bequests and Donations to the City

Gifts and donations will be evaluated to determine what, if any, obligations are to be placed upon the City. Gifts and bequests will be considered as “over and above” basic City appropriations.

Gifts, donations and/or bequests given to the City for the use of any of its departments or divisions and accepted shall be solely for the purpose intended by the donor. Unrestricted gifts will be expended on the recommendation of the related commission or other advisory board.

Gifts, donations and bequests shall be recorded in accordance with the Generally Accepted Accounting Principles.

Development Fee Deferrals

Recognizing some fees are collected in advance of the work being performed and revenue collected in the prior year funds current expenses, a budget and accounting methodology for the recognition and deferral of Development Fees is necessary. By recognizing and deferring Development Fees on an established basis, the revenue activity will be more accurate relative to the revenue budget.

The Development Fee deferred revenues from the prior fiscal year will be recognized and posted to the appropriate current year revenue accounts during the new fiscal year. Beginning in April of each fiscal year, Community Development and Public Works staff will provide an estimate by the tenth of the month to Fiscal Services for the fee amount and accounts collected during the month that should be deferred to the next fiscal year.

Fiscal Services will process journal entries recognizing prior year deferred revenues and deferring appropriate current year revenues as appropriate. At the end of each fiscal year, the total amount deferred will be reallocated to the next fiscal year based on this procedure.

The development revenue and deferral policies are recognized in the City’s budget model.

Financial Policies

Adopting Resolutions – Budget & Policies

CITY COUNCIL RESOLUTION NO. 14-63

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE, CALIFORNIA, ADOPTING AND APPROVING THE APPROPRIATIONS BUDGET AND FINANCIAL POLICIES FOR THE CITY OF IRVINE FOR FISCAL YEAR 2014-15

WHEREAS, the budget for Fiscal Year 2014-15 has been prepared by the City Manager in accordance with Section 1-3-210 of the Irvine Municipal Code; and

WHEREAS, the City Council is required to adopt a budget prior to the beginning of the fiscal year in accordance with the City Charter.

NOW, THEREFORE, the City Council of the City of Irvine DOES HEREBY RESOLVE as follows:

SECTION 1. The budget for the City of Irvine for Fiscal Year 2014-15 is approved and adopted by the City Council as follows:

GENERAL FUND

Operating Appropriations

City Manager's Office	\$7,770,605
Administrative Services	\$6,556,942
Community Development	\$11,153,778
Community Services	\$29,405,635
Public Safety	\$64,174,979
Public Works	\$23,816,677
Non-Departmental	3,374,313
Total Operating Appropriations	\$146,252,929

Operating Transfers-Out (To)

Educational Partnership Fund	4,000,000
Landscape, Lighting and Park Maint	6,837,990
Total Operating Transfers-Out	\$10,837,990

TOTAL GENERAL FUND	\$157,090,919
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SPECIAL FUNDS

Appropriations	\$212,349,955
Transfers-Out	62,041,650
TOTAL - SPECIAL FUNDS	\$274,391,605

TOTAL - ALL FUNDS	\$431,482,524
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CC RESOLUTION 14-63

Financial Policies

Adopting Resolutions – Budget & Policies

SECTION 2. The Fiscal Year 2014-15 Financial Policies as presented in the 2014-2015 Budget are adopted by the City Council.

SECTION 3. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 10th day of June 2014.


MAYOR OF THE CITY OF IRVINE

ATTEST:


CITY CLERK OF THE CITY OF IRVINE

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF IRVINE)

I, MOLLY MCLAUGHLIN, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Irvine, held on the 10th day of June 2014.

AYES: 5 COUNCILMEMBERS: Agran, Krom, Lalloway, Shea and Choi

NOES: 0 COUNCILMEMBERS: None

ABSENT: 0 COUNCILMEMBERS: None


CITY CLERK OF THE CITY OF IRVINE

CC RESOLUTION 14-63

Financial Policies

Adopting Resolutions – Appropriations Limit

CITY COUNCIL RESOLUTION NO. 14-64

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE, CALIFORNIA, ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2014-15

WHEREAS, California Constitution Article XIII B restricts the appropriations growth rate for cities and other local jurisdictions; and

WHEREAS, Article XIII B, as amended by Proposition 111, requires cities to calculate their annual appropriations limit by the percentage change in 1) City population growth or county population growth; and 2) California per capita personal income or the increase in non-residential assessed valuation due to new construction; and

WHEREAS, documentation used in the determination of the appropriations limit for fiscal year 2014-15 has been available to the public in the Administrative Services Department for fifteen days prior to this meeting as required by Government Code Section 7910; and

WHEREAS, a summary of this computation is provided in Attachment "A", which is incorporated by reference and attached hereto.

NOW, THEREFORE, the City Council of the City of Irvine DOES HEREBY RESOLVE as follows:

SECTION 1., That the Appropriations Limit for Fiscal Year 2014-2015 shall be \$268,624,549, as calculated in Attachment A, and the Appropriations Subject to Limitation in Fiscal Year 2014-2015 shall be \$137,034,143.

SECTION 2., That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 10th day of June 2014.


MAYOR OF THE CITY OF IRVINE

ATTEST:


CITY CLERK OF THE CITY OF IRVINE

Financial Policies

Adopting Resolutions – Appropriations Limit

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF IRVINE)

I, MOLLY MCLAUGHLIN, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing Resolution was duly adopted at a regular meeting of the City Council of the City of Irvine on the 10th day of June 2014.

AYES:	5	COUNCILMEMBERS:	Agran, Krom, Lalloway, Shea and Choi
NOES:	0	COUNCILMEMBERS:	None
ABSENT:	0	COUNCILMEMBERS:	None


CITY CLERK OF THE CITY OF IRVINE

Financial Policies

Adopting Resolutions – Appropriations Limit

ATTACHMENT A

City of Irvine Appropriations Limit Fiscal Year 2014-15

Calculation of Limit:

Appropriations Limit for FY 2013-14		256,176,854
Adjustment Factors		
Economic Factor	0.9998	
Population Factor (City)	<u>1.0488</u>	
Economic Ratio * Population Ratio		<u>1.0486</u>
Appropriations Limit for FY 2014-15		<u>\$ 268,624,549</u>

Financial Policies

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General Information and Irvine Profile

City of Irvine

The City of Irvine is located 40 miles southeast of Los Angeles and six miles from the ocean in Orange County, California. Incorporated as a Charter City in 1971 with a City Council-City Manager form of government, the first City Council revised the master plan developed by world-famous architect William Pereira for the landowner, the Irvine Company; the Irvine General Plan is the basis for all development in the City.

As one of the nation's largest master-planned communities, the City of Irvine will increase from its current size of 66 square miles to 74 square miles at build-out, and is the largest city in Orange County (in square miles). Over the last 40 years, Irvine has strategically grown into one of the safest cities in the country, promoting environmental stewardship; state-of-the-art transportation programs and systems; an enterprising business environment; stellar educational institutions; and a high quality of life.



The City contracts for fire and medical services with the Orange County Fire Authority (a joint-powers organization), and has three independent districts: library, education and utility services. The Irvine Ranch Water District provides water and sewer service.

Services provided by the City include animal control; building and safety regulation and inspection; general administrative services; planning and zoning; police; public facility and capital improvement construction; recreation and cultural programs; open space administration; street lighting; street maintenance; landscape maintenance; and transportation management.

History

Archeological research establishes prehistoric man in the Irvine area at least 12,000 years ago, possibly even 18,000 years ago. Scattered evidence of early campsites and rock shelters can be seen in the undeveloped parts of the City.

Gabrielino Indians moved into the Irvine area 2,000 years ago, establishing dozens of villages. One village was located near the present San Joaquin marsh and another near the San Joaquin golf course. The Gabrielinos enjoyed an abundant food supply of shellfish, waterfowl and land animals. They lived in round, woven huts and were excellent basket weavers and makers of seashell and stone jewelry.



Gabrielino Indians were the original inhabitants of what is now Orange County.

Photograph courtesy of
The Irvine Historical Society

General Information and Irvine Profile

Gaspar de Portola, a Spanish explorer, entered the San Joaquin Valley in 1769, abruptly ending the tranquil life of the Gabrielinos. With the Spanish came forts, missions and herds of cattle. The King of Spain began to parcel out lands for missions and for a few large, private land grants. In 1831, after gaining independence from Spain, the Mexican government secularized the missions, assumed control of land holdings and began distributing ranchos to Mexican citizens who applied for grants.

In 1846, the Mexican army was defeated in the final battle of the Mexican-American War. The Treaty of Guadalupe was signed and California was annexed to the United States. The Congressional Act of 1851 forced landholders to reapply to the Board of Land Commissioners to get valid title to their ranchos. In 1868, outside investor Abel Stearns was successful in his suit to dissolve the rancho and divide the property among the claimants, four of whom were prosperous sheep ranchers: Benjamin and Thomas Flint, Llewellyn Bixby and James Irvine.



**Fly past parade at the El Toro airbase
Circa 1943**

Photograph courtesy of
The Flying Leatherneck Aviation Museum

The Irvine, Flint and Bixby ranches were devoted to sheep grazing, although in the 1870's tenant farming was permitted. During World War I, agriculture had intensified, and by 1918, some 60,000 acres of lima beans were grown on the Irvine Ranch. During World War II, two Marine Corps air facilities were built on land sold to the government by the Irvine Company.

In 1959, the University of California asked the Irvine Company for 1,000 acres for a new campus. The Irvine Company agreed, and the state accepted the land and purchased an additional 500 acres. The University's consulting architect, William Pereira, and Irvine Company planners drew up master plans for a city of 50,000 people surrounding the university. The area would include industrial zones, residential and recreational areas, commercial centers and greenbelts. The Irvine Industrial Complex West (now known as the Irvine Business Complex) opened and the villages of Turtle Rock, University Park, Culverdale, the Ranch, and Walnut were completed by 1970.

On December 28, 1971, the residents of these communities voted to incorporate a substantially larger city than that envisioned by the original Pereira plan in order to control the future of the area and protect its tax base. By January 1999, the City of Irvine had a population of 134,000 and a total area of 43 square miles.

Quick Facts

Date of Incorporation	December 28, 1971
Form of Government	Charter Law, City Council-City Manager
Incorporated Area	66 square miles
Sphere of Influence Area	74 square miles

General Information and Irvine Profile

Circulation System		1,922 lane miles
Median Household Income¹		\$92,663
Housing	Dwelling Units ²	85,582
	Median Value ³	\$622,500
	Median Gross Rent ¹	\$1,832
Assessed Valuation⁴	Total Assessed Value:	\$51,002,248,297
	Secured:	\$47,393,124,046
	Unsecured:	\$3,609,124,251

Top 25 Sales Tax Producers⁵

Apple Computer	Kia of Irvine
Arbonne	Lew Webbs Irvine Toyota
Carmax	Living Spaces
Chevrolet of Irvine	Nordstrom
Chevron	Pc Mall
Costco	Target
E Plus Technology	Tillys
Edward Lifesciences	Trace3
Financial Services Vehicle Trust	Tuttle Click Dodge Chrysler Jeep
Fladeboe Honda	Tuttle Click Ford/Lincoln/Mercury
IPC USA	Victor Medical
Irvine BMW	Walmart
Irvine Service Station	

Top 25 producers account for 33% of Irvine sales tax

¹ U.S. Census Bureau, 2008-2012 American Community Survey

² City of Irvine Land Use Database (excludes institutional housing)

³ DataQuick: Home Sales recorded in calendar year 2013 (single family, condominiums and new homes)

⁴ Orange County Auditor - Controller

⁵ HdL Companies, the City's sales tax consultant (3Q 2013)

General Information and Irvine Profile

Principal Property Tax Payers⁶

% Total Taxable Assessed Value	
Irvine Company	11.25%
Irvine Apartment Communities	1.44
Heritage Fields El Toro	1.19
Allergan	0.90
B Braun Medical	0.71
IAC Apartment Development	0.55
John Hancock Life Insurance	0.55
LBA IV-PPI	0.52
Broadcom	0.41
Lakeshore Properties	0.37
Total	17.90%

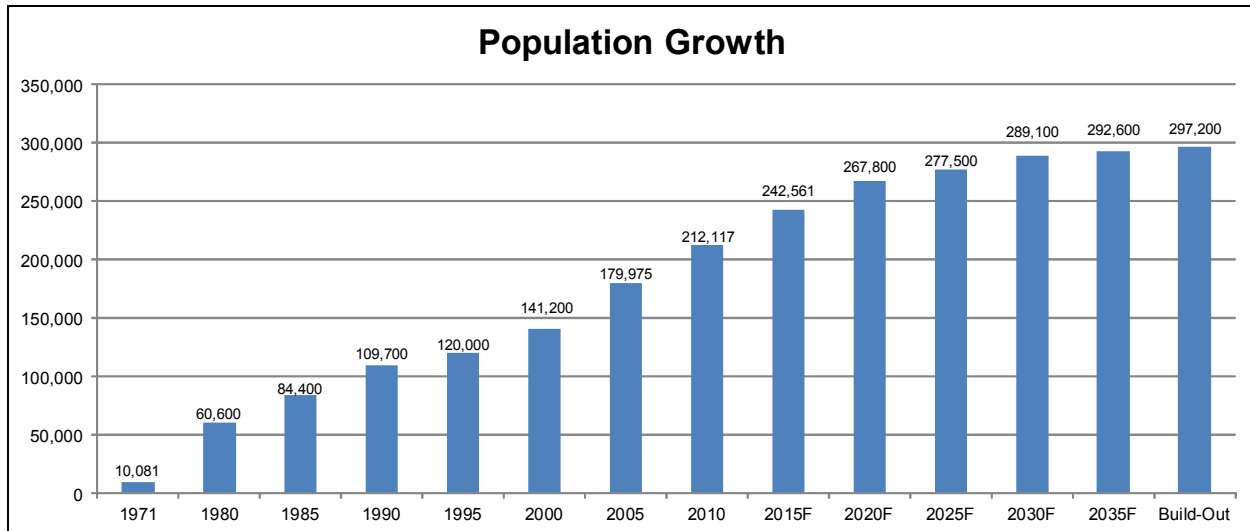
Demographics

Irvine's strength is its people. The City is the success it is today because of the estimated 242,000 hard-working and community minded citizens who have chosen Irvine as their home (as of January 1, 2014, according to the California Department of Finance). Irvine's population has grown significantly over the past 40 years, with population increases averaging 20% per year between 1970 and 1980. Between 1980 and 1990, the average increase dropped to 8% per year; and since 1990, the annual increase has averaged 4% per year. Because Irvine is a relatively new City and started with a young population base, only 12.7% of Irvine's population was in the over-55 category in 1990. By the year 2020, however, 28% of the City's population is expected to be over 55.

As Irvine has grown, so has our diversity – helping enhance the City's economic growth as increasing globalization, international trade and fast-growing emerging economies provide important business opportunities overseas. Today, Irvine is recognized as one of the most ethnically diverse and fully integrated cities in the country.

⁶ HdL Companies, the City's property tax consultant (2013/14)

General Information and Irvine Profile



Median Age¹		34
Registered Voters⁷		104,251
Ethnicity¹	White (Not Hispanic or Latino)	45.7%
	Asian	38.2%
	Hispanic	9.8%
	African American	1.7%
	Other	4.6%

Education

Irvine is fortunate to have outstanding educational facilities. The Irvine Unified School District (IUSD) has nationally recognized schools; student performance well above state and national comparisons; and comprehensive programs in academics, the arts and athletics. The City of Irvine has provided major support for Irvine schools in recent years – including ongoing health, safety and programmatic funding, as well as special grants to improve school health, nutrition, nursing and counseling.

Irvine Valley College is a community college which offers courses for students seeking a degree/certificate or transfer to a four-year university. University of California, Irvine (UCI) and Concordia University are also located in Irvine, offering extensive four-year undergraduate programs. UCI provides graduate level degrees in a variety of areas including medical, business and computer sciences.

Irvine is also home to satellite campuses of Alliant International University; California State University, Fullerton; University of La Verne; Keller Graduate School of Management; Pepperdine University; University of Southern California; and Webster University.

⁷ City of Irvine, City Clerk's Office as of December 2013

General Information and Irvine Profile

Education¹	High School Graduates	97%
	College Graduates	65%

Irvine Unified School District

Enrollment **30,170**

22 elementary schools

6 junior high schools

5 high schools

Colleges

Enrollment

UCI 28,184

Concordia University 3,251

Irvine Valley College 14,936

Industry and Employment

Much of the credit for Irvine's success is attributable to the strength, dynamism and adaptability of the City's business community. Irvine has access to a highly educated, skilled labor force and a fully operational transportation network. Over 10,000 acres in the City are available for business uses. Irvine issued more than 15,000 business licenses ranging from Fortune 500 corporations to on-the-grow companies, as the City continues to emerge as one of the nation's most prestigious business addresses. Within Irvine there are several major commercial/industrial centers: the Irvine Business Complex, University Research Park, Irvine Spectrum and West Irvine.

The 2,700-acre Irvine Business Complex (IBC) is located adjacent to John Wayne Airport. A variety of professional and technical businesses, as well as residential properties, are located in this area. In 2010, the City Council adopted the IBC Vision Plan, a framework to facilitate the transition of IBC to a mixed-use neighborhood.

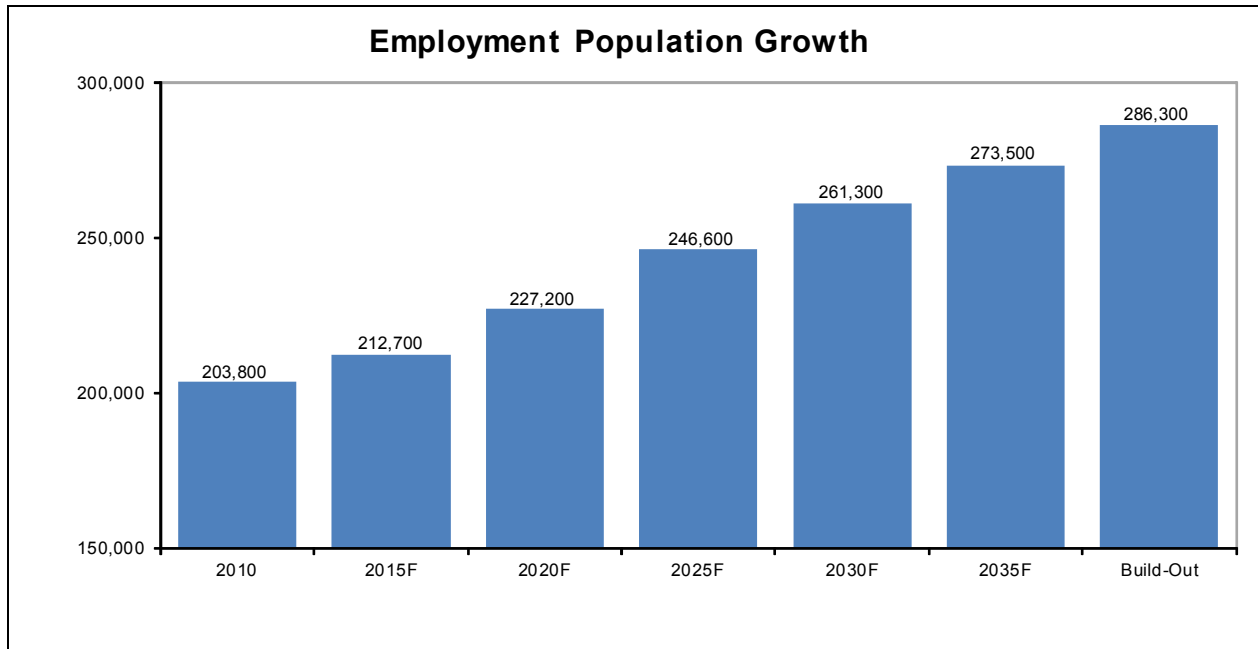
University Research Park is a 183-acre business, research and development office park located next to UCI. The Irvine Company developed University Research Park to promote a mutually beneficial association between innovative businesses and UCI. Some of University Research Park's companies include renowned local, regional and national companies such as America Online, Cisco Systems and Skyworks.



Irvine Business Complex

Irvine Spectrum, home to prestigious high-rises and campus-like environments, is one of California's leaders in its concentration of technology; research and development; and light manufacturing companies. Some of Irvine Spectrum's leading companies include Broadcom, Verizon Wireless, Advanced Sterilization Products, and Meade Instruments.

General Information and Irvine Profile



Employment Base⁸

209,557

Top Employers⁹

Company

Employees

University of California, Irvine	21,800
Irvine Unified School District	2,839
Blizzard Entertainment Inc.	2,804
Broadcom	2,604
Edwards Lifesciences	2,575
Verizon Wireless	2,335
Kaiser Permanente Hospital	2,316
Parker Hannifin	1,950
Allergan	1,922
Western Digital Technologies	1,758
St. Johns Knits	938

Recreation and Open Space

Since its incorporation, one of Irvine's top priorities has been the preservation of open space and the provision of abundant parks, recreation and public places. The City's vision strives to balance community development with the preservation of the natural environment. To this end, Irvine has preserved more than 16,000 acres of total land area through various efforts, including the City's current inventory of 39 neighborhood public parks and 19 community public parks. More than one-third of the entire City has been or will eventually be preserved parks, trails and

⁸ CA EDD & 2008-2012 American Community Survey (includes payroll jobs & self-employed individuals)

⁹ City of Irvine Comprehensive Annual Financial Report Year Ended June 30, 2013

General Information and Irvine Profile

natural wild lands, protecting some of the most important and stunning chaparral landscapes in California.

In addition to its vast open space, the City of Irvine has three public golf courses, one 18-hole natural grass putting course, one golf practice center, one tennis club, and numerous public and private tennis courts. The City owns and manages over 558 acres of public park lands, over 54 miles of off-street trails, more than 5,600 acres of protected open space with recreational trails for pedestrians, mountain bikers and equestrians, and various public facilities including the Great Park, Irvine Fine Arts Center, William Woollett Jr. Aquatics Center and two senior centers.

Additionally, the Verizon Wireless Amphitheater is a 15,500-seat outdoor venue that is home to the Pacific Symphony Orchestra and other shows and festivals during the summer. The Irvine Spectrum Center is one of Southern California's most popular shopping and dining destinations, visited by 13 million people each year and featuring more than 130 stores, restaurants and entertainment venues.



Heritage Community Park

Parks and Landscape Areas

Community Parks	19
Neighborhood Parks/Vista Points	39
Trees	71,035
Athletic Infields	48
Sports Fields (acres)	155
Streetscape (acres)	872

Glossary

Acronyms

AD	Assessment District
ADA	Americans with Disabilities Act
ADT	Average Daily Trips
AHFP	Arterial Highway Financing Program
AMP	Asset Management Plan
AQMD	Air Quality Management District
AQMP	Air Quality Management Plan
BOE	Board of Equalization
BID	Business (Hotel) Improvement District
CAFR	Comprehensive Annual Financial Report
CBO	Chief Building Official
CC	City Council
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CERT	Community Emergency Response Training
CFD	Community Facilities District
CIP	Capital Improvement Program
CMP	Congestion Management Plan
CNG	Compressed Natural Gas
COPS	Community Oriented Policing Services
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers

Glossary

Acronyms

CUP	Conditional Use Permit
DARE	Drug Abuse Resistance Program
DOF	California Department of Finance
E/FTC	Eastern/Foothill Transportation Corridor
EECBG	Energy Efficiency and Conservation Block Grant
EEMP	Environmental Enhancement and Mitigation Program
EIR	Environmental Impact Report
EPT	Extended Part-Time
ETC	Eastern Transportation Corridor
FHCOC	Fair Housing Council of Orange County
FTE	Full-Time Equivalent
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GMA	Growth Management Area
GMP	Growth Management Program
GPA	General Plan Amendment
GSP	Gross State Product
HID	Hotel Improvement District
HRIS	Human Resources Information System
HSIP	Highway Safety Improvement Program

Glossary

Acronyms

HUD	U.S. Department of Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
IADHS	Irvine Adult Day Health Services
IBC	Irvine Business Complex
IBTOC	Irvine Barclay Theatre Operating Company
ICCP	Irvine Child Care Project
ICDCOC	Irvine Child Development Center Operations Corporation
IFAC	Irvine Fine Arts Center
IFAS	Integrated Financial Accounting System
IRC	Irvine Ranch Conservancy
IRWD	Irvine Ranch Water District
ITA	Irvine Transportation Authority
ITAM	Irvine Transportation Analysis Model
ITC	Irvine Transportation Center
ITRAC	Irvine Traffic Research and Control Center
IUSD	Irvine Unified School District
IVC	Irvine Valley College
LAEDC	Los Angeles Economic Development Corporation
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LED	Light Emitting Diode
LLEBG	Local Law Enforcement Block Grant

Glossary

Acronyms

LLPM	Landscape, Lighting and Park Maintenance
LSC	Lakeview Senior Center
M2	Measure M Local Turnback
M2-ACE	Measure M (M2) – Arterial Capacity Enhancements
M2-TSSP	Measure M (M2) – Traffic Signal Synchronization Program
M2-ICE	Intersection Capacity Enhancement
M-GMA	Measure M Growth Management Area
MCAS	Marine Corps Air Station
MOU	Memorandum of Understanding
MSRC	Mobile Source Air Pollution Reduction Review Committee
(N)	Identifies a Budgeted Staff Position as New
NITM	North Irvine Transportation Mitigation
NPDES	National Pollutant Discharge Elimination System
OCADA	Orange County Automobile Dealers Association
OCFA	Orange County Fire Authority
OCGP	Orange Country Great Park
OCGPC	Orange County Great Park Corporation
OCIP	Orange County Investment Pool
OCTA	Orange County Transportation Authority
OCTAM	Orange County Transportation Analysis Model
OCUTT	Orange County Unified Transportation Trust
PERS	Public Employees' Retirement System

Glossary

Acronyms

PMS	Pavement Management System
POST	Peace Officer Standards Training
PQI	Pavement Quality Index
PT	Part-Time
PUC	Public Utilities Commission
RDA	Redevelopment Agency
ROW	Right of Way
RPT	Regular Part-Time
RSTP	Regional Surface Transportation Program
SBP	Strategic Business Plan
SCAG	Southern California Association of Governments
SCRRA	Southern California Regional Rail Authority
SDC	Systems Development Charge
SJHTC	San Joaquin Hills Transportation Corridor
SLTPP	State Local Transportation Partnership Program
STP	Strategic Technology Plan
TCA	Transportation Corridor Agencies
TEA	Tax Equity Allocation
TMA	Transportation Management Association
TMP	Transportation Management Plan
TOT	Transient Occupancy Tax
TRIPS	Transportation Service for Irvine Seniors and Residents with Disabilities

Glossary

Acronyms

TRO	Trip Reduction Ordinance
TUSD	Tustin Unified School District
UASI	Urban Area Security Initiative
UCI	University of California, Irvine
UCLA	University of California, Los Angeles
UUT	Utility Users Tax
(V)	Identifies a Budgeted Staff Position as Vacant
VLF	Vehicle License Fee
VoIP	Voice Over Internet Protocol

Glossary

Terms

Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.
Adjusted Budget	The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.
Air Quality Management District	AQMD – the air pollution control agency for the four-county region including Los Angeles and Orange counties, as well as parts of Riverside and San Bernardino counties (www.aqmd.gov).
Air Quality Management Plan	AQMP – a plan developed by the AQMD that serves as the blueprint for all the future rules necessary to bring the area into compliance with federal and state clean air standards.
Allocation of Funds	Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.
Appropriation	A specific amount of money authorized by the City Council for an approved work program.
Arterial Highway Financing Program	AHFP – a Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.
Assessed Property	The value set upon real estate or other property by the County Tax Assessor.
Assessed Valuation	A measure of the taxable value of property located within the City against which the tax rate is applied.
Assessed Valuation (Secured)	That part of the assessment roll containing state assessed property and property the taxes on which are a lien on real property sufficient to secure payment of taxes.
Assessed Valuation (Unsecured)	The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.
Assessment District	AD – a separate unit of government that manages specific resources within defined boundaries. Through self-financing, it can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services.
Balanced Budget	A budget in which planned expenditures do not exceed planned revenues.
Bond Refinancing	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Glossary

Terms

Bonds	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
Budget Surplus	The difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses (as opposed to year-end balance, which may be used only for one-time expenses).
California Environmental Quality Act	CEQA – a state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible (ceres.ca.gov/ceqa).
California Transportation Commission	CTC – the agency responsible for programming and allocating funds for the construction of highway, passenger rail and transit improvements throughout California (www.catc.ca.gov)
Capital Equipment	Equipment (fixed assets) with an initial individual cost of \$5,000 or more and an expected useful life greater than two years, such as automobiles, microcomputers and furniture.
Capital Expenditure	Expenditure for tangible property with an initial individual cost of \$5,000 or more and an expected useful life greater than two years per item.
Capital Improvement Program Budget	CIP Budget – a multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities with an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.
City Council	CC – comprised of the Mayor and four City Councilmembers who are elected at large by registered voters of the City. Councilmembers each serve a four-year term and the mayor serves a two-year term. The City of Irvine has a two-term limit for elected officials. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.
Community Development Block Grant	CDBG – provides eligible metropolitan cities and urban counties with annual direct grants to revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons.
Community Facilities District	CFD – a special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.
Community Oriented Policing Services	COPS – a grant program that provides partial funding of salaries for several front line law enforcement positions.

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Terms

Comprehensive Annual Financial Report	CAFR – the summarization of the City's financial activity for the previous fiscal year which also includes a summarization of significant milestones that were accomplished during the year by department, fiscal policies, and statistical information. The CAFR is prepared by December of each year.
Conditional Use Permit	CUP – allows a city or county to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district, through a public hearing process.
Congestion Management Plan	CMP – defines a network of state highways and arterials, level of service standards and related procedures.
Consumer Price Index	CPI – a statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.
Contingency Reserve	The City has established a policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve.
Cost Allocated	A method used to charge General Fund costs budgeted in one department to another department or another fund.
Debt Service	The payment of principal and interest on borrowed funds such as bonds.
Department, (Function) Division, Section	Organizational units within the Operations Budget that group resources together to provide related types of services.
Discretionary Funding Opportunities	Pertains to funds, grants or other resources that are not restricted as to use.
Drug Abuse Resistance Program	DARE – a police officer-led series of classroom lessons that teaches children from kindergarten through 12 th grade how to resist peer pressure and live productive drug- and violence-free lives (www.dare.com).
Eastern/Foothill Transportation Corridor	E/FTC – a network of toll roads extending from Anaheim Hills south to Coto de Caza.
Encumbrance	An amount of money committed for the payment of goods and services not yet received or paid for.
Environmental Enhancement and Mitigation Program	EEMP – a state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.

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Terms

Environmental Impact Report	EIR – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.
Expenditure	The actual payment for goods and services.
Fair Housing Council of Orange County	FHCOC – a private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal fair housing laws (www.fairhousingoc.org).
Fees	A general term used for any charge levied by government for providing a service or permitting an activity.
Fiscal Year	Any period of 12 consecutive months designated as the budget year. Irvine's budget year begins on July 1 and ends on June 30.
FOR Families Program	A Community Service program designed to strengthen families by providing support to individuals and families experiencing stress through short-term support; peer advisement and referral services; self-help groups; and information related to parenting, stress reduction, substance abuse and money management.
Fringe Benefits	These include retirement/pension; health, life, and disability insurance; workers' compensation; and vacation, administrative, medical and special leave of absence time.
Full-Time Equivalent	FTE – refers to part-time hours converted to one full-time equivalent position, which equals 40 hours per week, 52 weeks per year.
Fund	A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.
Fund Balance	Within a specific fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).
Gas Tax	State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.
General Fund	The primary operating fund of the City (as opposed to all other City funds, which are designated as "Special Funds").

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Terms

General Plan	A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.
Geographical Information System	GIS – a computer system capable of assembling, storing, manipulating and displaying geographically referenced information.
Goal	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
Government Finance Officers Association	GFOA - professional association of state/provincial and local finance officers in the United States and Canada (www.gfoa.org).
Governmental Accounting Standards Board	GASB – organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities (www.gasb.org).
Grants	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.
Gross Domestic Product (Real)	GDP – the total of the goods and services produced by labor and property located in the United States.
Gross State Product	GSP – the total of the goods and services produced by labor and property located in the State of California.
Growth Management Area	GMA – inter-jurisdictional planning regions within Orange County.
Growth Management Program	GMP – a Measure M funded program intended to address the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
HOME Program	Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately owned dwellings.
Hotel Improvement District	HID – an additional 2% hotel tax, on top of the City's 8% base Transient Occupancy Tax (TOT) is collected for the Business (Hotel) Improvement District, with 1.5% designated for the Irvine Chamber of Commerce and 0.5% used for City sponsored cultural events.
Hotel Tax	Also known as the Transient Occupancy Tax (TOT) or bed tax – an 8% tax added to the cost of renting a hotel room within the City.

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Terms

Infrastructure	Includes the City's street, bridge, traffic signal, landscaping, and trail networks. To be capitalized as part of the City's infrastructure network, a related component must have an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.
Inputs	Resources (e.g. dollars, staff and other assets) required to accomplish a job or provide a service.
Integrated Financial Accounting System	IFAS – Irvine's computerized accounting system used to coordinate the City's purchasing and general accounting procedures.
Inter-Fund Transfers	Payments from one fund to another fund, primarily for work or services provided.
Irvine Adult Day Health Services	IADHS – offers day-care programs to frail elderly and disabled adults over 50 who reside in Irvine, Newport Beach, Tustin, Corona Del Mar and surrounding areas (www.irvineadhs.org).
Irvine Barclay Theatre Operating Company	IBTOC – a private not-for-profit performing arts organization (www.thebarclay.org).
Irvine Company	A privately held company best known for its comprehensive focus on quality of life in the balanced, sustainable communities it has planned and developed on the Irvine Ranch in Orange County, California (www.irvinecompany.com).
Irvine Child Care Project	ICCP – a Joint Powers Authority between the City of Irvine and the Irvine Unified School District. The project promotes quality before and after school child care by providing financial assistance to children from low-income working families through community-based, non-profit organizations located on elementary school sites for children of families who live and/or work in Irvine.
Irvine Child Development Center Operations Corporation	ICDCOC – a company contracted by the City to operate and provide child care services at the City-owned Child Development Center at the Civic Center (www.icdcoc.com).
Irvine Fine Arts Center	IFAC – a City-operated arts facility located at Heritage Park offering classes, exhibitions and visual arts programming, as well as specialized studios for painting, ceramics, photography, jewelry, and culinary arts.
Irvine Ranch Water District	IRWD – provides domestic water service, sewage collection and water reclamation for the City of Irvine and portions of surrounding communities (www.irwd.com).

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Irvine Traffic Research and Control	ITRAC – manages, operates and maintains the City's master traffic signal system computer to analyze/implement traffic signal timing and coordination parameters.
Irvine Transportation Analysis Model	ITAM – Irvine's computerized analytical tool used by traffic engineers and transportation planners to predict traffic conditions. ITAM is designed to simulate driver behavior by replicating land use, socioeconomic and roadway conditions. The results assist the City in planning needed roadway improvements, coordinating traffic signals, monitoring traffic and evaluating the impacts of new development.
Irvine Transportation Authority	ITA – a decision-making body that can be activated to address current transportation issues within the City.
Irvine Transportation Center	ITC – a regional multi-modal transportation center served by Amtrak and Metrolink trains and Orange County Transportation Authority buses.
Irvine Unified School District	IUSD – a local school district comprised of 22 elementary schools, five middle schools, four comprehensive high schools, and one continuation high school (www.iusd.org).
Irvine Valley College	IVC – a two-year public community college located in Irvine (www.ivc.edu).
Landscape, Lighting, and Park Maintenance	LLPM – an assessment district to provide funds for park and parkway landscaping, lighting and park maintenance. The budget is detailed in Fund 119.
Lease-Purchase Agreement	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
Level of Effort	Generally used to identify the number of staff providing a particular service.
Level of Services	Generally used to define the existing or current services, programs and facilities provided by government.
Levy	To impose taxes, special assessments or service charges for the support of governmental activities.
Local Agency Formation Commission	LAFCO – reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies (www.oclafco.org).

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Terms

Local Agency Investment Fund	LAIF – a voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
Long-Term Debt	Debt with a maturity of more than one year after issuance.
Major Fund	A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out. Please see the “Major Funds – Summary by Budget Category” tables presented in the Budget Summary chapter.
Measure M	County-wide sales tax measure used to fund a variety of transportation-related projects.
Measure M - Growth Management Area	M-GMA – a county grant program that provides funding for projects that benefit the greatest number of jurisdictions within a designated growth management area (GMA) in Orange County. The primary objective of this program is to address current traffic deficiencies and the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
Measure M – Turnback	The non-competitive portion of the sales tax revenue generated through Measure M that is “turned back” to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.
Memorandum of Understanding	MOU – an agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
Modified Accrual Basis of Accounting	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
National Pollutant Discharge Elimination System	NPDES – a permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
Objective	Describes an outcome to be accomplished in specific, well-defined and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.

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Terms

Operating Budget	A budget for General Fund department service delivery expenditures such as salaries, utilities and supplies. The day-to-day costs of delivering City services.
Orange County Fire Authority	OCFA – an agency that provides fire prevention/suppression and emergency services to 22 cities and all the unincorporated areas in Orange County (www.ocfa.org).
Orange County Investment Pool	OCIP – a pooling of cash by the county, local agencies and school districts for investment purposes run by the Orange County Treasurer.
Orange County Transportation Authority	OCTA – a regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County (www.octa.net).
Ordinances	A formal legislative enactment by the governing board (i.e. City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.
Outputs	The general results expected from programs and functions.
Part I Crimes	The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.
Part II Crimes	All other criminal offenses not defined as Part I crimes.
Pavement Management System	PMS – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.
Pavement Quality Index	PQI – a scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.
Performance Budget	A budget wherein expenditures are tied to the measurable performance of activities and work programs.
Performance Measurements	Statistical measures that are collected to show the impact of dollars spent on City services.
Personnel Expenses	Salaries and fringe benefits, such as pensions and insurance, for full-time and part-time employees of the City.
Priority E Calls	Refers to the most serious calls for emergency response for serious emergencies, in-progress calls and potentially life-threatening incidents that require a Code 3 (use of lights and siren) response.

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Terms

Priority I Calls	Refers to calls for emergency response for serious emergencies, in-progress calls and potentially life-threatening incidents that do not require a Code 3 (use of lights and siren) response.
Program	Represents major areas or support functions that can be defined as a service provided to citizens, other departments or other agencies.
Program Budget	A budget wherein expenditures are displayed primarily on programs of work and secondarily by the character and object class of the expenditure.
Property Tax	A tax levied on the assessed value of real property; also known as ad valorem tax. In California, this tax is limited to 1% with the exception of pre-Proposition 13 approved bond debt service.
Proposition 13	On June 6, 1978, the California electorate approved Proposition 13, the "People's Initiative to Limit Property Taxation," which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property.
Proposition 218	On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIIC and XIID to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.
Public Employees' Retirement System	PERS – provides retirement and health benefit services to members from the state, school districts and local public agencies (www.calpers.ca.gov).
Ralph M. Brown Act	The Brown Act is a California law that insures the public can attend and participate in meetings of local government.
Redevelopment Agency	RDA – formerly charged with the oversight for the redevelopment process for the City of Irvine. In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court. As a result, all redevelopment agencies in California were dissolved effective February 1, 2012.
Regional Surface Transportation Program	RSTP – a federal and state funded grant program used for projects located on highway systems (classified higher than local roads or rural minor collectors), bridges on any public highway, and transit systems.
Resolution	A special or temporary order of a legislative body (e.g. City Council or Planning Commission) requiring less formality than an ordinance.
Resources	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.

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Terms

Revenue	Annual income received by the City.
Right of Way	ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.
San Joaquin Hills Transportation Corridor	SJHTC – a toll road extending from Costa Mesa south to Laguna Niguel.
Service Center	Used for budgetary reporting, an organizational unit that provides a distinct and unique service. Various sections within a department that provide substantially similar services may be combined into one service center – for instance, the City Clerk’s Office and City Clerk Records are combined into one service center.
Southern California Association of Governments	SCAG – the Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management and air quality (www.scag.ca.gov).
Special Funds	The City’s accounts are broken into distinct funds, each earmarked for a different purpose, with the principle and interest of the funds tracked separately. The City’s main operating fund is its General Fund, while all other City funds are designated as Special Funds.
Strategic Business Plan	SBP – a five-year planning “blueprint,” updated annually, that evaluates the City’s financial capability to achieve its goals; helps set priorities for City operations and the annual budget; and guides the City’s capital improvement and rehabilitation program (www.cityofirvine.org/sbp).
Strategic Technology Plan	STP – a plan that defines the City’s strategic goals for technology and defines the steps and costs to implement the new technology system over a five-year period.
Systems Development Charge	SDC – fees that are collected when expansion, new development or an intensification of use occurs on property served by City infrastructure. The fees are used to fund the non-assessable portion of the construction of infrastructure (wastewater, storm water, transportation and park facilities) needed to support growth in the community and to recoup a portion of the community’s investment in the infrastructure already in place.
Traffic Enforcement Index	The number of moving citations divided by the number of injury accidents.

Glossary

Terms

Transfers-In/Out	A transfer of resources between different City funds (see glossary definition of “Fund”). A transfer of cash from the City’s General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.
Transient Occupancy Tax	TOT – an 8% tax added to the cost of renting a hotel room within the City. Also known as the Hotel Tax.
Transportation Corridor Agencies	TCA – formed in 1986 to plan, finance, construct and operate Orange County’s public toll road system (www.thetollroads.com).
Transportation Management Association	TMA – an association comprised of employers and property owners that promotes the use of alternative forms of commuting to the single occupant vehicle. Traffic congestion relief and air quality benefits are the primary goals of TMA.
Transportation Management Plan	TMP – a plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion.
Transportation Subventions	Funds from outside sources used to construct transportation improvements that must be used for specific projects.
Trip Reduction Ordinance	TRO – an ordinance that requires employers with 50 or more employees and/or driving aged students reporting to one site at least three days a week, six months per year to participate in the program.
TRIPS	A transit service for Irvine seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.
Unencumbered Appropriation	That portion of an allocation not yet expended or committed to a specific purpose.
Unexpended Appropriation	That portion of an allocation not yet actually paid.
University of California, Irvine	UCI – a traditional four-year and graduate level research university that offers courses of study in a variety of subject areas (www.uci.edu).
Voice Over Internet Protocol	VoIP – used to manage the delivery of voice information over the Internet.
Year-End Surplus	Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases (not for on-going programs or services).