

CITY OF IRVINE, CALIFORNIA

2016-17 BUDGET



PROPOSED

IRVINE CITY OFFICIALS



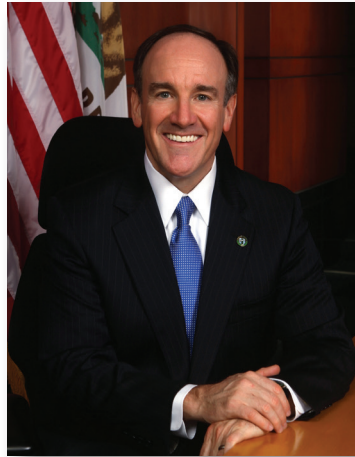
STEVEN S. CHOI, PH.D.
Mayor



LYNN SCHOTT
Mayor Pro Tem



BETH KROM
Councilmember



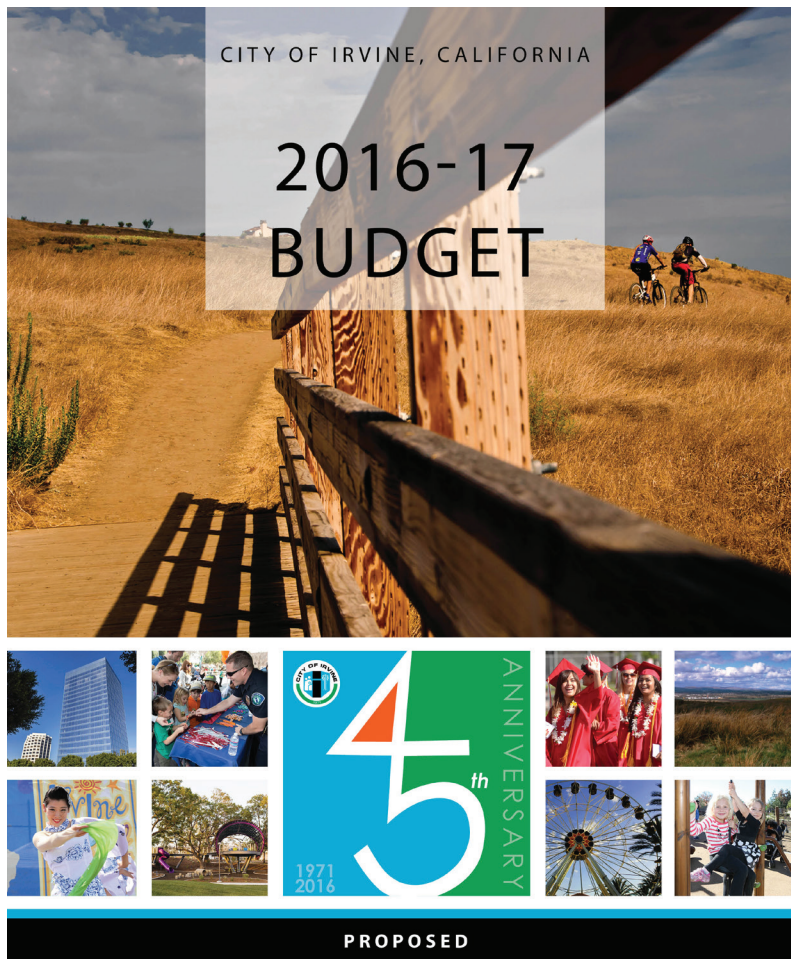
JEFFREY LALLOWAY
Councilmember



CHRISTINA SHEA
Councilwoman

City Manager • Sean Joyce

Assistant City Manager	Sharon Landers
Assistant City Manager, Orange County Great Park	Eric Tolles
City Attorney.....	Jeff Melching
City Clerk	Molly McLaughlin
Director of Administrative Services.....	Grace Leung
Director of Community Development	Susan Emery
Director of Community Services	Laurie Hoffman
Director of Public Affairs & Communications.....	Craig Reem
Director of Public Safety.....	Mike Hamel
Director of Public Works.....	Manuel Gomez



About the cover.....

In 2016, Irvine marks its 45th anniversary. Since its incorporation in 1971, Irvine has become a nationally recognized city, with a population of 255,443 that spans 66 square miles and is recognized as one of America's safest and most successful master-planned urban communities. Top-rated educational institutions, an enterprising business atmosphere, sound environmental stewardship, and respect for diversity all contribute to Irvine's enviable quality of life. A family-friendly city, Irvine features more than 16,000 acres of parks, sports fields and dedicated open space and is the home of the Orange County Great Park.

As we look toward the future with optimism and confidence, City priorities remain clear: ensure fiscal viability while striving to maintain a well-maintained and safe City; engender economic prosperity, a thriving business environment and a desirable community; and deliver cost-effective and responsive services for our residents.

The photos on this year's budget cover, from left to right, top to bottom, highlight the following features across our City:

- Bommer Canyon
- 200 Spectrum Center
- Irvine Police Department Open House
- Woodbridge High School
- Irvine Skyline
- Irvine Global Village Festival
- Beacon Park
- Irvine Spectrum Ferris Wheel
- Adventure Playground

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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 user's guide is designed to assist readers in understanding the information provided in the Fiscal Year (FY) 2016-17 Budget, as well as how the document is organized. The FY 2016-17 Budget document includes 18 chapters and a glossary. The explanations below provide additional details for each of the sections.

Introduction

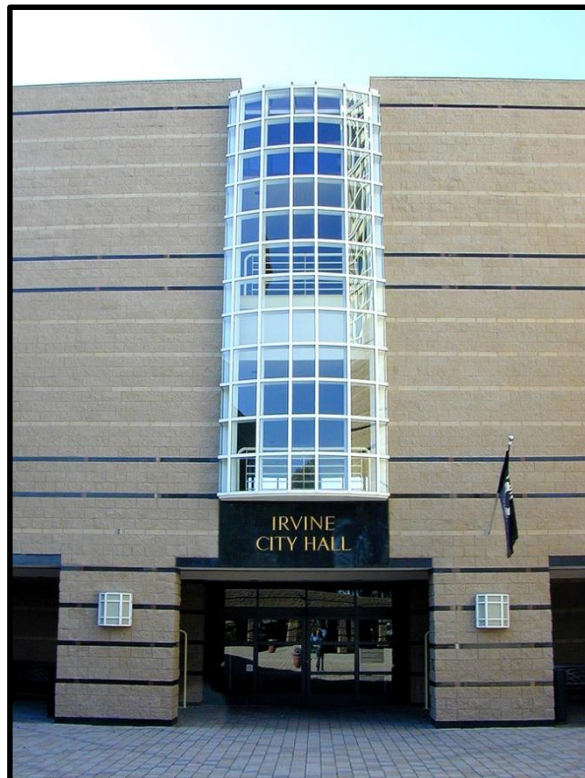
Provides a description of the budget development process, citywide organization chart, key contacts throughout the City (including elected and appointed officials), and budget awards (Government Finance Officers Association Distinguished Budget Presentation Award and California Society of Municipal Finance 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 2016-17.

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	Non-Departmental
Community Services	

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 2016-17 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 2016-17 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 20 percent of the originally adopted operations budget, with the goal of increasing reserves to 25 percent over a three-year period;
- Utilize encumbrances of appropriations as a budgetary control technique;
- Adopt budgets by City resolution; and
- 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.

Introduction

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

Introduction

(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 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.

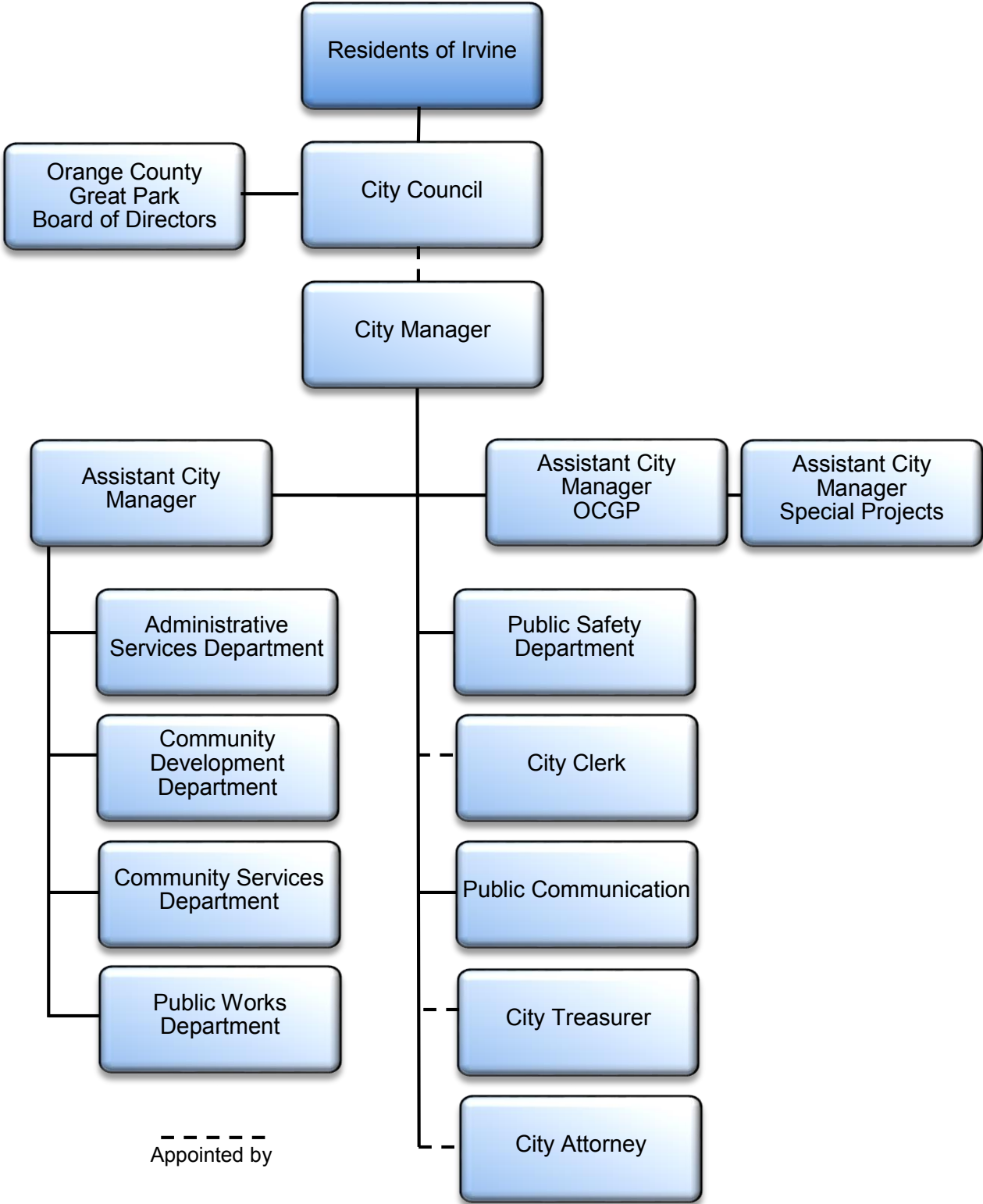
A carefully designed system of internal accounting controls is in operation at all times. These controls are designed to provide reasonable, but not absolute, assurances that safeguard assets against loss from unauthorized use or disposition and to ensure the reliability of financial records used in 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.

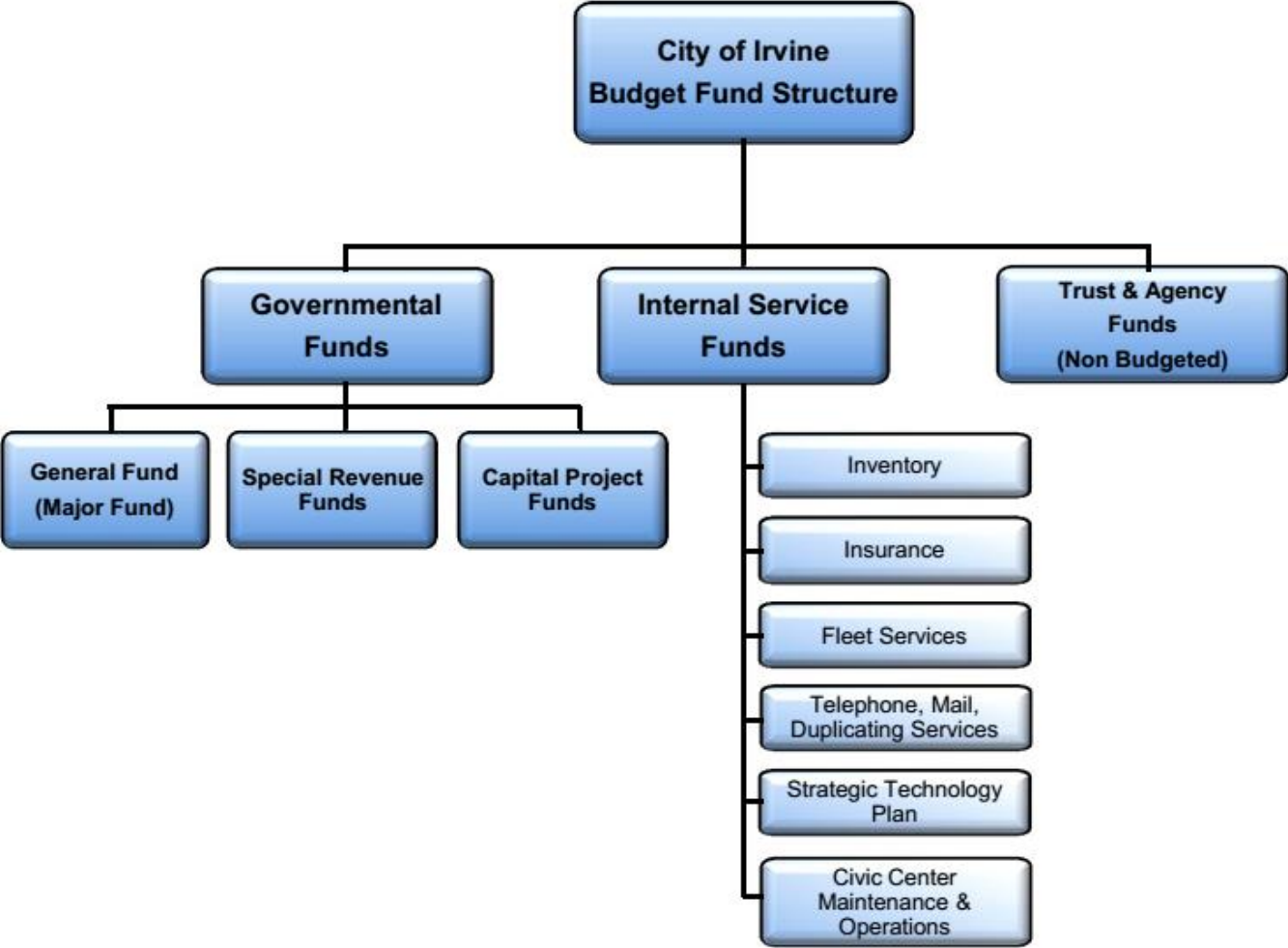
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City of Irvine Organizational Chart



Introduction

Budget Fund Structure



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

Michael Carroll	Chair
Kevin Trussell	Vice-Chair
Melissa Fox	Commissioner
Scott Schultz	Commissioner
Jim Shute	Commissioner

Finance Commission

Don Dressler	Chair
Allan Bartlett	Vice-Chair
Esther Koh	Commissioner
Karle Montgomery	Commissioner
David Reyno	Commissioner

Planning Commission

Anthony Kuo	Chair
Greg Smith	Vice-Chair
Patty Bartlett	Commissioner
John Duong	Commissioner
Mary Ann Gaido	Commissioner

Senior Citizens Council

PK Wong	Chair
Greta Jacobs	Vice-Chair
Stan Jones	Council Member
Kathy Lee	Council Member
Donald Perdue	Council Member
Sima Ranjbar	Council Member
Betty Jo Woollett	Council Member

Introduction

GFOA Distinguished Budget Presentation Award – FY 2015-16:



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 2015-16 beginning July 1, 2015. 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 2015-16:



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 2015-16 beginning July 1, 2015. 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.

Introduction

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City Manager's Budget Message

TO: CITY COUNCIL
FROM: SEAN JOYCE, CITY MANAGER

I am proud to present to you the City of Irvine's Proposed Budget for Fiscal Year (FY) 2016-17. This budget implements the City Council's priorities and strategic goals, provides a financial plan that continues the delivery of first-rate services to the community, and is responsive to the needs of our residents. The core values of innovation, integrity, professionalism, flexibility, and responsiveness guide our allocation of resources to meet the demands of a growing city. Through City Council's forward-thinking leadership, we have tackled recent challenges successfully, and continue to maintain a strong fiscal position and reputation for excellence.

With the City's origins as a master planned community, our well documented success is by design. Advanced planning, analysis of trends, and anticipating the needs and interests of our growing and changing population have provided the foundation for a premier city. Irvine continues to be the safest city of its size in the nation and has been ranked #1 for best places to live in California. This said, we are not a city that is satisfied with prior year accomplishments, and so we continuously strive to do what we do better. The operating budget for FY 2016-17 reflects the City's unwavering commitment to providing excellent service to a growing city. To that end, this budget includes additional full-time staff in key service areas such as public safety, recreational services and traffic management where the increasing population has a direct impact on service levels.

The Orange County Great Park continues to be an active park offering a wide range of recreational, cultural, educational, and entertainment amenities and programs. The next phases of the Park are being developed as part of the 688-acre Great Park Improvement Plan that is part of the agreement approved by the City Council in 2013 for Heritage Fields El Toro to construct 688 acres of the Park over a five year period. Consistent with that Plan, the first phase of demolition and site preparation began in FY 2014-15 and continues in FY 2016-17 with the construction of the Upper Bee, Upper Bosque and the first phase of the Sports Park features. Planning for the approximately 260-acre Cultural Terrace district continues into FY 2016-17. The FY 2016-17 Proposed Budget is consistent with the 2014 integration of Great Park functions and staff into City departments. In the upcoming year, the Great Park Board and City Council will be presented operational model alternatives for the Sports Park, including cost estimates, for policy direction.

I am pleased to present a balanced budget that allows us to exceptionally serve the community in the manner it deserves and expects. The Proposed FY 2016-17 Budget is comprised of operating revenues and expenditures of \$189.3 million. The balance in the City's contingency reserve is projected to be \$34.8 million at the end of FY 2016-17, which equates to 18.4 percent of the City's proposed budget. At the end of the year, I will be asking the City Council to consider allocating some of the City's projected \$7.6 million FY 2015-16 fund balance to meet the City Council's 25 percent over three years funding goal.

City Manager's Budget Message

Economic Environment

The economic growth in the area continues to accelerate for another year. In Orange County especially, leading economic indicators such as employment, consumer confidence, housing starts and new hotels remain strong. Home prices have, for the first time, surpassed previous peak levels, and demand, especially in the new home market, is strong. Countywide, hotel occupancy is at an all-time high. The job market is also thriving with unemployment in Irvine at 3 percent, the lowest the City's seen in the last 9 years. If the job market continues to strengthen as predicted, and key fundamentals remain strong, this could also push commercial office space vacancy even lower than the City's current 8.1 percent vacancy, which is down from 10 percent in the prior year.

Revenues in the proposed budget are based on information gleaned from economic data and detailed internal analyses. Sales tax, the City's largest source of revenue, is anticipated to increase by \$3 million, or 6 percent, over the FY 2015-16 estimate, net of a \$4 million one-time spike in FY 2015-16 due to the end of the State's Triple Flip program. Adding to this revenue source is the opening of a 120,000 square-foot specialty shopping center, Los Olivos, located in the Irvine Spectrum village. New construction is evident in the commercial and residential markets and will bolster the City's second largest revenue source, property tax. During the 2015 calendar year, 2,255 new residential units were constructed in Irvine. Property tax revenue is expected to grow by 7.8 percent as the City's assessed valuation, the largest in the County, grows. Hotel tax is the City's third largest revenue source and is anticipated to be 18.5 percent greater than the current year estimate. Increased occupancy, higher room rates, and the anticipated addition of four new hotels during the year all contribute to this growth. Together, sales tax, property tax and hotel tax account for more than 75 percent of the City's General Fund operating revenues.

The FY 2016-17 General Fund operating budget is balanced with \$189.3 million in revenues and expenditures. Included in the budget is \$4 million of voter approved contributions to local schools, a \$7.7 million General Fund contribution to landscape, lighting and park maintenance, and \$4 million dedicated to infrastructure rehabilitation. Proposed operating expenditures are \$16.8 million, or 9.7 percent, higher than the prior fiscal year, reflecting a variety of factors, primarily based on the City's growth and development.

The proposed budget includes a net increase of 29 new full-time positions to meet critical service needs. These positions ensure the community values and priorities are met while maintaining the outstanding services for which Irvine is known. The proposed positions are discussed in detail under the "Staffing" heading of this Budget Message.

Population growth increases service demand, particularly in the areas of public safety and community services. 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 needs to ensure swift response times. Likewise, the allocation of other City staff is based on community need; for example, the number of community centers and parks and the anticipated increases in population utilizing City facilities based on development trends. Enhancing the City's Community Services this year are the reopening of Adventure Playground at University Park and the opening of Trabuco Center, followed by the opening of Quail Hill Community Park in FY 2016-17. The City's growth is also addressed through the City's strategic use of contract staff, enabling the organization to maintain a lean and flexible workforce.

City Manager's Budget Message

Community Values

Irvine is home to over 250,000 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 continued recognition from the FBI as the safest city of its size in the country. 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 Based Policing.

Education is clearly a priority in Irvine. According to the most recent United States Census Bureau data, 65 percent of residents age 25 and older have a bachelor's degree or higher, compared with 31 percent for the nation and 37 percent 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 Scholastic Aptitude Test (SAT) scores. Approximately 90 percent of all Irvine 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 an additional \$5.3 million 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. Adding to the City's business-friendly initiatives this year was the elimination of the City's Business License Tax in August of 2015. The City's Consultant Team Program, consisting of 370 members, 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:

- Maintaining essential services, including public safety, school support, community aesthetics, infrastructure, and human service programs;
- Funding infrastructure rehabilitation;
- Hiring additional police officers to maintain the City's high quality police services as the City grows;
- Finalizing the Park Facilities Master Plan Update and developing parks, including Quail Hill Community Park;
- Recruiting and retaining high quality employees;
- Replacing the existing countywide 800 MHz radio system in cooperation with the County of Orange (ongoing through 2018);
- Developing new operational facilities to accommodate population, program and infrastructure growth;

City Manager's Budget Message

- Enhancing City-wide mobility; and
- Reducing the City's unfunded pension liability.

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.

Highlights of the proposed budget include funding for the following:

- Adding eleven full-time public safety staff, including eight Police Officers, one Sergeant, a Management Analyst I, and a Public Safety Dispatcher II.
- Maintaining 19 Community Parks, 39 Neighborhood Parks, 89 athletic fields, 126 sports courts, and 14 community centers and multi-use buildings, including outstanding programming for people of all ages and abilities.
- Maintaining 419 centerline lane miles of roadways, 911 acres of landscaping, 568 acres of public park lands, over 54 miles of off-street trails, 72,884 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.
- Opening and staffing the new Quail Hill Community Park.
- 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 momentum at the Orange County Great Park, including presenting to the Great Park Board/City Council operational model alternatives for the Sports Park, and corresponding net cost estimates, for City Council policy direction.

Education is an important Irvine community value and the City provides significant support to local schools. In FY 2016-17, the budget dedicates approximately \$9.3 million in direct and indirect support to Irvine's schools, increasing indirect operational support by \$700,000 over last year's budget. Irvine's budgeted support includes:

City Manager's Budget Message

- Under Measure BB, the Irvine Support our Schools Initiative, the City provides \$4 million in direct financial support to the Irvine and Tustin Unified School Districts.
- Public Safety provides more than \$3.4 million in support to schools through the following programs:
 1. \$1.7 million - School Resource Officer Program at high schools. Measure BB provides an additional \$200,000 to expand the program to middle schools.
 2. \$650,000 - D.A.R.E. police officers and public safety assistants for drug prevention, safety education and life choices guidance to elementary school students.
 3. \$1,035,000 - Crossing Guards to enhance student safety.
- Community Services provides \$1.9 million in support through on-campus programs, student services and joint use facilities:
 1. \$810,000 - Athletic field and pool use.
 2. \$1,000,000 - High School and Middle School Youth Action Teams, Middle School after school sports and other programs.
 3. \$140,000 - Youth employment services providing pre-employment counseling and placement.

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.

Noteworthy projects underway now include:

- Quail Hill Community Center and Park Improvement
- University Drive and Jamboree widenings
- Slurry Seal & Local Street Rehabilitation – Quail Hill, Turtle Rock and Woodbury
- Streetscape Rehabilitation – Villages of Westpark and University Park
- Great Park Backbone Infrastructure (Ridge Valley, Marine Way)
- Culver/University intersection improvements
- San Diego Creek Bicycle Trail Lighting Improvements-I-405 to Culver and Spectrum Area

New infrastructure projects in the FY 2016-17 CIP include:

Street & Mobility Improvements

- Construction of a new traffic signal at Kazan/Walnut and McGaw/Armstrong intersections
- Final Design phase of intersection improvements at University/Ridgeline
- Yale Avenue pavement rehabilitation
- Left Turn pocket improvements at Culver/Alton and Culver/Main

City Manager's Budget Message

Facility Improvements

- Heritage Park Fine Arts Center design and planning of improvements and expansion
- Preliminary design and conceptual planning for the Animal Care Center improvement and expansion
- Rehabilitation of Northwood and Woollett Aquatic Centers
- ADA facility improvements at the Turtle Rock Community and Nature Center
- Improvement to the Harvard Park Community Center kitchen, concession building, and other facilities as necessary
- Athletic court resurfacing at seven park facilities including Comstock, Deerfield, Quail Hill, San Carlo, Settler, Windrow, and Woodbury
- Playground equipment rehabilitation

Landscape Improvements

- Irrigation controller upgrades for streetscapes in the villages of Westpark and Woodbridge
- Park landscape rehabilitation at neighborhood parks in the villages of Northwood and El Camino
- Harvard Landscape Rehabilitation-Irvine Center Drive to Railroad Tracks

Great Park Infrastructure/Improvements

- Western Sector Street Edge landscaping
- Park-wide signage and way finding program for the 688-acre Improvement Area
- Final design of the Visitor's Center and Hangar 244 plaza area
- Park security technology
- Final design and relocation of the Farm & Food Lab
- Construction of a maintenance facility
- Construction of G Street in the Great Park
- Great Park utility upgrades

General Fund Revenues: \$189.3 million

General Fund operating revenues are projected at \$189.3 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.

City Manager's Budget Message

General Fund Expenditures: \$189.3 million

Proposed General Fund expenditures are \$189.3 million. The proposed budget reflects the resources required to maintain service levels and meet the expectations of a growing city. The proposed budget includes the same level of support as budgeted last year for the Irvine Barclay Theater, Legal Aid Society, Discovery Science Center, the Orange County Human Relations Commission, and Irvine Adult Day Health Services Inc., including the \$20,000 matching grant recently approved for a second year by the City Council. Additionally, each councilmember may recommend for City Council approval up to \$10,000 for allocations to important community groups.

Budget Highlights

The FY 2016-17 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 percent of all full-time staff (226 sworn police officers and 96 support staff) and 40 percent of General Fund expenditures to Public Safety to ensure Irvine remains the safest city in the nation.
 - Eight new police officer positions and one sergeant are budgeted at less than 100 percent 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 625 new trees, approximately 9 additional centerline miles of medians and parkways, and the cost of electricity for 1,200 new City street lights in FY 2016-17.
 - 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.
- *Maintaining a Clean and Beautiful City*
 - There is \$69 million budgeted for capital expenditures, including \$49.4 million for new projects and \$19.6 million for rehabilitation.
 - Capital improvement projects consist of: \$42.3 million for street and mobility projects; \$6.9 million for facility projects; \$1.6 million for landscaping; and \$18.2 million for Great Park infrastructure.
 - Promote best practices in the pursuit of facility modernization and energy efficiency.

City Manager's Budget Message

- *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.
 - Continue efforts of the City's Economic Development Team to attract, retain and grow businesses.
 - Building strategic relationships with major employers through a variety of activities, including business outreach, industry roundtable meetings, and collaborative projects.
 - Recognize and celebrate community diversity through programs and services, including the annual Global Village Festival.

Staffing: 806 Full-Time Employees & 317.85 Part-Time Employees (Full-Time Equivalents, FTE)

The FY 2016-17 Budget includes funding for 806 full-time positions, a net increase of 29 full-time positions from FY 2015-16; and 31 FTE part-time positions, an increase of 10.15 FTEs. The majority of this increase is for hands-on staff directly providing services to the community, with minimal additional administrative personnel. Details of the proposed new positions are described below.

New positions proposed in the Public Safety Department for next year include eight sworn Police Officers, one Sergeant, and a Public Safety Dispatcher II to maintain service levels for a growing population. Public Safety is also adding a Management Analyst for department operations and oversight responsibilities for city-wide records.

In Public Works, a Traffic Engineer is being added to oversee and participate in the management of the City's comprehensive traffic engineering efforts city-wide. An Engineering Technician has also been added to handle the critical tasks necessary to support the engineering division. A Project Administrator has been added to oversee design and construction of high profile and time sensitive Capital Improvement Projects. To assist with the increased service level needs in maintaining City facilities, two Facilities Maintenance Technicians are also being added.

The Community Services Department continues to experience an increased demand for services as the population grows and new facilities are added. Recent and upcoming additional service needs include staffing for the new Quail Hill Community Park, support staff for the middle school program, and meeting the increased demand for senior programs. A Community Services Coordinator and one Program Specialist has added to staff the new Quail Hill Community Park. Three Community Services Specialists have been added to our Senior Citizens programs to maintain service levels for a growing aging population. One Community Services Specialist has been added to address the service needs resulting from the expansion of the size and scope of the Middle School Program. Additionally, a Community Services Specialist has been added to address the opening of two elementary schools in the upcoming year and two more in 2017. This position is funded by the Irvine Child Care Program.

City Manager's Budget Message

Community Development is adding a Deputy Building Official to maintain the high standards at which this division operates; additional supervisory depth and capacity are needed especially with regards to directing, controlling and implementing changes in response to constantly changing codes and regulations. To handle the asset management of the City's 57 existing affordable housing projects, comprised of 4,000 affordable units and consolidate oversight of all the City's properties, the Housing Division is adding a Senior Management Analyst and an Associate Planner to help manage the day-to-day operations of the Housing Division and new Real Estate Division. Also, an Assistant Engineer has been added to properly staff for the added work levels within all Community Development planning teams, especially in the development and code compliance sections. Service demands within these sections are up across the board.

With increasing services across all departments, it stands to reason that support services also experience increased service demands. A Management Analyst I has been added to meet the growing workload related to increasing City records and the continued increases in the complexity of Public Records Act requests. Also included is the Assistant City Manager in charge of special projects, which is being returned after maintaining that position vacant since the downturn in the economy. Although the need for this position has always existed, we were able to share the responsibilities within the current staffing. Looking forward, as the City continues to be presented with new challenges and opportunities, this Assistant City Manager will be critical to address key issues as they arise.

Looking Forward

Each year, the budget is developed through thoughtful and judicious planning. During the past five years of measured economic growth, Irvine's population continued to grow in accordance with its Master Plan. The City and its dedicated staff are committed to providing quality municipal services. To keep up with the needs of additional residents, facilities and infrastructure, there is a need for further resources. While the budget does not contemplate any fee increases consistent with the City Council's previous direction, the budget anticipates sufficient revenues to support the addition of 29 new positions.

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.



Sean Joyce
City Manager

City Manager's Budget Message

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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 office and departmental budget liaisons 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, the UCLA Anderson School of Management Orange County Outlook, the Los Angeles Economic Development Corporation (LAEDC), the City's sales tax and property tax consultants, and reports from various state and federal agencies. The forecasts presented are based on judgment incorporating information provided by various analytical methods; known and potential legislative and development impacts; and national, state, and local conditions expected to affect local revenue sources.

Improving economic conditions, a strong housing market, and continued increases in job growth are supportive of local revenue growth into 2017. The February 2016 LAEDC Economic Forecast & Industry Outlook noted the Orange County economy has been one of the standout performers in California for the second year. We continue to experience broad based growth across nearly all sectors of the local economy. In FY 2016-17 economic activity is expected to accelerate in response to job growth, rising wages, and increased demand. Furthermore, median home prices are expected to remain constant through 2017.

The California Economic Development Department reports that the unemployment rate in Irvine dropped from 3.5 percent in March 2015 to 3 percent in March 2016. Travel and tourism are up as evidenced by continued increases in passenger travel through John Wayne Airport, higher hotel occupancy rates, and new hotel construction occurring in the City.

The current year revenue forecasts are in line with the economy's steady growth. In its December 2015 Orange County Economic Outlook, Beacon Economics indicated that within the area, "virtually every economic indicator is on the rise," including jobs, spending, venture capital, permits and hotels. Although the Orange County economy continues to grow, the City has had back-to-back years of accelerated growth, which is not likely to stay at this level, and there are long-term risks to the financial forecast. Current expectations are that the Federal Reserve will gradually tighten the money supply by increasing the federal funds rate four times in 2016. Continuing weakness in global economic growth and the strength of the dollar, rapid shifts in currency valuations, acts of terrorism, or other unanticipated economic shocks may all impact the local economy, although the current consensus of economic opinion is that the economy will continue to expand in the near term. The City's total General Fund revenues for FY 2016-17 are in line with a strong economy and projected to increase by about 6.9 percent over the current year's estimated revenues, as described in the following pages.

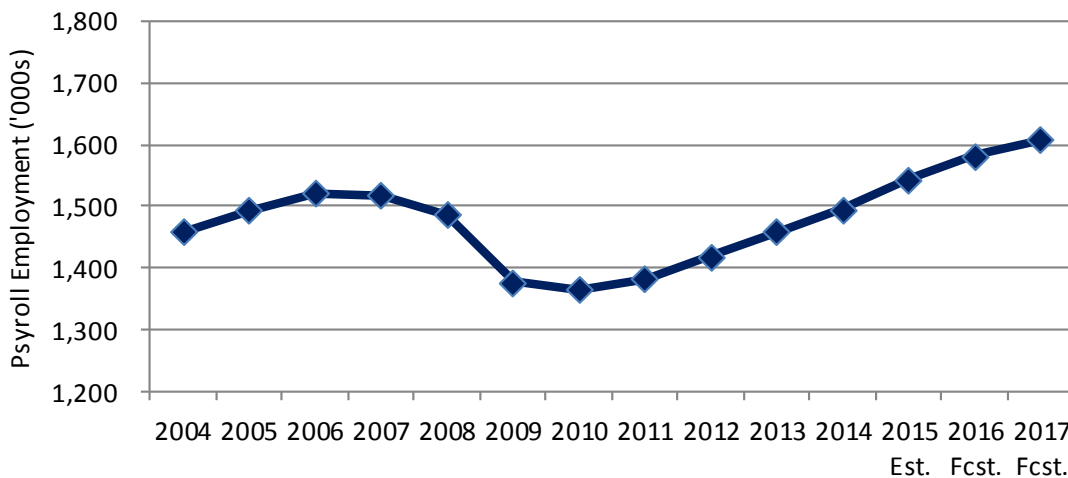
Revenue and Resource Estimates

General Fund

Key Indicators

One of the most important factors that impact businesses and residents is the job market. Chapman University and the LAEDC are forecasting Orange County employment growth to be approximately 2.4 percent in 2016, with an additional gain of 1.7 percent in 2017. The unemployment rate in Orange County is expected to improve again this year to 4 percent, well within the range of what most economists consider full employment. As noted previously, the unemployment rate in Irvine is even lower at 3.0 percent as of March 2016. Additionally, increased business activity has a positive effect on the City's sales tax, hotel tax, and property tax revenues.

Orange County Payroll Employment



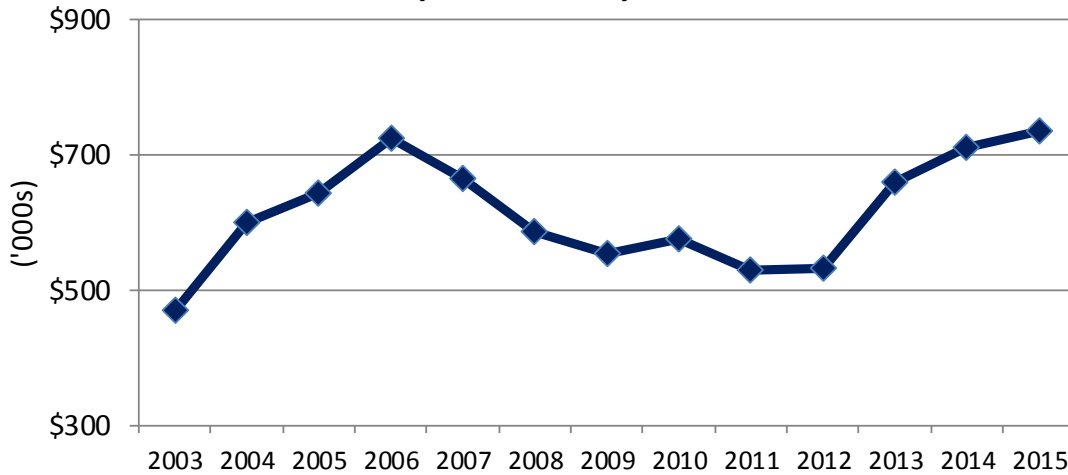
Source: LAEDC & Chapman Orange County Forecasts

Last year was another good year for Irvine's housing market. Irvine's residential real estate prices increased by approximately 3.5 percent in 2015. The median price of a detached single-family home reached \$735,000 in 2015, outpacing the peak level in 2006 of \$725,000. Sales of single-family homes have now risen on a year-over-year basis for four years.

Revenue and Resource Estimates

General Fund

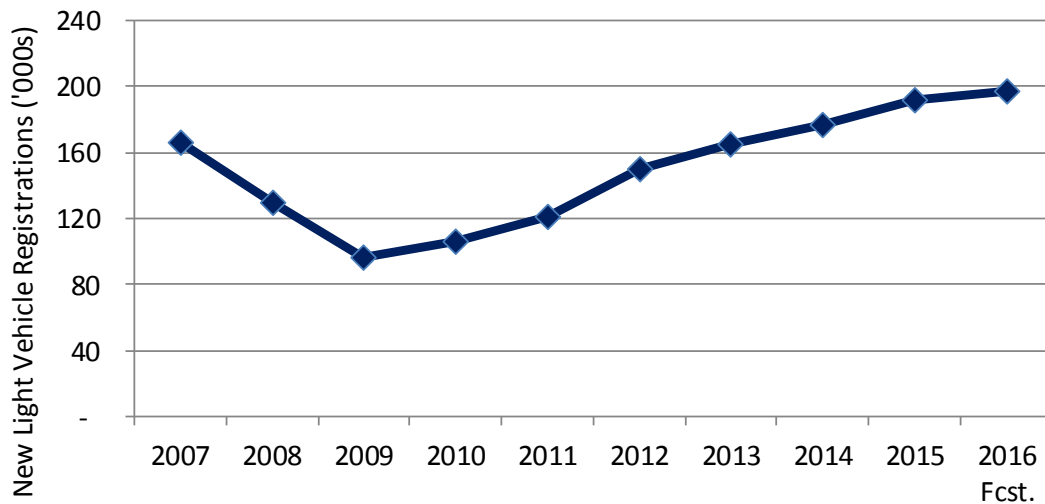
Irvine Median Single Family Home Price January 2003 - January 2015



Source: HdL Coren & Cone

Vehicle sales and leasing is a significant component of the City's overall sales tax revenue. According to the Orange County Auto Dealers Association (OCADA), between the low experienced in 2009 and last year, Orange County new retail light vehicle registrations have doubled, increasing by nearly 96,000 units. OCADA projects the Orange County auto sales market will grow 2.5 percent in each of the next two years, with moderate easing to follow.

Orange County New Vehicle Market



Source: Orange County Auto Outlook (OCADA), January 2016

Revenue and Resource Estimates

General Fund

Summary of General Fund Resources

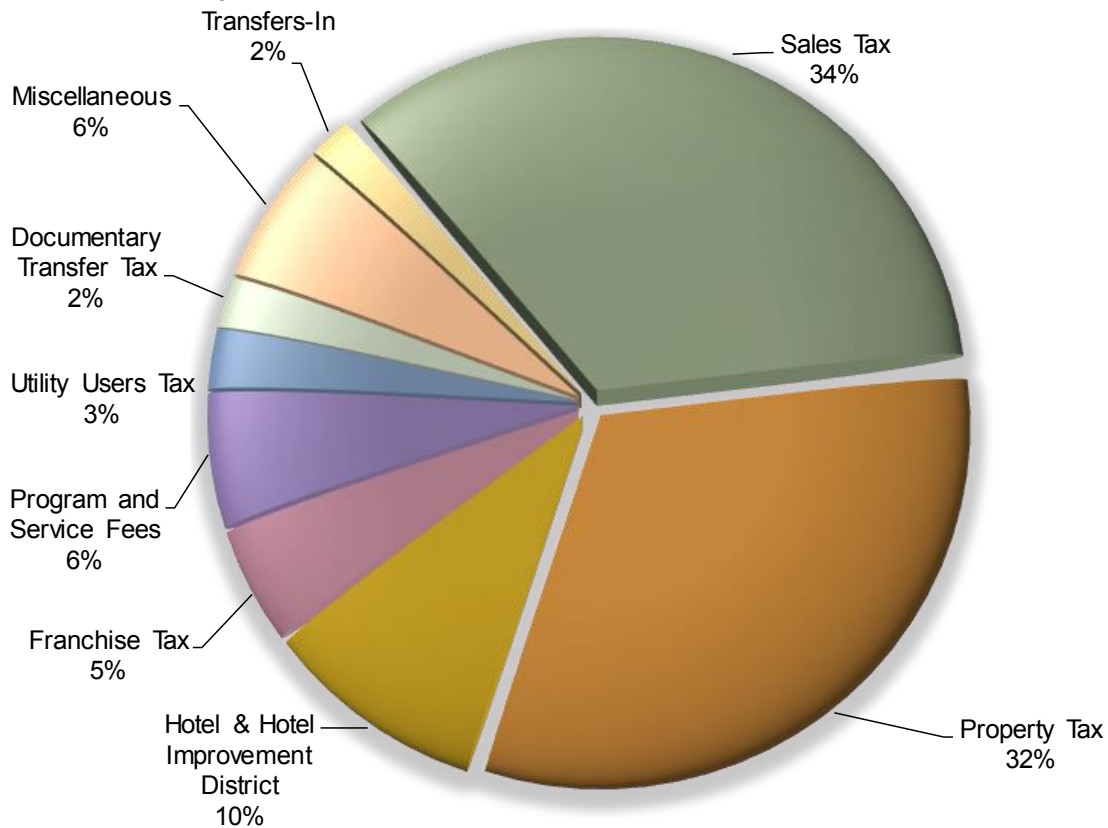
Table 1 summarizes and compares actual General Fund resources realized in FY 2014-15, FY 2015-16 budget, an estimate of FY 2015-16 resources, and projected FY 2016-17 resources. The emphasis of this table is to provide a comparison between the FY 2015-16 revenue and resource *estimates* and FY 2016-17 projections.

Table 1 General Fund Resources by Category	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimate	FY 2016-17 Proposed	Increase/(Decrease)	
					\$	%
Sales Tax	\$ 58,767,000	\$ 64,530,000	\$ 65,566,000	\$ 64,790,000	\$ (776,000)	-1.2%
Property Tax	50,720,000	54,510,000	56,001,000	60,391,000	4,390,000	7.8%
Hotel Tax	10,772,000	11,235,000	12,370,000	14,703,000	2,333,000	18.9%
Hotel Improvement District	2,693,000	2,809,000	3,092,000	3,676,000	584,000	18.9%
Franchise Tax	8,893,000	9,262,000	9,196,000	9,764,000	568,000	6.2%
Program and Service Fees	10,095,000	10,557,000	10,825,000	11,258,000	433,000	4.0%
Utility Users Tax	4,561,000	4,787,000	4,671,000	5,027,000	356,000	7.6%
Documentary Transfer Tax	3,554,000	3,500,000	3,945,000	4,298,000	353,000	8.9%
Miscellaneous	24,333,000	8,813,000	8,103,000	11,783,000	3,680,000	45.4%
Overhead Reimbursements	3,274,000	2,953,000	3,047,000	3,374,000	327,000	10.7%
Total Revenues	\$ 177,662,000	\$ 172,956,000	\$ 176,816,000	\$ 189,064,000	\$ 12,248,000	6.9%
Other Transfers-In	3,374,000	153,000	147,000	192,000	45,000	30.6%
Total Resources	\$ 181,036,000	\$ 173,109,000	\$ 176,963,000	\$ 189,256,000	\$ 12,293,000	6.9%

Revenue and Resource Estimates

General Fund

In FY 2016-17, it is anticipated that General Fund operating revenues will increase 6.9 percent (or 5.2 percent net of a \$3 million one-time payment related to the Waste Disposal Agreement extension included in Miscellaneous Revenue) compared to FY 2015-16 estimates. The increase in operating revenues is due primarily to growth in property tax and hotel tax. The total General Fund resources (including transfers-in) will increase by 6.9 percent (or 5.3 percent net of the one-time payment). The following chart illustrates the composition of the City's General Fund resources projected for FY 2016-17.



Revenue and Resource Estimates

General Fund

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

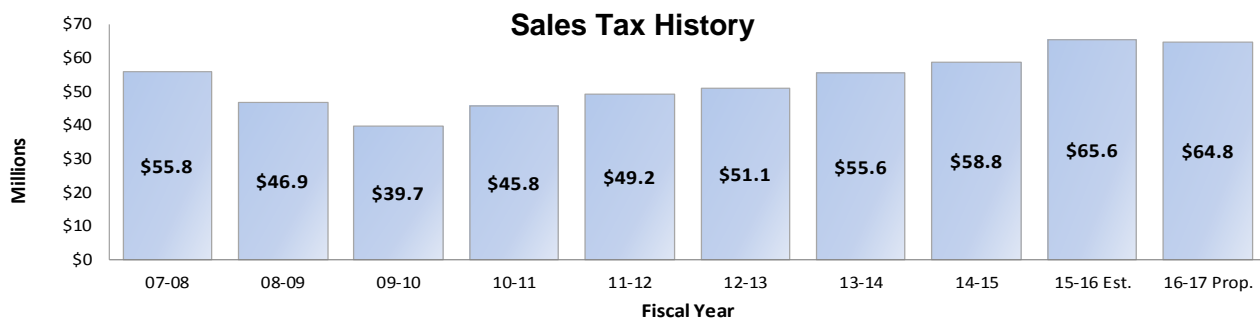
California sales tax is imposed on the total retail price of tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in Orange County is 8 percent, of which Irvine receives 1 percent from the California Board of Equalization (BOE) for transactions occurring within the City. Also included in the City's sales tax revenue projection is \$413,000 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 34 percent of next year's overall General Fund resources.

Trend

Sales tax revenues have grown annually since reaching a recessionary low in FY 2009-10. Gross sales tax receipts in the City of Irvine were up 11.1 percent in calendar year 2015, which is almost double the 6.2 percent experienced in the prior year. Beacon Economics predicts that national real GDP growth will increase from 2.7 percent in the current year to 3 percent in FY 2016-17, primarily driven by low inflation and flat interest rates. On the statewide level, despite lower prices and the popularity of non-taxable goods, spending on general consumer goods is predicted to continue to increase for FY 2016-17. The City is expected to also see growth in the categories of building & construction, up 7 percent; restaurants & hotels, up 5.7 percent; autos and transportation, up 4.5 percent and state & county pools up 7.4 percent.

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 \$65.6 million in FY 2015-16. This estimated sales tax of \$65.6 million includes the \$4 million repayment from the State of California related to the winding down of the Bradley Burns Sales and Use Tax reduction (Triple Flip). Net of that one-time payment, the City's Sales Tax revenue base for FY 2015-16 is \$61.6 million. In forecasting FY 2016-17 revenues, the consultant assumed average economic growth in point-of-sale revenue and made adjustments to account for fund transfer corrections expected from the BOE, economic aberrations, business closeouts and expected recoveries. The most current economic forecasts all predict a growth rate in FY 2016-17 between 4 percent and 7.2 percent. On average, the growth rate for the economic forecasts is around 6 percent. This average was used to estimate the FY 2016-17 sales tax revenue.



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 percent of the assessed value on real property. The City's General Fund receives approximately 2.8 percent of these 1 percent 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 is \$60.9 billion; an increase over last year of 9.6 percent and is the largest city assessed valuation in Orange County for the second consecutive year. Property tax comprises 32 percent of next year's overall General Fund resources.

Trend

Over time, the City's property tax revenue has grown exponentially reflecting both new development and increasing property values in Irvine, despite a slight dip in the aftermath of the 2007 to 2009 recession. Growth resumed in 2011-12, but at a slow rate, until accelerating to 9.2 percent in FY 2014-15 and continued to increase in FY 2015-16 at 9.6 percent.

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 property tax revenues will increase 7.8 percent in FY 2016-17, a slower increase in growth from the year before. In FY 2015-16, the County Assessor restored the value to many properties that received value reductions during the economic downturn. Some of that activity will continue in FY 2016-17, however, it is anticipated to make less of an impact than the FY 2015-16 activity. In addition to this year's Proposition 13 inflation adjustment of 1.525 percent, assessed valuation will be positively influenced by significant growth in real estate prices and the construction of new residential units throughout the City. In 2015, the Irvine median single family home price increased 3.5 percent to \$735,000. Furthermore, the City's property tax projection includes the construction of 2,255 new housing units in 2015.



Revenue and Resource Estimates

Hotel Tax

Description

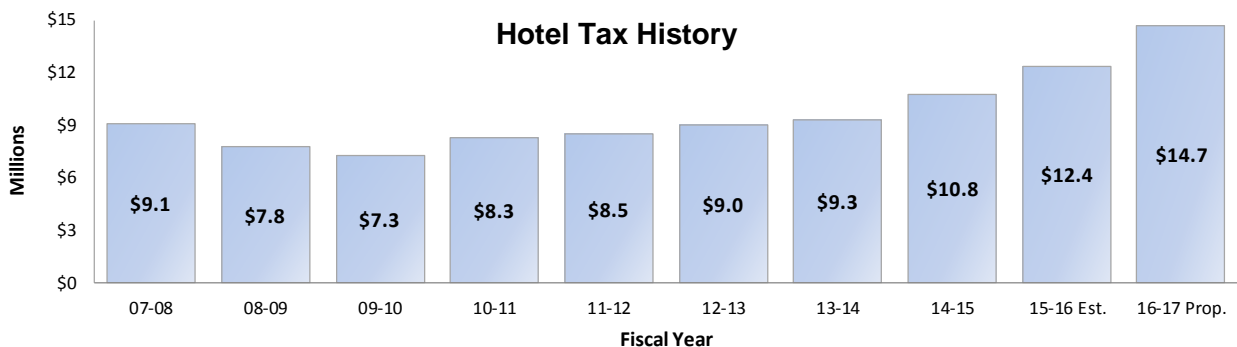
Hotel tax (also known as transient occupancy tax or TOT) is an 8 percent tax applied to the cost of hotel or other lodging stays of less than 30 days. Factors influencing hotel tax revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. In Irvine, hotel tax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

Trend

Irvine hotel revenue has rebounded strongly from the recessionary bottom as a result of higher room rates and increased occupancy. According to the UCLA Orange County Outlook, average occupancy rates for hotels have risen to the highest levels since the turn of the century. Occupancy rates surpassed 80 percent in January 2015 despite increasing room rates and the addition of new rooms.

Outlook

The FY 2016-17 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 19 percent growth in total hotel tax revenue. This healthy increase of hotel tax is due to record levels in occupancy and higher room rates throughout the City, and the addition of four new hotels all opening in FY 2016-17. New hotels include: the 161 room Homewood Suites hotel; 164 room Hampton Inn and Suites; 149 room Hyatt House; and the 176 room Marriott Hotel at Park Place. The new hotel growth will result in a 17 percent increase in the City's hotel room inventory.



Revenue and Resource Estimates

Hotel Improvement District Tax

Description

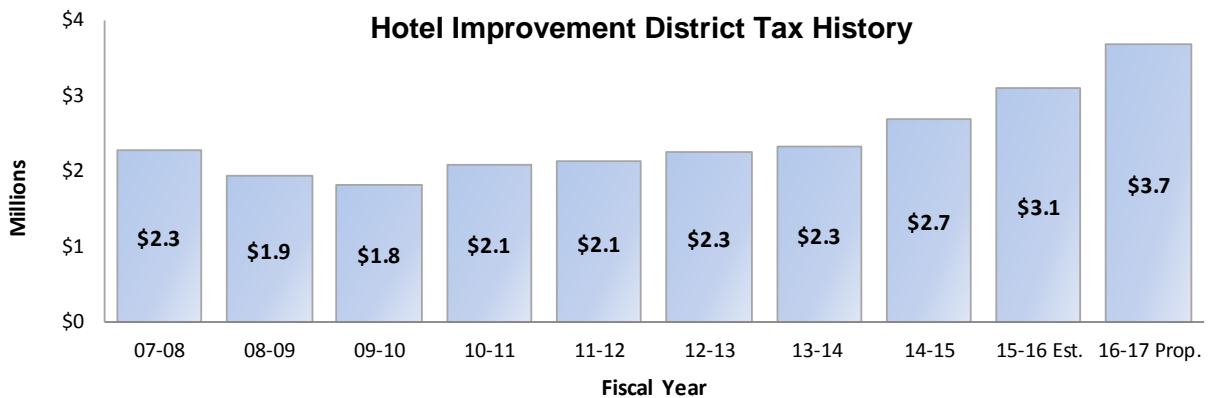
The City's hotel improvement district (HID) tax is a 2 percent tax applied to the cost of hotel or other lodging stays of less than 30 days. The HID tax is charged in addition to the City's base 8 percent hotel tax rate, with 75 percent of the proceeds designated for the Irvine Chamber of Commerce and the remaining 25 percent 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. According to the UCLA Orange County Outlook, average occupancy rates for hotels have risen to record levels in Orange County. Occupancy rates surpassed 80 percent in December 2015 despite increasing room rates and the addition of new rooms.

Outlook

The FY 2016-17 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 19 percent growth in total hotel tax revenue. This healthy increase to hotel tax is due to record levels in occupancy and higher room rates throughout the City, and the addition of four new hotels all opening in FY 2016-17. New hotels include: the 161 room Homewood Suites hotel; 164 room Hampton Inn and Suites; 149 room Hyatt House; and the 176 room Marriott Hotel at Park Place. The new hotel growth will result in a 17 percent increase in the City's hotel room inventory.



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 of California sets electric and gas tax rates that equal 1 percent of gross annual revenues and 5 percent of gross cable television revenues from within the City of Irvine. Refuse revenue is based on an established charge per truck.

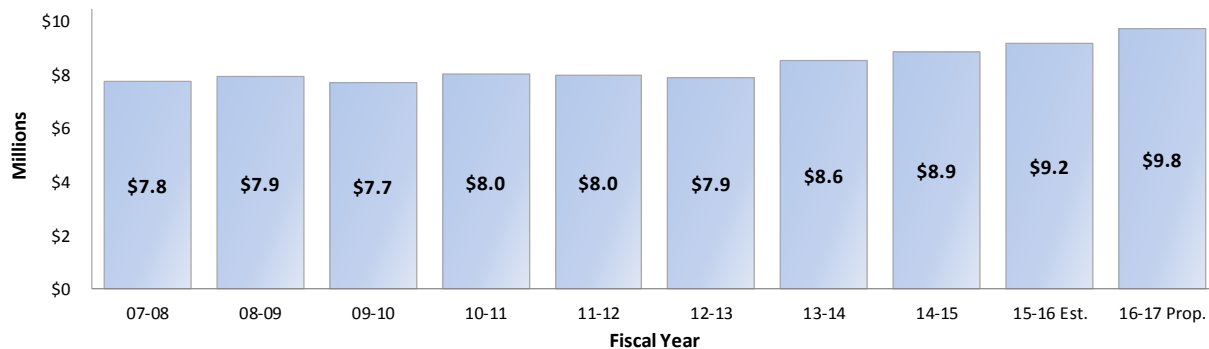
Trend

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 are expected to increase due to higher gas rates approved by the California Public Utilities (PUC) for 2015. Electrical rate increases have also been requested by Southern California Edison (SCE), though the PUC ruling earlier this year largely maintains the current program.

Outlook

For FY 2016-17, franchise tax revenue is estimated at \$9.8 million, an increase of \$568,000 or 6.2 percent, from the current fiscal year-end estimate. Electrical related revenue is the largest component of the City's Franchise Tax revenue. 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 estimates for FY 2016-17 are expected to be relatively flat.

Franchise Tax History



Revenue and Resource Estimates

Program and Service Fees

Description

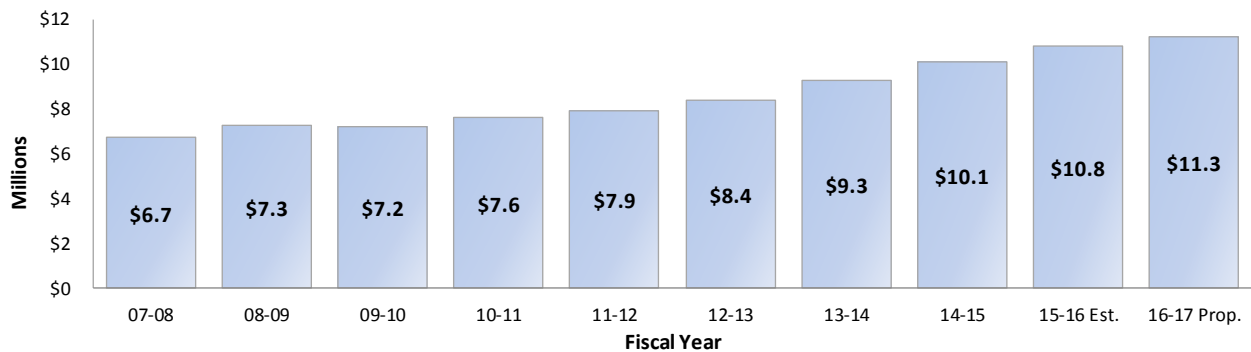
Program and service fees revenue consists primarily of fees for Community Services recreational and community activities including adult softball, tennis lessons, children’s services, recreational and educational classes, and facility rentals.

Trend

Program and service fees revenue has grown significantly over time as the population has grown, facilities have been added and the City’s offerings of classes and recreational programs have expanded. Contributing to the growth last year was the reopening of the Adventure Playground at University Community Park and the opening of Trabuco Center.

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 2016-17, Community Services program and service fee revenue is estimated at \$11.3 million, an increase of \$433,000, or 4 percent, from the current FY 2015-16 estimate. The capacity to offer new programs and classes is considered in developing the revenue projection. The FY 2016-17 Proposed Budget includes the opening of a community center at Quail Hill Community Park, enabling the City to provide additional services to the community. Additionally, the Trabuco Center, which opened in February 2016, will offer a full fiscal year of contract classes, recreational programs, and facility rentals.



Revenue and Resource Estimates

Utility Users Tax

Description

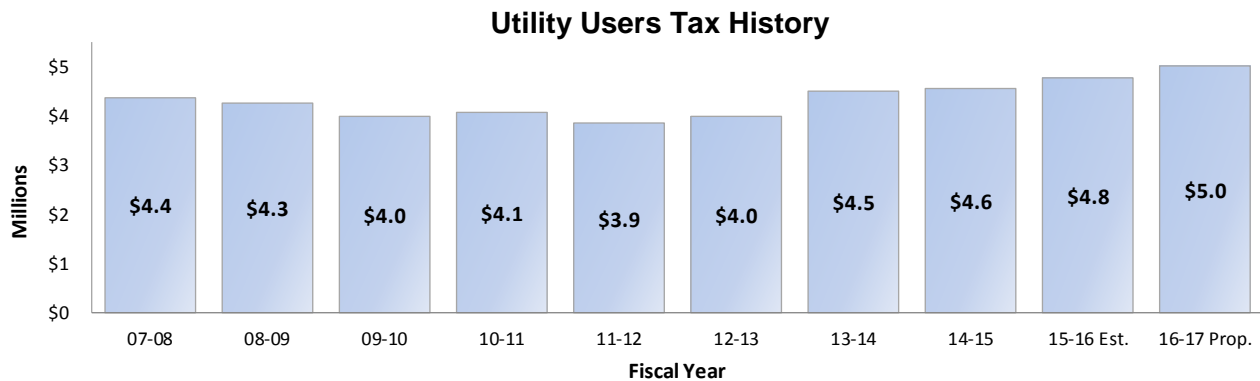
Utility users tax (UUT) is a 1.5 percent charge on all commercial utility activity in Irvine. The tax is assessed on electricity, natural gas and telephone charges, with the option of prepaying a \$5,000 maximum payment. Residential utility use is not taxed.

Trend

UUT 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 are expected to increase due to higher gas rates approved by the California Public Utilities (PUC) for 2015. Electrical rate increases have also been requested by Southern California Edison (SCE), though the PUC ruling earlier this year largely maintains the current program.

Outlook

For FY 2016-17, UUT revenue is budgeted at approximately \$5 million, which reflects an increase of \$356,000 or 7.6 percent, from the current FY 2015-16 estimate. Revenues are expected to grow due to heightened business activity and increases in the price of natural gas and electricity. Cushman & Wakefield reports that the vacancy rate for Irvine office space is 7.1 percent in the Spectrum area and has decreased to 8.1 percent in the rest of the City in the fourth quarter of 2015 from 10.2 percent the year before. This additional occupancy results in increased utility usage. Additionally, the State's Unemployment Development Department reports the unemployment rate in Irvine dropped from 3.5 percent in March 2015 to 3 percent in March 2016. The Los Angeles Area Economic Development Corporation (LAEDC) and Chapman forecasts project continued positive job growth in Orange County, with additional growth of 2.5 percent in 2016. These factors, combined with the rate increases discussed above, are expected to contribute to increased UUT revenue in the year to come.



Revenue and Resource Estimates

Documentary Transfer Tax

Description

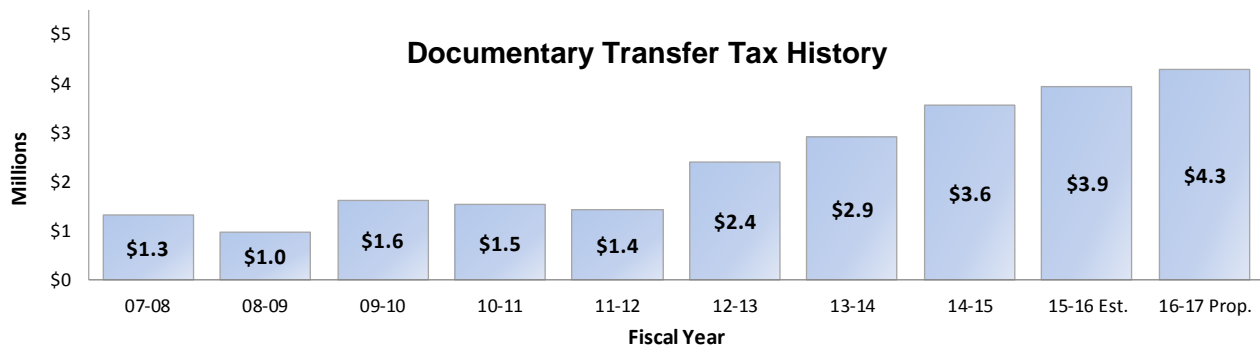
Documentary transfer tax revenue is based on the transfer of real property. When property is sold, the City receives \$55 per \$100,000 of the property sale value (\$550 per \$1 million). Documentary transfer tax revenue corresponds directly with the number of real estate transactions that occur in Irvine. 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 that can be significantly volatile 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 continue to rebound strongly and in FY 2015-16 surpassed the 2005-06 peak of \$3.8 million. Last year, 2,255 residential housing units were built in Irvine and the median sale price of single family residences has increased more than 33 percent from the recessionary bottom. The commercial real estate market is showing continued health with Irvine office vacancy rate at 7.1 percent in the Spectrum area and 8.1 percent in the rest of the City. The average vacancy rate for Orange County as of December 2015 was 11.5 percent. Lease rates continue to increase, especially in the Greater Airport area, surpassing \$2.33 per square foot, according to the Cushman & Wakefield Marketbeat for Orange County.

Outlook

According to the February 2016 economic forecast from the Los Angeles Economic Development Council (LAEDC), "Orange County's economy has been one of the standout performers in California." Residential construction has resulted in a moderate pickup in new home building activity and is expected to accelerate in 2017 due to the strengthening economy and pent-up demand related to demographic factors. The LAEDC also projects substantial gains in new non-residential construction next year. Both demand and prices for homes continue to rise across the County and in the City of Irvine. As a result of these factors, Documentary Transfer Tax revenue is projected to remain elevated above 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, impound fees, traffic violations, false alarms, and business permit fee revenue.

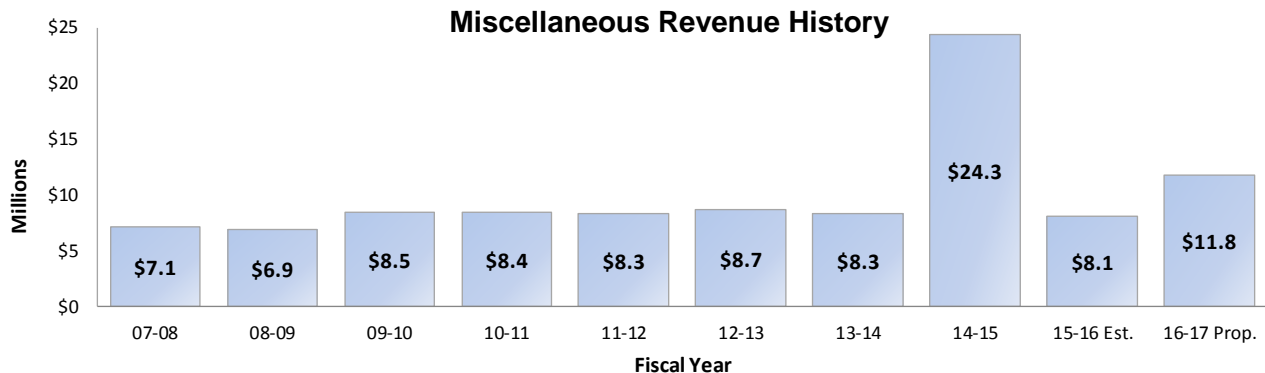
Detail of Miscellaneous Revenues	FY 2014-15	FY 2015-16	FY 2016-17	Increase / (Decrease)	
	Actual	Estimate	Proposed	\$	%
Licenses & Permits	\$ 1,230,586	\$ 486,147	\$ 315,000	\$ (171,147)	(35.2%)
Fines & Forfeitures	1,530,984	1,793,855	1,576,873	(216,982)	(12.1%)
Fees for Services	1,384,818	1,483,893	1,445,839	(38,054)	(2.6%)
Miscellaneous	16,324,495	1,306,660	1,148,994	(157,666)	(12.1%)
Revenue from Other Agencies	3,428,085	2,657,113	6,873,995	4,216,882	158.7%
Development/Inspection Fees	337,036	274,801	322,000	47,199	17.2%
Vehicle License Fees	99,440	101,026	100,000	(1,026)	(1.0%)
Total Miscellaenous Revenues	\$ 24,335,445	\$ 8,103,495	\$ 11,782,701	\$ 3,679,206	45.4%

Trend

Revenues in the miscellaneous category have been relatively constant, generally fluctuating between \$7 and \$8 million over the last ten years. In FY 2014-15 miscellaneous actuals were higher than anticipated due to an unbudgeted sale of surplus property of \$14.2 million. Revenue from Other Agencies for the FY 2016-17 proposed budget includes a one-time payment of \$3 million related to the Waste Disposal Agreement extension.

Outlook

Miscellaneous revenues for FY 2016-17 are estimated at \$11.8 million, an increase of \$138,592 from what is now expected in FY 2015-16, when excluding the \$3 million one-time payment. Bowerman Landfill Host Fees are the largest individual component of this category, projected at \$3.4 million. Revenues in the miscellaneous sub-category are budgeted below current year estimates due to declines in animal adoptions and impound fees, grants and the elimination of the business license tax.



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 2016-17, the overhead reimbursement transfer-in will be \$3.4 million.

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 FY 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 2016. 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

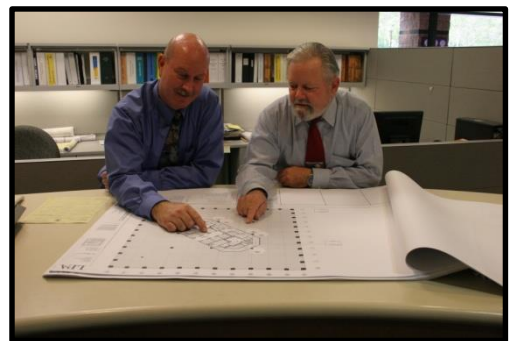
We believe in responding with mutual respect and sensitivity to the needs of the people we serve and to our fellow employees.

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 2014-15	ADJUSTED 2015-16	PROPOSED 2016-17	PROPOSED INC. (DEC.)
City Manager	39.00	39.00	41.00	2.00
Administrative Services	50.00	53.00	53.00	0.00
Community Development	108.00	109.00	113.00	4.00
Community Services	106.00	118.00	125.00	7.00
Public Safety	302.00	308.00	319.00	11.00
Public Works	143.00	150.00	155.00	5.00
TOTAL	748.00	777.00	806.00	29.00

PART-TIME PERSONNEL¹

DEPARTMENT	ACTUAL 2014-15	ADJUSTED 2015-16	PROPOSED 2016-17	PROPOSED INC. (DEC.)
City Manager	10.12	10.11	10.11	0.00
Administrative Services	5.80	4.50	4.50	0.00
Community Development	1.80	2.80	2.80	0.00
Community Services	211.77	250.44	262.33	11.89
Public Safety	31.43	33.35	32.87	(0.48)
Public Works	7.18	6.50	5.24	(1.26)
TOTAL	268.10	307.70	317.85	10.15

NON-HOURLY POSITIONS²

DEPARTMENT	ACTUAL 2014-15	ADJUSTED 2015-16	PROPOSED 2016-17	PROPOSED 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	42.00	44.00	46.00	2.00
Public Works	0.00	0.00	0.00	0.00
TOTAL	70.00	72.00	74.00	2.00

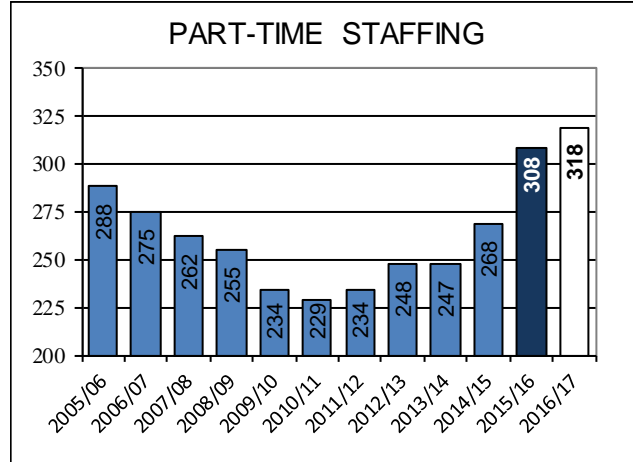
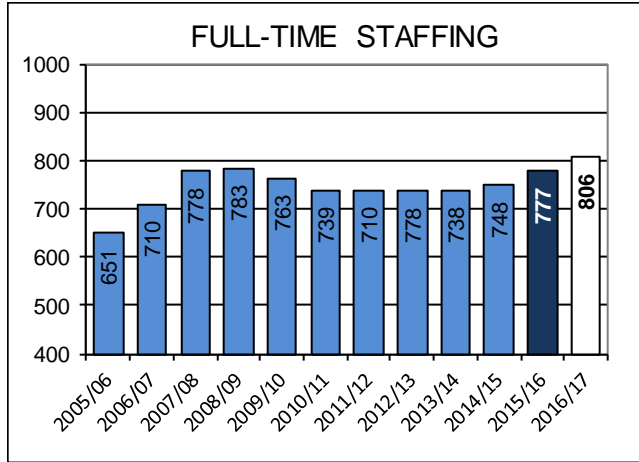
¹ Part-time staff hours converted to full-time equivalencies (FTEs) – one FTE equals 40 hours per week, 52 weeks per year.

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

Personnel and Staffing

Funded Personnel

TOTAL STAFFING (In Full-Time Equivalencies):



POSITION INCREASES

<u>Department</u>	<u>Position</u>	<u>Section</u>	<u>Increase</u>
<i>City Manager</i>	Assistant City Manager - Special Projects	City Manager's Office	1.00
	Management Analyst I	Records	1.00
<i>Community Development</i>	Deputy Building Official	Building & Safety	1.00
	Associate Planner	Planning & Development Services	1.00
	Assistant Engineer	Planning & Development Services	1.00
	Senior Management Analyst	Housing	1.00
<i>Community Services</i>	Community Services Program Coordinator	Community Parks	1.00
	Community Services Specialist	Community Parks	1.00
	Program Assistant	Child, Youth & Family Services	1.00
	Community Services Specialist	Youth Outreach	1.00
	Program Specialist	Special Events & Projects	1.00
	Community Services Specialist	Senior Services	1.00
	Community Services Specialist	Senior Services	1.00
<i>Public Safety</i>	Police Officer	Field Services	8.00
	Sergeant	Field Services	1.00
	Public Safety Dispatcher II	Business Services	1.00
	Management Analyst I	Business Services	1.00
<i>Public Works</i>	City Traffic Engineer	Development Engineering	1.00
	Engineering Technician	Development Engineering	1.00
	Project Development Administrator	Project Management	1.00
	Facilities Maintenance Technician	Facilities Maintenance	2.00
TOTAL			29.00
NET INCREASE (DECREASE)			29.00 ³

³The positions are discussed in detail under the "Staffing" heading of the City Manager's Budget Message.

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
<u>Management</u>			
Assistant City Manager	1.00	1.00	2.00
Assistant to the City Manager	1.00	1.00	1.00
Assistant City Manager, Great Park	1.00	1.00	1.00
Chief Veterinarian	1.00	1.00	1.00
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 Director, IPD Bus Srv/City Tech	1.00	1.00	0.00
Deputy Director, Community Development	1.00	1.00	1.00
Deputy Director, Community Services	0.00	1.00	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	1.00
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 Communication	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, Animal Care	0.00	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, Community Services	3.00	4.00	4.00
Manager, Engineering	1.00	1.00	1.00
Manager, Facilities Maintenance	1.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Manager, Great Park Planning and Development	0.00	1.00	1.00
Manager, Housing	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Manager, Land and Assets	1.00	0.00	0.00
Manager, Public Services	1.00	1.00	1.00
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:	42.00	45.00	45.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
<u>Exempt/Administrative</u>			
Accountant	1.00	2.00	2.00
Administrative Coordinator	5.00	5.00	5.00
Animal Care Center Supervisor	2.00	2.00	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	1.00	1.00	1.00
Assistant City Engineer	0.00	0.00	2.00
Associate Engineer	5.00	5.00	5.00
Associate Plan Check Engineer	2.00	3.00	3.00
Budget Officer	2.00	2.00	2.00
Building Inspection Supervisor	4.00	4.00	4.00
Business Services Administrator	1.00	1.00	2.00
Buyer	1.00	1.00	1.00
Capital Programs Construction Administrator	0.00	1.00	1.00
City Engineer	1.00	1.00	0.00
Code Enforcement Supervisor	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Community Services Administrator	0.00	0.00	1.00
Community Services Superintendent	6.00	6.00	8.00
Community Services Supervisor	14.00	15.00	15.00
Construction Inspection Supervisor	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00
Deputy Building Official	0.00	0.00	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	3.00	3.00	3.00
Facilities Maintenance Superintendent	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	2.00	2.00
Finance Administrator	2.00	1.00	1.00
Finance Officer	0.00	1.00	1.00
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 Property Administrator	1.00	1.00	1.00
Human Resources Administrator	2.00	3.00	3.00
Human Resources Analyst I	1.00	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
Landscape Maintenance Supervisor	5.00	5.00	5.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
<u>Exempt/Administrative (continued)</u>			
Management Analyst I	6.00	5.00	7.00
Management Analyst II	3.00	5.00	5.00
Municipal Records Administrator	1.00	1.00	1.00
Payroll Process Analyst	0.00	1.00	1.00
Payroll Supervisor	1.00	1.00	1.00
Permit Services Supervisor	1.00	1.00	1.00
Press Information Officer, IPD	0.00	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	4.00	4.00
Public Information Officer	1.00	0.00	0.00
Public Safety Records Supervisor	1.00	1.00	1.00
Public Safety Technology Analyst	1.00	1.00	1.00
Purchasing/Contracts Administrator	1.00	1.00	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/Contracts Coordinator	2.00	2.00	2.00
Senior Civil Engineer	6.00	6.00	6.00
Senior GIS Analyst	2.00	2.00	2.00
Senior Human Resources Analyst	1.00	1.00	1.00
Senior Management Analyst	12.00	11.00	11.00
Senior Media Services Coordinator	2.00	2.00	2.00
Senior Plan Check Engineer	6.00	5.00	5.00
Senior Planner	13.00	13.00	13.00
Senior Project Manager	7.00	7.00	7.00
Senior Transportation Analyst	7.00	7.00	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	0.00	0.00
Supervising Traffic Systems Specialist	2.00	1.00	1.00
Supervising Transportation Analyst	2.00	2.00	2.00
Supervisor of Accounting Services	1.00	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:	188.00	192.00	200.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
Hourly			
Accounting Technician	4.00	4.00	4.00
Administrative Aide	2.00	4.00	4.00
Administrative Secretary	20.00	19.00	19.00
Animal Care Volunteer Program Supervisor	0.00	1.00	1.00
Animal Services Officer	4.00	4.00	4.00
Aquatics Coordinator	2.00	2.00	2.00
Armorer	1.00	1.00	1.00
Assistant Engineer	1.00	3.00	4.00
Assistant Planner	0.00	1.00	1.00
Associate Planner	7.00	6.00	7.00
Associate Transportation Analyst	2.00	2.00	2.00
Building Inspector	0.00	2.00	0.00
Civilian Investigator I	3.00	3.00	3.00
Civilian Investigator II	6.00	7.00	7.00
Code Enforcement Technician	0.00	1.00	1.00
Community Services Program Coordinator	25.00	29.00	35.00
Community Services Specialist	17.00	19.00	22.00
Construction Inspector	1.00	2.00	2.00
Deputy City Clerk I	0.00	1.00	1.00
Deputy City Clerk II	1.00	1.00	1.00
Duplicating Technician	1.00	1.00	1.00
Engineering Technician	3.00	3.00	4.00
Equipment Operator I	5.00	5.00	5.00
Equipment Operator II	2.00	2.00	2.00
Facilities Maintenance Specialist	4.00	4.00	4.00
Facilities Maintenance Technician	7.00	7.00	9.00
Facilities Reservation Coordinator	1.00	1.00	1.00
Forensic Specialist I	1.00	1.00	1.00
Forensic Specialist II	3.00	4.00	4.00
Forensic Supervisor	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00
HRIS Specialist	1.00	1.00	1.00
Information Specialist	5.00	3.00	3.00
Landscape Contract Specialist	2.00	2.00	2.00
Landscape Maintenance Specialist	7.00	7.00	7.00
Landscape Maintenance Technician	2.00	2.00	2.00
Lead Accounting Technician	1.00	1.00	1.00
Lead Facilities Maintenance Technician	3.00	4.00	4.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
Hourly (continued)			
Lead Information Specialist	0.00	2.00	2.00
Lead Landscape Maintenance Technician	5.00	6.00	6.00
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	1.00	1.00
Media Services Coordinator	0.00	0.00	2.00
Media Services Specialist	2.00	2.00	2.00
Office Specialist	2.00	2.00	2.00
Para-Transit Driver	4.00	4.00	4.00
Payroll Specialist	1.00	1.00	1.00
Permit Specialist I	4.00	3.00	3.00
Permit Specialist II	2.00	3.00	3.00
Plans Examiner	2.00	2.00	2.00
Police Officer	170.00	175.00	183.00
Police Sergeant	29.00	29.00	30.00
Program Assistant	12.00	10.00	10.00
Program Specialist	12.00	13.00	8.00
Property & Evidence Specialist I	1.00	0.00	0.00
Property & Evidence Specialist II	1.00	2.00	2.00
Public Safety Assistant	5.00	4.00	4.00
Public Safety Dispatcher I	3.00	6.00	4.00
Public Safety Dispatcher II	12.00	9.00	12.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Public Safety Records Specialist	7.00	7.00	7.00
Registered Veterinary Technician	1.00	2.00	2.00
Senior Accounting Technician	5.00	5.00	5.00
Senior Animal Care Specialist	3.00	2.00	2.00
Senior Animal Services Officer	1.00	1.00	1.00
Senior Building Inspector	17.00	15.00	17.00
Senior Code Enforcement Inspector	3.00	4.00	4.00
Senior Construction Inspector	9.00	8.00	8.00
Senior Crime Analyst	1.00	1.00	1.00
Senior Equipment Mechanic	4.00	4.00	4.00
Senior Office Specialist	7.00	7.00	7.00
Senior Permit Specialist	2.00	2.00	2.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
Hourly (continued)			
Senior Public Safety Assistant	4.00	4.00	4.00
Senior Vehicle Installation Technician	1.00	1.00	1.00
Street Maintenance Specialist	4.00	5.00	5.00
Street Maintenance Technician	7.00	7.00	7.00
Supervising Public Safety Dispatcher	5.00	5.00	5.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	4.00	4.00
Traffic Systems Technician	1.00	0.00	0.00
Transit Program Dispatcher	1.00	1.00	1.00
Vehicle Installation Technician	1.00	1.00	1.00
Veterinary Practice Manager	0.00	1.00	1.00
TOTAL HOURLY:	518.00	540.00	561.00
TOTAL - FULL-TIME FUNDED PERSONNEL:	748.00	777.00	806.00

Personnel and Staffing

Full-Time Personnel by Classification

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Budget Summary

General Fund Summary

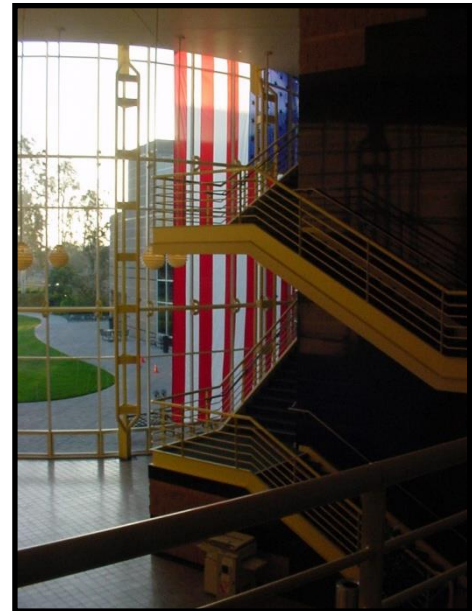
Budget at a Glance

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 Fiscal Year (FY) 2016-17 General Fund operating budget is based on resource projections of \$189,254,651. Departmental operating expenditures and transfers-out are budgeted at \$189,254,651.

The FY 2016-17 operating budget continues the City's commitment to fiscal responsibility and effective management. Inflation adjusted appropriations, as budgeted, are up slightly to \$691 per capita, compared to the FY 2015-16 budget of \$675 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, the budget includes \$4 million of direct cash support for local schools. Additionally, indirect support in the amount of \$5.3 million is provided including crossing guards, school resource officers and other services. The budget appropriates new funding to hire eight new police officers and one sergeant, increasing the City's total sworn contingent to 226 personnel and includes the addition of two civilian positions in the Public Safety department: a Management Analyst I and a Public Safety Dispatcher II. Resources are also budgeted to maintain expanding infrastructure including the anticipated opening of Quail Hill Community Park in the fall. Community awards and grants to the Barclay Theater, Legal Aid Society, Discovery Science Center, the Orange County Human Relations Council, and Irvine Adult Day Health Services 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 is 6 percent and 4 percent for sworn personnel. At the end of the year the City expects to have a balance of approximately \$34.8 million in its Contingency Reserve Fund as a buttress against unexpected events and future economic uncertainty. This reserve equates to 18.4 percent 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 towards its goal of increasing the City's Contingency Reserve Fund balance to 25 percent over three years.

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 \$9,230,264 and revenues of \$45,700. The budget provides for a total of 41 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 \$8,100,473 and revenues of \$417,662. The budget provides for a total of 53 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 \$12,558,769 and revenues of \$782,000. The budget provides for a total of 113 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,

Budget Summary

General Fund Summary

and an animal care center. The department is also responsible for the operations of the City's 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 \$35,427,483 and revenues of \$12,470,086. The budget provides for a total of 125 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 \$73,346,039 and revenues of \$2,476,204. The budget provides for a total of 319 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 \$30,625,762 and revenues of \$1,636,825. The budget provides for a total of 155 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 \$4,254,932.

Budget Summary

General Fund Summary

General Fund Resources

General Fund resources total \$189,254,651 including transfers-in of \$3,373,845 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

<u>Revenues</u>	FY 2014-15 ACTUAL	FY 2015-16 ADJUSTED	FY 2016-17 PROPOSED
Sales Tax	\$ 58,766,632	\$ 64,530,000	\$ 64,790,000
Property Tax	50,719,953	54,510,000	60,391,000
Vehicle License Fees	99,440	100,000	100,000
Hotel Tax	10,772,089	11,235,000	14,703,000
Franchise Tax	8,892,754	9,261,864	9,763,865
Program and Service Fees	10,094,902	10,556,833	11,258,154
Utility Users Tax	4,561,280	4,787,000	5,026,700
Fines & Forfeitures	1,530,984	1,831,741	1,576,873
Development/Inspection Fees	337,036	307,728	322,000
Documentary Transfer Tax	3,554,156	3,500,000	4,298,000
Licenses & Permits	1,230,586	1,214,026	315,000
Miscellaneous	16,324,495	1,225,617	1,148,994
Fees for Services	1,384,818	1,455,222	1,445,839
Revenue From Other Agencies	3,428,085	2,678,833	6,873,995
Assessment Revenue (HID)	2,693,022	2,808,750	3,676,000
<i>Sub-Total General Fund Revenue</i>	\$ 174,390,233	\$ 170,002,614	\$ 185,689,420
General Fund Transfers-In (From)			
Fund 005 (Overhead)	\$ 533,799	\$ 518,927	\$ 663,755
Fund 024 (Overhead)	2,386,543	2,092,905	2,178,090
Fund 027 (Overhead)	353,806	341,433	532,000
Fund 011 - Orange County Fire Authority	-	-	42,791
Fund 136 - Special Events		52,934	48,595
Fund 180 - OCGP (CC Aides)	100,000	100,000	100,000
<i>Sub-Total General Fund Transfers-In</i>	\$ 3,374,148	\$ 3,106,199	\$ 3,565,231
TOTAL GENERAL FUND RESOURCES	\$ 177,764,381	\$ 173,108,813	\$ 189,254,651

Budget Summary

General Fund Summary

General Fund Expenditures

General Fund budgeted expenditures are \$189,254,651. The budget includes a transfer of \$4 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 third year of the three year financial support program ratified by the voters. In addition, the budget includes a transfer of \$7.7 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 was done two years ago. The projected year-end balance of the City’s Contingency Reserve Fund is 18.4 percent 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 \$7.6 million.

APPROPRIATIONS

	FY 2014-15 ACTUAL	FY 2015-16 ADJUSTED	FY 2016-17 PROPOSED
<u>Operating Appropriations</u>			
City Manager's Office	\$ 7,392,241	\$ 7,875,636	\$ 9,230,264
Administrative Services	6,474,244	6,568,482	8,100,473
Community Development	10,323,565	11,429,178	12,558,769
Community Services	28,211,284	29,627,079	35,427,483
Public Safety	62,863,877	64,307,416	73,346,039
Public Works	24,489,463	23,801,677	30,625,762
Non-Departmental	3,470,096	3,616,763	4,254,932
<i>Total Operating Appropriations</i>	\$143,224,770	\$ 147,226,231	\$ 173,543,722
<u>Operating Transfers-Out (To)</u>			
Asset Management Plan Fund	\$ 1,536,000	\$ 2,100,000	\$ -
Innovation Fund	-	1,000,000	-
Educational Partnership Fund	4,000,000	4,000,000	4,000,000
Contingency Reserve	6,900,000	4,200,500	-
Capital Improvement	50,000	204,446	-
Infrastructure & Rehabilitation Fund	-	17,365,000	4,000,000
Landscape, Lighting and Park Maint	6,837,990	6,747,000	7,710,929
<i>Total Operating Transfers-Out</i>	\$ 19,323,990	\$ 35,616,946	\$ 15,710,929
TOTAL APPROPRIATIONS	\$162,548,760	\$ 182,843,177	\$189,254,651

AVAILABLE FOR ALLOCATION OR RESERVES **\$0**

PROJECTED CONTINGENCY RESERVE FUND (AT YEAR END) **\$34,777,495** **\$35,158,899**

PERCENT OF GENERAL FUND ADOPTED/PROPOSED BUDGE* **18.4%** **18.6%**

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

Per capita costs as budgeted are up to \$691, compared to the current year, after adjusting for population growth and inflation.

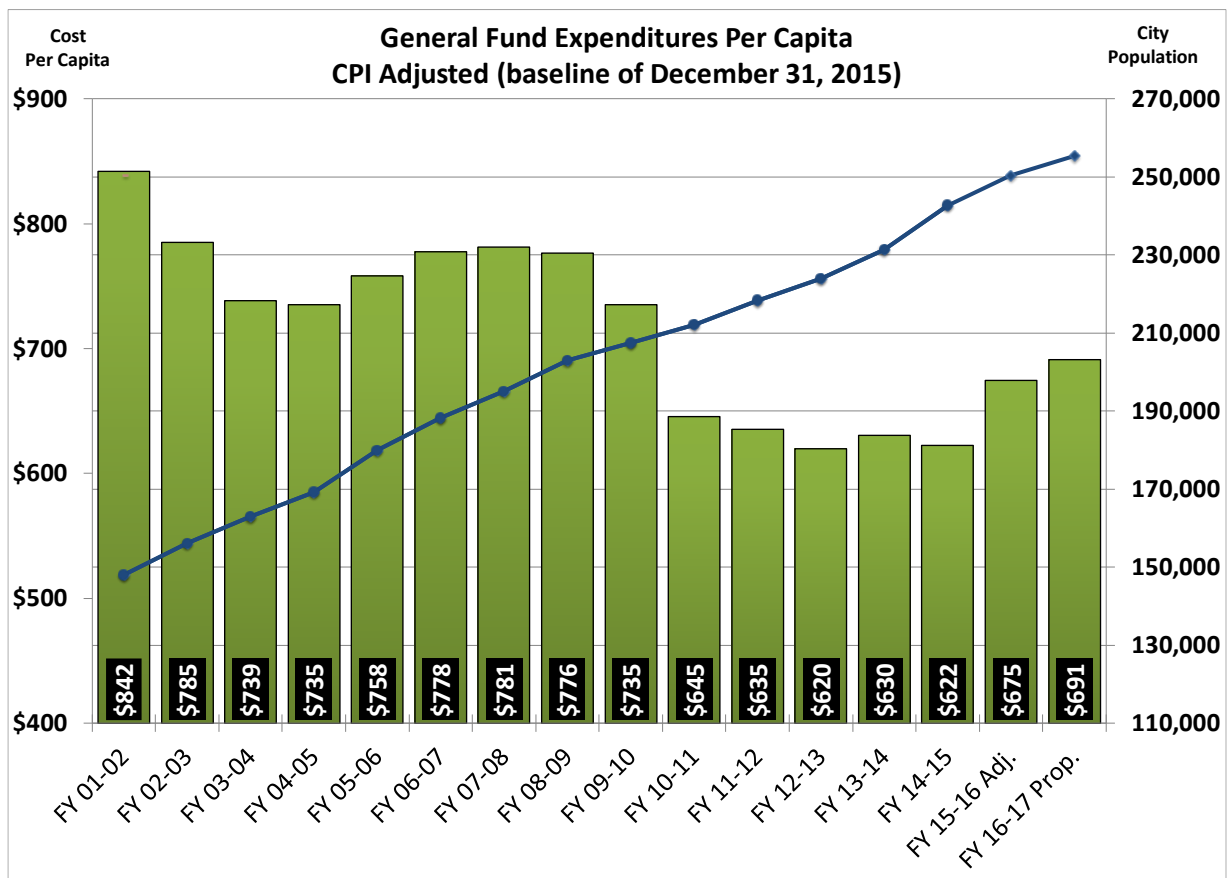


Chart Notes

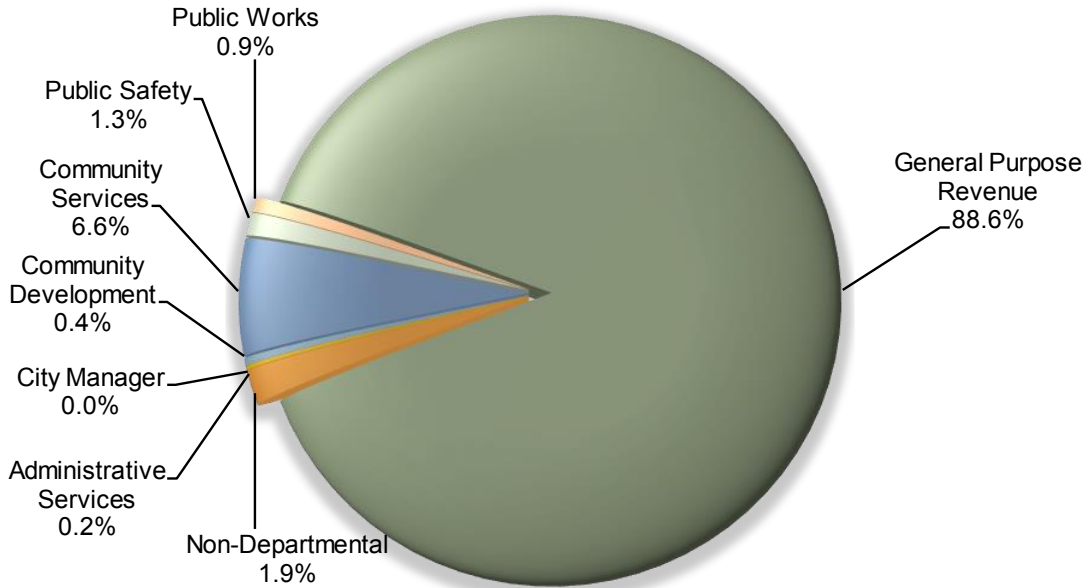
- The chart is presented from the perspective of December 2015 in inflation adjusted terms. Inflation for FY 2016-17 is projected at 2 percent (source: Chapman University Economic Forecast).
- Expenditures exclude transfers-out to other funds, except for the new Lighting, Landscape and Park Maintenance 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. Pending the official release, the estimated population for 2016-17 is 255,443.

Budget Summary

General Fund Summary

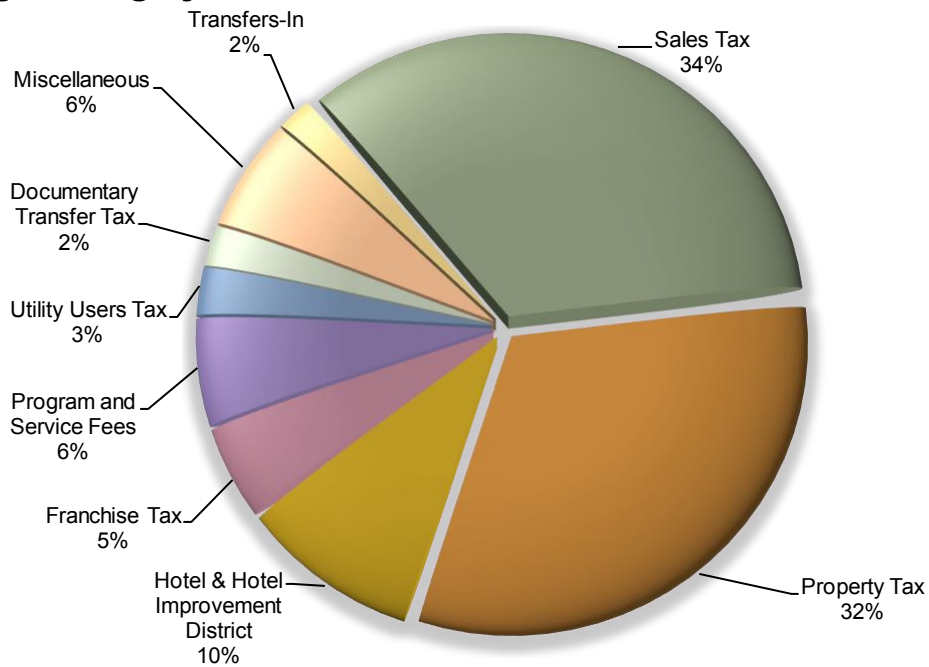
OPERATING REVENUES & TRANSFERS-IN: \$189,254,651

By Department:



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

By Budget Category:

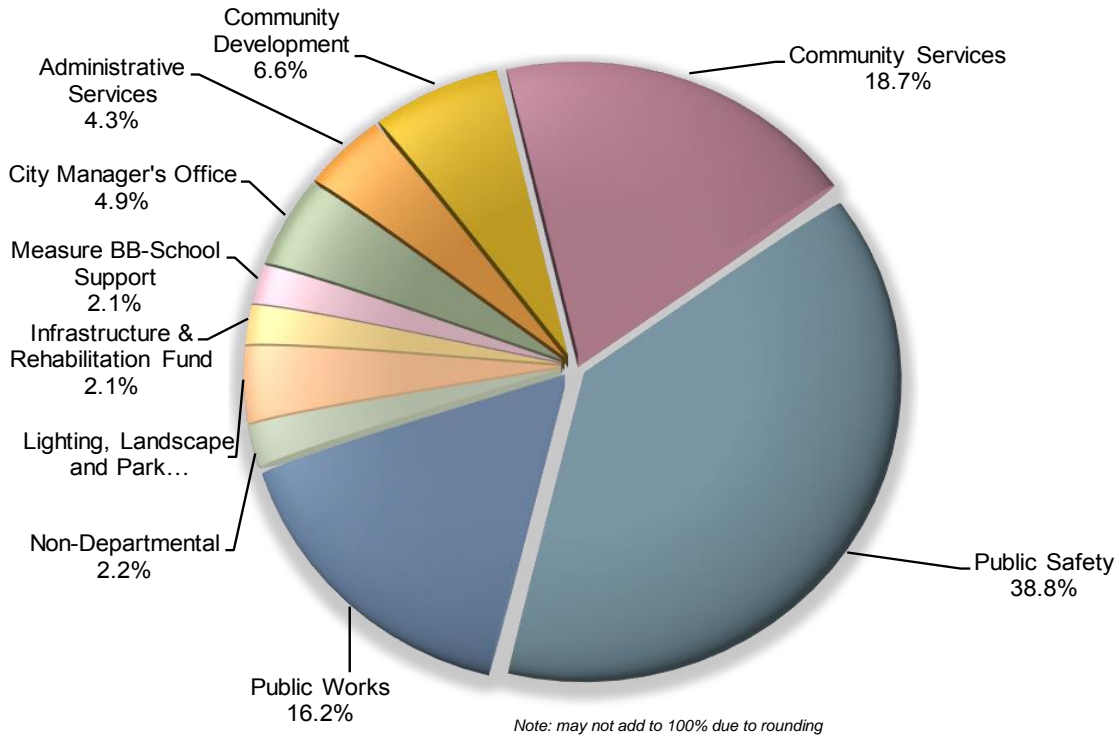


Budget Summary

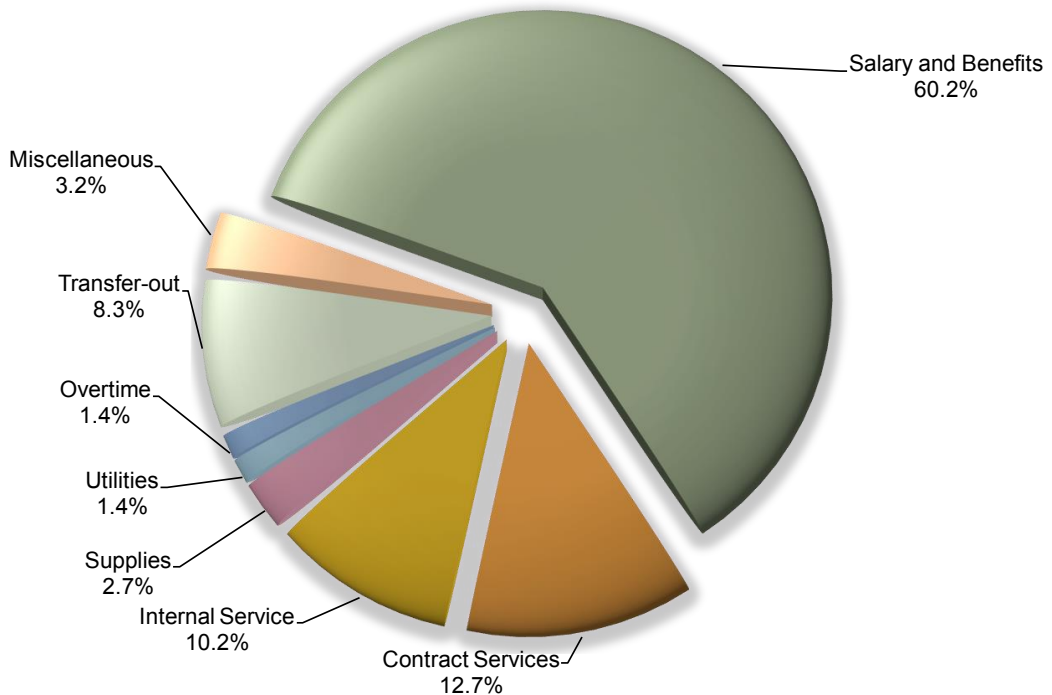
General Fund Summary

OPERATING EXPENDITURES & TRANSFERS-OUT: \$189,254,651

By Department:



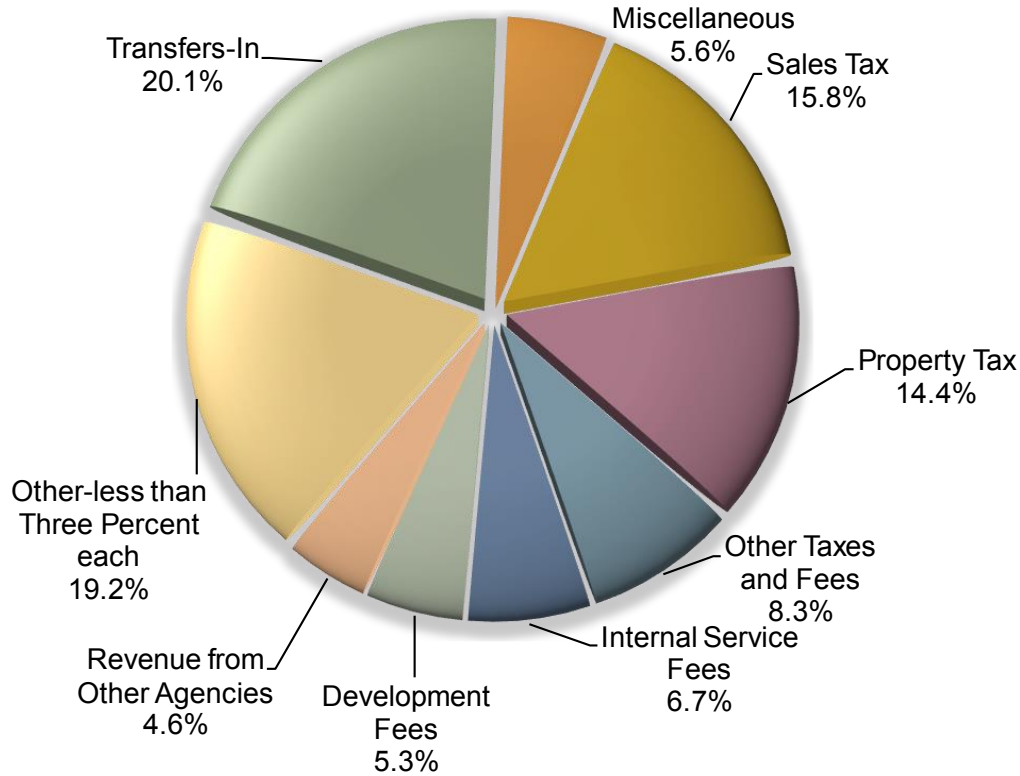
By Budget Category:



Budget Summary

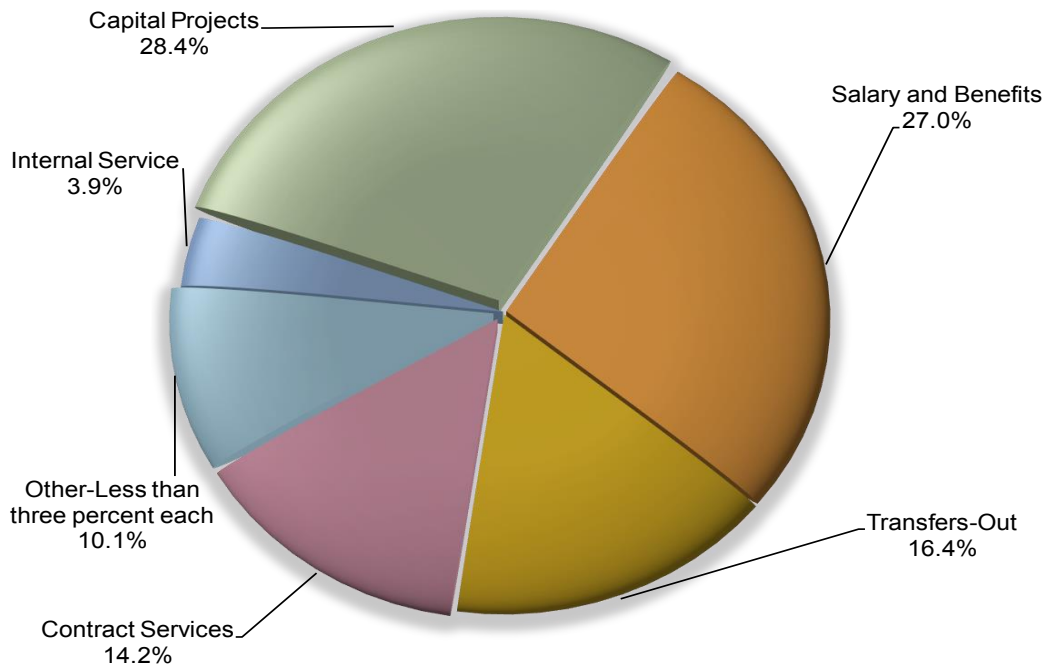
All Funds Summary

TOTAL RESOURCES (Including Transfers-In): \$438,434,884



Note: may not add to 100% due to rounding

TOTAL APPROPRIATIONS (Including Transfers-Out): \$538,591,957



Budget Summary

Major Funds¹ – Summary of Budget Category

GENERAL FUND (FUND #001)

BUDGET CATEGORY	2014-15 ACTUAL	2015-16 ESTIMATE	2016-17 PROPOSED
REVENUES			
ASSESSMENT REVENUE	\$ 2,693,022	\$ 3,092,391	\$ 3,676,000
DEVELOPMENT FEES	337,036	274,801	322,000
DOCUMENTARY TRANSFER TAX	3,554,156	3,945,113	4,298,000
FEES FOR SERVICES	1,384,818	1,483,893	1,445,839
FINES & FORFEITURES	1,530,984	1,793,855	1,576,873
FRANCHISE TAX	8,892,754	9,196,420	9,763,865
HOTEL TAX	10,772,089	12,369,564	14,703,000
LICENSES & PERMITS	1,230,586	486,147	315,000
MISCELLANEOUS REVENUES	16,324,495	1,306,660	1,148,994
MOTOR VEHICLE IN-LIEU REVENUES	99,440	101,026	100,000
PROGRAM AND SERVICE FEES	10,094,902	10,824,956	11,258,154
PROPERTY TAX	50,719,953	56,001,170	60,391,000
REVENUE FROM OTHER AGENCIES	3,428,085	2,657,113	6,873,995
SALES TAX	58,766,632	65,566,000	64,790,000
UTILITY USERS TAX	4,561,280	4,671,251	5,026,700
SUB-TOTAL REVENUE	\$ 174,390,233	\$ 173,770,360	\$ 185,689,420
TRANSFERS IN	\$3,374,148	3,194,875	3,565,231
TOTAL RESOURCES	\$ 177,764,381	\$ 176,965,235	\$ 189,254,651
EXPENDITURES			
CAPITAL EQUIPMENT	\$ 194,538	\$ 265,011	\$ 389,000
CLAIMS EXPENSE	\$7,500		\$0
CONTRACT SERVICES	\$18,164,044	21,909,229	23,997,404
INTERNAL SERVICE	\$13,422,918	15,849,899	19,425,886
LESS COST ALLOCATED	-\$299,876		(196,000)
MISCELLANEOUS	\$3,121,715	3,419,019	3,793,757
OVERTIME SALARIES	\$2,489,314	1,844,058	2,565,958
REPAIRS & MAINTENANCE	\$593,399	830,531	863,971
SALARY & BENEFITS	\$98,745,372	106,526,791	113,903,745
SUPPLIES	\$3,690,943	4,475,287	5,148,985
TRAINING/BUS EXPENSE	\$790,540	1,017,221	1,060,881
UTILITIES	\$2,309,465	2,529,625	2,590,135
SUB-TOTAL APPROPRIATIONS	\$ 143,229,872	\$ 158,666,671	\$ 173,543,722
TRANSFERS OUT	19,323,990	35,616,946	15,710,929
TOTAL EXPENDITURES	\$ 162,553,862	\$ 194,283,617	\$ 189,254,651
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$ 15,210,519	\$ (17,318,382)	\$ -
BEGINNING BALANCE - JULY 1	\$ 9,755,058	\$ 24,965,577	\$ 7,647,195
ENDING BALANCE - JUNE 30	\$ 24,965,577	\$ 7,647,195	\$ 7,647,195

¹ A "Major Fund" is typically defined for the purpose of this presentation as a fund with more than 10 percent of total budgeted resources or expenditures in the budget year. The City's only qualifying fund this year, though, is the General Fund. 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), Orange County Great Park Operational Fund (Fund #180), and the Great Park Community Facilities District 2013-13 (Fund #204).

² As of the time of this writing, a FY 2016-17 General Fund year-end fund balance of approximately \$7.6 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 of Budget Category

CONTINGENCY RESERVE FUND (FUND #006)

BUDGET CATEGORY	2014-15 ACTUAL	2015-16 ESTIMATE	2016-17 PROPOSED
REVENUES			
MISCELLANEOUS REVENUES	\$ 242,120	\$ 213,933	\$ 381,404
<i>SUB-TOTAL REVENUE</i>	\$ 242,120	\$ 213,933	\$ 381,404
TRANSFERS IN	6,900,000	4,200,500	0
<i>TOTAL RESOURCES</i>	\$ 7,142,120	\$ 4,414,433	\$ 381,404
EXPENDITURES			
<i>SUB-TOTAL APPROPRIATIONS</i>	\$0	\$0	\$0
TRANSFERS-OUT	0	0	0
<i>TOTAL EXPENDITURES</i>	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 7,142,120	\$ 4,414,433	\$ 381,404
BEGINNING BALANCE - JULY 1	\$ 23,220,942	\$ 30,363,062	\$ 34,777,495
ENDING BALANCE - JUNE 30	\$ 30,363,062	\$ 34,777,495	\$ 35,158,899

³ The projected Contingency Fund balance at the end of FY 2016-17 represents approximately 18.6 percent of the adopted 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. In November 2015, the City Council set the goal of bringing its reserve fund from 20 percent to 25 percent over three years. As of the time of this writing, the City is estimating an available year-end fund balance of approximately \$7.6 million, most of which could be designated to supplement the City's reserves.

Budget Summary

Major Funds¹ – Summary of Budget Category

ASSET MANAGEMENT PLAN FUND ⁴ (FUND #002)

BUDGET CATEGORY	2014-15 ACTUAL	2015-16 ESTIMATE	2016-17 PROPOSED
REVENUES			
MISCELLANEOUS REVENUES	\$ 440,154	\$ 635,314	\$ 967,756
<i>SUB-TOTAL REVENUE²</i>	\$ 440,154	\$ 635,314	\$ 967,756
TRANSFERS IN	1,536,000	2,100,000	0
<i>TOTAL RESOURCES</i>	\$ 1,976,154	\$ 2,735,314	\$ 967,756
EXPENDITURES			
SALARY & BENEFITS	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
<i>SUB-TOTAL APPROPRIATIONS</i>	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
TRANSFERS OUT	339,818	291,483	338,285
<i>TOTAL EXPENDITURES</i>	\$ 5,339,818	\$ 5,291,483	\$ 5,338,285
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,363,664)	\$ (2,556,169)	\$ (4,370,529)
BEGINNING BALANCE - JULY 1	\$ 58,105,659	\$ 54,741,995	\$ 52,185,826
ENDING BALANCE - JUNE 30	\$ 54,741,995	\$ 52,185,826	\$ 47,815,297

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 2016-17 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, FY 2014-15, FY 2015-16, and FY 2016-17 are included in the budget projections. Since adoption of the City Council's plan, \$18 million to-date has been used to accelerate payment of the City's unfunded pension liability (\$15 million from the AMP and \$3 million from a General Fund surplus at the close-out of FY 2012-13). Another \$5 million is projected to be contributed through the end of FY 2016-17. \$4.2 million has already been repaid to the AMP from the FY 2012-13, FY 2013-14 and FY 2014-15 General Fund close-out surplus.

Budget Summary

Major Funds¹ – Summary of Budget Category

ORANGE COUNTY GREAT PARK (FUND #180)

BUDGET CATEGORY	2014-15 ACTUAL	2015-16 ESTIMATE	2016-17 PROPOSED
REVENUES			
ASSESSMENT REVENUE	0	9,500,000	9,785,000
FEES FOR SERVICES	\$ 7,705	\$ 1,000	\$ 1,000
MISCELLANEOUS REVENUES	163,034,547	(2,107,557)	11,379,230
PROGRAM AND SERVICE FEES	720,070	662,875	771,000
REVENUE FROM OTHER AGENCIES	(2,500)	266,870	0
<i>SUB-TOTAL REVENUES</i>	\$ 163,759,822	\$ 8,323,188	\$ 21,936,230
TRANSFERS IN	829,635	0	0
<i>TOTAL RESOURCES</i>	\$ 164,589,457	\$ 8,323,188	\$ 21,936,230
EXPENDITURES			
CAPITAL EQUIPMENT	\$ 10,675	\$ 803,000	\$ 137,000
CONTRACT SERVICES	5,198,992	7,216,656	7,087,490
INTERNAL SERVICE	366,491	512,376	754,290
MISCELLANEOUS	145,166	239,027	317,000
OVERTIME SALARIES	24,933	42,055	27,330
REPAIRS & MAINTENANCE	0	500	7,000
SALARY & BENEFITS	3,659,907	4,558,455	5,267,293
SUPPLIES	233,320	427,679	458,150
TRAINING/BUS EXPENSE	7,106	50,275	62,850
UTILITIES	339,446	513,400	463,400
<i>SUB-TOTAL APPROPRIATIONS</i>	\$ 9,986,036	\$ 14,363,423	\$ 14,581,803
TRANSFERS OUT	3,445,000	2,686,469	100,000
<i>TOTAL EXPENDITURES</i>	\$ 13,431,036	\$ 17,049,892	\$ 14,681,803
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$ 151,158,421	\$ (8,726,704)	\$ 7,254,427
BEGINNING BALANCE - JULY 1	\$ 161,368,275	\$ 312,526,696	\$ 303,799,992
ENDING BALANCE - JUNE 30	\$ 312,526,696⁵	\$ 303,799,992⁵	\$ 311,054,419⁵

⁵ During FY 2014-15, the City and the State of California Department of Finance reached a settlement agreement related to the former Irvine Redevelopment activities which will result in payments to the City totaling \$292 million over an approximately 12-year period. As part of the settlement, the Irvine Community Land Trust will receive 10 percent of each payment, for a total of \$29.2 million over time. Reflected in the FY 2016-17 beginning fund balance is a gain of \$143.4 million, recognizing the increase between the principal of the former Redevelopment Agency loan and the net settlement amount. The ending fund balance in FY 2015-16 reserves \$262.8 million for the settlement agreement and \$1,250,380 for rehabilitation needs at the Great Park, and available fund balance of \$39 million. By the end of FY 2016-17, the available fund balance is expected to grow to \$46 million.

Budget Summary

Major Funds¹ – Summary of Budget Category

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

BUDGET CATEGORY	2014-15 ACTUAL	2015-16 ESTIMATE	2016-17 PROPOSED
REVENUES			
ASSESSMENT REVENUE	26,214,236	0	0
MISCELLANEOUS REVENUES	\$ 81,080	\$ 40,644	\$ 18,196
BOND PROCEEDS	69,649,880	0	0
<i>SUB-TOTAL REVENUE</i>	\$ 95,945,196	\$ 40,644	\$ 18,196
TRANSFERS-IN	-	-	-
<i>TOTAL RESOURCES</i>	\$ 95,945,196	\$ 40,644	\$ 18,196
EXPENDITURES			
SALARY & BENEFITS	\$ 204,996	\$ 213,305	\$ 142,597
CIP EXPENDITURES	20,552,478	37,332,394	30,029,626
MISCELLANEOUS	1,316,372	0	0
<i>SUB-TOTAL APPROPRIATIONS</i>	\$ 22,073,847	\$ 37,545,699	\$ 30,172,223
TRANSFERS-OUT	-	-	-
<i>TOTAL EXPENDITURES</i>	\$ 22,073,847	\$ 37,545,699	\$ 30,172,223
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 73,871,349	\$ (37,505,055)	\$ (30,154,027)
BEGINNING BALANCE - JULY 1	\$ 50,917	\$ 73,922,266	\$ 36,417,211
ENDING BALANCE - JUNE 30	\$ 73,922,266	\$ 36,417,211	\$ 6,263,184⁶

⁶ Fund balance is projected to decrease in the Great Park Community Facilities District 2013-3 fund due to the construction of joint backbone infrastructure in the Orange County Great Park.

Budget Summary

All Other Funds

ALL OTHER FUNDS

BUDGET CATEGORY	2014-15 ACTUAL	2015-16 ESTIMATE	2016-17 PROPOSED
REVENUES			
ASSESSMENT REVENUE	\$ 6,480,432	\$ 6,734,028	\$ 6,779,028
BOND PROCEEDS	100,000	77,162,102	0
CAPITAL CONTRIBUTUIONS	231,385	235,500	394,000
CIP REVENUE	0	0	10,906,674
DEVELOPMENT FEES	36,884,459	41,009,294	23,074,705
FEES FOR SERVICES	1,196,421	2,155,568	2,795,745
FRANCHISE TAX	645,595	638,970	640,000
INTERNAL SERVICE FEES&REVENUE	24,690,950	28,012,002	29,336,132
LICENSES & PERMITS	7,620	8,000	8,000
MISCELLANEOUS REVENUES	5,308,848	5,133,615	10,499,747
OTHER REV-RECOVER'D EXPENDITUR	262,037	0	0
OTHER TAXES & FEES	37,482,130	49,665,839	36,268,089
PROGRAM AND SERVICE FEES	140,777	135,830	96,300
PROPERTY TAX	2,580,441	2,793,149	2,835,744
REVENUE FROM OTHER AGENCIES	10,070,007	19,236,702	13,126,950
SALES TAX	4,158,845	4,394,619	4,543,228
<i>SUB-TOTAL REVENUE</i>⁷	\$ 130,239,947	\$ 237,315,218	\$ 141,304,342
TRANSFERS IN	51,164,772	80,242,485	84,572,305
<i>TOTAL RESOURCES</i>	\$ 181,404,720	\$ 317,557,703	\$ 225,876,647
EXPENDITURES			
CAPITAL EQUIPMENT	\$ 3,658,119	\$ 4,920,676	\$ 5,211,287
CIP EXPENDITURES	33,184,238	78,208,568	122,916,472
CLAIMS EXPENSE	3,297,418	3,122,284	3,250,279
CONTRACT SERVICES	30,315,825	36,290,574	45,566,086
DEBT & A.D. ADMINISTRATION	222	457,993	10,723,523
INTERNAL SERVICE	881,061	1,161,355	838,756
MISCELLANEOUS	(10,032)	10,025,727	159,850
OVERTIME SALARIES	1,542,264	1,472,932	1,972,167
REPAIRS & MAINTENANCE	1,402,483	3,015,151	568,843
SALARY & BENEFITS	19,274,707	21,330,398	21,066,135
SUPPLIES	3,645,729	4,810,456	8,839,327
TRAINING/BUS EXPENSE	56,143	50,301	83,393
UTILITIES	5,607,801	5,679,890	5,962,555
<i>SUB-TOTAL APPROPRIATIONS</i>	\$ 102,855,980	\$ 170,546,305	\$ 227,158,673
TRANSFERS OUT	39,866,112	50,644,583	71,988,322
<i>TOTAL EXPENDITURES</i>	\$ 142,722,092	\$ 221,190,888	\$ 299,146,995
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$ 38,682,628	\$ 96,366,815	\$ (73,270,348)
BEGINNING BALANCE - JULY 1	\$ 423,122,991	\$ 461,805,619	\$ 558,172,434
ENDING BALANCE - JUNE 30	\$ 461,805,619	\$ 558,172,434	\$ 484,902,086

⁷ To avoid duplication, FY 2014-15 and FY 2015-16 excludes anticipated future revenue from Special Revenue and Capital Project Funds.

Budget Summary

All Funds – Summary

ALL FUNDS COMBINED

BUDGET CATEGORY	2014-15 ACTUAL	2015-16 ESTIMATE	2016-17 PROPOSED
REVENUES			
ASSESSMENT REVENUE	35,387,690	19,326,419	20,240,028
BOND PROCEEDS	69,749,880	77,162,102	0
CAPITAL CONTRIBUTIONS	231,385	235,500	394,000
CIP REVENUE	0	0	10,906,674
DEVELOPMENT FEES	37,221,495	41,284,095	23,396,705
DOCUMENTARY TRANSFER TAX	3,554,156	3,945,113	4,298,000
FEES FOR SERVICES	2,588,943	3,640,461	4,242,584
FINES & FORFEITURES	1,530,984	1,793,855	1,576,873
FRANCHISE TAX	9,538,349	9,835,390	10,403,865
HOTEL TAX	10,772,089	12,369,564	14,703,000
INTERNAL SERVICE FEES&REVENUE	24,690,950	28,012,002	29,336,132
LICENSES & PERMITS	1,238,206	494,147	323,000
MISCELLANEOUS REVENUES	185,431,244	5,222,609	24,395,327
MOTOR VEHICLE IN-LIEU REVENUES	99,440	101,026	100,000
OTHER REV-RECOVER'D EXPENDITUR	262,037	0	0
OTHER TAXES & FEES	37,482,130	49,665,839	36,268,089
PROGRAM AND SERVICE FEES	10,955,750	11,623,661	12,125,454
PROPERTY TAX	53,300,394	58,794,319	63,226,744
REVENUE FROM OTHER AGENCIES	13,495,592	22,160,685	20,000,945
SALES TAX	62,925,477	69,960,619	69,333,228
UTILITY USERS TAX	4,561,280	4,671,251	5,026,700
<i>SUB-TOTAL REVENUE</i>	\$ 565,017,473	\$ 420,298,657	\$ 350,297,348
TRANSFERS IN	63,804,555	89,737,860	88,137,536
<i>TOTAL RESOURCES</i>	\$ 628,822,028	\$ 510,036,517	\$ 438,434,884
EXPENDITURES			
CAPITAL EQUIPMENT	3,863,332	5,988,687	5,737,287
CAPITAL OUTLAY	0	0	0
CIP EXPENDITURES	53,736,716	115,540,962	152,946,098
CLAIMS EXPENSE	3,304,918	3,122,284	3,250,279
CONTRACT SERVICES	53,678,862	65,416,459	76,649,980
DEBT & A.D. ADMINISTRATION	222	457,993	10,723,523
INTERNAL SERVICE	14,670,469	17,523,630	21,018,932
LESS COST ALLOCATED	(299,876)	0	(196,000)
MISCELLANEOUS	4,573,221	13,683,773	4,270,607
OVERTIME SALARIES	4,056,511	3,359,045	4,565,455
REPAIRS & MAINTENANCE	1,995,882	3,846,182	1,439,814
SALARY & BENEFITS	126,884,983	137,628,949	145,379,770
SUPPLIES	7,569,992	9,713,422	14,447,462
TRAINING/BUS EXPENSE	853,789	1,117,797	1,207,124
UTILITIES	8,256,713	8,722,915	9,016,090
<i>SUB-TOTAL APPROPRIATIONS</i>	\$ 283,145,734	\$ 386,122,098	\$ 450,456,421
TRANSFERS OUT	62,974,920	89,239,481	88,137,536
<i>TOTAL EXPENDITURES</i>	\$ 346,120,655	\$ 475,361,579	\$ 538,593,957
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$ 282,701,373	\$ 34,674,938	\$ (100,159,073)
BEGINNING BALANCE - JULY 1	\$ 675,623,842	\$ 958,325,215	\$ 993,000,153
ENDING BALANCE - JUNE 30	\$ 958,325,215	\$ 993,000,153	\$ 892,841,080

Budget Summary

All Funds – Summary

FUND	FY 2016-17 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS		TRANSFER OUT	ENDING BALANCE
					SALARIES/ BENEFITS	SERVICE/ SUPPLIES		
001	GENERAL FUND	\$ 7,647,195	\$ 185,689,420	\$ 3,565,231	\$ 113,903,745	\$ 59,639,977	\$ 15,710,929	\$ 7,647,195
002	ASSET MANAGEMENT PLAN FUND	52,185,826	967,756	0	5,000,000	0	338,285	47,815,297
003	COMPENSATED ABSENCES FUND	4,695,220	2,287,737	0	683,383	0	0	6,299,574
005	DEVELOPMENT SERVICES FUND	1,335,968	4,932,205	0	1,901,342	2,420,000	663,755	1,283,076
006	CONTINGENCY RESERVE FUND	34,777,495	381,404	0	0	0	0	35,158,899
007	SCHOOL SUPPORT FUND	1,994,293	9,860	4,000,000	199,864	5,132,181	0	672,108
009	REVENUE CLEARING FUND	0	724,065	0	437,820	286,245	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	18,178,571	156,007	4,338,285	47,866	1,235,000	6,911,287	14,478,710
011	ORANGE COUNTY FIRE AUTHORITY	42,791	0	0	0	0	42,791	0
012	INNOVATION FUND	1,000,000	0	0	0	0	0	1,000,000
024	BUILDING AND SAFETY FUND	4,272,893	16,227,431	0	7,515,782	6,004,641	2,178,090	4,801,811
027	DEVELOPMENT ENGINEERING FUND	1,321,982	2,681,536	0	630,446	945,500	532,000	1,895,572
General Reserve Funds Total		\$ 127,452,234	\$ 214,057,421	\$ 11,903,516	\$ 130,320,248	\$ 75,663,544	\$ 26,377,137	\$ 121,052,242

FUND	FY 2016-17 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS		TRANSFER OUT	ENDING BALANCE
					SALARIES/ BENEFITS	SERVICE/ SUPPLIES		
111	GAS TAX FUND	\$ 9,604,128	\$ 5,153,157	\$ -	\$ 30,450	\$ 1,652,500	\$ 12,975,960	\$ 98,375
112	LOCAL PARK FEES FUND	65,753,211	8,276,255	0	0	0	14,206,652	59,822,814
113	FEES & EXACTIONS FUND	10,223,811	4,779,432	0	0	560,000	4,183,000	10,260,243
114	HOME GRANT FUND	0	531,814	0	66,043	465,771	0	0
118	SYSTEMS DEVELOPMENT FUND	16,309,449	12,378,338	0	0	400,000	14,199,703	14,088,084
119	MAINTENANCE DISTRICT FUND	307,708	9,717,772	7,710,929	4,321,591	13,414,818	0	0
125	COMM DEVELOP BLOCK GRANT FUND	0	2,600,454	0	218,734	2,381,720	0	0
126	SENIOR SERVICES FUND	656,152	26,108	0	0	91,273	0	590,987
128	NUTRITION PROGRAM FUND	220,013	554,896	0	309,157	261,429	0	204,323
130	AB2766 - AIR QUALITY IMPROVMNT	929,612	306,905	0	4,574	271,375	540,000	420,568
132	SLURRY SEAL SUR CHG FUND	1,356,664	311,673	9,055,053	72,373	7,927,627	558,403	2,164,987
136	PUBLIC SAFETY SPECIAL EVENTS FUND	10,680	971,900	0	0	924,216	48,595	9,769
139	SUPPL.LAW ENFORCEMENT SERV FD	448,625	520,094	0	0	963,877	0	4,842
143	PUBLIC SAFETY GRANTS	523,285	553,496	0	30,414	771,804	0	274,563
145	STRUCTURAL FIRE FUND	0	528,618	0	50,027	478,591	0	0
146	ISHUTTLE	2,521,100	89,030	90,812	0	2,271,335	0	429,607
149	SPECIAL PROGRAMS GRANTS FUND	0	860,000	0	0	860,000	0	0
151	ASSET FORFEITURE JUSTICE DEPT	441,255	2,559	0	0	150,325	288,502	4,987
152	ASSET FORFEITURE TREASURY DEPT	3,645	19	0	0	3,630	0	34
153	ASSET FORFEITURE OC AND STATE	226,823	1,621	0	0	215,014	0	13,430
154	MEASURE M FAIRSHARE M2	4,138,438	4,558,700	0	183,513	130,000	8,361,129	22,496
155	COMMUNITY SERVICES PRGRM FUND	628,475	401,128	0	38,148	791,189	0	200,266
180	ORANGE COUNTY GREAT PARK FUND	303,799,992	21,936,230	0	5,267,293	9,314,510	100,000	311,054,419
Special Revenue Funds Total		\$ 418,103,066	\$ 75,060,199	\$ 16,856,794	\$ 10,592,317	\$ 44,301,004	\$ 55,461,944	\$ 399,664,794

Budget Summary

All Funds – Summary

FUND	FY 2016-17 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS		TRANSFER OUT	ENDING BALANCE
					SALARIES/ BENEFITS	SERVICE/ SUPPLIES		
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	CFD 2013-3 GREAT PARK	36,417,211	18,196	0	142,597	30,029,626	0	6,263,184
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	8,622,828	11,544	0	0	751,121	2,748,766	5,134,485
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	1,432,549	7,261	0	0	1,439,810	0	0
207	AD 85-7 SPECTRUM 1, 3 & 4	1,344,216	337	0	0	1,344,553	0	0
208	AD 87-8 SPECTRUM 5	50,658	104	0	0	50,762	0	0
213	AD 94-13 OAKCREEK	349,803	23	0	0	349,826	0	0
214	AD 93-14 IRVINE SPECTRUM 6 & 7	22,674,071	92,310	0	10,167	4,227,033	0	18,529,181
215	AD 97-16 NORTHWEST IRVINE	17,822,267	69,648	0	3,654	1,670,731	0	16,217,530
216	AD 97-17 LOWER PETERS CANYON EAST	32,284,754	69,639	0	3,654	2,545,731	0	29,805,008
217	AD 00-18 SHADY CYN - TURTLE RIDGE	5,404,261	28,445	0	3,654	731	3,254,103	2,174,218
218	AD 03-19 NORTHERN SPHERE	8,722,448	13,284	0	6,226	7,001,245	0	1,728,261
219	AD 04-20 PORTOLA SPRINGS	15,132,686	22,531	0	37,832	6,982,566	0	8,134,819
220	AD 05-21 ORCHARD HILLS	19,313,882	27,559	0	54,036	10,010,807	0	9,276,598
221	AD 07-22 STONEGATE	1,596,846	1,451	0	6,226	1,592,071	0	0
223	AD 10-23 LAGUNA ALTURA	4,627,356	9,769	0	10,167	4,626,958	0	0
224	AD 11-24 CYPRESS VILLAGE	9,025,684	3,460	0	0	9,029,144	0	0
225	AD 13-25 EASTWOOD	2,311,203	3,365	0	62,335	1,212,467	0	1,039,766
250	CAPITAL IMPROV PROJ FUND - CIR	22,322,740	16,061,899	26,971,219	420,226	15,442,191	0	49,493,441
254	RAILROAD GRADE SEPARATION	836,999	8,716	0	0	0	0	845,715
260	CAPITAL IMPROV PROJ FUND-NON C	25,088,222	3,173,456	11,023,087	171,939	12,188,833	0	26,923,993
262	COL BILL BARBER MC MEMORIAL PK	2,049,048	22,653	0	0	0	0	2,071,701
270	NORTH IRVINE TRANSP MITIGATION PROGRAI	96,848,543	854,422	0	104,054	4,928,134	0	92,670,777
271	IRVINE BUSINESS COMPLEX FUND	73,134,181	12,259,045	2,748,766	213,982	5,474,775	0	82,453,235
272	IBC TRANSPORTATION MGMT PROGRAM	119,470	1,324	0	0	0	90,812	29,982
282	FEE DISTRICT NO. 92-1	36,906	408	0	0	0	0	37,314
286	OCGP DEVELOPMENT FUND	20,725,006	61,389	18,205,652	3,176	35,635,523	0	3,353,348
Capital Projects Funds Total		\$ 428,293,838	\$ 32,822,238	\$ 58,948,724	\$ 1,253,925	\$ 156,534,638	\$ 6,093,681	\$ 356,182,556

FUND	FY 2016-17 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS		TRANSFER OUT	ENDING BALANCE
					SALARIES/ BENEFITS	SERVICE/ SUPPLIES		
501	INVENTORY	\$ 142,077	\$ 411,804	\$ -	\$ 4,272	\$ 406,500	\$ -	\$ 143,109
570	INSURANCE FUND	4,271,000	5,494,900	0	807,276	6,925,411	0	2,033,213
574	FLEET SERVICES FUND	9,804,380	5,357,662	428,502	1,153,167	3,894,676	43,940	10,498,761
578	TELEPHONE, MAIL, DUPLIC SRV FUND	844,182	3,043,141	0	421,634	2,642,411	0	823,278
579	STRATEGIC TECHNOLOGY PLAN FUND	3,510,071	12,093,714	0	270,615	13,065,673	85,000	2,182,497
580	CIVIC CENTER MAINTENANCE & OPERATIONS	579,305	1,956,269	0	556,316	1,642,794	75,834	260,630
Internal Service Funds Total		\$ 19,151,015	\$ 28,357,490	\$ 428,502	\$ 3,213,280	\$ 28,577,465	\$ 204,774	\$ 15,941,488
TOTAL - ALL FUNDS		993,000,153	350,297,348	88,137,536	145,379,770	305,076,651	88,137,536	892,841,080 ⁸

⁸ Totals may differ from All Funds Combined Summary due to rounding.

Budget Summary

All Funds – Expenditure Comparison⁹

FUND	FY 2016-17 GENERAL FUND	ACTUALS	ADJUSTED	PROPOSED
		2014-15	BUDGET 2015-16	BUDGET 2016-17
001	GENERAL FUND	\$ 143,229,872	\$ 162,147,710	\$ 173,543,722
General Fund Total		143,229,872	162,147,710	173,543,722

FUND	FY 2016-17 GENERAL RESERVE FUNDS	ACTUALS	ADJUSTED	PROPOSED
		2014-15	BUDGET 2015-16	BUDGET 2016-17
002	ASSET MANAGEMENT PLAN FUND	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
003	COMPENSATED ABSENCES FUND	689,982	709,236	683,383
005	DEVELOPMENT SERVICES FUND	3,267,547	3,736,790	4,321,342
006	CONTINGENCY RESERVE FUND	0	0	0
007	SCHOOL SUPPORT FUND	4,005,672	5,369,501	5,332,045
009	REVENUE CLEARING FUND	634,627	701,189	724,065
010	INFRASTRUCTURE & REHABILITATION FUND	1,646,368	670,534	1,282,866
011	ORANGE COUNTY FIRE AUTHORITY	0	0	0
024	BUILDING AND SAFETY FUND	10,028,109	12,709,848	13,520,423
027	DEVELOPMENT ENGINEERING FUND	1,146,106	1,460,303	1,575,946
General Reserve Funds Total		\$ 26,418,410	\$ 30,357,401	\$ 32,440,070

FUND	FY 2016-17 SPECIAL REVENUE FUNDS	ACTUALS	ADJUSTED	PROPOSED
		2014-15	BUDGET 2015-16	BUDGET 2016-17
111	GAS TAX FUND	\$ 961,638	\$ 1,334,108	\$ 1,682,950
112	LOCAL PARK FEES FUND	0	0	0
113	FEES & EXACTIONS FUND	0	0	560,000
114	HOME GRANT FUND	357,219	650,364	531,814
118	SYSTEMS DEVELOPMENT FUND	1,582,543	500,000	400,000
119	MAINTENANCE DISTRICT FUND	16,050,405	17,120,143	17,736,409
125	COMM DEVELOP BLOCK GRANT FUND	494,500	2,185,620	2,600,454
126	SENIOR SERVICES FUND	24,527	78,273	91,273
128	NUTRITION PROGRAM FUND	389,471	527,366	570,586
130	AB2766 - AIR QUALITY IMPROVMNT	185,740	272,198	275,949
132	SLURRY SEAL SUR CHG FUND	4,687,156	6,949,857	8,000,000
136	PUBLIC SAFETY SPECIAL EVENTS FUND	997,682	1,004,640	924,216
139	SUPPL.LAW ENFORCEMENT SERV FD	386,981	796,719	963,877
143	PUBLIC SAFETY GRANTS	532,877	1,139,745	802,218
145	STRUCTURAL FIRE FUND	81,168	544,010	528,618
146	ISHUTTLE	2,259,321	2,459,887	2,271,335
149	SPECIAL PROGRAMS GRANTS FUND	0	4,830,606	860,000
151	ASSET FORFEITURE JUSTICE DEPT	150,227	592,865	150,325
152	ASSET FORFEITURE TREASURY DEPT	17,641	940	3,630
153	ASSET FORFEITURE OC AND STATE	0	213,572	215,014
154	MEASURE M FAIRSHARE M2	241,431	336,600	313,513
155	COMMUNITY SERVICES PRGRM FUND	527,308	960,176	829,337
180	ORANGE COUNTY GREAT PARK FUND	9,986,036	15,504,328	14,581,803
Special Revenue Funds Total		\$ 39,913,872	\$ 58,002,017	\$ 54,893,321

⁹ Not including transfers

Budget Summary

All Funds – Expenditure Comparison⁹

FUND	FY 2016-17 CAPITAL PROJECTS FUNDS	ACTUALS	ADJUSTED	PROPOSED
		2014-15	BUDGET 2015-16	BUDGET 2016-17
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	\$ 1,110,622	\$ 378,611	\$ -
204	CFD 2013-3 GREAT PARK	22,073,847	39,298,768	30,172,223
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	0	12,058,008	751,121
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	123,171	2,828,771	1,439,810
207	AD 85-7 SPECTRUM 1, 3 & 4	489,234	1,344,184	1,344,553
208	AD 87-8 SPECTRUM 5	1,345,155	50,908	50,762
213	AD 94-13 OAKCREEK	677,620	478,889	349,826
214	AD 93-14 IRVINE SPECTRUM 6 & 7	394,816	3,112,217	4,237,200
215	AD 97-16 NORTHWEST IRVINE	109,477	1,204,400	1,674,385
216	AD 97-17 LOWER PETERS CANYON EAST	260,378	1,454,400	2,549,385
217	AD 00-18 SHADY CYN - TURTLE RIDGE	0	4,400	4,385
218	AD 03-19 NORTHERN SPHERE	2,666	205,620	7,007,471
219	AD 04-20 PORTOLA SPRINGS	2,235,822	5,338,208	7,020,398
220	AD 05-21 ORCHARD HILLS	1,171,635	4,038,208	10,064,843
221	AD 07-22 STONEGATE	1,679,360	606,014	1,598,297
223	AD 10-23 LAGUNA ALTURA	(577,477)	2,250,405	4,637,125
224	AD 11-24 CYPRESS VILLAGE	1,567,691	8,983,592	9,029,144
225	AD 13-25 EASTWOOD	132,628	20,166,297	1,274,802
250	CAPITAL IMPROV PROJ FUND - CIR	4,982,130	19,854,312	15,862,417
254	RAILROAD GRADE SEPARATION	5,709,869	1,851,413	0
260	CAPITAL IMPROV PROJ FUND-NON C	4,236,757	22,337,612	12,360,772
262	COL BILL BARBER MC MEMORIAL PK	64,321	553,962	0
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	2,250,791	6,371,378	5,032,188
271	IRVINE BUSINESS COMPLEX FUND	433,726	21,384,363	5,688,757
272	IBC TRANSPORTATION MGMT PROGRAM	40,033	0	0
282	FEE DISTRICT NO. 92-1	0	0	0
286	OCGP DEVELOPMENT FUND	1,622,394	5,260,000	35,638,699
Capital Projects Funds Total		\$ 52,136,665	\$ 181,414,940	\$ 157,788,563

FUND	FY 2016-17 INTERNAL SERVICE FUNDS	ACTUALS	ADJUSTED	PROPOSED
		2014-15	BUDGET 2015-16	BUDGET 2016-17
501	INVENTORY	\$ 298,653	\$ 283,982	\$ 410,772
570	INSURANCE FUND	6,597,950	8,402,329	7,732,687
574	FLEET SERVICES FUND	3,649,501	6,226,724	5,047,843
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,662,597	3,713,549	3,064,045
579	STRATEGIC TECHNOLOGY PLAN FUND	6,581,816	11,021,622	13,336,288
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,656,399	2,122,209	2,199,110
Internal Service Funds Total		\$ 21,446,916	\$ 31,770,415	\$ 31,790,745
TOTAL - ALL FUNDS		\$ 283,145,734	\$ 463,692,482	\$ 450,456,421

⁹ Not including transfers

Budget Summary

All Funds – Revenue Comparison⁹

FUND FY 2016-17 GENERAL RESERVE FUNDS		ACTUALS 2014-15	ADJUSTED BUDGET 2015-16	PROPOSED BUDGET 2016-17
001	GENERAL FUND	\$ 174,390,233	\$ 170,002,614	\$ 185,689,420
	General Fund Total	174,390,233	170,002,614	185,689,420
002	ASSET MANAGEMENT PLAN FUND	\$ 440,154	\$ 667,281	\$ 967,756
003	COMPENSATED ABSENCES FUND	1,673,620	2,023,969	2,287,737
005	DEVELOPMENT SERVICES FUND	3,672,911	3,882,905	4,932,205
006	CONTINGENCY RESERVE FUND	242,120	286,617	381,404
007	SCHOOL SUPPORT FUND	5,826	9,555	9,860
009	REVENUE CLEARING FUND	634,627	701,189	724,065
010	INFRASTRUCTURE & REHABILITATION FUND	251,451	27,913	156,007
011	ORANGE COUNTY FIRE AUTHORITY	25,254	28,788	0
012	INNOVATION FUND	0	0	0
024	BUILDING AND SAFETY FUND	14,656,757	15,778,899	16,227,431
027	DEVELOPMENT ENGINEERING FUND	1,495,450	2,042,553	2,681,536
	General Reserve Funds Total	\$ 23,098,170	\$ 25,449,669	\$ 28,368,001
FUND FY 2016-17 SPECIAL REVENUE FUNDS		ACTUALS 2014-15	ADJUSTED BUDGET 2015-16	PROPOSED BUDGET 2016-17
111	GAS TAX FUND	\$ 6,166,306	\$ 5,148,068	\$ 5,153,157
112	LOCAL PARK FEES FUND	16,733,088	7,945,682	8,276,255
113	FEES & EXACTIONS FUND	994,839	737,127	4,779,432
114	HOME GRANT FUND	358,745	650,364	531,814
118	SYSTEMS DEVELOPMENT FUND	14,640,640	11,111,896	12,378,338
119	MAINTENANCE DISTRICT FUND	9,144,598	9,441,103	9,717,772
125	COMM DEVELOP BLOCK GRANT FUND	514,719	2,185,620	2,600,454
126	SENIOR SERVICES FUND	58,134	21,407	26,108
128	NUTRITION PROGRAM FUND	477,695	535,366	554,896
130	AB2766 - AIR QUALITY IMPROVMNT	308,542	307,338	306,905
132	SLURRY SEAL SUR CHG FUND	458,794	261,405	311,673
136	PUBLIC SAFETY SPECIAL EVENTS FUND	978,660	1,058,680	971,900
139	SUPPL.LAW ENFORCEMENT SERV FD	461,075	401,764	520,094
143	PUBLIC SAFETY GRANTS	646,335	901,674	553,496
145	STRUCTURAL FIRE FUND	81,168	544,010	528,618
146	ISHUTTLE	2,229,943	3,203,665	89,030
149	SPECIAL PROGRAMS GRANTS FUND	0	4,830,606	860,000
151	ASSET FORFEITURE JUSTICE DEPT	174,876	2,621	2,559
152	ASSET FORFEITURE TREASURY DEPT	4,807	3	19
153	ASSET FORFEITURE OC AND STATE	15,153	1,284	1,621
154	MEASURE M FAIRSHARE M2	4,190,908	4,550,146	4,558,700
155	COMMUNITY SERVICES PRGRM FUND	381,149	618,526	401,128
180	ORANGE COUNTY GREAT PARK FUND	163,759,822	23,949,921	21,936,230
	Special Revenue Funds Total	\$ 222,779,999	\$ 78,408,276	\$ 75,060,199

⁹ Not including transfers

Budget Summary

All Funds – Revenue Comparison⁹

FUND	FY 2016-17 CAPITAL PROJECTS FUNDS	ACTUALS 2014-15	ADJUSTED BUDGET 2015-16	PROPOSED BUDGET 2016-17
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	\$ 141	\$ 3	\$ -
204	CFD 2013-3 GREAT PARK	95,945,196	8,959	18,196
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	423	16,315,943	11,544
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	4,294	3,157	7,261
207	AD 85-7 SPECTRUM 1, 3 & 4	172	108	337
208	AD 87-8 SPECTRUM 5	459	60	104
213	AD 94-13 OAKCREEK	100	30	23
214	AD 93-14 IRVINE SPECTRUM 6 & 7	7,293	10,775	92,310
215	AD 97-16 NORTHWEST IRVINE	5,485	8,827	69,648
216	AD 97-17 LOWER PETERS CANYON EAST	11,301	17,813	69,639
217	AD 00-18 SHADY CYN - TURTLE RIDGE	1,519	2,361	28,445
218	AD 03-19 NORTHERN SPHERE	2,569	4,534	13,284
219	AD 04-20 PORTOLA SPRINGS	417	21,007,785	22,531
220	AD 05-21 ORCHARD HILLS	3,286	3,232	27,559
221	AD 07-22 STONEGATE	2,192	3,697	1,451
223	AD 10-23 LAGUNA ALTURA	8,312	3,246	9,769
224	AD 11-24 CYPRESS VILLAGE	2,722	2,052	3,460
225	AD 13-25 EASTWOOD	100,078	38,009,890	3,365
250	CAPITAL IMPROV PROJ FUND - CIR	3,373,026	1,909,391	16,061,899
254	RAILROAD GRADE SEPARATION	2,133,357	1,260,405	8,716
260	CAPITAL IMPROV PROJ FUND-NON C	440,234	1,940,212	3,173,456
262	COL BILL BARBER MC MEMORIAL PK	17,033	16,569	22,653
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	17,457,142	567,352	854,422
271	IRVINE BUSINESS COMPLEX FUND	1,221,499	20,887,299	12,259,045
272	IBC TRANSPORTATION MGMT PROGRAM	3,129	2,192	1,324
282	FEE DISTRICT NO. 92-1	305	349	408
286	OCGP DEVELOPMENT FUND	13,619	46,027	61,389
Capital Projects Funds Total		\$ 120,755,304	\$ 102,032,268	\$ 32,822,238

FUND	FY 2016-17 INTERNAL SERVICE FUNDS	ACTUALS 2014-15	ADJUSTED BUDGET 2015-16	PROPOSED BUDGET 2016-17
501	INVENTORY	\$ 302,086	\$ 284,480	\$ 411,804
570	INSURANCE FUND	7,936,465	8,337,020	5,494,900
574	FLEET SERVICES FUND	4,789,773	5,208,609	5,357,662
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,396,765	2,919,830	3,043,141
579	STRATEGIC TECHNOLOGY PLAN FUND	6,758,727	8,855,232	12,093,714
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,809,951	1,854,263	1,956,269
Internal Service Funds Total		\$ 23,993,768	\$ 27,459,434	\$ 28,357,490
TOTAL - ALL FUNDS		\$ 565,017,473	\$ 403,352,261	\$ 350,297,348

⁹ Not including transfers

City Manager's Office

Budget Summary:

The FY 2016-17 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 General Fund expenditures of \$9,230,264 and revenues of \$45,700. The budget provides for a total of 41 full-time employees, 10.1 part-time employees (in FTEs), and the City Council for both the General Fund and all Special Funds.



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

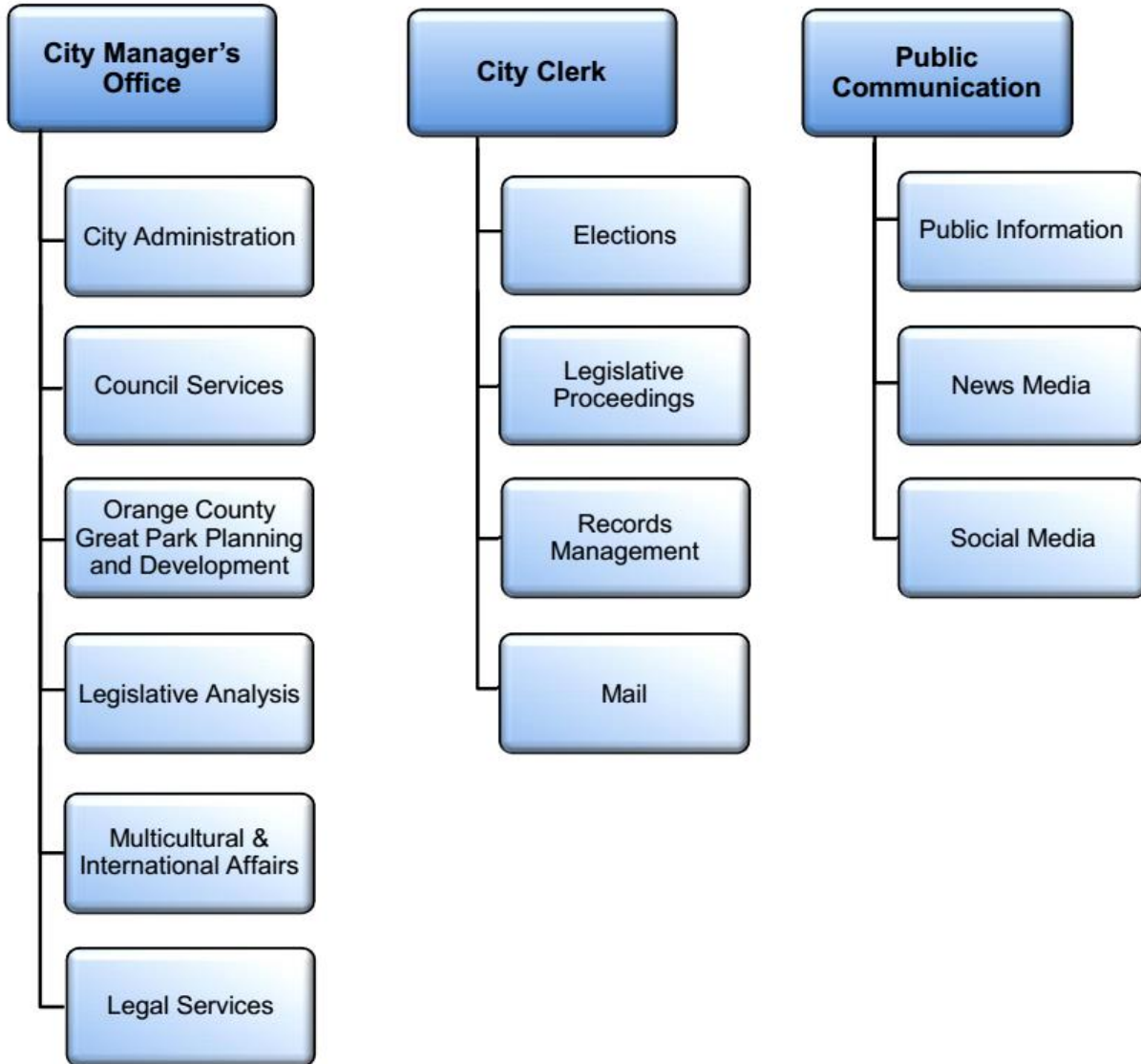
- Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
- Conduct analysis of legislation that may impact City operations, particularly those pertaining to budget issues.

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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,966,234	\$5,447,275	\$6,023,196
Services & Supplies	\$2,426,007	\$3,061,276	\$3,207,068
Capital Equipment	\$0	\$0	\$0
Subtotal	\$7,392,241	\$8,508,551	\$9,230,264
Cost Allocated	0	0	0
Revenues	(257,018)	(44,500)	(45,700)
GENERAL FUND SUPPORT	\$7,135,222	\$8,464,051	\$9,184,564
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,226,852	\$1,395,433	\$1,454,675
Services & Supplies	\$3,787,017	\$6,354,044	\$5,822,870
Capital Equipment	\$0	\$69,006	\$55,000
Subtotal	\$5,013,869	\$7,818,483	\$7,332,545
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,193,086	\$6,842,708	\$7,477,871
Services & Supplies	\$6,213,024	\$9,415,320	\$9,029,938
Capital Equipment	\$0	\$69,006	\$55,000
Cost Allocated	\$0	\$0	\$0
TOTAL COST	\$12,406,110	\$16,327,034	\$16,562,809
STAFFING SUMMARY			
Full Time	39.0	39.0	41.0
Part Time	10.1	10.1	10.1
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	54.1	54.1	56.1

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.

2016-17 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 78 for details.

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Conducted City Council Meetings (# of meetings)	32	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
Unit Cost			
• City Council costs as a percent of overall General Fund Budget	0.9%	0.9%	0.8%
• Per capita cost	\$5.54	\$6.12	\$6.15
Effectiveness			
• Constituent satisfaction with City services	96%	96%	96%

City Manager's Office

City Council

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$916,400	\$991,857	\$1,027,338
Services & Supplies	\$427,413	\$540,156	\$544,007
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,343,812	\$1,532,013	\$1,571,345
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,343,812	\$1,532,013	\$1,571,345
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$67,332	\$62,451	\$80,822
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$67,332	\$62,451	\$80,822
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$983,731	\$1,054,308	\$1,108,160
Services & Supplies	\$427,413	\$540,156	\$544,007
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,411,144	\$1,594,464	\$1,652,167

City Manager's Office

City Council

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	1.50	1.50	1.50
Council Services Manager	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Subtotal	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
PART TIME			
Council Executive Assistant	4.23	3.09	1.41
Senior Council Executive Assistant-EPT	0.85	1.6	0.97
Senior Council Executive Assistant-PT	1.95	1.58	4.17
Subtotal:	<u>7.03</u>	<u>6.27</u>	<u>6.55</u>
NON-HOURLY			
Council Person	1.5	1.5	1.5
Mayor	0.5	0.5	0.5
Mayor Pro Tem	0.5	0.5	0.5
OCGP Board Member	2.5	2.5	2.5
Subtotal:	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
TOTAL STAFFING:	15.53	14.77	15.05

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.

2016-17 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 78 for details.

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
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"	21,114	28,500	30,000
• Number of foreign dignitaries/visitors received	600	650	650
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	48.4%	50.9%	51.0%
• City Manager's section budget as a percent of the citywide General Fund Budget	2.3%	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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,802,863	\$3,013,507	\$3,442,941
Services & Supplies	\$773,690	\$1,318,126	\$1,264,491
Capital Equipment	\$0	\$0	\$0
Subtotal	\$3,576,552	\$4,331,633	\$4,707,432
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
NET GENERAL FUND SUPPORT	\$3,576,552	\$4,331,633	\$4,707,432
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$955,105	\$1,122,396	\$1,110,965
Services & Supplies	\$3,349,202	\$5,849,872	\$5,313,467
Capital Equipment	\$0	\$39,000	\$55,000
Subtotal	\$4,304,307	\$7,011,268	\$6,479,432
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,757,968	\$4,135,903	\$4,553,906
Services & Supplies	\$4,122,891	\$7,167,998	\$6,577,958
Capital Equipment	\$0	\$39,000	\$55,000
Cost Allocated	\$0	\$0	\$0
TOTAL	\$7,880,860	\$11,342,902	\$11,186,864

City Manager's Office

City Manager

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	0.50	0.50	0.50
Assistant City Manager	1.00	1.00	2.00
Assistant City Manager-Great Park	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Director Of Public Affairs and Communication	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	2.00	2.00	2.00
Great Park Property Admin	1.00	0.00	1.00
Management Analyst I	0.00	1.00	1.00
Manager, GP Planning & Development	0.00	1.00	1.00
Manager, Land and Assets	1.00	1.00	0.00
Media Services Coordinator	0.00	0.00	2.00
Media Services Specialist	2.00	2.00	2.00
Office Specialist	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Program Specialist	2.00	2.00	0.00
Senior Management Analyst	2.00	1.00	1.00
Senior Media Services Coordinator	2.00	2.00	2.00
Special Programs Administrator	1.00	1.00	1.00
Subtotal	22.50	22.50	23.50
PART TIME			
Asst to the City Manager-PT	0.48	0.00	0.00
Council Services Manager-PT	0.48	0.48	0.48
Program Assistant-EPT	0.00	0.80	0.00
Subtotal	0.96	1.28	0.48
TOTAL STAFFING:	23.46	23.78	23.98

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.

2016-17 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 78 for details.

Measurements:	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Total Number of Documents in Irvine Quick Records	14,243,441	15,280,000	16,300,000
• Subpoenas and Public Information Requests processed	4,812	5,945	6,500
• Conflict of Interest filings	529	525	540
• Campaign filings	341	75	350
• City Council/Successor Agency/Orange County Great Park	51	45	45
Efficiency			
• Percent of services provided within legal timeframes (Legislative/Records/Mail/Reception Divisions)	100%	100%	100%
Unit Cost			
• Per capita costs for the City Clerk's Office	\$8.13	\$9.94	\$11.55
Effectiveness			
• Percent of constituent satisfaction with City services	96%	96%	96%

City Manager's Office

City Clerk

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,246,972	\$1,441,910	\$1,552,917
Services & Supplies	\$724,827	\$1,046,909	\$1,398,570
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,971,799	\$2,488,819	\$2,951,487
Cost Allocated	\$0	\$0	\$0
Revenues	(\$257,018)	(\$44,500)	(\$45,700)
NET GENERAL FUND SUPPORT	\$1,714,780	\$2,444,319	\$2,905,787
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$204,415	\$210,586	\$262,888
Services & Supplies	\$437,815	\$504,172	\$509,403
Capital Equipment	\$0	\$30,006	\$0
Subtotal	\$642,230	\$744,764	\$772,291
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,451,386	\$1,652,496	\$1,815,805
Services & Supplies	\$1,162,643	\$1,551,081	\$1,907,973
Capital Equipment	\$0	\$30,006	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$2,614,029	\$3,233,583	\$3,723,778

City Manager's Office

City Clerk

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Assistant City Clerk	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Deputy City Clerk I	0.00	0.00	1.00
Deputy City Clerk II	1.00	1.00	1.00
Information Specialist	4.00	3.00	3.00
Lead Information Specialist	0.00	2.00	2.00
Lead Mail Coordinator	1.00	1.00	1.00
Mail Coordinator	1.00	1.00	1.00
Management Analyst I	0.00	0.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Program Assistant	1.00	1.00	0.00
Senior Office Specialist	1.00	1.00	1.00
Supervising Information Specialist	1.00	0.00	0.00
Subtotal:	13.00	13.00	14.00
PART TIME			
Administrative Secretary-PT	0.00	0.48	1.00
Information Specialist-EPT	0.88	0.80	0.80
Office Specialist-EPT	0.75	0.80	0.80
Office Specialist-PT	0.50	0.48	0.48
Subtotal:	2.13	2.56	3.08
TOTAL STAFFING:	15.13	15.56	17.08

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, information technology, budget and purchasing functions. The department serves the City Council, City Commissions, City Manager, City departments, employees and residents of Irvine. The department's budget includes General Fund expenditures of \$8,110,473 and revenues of \$417,662. The FY 2016-17 Budget is an increase from the prior year by \$523,130, or 6.9 percent. The increase is mainly due to salaries and benefits, additional contract services for technology upgrades, including a new budget program, and recruiting efforts to meet priorities and organizational needs. The budget provides funding for a total of 53 full-time and 4.5 part-time employees (in FTEs), as well as five Finance Commissioners for both the General Fund and all Special Funds.



Strategic Goals:

1. Maintain and enhance the physical environment

- Provide human resources, purchasing, budget, financial, information technology 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, information technology 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

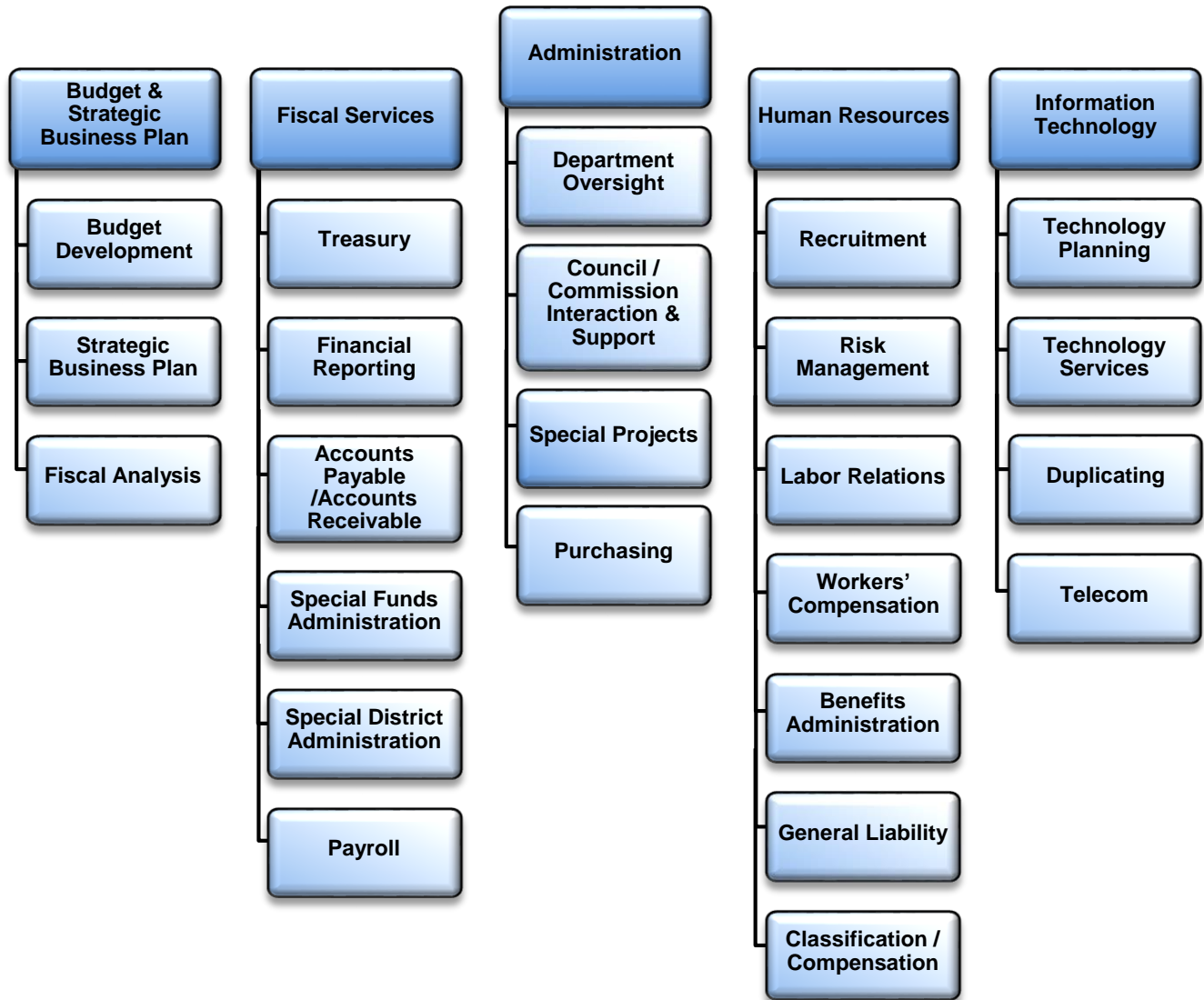
- Provide efficient government services that minimize the cost of services to the community.
- Provide and add value to the community with quality services and infrastructure enhancements through the administration of the City's financial assets.
- Effectively manage City debt to maintain the highest 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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,727,651	\$5,099,233	\$5,416,079
Services & Supplies	\$1,757,926	\$2,488,110	\$2,694,394
Capital Equipment	\$0	\$0	\$0
Subtotal	\$6,485,577	\$7,587,343	\$8,110,473
Cost Allocated	(11,334)	(12,000)	(10,000)
Revenues	(440,261)	(369,789)	(417,662)
GENERAL FUND SUPPORT	\$6,033,982	\$7,205,554	\$7,682,811
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,089,658	\$2,425,815	\$2,660,974
Services & Supplies	\$16,171,055	\$31,372,744	\$30,733,920
Capital Equipment	\$0	\$1,586,959	\$2,900,820
Subtotal	\$18,260,714	\$35,385,519	\$36,295,714
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,817,309	\$7,525,048	\$8,077,053
Services & Supplies	\$17,928,981	\$33,860,854	\$33,428,314
Capital Equipment	\$0	\$1,586,959	\$2,900,820
Cost Allocated	(\$11,334)	(\$12,000)	(\$10,000)
TOTAL COST	\$24,734,957	\$42,960,862	\$44,396,187
STAFFING SUMMARY			
Full Time	50.0	53.0	53.0
Part Time	5.8	4.5	4.5
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	60.8	62.5	62.5

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, information technology, human resources, risk management 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 four other divisions: Fiscal Services, Information Technology, Budget and Human Resources. The division supports the Finance Commission and coordinates its activities and implements its directives.

2016-17 Standards:

- | | |
|--|---------------------------|
| | Strategic Goal(s)* |
| <ul style="list-style-type: none"> • 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 |
| <ul style="list-style-type: none"> • Create and maintain a safe work environment for employees by maintaining, educating and enforcing policies regarding workplace violence, sexual harassment and ergonomics. | 2,4 |
| <ul style="list-style-type: none"> • Work with employee associations in effective and fair negotiations regarding pay and benefit issues. | 4 |
| <ul style="list-style-type: none"> • 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 90 for details

Measurements	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Finance Commission meetings conducted	14	19	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%	4.1%	4.1%
• Administrative Services General Fund budget per capita	\$24.86	\$28.78	\$30.08
Effectiveness			
• Percent of public requests for files and information responded to within 10 days	80%	82%	90%

Administrative Services Department Administration

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$467,700	\$473,146	\$531,917
Services & Supplies	\$889,772	\$1,027,936	\$1,195,715
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,357,473	\$1,501,082	\$1,727,632
Cost Allocated	\$0	\$0	\$0
Revenues	(\$1,494)	\$0	\$0
NET GENERAL FUND SUPPORT	\$1,355,979	\$1,501,082	\$1,727,632
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	\$467,700	\$473,146	\$531,917
Services & Supplies	\$889,772	\$1,027,936	\$1,195,715
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,357,473	\$1,501,082	\$1,727,632

Administrative Services Department Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Director Of Administrative Services	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	2.00	2.00	2.00
PART TIME			
Management Analyst II-EPT	0.00	0.00	0.80
Senior Accountant-EPT	<u>0.80</u>	<u>0.80</u>	<u>0.00</u>
Subtotal:	0.80	0.80	0.80
NON-HOURLY			
Finance Commissioner	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	7.80	7.80	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 and Orange County Great Park Corporation. 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 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.

2016-17 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 90 for details.

Measurements

Services (Output)

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
• Oversight Board to the Successor Agency of the Irvine Redevelopment Agency meetings conducted	6	3	2
• Number of A/P warrants and electronic payments	11,676	11,800	12,000
• Number of active developer deposit cases	1,949	3,000	3,200
• Total value of payables processed	\$231M	\$203M	\$215M
• Number of purchase orders placed	1,681	2,100	2,100
• Number of debt issues administered	47	29	31
• Number of requests for proposals/invitations for bids managed	120	200	180
• Average number of timesheets processed each pay period	1,283	1,327	1,360

Unit Cost

• Fiscal Services as a percentage of the citywide General Fund Budget	1.5%	1.4%	1.5%
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Effectiveness

• Percent of funds placed in interest bearing accounts	99.9%	99.9%	99.9%
• Annual physical inventory of warehouse accuracy	99.9%	99.0%	99.0%
• Percent of purchasing services completed within service level agreement timeframes	99.6%	97.4%	98.0%

Administrative Services Department

Fiscal Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,357,249	\$2,508,540	\$2,718,364
Services & Supplies	\$239,431	\$319,265	\$413,580
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,596,680	\$2,827,805	\$3,131,944
Cost Allocated	(\$11,334)	(\$12,000)	(\$10,000)
Revenues	(\$413,018)	(\$344,954)	(\$392,827)
NET GENERAL FUND SUPPORT	\$2,172,328	\$2,470,851	\$2,729,117
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$994,174	\$1,144,397	\$1,212,377
Services & Supplies	\$1,950,322	\$11,643,200	\$11,523,889
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,944,496	\$12,787,597	\$12,736,266
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,351,422	\$3,652,937	\$3,930,741
Services & Supplies	\$2,189,753	\$11,962,465	\$11,937,469
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$11,334)	(\$12,000)	(\$10,000)
TOTAL	\$5,529,842	\$15,603,402	\$15,858,210

Administrative Services Department

Fiscal Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Accountant	1.00	2.00	2.00
Accounting Technician	4.00	4.00	4.00
Administrative Secretary	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Finance Administrator	2.00	2.00	1.00
Finance Officer	0.00	0.00	1.00
Lead Accounting Technician	1.00	1.00	1.00
Management Analyst I	1.00	0.00	0.00
Manager, Fiscal Services	1.00	1.00	1.00
Payroll Process Analyst	0.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00
Payroll Supervisor	1.00	1.00	1.00
Purchasing/Contracts Administrator	1.00	1.00	1.00
Senior Accountant	4.00	4.00	4.00
Senior Accounting Technician	3.00	3.00	3.00
Senior Buyer/Contracts Coordinator	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Supervisor of Accounting Services	1.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	27.00	28.00	28.00
PART TIME			
Accountant-PT	0.50	0.00	0.00
Program Assistant-EPT	0.80	0.80	0.80
Subtotal:	1.30	0.80	0.80
TOTAL STAFFING:	28.30	28.80	28.80

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.

2016-17 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 90 for details.

Measurements	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Output			
• Number of COBRA and retiree health plan participants	158	158	152
• Number of recruitments	64	82	100
Efficiency			
• Percentage of City facilities in compliance with the Safety Policy and Standards within 90 days of inspection	82%	85%	87%
Unit Cost			
• Average workers' compensation cost per closed claim	\$13,471	\$14,145	\$13,651
• New workers' compensation claims per budgeted FTE	0.11	0.14	0.13
• Human Resources expenditures as a percentage of citywide General Fund expenditures	1.0%	1.6%	1.4%
Effectiveness			
• Percentage of appointments that pass probation	92%	90%	97%
• Litigated cases as a percentage of total open workers' compensation claims	22%	25%	18%
• Number of liability claims litigated per year	14	12	14

Administrative Services Department

Human Resources

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,404,686	\$1,607,597	\$1,650,088
Services & Supplies	\$608,079	\$1,116,205	\$1,005,305
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,012,765	\$2,723,802	\$2,655,393
Cost Allocated	\$0	\$0	\$0
Revenues	(\$204)	\$0	\$0
NET GENERAL FUND SUPPORT	\$2,012,561	\$2,723,802	\$2,655,393
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$763,909	\$764,251	\$795,884
Services & Supplies	\$5,879,852	\$7,602,928	\$6,904,411
Capital Equipment	\$0	\$0	\$0
Subtotal	\$6,643,761	\$8,367,179	\$7,700,295
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,168,595	\$2,371,848	\$2,445,972
Services & Supplies	\$6,487,931	\$8,719,133	\$7,909,716
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$8,656,526	\$11,090,981	\$10,355,688

Administrative Services Department

Human Resources

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
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	2.00
Human Resources Analyst I	1.00	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	1.00	1.00	1.00
Program Assistant	4.00	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	1.00	1.00	1.00
Senior Management Analyst	0.00	1.00	0.00
Subtotal:	15.00	16.00	16.00
PART TIME			
Human Resources Analyst II-PT	0.50	0.50	0.50
Human Resources Specialist-EPT	0.80	0.80	0.80
Management Analyst I-PT	0.00	0.50	0.50
Management Analyst II-PT	0.50	0.00	0.00
Office Assistant I-PT	0.30	0.30	0.30
Office Specialist-EPT	0.80	0.00	0.00
Program Assistant-EPT	0.00	0.80	0.80
Senior Management Analyst-EPT	0.80	0.00	0.00
Subtotal:	3.70	2.90	2.90
TOTAL STAFFING:	18.70	18.90	18.90

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 to monitor projected revenues and expenditures versus 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 to determine appropriate fees for fee-related City services.

2016-17 Standards:

- | | |
|---|---------------------------|
| | Strategic Goal(s)* |
| • Provide City Council with a 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 90 for details.

Measurements	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Preparation of the Budget (# of documents)	2	2	2
• Preparation/approval of budget adjustments (# of adjustments)	105	130	140
• 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			
• Budget section as a percentage of the citywide General Fund Budget	0.30%	0.26%	0.30%
• Cost per capita	\$2.03	\$2.03	\$2.23
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	8	15	15

Administrative Services Department

Budget and Strategic Business Plan

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$498,016	\$509,951	\$515,710
Services & Supplies	\$20,644	\$24,704	\$79,794
Capital Equipment	\$0	\$0	\$0
Subtotal	\$518,660	\$534,655	\$595,504
Cost Allocated	\$0	\$0	\$0
Revenues	(\$25,545)	(\$24,835)	(\$24,835)
NET GENERAL FUND SUPPORT	\$493,115	\$509,820	\$570,669
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$230,178	\$264,742	\$259,803
Services & Supplies	\$0	\$9,040	\$9,759
Capital Equipment	\$0	\$0	\$0
Subtotal	\$230,178	\$273,782	\$269,562
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$728,194	\$774,693	\$775,513
Services & Supplies	\$20,644	\$33,744	\$89,553
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$748,838	\$808,437	\$865,066

Administrative Services Department

Budget and Strategic Business Plan

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Budget Officer	2.00	2.00	2.00
Management Analyst II	1.00	1.00	1.00
Manager, Budget And Business Planning	1.00	1.00	1.00
Subtotal:	4.00	4.00	4.00
TOTAL STAFFING:	4.00	4.00	4.00

Administrative Services 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.

2016-17 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 90 for details.

Measurements	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Output			
• System-wide backups performed daily	80.6%	99.9%	100%
Effectiveness			
• Computer network availability	93.0%	99.8%	99.8%
• Software application availability	99.6%	99.9%	99.8%
• Network security updates	98.7%	99.5%	100.0%

Administrative Services Department

Information Technology

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
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	\$101,398	\$252,425	\$392,910
Services & Supplies	\$8,340,881	\$12,117,576	\$12,295,861
Capital Equipment	\$0	\$1,586,959	\$2,900,820
Subtotal	\$8,442,279	\$13,956,961	\$15,589,591
 ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$101,398	\$252,425	\$392,910
Services & Supplies	\$8,340,881	\$12,117,576	\$12,295,861
Capital Equipment	\$0	\$1,586,959	\$2,900,820
Cost Allocated	\$0	\$0	\$0
TOTAL	\$8,442,279	\$13,956,961	\$15,589,591

Administrative Services Department

Information Technology

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Duplicating Technician	1.00	1.00	1.00
Information Technology Administrator	1.00	1.00	1.00
Management Analyst I	0.00	1.00	1.00
Subtotal:	2.00	3.00	3.00
 TOTAL STAFFING:	 2.00	 3.00	 3.00

Community Development Department

Budget Summary:

The FY 2016-17 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 and federal grant programs. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$12,558,769 and revenues of \$782,000. The budget provides for a total of 113 full-time employees and five part-time positions (2.8 FTEs) for both the General Fund and all Special Funds.



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

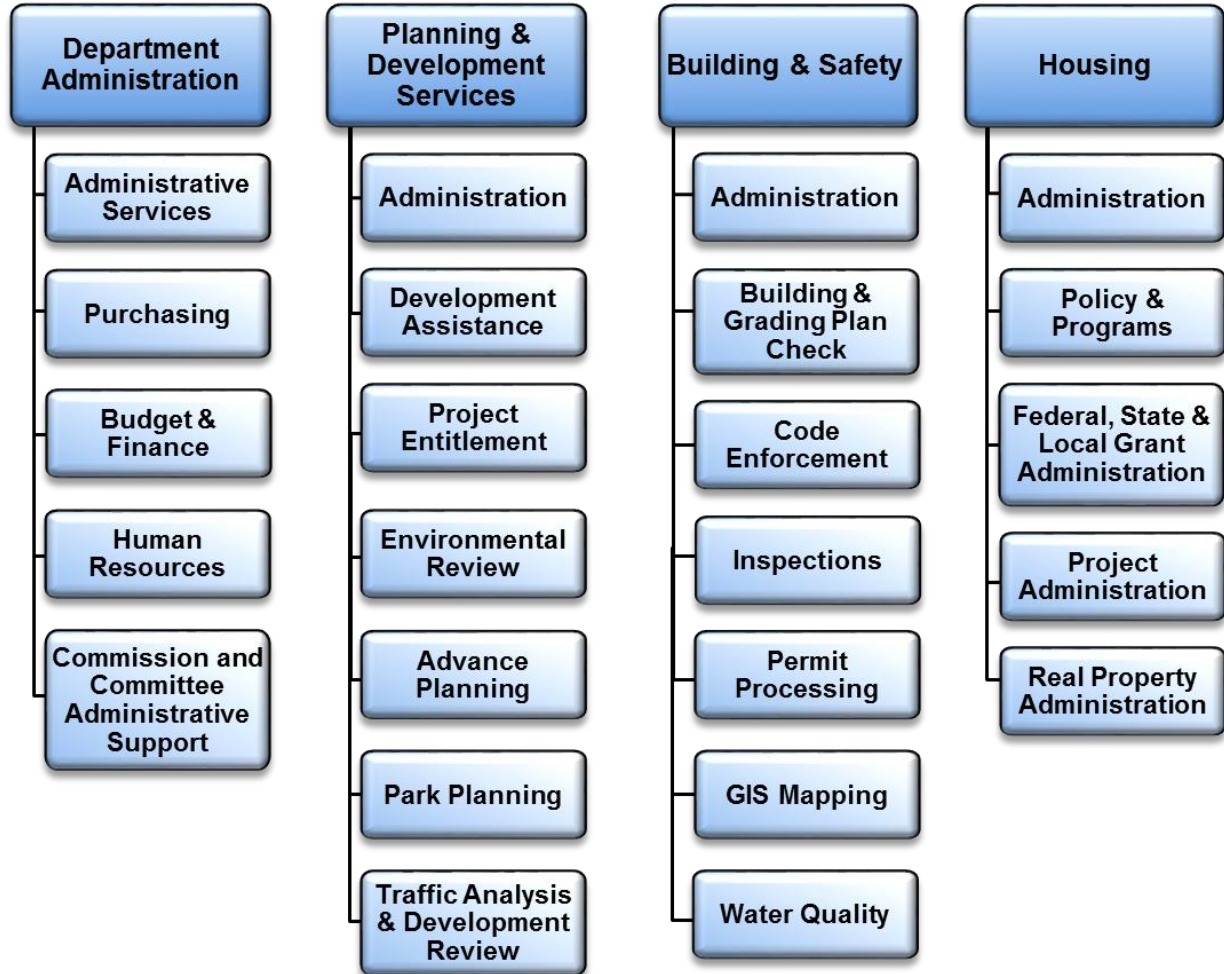
- Continue to take actions that make Irvine an attractive place to do business, such as maintaining development processing time standards and competitive fee structures.

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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$7,237,557	\$7,686,433	\$7,940,081
Services & Supplies	\$3,086,575	\$4,418,498	\$4,618,688
Capital Equipment	\$0	\$40,000	\$0
Subtotal	\$10,324,132	\$12,144,931	\$12,558,769
Cost Allocated	(566)	0	0
Revenues	(637,171)	(582,238)	(782,000)
GENERAL FUND SUPPORT	\$9,686,394	\$11,562,693	\$11,776,769
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$8,966,719	\$9,154,952	\$9,873,988
Services & Supplies	\$6,941,668	\$14,983,913	\$11,988,528
Capital Equipment	\$127,894	\$5,000	\$5,000
Subtotal	\$16,066,281	\$24,143,865	\$21,867,516
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$16,234,276	\$16,841,385	\$17,814,069
Services & Supplies	\$10,028,243	\$19,402,411	\$16,607,216
Capital Equipment	\$127,894	\$45,000	\$5,000
Cost Allocated	(\$566)	\$0	\$0
TOTAL COST	\$26,389,846	\$36,288,796	\$34,426,285
STAFFING SUMMARY			
Full Time	108.0	109.0	113.0
Part Time	1.8	2.8	2.8
Non-Hourly	6.0	6.0	6.0
TOTAL STAFFING	115.8	117.8	121.8

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 113 full-time and two part-time employees. Annually, the section continues to process more than 300 public requests for records research.

2016-17 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 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Planning Commission meetings conducted	20	21	21
• Zoning Administrator meetings conducted	19	20	19
• Subdivision Committee meetings conducted	19	11	14
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	23.9%	21.6%	22.3%
• CD Administration as a percent of the citywide General Fund Budget	2.1%	1.6%	1.5%
Effectiveness			
• Number of customers served at the Planning/Zoning and Building and Safety Counters	31,650	31,700	31,750

Community Development Department Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$755,183	\$663,457	\$683,129
Services & Supplies	\$1,713,948	\$1,965,722	\$2,120,262
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,469,132	\$2,629,179	\$2,803,391
Cost Allocated	\$0	\$0	\$0
Revenues	(\$99,633)	(\$53,100)	(\$3,000)
NET GENERAL FUND SUPPORT	\$2,369,499	\$2,576,079	\$2,800,391
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$40,364	\$41,202	\$42,353
Services & Supplies	\$3,825	\$100,000	\$50,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$44,189	\$141,202	\$92,353
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$795,547	\$704,659	\$725,482
Services & Supplies	\$1,717,774	\$2,065,722	\$2,170,262
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$2,513,321	\$2,770,381	\$2,895,744

Community Development Department Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Director Of Community Development	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	4.00	4.00	4.00
TOTAL STAFFING:	4.00	4.00	4.00
TOTAL STAFFING:	4.00	4.00	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.

2016-17 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 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Number of applications received	2,614	2,800	2,900
• Number of inspections completed	190,409	193,500	194,000
• Number of permits issued	13,557	13,700	13,800
• Number of Code Enforcement cases received	1,248	1,250	1,250
• Number of GIS projects completed	839	755	790
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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,523,209	\$2,659,625	\$2,722,508
Services & Supplies	\$987,885	\$1,549,476	\$1,295,126
Capital Equipment	\$0	\$40,000	\$0
Subtotal	\$3,511,094	\$4,249,101	\$4,017,634
Cost Allocated	(\$219)	\$0	\$0
Revenues	(\$2,020)	(\$7,500)	(\$8,000)
NET GENERAL FUND SUPPORT	\$3,508,856	\$4,241,601	\$4,009,634
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,843,619	\$7,405,532	\$7,848,774
Services & Supplies	\$4,797,276	\$10,024,107	\$6,124,641
Capital Equipment	\$127,894	\$5,000	\$5,000
Subtotal	\$11,768,790	\$17,434,639	\$13,978,415
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$9,366,828	\$10,065,157	\$10,571,282
Services & Supplies	\$5,785,161	\$11,573,583	\$7,419,767
Capital Equipment	\$127,894	\$45,000	\$5,000
Cost Allocated	(\$219)	\$0	\$0
TOTAL	\$15,279,665	\$21,683,740	\$17,996,049

Community Development Department

Building & Safety Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer	0.00	0.00	1.00
Associate Plan Check Engineer	2.00	2.00	3.00
Building Inspection Supervisor	4.00	4.00	4.00
Building Inspector	0.00	0.00	2.00
Code Enforcement Supervisor	1.00	1.00	1.00
Code Enforcement Technician	0.00	0.00	1.00
Construction Inspector	0.00	0.00	2.00
Deputy Building Official	0.00	0.00	1.00
Engineering Geologist	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00
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	2.00	3.00
Permit Specialist II	2.00	4.00	3.00
Plans Examiner	2.00	2.00	2.00
Principal Code Enforcement Inspector	0.00	1.00	0.00
Principal Plan Check Engineer	2.00	2.00	2.00
Senior Building Inspector	17.00	17.00	15.00
Senior Civil Engineer	1.00	1.00	1.00
Senior Code Enforcement Inspector	3.00	3.00	4.00
Senior Construction Inspector	6.00	6.00	4.00
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	2.00
Senior Permit Specialist	2.00	2.00	2.00
Senior Plan Check Engineer	6.00	6.00	5.00
Water Quality Administrator	1.00	1.00	1.00
Subtotal:	66.00	67.00	69.00
PART TIME			
GIS Applications Specialist-PT	0.50	0.50	0.50
Intern I-PT	0.00	1.00	1.00
Subtotal:	0.50	1.50	1.50
TOTAL STAFFING:	66.50	68.50	70.50

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 Partnerships Act; and state funds. In addition, to successfully administer existing cellular and farming real property lease agreements and marketing appropriate City properties to telecommunications companies for additional cellular facility locations.

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 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, as well as all City cellular and farming real property lease agreements.

2016-17 Standards:

	Strategic Goal(s)*
• Secure state funding to leverage City resources for affordable housing projects.	1,2,4
• Complete the federally mandated Annual Action Plan by May 2017, and Consolidated Annual Performance Evaluation Report by October 2016.	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
• Administer cellular and farming real property lease agreements and ensure timely renewals, extensions, rent adjustments and insurance compliance.	1,2,3,4

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

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Number of public agencies assisted	14	14	13
• Number of responses to requests for affordable housing and other related services information	1,324	1,350	1,350
• Number of Fair Housing Foundation calls for assistance	322	350	335
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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$553,250	\$584,151	\$670,574
Services & Supplies	\$88,349	\$72,600	\$238,600
Capital Equipment	\$0	\$0	\$0
Subtotal	\$641,599	\$656,751	\$909,174
Cost Allocated	\$0	\$0	\$0
Revenues	(\$254,360)	(\$261,638)	(\$501,000)
NET GENERAL FUND SUPPORT	\$387,239	\$395,113	\$408,174
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$412,151	\$154,791	\$231,085
Services & Supplies	\$680,361	\$2,631,456	\$2,842,893
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,092,512	\$2,786,247	\$3,073,978
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$965,400	\$738,942	\$901,659
Services & Supplies	\$768,710	\$2,704,056	\$3,081,493
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,734,111	\$3,442,998	\$3,983,152

Community Development Department

Housing Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Manager, Housing	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Management Analyst	0.00	0.00	1.00
Senior Planner	1.00	1.00	1.00
Subtotal:	4.00	4.00	5.00
PART TIME			
Assistant Planner-EPT	0.80	0.80	0.80
Subtotal:	0.80	0.80	0.80
TOTAL STAFFING:	4.80	4.80	5.80

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.

2016-17 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 development of the Broadcom Campus.	2,3,4
• Continue the Comprehensive General Plan Update.	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.	1,2,3,4
• Continue preparation of the Parks and Facilities Master Plan.	1,2,3,4
• Continue entitlement of the Northern Sphere.	1,2,3,4

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

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Number of cases reviewed by the Planning Commission	69	110	115
• Number of cases reviewed by the Zoning Administrator	53	55	55
• Number of cases reviewed by the Subdivision Committee	9	50	50
• Number of code compliance cases processed	521	350	375
Efficiency			
• Permits processed within established timeframes	95%	95%	95%
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	9,362	9,300	9,350

Community Development Department

Planning & Development Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,405,915	\$3,779,200	\$3,863,870
Services & Supplies	\$296,392	\$830,700	\$964,700
Capital Equipment	\$0	\$0	\$0
Subtotal	\$3,702,307	\$4,609,900	\$4,828,570
Cost Allocated	(\$348)	\$0	\$0
Revenues	(\$281,159)	(\$260,000)	(\$270,000)
NET GENERAL FUND SUPPORT	\$3,420,800	\$4,349,900	\$4,558,570
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,700,585	\$1,553,427	\$1,751,776
Services & Supplies	\$1,460,205	\$2,228,350	\$2,970,994
Capital Equipment	\$0	\$0	\$0
Subtotal	\$3,160,790	\$3,781,777	\$4,722,770
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$5,106,500	\$5,332,627	\$5,615,646
Services & Supplies	\$1,756,597	\$3,059,050	\$3,935,694
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$348)	\$0	\$0
TOTAL	\$6,862,750	\$8,391,677	\$9,551,340

Community Development Department

Planning & Development Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	0.00	1.00	1.00
Associate Planner	7.00	6.00	7.00
Deputy Director, Community Development	1.00	1.00	1.00
Manager, Advance Planning	1.00	1.00	1.00
Principal Planner	5.00	5.00	5.00
Project Development Administrator	1.00	1.00	1.00
Senior Planner	12.00	12.00	12.00
Senior Transportation Analyst	4.00	4.00	4.00
Supervising Transportation Analyst	1.00	1.00	1.00
Subtotal:	34.00	34.00	35.00
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:	40.50	40.50	41.50

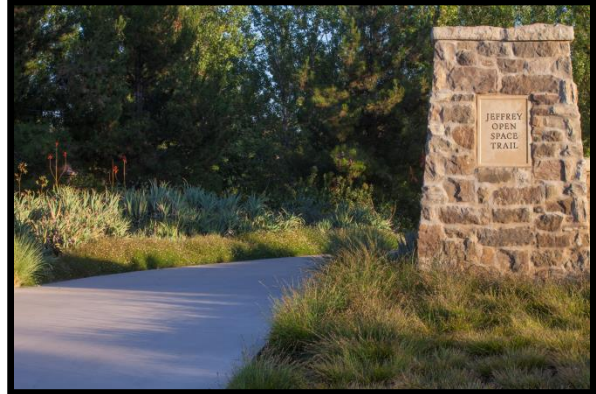
Community Development Department
Planning & Development Services

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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. Its mission is to provide exceptional service, innovative programs, and diverse cultural experiences in vibrant, sustainable spaces. The Community Services Department delivers or coordinates programs that enhance the quality of life enjoyed by Irvine's residents. General Fund expenditures are \$35,427,483 and revenues are \$12,470,086, resulting in a net cost to the General Fund of \$22,957,397. The Budget provides for a total of 125 full-time employees, 262 part-time employees (in FTEs), and 12 non-hourly employees for the Community Services Commission and Senior Council for both the General Fund and all Special Funds.



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.
- Provide quality programs, events, and service that enhance quality of life.

3. Promote economic prosperity

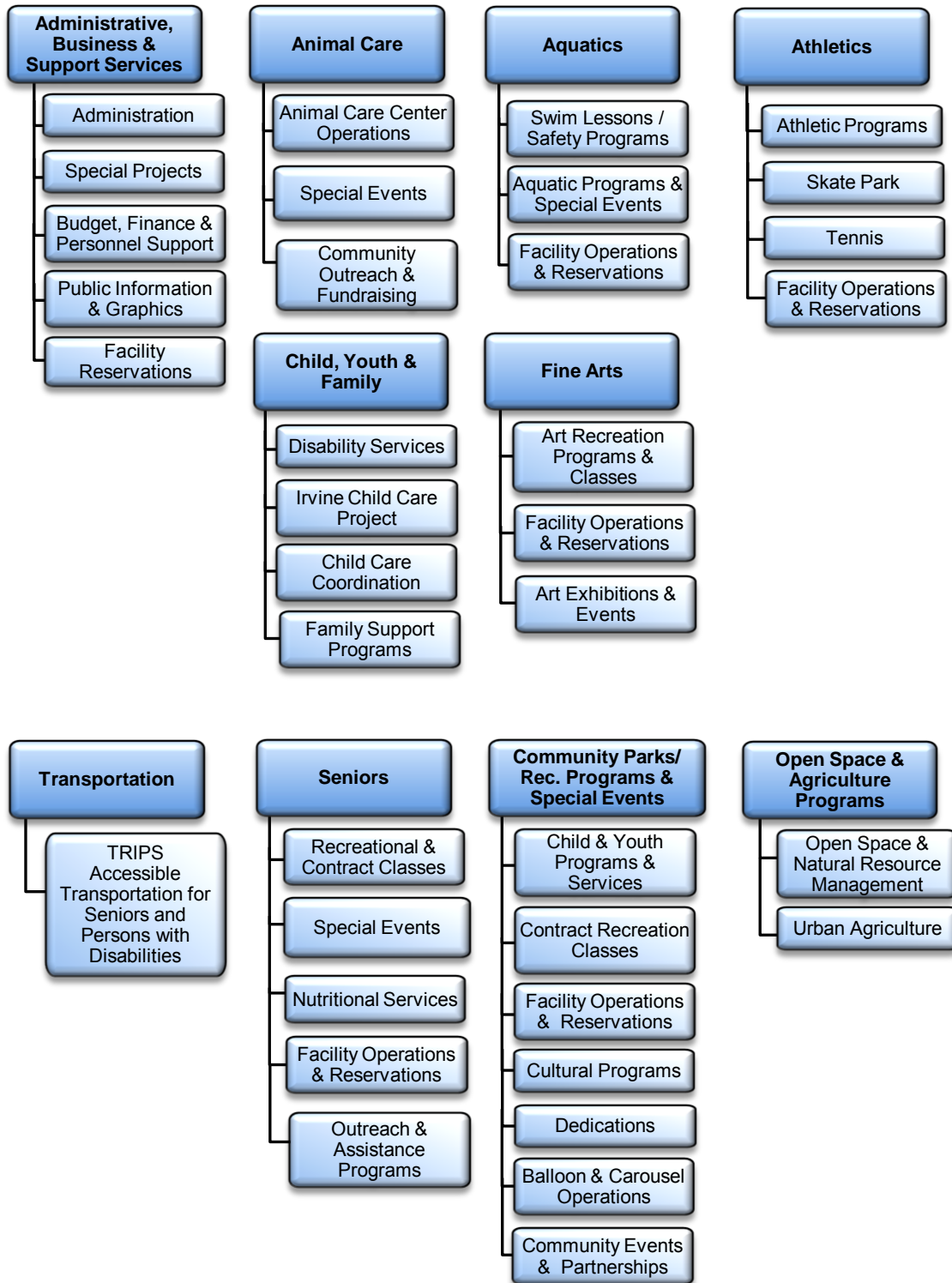
- Support local businesses and nonprofit organizations through collaboration and coordination of activities.

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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$18,731,701	\$21,777,910	\$23,396,534
Services & Supplies	\$9,316,692	\$11,241,875	\$11,814,949
Capital Equipment	\$162,891	\$207,367	\$216,000
Subtotal	\$28,211,284	\$33,227,151	\$35,427,483
Cost Allocated	0	0	0
Revenues	(11,412,574)	(11,785,547)	(12,470,086)
GENERAL FUND SUPPORT	\$16,798,709	\$21,441,604	\$22,957,397
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,080,351	\$3,072,170	\$2,978,203
Services & Supplies	\$4,990,228	\$5,599,540	\$5,690,051
Capital Equipment	\$59,232	\$798,000	\$114,000
Subtotal	\$7,129,811	\$9,469,710	\$8,782,254
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$20,812,052	\$24,850,080	\$26,374,737
Services & Supplies	\$14,306,919	\$16,841,415	\$17,505,000
Capital Equipment	\$222,123	\$1,005,367	\$330,000
Cost Allocated	\$0	\$0	\$0
TOTAL COST	\$35,341,095	\$42,696,861	\$44,209,737
STAFFING SUMMARY			
Full Time	106.0	118.0	125.0
Part Time	211.8	250.4	262.3
Non-Hourly	12.0	12.0	12.0
TOTAL STAFFING	329.8	380.4	399.3

Community Services Department

Administration, Business & Support Services

Purpose:

To ensure department programs and services support City strategic goals and policies. Manage systems and practices to facilitate effective and efficient service delivery to the community, City officials and City staff. Provide outreach and communication for department programs and services.

Summary of Services:

Provide resources necessary to direct, manage and support operations of the department; conduct long-range planning; and manage the human, fiscal, and capital 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, marketing, graphics and website development, clerical and special projects, and human resources activities. Provide a centralized facility reservation, program registration, and payment processing system for City facilities and department recreational and instructional classes. Under the General Fund, \$3.4 million in shared department costs (i.e. facility maintenance, mail, duplicating, telecommunications and technology) are charged to this service center.

2016-17 Standards:

- Maximize utilization of technology for financial management, information-sharing, class registration and facility bookings.
- Improve staff efficiency while maintaining high-quality customer service.
- Provide advertising opportunities in City publications such as Inside Irvine.
- Ensure stability in net General Fund support required for services provided.

Strategic Goal(s)*

2,4

4

4

3

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

Measurements:

Services

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
• Facility bookings	37,628	42,000	44,000
• Class registrations	95,618	103,000	106,000

Efficiency

• Part-time FTE budgeted for Class Registration and Facility Reservation transactions	5.0	5.9	6.4
• Class Registration and Facility Reservation transactions per part-time budgeted FTE	26,649	24,576	23,437

Unit Cost

• Net General Fund cost as a percent of the department budget	33.3%	24.4%	30.2%
• Net General Fund cost per capita (City population)	\$22.91	\$24.69	\$27.16

Effectiveness

• % of class transactions by means of Internet	55%	57%	58%
• Number of advertising partners	57	69	71

Community Services Department

Administration, Business & Support Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,721,154	\$3,045,402	\$3,441,237
Services & Supplies	\$3,012,357	\$3,305,571	\$3,670,865
Capital Equipment	\$0	\$0	\$0
Subtotal	\$5,733,511	\$6,350,973	\$7,112,102
Cost Allocated	\$0	\$0	\$0
Revenues	(\$172,907)	(\$168,150)	(\$174,550)
NET GENERAL FUND SUPPORT	\$5,560,604	\$6,182,823	\$6,937,552
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$103,632	\$416,236	\$443,622
Services & Supplies	\$3,672	\$35,000	\$876,410
Capital Equipment	\$0	\$0	\$0
Subtotal	\$107,304	\$451,236	\$1,320,032
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,824,786	\$3,461,638	\$3,884,859
Services & Supplies	\$3,016,029	\$3,340,571	\$4,547,275
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$5,840,815	\$6,802,209	\$8,432,134

Community Services Department

Administration, Business & Support Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00
Community Services Program Coordinator	1.00	1.00	1.00
Community Services Superintendent	0.30	0.45	1.45
Community Services Supervisor	1.00	0.98	1.00
Community Services Administrator	0.00	0.00	1.00
Deputy Director, Community Services	0.00	1.00	1.00
Director of Community Services	1.00	1.00	1.00
Facilities Reservation Coordinator	1.00	1.00	1.00
Management Analyst I	1.00	0.00	0.00
Management Analyst II	0.00	2.00	2.00
Manager, Community Services	2.20	3.00	4.00
Program Specialist	1.00	2.00	1.00
Senior Accounting Technician	0.00	0.00	0.20
Senior Management Analyst	2.00	2.00	1.00
Subtotal:	14.50	18.43	19.65
PART TIME			
Administrative Aide-EPT	0.80	0.80	1.60
Administrative Secretary-EPT	0.75	0.76	0.76
Community Services Leader III-EPT	0.00	0.00	0.40
Community Services Leader III-PT	1.29	1.21	0.96
Community Service Senior Leader-EPT	1.55	1.60	1.60
Graphics Designer-EPT	0.80	0.75	0.80
Office Assistant III-EPT	0.80	0.00	0.00
Office Assistant II-PT	0.96	0.96	0.96
Office Assistant I-PT	0.25	0.48	0.00
Reservation Specialist II-EPT	2.25	2.40	2.40
Reservation Specialist III-PT	0.50	0.50	0.50
Reservation Specialist I-PT	2.28	2.40	2.88
Senior Accounting Technician-EPT	0.00	0.00	0.80
Senior Graphics Designer-RPT	0.80	0.80	0.80
Senior Office Specialist-EPT	0.00	0.60	0.80
Subtotal:	13.03	13.26	15.26
NON-HOURLY			
Community Services Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	32.53	36.69	39.91

Community Services Department

Animal Care Center

Purpose:

The Irvine Animal Care Center (IACC) provides quality humane animal services in a safe, clean and caring environment. IACC provides for animal sheltering, basic needs, return to owner, adoption and early spay/neuter of animals. Additionally, IACC provides state-mandated licensing services and drop off services for animals. IACC is well known for the Third Chance and Enhanced Care Programs assisted by special funds generated through donations, fundraising, special events and product sales.

Summary of Services:

The Irvine 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 animals including, but not limited to, dogs, cats, rabbits, and various forms of wildlife. Additionally, volunteers provide IACC service to foster, exercise, socialize and help with animal cleaning needs as well as provide fundraising and special events support.

2016-17 Standards:

- Meet state mandates and basic care standards.
- Maintain an active volunteer support program.
- Reduce the average number of sheltered days through marketing and programs.
- Implement a community-based pet license program.

Strategic
Goal(s)*

4
4
4
4

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

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
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)	11,800	11,900	12,000
Efficiency			
• Annual number of animals sheltered	2,700	2,800	3,800
• Annual number of sheltered days	63,000	76,000	83,600
• Average number of sheltered days	23	27	22
• Annual volunteer hours	20,803	30,000	30,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	11.2%	10.4%	11.3%
• Net General Fund cost per capita (City population)	\$7.69	\$10.54	\$10.18
• Net General Fund cost per animal per shelter day	\$30.05	\$34.90	\$31.09
Effectiveness			
• Customer Service Survey responses			
▪ Overall impression of the facility (excellent / good)	92% / 4%	97% / 3%	97% / 3%
▪ Overall quality of service received (excellent / good)	93% / 4%	97% / 3%	97% / 3%

Community Services Department

Animal Care Center

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,366,208	\$2,959,770	\$2,939,141
Services & Supplies	\$466,137	\$536,611	\$495,758
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,832,345	\$3,496,381	\$3,434,899
Cost Allocated	\$0	\$0	\$0
Revenues	(\$966,381)	(\$857,700)	(\$835,700)
NET GENERAL FUND SUPPORT	\$1,865,965	\$2,638,681	\$2,599,199
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$27,447	\$34,358	\$0
Services & Supplies	\$311,107	\$595,300	\$621,800
Capital Equipment	\$0	\$0	\$0
Subtotal	\$338,554	\$629,658	\$621,800
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,393,656	\$2,994,128	\$2,939,141
Services & Supplies	\$777,244	\$1,131,911	\$1,117,558
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$3,170,900	\$4,126,039	\$4,056,699

Community Services Department

Animal Care Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Animal Care Center Supervisor	2.00	2.00	1.00
Animal Care Volunteer Program Supv	0.00	1.00	1.00
Chief Veterinarian	1.00	1.00	1.00
Community Services Program Coordinator	0.00	1.00	2.00
Community Services Specialist	0.00	1.00	1.00
Community Services Superintendent	1.00	1.00	1.00
Manager, Animal Care	0.00	1.00	1.00
Program Assistant	1.00	1.00	0.00
Registered Veterinary Technician	1.00	2.00	2.00
Senior Accounting Technician	1.00	1.00	0.80
Senior Animal Care Specialist	3.00	2.00	2.00
Senior Office Specialist	0.00	1.00	1.00
Veterinary Practices Manager	0.00	1.00	1.00
Subtotal:	10.00	16.00	14.80
PART TIME			
Animal Care Attendant-EPT	7.15	10.40	8.00
Animal Care Attendant-PT	5.76	3.36	7.20
Animal Care Center Vet - PT	0.48	0.48	0.58
Animal Care Specialist-EPT	4.60	5.60	4.80
Community Services Leader III-PT	0.48	0.48	0.00
Community Services Leader III-EPT	0.00	0.80	0.00
Community Services Senior Leader-EPT	0.80	0.00	0.00
Department Aide-PT	0.15	0.15	0.48
Graphics Designer-EPT	0.00	0.00	0.80
Office Assistant II-EPT	0.75	1.60	1.60
Office Assistant III-EPT	2.35	0.80	1.60
Office Assistant II-PT	0.48	0.48	0.48
Senior Animal Care Specialist-EPT	0.00	0.80	0.00
Subtotal:	23.00	24.95	25.54
TOTAL STAFFING:	33.00	40.95	40.34

Community Services Department

Aquatic Services

Purpose:

To promote health and safety throughout the community by providing comprehensive aquatic programs, 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.

2016-17 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 2014-15	Estimate 2015-16	Budget 2016-17
Inventory			
• Pools (# of pools)	4	4	4
• Pool facilities (square feet)	13,400	13,400	13,400
• Participants - Learn to Swim	7,203	7,564	7,100
• Participants - Lap & Recreational	18,149	18,000	18,000
• Special Events (# of days)	160	155	155
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	5,150	5,240
Unit Cost			
• Net General Fund cost as a percent of the department budget	2.5%	3.0%	3.5%
• Net General Fund cost per capita (City population)	\$1.70	\$3.03	\$3.12
Effectiveness			
• Percent of satisfied program customers	99%	99%	99%

Community Services Department

Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,184,536	\$1,562,060	\$1,530,224
Services & Supplies	\$60,071	\$106,426	\$67,426
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,244,607	\$1,668,486	\$1,597,650
Cost Allocated	\$0	\$0	\$0
Revenues	(\$831,495)	(\$909,362)	(\$799,500)
NET GENERAL FUND SUPPORT	\$413,112	\$759,124	\$798,150
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$10,283	\$0	\$0
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$10,283	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,194,819	\$1,562,060	\$1,530,224
Services & Supplies	\$60,071	\$106,426	\$67,426
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,254,890	\$1,668,486	\$1,597,650

Community Services Department

Aquatic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Aquatics Coordinator	2.00	2.00	2.00
Aquatics Supervisor	1.00	1.00	1.00
Community Services Specialist	1.00	2.00	2.00
Community Services Superintendent	0.40	0.40	0.40
	4.40	5.40	5.40
PART TIME			
Lifeguard-PT	3.76	9.22	9.33
Pool Manager-EPT	3.12	3.20	3.20
Pool Manager-PT	2.40	2.40	2.40
Swim Instructor/Lifeguard-EPT	0.00	0.00	3.20
Swim Instructor/Lifeguard-PT	10.20	12.57	8.39
Subtotal:	19.48	27.39	26.52
 TOTAL STAFFING:	 23.88	 32.79	 31.92

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 approximately 1,500 teams each year (685 softball teams, 360 gym league teams and 455 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, and the Premier Girls Fastpitch National Championship. The section provides supervision of the City’s parks system, the Park Ambassador Program, and provides staff support to the Irvine Sports Committee.

2016-17 Standards:

- | | |
|--|---|
| <ul style="list-style-type: none"> • Provide safe park environments for the Irvine community. • Provide timely and accurate field scheduling services to the Irvine community. • Directly provide high-quality adult sports league experiences. | <p>Strategic Goal(s)*</p> <p>1,2,3,4</p> <p>1,2,3,4</p> <p>2,4</p> |
|--|---|

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

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Inventory			
• Facilities (# of joint use gyms)	10	10	10
• Community Parks	19	19	19
• Neighborhood Parks/Vista Points	37	39	39
• Skate Park	1	1	1
• Tennis Courts	64	64	64
Efficiency			
• Number of adult sports teams	1,459	1,501	1,483
• Number of adult league games	6,972	7,106	7,010
• Number of youth sports organizations	24	25	25
• Number of youth sports participants	16,974	16,126	16,400
Unit Cost			
• Net General Fund cost as a percent of the department budget	0.4%	0.8%	1.5%
• Net General Fund cost per capita (population)	\$0.48	\$1.02	\$1.34
Effectiveness			
• Percentage of satisfied athletic participants	99%	99%	99%

Community Services Department

Athletic Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,940,769	\$2,013,751	\$1,943,340
Services & Supplies	\$1,453,279	\$1,625,982	\$1,669,406
Capital Equipment	\$8,879	\$10,000	\$42,000
Subtotal	\$3,402,927	\$3,649,733	\$3,654,746
Cost Allocated	\$0	\$0	\$0
Revenues	(\$3,285,795)	(\$3,395,200)	(\$3,312,166)
NET GENERAL FUND SUPPORT	\$117,132	\$254,533	\$342,580
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,397	\$423,769	\$632,049
Services & Supplies	\$22,916	\$164,235	\$102,698
Capital Equipment	\$45,939	\$10,000	\$0
Subtotal	\$73,253	\$598,004	\$734,747
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,945,166	\$2,437,520	\$2,575,389
Services & Supplies	\$1,476,196	\$1,790,217	\$1,772,104
Capital Equipment	\$54,818	\$20,000	\$42,000
Cost Allocated	\$0	\$0	\$0
TOTAL	\$3,476,180	\$4,247,737	\$4,389,493

Community Services Department

Athletic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Community Services Program Coordinator	4.00	4.00	6.00
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	0.90	2.00	1.00
Community Services Supervisor	1.80	3.00	3.00
Program Specialist	0.00	1.00	0.00
Subtotal:	8.70	12.00	12.00
PART TIME			
Community Services Leader III-EPT	5.60	5.60	6.36
Community Services Leader III-PT	3.37	3.95	2.07
Community Services Leader III-RPT	0.80	0.80	0.00
Community Services Leader II-PT	9.17	10.03	9.40
Community Services Leader I-PT	0.33	0.15	0.10
Community Services Senior Leader-EPT	2.40	4.00	5.60
Reservation Specialist II-EPT	0.80	0.80	0.80
Reservation Specialist II-PT	0.00	0.49	0.49
Swim Instructor/Lifeguard-PT	0.15	0.00	0.00
Subtotal:	22.62	25.82	24.82
TOTAL STAFFING:	31.32	37.82	36.82

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.

2016-17 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
• Provide support to Irvine Police Department’s Community Outreach Program.	2,4
• Serve clients through the Child Care Coordination Information and Referral program.	2,4
• Engage Irvine teens in constructive activities 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 2014-15	Estimate 2015-16	Budget 2016-17
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)	24	24	25
• Number of children per day served through the Irvine Child Care Project	2,070	2,100	2,200
• Number of school sites served by Youth Action Team programs	12	13	16
Effectiveness			
• Net General Fund cost as a percent of the department budget	11.8%	9.2%	11.0%
• Net General Fund cost per capita (City population)	\$8.16	\$9.28	\$9.85

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,992,262	\$2,281,385	\$2,459,557
Services & Supplies	\$412,151	\$506,305	\$571,825
Capital Equipment	\$31,306	\$35,000	\$72,000
Subtotal	\$2,435,719	\$2,822,690	\$3,103,382
Cost Allocated	\$0	\$0	\$0
Revenues	(\$454,646)	(\$500,010)	(\$588,120)
NET GENERAL FUND SUPPORT	\$1,981,073	\$2,322,680	\$2,515,262
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$10,281	\$61,153	\$38,148
Services & Supplies	\$2,340,333	\$2,307,000	\$2,308,495
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,350,614	\$2,368,153	\$2,346,643
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,002,543	\$2,342,538	\$2,497,705
Services & Supplies	\$2,752,484	\$2,813,305	\$2,880,320
Capital Equipment	\$31,306	\$35,000	\$72,000
Cost Allocated	\$0	\$0	\$0
TOTAL	\$4,786,333	\$5,190,843	\$5,450,025

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Community Services Program Coordinator	4.00	4.70	4.00
Community Services Specialist	1.00	1.00	2.00
Community Services Superintendent	0.51	0.39	0.39
Community Services Supervisor	2.25	2.20	2.00
FOR Families Specialist	1.00	1.00	1.00
Program Assistant	1.00	1.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	10.76	11.29	12.39
PART TIME			
Community Services Leader III-EPT	4.05	7.20	9.47
Community Services Leader III-PT	3.22	1.48	2.36
Community Services Leader II-PT	0.00	0.56	0.42
Community Services Leader I-PT	0.57	0.56	0.02
Community Services Senior Leader-EPT	4.80	4.80	5.20
Community Services Senior Leader-PT	0.20	0.40	0.40
Department Aide-PT	1.50	1.50	1.51
Office Assistant III-EPT	0.80	0.80	0.00
Office Assistant III-PT	0.75	0.75	0.76
Office Assistant II-PT	0.48	0.48	0.00
Outreach Assistant I-EPT	0.80	1.35	1.60
Subtotal:	17.17	19.88	21.74
TOTAL STAFFING:	27.93	31.17	34.13

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 eleven community park sites, three special facilities, neighborhood parks, and Irvine public schools. In addition, the Orange County Great Park Operations section provides a variety of special amenities, programs and spaces for the public.

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 2016-17 include the Irvine Global Village Festival, Summer Concerts, Winter Wonderland, Quail Hill Community Park dedication, Spooktacular, Pacific Symphony, and Veterans Day and Memorial Day Ceremonies.

2016-17 Standards:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Operate Community Park facilities, which meet the recreational needs of Irvine residents and are safe, clean and green. • Deliver programming and services to fulfill the goals and strategies of the Strategic Plan for Children, Youth and Families. • Engage community partners in the delivery of recreational and educational programming which improves health, safety, resiliency and well-being of Irvine residents. | <p>Strategic Goal(s)*</p> <p>1,2,3,4</p> <p>2,3,4</p> <p>2,3,4</p> |
|--|--|

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

Measurements:	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Inventory			
• Community Parks/Orange County Great Park facilities (# of facilities)	10	13	14
• Facilities (square feet)	94,842	108,685	120,490
• Cultural Arts and Activities/Special Events	17	16	17
Services			
• Number of supervised programs	233	255	280
• Number of unique registrants served (Irvine households)	18,000	20,000	22,000
• Number of participants (special events)	54,000	55,000	60,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	14.3%	12.5%	16.8%
• Net General Fund cost per capita (City population)	\$9.98	\$12.73	\$15.07
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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$4,658,620	\$5,158,024	\$6,196,423
Services & Supplies	\$2,051,743	\$2,364,576	\$2,766,982
Capital Equipment	<u>\$31,306</u>	<u>\$72,500</u>	<u>\$72,000</u>
Subtotal	\$6,741,669	\$7,595,100	\$9,035,405
Cost Allocated	\$0	\$0	\$0
Revenues	<u>(\$4,320,511)</u>	<u>(\$4,408,460)</u>	<u>(\$5,186,884)</u>
NET GENERAL FUND SUPPORT	\$2,421,159	\$3,186,640	\$3,848,521
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,612,601	\$1,236,124	\$984,922
Services & Supplies	\$2,086,517	\$1,894,770	\$1,230,166
Capital Equipment	<u>\$10,675</u>	<u>\$752,000</u>	<u>\$80,000</u>
Subtotal	\$3,709,793	\$3,882,894	\$2,295,088
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$6,271,221	\$6,394,148	\$7,181,345
Services & Supplies	\$4,138,261	\$4,259,346	\$3,997,148
Capital Equipment	\$41,981	\$824,500	\$152,000
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$10,451,463	\$11,477,994	\$11,330,493

Community Services Department

Community Parks & Special Events

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Community Services Program Coordinator	7.75	7.30	12.00
Community Services Specialist	11.25	12.00	10.00
Community Services Superintendent	2.12	1.89	2.39
Community Services Supervisor	6.70	6.32	6.50
Management Analyst II	1.00	0.00	0.00
Manager, Community Services	0.80	0.00	0.00
Program Specialist	2.75	0.00	0.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	33.37	28.51	31.89
PART TIME			
Administrative Secretary-PT	0.48	0.00	0.00
Community Services Leader III-EPT	11.95	15.50	16.40
Community Services Leader III-PT	17.37	20.86	25.08
Community Services Leader II-PT	19.65	18.09	22.06
Community Services Leader I-PT	7.59	9.36	9.33
Community Services Senior Leader-EPT	11.34	13.30	14.80
Community Services Senior Leader-PT	0.00	1.23	0.00
Department Aide-PT	0.55	0.62	0.75
Graphics Designer-EPT	0.00	0.05	0.00
Management Analyst II-EPT	0.80	0.00	0.00
Office Assistant III-EPT	0.00	0.80	0.80
Senior Accounting Tech - EPT	0.00	0.80	0.00
Senior Office Specialist-EPT	0.80	0.20	0.00
Subtotal:	70.53	80.81	89.22
TOTAL STAFFING:	103.90	109.32	121.11

Community Services Department

Fine Arts

Purpose:

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

Summary of Services:

The Fine Arts section plans, organizes and implements a variety of quality creative activities at the Irvine Fine Arts Center, Great Park Gallery and Great Park Artist Studios. Classes and workshops are offered for children, teens, and adults in ceramics and sculpture, culinary arts, drawing and painting, jewelry, photography, printmaking, and traditional arts. The Open Studio program provides an opportunity for individuals to work independently on their art projects. After-school programs and Arts Camps during school breaks are available for youth. The Fine Arts Center and Great Park facilities present a dynamic art exhibition program featuring 17 exhibitions and opening receptions annually. Art enrichment programs include creation stations, excursions to galleries and museums, lectures, and multidisciplinary arts events.

2016-17 Standards:

- | | |
|--|---------------------------|
| | Strategic Goal(s)* |
| • Provide quality and diverse creative activities for all ages that build community awareness of the value and function of the arts. | 1,2,3,4 |
| • Plan, organize, implement and evaluate programs and services identified in the Fine Arts 2016-17 Program Plan. | 1,2,3,4 |
| • Deliver programming that assists in fulfilling the goals and strategies of the Strategic Plan for Children, Youth and Families. | 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 2014-15	Estimate 2015-16	Budget 2016-17
Inventory			
• Facilities (# of facilities)	3	3	3
• Facilities (square feet)	26,100	26,100	26,100
Services			
• Classes, activities & events	713	1,480	1,500
• Participants	54,334	58,000	63,000
• Volunteer hours	8,879	5,440	5,440
Efficiency			
• Percent change in the number of participants from the previous fiscal year	55.5%	6.4%	8%
• Number of hours open/supervised	4,818	4,660	4,730
Unit Cost			
• Net General Fund cost as a percent of the department budget	3.7%	3.2%	4.1%
• Net General Fund cost per capita (City population)	\$2.54	\$3.23	\$3.67
Effectiveness			
• Percentage of satisfied program participants	98%	98%	98%

Community Services Department

Fine Arts

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$939,016	\$1,122,142	\$1,220,484
Services & Supplies	\$296,352	\$332,700	\$364,775
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,235,368	\$1,454,842	\$1,585,259
Cost Allocated	\$0	\$0	\$0
Revenues	(\$620,075)	(\$646,700)	(\$646,700)
NET GENERAL FUND SUPPORT	\$615,292	\$808,142	\$938,559
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$9,846	\$284,485	\$270,932
Services & Supplies	\$0	\$130,700	\$98,800
Capital Equipment	\$0	\$0	\$0
Subtotal	\$9,846	\$415,185	\$369,732
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$948,862	\$1,406,627	\$1,491,416
Services & Supplies	\$296,352	\$463,400	\$463,575
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,245,214	\$1,870,027	\$1,954,991

Community Services Department

Fine Arts

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Community Services Program Coordinator	2.25	3.00	4.00
Community Services Specialist	0.75	1.00	1.00
Community Services Superintendent	0.13	0.35	0.60
Community Services Supervisor	0.75	1.00	1.00
Program Specialist	0.25	1.00	0.00
Subtotal:	4.13	6.35	6.60
PART TIME			
Community Services Leader III-EPT	2.25	3.90	4.00
Community Services Leader III-PT	3.46	5.30	6.39
Community Services Leader II-PT	2.69	2.22	2.11
Community Services Leader I-PT	0.62	0.62	0.00
Community Services Senior Leader-EPT	2.06	3.05	3.15
Department Aide-PT	0.72	0.74	0.72
Office Assistant II-PT	0.48	0.00	0.00
Office Assistant I-PT	0.38	0.00	0.00
Subtotal:	12.66	15.83	16.37
TOTAL STAFFING:	16.79	22.18	22.97

Community Services Department

Open Space and Agriculture Programs

Purpose:

Conserve and manage 5,600 acres of open space and cultivate urban agriculture.

Summary of Services:

Manage the City's open space land in compliance with the Central and Coastal Orange County Natural Community Conservation Plan and General Plan. Develop and implement public programs that highlight habitat protection, restoration, and agriculture cultivation.

2016-17 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
 - Foster urban agriculture through education and programming. 1,4
- * Numbers denote linkage to the department's Strategic Goals; please see page 124 for details. 3,4

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Open Space – City Owned Preservation Areas (acres)	5,250	5,590	5,600
• Urban Agriculture workshops/classes	66	79	90
Unit Cost			
• Net General Fund cost as a percent of the department budget	7.1%	6.8%	7.2%
• Net General Fund cost per capita (City population)	\$4.89	\$6.91	\$6.50

Community Services Department

Open Space and Agriculture Programs

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$211,837	\$226,832	\$189,927
Services & Supplies	\$981,229	\$1,504,353	\$1,471,176
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,193,066	\$1,731,185	\$1,661,103
Cost Allocated	\$0	\$0	\$0
Revenues	(\$5,534)	(\$1,000)	(\$1,000)
NET GENERAL FUND SUPPORT	\$1,187,533	\$1,730,185	\$1,660,103
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$24,493	\$374,750	\$299,373
Services & Supplies	\$0	\$126,191	\$114,186
Capital Equipment	\$0	\$0	\$0
Subtotal	\$24,493	\$500,941	\$413,559
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$236,330	\$601,582	\$489,300
Services & Supplies	\$981,229	\$1,630,544	\$1,585,362
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,217,559	\$2,232,126	\$2,074,662

Community Services Department

Open Space and Agriculture Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Community Services Superintendent	0.00	0.00	0.25
Management Analyst I	1.00	0.00	0.00
Management Analyst II	0.00	1.00	1.00
Subtotal:	1.00	1.00	1.25
PART TIME			
Community Services Leader III-PT	0.00	1.89	1.86
Community Services Senior Leader-EPT	0.10	1.85	1.60
Management Analyst II-EPT	0.00	0.80	0.80
Program Specialist-EPT	0.00	0.33	0.00
Program Specialist-PT	0.48	0.39	0.49
Subtotal:	0.58	5.26	4.75
TOTAL STAFFING:	1.58	6.26	6.00

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 Services Strategic Plan.

Summary of Services:

The Senior Services program offers a range of services at the Lakeview, Rancho and Trabuco Centers 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.

2016-17 Standards:

- | | |
|---|-----------------------------|
| • Facilitate contact for recreation, nutrition, education, facility reservation, information and referrals. | Strategic Goal(s)*
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 2014-15	Estimate 2015-16	Budget 2016-17
Inventory			
• Senior Facilities	2	2	3
• Facilities (square feet)	41,610	41,610	49,227
Services			
• Programs	380	320	443
• Number of participant contact units	237,820	245,000	298,211
• Volunteer hours	37,767	45,000	48,000
• Collaborations and Partnerships	65	72	78
Efficiency			
• Percent of programs reaching maximum enrollment	85%	90%	90%
• Annual hours of operation	8,520	8,520	8,611
Unit Cost			
• Net General Fund cost as a percent of the department budget	10.5%	9.4%	9.5%
• Net General Fund cost per capita (City population)	\$7.26	\$9.44	\$8.52
Effectiveness			
• Percent of outreach customers connected to other agencies	80%	80%	85%

Community Services Department

Senior Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,846,490	\$2,294,610	\$2,368,131
Services & Supplies	\$282,849	\$571,481	\$357,913
Capital Equipment	\$59,400	\$54,867	\$30,000
Subtotal	\$2,188,738	\$2,920,958	\$2,756,044
Cost Allocated	\$0	\$0	\$0
Revenues	(\$426,554)	(\$558,815)	(\$582,400)
NET GENERAL FUND SUPPORT	\$1,762,184	\$2,362,143	\$2,173,644
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$173,210	\$241,295	\$309,157
Services & Supplies	\$224,900	\$346,344	\$337,496
Capital Equipment	\$2,618	\$36,000	\$34,000
Subtotal	\$400,728	\$623,639	\$680,653
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,019,700	\$2,535,905	\$2,677,288
Services & Supplies	\$507,748	\$917,825	\$695,409
Capital Equipment	\$62,018	\$90,867	\$64,000
Cost Allocated	\$0	\$0	\$0
TOTAL	\$2,589,466	\$3,544,597	\$3,436,697

Community Services Department

Senior Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Community Services Program Coordinator	5.00	5.00	5.00
Community Services Specialist	1.00	1.00	4.00
Community Services Superintendent	0.40	0.40	0.40
Community Services Supervisor	1.00	1.00	1.00
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:	10.40	10.40	13.40
PART TIME			
Community Services Leader III-EPT	2.40	2.94	3.20
Community Services Leader III-PT	0.95	0.93	0.93
Community Services Leader II-PT	5.50	6.99	7.44
Community Services Leader I-PT	0.95	0.95	0.95
Community Services Senior Leader-EPT	4.75	5.29	5.60
Department Aide-PT	0.45	0.45	0.45
Kitchen Assistant II-PT	0.48	0.48	0.67
Kitchen Assistant II-EPT	1.55	1.55	1.60
Kitchen Assistant I-PT	0.45	0.64	0.45
Lead Cook-EPT	0.80	0.80	0.80
Office Assistant III-EPT	0.80	0.80	0.80
Office Assistant II-PT	1.16	1.15	1.15
Office Assistant I-PT	1.72	2.32	2.47
Outreach Assistant I-EPT	1.60	2.14	1.60
Outreach Assistant I-PT	1.43	1.62	1.14
Outreach Assistant II-EPT	0.00	0.00	0.80
Program Specialist-EPT	0.80	0.80	0.00
Subtotal:	25.79	29.85	30.05
NON-HOURLY			
Senior Citizen's Council	7.00	7.00	7.00
Subtotal:	7.00	7.00	7.00
TOTAL STAFFING:	43.19	47.25	50.45

Community Services Department

Transportation Services

Purpose:

To provide paratransit service for eligible Irvine residents, 18 years or older, who are unable to drive due to a physical or cognitive disability.

Summary of Services:

The TRIPS program provides low-cost, door-to-door, wheelchair-accessible transportation to Irvine seniors and adults with disabilities. All participants must be unable to drive due to a physical or cognitive disability. TRIPS supports independent living and community involvement through safe, reliable and professional paratransit service. Rides are provided to locations within Irvine and surrounding areas for essential needs including grocery shopping, medical appointments, work, school, senior centers and social activities. TRIPS will assist with evacuation transportation during local emergencies. TRIPS operates one bus under contract with Irvine Adult Day Health Services. The Irvine Residents with Disabilities Advisory Board and Irvine Senior Citizens Council provide input and oversight for the program.

2016-17 Standards:

- | | Strategic Goal(s)* |
|---|--------------------|
| • Provide rides and other passenger accommodations for registered participants. | 2,4 |
| • Provide transportation service to Trabuco, 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 senior center and shopping shuttles. | 2,4 |

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

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Reservations for one-way trips	23,320	25,030	26,780
• Referrals to other agencies (# of referrals)	158	110	120
• New registrations processed (# of registrations)	77	100	130
Efficiency			
• Percent change in the number of reservations from previous fiscal year	-4.81%	7.33%	6.99%
• Percent change in number of new registrations processed from previous fiscal year	-14.44%	29.87%	30%
Unit Cost			
• Net General Fund cost as a percent of the department budget	5.2%	4.7%	5.0%
• Net General Fund cost per capita (City population)	\$3.60	\$4.78	\$4.48
Effectiveness			
• Percentage on waitlist	0%	0%	0%

Community Services Department

Transportation Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$870,810	\$1,113,933	\$1,108,070
Services & Supplies	\$300,444	\$387,870	\$378,823
Capital Equipment	\$32,000	\$35,000	\$0
Subtotal	\$1,203,253	\$1,536,803	\$1,486,893
Cost Allocated	\$0	\$0	\$0
Revenues	(\$328,678)	(\$340,150)	(\$343,066)
NET GENERAL FUND SUPPORT	\$874,575	\$1,196,653	\$1,143,827
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$16,544	\$0	\$0
Services & Supplies	\$782	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$17,326	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$887,354	\$1,113,933	\$1,108,070
Services & Supplies	\$301,226	\$387,870	\$378,823
Capital Equipment	\$32,000	\$35,000	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,220,579	\$1,536,803	\$1,486,893

Community Services Department

Transportation Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Community Services Program Coordinator	1.00	1.00	1.00
Community Services Superintendent	0.25	0.13	0.13
Community Services Supervisor	0.50	0.50	0.50
Information Specialist	1.00	1.00	0.00
Para-Transit Driver	4.00	4.00	4.00
Senior Office Specialist	1.00	1.00	1.00
Transit Program Dispatcher	1.00	1.00	1.00
Subtotal:	8.75	8.63	7.63
PART TIME			
Office Assistant III-EPT	0.80	0.80	0.80
Office Assistant II-PT	0.41	0.45	0.48
Para-Transit Driver-EPT	4.80	4.80	4.00
Para-Transit Driver-PT	0.92	0.90	1.55
Transit Program Dispatcher-EPT	0.00	0.00	0.80
Transit Program Dispatcher-PT	0.00	0.48	0.48
Subtotal:	6.93	7.43	8.11
TOTAL STAFFING:	15.68	16.06	15.74

Community Services Department
Transportation Services

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Public Safety Department

Budget Summary:

The FY 2016-17 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. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$73,346,039 and revenues of \$2,476,204. The budget provides for a total of 319 full-time and 78.87 part-time employees (in FTEs) for both the General Fund and all Special Funds.



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.

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.

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.
- Provide consistently professional services to residents and constituents of the community.

Public Safety Department

Services to the Community:



Public Safety Department

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$54,369,410	\$58,874,423	\$60,498,959
Services & Supplies	\$8,483,849	\$10,428,502	\$12,674,080
Capital Equipment	<u>\$10,618</u>	<u>\$18,000</u>	<u>\$173,000</u>
Subtotal	\$62,863,877	\$69,320,925	\$73,346,039
Cost Allocated	0	0	0
Revenues	<u>(3,834,706)</u>	<u>(3,605,309)</u>	<u>(2,476,204)</u>
GENERAL FUND SUPPORT	\$59,029,171	\$65,715,616	\$70,869,835
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,933,175	\$2,431,098	\$2,250,279
Services & Supplies	\$551,466	\$1,409,871	\$1,921,361
Capital Equipment	<u>\$268,241</u>	<u>\$1,058,958</u>	<u>\$9,965</u>
Subtotal	\$2,752,881	\$4,899,927	\$4,181,605
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$56,302,584	\$61,305,521	\$62,749,238
Services & Supplies	\$9,035,315	\$11,838,373	\$14,595,441
Capital Equipment	\$278,859	\$1,076,958	\$182,965
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL COST	\$65,616,758	\$74,220,852	\$77,527,644
STAFFING SUMMARY			
Full Time	302.0	308.0	319.0
Part Time	31.4	33.4	32.9
Non-Hourly	42.0	44.0	46.0
TOTAL STAFFING	<u>375.4</u>	<u>385.4</u>	<u>397.9</u>

Public Safety Department

Administration and 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, Planning Review, and the Public Information Office and Community Outreach. Professional Development coordinates departmental recruitments and training, as well as conducts department research projects.

2016-17 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 |

* Numbers denote linkage to the department's Strategic Goals; please see page 158 for details.

Measurements	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Community-initiated calls (# of calls)	92,381	98,941	106,856
• Officer-initiated calls (# of calls)	89,328	87,817	94,843
• Total calls for service	181,709	186,758	201,699
Efficiency			
• Percent of calls initiated by the community	51%	53%	53%
• Percent of activity initiated by Officers	49%	47%	47%
• Percent change in community and Officer-initiated calls for service from the previous year	6%	3%	8%
Effectiveness			
• Part I Uniform Crime Rates – violent crimes per 1,000 residents	.52	.64	NA
• Part I Uniform Crime Rates – property crimes per 1,000 residents	14.4	15.6	NA

Public Safety Department

Administration and Professional Development

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$5,722,292	\$5,029,150	\$4,586,860
Services & Supplies	\$2,177,537	\$1,592,404	\$1,875,069
Capital Equipment	\$0	\$0	\$0
Subtotal	\$7,899,830	\$6,621,554	\$6,461,929
Cost Allocated	\$0	\$0	\$0
Revenues	(\$547,253)	(\$490,860)	(\$465,457)
NET GENERAL FUND SUPPORT	\$7,352,577	\$6,130,694	\$5,996,472
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$13,424	\$0	\$0
Services & Supplies	\$37,080	\$41,190	\$164,972
Capital Equipment	\$40,408	\$0	\$0
Subtotal	\$90,913	\$41,190	\$164,972
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$5,735,717	\$5,029,150	\$4,586,860
Services & Supplies	\$2,214,618	\$1,633,594	\$2,040,041
Capital Equipment	\$40,408	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$7,990,743	\$6,662,744	\$6,626,901

Public Safety Department

Administration and Professional Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00
Animal Services Officer	4.00	4.00	0.00
Animal Services Supervisor	1.00	1.00	0.00
Armorer	1.00	1.00	1.00
Business Services Administrator	1.00	0.00	0.00
Deputy Director, Public Safety/Police	1.00	1.00	1.00
Director Of Public Safety/Chief of Police	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00
Police Lieutenant	4.00	3.00	3.00
Police Officer	2.00	2.00	2.00
Police Sergeant	2.00	2.00	2.00
Press Information Officer, IPD	0.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Program Specialist	1.00	0.00	2.00
Property & Evidence Specialist I	1.00	0.00	0.00
Property & Evidence Specialist II	1.00	0.00	0.00
Public Information Officer	1.00	0.00	0.00
Public Safety Assistant	2.00	1.00	1.00
Senior Animal Services Officer	1.00	1.00	0.00
Senior Public Safety Assistant	1.00	1.00	1.00
Senior Vehicle Installation Technician	1.00	0.00	0.00
Special Assistant to the Chief of Police	1.00	1.00	1.00
Vehicle Installation Technician	1.00	0.00	0.00
Subtotal:	34.00	26.00	22.00
PART TIME			
Management Analyst I-PT	0.48	0.48	0.48
Property & Evidence Specialist II-PT	0.24	0.00	0.00
Public Safety Assistant-PT	1.44	0.96	1.69
Subtotal:	2.16	1.44	2.17
TOTAL STAFFING:	36.16	27.44	24.17

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; animal service calls and a wide range of non-criminal activities. The Animal Services program provides support for animal control activities.

2016-17 Standards:

- | | Strategic Goal(s)* |
|--|---------------------------|
| • Respond to Priority E calls within 6 minutes 85% of the time. | 2,4 |
| • Respond to Priority I calls within 10 minutes 85% of the time. | 2,4 |
| • Process all arrestees in a safe and timely manner, while ensuring compliance with state and local standards. | 2,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 158 for details.

Measurements	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Priority E calls (# of calls)	492	1,419	1,533
• Priority I calls (# of calls)	3,946	8,373	9,043
• Arrestees processed (# of arrestees)	2,506	2,991	3,024
• Animal-related service calls (# of calls)	9,741	9,769	9,993
• Mental health-related calls (# of calls)	1,372	1,854	2,503
• Traffic citations (# of citations)	27,149	24,929	26,220
• Traffic collisions (# of traffic collisions)	1,437	1,266	1,344
Efficiency			
• Percent of Priority E calls responded to within established timeframe	89%	85%	85%
• Percent of Priority I calls responded to within established timeframe	83%	85%	85%
• Percent change in arrestees processed from the previous year	-4%	19%	1%
• Percent change in number of animal-related service calls from previous year	.1%	.3%	2%
• Percent change in number of mental health-related service calls from previous year	17%	35%	35%
• Percent change in traffic citations from the previous year	19%	-8%	5%
• Percent change in traffic collisions from the previous year	-9%	-12%	6%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to the Police Operations division	75%	73%	73%
Effectiveness			
• Traffic collisions per 1,000 population	5.9	5.1	NA

Public Safety Department

Police Operations

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$43,665,992	\$47,592,007	\$49,572,986
Services & Supplies	\$3,179,512	\$3,341,074	\$3,511,088
Capital Equipment	\$10,618	\$0	\$173,000
Subtotal	\$46,856,121	\$50,933,081	\$53,257,074
Cost Allocated	\$0	\$0	\$0
Revenues	(\$2,111,067)	(\$1,949,839)	(\$1,670,016)
NET GENERAL FUND SUPPORT	\$44,745,054	\$48,983,242	\$51,587,058
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,895,101	\$2,431,098	\$2,250,279
Services & Supplies	\$472,340	\$1,309,939	\$1,739,530
Capital Equipment	\$189,451	\$659,958	\$0
Subtotal	\$2,556,892	\$4,400,995	\$3,989,809
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$45,561,093	\$50,023,105	\$51,823,265
Services & Supplies	\$3,651,851	\$4,651,013	\$5,250,618
Capital Equipment	\$200,069	\$659,958	\$173,000
Cost Allocated	\$0	\$0	\$0
TOTAL	\$49,413,013	\$55,334,076	\$57,246,883

Public Safety Department

Police Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Animal Services Officer	0.00	0.00	4.00
Animal Services Supervisor	0.00	0.00	1.00
Civilian Investigator I	3.00	3.00	3.00
Civilian Investigator II	6.00	7.00	7.00
Crime Analyst	1.00	1.00	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	4.00	4.00
Forensic Supervisor	1.00	1.00	1.00
Police Commander	3.00	3.00	3.00
Police Lieutenant	4.00	5.00	5.00
Police Officer	168.00	173.00	181.00
Police Sergeant	27.00	27.00	28.00
Program Specialist	2.00	3.00	1.00
Public Safety Assistant	2.00	1.00	1.00
Senior Animal Services Officer	0.00	0.00	1.00
Senior Crime Analyst	1.00	1.00	1.00
Senior Public Safety Assistant	2.00	2.00	2.00
Subtotal:	226.00	234.00	247.00
PART TIME			
Civilian Investigator I-PT	0.48	0.48	0.48
GIS Analyst-PT	0.73	0.73	0.73
Public Safety Aide-PT	0.67	0.59	0.64
Public Safety Assistant-EPT	1.60	1.60	0.80
Public Safety Assistant-PT	11.54	14.58	12.88
Senior Public Safety Assistant-EPT	0.80	0.80	0.80
Senior Public Safety Assistant-PT	2.41	1.21	0.96
Subtotal:	18.23	19.99	17.29
NON-HOURLY			
Crossing Guard-EPT	34.00	37.00	39.00
Crossing Guard-RPT	8.00	7.00	7.00
Subtotal:	42.00	44.00	46.00
TOTAL STAFFING:	286.23	297.99	310.29

Public Safety Department

Business Services

Purpose:

To maintain a support network for Public Safety.

Summary of Services:

Business Services is responsible for the management of Regulatory Affairs, the Police Business Desk, Police Records, Communications, Custody and Auxiliary Services. Auxiliary Services is responsible for property and evidence control, vehicle fleet maintenance and inventory control.

2016-17 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
• Effectively receive and secure evidence and property.	2,4

* Numbers denote linkage to the department’s Strategic Goals; please see page 158 for details.

Measurements	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Business licenses processed (# of licenses)	19,122	20,186	20,590
• Records processed (# of records)	17,567	19,326	19,612
• Total 911 calls received in Communications (# of calls)	67,191	71,880	73,318
• Evidence/property received (# of items received into Property)	10,705	14,069	14,350
Efficiency			
• Percent change in the number of business licenses processed from previous year	25%	6%	2%
• Percent change in the number of records processed from previous year	6%	10%	2%
• Percent change in the number of 911 calls received in Communications from previous year	6%	7%	2%
• Percent change in the number of property items processed from previous year	5%	31%	2%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to Business Services	13%	17%	19%
Effectiveness			
• Percent of 9-1-1 emergency calls answered by call receivers within 10 seconds	92%	92%	95%

Public Safety Department

Business Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$4,981,126	\$6,253,266	\$6,339,113
Services & Supplies	\$3,126,800	\$5,495,024	\$7,287,923
Capital Equipment	\$0	\$18,000	\$0
Subtotal	\$8,107,926	\$11,766,290	\$13,627,036
Cost Allocated	\$0	\$0	\$0
Revenues	(\$1,176,386)	(\$1,164,610)	(\$340,731)
NET GENERAL FUND SUPPORT	\$6,931,540	\$10,601,680	\$13,286,305
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$24,649	\$0	\$0
Services & Supplies	\$42,045	\$58,742	\$16,859
Capital Equipment	\$38,382	\$399,000	\$9,965
Subtotal	\$105,077	\$457,742	\$26,824
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$5,005,775	\$6,253,266	\$6,339,113
Services & Supplies	\$3,168,845	\$5,553,766	\$7,304,782
Capital Equipment	\$38,382	\$417,000	\$9,965
Cost Allocated	\$0	\$0	\$0
TOTAL	\$8,213,003	\$12,224,032	\$13,653,860

Public Safety Department

Business Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Applications Programmer/Analyst	1.00	1.00	1.00
Business Services Administrator	0.00	1.00	2.00
Communications Bureau Supervisor	1.00	1.00	1.00
Deputy Director, IPD Bus Srv/City Tech	1.00	1.00	0.00
License Specialist	4.00	4.00	4.00
Management Analyst I	0.00	0.00	1.00
Property & Evidence Specialist I	0.00	1.00	0.00
Property & Evidence Specialist II	0.00	1.00	2.00
Public Safety Assistant	1.00	2.00	2.00
Public Safety Dispatcher I	3.00	3.00	4.00
Public Safety Dispatcher II	12.00	12.00	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 Management Analyst	1.00	1.00	1.00
Senior Public Safety Assistant	1.00	1.00	1.00
Senior Vehicle Installation Technician	0.00	1.00	1.00
Supervising Public Safety Dispatcher	5.00	5.00	5.00
Vehicle Installation Technician	0.00	1.00	1.00
Subtotal:	42.00	48.00	50.00
PART TIME			
License Specialist-PT	0.48	0.48	0.48
Office Specialist-PT	1.92	1.44	1.37
Property & Evidence Specialist II-PT	0.00	0.24	0.25
Public Safety Assistant-EPT	1.60	0.80	3.61
Public Safety Assistant-PT	6.57	8.50	7.72
Public Safety Dispatcher II-PT	0.48	0.48	0.00
Subtotal:	11.05	11.94	13.43
TOTAL STAFFING	53.05	59.94	63.43

Public Works Department

Budget Summary:

The FY 2016-17 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 \$30,811,885 and revenues of \$1,636,824. The budget provides for a total of 155 full-time employees and 5.2 part-time employees (in FTEs) for both the General Fund and all Special Funds. 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 City landscape, roadways, traffic signals, bicycle trails, parking lots, 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

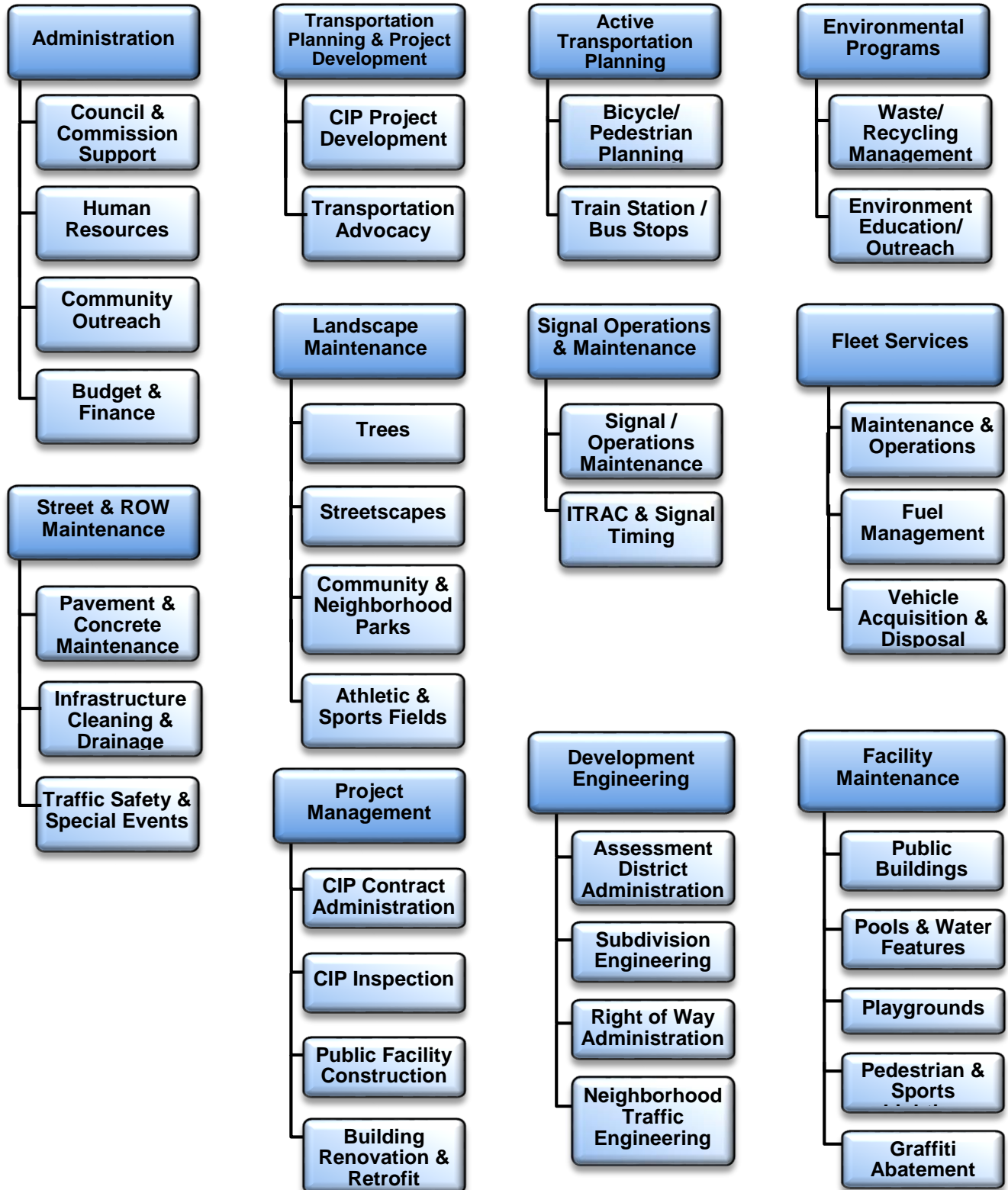
- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.
- Ensure the City's eligibility for transportation funding and actively pursue funding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

4. Promote effective government

- Provide the highest quality service at the most cost-effective rate.
- Provide community communication and public outreach.

Public Works Department

Services to the Community:



Public Works Department

Department Budget Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$11,202,133	\$11,678,690	\$13,194,854
Services & Supplies	\$13,559,380	\$16,200,005	\$17,617,031
Capital Equipment	<u>\$21,029</u>	<u>\$83,000</u>	<u>\$0</u>
Subtotal	\$24,782,542	\$27,961,695	\$30,811,885
Cost Allocated	(293,079)	(220,000)	(186,000)
Revenues	<u>(1,835,992)</u>	<u>(1,843,671)</u>	<u>(1,636,824)</u>
GENERAL FUND SUPPORT	\$22,653,471	\$25,898,024	\$28,989,061
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$8,876,585	\$9,816,439	\$8,574,020
Services & Supplies	\$22,435,301	\$36,946,844	\$28,986,062
Capital Equipment	<u>\$1,023,374</u>	<u>\$3,308,687</u>	<u>\$2,263,502</u>
Subtotal	\$32,335,260	\$50,071,969	\$39,823,584
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$20,078,718	\$21,495,129	\$21,768,874
Services & Supplies	\$35,994,681	\$53,146,849	\$46,603,093
Capital Equipment	\$1,044,403	\$3,391,687	\$2,263,502
Cost Allocated	<u>(\$293,079)</u>	<u>(\$220,000)</u>	<u>(\$186,000)</u>
TOTAL COST	\$56,824,723	\$77,813,664	\$70,449,469
STAFFING SUMMARY			
Full Time	143.0	150.0	155.0
Part Time	7.2	6.5	5.2
Non-Hourly	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
TOTAL STAFFING	150.2	156.5	160.2

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; coordinate communications with the City Council, City commissions and residents; manage human resources matters; coordinate information technology solutions; and provide fiscal analysis, reports, budget development and administration. Additional responsibilities include workload analysis, special projects, administrative support, and participation in regional, local, and interdepartmental committees and task forces.

2016-17 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 170 for details.

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
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 Operating Budget as a percent of citywide General Fund Budget	1.2%	1.4%	2%
• Percent of Public Works Department General Fund budget devoted to Administration	10%	9.2%	13%
• Public Works Department General Fund Budget per capita	\$9.39	\$9.56	\$14.78
Effectiveness			
• Percent of standards achieved	100%	100%	100%

Public Works Department Administration

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$987,288	\$1,015,506	\$1,169,574
Services & Supplies	\$1,528,047	\$1,872,931	\$2,726,767
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,515,335	\$2,888,437	\$3,896,341
Cost Allocated	\$0	\$0	\$0
Revenues	(\$256,767)	(\$494,574)	(\$120,286)
NET GENERAL FUND SUPPORT	\$2,258,567	\$2,393,863	\$3,776,055
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$0	\$26,200	\$31,509
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$26,200	\$31,509
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$987,288	\$1,015,506	\$1,169,574
Services & Supplies	\$1,528,047	\$1,899,131	\$2,758,276
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$2,515,335	\$2,914,637	\$3,927,850

Public Works Department Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
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
Project Development Administrator	0.00	0.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	5.00	5.00	6.00
PART TIME			
Office Assistant III-EPT	0.00	0.00	0.50
Subtotal:	0.00	0.00	0.50
TOTAL STAFFING:	5.00	5.00	6.50

Public Works Department

Environmental Programs

Purpose:

Conserve and manage energy and waste resources to comply with environmental quality requirements.

Summary of Services:

Develop and implement municipal and community-wide environmental programs through leadership, education, technical assistance and regulatory compliance, advancing conservation, resource efficiency and effective stewardship.

- Energy management consistent with Council-adopted Energy Plan and Green Building Policy, California Energy Efficiency Strategic Plan, and AB 32.
- Waste management and recycling in compliance with various regulations and statutes including AB 949, AB 341 and AB 1826.

2016-17 Standards:

Strategic Goal(s)*

- Manage franchise agreements to reduce waste to landfills and promote recycling. 3,4
 - Coordinate compliance with other 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 170 for details.

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
--	---------------------------	-----------------------------	---------------------------

Services

- | | | | |
|--|------|------|------|
| • Meet state mandate for 50% of the waste diversion 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 | -1.6% | -0.4% | -0.8% |
| • Net General Fund cost per capita (City population) | \$-1.50 | \$-0.41 | \$-0.96 |

Public Works Department

Environmental Programs

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$449,678	\$430,366	\$567,682
Services & Supplies	\$196,816	\$480,965	\$357,283
Capital Equipment	\$0	\$0	\$0
Subtotal	\$646,494	\$911,331	\$924,965
Cost Allocated	\$0	\$0	\$0
Revenues	(\$1,006,678)	(\$1,014,135)	(\$1,171,000)
NET GENERAL FUND SUPPORT	(\$360,184)	(\$102,804)	(\$246,035)
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$534	\$23,772	\$9,101
Services & Supplies	\$0	\$0	\$160,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$534	\$23,772	\$169,101
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$450,211	\$454,138	\$576,783
Services & Supplies	\$196,816	\$480,965	\$517,283
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$647,028	\$935,103	\$1,094,066

Public Works Department

Environmental Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Environmental Programs Administrator	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00
Subtotal:	3.00	3.00	3.00
PART TIME			
Community Services Senior Leader-EPT	0.70	0.55	0.75
Program Assistant-EPT	0.00	0.00	0.75
Program Assistant-PT	0.48	0.49	0.00
Program Specialist-EPT	0.00	0.11	0.00
Program Specialist-PT	0.00	0.10	0.00
Subtotal:	1.18	1.25	1.50
TOTAL STAFFING:	4.18	4.25	4.50

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; Capital Improvement Program (CIP) design 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.

2016-17 Standards:

- | | |
|---|---------------------------|
| | Strategic Goal(s)* |
| • Provide efficient processing of improvement plans, grading 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 |
| • Ensure CIP projects are designed in accordance with City standards and within the approved project budget. | 1,2,3,4 |

* Numbers denote linkage to the department’s Strategic Goals; please see page 170 for details.

Measurements:

Services

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
• Plan Checks reviewed (# of plans)	724	782	860
• CIP projects designed (# of projects)	-	12	12
• Assessment District and CFD Funds reimbursed	\$26.6M	\$90.5M	\$66M
• Neighborhood traffic work requests submitted	88	88	100

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%
• Percent of CIP design projects completed within established schedule	96%	100%	100%

Unit Cost

• Development Engineering General Fund Budget as a percent of citywide General Fund Budget	0.5%	0.5%	0.7%
• Percent of Public Works Department General Fund devoted to Development Engineering	4.2%	3.4%	4.5%
• Development Engineering General Fund Budget per capita	\$3.92	\$3.53	\$5.12

Effectiveness

• Percent of applications approved with three or fewer plan check reviews	95%	95%	95%
• Percent of CIP projects completed within established budget	96%	100%	100%

Public Works Department

Development Engineering

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$919,097	\$843,921	\$1,232,839
Services & Supplies	\$86,434	\$81,310	\$114,168
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,005,531	\$925,231	\$1,347,007
Cost Allocated	(\$61,863)	(\$40,000)	(\$40,000)
Revenues	\$0	\$0	\$0
NET GENERAL FUND SUPPORT	\$943,669	\$885,231	\$1,307,007
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,121,273	\$1,517,082	\$1,337,661
Services & Supplies	\$2,859,155	\$14,028,509	\$3,553,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$3,980,428	\$15,545,591	\$4,890,661
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,040,370	\$2,361,003	\$2,570,500
Services & Supplies	\$2,945,589	\$14,109,819	\$3,667,168
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$61,863)	(\$40,000)	(\$40,000)
TOTAL	\$4,924,096	\$16,430,822	\$6,197,668

Public Works Department

Development Engineering

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Assistant City Engineer	0.00	0.00	1.50
Associate Engineer	2.00	2.00	2.00
City Engineer	1.00	1.00	0.00
Engineering Technician	1.00	1.00	2.00
Manager, Engineering	0.33	0.33	0.33
Project Development Administrator	1.00	1.00	1.00
Right-of-Way Administrator	1.00	1.00	1.00
Senior Civil Engineer	3.00	5.00	5.00
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:	12.83	14.83	16.33
PART TIME			
Engineering Technician-PT	0.50	0.50	0.00
Office Assistant III-EPT	0.75	0.75	0.75
Subtotal:	1.25	1.25	0.75
TOTAL STAFFING:	14.08	16.08	17.08

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 users 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.

2016-17 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 170 for details.

Measurements	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Inventory			
• City vehicles maintained	341	391	398
• City equipment maintained	59	59	59
Efficiency			
• Vehicle Serviced within three hours	99%	100%	100%
• Mechanical repairs completed within one work day or less	95%	95%	95%
Unit Cost			
• Fleet Budget as a percent of Citywide Budget	3.9%	2.9%	2.7%
• Fleet Budget as a percent of Department Operating Budget	6.7%	7.9%	7.1%
• Fleet Budget per capita	\$ 15.79	\$ 24.67	\$ 19.57
Effectiveness			
• Percent of standards achieved	100%	100%	100%
• Vehicle downtime of less than 3% (excluding accidents and capital improvements)	98%	100%	100%

Public Works Department

Fleet Services

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
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	\$1,084,125	\$1,117,798	\$1,103,324
Services & Supplies	\$2,714,553	\$1,976,961	\$1,758,174
Capital Equipment	\$0	\$3,083,186	\$2,136,502
Subtotal	\$3,798,678	\$6,177,945	\$4,998,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,084,125	\$1,117,798	\$1,103,324
Services & Supplies	\$2,714,553	\$1,976,961	\$1,758,174
Capital Equipment	\$0	\$3,083,186	\$2,136,502
Cost Allocated	\$0	\$0	\$0
TOTAL	\$3,798,678	\$6,177,945	\$4,998,000

Public Works Department

Fleet Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Aide	0.00	0.00	1.00
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	0.00
Senior Equipment Mechanic	4.00	4.00	4.00
Senior Office Specialist	0.00	0.00	0.20
Subtotal:	7.75	7.75	7.95
PART TIME			
Equipment Mechanic-PT	0.50	0.50	0.50
Equipment Service Worker-PT	0.00	0.00	0.49
Office Assistant II-PT	0.10	0.10	0.00
Subtotal:	0.60	0.60	0.99
TOTAL STAFFING:	8.35	8.35	8.94

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.

2016-17 Standards:

- 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.
- Contribute to quality in government by providing services in a competitive, cost-effective manner.

Strategic Goal(s)*

1,2,3,4

4

* Numbers denote linkage to the department’s Strategic Goals; please see page 170 for details.

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Inventory			
• Community Parks (# of parks)	19	19	19
• Neighborhood Parks/Vista Points	39	39	40
• Athletic Infields (# of infields)	48	48	48
• Sports Fields (Acres)	155	164	164
• Streetscapes (Acres)	872	889	911
• Trees (# of trees)	71,035	72,259	72,884
• Water Meters/Smart Irrigation Controllers	588/815	601/834	615/842
Efficiency			
• Public service requests completed within 15 days	100%	100%	100%
• Parks & streetscapes meets water usage guidelines	100%	100%	100%
Unit Cost			
• Landscape Maintenance General Fund Budget as a percent of citywide General Fund Budget	4.6%	5.5%	5.5%
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	36.6%	37.3%	36%
• Landscape Maintenance General Fund Budget per capita	\$34.50	\$38.58	\$40.86
• Per acre cost to maintain streetscape	\$8,383	\$9,261	\$9,451
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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,466,374	\$1,666,389	\$1,602,306
Services & Supplies	\$6,993,224	\$7,993,606	\$8,876,143
Capital Equipment	\$0	\$34,000	\$0
Subtotal	\$8,459,598	\$9,693,995	\$10,478,449
Cost Allocated	\$0	\$0	\$0
Revenues	(\$159,896)	(\$34,000)	(\$41,000)
NET GENERAL FUND SUPPORT	\$8,299,703	\$9,659,995	\$10,437,449
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,635,026	\$1,742,088	\$1,784,720
Services & Supplies	\$7,581,674	\$8,652,969	\$9,003,344
Capital Equipment	\$0	\$0	\$0
Subtotal	\$9,216,700	\$10,395,057	\$10,788,064
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,101,399	\$3,408,477	\$3,387,026
Services & Supplies	\$14,574,899	\$16,646,575	\$17,879,487
Capital Equipment	\$0	\$34,000	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$17,676,298	\$20,089,052	\$21,266,513

Public Works Department

Landscape Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	0.34	0.34	0.34
Landscape Contract Specialist	2.00	2.00	2.00
Landscape Maintenance Specialist	7.00	7.00	7.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	5.00	5.00	5.00
Landscape Maintenance Technician	2.00	2.00	2.00
Lead Landscape Maintenance Technician	5.00	6.00	6.00
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 Office Specialist	0.00	0.00	0.20
Subtotal:	24.09	25.09	25.29
PART TIME			
Office Assistant II-PT	0.10	0.10	0.00
Subtotal:	0.10	0.10	0.00
TOTAL STAFFING:	24.19	25.19	25.29

Public Works Department

Project Management

Purpose:

To provide engineering and administrative services related to 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 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 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.

2016-17 Standards:

- | | |
|--|---------------------------|
| | Strategic Goal(s)* |
| <ul style="list-style-type: none"> • The Project Management Division ensures that CIP and facilities rehab projects are constructed within the approved project budget and in compliance with City-approved plans and specifications. | 1,2,3,4 |
| <ul style="list-style-type: none"> • 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 170 for details.

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Contracts Awarded (# of contracts)	21	24	25
• CIP and Rehabilitation Projects Constructed (# of projects)	9	14	17
Efficiency			
• Percent of CIP projects completed within established schedule	99%	100%	100%
Unit Cost			
• Project Management General Fund Budget as a percent of citywide General Fund Budget	0.5%	0.4%	0.8%
• Percent of Public Works Department General Fund devoted to Project Management.	4.2%	2.5%	4.9%
• Project Management General Fund Budget per capita	\$3.94	\$2.60	\$5.57
Effectiveness			
• Percent of CIP projects completed within established budget	99%	100%	100%

Public Works Department

Project Management

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,022,486	\$680,178	\$1,357,066
Services & Supplies	\$204,145	\$183,848	\$247,966
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,226,630	\$864,026	\$1,605,032
Cost Allocated	(\$227,327)	(\$180,000)	(\$146,000)
Revenues	(\$51,665)	(\$32,728)	(\$35,000)
NET GENERAL FUND SUPPORT	\$947,638	\$651,298	\$1,424,032
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,198,513	\$1,358,546	\$582,314
Services & Supplies	\$9,298	\$0	\$641,000
Capital Equipment	\$896,546	\$0	\$0
Subtotal	\$2,104,356	\$1,358,546	\$1,223,314
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,220,998	\$2,038,724	\$1,939,380
Services & Supplies	\$213,442	\$183,848	\$888,966
Capital Equipment	\$896,546	\$0	\$0
Cost Allocated	(\$227,327)	(\$180,000)	(\$146,000)
TOTAL	\$3,103,659	\$2,042,572	\$2,682,346

Public Works Department

Project Management

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Capital Programs Construction Admin	0.00	0.00	1.00
Construction Inspection Supervisor	1.00	1.00	1.00
Manager, Engineering	0.34	0.34	0.34
Program Assistant	1.00	1.00	1.00
Project Development Administrator	1.00	1.00	0.00
Senior Civil Engineer	2.00	0.00	0.00
Senior Construction Inspector	3.00	4.00	4.00
Senior Project Manager	5.00	5.00	5.00
Subtotal	14.34	13.34	13.34
TOTAL STAFFING:	14.34	13.34	13.34

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 maintenance of a safe and efficient traffic signal system is an important responsibility to the motoring public. The Signal Operations and Maintenance Division provides 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.

2016-17 Standards:

- | | Strategic Goal(s)* |
|---|---------------------------|
| • Utilize technology and innovative strategies to effectively manage traffic incidents and construction activities to maximize traffic flows through the affected areas. | 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, crosswalk warning lights and communication network to optimize operational efficiency. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 170 for details.

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Special events/construction traffic management incidents	60	74	80
• Signalized Intersections (# of intersections)	338	341	344
• CCTV Cameras (# of cameras)	193	202	214
• Intersection Street Name Signs installed with light-emitting diode (LED)	118	193	344
• Intersection Safety Lights installed with LED	82	157	344
• Battery Backup Systems (# of intersections)	310	320	332
Efficiency			
• Response to signal timing and service requests within one business day	98%	100%	100%
• Completion of service requests within three business days	100%	100%	100%
Unit Cost			
• Signal Operations & Maintenance General Fund Budget as a percent of citywide General Fund Budget	0.5%	0.6%	0.6%
• Percent of Department General Fund devoted to Signal Operations & Maintenance	3.4%	4.0%	3.5%
• Signal Operations & Maintenance General Fund Budget per capita	\$3.21	\$4.20	\$4.28
Effectiveness			
• Percent of service requests completed within three days	100%	100%	100%

Public Works Department

Signal Operations & Maintenance

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$774,246	\$1,020,648	\$1,053,518
Services & Supplies	\$30,154	\$39,751	\$50,229
Capital Equipment	\$0	\$0	\$0
Subtotal	\$804,400	\$1,060,399	\$1,103,747
Cost Allocated	\$0	\$0	\$0
Revenues	(\$32,593)	(\$8,000)	(\$10,000)
NET GENERAL FUND SUPPORT	\$771,807	\$1,052,399	\$1,093,747
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,371,830	\$1,529,395	\$1,481,606
Services & Supplies	\$1,559,141	\$1,696,107	\$2,547,724
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,930,971	\$3,225,502	\$4,029,330
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,146,076	\$2,550,043	\$2,535,124
Services & Supplies	\$1,589,295	\$1,735,858	\$2,597,953
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$3,735,371	\$4,285,901	\$5,133,077

Public Works Department

Signal Operations & Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	0.83	0.83	0.83
Assistant City Engineer	0.00	0.00	0.50
Assistant Engineer	1.00	3.00	3.00
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	0.33	0.33	0.33
Manager, Public Services	0.25	0.25	0.25
Senior Office Specialist	1.00	1.00	0.40
Senior Project Manager	1.00	1.00	1.00
Senior Transportation Engineer	1.00	1.00	1.00
Supervising Traffic Systems Specialist	2.00	1.00	1.00
Supervising Transportation Analyst	1.00	1.00	1.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	4.00	4.00
Traffic Systems Technician	1.00	0.00	0.00
Subtotal:	16.91	18.91	18.81
PART TIME			
Office Assistant II-PT	0.20	0.20	0.00
Subtotal:	0.20	0.20	0.00
TOTAL STAFFING:	17.11	19.11	18.81

Public Works Department

Street & Right-of-Way Maintenance

Purpose:

To inspect and maintain the City’s infrastructure in order to provide safe, hazard-free roadways for motorists and obstruction-free access to sidewalks and bicycle trails for pedestrians, bicyclists and the physically-challenged.

Summary of Services:

The Street and Right-of-Way (ROW) Maintenance Division oversees in-house, contract and consultant services related to the inspection and maintenance of City infrastructure, including pavement management programs, asphalt surfaces, concrete surfaces, street sweeping and infrastructure cleaning, public drainage facilities, guide signs, pavement messages, special events and striping within the City’s right-of-way.

2016-17 Standards:

- | | Strategic Goal(s)* |
|--|---------------------------|
| • Provide timely inspections and maintenance of roadways, sidewalks, bicycle 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 prevent flooding and to sustain 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 170 for details.

Measurements:	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Inventory			
• Roadway (Asphalt - # of centerline miles)	408	410	419
• Bike Trails (Asphalt - # of linear miles)	55	59	61.8
• Parking Lots (Asphalt – acres)	77	77.19	79.01
• Curbs & Gutters (Concrete - # of miles)	1,473	1,484	1,499
• Sidewalks/Park Pathways (Concrete - # of miles)	943.5	952	969
• Storm Drain Catch Basins (# of basins)	4,334	4,541	4,711
• Street Sweeping (# of curb miles)	38,884	39,189	39,542
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 of 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	3.5%	3.7%	3.4%
• Percent of Public Works General Fund devoted to Street & ROW Maintenance	27.7%	25.5%	22.2%
• Street & ROW General Fund Budget per capita	\$26.06	\$26.40	\$25.15
Effectiveness			
• Percent of public roadways maintained at or above 65 PCI standard	94%	94%	94%

Public Works Department

Street & Right-of-Way Maintenance

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$4,101,778	\$4,277,907	\$4,155,887
Services & Supplies	\$2,173,839	\$2,316,172	\$2,279,559
Capital Equipment	\$0	\$15,000	\$0
Subtotal	\$6,275,617	\$6,609,079	\$6,435,446
Cost Allocated	(\$176)	\$0	\$0
Revenues	(\$6,511)	\$0	(\$10,508)
NET GENERAL FUND SUPPORT	\$6,268,930	\$6,609,079	\$6,424,938
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$47,421	\$52,183	\$49,688
Services & Supplies	\$1,084,099	\$1,606,200	\$1,936,200
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,131,520	\$1,658,383	\$1,985,888
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,149,198	\$4,330,090	\$4,205,575
Services & Supplies	\$3,257,939	\$3,922,372	\$4,215,759
Capital Equipment	\$0	\$15,000	\$0
Cost Allocated	(\$176)	\$0	\$0
TOTAL	\$7,406,961	\$8,267,462	\$8,421,334

Public Works Department

Street & Right-of-Way Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	0.33	0.33	0.33
Associate Engineer	1.00	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
Senior Office Specialist	0.00	0.00	0.20
Street Maintenance Specialist	4.00	5.00	5.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	3.00	3.00	3.00
Street Maintenance Technician	7.00	7.00	7.00
Subtotal	31.08	32.08	32.28
PART TIME			
Office Assistant II-PT	0.10	0.10	0.00
Subtotal:	0.10	0.10	0.00
TOTAL STAFFING:	31.18	32.18	32.28

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.

2016-17 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 170 for details.

Measurements:	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Grant Applications Submitted (# of applications)	15	12	12
• Grant Awards (# awarded)	8	6	6
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	0.3%	0.4%	0.3%
• Percent of Public Works Department General Fund devoted to Transportation Planning & Project Development	2.3%	3.1%	2.2%
• Transportation Planning and Project Development General Fund Budget per capita	\$2.18	\$3.16	\$2.50
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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$459,726	\$476,637	\$475,507
Services & Supplies	\$67,865	\$314,616	\$162,700
Capital Equipment	\$0	\$0	\$0
Subtotal	\$527,591	\$791,253	\$638,207
Cost Allocated	(\$3,712)	\$0	\$0
Revenues	\$0	\$0	\$0
NET GENERAL FUND SUPPORT	\$523,878	\$791,253	\$638,207
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$236,135	\$228,257	\$229,072
Services & Supplies	\$138,847	\$995,000	\$850,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$374,982	\$1,223,257	\$1,079,072
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$695,861	\$704,894	\$704,579
Services & Supplies	\$206,712	\$1,309,616	\$1,012,700
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$3,712)	\$0	\$0
TOTAL	\$898,861	\$2,014,510	\$1,717,279

Public Works Department

Transportation Planning & Project Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
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
Project Development Administrator	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Subtotal:	4.50	4.50	4.50
 TOTAL STAFFING:	 4.50	 4.50	 4.50

Public Works Department

Active Transportation Planning

Purpose:

To plan transportation and advance the development of an integrated, sustainable high-quality transit system using maximum outside revenues and resources, with an emphasis on alternative transportation modes.

Summary of Services:

The Active Transportation Planning 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. Active Transportation Planning 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 coordinates with Orange County Transportation Authority regarding provision of bus service in the City. The division participates in regional transit studies that focus on alternative transportation strategies.

2016-17 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 |
| • Manage Active Transportation program to promote the use of the City’s bikeways and trails. | 2,3,4 |
| • * Numbers denote linkage to the department’s Strategic Goals; please see page 170 for details. | |

Measurements:

	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Services			
• Monthly maintenance of bus shelters and bus stops	220	220	220
Efficiency			
• Percent of written citizen requests completed within 15 days	100%	100%	100%
Unit Cost			
• Transit Services General Fund Budget as a percent of citywide General Fund Budget	0.0%	0.1%	0.2%
• Percent of Public Works Department General Fund devoted to Transit Division	-0.2%	0.4%	1.2%
• Transit Services General Fund Budget per capita	\$-0.16	\$0.43	\$1.40
Effectiveness			
• Irvine Station tenant occupancy	43%	70%	70%

Public Works Department

Active Transportation Planning

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$159,064	\$169,805	\$511,756
Services & Supplies	\$24,802	\$126,700	\$35,700
Capital Equipment	\$0	\$0	\$0
Subtotal	\$183,866	\$296,505	\$547,456
Cost Allocated	\$0	\$0	\$0
Revenues	(\$222,428)	(\$189,600)	(\$189,600)
NET GENERAL FUND SUPPORT	(\$38,562)	\$106,905	\$357,856
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$312,416	\$327,781	\$0
Services & Supplies	\$2,116,427	\$2,882,106	\$3,021,335
Capital Equipment	\$0	\$30,000	\$0
Subtotal	\$2,428,844	\$3,239,887	\$3,021,335
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$471,480	\$497,586	\$511,756
Services & Supplies	\$2,141,229	\$3,008,806	\$3,057,035
Capital Equipment	\$0	\$30,000	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$2,612,709	\$3,536,391	\$3,568,791

Public Works Department

Active Transportation Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Associate Transportation Analyst	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Transit Programs Administrator	1.00	1.00	1.00
Subtotal:	3.50	3.50	3.50
 TOTAL STAFFING:	 3.50	 3.50	 3.50

Public Works Department

Facilities 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 Facilities Maintenance Division provides inspection services, preventive and corrective maintenance of the City's facilities and buildings located in community and neighborhood parks, including the Orange County Great Park. Services provided by the Facilities Maintenance Division 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.

2016-17 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 170 for details.

Measurements:	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Inventory			
• Community Parks	19	19	19
• Neighborhood Parks	39	39	40
• Trails (# of linear miles)	55	59	61.8
• Facilities/Buildings (square feet)	1,430,280	1,447,169	1,446,112
Services			
• Graffiti removal	310	372	375
• Corrective work orders (# of work orders)	1,451	2,456	2,500
• Preventative maintenance work orders (# of work orders)	4,311	6,019	6,075
Efficiency			
• Percent of graffiti removed within 48 hours of report	99%	99%	99%
• Percent of corrective work orders completed	94%	96%	95%
• Percent of preventive maintenance work orders completed	97%	92%	97%
Unit Cost			
• Facilities Maintenance General Fund Budget as a percent of citywide General Fund Budget	1.7%	2.2%	2.0%
• Percent of Public Works Department General Fund devoted to Facilities Maintenance	13.4%	14.9%	13%
• Facilities Maintenance General Fund Budget per capita	\$12.63	\$15.38	\$14.78
Effectiveness			
• Work orders completed	5,762	7,895	8,500

Public Works Department

Facilities Maintenance

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$862,397	\$1,097,332	\$1,068,719
Services & Supplies	\$2,254,054	\$2,790,106	\$2,766,516
Capital Equipment	\$21,029	\$34,000	\$0
Subtotal	\$3,137,480	\$3,921,438	\$3,835,235
Cost Allocated	\$0	\$0	\$0
Revenues	(\$99,454)	(\$70,634)	(\$59,430)
NET GENERAL FUND SUPPORT	\$3,038,026	\$3,850,804	\$3,775,805
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,869,313	\$1,919,537	\$1,996,534
Services & Supplies	\$4,372,106	\$5,082,792	\$5,483,776
Capital Equipment	\$126,828	\$195,501	\$127,000
Subtotal	\$6,368,248	\$7,197,830	\$7,607,310
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,731,710	\$3,016,869	\$3,065,253
Services & Supplies	\$6,626,161	\$7,872,898	\$8,250,292
Capital Equipment	\$147,857	\$229,501	\$127,000
Cost Allocated	\$0	\$0	\$0
TOTAL	\$9,505,727	\$11,119,268	\$11,442,545

Public Works Department

Facilities Maintenance

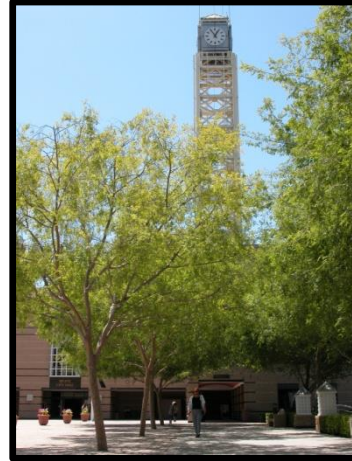
Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME			
Administrative Aide	0.00	1.00	1.00
Administrative Secretary	1.00	0.00	0.00
Facilities Maintenance Specialist	4.00	4.00	4.00
Facilities Maintenance Superintendent	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	2.00	2.00
Facilities Maintenance Technician	7.00	7.00	9.00
Lead Facilities Maintenance Technician	3.00	3.00	4.00
Manager, Facilities Maintenance	1.00	1.00	1.00
Master Facilities Maintenance Specialist	2.00	2.00	1.00
Program Specialist	0.00	1.00	1.00
Subtotal:	20.00	22.00	24.00
PART TIME			
Administrative Aide-EPT	0.75	0.00	0.00
Community Services Leader III-EPT	1.50	1.50	0.00
Facilities Maintenance Technician-EPT	0.75	0.75	0.75
Office Assistant II-EPT	0.75	0.75	0.75
Subtotal:	3.75	3.00	1.50
TOTAL STAFFING:	23.75	25.00	25.50

Non-Departmental

Budget Summary:

The FY 2016-17 Non-Departmental General Fund budget of \$4,254,932 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

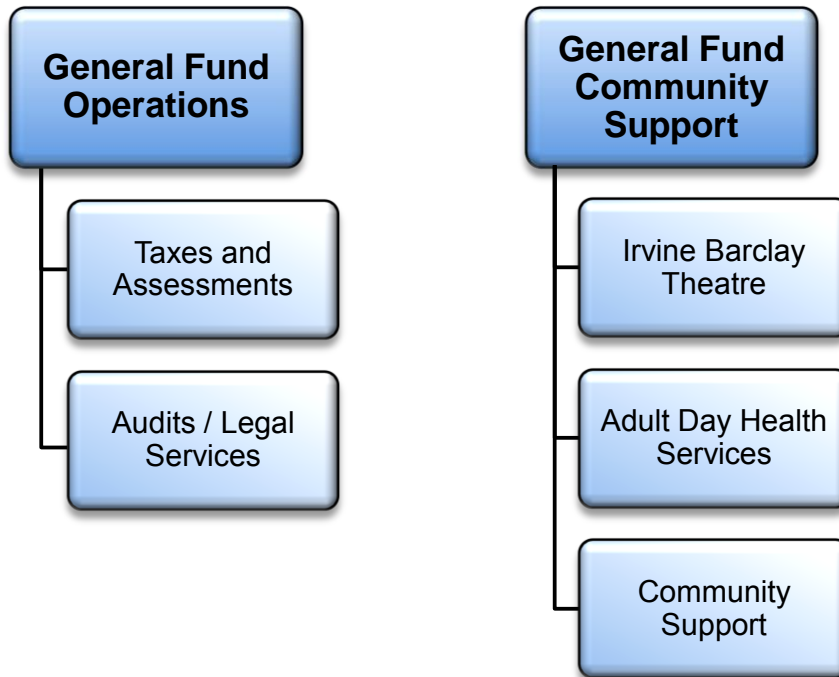
- Provide funding to continue the City's ongoing Non-Departmental programs that enhance economic prosperity in the community.

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 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$3,470,096	\$3,629,113	\$4,254,932
Capital Equipment	\$0	\$0	\$0
Subtotal	\$3,470,096	\$3,629,113	\$4,254,932
Cost Allocated	0	0	0
Revenues	(2,693,462)	(2,808,750)	(3,676,000)
GENERAL FUND SUPPORT	\$776,634	\$820,363	\$578,932
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,750,042	\$5,709,236	\$5,683,383
Services & Supplies	\$61,840,689	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$66,590,731	\$5,709,236	\$5,683,383
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,750,042	\$5,709,236	\$5,683,383
Services & Supplies	\$65,310,786	\$3,629,113	\$4,254,932
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL COST	\$70,060,828	\$9,338,349	\$9,938,315
STAFFING SUMMARY			
Full Time	0.0	0.0	0.0
Part Time	0.0	0.0	0.0
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	0.0	0.0	0.0

Non-Departmental

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
FULL TIME & PART TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

Special Funds

Budget Summary

Introduction

The FY 2016-17 Proposed Budget is comprised of 66 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 2016-17 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 (\$16,564,028), Miscellaneous Revenues (\$23,599,718), Other Taxes & Fees (\$36,916,089), and Internal Services Fees and Revenue (\$29,336,132). Combined with General Fund revenue (excluding transfers-in), these sources account for approximately 80 percent 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.

A majority of Miscellaneous Revenues are from the Orange County Great Park Fund as the result of the former redevelopment agency settlement agreement with the State Department of Finance. 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.

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.

Special Funds

Budget Summary

General Reserve Funds

The 12 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 2016-17, General Reserve Fund revenues are estimated to be \$28,368,000, and appropriations are \$32,440,070 (not including transfers).

Special Revenue Funds

The 23 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, Orange County Great Park, and numerous other grant related funds are included in this classification. For FY 2016-17, Special Revenue Fund revenues are estimated to be \$75,060,199 and appropriations are \$54,893,321 (not including transfers).

Capital Projects Funds

The 27 Capital Projects Funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2016-17, Capital Projects revenues are estimated to be \$32,822,238 and appropriations are \$157,788,563 (not including transfers).

Debt Service Funds

For FY 2016-17, 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 2016-17, Internal Service Fund revenues are estimated to be \$28,357,490 and appropriations are \$31,790,745 (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

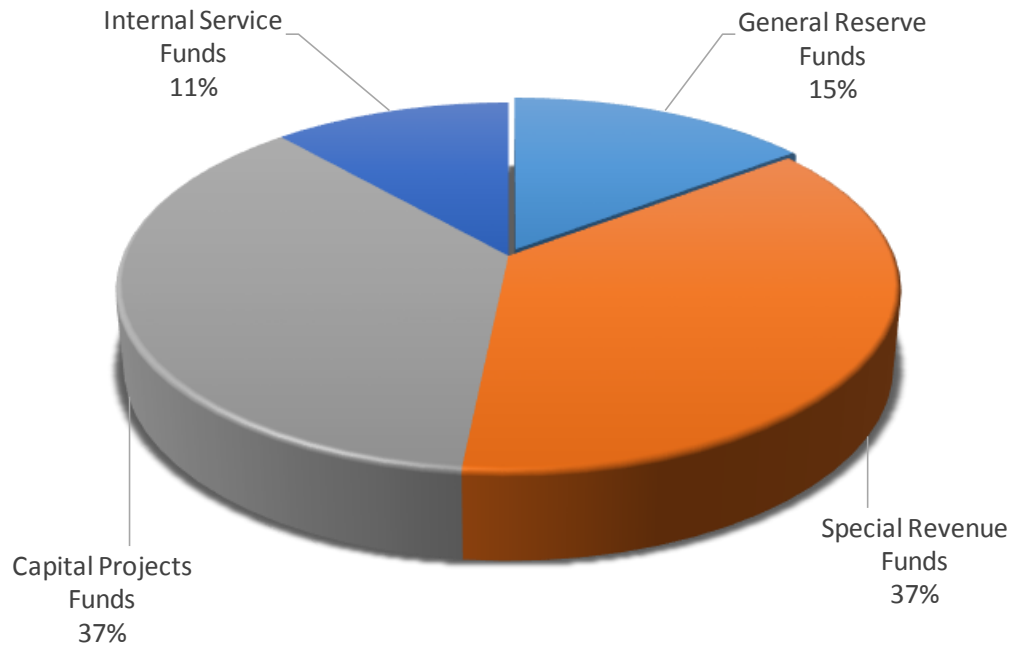
Special Funds Budget Summary

For FY 2016-17, estimated Special Funds revenues and transfers-in (exclusive of the General Fund) are \$249,180,233, and appropriations and transfers-out are \$349,339,306. The majority of these revenues and appropriations are restricted as to their use in Capital Projects and Special Revenue Funds.

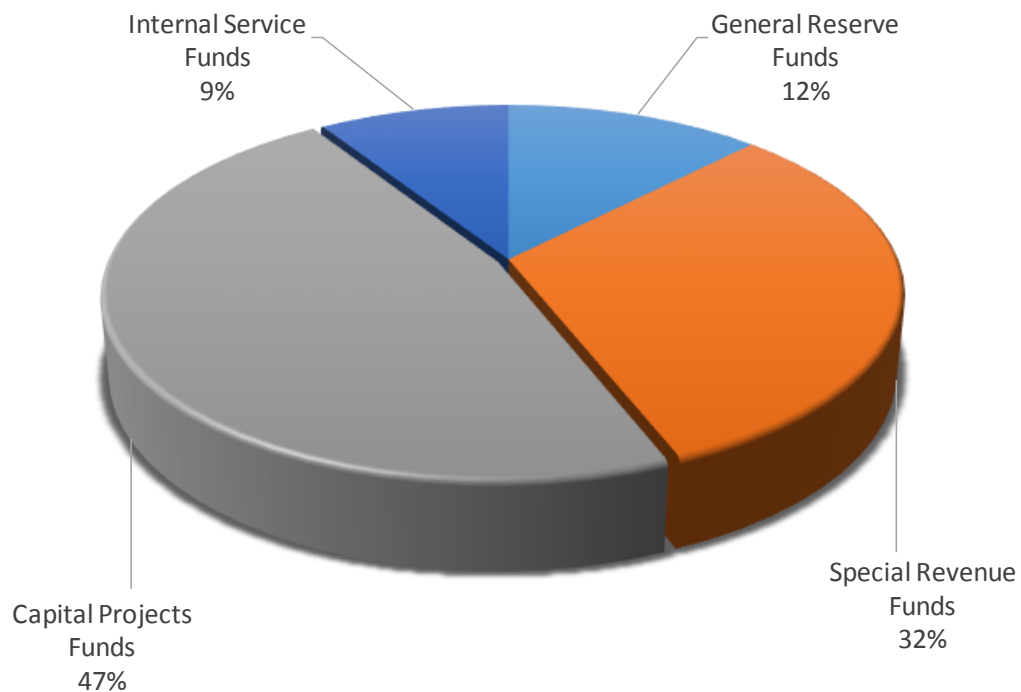
Category Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	\$ 36,706,286	\$ 43,106,278
Special Revenue Funds	91,916,993	110,355,265
Capital Projects Funds	91,770,962	163,882,244
Debt Service Funds	-	-
Internal Service Funds	28,785,992	31,995,519
Total	\$ 249,180,233	\$ 349,339,306

Special Funds Budget Summary

Revenues & Transfers- In: \$249,180,233



Appropriations & Transfers- Out: \$349,339,306



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. FY 2016-17 pension rate savings is estimated to be \$465,000. 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. The City's goal is to accumulate enough funding to cover 50 percent of the accrued liability for estimated accrued leave termination payments. The contribution rates in 2015, per the latest actuarial study, are 3.33 percent of net base pay for sworn employees and 2.63 percent of net base pay for non-sworn employees. FY 2016-17 projected payouts upon separation are estimated to be \$0.7 million. Fund balance at the end of FY 2016-17 is expected to be approximately \$6.3 million.

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 this fund during FY 2016-17 is expected to increase, generating an increase in development revenues of approximately 7 percent.

Fund 006: CONTINGENCY RESERVE FUND

At the close of FY 2011-12, the City Council adopted a policy goal of increasing the Contingency Reserve Fund balance to 20 percent. In December 2015, the balance in the Contingency Reserve Fund reached \$34.6 million, which enabled us to meet the 20 percent goal. Additionally, the City Council set a new goal of bringing its reserve fund up to 25 percent of its adopted General Fund appropriations budget over the next three years. The anticipated FY 2015-16 General Fund surplus of approximately \$7.6 million could be used to increase the balance to the new target at the close of the year.

Special Funds

General Reserve Funds

Fund 007: SCHOOL SUPPORT FUND

This fund is used to account for the City's direct 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 2016-17 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 2016-17, approximately \$2.7 million is appropriated for various new capital projects, and \$3.1 million for continuation of existing capital projects. Additionally, \$0.6 million is appropriated for the following rehabilitation efforts: \$0.4 million is for renovation of turf fields to uphold surface playability, and \$0.2 million is earmarked for city park concrete rehabilitation, bridge inspection services, and replacement of waste and recycling receptacles at city facilities. 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 the equity payments to be received pursuant to an amendment to the Joint Power Authority Agreement (JPAA) with the Orange County Fire Authority (OCFA) approved by City Council on October 8, 2013. The amendment was approved by 20 of OCFA's 24 member agencies and became effective on November 18, 2013. The amendment authorizes payment by OCFA to the City and other entities of equity adjustment to compensate in part such entities for the overpayment of property taxes by their residents in relation to the services received by such jurisdictions from the OCFA. Implementation of the amended JPAA is estimated to generate \$173.7 million in equity payments to the City assuming baseline property tax growth assumptions.

The County of Orange filed a legal challenge to the amendment, and the trial court ruled that the amendment to the JPAA was invalid because the OCFA did not have the legal ability to make payments for such purpose. The OCFA and the City have appealed the trial court ruling. Prior to the trial court ruling as noted above, the OCFA made one payment to the City of \$2,988,081, pursuant to the amended JPAA. On December 21, 2015, the California Court of Appeal received oral arguments regarding the Validation Action associated with the Equity Agreement approved

Special Funds

General Reserve Funds

by the OCFA. On March 15, 2016, the California Court of Appeal issued an opinion affirming the invalidation of the Second Amendment to the Orange County Fire Authority JPAA. The City has return the equity payment of \$2,988,081 to OCFA. The Proposed Budget includes a transfer of \$42,791 from the OCFA Fund to the General Fund for interest earned on the balance held in this fund prior to the return of the equity payment. The fund will be closed in FY 2016-17.

Fund 012: INNOVATION FUND

The Innovation Fund accounts for innovative projects that support the goals of the Strategic Technology Plan while increasing operational efficiencies, effectiveness, capabilities and sustainability. The program encourages staff to create efficiencies internally, reflective of a culture that is constantly evolving and dedicated to investing in new ideas. One of the City's priorities is to improve economic opportunities and quality of service throughout the organization through strategic initiatives that increase efficiency or provide long-term cost savings. These opportunities are discovered by monitoring trends across multiple disciplines, identifying key areas with long-term strategic value and carefully evaluating each concept for viability and overall impact and only pursuing those with a perceived high return on investment.

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. 13-50. During the past year, development activity in the City has continued to remain strong with multiple new office, hotel, retail, warehouse/storage and residential projects. Construction valuation totaled \$2.3 billion for permits issued in calendar year 2015 which is an all-time record, exceeding last year by \$0.9 billion. This level of development activity is expected to continue in FY 2016-17, led by new residential development across a broad area of the City including Stonegate, Portola Springs, Cypress Village, Great Park Neighborhoods, Orchard Hills, Hidden Valley, and the Irvine Business Complex (IBC). Non-residential development activity is expected to continue in the IBC with several hotel and office projects and in the Spectrum area with a new high rise hotel and office developments such as the Broadcom campus, a high-rise office tower, two campus style office developments as well as strong activity in the non-residential tenant improvement sector.

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 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 proposed appropriation for FY 2016-17 is approximately \$14.7 million, \$13.0 million is appropriated for various new and existing projects for street rehabilitation and traffic signal improvements. The remaining \$1.7 million is earmarked for annual street maintenance, replacing obsolete and damaged signal components, and upgrading the ITRAC network computer equipment and software.

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 and adjacent areas 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. When new projects or new phases to existing projects are budgeted, the funds are transferred to the project. For FY 2016-17, \$14.2 million is appropriated to the Orange County Great Park for the following projects; \$2.5 million for the construction of G street; \$4.4 million for landscaping and improvements to roadway edges in the Western Sector; \$1.3 million for the design and relocation of the Farm & Food Lab; \$1.4 million for park-wide signage and way-finding; \$1.1 million for design of the park operations building; \$0.6 million for the relocation of the operations trailer; \$0.4 million for basin slope repair and inlet/outlet pipe structure retaining wall; \$0.7 million for park security; \$0.6 million to enclose the South Lawn pump station; \$0.7 million for park utility connections; \$0.3 million to replace Hangar 244 hardscape; \$0.2 million for design of the Visitor's Center Plaza refurbishment.

Fund 113: FEES & EXACTIONS FUND

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 2016-17, appropriations include \$560,000 from the ATMS traffic mitigation fund balance for traffic signal rehabilitation. Additional proceeds from the sale of City-owned land are appropriated for Great Park maintenance facility enlargement project and Great Park utility connection fees. 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.

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

Special Funds

Special Revenue Funds

to the City Council for budgeting purposes for FY 2016-17, 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 percent Systems Development Charge (SDC) on all new development within the City, which is accounted for in this special revenue fund. This fee was established pursuant to Title 2, Division 9, Chapter 6 of the City's Municipal Code, with 50 percent of the receipts applied to circulation projects and 50 percent to non-circulation projects. Revenues are collected within this fund and subsequently transferred to the capital improvement construction funds to finance the infrastructure development. For FY 2016-17, \$3.9 million of the SDC Non Circulation fee is appropriated to various new and existing projects: \$1.6 million for the Heritage Fine Art Center expansion; \$0.5 million for the Venta Spur Bridge project; and, \$0.4 million for construction of the Kevin Bridge. In addition, \$0.4 million is appropriated for two studies, pedestrian/bikeway feasibility study and planning and development of facility enhancement and expansion to accommodate new growth. The appropriations for SDC Circulation fee is \$10.3 million: \$9.7 million for widening of University Drive; \$0.5 million for two new signal synchronization projects to improve the safety and efficiency of traffic flow at Irvine Center Drive/Edinger and Von Karman Avenue/Tustin Ranch Road; and, \$0.1 million for improvements at University/Ridgeline.

Fund 119: MAINTENANCE DISTRICT FUND

This fund accounts for the collection and distribution of maintenance assessments levied for street lighting, community and neighborhood park landscape, lighting and maintenance. Projected revenues include \$2.7 million of ad valorem property taxes for lighting, \$0.3 million in miscellaneous revenues and an estimated \$6.7 million in Landscape, Lighting and Park Maintenance (LLPM) special assessments. Total service costs are estimated at \$17.7 million and exceed funds available through these assessments. The General Fund will be contributing \$7.7 million towards the costs and the balance of \$0.3 million will be coming out of the LLPM fund balance. Receipt of assessment and property tax revenues are cyclical, while fund expenditures occur fairly evenly throughout the fiscal year.

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 2016-17, 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

Special Funds

Special Revenue Funds

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 \$96,484. 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.

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 percent 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 2016-17, \$815,949 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 low emission vehicles (CNG vehicles, street sweeper, and water truck); \$400,000 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 \$5,949 towards administration.

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 efficiently maintain the City's circulation system. For FY2016-17, \$0.5 million is proposed for the Yale Avenue Rehabilitation project in the Circulation fund.

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.

Special Funds

Special Revenue Funds

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 2014-15 and funds projected to be received in FY 2016-17 are budgeted for overtime, directed patrol, and supplies and services. Funds not expended in FY 2015-16 and funds projected to be received in FY 2016-17 are budgeted for direct patrol overtime, and supplies/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, Justice Assistance Grant, Office of Traffic Safety STEP Grant, and BSCC County Grant will be expended in FY 2016-17 for various public safety programs, officer training, equipment, and supplies. Of the donations received in FY 2014-15, \$26,824 remained unspent, but are expected to be spent on supplies in FY 2016-17. The Public Safety Vehicle Abatement Program (SAAV) administered by Orange County Transportation Authority and authorized through Assembly Bill 4114, ended 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.

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, 2015, will have available approximately \$4.5 million. Future interest will be allocated based on funds remaining. Of the \$4.5 million available, \$4.0 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 FY 2016-17, the City plans to appropriate \$528,618 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. On February 23, 2016, City Council approved an amendment to the original Cooperative Agreement allowing OCTA to operate the shuttle service on behalf of the City at a reduced cost using the same funding obligations provided in the agreement. The City is responsible to provide an annual contribution to OCTA of ten percent of the operating expenditures.

Special Funds

Special Revenue Funds

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 November 2014, the California Transportation Commission awarded \$500,000 to the City for a Regional Active Transportation Program project in Orange County. The funds will be used for the development of a citywide bicycle, pedestrian, and motorist safety program which will include educational materials, maps, training classes, events, media outreach, etc. The purpose of the project is to educate, encourage, and enforce community safe practices for bicyclists, pedestrians, and motorists. The project is anticipated to begin in FY 2016-17. Also included in the FY 2016-17 Proposed Budget is a \$160,000 state grant from CalRecycle, for waste diversion programs. The funding will be used for beverage containers for recycling and collection programs at city parks and facilities and business recycling programs. This Proposed Budget also includes a \$200,000 Measure M2 Water Quality Grant from Orange County Transportation Authority to fund catch basin filter projects to prevent litter and debris from collecting in catch basins and polluting beaches and waterways.

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. For FY 2016-17, \$288,502 will be transferred to the Fleet Service Fund for the purchase of a replacement SWAT vehicle and \$150,325 for supplies, ammunition, and equipment.

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.

Special Funds

Special Revenue Funds

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 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 2016-17, the City will receive approximately \$4.5 million in Measure M2 Fairshare funding and appropriations are approximately \$8.7 million. Capital improvement projects appropriations are \$8.4 million which includes \$4.6 million for various traffic signal and street rehabilitation projects, \$3.8 million for slurry seal projects, and \$0.3 million for non-CIP activities such as 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 2016-17, the Community Services Program Fund anticipates \$395,800 in donations, special funds, merchandize sales, and sponsorship revenue to benefit the Animal Care Center. The fund balance and funds received are allocated to the following programs: \$142,100 for Athletic Programs; \$46,643 for Child, Youth and Family Programs; \$18,794 for improvement of the Lakeview Senior Center; and \$621,800 for Animal Care Center programs.

Special Funds

Special Revenue Funds

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. In FY 2014-15 a Rehabilitation Asset Management Plan (RAMP) was established. The FY 2016-17 Budget contemplates a reserve balance of \$2,256,724 after \$1,006,344 in additions, including interest income.

Special Funds

Capital Projects Funds

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 improvements consist of enhancements to the intersection at Harvard and Warner, and construction of Sweet Shade Road, Sweet Shade Park, biking and hiking trails, and channel and trail improvements to Peters Canyon Wash. Construction activity was performed by the developer while City staff provided the inspection, project review and reimbursement functions. The improvements are complete and staff will proceed with closing this fund by the end of 2016.

Fund 204: CFD 2013-3 GREAT PARK

The Great Park Community Facilities District (CFD) covers over 3,100 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 the construction of joint backbone infrastructure serving both the Heritage Fields development and the Orange County Great Park and potential additional infrastructure funding for both the City and Heritage Fields. The developer is performing the construction of backbone infrastructure, while City staff is providing the inspection, project review and reimbursement functions. The first phase of bonds was issued in August 2014 in the amount of \$69.6 million. A second phase of bond issue is anticipated in 2016.

Fund 205: CFD 04-1 IMPROVEMENTS - CENTRAL PARK

This fund accounts for the construction of improvements in Community Facilities District (CFD) 2004-1, Central Park, located at the northwest corner of Jamboree and Michelson. The bonds were issued in July 2015 to fund public improvements which include street widening, utility relocation, and other related elements to mitigate the impact of development on the surrounding Irvine Business Complex area. The CFD will also provide partial funding for a pedestrian bridge over Jamboree, which would be located immediately north of the Jamboree/Michelson intersection.

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 2016. Following completion of these projects, City staff will proceed with closing this fund.

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 improvements are complete, and staff will proceed with closing this fund by the end of 2016. Any residual construction funds will be used to redeem outstanding fixed rate bonds.

Special Funds

Capital Projects Funds

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 included improvements to Irvine Center Drive, Lake Forest Drive, Research, Bake, and other arterial streets. The developer was responsible for the construction activity while City staff provided the inspection, project review and reimbursement functions. The improvements are complete and staff will proceed with closing this fund by the end of 2016.

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 improvements are complete, and staff will proceed with closing this fund by the end of 2016. Any residual construction funds will be used to redeem outstanding fixed rate bonds.

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

This fund accounts for the cost of improvements in the Spectrum 6 and Spectrum 7 areas. The improvements consist 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. Construction activity is performed by the developer, while City staff provides the inspection, reimbursement, and acquisition functions. Construction activity in this district recently resumed with the extension of Technology Drive.

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, toward 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, toward 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

Special Funds

Capital Projects Funds

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 in the design phase and scheduled for completion by 2019. 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. Four 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 performed by the developer while City staff is providing the 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, with the first phase issued in May 2006, the second phase issued in March 2014 and the third phase issued in April 2016, 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 the residential neighborhoods. Construction activities are 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. The improvements are complete, and City staff will process the remaining reimbursements and close this fund.

Fund 223: AD 10-23 LAGUNA ALTURA

This fund accounts for construction activities in Planning Area 18, also known as Laguna Altura, and is bound 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 in 2016. Construction activity is being performed by the developer while City staff is

Special Funds

Capital Projects Funds

providing the inspection, project review and reimbursement functions. In FY 2016-17, staff will proceed with closing this fund.

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 Bay Tree, Trabuco, Sand Canyon and Interstate 5. Construction activity was performed by the developer while City staff provided the inspection, project review and reimbursement functions. The improvements are complete, and City staff will process the remaining reimbursements and close this fund. Any residual construction funds will be used to redeem outstanding fixed rate bonds.

Fund 225: AD 13-25 EASTWOOD

This fund accounts for construction of improvements in Planning Area 5B, also known as Eastwood, located at the northwest corner of Jeffrey and Irvine Boulevard. The bonds were issued in November 2015 to 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. Construction activities are performed by the developer while City staff is providing the inspection, project review and reimbursement functions.

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 2016-17 are approximately \$30.5 million, \$18 million of which are from Gas Tax, Measure M2, and development fees. The remaining balance of \$12.5 million is from Contributions, Grants, and Slurry Seal fund. Some of the larger project appropriations for FY 2016-17 include: University Drive Widening, \$17 million; Yale Avenue Rehabilitation, \$3.5 million; Irvine Center Drive Signal Synchronization, \$2.3 million; and, Von Karman Avenue Signal Synchronization, \$1.8 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 is complete and in the final closeout process. The Sand Canyon Grade Separation project is managed by the Orange County Transportation Authority (OCTA). OCTA is the lead agency for the construction and construction management costs; the City is the lead agency for the environmental review, final design, right of way acquisition and utility relocation. The construction for the train overcrossing in the Sand Canyon Grade Separation project is complete and also in the final closeout process.

Special Funds

Capital Projects Funds

Fund 260: CAPITAL IMPROVEMENT PROJECT FUND - NON CIRCULATION

Proposed new budgeted appropriations in FY 2016-17 are approximately \$8.6 million, \$6.1 million for new projects and \$2.5 million for existing projects. Some of the largest project appropriations for FY 2016-17 include: \$1.6 million for the Heritage Park Fine Art Center expansion project; \$0.9 million, heating, ventilation, and refrigeration system replacements; \$0.5 million, roof replacements for various city facilities; and \$0.5 million for the Venta Spur Bridge project.

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. Potential options for Phase III are currently being analyzed as part of the Parks and Park Facilities Master Plan, which is anticipated to be finalized in FY 2016-17.

Fund 270: NORTH IRVINE TRANSPORTATION 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 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. For FY 2016-17, \$4.8 million of accumulated NITM fees are appropriated for the following existing projects: \$70,000 for the Jeffrey and Alton Intersection Improvement project, \$126,000 for the Jeffrey and Irvine Center Drive Intersection Improvement project, \$618,000 for the Jeffrey and Walnut Improvement project, and \$4,000,000 for the Culver and University Improvement project. Also, \$100,000 is proposed for consultant support for preliminary studies, feasibility studies, environmental clearance, preliminary engineering and cost estimate updates.

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. For FY 2016-17, approximately \$4.9 million is appropriated to existing IBC projects, such as intersection improvements at Jamboree and Main and Jamboree and Barranca and the Jamboree Pedestrian Bridge project. Also, \$0.8 million is budgeted for consultant support of the traffic, environmental clearance, and five-year fee update, for projects within 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 remaining CIP, the IBC Residential Rideshare Program project, is scheduled to be closed through the annual CIP Year End review process. Its balance together with the fund's fund balance will be transferred to the iShuttle Fund as a match for the Orange County Transportation Authority Grant.

Special Funds

Capital Projects Funds

Fund 282: FEE DISTRICT NO. 92-1

This district was formed to fund equipment and 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). In accordance with an agreement, the developer provided an advance of the fee district's contribution toward the construction of the Fire Station, and was reimbursed as fees were received at the issuance of development permits within the district.

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, but may also include transfers from other sources such as Local Park Fees. Projects in this fund include: the basin slope repair & inlet/outlet pipe structure retaining wall, Western Sector street edge landscaping, operations trailer relocation, Western Sector security equipment, Farm & Food Lab design and relocation, Hanger 244 north hardscape replacement, park-wide signage & wayfinding, park security technology, Visitor Center plaza refurbishment, South Lawn pump station enclosure, park operations building, park maintenance facility enlargement and park utility connection fees.

Special Funds

Internal Service Funds

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. The City uses the "First In, First Out" (FIFO) method of inventory costing.

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, 2015, the City has set aside approximately \$15.4 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, 2015, fund capital assets totaled \$16 million with accumulated depreciation of \$11.2 million. FY 2015-16 vehicle purchases are estimated at \$3 million and recommended purchases for FY 2016-17 total \$2.1 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, 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 staff support 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, and other funds that use these services. FY 2016-17 proposed budget expenditures for these service are as follows: \$1,085,728 for duplicating costs, \$678,175 for mail costs, and \$1,243,848 for telecommunications costs.

Fund 579: STRATEGIC TECHNOLOGY PLAN FUND

The Strategic Technology Fund receives revenue from each department based on the number and type of device connected to the network. Additional revenue is generated through department specific allocations for operation, maintenance and support of specialized applications, systems, and initiatives. The Strategic Technology Fund uses those revenues to maintain, support, enhance services and innovation through the use of technology and technology related services. New concepts are continually reviewed and evaluated which might be of specific or strategic value

Special Funds

Internal Service Funds

to the City. The emphasis for FY 2016-17 is to update and enhance our core infrastructure, and implement innovative solutions and initiatives which provide efficiencies, reduce operational expense or provide enhanced services to staff or residences.

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.

Special Funds Resources Table

FUND	FUND NAME	REVENUE				
		PROPERTY TAX	SALES TAX	OTHER TAXES & FEES	FROM OTHER AGENCIES	DEVELOPMENT FEES
002	ASSET MANAGEMENT PLAN FUND	-	-	-	-	-
003	COMPENSATED ABSENCES FUND	-	-	-	-	-
005	DEVELOPMENT SERVICES FUND	-	-	-	-	4,766,705
006	CONTINGENCY RESERVE FUND	-	-	-	-	-
007	SCHOOL SUPPORT FUND	-	-	-	-	-
009	REVENUE CLEARING FUND	-	-	-	-	-
010	INFRASTRUCTURE & REHABILITATION FUND	-	-	-	-	-
011	ORANGE COUNTY FIRE AUTHORITY	-	-	-	-	-
012	INNOVATION FUND-ADMIN	-	-	-	-	-
024	BUILDING AND SAFETY FUND	-	-	8,000	-	15,718,000
027	DEVELOPMENT ENGINEERING FUND	-	-	-	-	2,590,000
111	GAS TAX FUND	-	-	5,104,093	-	-
112	LOCAL PARK FEES FUND	-	-	7,614,315	-	-
113	FEES & EXACTIONS FUND	-	-	640,000	-	-
114	HOME GRANT FUND	-	-	-	531,814	-
118	SYSTEMS DEVELOPMENT FUND	-	-	12,200,000	-	-
119	MAINTENANCE DISTRICT FUND	2,835,744	-	-	-	-
125	COMM DEVELOP BLOCK GRANT FUND	-	-	-	2,600,454	-
126	SENIOR SERVICES FUND	-	-	-	-	-
128	NUTRITION PROGRAM FUND	-	-	-	408,000	-
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	-	-	-	517,797	-
143	PUBLIC SAFETY GRANTS	-	-	-	498,235	-
145	STRUCTURAL FIRE FUND	-	-	-	528,618	-
146	ISHUTTLE	-	-	-	-	-
149	SPECIAL PROGRAMS GRANTS FUND	-	-	-	860,000	-
151-153	ASSET FORFEITURE FUNDS	-	-	-	-	-
154	MEASURE M FAIRSHARE M2	-	4,543,228	-	-	-
155	COMMUNITY SERVICES PRGRM FUND	-	-	-	-	-
180	ORANGE COUNTY GREAT PARK FUND	-	-	-	-	-
204	CFD 2013-3 GREAT PARK	-	-	-	-	-
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	-	-	-	-	-
206-225	ASSESSMENT DISTRICTS	-	-	-	-	-
250	CAPITAL IMPROV PROJ FUND - CIR	-	-	-	5,302,983	-
254	RAILROAD GRADE SEPARATION	-	-	-	-	-
260	CAPITAL IMPROV PROJ FUND-NON C	-	-	-	1,453,494	-
262	COL BILL BARBER MC MEMORIAL PK	-	-	-	-	-
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	-	-	-	-	-
271	IRVINE BUSINESS COMPLEX FUND	-	-	11,349,681	65,555	-
272	IBC TRANSPORTATION MGMT PROGRAM	-	-	-	-	-
282	FEE DISTRICT NO. 92-1	-	-	-	-	-
286	OCGP DEVELOPMENT FUND	-	-	-	-	-
501	INVENTORY	-	-	-	-	-
570	INSURANCE FUND	-	-	-	-	-
574	FLEET SERVICES FUND	-	-	-	60,000	-
578	TELEPHONE, MAIL, DUPLIC SRV FUND	-	-	-	-	-
579	STRATEGIC TECHNOLOGY PLAN FUND	-	-	-	-	-
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	-	-	-	-	-
TOTAL		2,835,744	4,543,228	36,916,089	13,126,950	23,074,705

Special Funds Resources Table

FUND	PROGRAM AND SERVICE FEES	CAPITAL CONTRIBUTIONS	FEES FOR SERVICES	MISCELLANEOUS REVENUES	ASSESSMENT REVENUE	INTERNAL SERVICE FEES&REVENUE	TRANSFERS IN	TOTAL RESOURCES
002	-	-	-	967,756	-	-	-	967,756
003	-	-	-	62,053	-	2,225,684	-	2,287,737
005	-	-	150,000	15,500	-	-	-	4,932,205
006	-	-	-	381,404	-	-	-	381,404
007	-	-	-	9,860	-	-	4,000,000	4,009,860
009	-	-	-	724,065	-	-	-	724,065
010	-	-	-	156,007	-	-	4,338,285	4,494,292
011	-	-	-	-	-	-	-	-
012	-	-	-	-	-	-	-	-
024	-	-	348,000	153,431	-	-	-	16,227,431
027	-	-	70,000	21,536	-	-	-	2,681,536
111	-	-	-	49,064	-	-	-	5,153,157
112	-	-	-	661,940	-	-	-	8,276,255
113	-	-	-	4,139,432	-	-	-	4,779,432
114	-	-	-	-	-	-	-	531,814
118	-	-	-	178,338	-	-	-	12,378,338
119	-	-	103,000	-	6,779,028	-	7,710,929	17,428,701
125	-	-	-	-	-	-	-	2,600,454
126	-	-	-	26,108	-	-	-	26,108
128	-	-	-	146,896	-	-	-	554,896
130	-	-	-	6,905	-	-	-	306,905
132	-	-	17,541	294,132	-	-	9,055,053	9,366,726
136	-	-	954,100	17,800	-	-	-	971,900
139	-	-	-	2,297	-	-	-	520,094
143	-	-	-	55,261	-	-	-	553,496
145	-	-	-	-	-	-	-	528,618
146	-	-	-	89,030	-	-	90,812	179,842
149	-	-	-	-	-	-	-	860,000
151-153	-	-	-	4,199	-	-	-	4,199
154	-	-	-	15,472	-	-	-	4,558,700
155	94,500	-	70,000	236,628	-	-	-	401,128
180	771,000	-	1,000	11,379,230	9,785,000	-	-	21,936,230
204	-	-	-	18,196	-	-	-	18,196
205	-	-	-	11,544	-	-	-	11,544
206-225	-	-	-	349,186	-	-	-	349,186
250	-	10,517,837	-	241,079	-	-	26,971,219	43,033,118
254	-	-	-	8,716	-	-	-	8,716
260	-	387,837	1,083,104	249,021	-	-	11,023,087	14,196,543
262	-	-	-	22,653	-	-	-	22,653
270	-	-	-	854,422	-	-	-	854,422
271	-	1,000	-	842,809	-	-	2,748,766	15,007,811
272	-	-	-	1,324	-	-	-	1,324
282	-	-	-	408	-	-	-	408
286	-	-	-	61,389	-	-	18,205,652	18,267,041
501	-	-	-	411,804	-	-	-	411,804
570	-	-	-	192,518	-	5,302,382	-	5,494,900
574	1,800	394,000	-	140,124	-	4,761,738	428,502	5,786,164
578	-	-	-	13,481	-	3,029,660	-	3,043,141
579	-	-	-	27,047	-	12,066,667	-	12,093,714
580	-	-	-	6,268	-	1,950,001	-	1,956,269
	867,300	11,300,674	2,796,745	23,599,718	16,564,028	29,336,132	84,572,305	249,180,233

Special Funds Appropriations Table

FUND	FundDescl	SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICE	TRAINING/BUS EXPENSE	REPAIRS & MAINTENANCE
002	ASSET MANAGEMENT PLAN FUND	5,000,000	-	-	-	-	-
003	COMPENSATED ABSENCES FUND	683,383	-	-	-	-	-
005	DEVELOPMENT SERVICES FUND	1,901,342	-	-	-	-	-
006	CONTINGENCY RESERVE FUND	-	-	-	-	-	-
007	SCHOOL SUPPORT FUND	199,864	-	136	-	-	-
009	REVENUE CLEARING FUND	437,820	-	9,250	-	3,945	-
010	INFRASTRUCTURE & REHABILITATION FUND	47,866	-	-	-	-	-
011	ORANGE COUNTY FIRE AUTHORITY	-	-	-	-	-	-
012	INNOVATION FUND-ADMIN	-	-	-	-	-	-
024	BUILDING AND SAFETY FUND	7,515,782	330,500	121,500	235,591	28,050	7,000
027	DEVELOPMENT ENGINEERING FUND	630,446	-	-	-	-	-
111	GAS TAX FUND	30,450	-	15,000	-	-	164,640
112	LOCAL PARK FEES FUND	-	-	-	-	-	-
113	FEES & EXACTIONS FUND	-	-	-	-	-	110,000
114	HOME GRANT FUND	66,043	-	-	-	-	-
118	SYSTEMS DEVELOPMENT FUND	-	-	-	-	-	-
119	MAINTENANCE DISTRICT FUND	4,321,591	26,400	308,000	385,992	100	69,000
125	COMM DEVELOP BLOCK GRANT FUND	218,734	-	-	-	-	-
126	SENIOR SERVICES FUND	-	-	41,850	-	750	-
128	NUTRITION PROGRAM FUND	309,157	-	183,143	-	636	-
130	AB2766 - AIR QUALITY IMPROVMNT	4,574	-	-	-	-	-
132	SLURRY SEAL SUR CHG FUND	72,373	-	-	-	-	-
136	PUBLIC SAFETY SPECIAL EVENTS FUND	-	907,330	-	11,386	-	-
139	SUPPL. LAW ENFORCEMENT SERV FD	-	350,080	613,797	-	-	-
143	PUBLIC SAFETY GRANTS	30,414	353,857	372,070	-	35,912	-
145	STRUCTURAL FIRE FUND	50,027	-	20,000	-	-	-
146	ISHUTTLE	-	-	-	-	-	-
149	SPECIAL PROGRAMS GRANTS FUND	-	-	-	-	-	-
151-153	ASSET FORFEITURE FUNDS	-	-	368,969	-	-	-
154	MEASURE M FAIRSHARE M2	183,513	-	-	-	-	-
155	COMMUNITY SERVICES PRGRM FUND	38,148	-	143,795	-	500	30,000
180	ORANGE COUNTY GREAT PARK FUND	5,267,293	27,330	458,150	754,290	62,850	7,000
204	CFD 2013-3 GREAT PARK	142,597	-	-	-	-	-
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	-	-	-	-	-	-
206-225	ASSESSMENT DISTRICTS	197,951	-	-	-	-	-
250	CAPITAL IMPROV PROJ FUND - CIR	420,226	-	-	-	-	-
254	RAILROAD GRADE SEPARATION	-	-	-	-	-	-
260	CAPITAL IMPROV PROJ FUND-NON C	171,939	-	-	-	-	-
262	COL BILL BARBER MC MEMORIAL PK	-	-	-	-	-	-
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	104,054	-	-	-	-	-
271	IRVINE BUSINESS COMPLEX FUND	213,982	-	-	-	-	-
272	IBC TRANSPORTATION MGMT PROGRAM	-	-	-	-	-	-
282	FEE DISTRICT NO. 92-1	-	-	-	-	-	-
286	OCGP DEVELOPMENT FUND	3,176	-	-	-	-	-
501	INVENTORY	4,272	-	406,500	-	-	-
570	INSURANCE FUND	807,276	-	86,950	-	3,700	-
574	FLEET SERVICES FUND	1,153,167	-	1,427,706	25,768	3,200	180,000
578	TELEPHONE, MAIL, DUPLIC SRV FUND	421,634	2,000	778,258	45,825	500	8,203
579	STRATEGIC TECHNOLOGY PLAN FUND	270,615	-	3,840,903	133,000	2,500	-
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	556,316	2,000	101,500	1,194	3,600	-
	TOTAL	31,476,025	1,999,497	9,297,477	1,593,046	146,243	575,843

Special Funds Appropriations Table

FUND	UTILITIES	CAPITAL EQUIPMENT	MISCELLANEOUS	CLAIMS EXPENSE	CIP EXPENDITURES	CONTRACT SERVICES	DEBT & A. D. ADMINISTRATION	TRANSFERS OUT	TOTAL ALLOCATIONS
002	-	-	-	-	-	-	-	338,285	5,338,285
003	-	-	-	-	-	-	-	-	683,383
005	-	-	-	-	-	2,420,000	-	663,755	4,985,097
006	-	-	-	-	-	-	-	-	-
007	-	-	-	-	-	5,132,045	-	-	5,332,045
009	-	-	9,850	-	-	263,200	-	-	724,065
010	-	50,000	-	-	-	1,185,000	-	6,911,287	8,194,153
011	-	-	-	-	-	-	-	42,791	42,791
012	-	-	-	-	-	-	-	-	-
024	-	5,000	150,000	-	-	5,127,000	-	2,178,090	15,698,513
027	-	-	-	-	-	945,500	-	532,000	2,107,946
111	-	-	-	-	-	1,472,860	-	12,975,960	14,658,910
112	-	-	-	-	-	-	-	14,206,652	14,206,652
113	-	-	-	-	-	450,000	-	4,183,000	4,743,000
114	-	-	-	-	-	465,771	-	-	531,814
118	-	-	-	-	-	400,000	-	14,199,703	14,599,703
119	4,533,805	-	-	-	-	8,091,521	-	-	17,736,409
125	-	-	-	-	-	2,381,720	-	-	2,600,454
126	-	7,000	-	-	-	41,673	-	-	91,273
128	-	27,000	-	-	-	50,650	-	-	570,586
130	-	-	-	-	-	271,375	-	540,000	815,949
132	-	-	-	-	7,927,627	-	-	558,403	8,558,403
136	-	-	-	-	-	5,500	-	48,595	972,811
139	-	-	-	-	-	-	-	-	963,877
143	-	9,965	-	-	-	-	-	-	802,218
145	-	-	-	-	-	458,591	-	-	528,618
146	-	-	-	-	-	2,271,335	-	-	2,271,335
149	-	-	-	-	-	860,000	-	-	860,000
151-153	-	-	-	-	-	-	-	288,502	657,471
154	-	-	-	-	-	130,000	-	8,361,129	8,674,642
155	-	-	-	-	-	616,894	-	-	829,337
180	463,400	137,000	317,000	-	-	7,087,490	-	100,000	14,681,803
204	-	-	-	-	30,029,626	-	-	-	30,172,223
205	-	-	-	-	751,121	-	-	2,748,766	3,499,887
206-225	-	-	-	-	41,360,912	-	10,723,523	3,254,103	55,536,489
250	-	-	-	-	15,442,191	-	-	-	15,862,417
254	-	-	-	-	-	-	-	-	-
260	-	-	-	-	12,188,833	-	-	-	12,360,772
262	-	-	-	-	-	-	-	-	-
270	-	-	-	-	4,828,134	100,000	-	-	5,032,188
271	-	-	-	-	4,782,131	692,644	-	-	5,688,757
272	-	-	-	-	-	-	-	90,812	90,812
282	-	-	-	-	-	-	-	-	-
286	-	-	-	-	35,635,523	-	-	-	35,638,699
501	-	-	-	-	-	-	-	-	410,772
570	-	-	-	3,250,279	-	3,584,482	-	-	7,732,687
574	-	2,136,502	-	-	-	121,500	-	43,940	5,091,783
578	785,750	30,000	-	-	-	991,875	-	-	3,064,045
579	-	2,870,820	-	-	-	6,218,450	-	85,000	13,421,288
580	643,000	75,000	-	-	-	816,500	-	75,834	2,274,944
	6,425,955	5,348,287	476,850	3,250,279	152,946,098	52,653,576	10,723,523	72,426,607	349,339,306

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
011	ORANGE COUNTY FIRE AUTHORITY							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	
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	
149	SPECIAL PROGRAMS GRANTS						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
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					

¹ This table shows which departments charge to specific funds.

Special Funds

Appropriations by Department Table¹

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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.

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 Budget 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 capital plan spans five years, funds for only the first year are appropriated within the FY 2016-17 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 promotes 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

Assessment of the conditions of City owned and maintained community parks and centers is an essential part of facility planning for the City. In 2014, a Facilities Condition Assessment (FCA) was completed on buildings over 30 years old evaluating exterior and interior finishes and systems, mechanical, electrical, and plumbing systems, accessibility, health, and safety systems, and site paving. Projected needs over the next ten years were identified and prioritized projects are incorporated in the FY 2016-17 budget and CIP.

In 2015, City Council established a strategic goal of enhancing city-wide mobility. A comprehensive citywide traffic management study is underway to identify strategies for improving traffic flow. The study will analyze traffic congestion issues, traffic operation and management practices, and strategies in transit walking and biking.

Capital Improvements

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 2016-17 capital expenditures total \$69 million as displayed in Table 2. Capital improvement projects consist of: \$42.3 million for street and mobility projects; \$6.9 million for facility projects; \$1.6 million for landscaping; and \$18.2 million for Great Park infrastructure. Due to the long construction periods of most significant CIP projects, capital expenditures tend to span several years and 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

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.

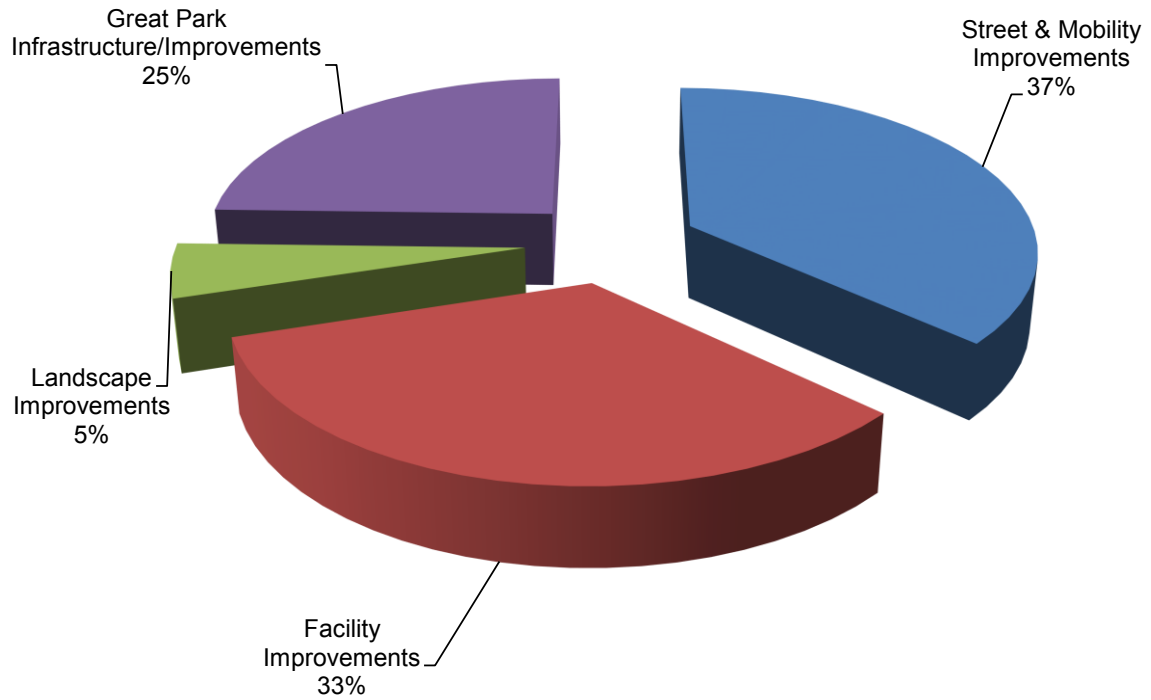
The FY 2016-17 CIP Budget funds 57 projects; of which 31 are part of the City's infrastructure rehabilitation program. The remaining 26 projects are classified as new construction. Rehabilitation projects make up 28 percent of the CIP Budget, while new projects account for 72 percent. At \$19.6 million, rehabilitation funding increases by \$1.5 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 projects are anticipated for arterial road improvements and Great Park infrastructure and construction projects. The FY 2016-17 CIP projects are summarized by category in Table 2 and Chart 1.

**Table 2
CIP Project Summary**

Project Type	Count	New Construction	Rehabilitation	Total
Street & Mobility Improvements	21	33,049,900	9,221,330	42,271,230
Facility Improvements	19	700,000	6,212,000	6,912,000
Landscape Improvements	3		1,600,000	1,600,000
Great Park Infrastructure/Improvements	14	15,657,352	2,548,000	18,205,352
Total	57	49,407,252	19,581,330	68,988,582

Capital Improvement Program

Chart 1
CIP Projects by Type
Revenue Total: \$68,988,582



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 3 and Chart 2.

Approximately 18 percent of the FY 2016-17 CIP Budget is derived from grants, contributions and other one-time revenue sources, while the rest originates from recurring City revenues. In addition, certain revenue sources are restricted to specific category 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 111, 112, 113, 118, 122, 123, 130, 132, 154, 180, 270 and 271), Capital Projects (Funds 250, 254, 260, and 286) and Internal Service (Fund 579 and 580). Fund summaries and descriptions are located in the Special Funds section of this document.

**Table 3
CIP Revenue Source Summary**

Revenue Source	New Construction	Rehabilitation	Total Funding
Dedicated Transportation Funds ¹	2,025,142	5,665,597	7,690,739
Developer Impact Fees ²	38,660,748	6,067,710	44,728,458
Grants	8,271,362	4,048,023	12,319,385
Internal Service Funds ³		85,000	85,000
Rehab Reserve Funds	450,000	3,715,000	4,165,000
Total	49,407,252	19,581,330	68,988,582

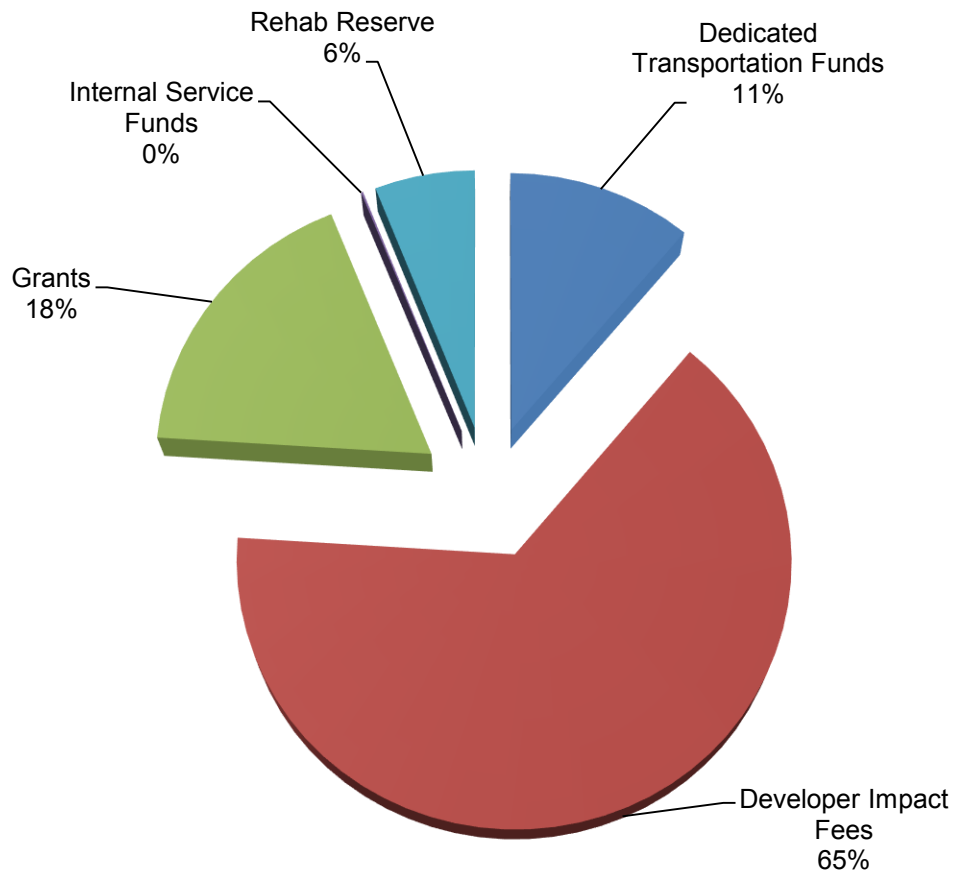
¹ Dedicated Transportation Funds include: Gas Tax, Measure M funds and Air Quality Management Program (AQMD)

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

³ Internal Service Funds include: Fleet Services, Strategic Technology Plan and Civic Center Maintenance & Operations.

Capital Improvement Program

Chart 2
CIP Projects by Revenue Type
Revenue Total: \$68,988,582



Capital Improvement Program

Summary by Category

Project information pages, located in the last section of this chapter, provide the most detailed information about a project, funding level, sources, and if applicable, an estimate of ongoing operating costs or savings.

Projects are grouped into the following categories:

- Street and Mobility Improvements
- Facility Improvements
- Landscape Improvements
- Great Park Infrastructure/Improvements

Street and Mobility Improvements

Circulation and Mobility projects focus on:

- Circulation improvements
- Traffic management systems
- Traffic signals
- Pedestrian and Bicycle Infrastructure

The condition of Irvine's street network ranks among the highest in Orange County. 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.

Funding for Street Improvement 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.

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.

Coordination with adjoining jurisdictions to address changing traffic patterns and signal timing, provides safe and efficient movement of traffic at intersections to increase traffic flow. Signal Synchronization Projects are proposed for Irvine Center Drive and Von Karman pending OCTA board approval.

Funding for mobility improvement projects comes from a variety of sources, including Gas Tax; State and Federal grants; and developer fees.

Projects in the Irvine Business Complex (IBC) are typically funded by the IBC Development Fee Program, designed to ensure funds are available to implement transportation improvements commensurate with development.

Capital Improvement Program

Similarly, the North Irvine Mitigation (NITM) Program is designed to ensure residential and commercial development in the northern portions of Irvine are accompanied by timely construction of traffic and transportation improvements.

Projects for FY 2016-17 include intersection improvements, road widening, sidewalk improvements, traffic signal LED lighting upgrades, new traffic signals, signal synchronization projects, bikeway signage and parking, a pedestrian bridge, bike bridge, and off-street bike trails.

Facility Improvements

Capital improvement to facilities can be modifications to existing buildings 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

Projects for FY 2016-17 include safety upgrades and facility rehabilitation, park improvements, ADA facility improvements, and a citywide monument sign assessment.

Landscape Improvements

Landscape improvement projects include:

- Landscape rehabilitation
- Streetscape rehabilitation
- Irrigation controller upgrades.

Projects for FY 2016-17 include athletic turf and lawn rehabilitation, park landscape rehabilitation, streetscape rehabilitation, and irrigation controller upgrades.

Great Park Infrastructure/Improvements

The Great Park-related Capital Improvement Projects for FY 2016-17 are driven by the ongoing construction of the 688-acre Great Park Improvement Area and planning for the long term operation of the park. The CIP program has been developed to support and compliment the 688-acre build-out as the first portions of this part of the park are completed during the next year. The program includes construction of key infrastructure and roadway completion as well as upgrades to existing facilities. Projects fall into four primary categories:

- Utilities infrastructure and roadway completion
- Relocation of existing facilities to facilitate construction of the 688 acres
- Western Sector park edge completion and facilities enhancement to support the expanded park

Capital Improvement Program

- Design and construction of new facilities to accommodate long-term park operations and maintenance

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 4 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 4
Estimated Operating and Maintenance (O&M) Costs

Project Title	Annual O&M Cost
Culver/Alton Turn Pocket Improvements	\$ 90
Culver/Main Turn Pocket Improvements	90
Culver/University Intersection Improvements	450
IBC Sidewalk Improvement Project	5,600
University Drive Widening	5,670
Jamboree Road Widening	5,670
Jamboree/Barranca Intersection Improvements	730
Jeffrey/Alton Intersection Improvements	550
Jeffrey/Irvine Center Drive Intersection Improvements	1,650
University/Ridgeline Intersection Improvements	450
Kazan/Walnut Traffic Signal	5,000
McGraw/Armstrong Traffic Signal	5,000
Total Estimated O&M Costs	\$ 30,950

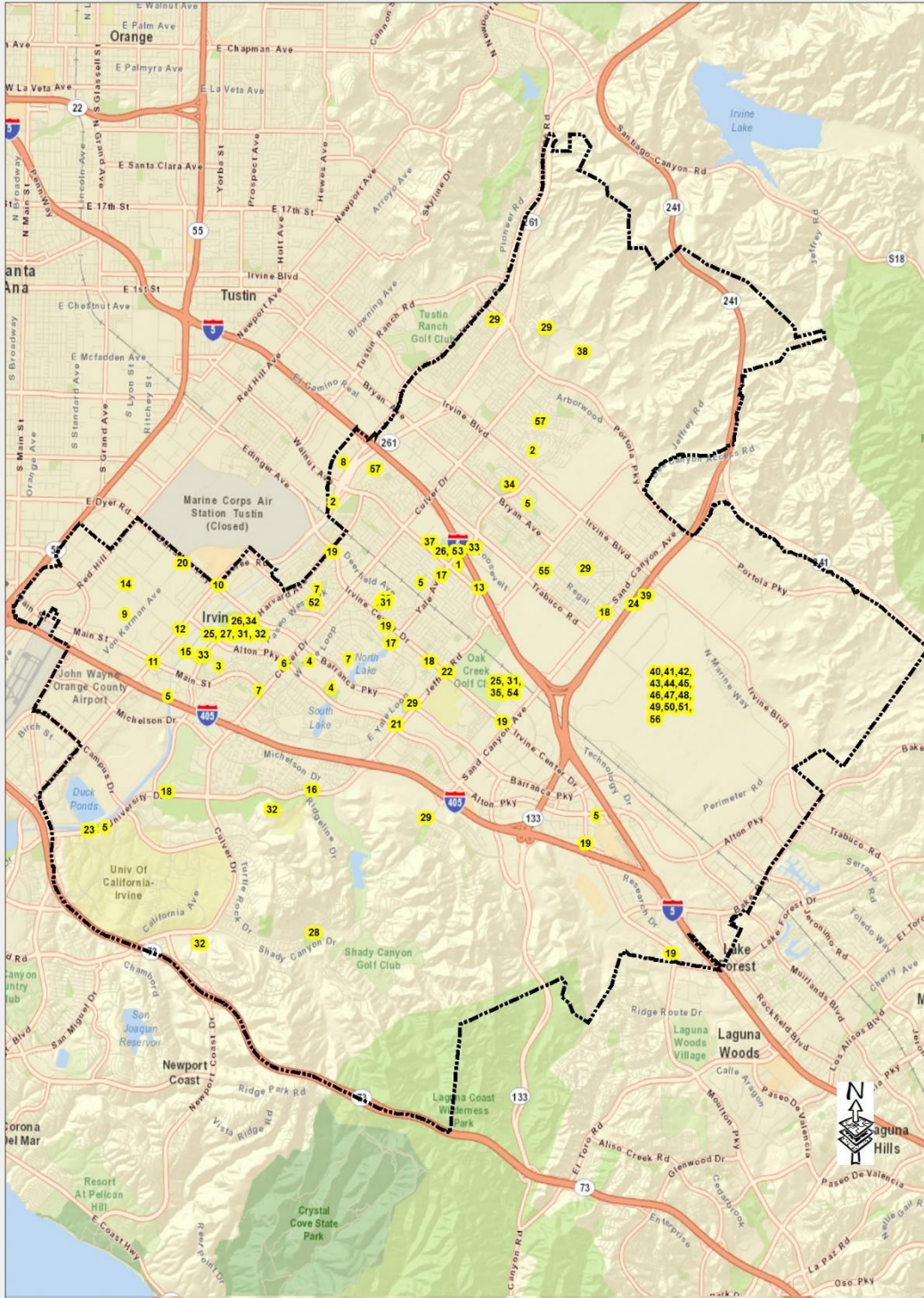
Capital Improvement Program

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



City of Irvine
Numerical Project Index
CIP Projects by Project Number

CIP No.	Project Name	Project Category	Project Type	Proposed Budget
1	Park Landscape Rehabilitation	Landscape Improvements	Rehabilitation	\$500,000
2	Streetscape Rehabilitation	Landscape Improvements	Rehabilitation	\$500,000
3	Irrigation Controller Upgrades	Landscape Improvements	Rehabilitation	\$600,000
4	Traffic Signal LED Lighting Upgrades	Street Improvements	Rehabilitation	\$1,010,000
5	Citywide Monument Sign Assessment	Facility Improvements	Rehabilitation	\$150,000
6	Culver/Alton Left Turn Pocket Improvements	Street Improvements	Rehabilitation	\$284,500
7	Culver/Main Left Turn Pocket Improvements	Street Improvements	Rehabilitation	\$284,500
8	Harvard Park Facility Improvements	Facility Improvements	Rehabilitation	\$417,000
9	IBC Sidewalk Improvements	Street Improvements	New Construction	\$1,780,000
10	Jamboree/Barranca Intersection Improvements	Street Improvements	New Construction	\$5,030,000
11	Jamboree/Main Intersection Improvements	Street Improvements	New Construction	\$4,100,000
12	Jamboree Road Widening	Street Improvements	New Construction	\$801,000
13	Kazan/Walnut Traffic Signal	Street Improvements	New Construction	\$920,000
14	McGaw/Armstrong Traffic Signal	Street Improvements	New Construction	\$765,000
15	Kelvin Bridge	Mobility Improvements	New Construction	\$446,000
16	University/Ridgeline Intersection Improvements	Street Improvements	New Construction	\$585,000
17	Yale Avenue Rehabilitation	Street Improvements	Rehabilitation	\$3,545,000
18	Bikeway Wayfinding Signage & Parking	Mobility Improvements	New Construction	\$25,000
19	Irvine Center Drive / Edinger Avenue Signal Synchronization Project	Street Improvements	Rehabilitation	\$2,297,330
20	Von Karman Avenue / Tustin Ranch Road Signal Synchronization Project	Street Improvements	Rehabilitation	\$1,800,000
21	Jeffrey/Alton Intersection Improvements	Street Improvements	New Construction	\$225,000
22	Jeffrey/Irvine Center Drive Intersection Improvements	Street Improvements	New Construction	\$630,000
23	University Drive Widening (Campus to MacArthur)	Street Improvements	New Construction	\$17,042,900
24	Venta Spur/SR-133 Bike Bridge	Mobility Improvements	New Construction	\$500,000
25	Workplace Safety Enhancements	Facility Improvements	New Construction	\$450,000

CIP No.	Project Name	Project Category	Project Type	Proposed Budget
26	Bill Barber and Heritage Park Improvements	Facility Improvements	Rehabilitation	\$330,000
27	City Council Chambers/CTC Lighting Project	Facility Improvements	Rehabilitation	\$85,000
28	ADA Facility Improvements	Facility Improvements	Rehabilitation	\$250,000
29	Athletic Court Resurfacing	Facility Improvements	Rehabilitation	\$100,000
30	Building Safety Upgrades	Facility Improvements	Rehabilitation	\$200,000
31	HVAC & Refrigeration Replacements	Facility Improvements	Rehabilitation	\$585,000
32	Interior Finishes and Fixtures Replacements/Plumbing Improvements	Facility Improvements	Rehabilitation	\$460,000
33	Light Pole Replacements	Facility Improvements	Rehabilitation	\$80,000
34	Playground Safety Surfacing Rehabilitation for ADA and Safety Compliance	Facility Improvements	Rehabilitation	\$95,000
35	Roof Replacements	Facility Improvements	Rehabilitation	\$600,000
36	Electrical Upgrades	Facility Improvements	Rehabilitation	\$200,000
37	Woollett Aquatics Rehabilitation	Facility Improvements	Rehabilitation	\$230,000
38	Northwood Aquatic Center Rehabilitation	Facility Improvements	Rehabilitation	\$280,000
39	Basin Slope Repair & Inlet/Outlet Pipe Structure Retaining Wall	Great Park Infrastructure - Improvements	Rehabilitation	\$410,000
40	Western Sector Street Edge Landscaping	Great Park Infrastructure - Improvements	New Construction	\$4,375,000
41	Operations Trailer Relocation	Great Park Infrastructure - Improvements	Rehabilitation	\$575,000
42	Western Sector Security Equipment	Great Park Infrastructure - Improvements	New Construction	\$132,571
43	Farm & Food Lab Design & Relocation	Great Park Infrastructure - Improvements	Rehabilitation	\$1,333,000
44	Hangar 244 North Hardscape Replacement	Great Park Infrastructure - Improvements	New Construction	\$341,000
45	Park-Wide Signage and Wayfinding	Great Park Infrastructure - Improvements	New Construction	\$1,375,000
46	Park Security Technology	Great Park Infrastructure - Improvements	New Construction	\$609,500
47	Visitor's Center Plaza Refurbishment	Great Park Infrastructure - Improvements	Rehabilitation	\$230,000
48	South Lawn Pump Station Enclosure	Great Park Infrastructure - Improvements	New Construction	\$595,000
49	Park Operations Building	Great Park Infrastructure - Improvements	New Construction	\$1,112,400
50	Park Maintenance Facility Enlargement	Great Park Infrastructure - Improvements	New Construction	\$3,675,000
51	Park Utility Connection Fees	Great Park Infrastructure - Improvements	New Construction	\$1,000,000
52	Civic Center Expansion/Space Assessment Study	Facility Improvements	New Construction	\$250,000
53	Heritage Park Fine Arts Center Improvements and Expansion	Facility Improvements	Rehabilitation	\$1,600,000
54	Animal Care Center Improvement and Expansion Design	Facility Improvements	Rehabilitation	\$350,000

CIP No.	Project Name	Project Category	Project Type	Proposed Budget
55	Trabuco Center Expansion Design	Facility Improvements	New Construction	\$200,000
56	G Street Construction	Great Park Infrastructure - Improvements	New Construction	\$2,441,881
57	Off-Street Bicycle Trails Rehabilitation	Mobility Improvements	Rehabilitation	\$200,000
			Total Budget:	\$68,988,582

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Park Landscape Rehabilitation **CIP Number:** 1 **Fund:** 260 **Village(s):** Various Villages

Description: Replacement of irrigation controllers at neighborhood parks in the villages of Northwood and El Camino and other areas as deemed necessary. **Category:** Landscape Improvements **Type:** Rehabilitation

Justification: This program will update irrigation controllers to centrally controlled weather-based system for the most effective water management program the City can operate.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$416,982	\$400,000	\$350,000	\$350,000	\$350,000	\$1,866,982
Final Design		\$83,018					\$83,018
Total Allocations by Year		\$500,000	\$400,000	\$350,000	\$350,000	\$350,000	\$1,950,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Rehab Reserve Object Code: 7010		\$500,000					\$500,000
To Be Determined Object Code: TBD			\$400,000	\$350,000	\$350,000	\$350,000	\$1,450,000
Total Revenue		\$500,000	\$400,000	\$350,000	\$350,000	\$350,000	\$1,950,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Streetscape Rehabilitation **CIP Number:** 2 **Fund:** 250 **Village(s):** Various Villages

Description: 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, flow sensors, drip emitters and new nozzle technology. This year the focus will be on rehabilitation of streetscape landscaping citywide for the conversion of domestic/potable water meters to a recycled water meter system. **Category:** Landscape Improvements **Type:** Rehabilitation

Justification: This project is necessary to eliminate the use of domestic water and improve water efficiency by installing new irrigation technology.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$450,000	\$685,000	\$1,500,000	\$600,000	\$600,000	\$3,835,000
Final Design		\$50,000					\$50,000
Total Allocations by Year		\$500,000	\$685,000	\$1,500,000	\$600,000	\$600,000	\$3,885,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Gas Tax Object Code: 7111		\$500,000					\$500,000
To Be Determined Object Code: TBD			\$685,000	\$1,500,000	\$600,000	\$600,000	\$3,385,000
Total Revenue		\$500,000	\$685,000	\$1,500,000	\$600,000	\$600,000	\$3,885,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Irrigation Controller Upgrades **CIP Number:** 3 **Fund:** 250 **Village(s):** Various Villages

Description: Replacement of irrigation controllers for streetscapes in the villages of Westpark and Woodbridge and other areas as deemed necessary. **Category:** Landscape Improvements **Type:** Rehabilitation

Justification: Replacement of stand alone controllers with web-based controller systems will increase staff's effectiveness and promote water conservation.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$500,375		\$600,000	\$600,000	\$600,000	\$2,300,375
Final Design		\$99,625					\$99,625
Total Allocations by Year		\$600,000		\$600,000	\$600,000	\$600,000	\$2,400,000

Revenue Sources	Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Gas Tax Object Code: 7111		\$600,000					\$600,000
To Be Determined Object Code: TBD				\$600,000	\$600,000	\$600,000	\$1,800,000
Total Revenue		\$600,000		\$600,000	\$600,000	\$600,000	\$2,400,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Traffic Signal LED Lighting Upgrades **CIP Number:** 4 **Fund:** 250 **Village(s):** Various Villages

Description: Replacement of the existing high-pressure-sodium (HPS) safety lights and street name signs with LED high efficient lamp fixtures. The program will complete the LED conversion for safety lights and street name signs at signalized intersections citywide. **Category:** Street Improvements **Type:** Rehabilitation

Justification: Conversion to LED lighting reduces electrical costs and maintenance costs. LED lighting fixtures provides for 10-year design life for safety lights and 5-year design life for street name signs versus two years with the current lighting fixtures.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$1,010,000					\$1,010,000
Total Allocations by Year		\$1,010,000					\$1,010,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
M2 Fairshare Object Code: 7154		\$1,010,000					\$1,010,000
Total Revenue		\$1,010,000					\$1,010,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Citywide Monument Sign Assessment **CIP Number:** 5 **Fund:** 260 **Village(s):** Citywide
Description: Development of a replacement plan for city monuments throughout the City of Irvine. **Category:** Facility Improvements **Type:** Rehabilitation
Justification: This project is necessary to address the aging monument signs originally installed throughout the City.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Preliminary Design/Conceptual Planning		\$150,000					\$150,000
Total Allocations by Year		\$150,000					\$150,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Rehab Reserve Object Code: 7010		\$150,000					\$150,000
Total Revenue		\$150,000					\$150,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Culver/Alton Left Turn Pocket Improvements **CIP Number:** 6 311608 **Fund:** 250 **Village(s):** Woodbridge

Description: Extend the northbound left-turn pocket lengths at Culver/Alton. Project will also include improvements to the existing curb ramps and installation of video detection. **Category:** Street Improvements **Type:** Rehabilitation

Justification: This project is necessary to accommodate left turn pocket vehicle volumes.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$284,500					\$284,500
Final Design	\$145,000						\$145,000
Total Allocations by Year	\$145,000	\$284,500					\$429,500

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Gas Tax Object Code: 7111	\$145,000	\$284,500					\$429,500
Total Revenue	\$145,000	\$284,500					\$429,500

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Culver/Main Left Turn Pocket Improvements **CIP Number:** 7 311609 **Fund:** 250 **Village(s):** Woodbridge

Description: Extend the northbound left-turn pocket lengths at Culver/Main. Project will also include improvements to the existing curb ramps and installation of video detection. **Category:** Street Improvements **Type:** Rehabilitation

Justification: This project is necessary to accommodate left turn pocket vehicle volumes.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$284,500					\$284,500
Final Design	\$145,000						\$145,000
Total Allocations by Year	\$145,000	\$284,500					\$429,500

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Gas Tax Object Code: 7111	\$145,000	\$284,500					\$429,500
Total Revenue	\$145,000	\$284,500					\$429,500

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Harvard Park Facility Improvements **CIP Number:** 8 **Fund:** 260 **Village(s):** Walnut

Description: Provide improvements to the Harvard Park Community Center kitchen, concession building, dugouts and other facilities as deemed necessary. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: Harvard Community Park was built in 1975. Rehabilitation of park facilities are required because the facilities have exceeded their service life. The rehabilitation is intended to improve facilities to enhance user safety and enjoyment. They will also replenish the lifecycle of existing assets and maximize the lifecycle of newly installed assets.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$367,000					\$367,000
Final Design		\$50,000					\$50,000
Total Allocations by Year		\$417,000					\$417,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
HRPP Object Code: 6624		\$417,000					\$417,000
Total Revenue		\$417,000					\$417,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: IBC Sidewalk Improvements **CIP Number:** 9 311402 **Fund:** 271 **Village(s):** Irvine Business Complex

Description: Construction of new sidewalk within the Irvine Business Complex. Locations include Armstrong, DuBridge, Gates, Millikan, Noyes and Teller. **Category:** Street Improvements **Type:** New Construction

Justification: This project is necessary to close sidewalk gaps and improve pedestrian mobility within the IBC.

Project Allocation by Phase		Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Construction		\$22,897	\$1,780,000					\$1,802,897
Final Design		\$402,933						\$402,933
Right-of-Way (Acquisition)		\$504,830						\$504,830
Total Allocations by Year		\$930,660	\$1,780,000					\$2,710,660

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
IBC Fees	Object Code: 6271	\$907,800	\$1,780,000					\$2,687,800
Donations	Object Code: 6664	\$22,860						\$22,860
Total Revenue		\$930,660	\$1,780,000					\$2,710,660

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Jamboree/Barranca Intersection Improvements **CIP Number:** 10 311206 **Fund:** 271 **Village(s):** Irvine Business Complex

Description: Widen the intersection of Jamboree/Barranca to provide a 5th northbound through lane on Jamboree and a 3rd eastbound through lane on Barranca consistent with the Irvine Business Complex Vision Plan. **Category:** Street Improvements **Type:** New Construction

Justification: This project is necessary to implement IBC Vision Plan transportation improvements.

Project Allocation by Phase		Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Construction			\$4,824,800					\$4,824,800
Final Design		\$341,128						\$341,128
Preliminary Design/Conceptual Planning		\$259,504						\$259,504
Right-of-Way (Acquisition)		\$557,368	\$205,200					\$762,568
Total Allocations by Year		\$1,158,000	\$5,030,000					\$6,188,000
Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
IBC Fees	Object Code: 6123	\$225,000						\$225,000
IBC Fees	Object Code: 6271	\$812,573	\$5,030,000					\$5,842,573
M2-ICE	Object Code: 6972	\$120,427						\$120,427
Total Revenue		\$1,158,000	\$5,030,000					\$6,188,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Jamboree/Main Intersection Improvements **CIP Number:** 11 311205 **Fund:** 271 **Village(s):** Irvine Business Complex

Description: Widen the intersection of Jamboree/Main to provide a 5th northbound and 5th southbound through lane on Jamboree, convert the northbound free right-turn lane to a standard right-turn lane and convert the westbound free right-turn lane to a standard right-turn lane consistent with the Irvine Business Complex Vision Plan. **Category:** Street Improvements **Type:** New Construction

Justification: This project is necessary to implement IBC Vision Plan transportation improvements.

			5-Year Fiscal Year Project Costs					
Project Allocation by Phase		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Construction				\$5,220,000				\$5,220,000
Final Design		\$828,945						\$828,945
Preliminary Design/Conceptual Planning		\$535,155						\$535,155
Right-of-Way (Acquisition)			\$4,100,000					\$4,100,000
Total Allocations by Year		\$1,364,100	\$4,100,000	\$5,220,000				\$10,684,100
Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
IBC Fees	Object Code: 6123	\$473,400						\$473,400
IBC Fees	Object Code: 6271	\$754,299	\$4,100,000					\$4,854,299
M2-ICE	Object Code: 6972	\$136,411						\$136,411
To Be Determined	Object Code: TBD			\$5,220,000				\$5,220,000
Total Revenue		\$1,364,110	\$4,100,000	\$5,220,000				\$10,684,110

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Jamboree Road Widening **CIP Number:** 12 311615 **Fund:** 250 **Village(s):** Irvine Business Complex

Description: Widen Jamboree to provide a 5th northbound and 5th southbound through lane from Main to Barranca. **Category:** Street Improvements **Type:** New Construction

Justification: This project is necessary to implement City Council approved transportation improvements.

Project Allocation by Phase		Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Construction		\$10,697,706						\$10,697,706
Final Design		\$1,756,146	\$801,000					\$2,557,146
Preliminary Design/Conceptual Planning		\$566,500						\$566,500
Right-of-Way (Acquisition)		\$6,659,678						\$6,659,678
Total Allocations by Year		\$19,680,030	\$801,000					\$20,481,030
Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Fund 250	Object Code: 6250	\$914,439						\$914,439
M2-ACE	Object Code: 6971		\$801,000					\$801,000
Gas Tax	Object Code: 7111	\$513,405						\$513,405
SDC Circ	Object Code: 7118-C	\$18,252,186						\$18,252,186
Total Revenue		\$19,680,030	\$801,000					\$20,481,030

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Kazan/Walnut Traffic Signal **CIP Number:** 13 331607 **Fund:** 250 **Village(s):** El Camino Real

Description: Construction of a new traffic signal at the intersection of Kazan and Walnut. **Category:** Street Improvements **Type:** New Construction

Justification: This project location meets traffic signal warrants and provides enhanced safety control measures.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$920,000					\$920,000
Final Design	\$135,854						\$135,854
Right-of-Way (Acquisition)	\$154,146						\$154,146
Total Allocations by Year	\$290,000	\$920,000					\$1,210,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Gas Tax Object Code: 7111		\$485,753					\$485,753
SDC Circ Object Code: 7118-C	\$290,000						\$290,000
M2 Fairshare Object Code: 7154		\$434,247					\$434,247
Total Revenue	\$290,000	\$920,000					\$1,210,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: McGaw/Armstrong Traffic Signal **CIP Number:** 14 331608 **Fund:** 250 **Village(s):** Irvine Business Complex

Description: Construction of a new traffic signal at the intersection of McGaw and Armstrong. **Category:** Street Improvements **Type:** New Construction

Justification: This project location meets traffic signal warrants and provides enhanced safety control measures.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$765,000					\$765,000
Final Design	\$146,085						\$146,085
Right-of-Way (Acquisition)	\$33,915						\$33,915
Total Allocations by Year	\$180,000	\$765,000					\$945,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Gas Tax Object Code: 7111		\$639,247					\$639,247
SDC Circ Object Code: 7118-C	\$180,000						\$180,000
M2 Fairshare Object Code: 7154		\$125,753					\$125,753
Total Revenue	\$180,000	\$765,000					\$945,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: University/Ridgeline Intersection Improvements **CIP Number:** 16 311504 **Fund:** 250 **Village(s):** University Park

Description: Final design and right of way acquisition phase to add a 3rd through lane for the eastbound movement and extend the eastbound and westbound left turn pockets by an additional 40 feet. **Category:** Street Improvements **Type:** New Construction

Justification: This project is necessary to improve traffic flow through the intersection.

Project Allocation by Phase		Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Construction				\$3,200,000				\$3,200,000
Final Design			\$411,490					\$411,490
Preliminary Design/Conceptual Planning		\$250,000						\$250,000
Right-of-Way (Acquisition)			\$173,510					\$173,510
Total Allocations by Year		\$250,000	\$585,000	\$3,200,000				\$4,035,000
Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
M2-ICE	Object Code: 6972	\$175,000	\$127,163					\$302,163
Gas Tax	Object Code: 7111		\$340,142					\$340,142
SDC Circ	Object Code: 7118-C	\$75,000	\$117,695					\$192,695
To Be Determined	Object Code: TBD			\$3,200,000				\$3,200,000
Total Revenue		\$250,000	\$585,000	\$3,200,000				\$4,035,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Yale Avenue Rehabilitation **CIP Number:** 17 311506 **Fund:** 250 **Village(s):** Citywide
Description: Rehabilitation of Yale Avenue from Alton to the I-5 freeway. Work consists of rehabilitating pavement surface, slurry seal, sidewalk replacement and replacement of two traffic signals. **Category:** Street Improvements **Type:** Rehabilitation
Justification: 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.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$3,545,000					\$3,545,000
Final Design	\$275,000						\$275,000
Total Allocations by Year	\$275,000	\$3,545,000					\$3,820,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Gas Tax	Object Code: 7111	\$275,000	\$384,987					\$659,987
Slurry Seal	Object Code: 7132		\$558,403					\$558,403
M2 Fairshare	Object Code: 7154		\$2,601,610					\$2,601,610
Total Revenue		\$275,000	\$3,545,000					\$3,820,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Bikeway Wayfinding Signage & Parking **CIP Number:** 18 341202 **Fund:** 260 **Village(s):** Citywide
Description: Develop and install bikeway wayfinding signage along City's Class I off-street bikeways, and develop and install bicycle parking facilities at City facilities. **Category:** Mobility Improvements **Type:** New Construction
Justification: This project fulfills objectives of the City's Bicycle Transportation Plan.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction	\$50,000	\$25,000					\$75,000
Preliminary Design/Conceptual Planning	\$30,000						\$30,000
Total Allocations by Year	\$80,000	\$25,000					\$105,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Fund 260	Object Code: 6260	\$2,000						\$2,000
State of California	Object Code: 6964	\$45,000						\$45,000
SDC Ncirc	Object Code: 7118-NC	\$33,000	\$25,000					\$58,000
Total Revenue		\$80,000	\$25,000					\$105,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Irvine Center Drive / Edinger Avenue Signal Synchronization Project **CIP Number:** 19 **Fund:** 250 **Village(s):** Citywide

Description: This is a regional project to update existing traffic signal synchronization plans, software and control equipment on Irvine Center Drive / Edinger Avenue from Newport to Lake Forest. **Category:** Street Improvements **Type:** Rehabilitation

Justification: This project is needed to address changing traffic patterns and to coordinate signal timing with adjacent cities. This is a joint project with the City of Tustin.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$1,799,037					\$1,799,037
Final Design		\$188,279					\$188,279
Preliminary Design/Conceptual Planning		\$310,014					\$310,014
Total Allocations by Year		\$2,297,330					\$2,297,330

Revenue Sources	Object Code	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Contributions	6951		\$133,978					\$133,978
M2-TSSP	6974		\$1,824,000					\$1,824,000
SDC Circ	7118-C		\$339,352					\$339,352
Total Revenue			\$2,297,330					\$2,297,330

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Von Karman Avenue / Tustin Ranch Road Signal Synchronization Project **CIP Number:** 20 **Fund:** 250 **Village(s):** Citywide

Description: This is a regional project to update existing traffic signal synchronization plans, software and control equipment on Von Karman Avenue / Tustin Ranch Road from Campus to Pioneer Way. **Category:** Street Improvements **Type:** Rehabilitation

Justification: This project is needed to address changing traffic patterns and to coordinate signal timing with adjacent cities. This is a joint project with the City of Tustin.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$1,462,753					\$1,462,753
Final Design		\$93,849					\$93,849
Preliminary Design/Conceptual Planning		\$243,398					\$243,398
Total Allocations by Year		\$1,800,000					\$1,800,000

Revenue Sources	Object Code	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Contributions	6951		\$233,045					\$233,045
M2-TSSP	6974		\$1,440,000					\$1,440,000
SDC Circ	7118-C		\$126,955					\$126,955
Total Revenue			\$1,800,000					\$1,800,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Jeffrey/Alton Intersection Improvements **CIP Number:** 21 311406 **Fund:** 270 **Village(s):** Oak Creek

Description: Final design and right of way phase to add a 3rd westbound lane, convert the southbound through lane to a de-facto right-turn lane and convert the northbound free right-turn lane to a standard right-turn lane. **Category:** Street Improvements **Type:** New Construction

Justification: This is a NITM improvement necessary to improve the overall efficiency of the City's circulation system.

Project Allocation by Phase		Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Construction				\$2,200,000				\$2,200,000
Final Design		\$261,272	\$135,424					\$396,696
Preliminary Design/Conceptual Planning		\$207,158						\$207,158
Right-of-Way (Acquisition)		\$37,877	\$89,576					\$127,453
Total Allocations by Year		\$506,307	\$225,000	\$2,200,000				\$2,931,307
Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
NITM Fees	Object Code: 6270	\$506,307	\$225,000					\$731,307
To Be Determined	Object Code: TBD			\$2,200,000				\$2,200,000
Total Revenue		\$506,307	\$225,000	\$2,200,000				\$2,931,307

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Jeffrey/Irvine Center Drive Intersection Improvements **CIP Number:** 22 311611 **Fund:** 270 **Village(s):** Oak Creek

Description: Final design phase to add a 4th westbound lane, a 4th northbound and southbound through lane, a 3rd southbound left-turn lane and convert the southbound right-turn lane to a 4th through lane. **Category:** Street Improvements **Type:** New Construction

Justification: This is a NITM improvement necessary to improve the overall efficiency of the City's circulation system.

Project Allocation by Phase		Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Construction					\$5,088,000			\$5,088,000
Final Design			\$630,000					\$630,000
Preliminary Design/Conceptual Planning		\$377,000						\$377,000
Right-of-Way (Acquisition)				\$7,170,000				\$7,170,000
Total Allocations by Year		\$377,000	\$630,000	\$7,170,000	\$5,088,000			\$13,265,000
Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
NITM Fees	Object Code: 6270	\$377,000	\$630,000					\$1,007,000
To Be Determined	Object Code: TBD			\$7,170,000	\$5,088,000			\$12,258,000
Total Revenue		\$377,000	\$630,000	\$7,170,000	\$5,088,000			\$13,265,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: University Drive Widening (Campus to MacArthur) **CIP Number:** 23 311306 **Fund:** 250 **Village(s):** University Research Center

Description: Construction phase to widen University Drive between MacArthur and Campus from a four-lane roadway to a six-lane roadway. **Category:** Street Improvements **Type:** New Construction

Justification: This project is necessary to implement City Council approved transportation improvements.

Project Allocation by Phase		5-Year Fiscal Year Project Costs					Project Total	
		Prior Year(s) Funding	2017	2018	2019	2020		2021
Construction		\$1,305,401	\$12,872,038				\$14,177,439	
Final Design		\$1,941,146					\$1,941,146	
Preliminary Design/Conceptual Planning		\$308,348					\$308,348	
Right-of-Way (Acquisition)		\$198,205	\$4,170,862				\$4,369,067	
Total Allocations by Year		\$3,753,100	17,042,900				\$20,796,000	
Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Contributions	Object Code: 6951	\$1,285,391	\$825,628					\$2,111,019
M2-ACE	Object Code: 6971	\$910,000	\$6,517,571					\$7,427,571
Fees & Exacations	Object Code: 7113	\$290,609						\$290,609
SDC Circ	Object Code: 7118-C	\$1,267,100	\$9,699,701					\$10,966,801
Total Revenue		\$3,753,100	\$17,042,900					\$20,796,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Venta Spur/SR-133 Bike Bridge **CIP Number:** 24 **Fund:** 260 **Village(s):** Woodbury

Description: Preliminary engineering phase for a grade separated trail crossing over the SR-133 connecting from the easement right of way previously reserved by the Irvine Company in the Planning Area 9C to the Great Park. **Category:** Mobility Improvements **Type:** New Construction

Justification: This project is necessary to create a pedestrian/trail path to the Great Park west of the SR-133 crossing. This project provides a gap closure within the City's bikeway network with connectivity and provides alternative modes of transportation.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Preliminary Design/Conceptual Planning		\$500,000					\$500,000
Total Allocations by Year		\$500,000					\$500,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
SDC Ncirc Object Code: 7118-NC		\$500,000					\$500,000
Total Revenue		\$500,000					\$500,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Workplace Safety Enhancements **CIP Number:** 25 361501 **Fund:** 260 **Village(s):** Westpark II
Description: Design and installation of security measures at City Hall, OSF and other city facilities. **Category:** Facility Improvements **Type:** New Construction
Justification: This project is necessary to further enhance the safety of City employees and visitors.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction	\$269,320	\$395,400					\$664,720
Final Design	\$55,680	\$54,600					\$110,280
Total Allocations by Year	\$325,000	\$450,000					\$775,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Fund 260	Object Code: 6260	\$325,000						\$325,000
Rehab Reserve	Object Code: 7010		\$450,000					\$450,000
Total Revenue		\$325,000	\$450,000					\$775,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Bill Barber and Heritage Park Improvements **CIP Number:** 26 **Fund:** 260 **Village(s):** Various Villages

Description: Conversion of sand area to turf at Heritage Park and replacement and addition of spectator seating at Bill Barber Park. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: This project is necessary to convert an abandoned playground area to a functional turf area and increase seating capacity for park special events.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$280,000					\$280,000
Final Design		\$50,000					\$50,000
Total Allocations by Year		\$330,000					\$330,000

Revenue Sources	Object Code	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Rehab Reserve	7010		\$330,000					\$330,000
Total Revenue			\$330,000					\$330,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: City Council Chambers/CTC Lighting Project **CIP Number:** 27 **Fund:** 260 **Village(s):** Westpark II

Description: Final design for the replacement of the existing lighting system infrastructure, within the Council Chambers and Conference and Training Center, with a more modern and functional lighting system. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: This project is necessary to replace the aging lighting infrastructure.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Final Design		\$85,000					\$85,000
Total Allocations by Year		\$85,000					\$85,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Tech Fund Object Code: 7579		\$85,000					\$85,000
Total Revenue		\$85,000					\$85,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: ADA Facility Improvements **CIP Number:** 28 **Fund:** 260 **Village(s):** Turtle Rock

Description: Provide various facility accessibility improvements requiring design and reconstruction to enhance accessibility areas at the Turtle Rock Community and Nature Center and other areas as deemed necessary. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: This project is necessary to accommodate increased demand for these facilities.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$200,000	\$250,000	\$920,000	\$200,000	\$200,000	\$1,770,000
Final Design		\$50,000					\$50,000
Total Allocations by Year		\$250,000	\$250,000	\$920,000	\$200,000	\$200,000	\$1,820,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
SDC Ncirc	Object Code: 7118-NC		\$250,000					\$250,000
To Be Determined	Object Code: TBD			\$250,000	\$920,000	\$200,000	\$200,000	\$1,570,000
Total Revenue			\$250,000	\$250,000	\$920,000	\$200,000	\$200,000	\$1,820,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Athletic Court Resurfacing **CIP Number:** 29 **Fund:** 260 **Village(s):** Various Villages

Description: Athletic court hardscape resurfacing and top finishing at seven (7) park facilities including Comstock, Deerfield, Quail Hill, San Carlo, Settlers, Windrow, Woodbury and other locations deemed necessary. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: This project is required to provide a more even surface to enhance the public use and enjoyment of the facilities.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total Allocations by Year		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Rehab Reserve	Object Code: 7010		\$100,000					\$100,000
To Be Determined	Object Code: TBD			\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
Total Revenue			\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Building Safety Upgrades **CIP Number:** 30 **Fund:** 260 **Village(s):** El Camino Real
Description: Installation of fire sprinkler systems and maintenance roof hatch at Deerfield. **Category:** Facility Improvements **Type:** Rehabilitation
Justification: To further enhance loss prevention efforts associated with fire risk.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$149,628	\$525,000	\$42,000	\$200,000	\$75,000	\$991,628
Final Design		\$50,372					\$50,372
Total Allocations by Year		\$200,000	\$525,000	\$42,000	\$200,000	\$75,000	\$1,042,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
SDC Ncirc	Object Code: 7118-NC		\$200,000					\$200,000
To Be Determined	Object Code: TBD			\$525,000	\$42,000	\$200,000	\$75,000	\$842,000
Total Revenue			\$200,000	\$525,000	\$42,000	\$200,000	\$75,000	\$1,042,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: HVAC & Refrigeration Replacements **CIP Number:** 31 **Fund:** 260 **Village(s):** Various Villages
Description: Rehabilitate and replace HVAC and refrigeration units at the OSF building #3 and other locations deemed necessary. Rehabilitation work includes replacement of HVAC and refrigeration package units and/or components, any associated necessary remediation/cleaning, and replacement/installation of ducting and insulation. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: This project is necessary to replace the aging equipment.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$585,000	\$345,000	\$740,000	\$500,000	\$200,000	\$2,370,000
Total Allocations by Year		\$585,000	\$345,000	\$740,000	\$500,000	\$200,000	\$2,370,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Rehab Reserve	Object Code: 7010		\$585,000					\$585,000
To Be Determined	Object Code: TBD			\$345,000	\$740,000	\$500,000	\$200,000	\$1,785,000
Total Revenue			\$585,000	\$345,000	\$740,000	\$500,000	\$200,000	\$2,370,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Interior Finishes and Fixtures Replacements/Plumbing Improvements
CIP Number: 32 **Fund:** 260 **Village(s):** Various Villages

Description: Replacement of flooring, carpeting, cabinets, countertops, appliances, light fixtures, doors and hardware, blinds and other interior finishes at Deerfield, Irvine Child Development Center, Irvine Civic Center, Las Lomas, Turtle Rock, and other locations deemed necessary.
Category: Facility Improvements **Type:** Rehabilitation

Justification: This project is necessary to replace the aging facility fixtures.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$460,000	\$340,000	\$300,000	\$500,000	\$250,000	\$1,850,000
Total Allocations by Year		\$460,000	\$340,000	\$300,000	\$500,000	\$250,000	\$1,850,000

Revenue Sources	Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Rehab Reserve Object Code: 7010		\$460,000					\$460,000
To Be Determined Object Code: TBD			\$340,000	\$300,000	\$500,000	\$250,000	\$1,390,000
Total Revenue		\$460,000	\$340,000	\$300,000	\$500,000	\$250,000	\$1,850,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Light Pole Replacements **CIP Number:** 33 **Fund:** 260 **Village(s):** Various Villages

Description: Citywide efforts to maintain and replace light poles, fixtures and footings, if necessary, at Orchard Park, San Marco Park and other locations deemed necessary. In addition, specialized testing will be performed to determine the structural integrity of light poles at various locations. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: This project is necessary to replace the aging facility fixtures.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$80,000	\$50,000	\$50,000	\$50,000	\$50,000	\$280,000
Total Allocations by Year		\$80,000	\$50,000	\$50,000	\$50,000	\$50,000	\$280,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Rehab Reserve	Object Code: 7010		\$80,000					\$80,000
To Be Determined	Object Code: TBD			\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Total Revenue			\$80,000	\$50,000	\$50,000	\$50,000	\$50,000	\$280,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Playground Safety Surfacing Rehabilitation for ADA and Safety Compliance **CIP Number:** 34 **Fund:** 260 **Village(s):** Various Villages

Description: Rehabilitation and installation of playground safety surface to accommodate growth and usage of existing playgrounds at Irvine Child Development Center, Northwood Park and other locations as deemed necessary. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: This project is necessary to maintain current ADA and State of California park safety standards.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$95,000	\$50,000	\$50,000	\$50,000	\$50,000	\$295,000
Total Allocations by Year		\$95,000	\$50,000	\$50,000	\$50,000	\$50,000	\$295,000

Revenue Sources	Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
SDC Ncirc Object Code: 7118-NC		\$95,000					\$95,000
To Be Determined Object Code: TBD			\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Total Revenue		\$95,000	\$50,000	\$50,000	\$50,000	\$50,000	\$295,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Woollett Aquatics Rehabilitation **CIP Number:** 37 **Fund:** 260 **Village(s):** Walnut

Description: Replacement of pump impeller assembly and pool boiler. Replace roof of the acid room unit and provide lighting efficiency upgrades. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: This project is necessary to replace equipment that has reached the end of its useful life cycle, has been damaged by corrosion and that is experiencing a decrease in efficiency.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$190,000	\$200,000	\$275,000			\$665,000
Final Design		\$40,000					\$40,000
Total Allocations by Year		\$230,000	\$200,000	\$275,000			\$705,000

Revenue Sources	Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Rehab Reserve Object Code: 7010		\$230,000					\$230,000
To Be Determined Object Code: TBD			\$200,000	\$275,000			\$475,000
Total Revenue		\$230,000	\$200,000	\$275,000			\$705,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Northwood Aquatic Center Rehabilitation **CIP Number:** 38 **Fund:** 260 **Village(s):** Northwood

Description: Replacement of heat boiler and the replacement of various lighting systems with high efficiency, low maintenance LED lighting and resurfacing pool deck per agreement with Irvine Unified School District. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: This project is necessary to replace equipment that has reached the end of its useful life and increase the efficiency of the lighting system.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$240,000					\$240,000
Final Design		\$40,000					\$40,000
Total Allocations by Year		\$280,000					\$280,000

Revenue Sources	Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Rehab Reserve Object Code: 7010		\$280,000					\$280,000
Total Revenue		\$280,000					\$280,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Basin Slope Repair & Inlet/Outlet Pipe Structure Retaining Wall **CIP Number:** 39 371604 **Fund:** 286 **Village(s):** Great Park

Description: Repair basin 1 slope slippage and construct retaining wall around pond 1 outlet to pond 2. **Category:** Great Park Infrastructure - Improvements **Type:** Rehabilitation

Justification: This project is required to prevent clogging of pipe structures.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction	\$87,825	\$410,000					\$497,825
Final Design	\$72,175						\$72,175
Total Allocations by Year	\$160,000	\$410,000					\$570,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Park In-Lieu	Object Code: 7112	\$87,825	\$410,000					\$497,825
OCGPC	Object Code: 7180	\$72,175						\$72,175
Total Revenue		\$160,000	\$410,000					\$570,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Western Sector Street Edge Landscaping **CIP Number:** 40 **Fund:** 286 **Village(s):** Great Park

Description: Construction of landscape areas adjacent to improved areas and streets. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction

Justification: Improvements to landscape areas and streets will improve pedestrian access and visibility. Project to include sidewalks, lighting, irrigation, planting, furniture, signage, and necessary utility connections for irrigation and lighting.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$4,101,600					\$4,101,600
Final Design		\$273,400					\$273,400
Total Allocations by Year		\$4,375,000					\$4,375,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Park In-Lieu Object Code: 7112		\$4,375,600					\$4,375,600
Total Revenue		\$4,375,600					\$4,375,600

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Operations Trailer Relocation **CIP Number:** 41 **Fund:** 286 **Village(s):** Great Park
Description: Relocation of the operations trailers at the Great Park. **Category:** Great Park Infrastructure - Improvements **Type:** Rehabilitation
Justification: These trailers need to be relocated to accommodate the demolition plan required as part of the development of the 688 acres of the Orange County Great Park.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$494,058					\$494,058
Final Design		\$80,942					\$80,942
Total Allocations by Year		\$575,000					\$575,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Park In-Lieu Object Code: 7112		\$575,000					\$575,000
Total Revenue		\$575,000					\$575,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Western Sector Security Equipment **CIP Number:** 42 **Fund:** 286 **Village(s):** Great Park

Description: Design phase for facilities to accommodate an integrated security system for the Orange County Great Park. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction

Justification: Construction of facilities such as electrical conductors, camera mounts, etc., are needed to accommodate an integrated security system with facilities existing in the Western Sector.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Final Design		\$132,571					\$132,571
Total Allocations by Year		\$132,571					\$132,571

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Park In-Lieu Object Code: 7112		\$132,571					\$132,571
Total Revenue		\$132,571					\$132,571

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Farm & Food Lab Design & Relocation **CIP Number:** 43 **Fund:** 286 **Village(s):** Great Park

Description: Relocation of the farm and food laboratory facilities the Great Park. **Category:** Great Park Infrastructure - Improvements **Type:** Rehabilitation

Justification: This relocation is required to facilitate commitments in the ALA II and to accommodate the development of the 688 acres of the Orange County Great Park.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$1,218,571					\$1,218,571
Final Design		\$114,429					\$114,429
Total Allocations by Year		\$1,333,000					\$1,333,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Park In-Lieu Object Code: 7112		\$1,333,000					\$1,333,000
Total Revenue		\$1,333,000					\$1,333,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Hangar 244 North Hardscape Replacement **CIP Number:** 44 **Fund:** 286 **Village(s):** Great Park

Description: Design and construction of hardscape in defined area north of Hangar 244. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction

Justification: As part of 2013 ALA II, a portion of base-era taxiway located north of Hangar 244 will be removed by Five Point Communities for new hardscape and landscaping. The City is responsible for work in this area that is outside the Orange County Great Park Improvement Area, which defines the limits of work to be completed by Five Point.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$279,580					\$279,580
Final Design		\$61,420					\$61,420
Total Allocations by Year		\$341,000					\$341,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Park In-Lieu Object Code: 7112		\$341,000					\$341,000
Total Revenue		\$341,000					\$341,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Park-Wide Signage and Wayfinding **CIP Number:** 45 **Fund:** 286 **Village(s):** Great Park

Description: Development of signage and way finding program for the 688-acre Improvement Area. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction

Justification: Per 2013 ALA II, Five Point Communities will develop a signage and way finding program for the 688-acre project. This project would develop an extension of the signage program developed by FPC for the areas outside of the 688-acre boundaries.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Final Design		\$118,250					\$118,250
Construction		\$1,256,750					\$1,256,750
Total Allocations by Year		\$1,375,000					\$1,375,000

Revenue Sources	Object Code	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Park In-Lieu	7112		\$1,375,000					\$1,375,000
Total Revenue			\$1,375,000					\$1,375,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Park Security Technology **CIP Number:** 46 **Fund:** 286 **Village(s):** Great Park

Description: Proposed security system layout for both the Western Sector park area and the 688-acre Orange County Great park Improvement Area. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction

Justification: This project represents the entire effort necessary to provide operation functionality for the entire security system.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$535,250					\$535,250
Final Design		\$74,250					\$74,250
Total Allocations by Year		\$609,500					\$609,500

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Park In-Lieu Object Code: 7112		\$609,500					\$609,500
Total Revenue		\$609,500					\$609,500

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Visitor's Center Plaza Refurbishment **CIP Number:** 47 **Fund:** 286 **Village(s):** Great Park

Description: Upgrade plaza area between the Visitor's Center and Hangar 244 **Category:** Great Park Infrastructure - Improvements **Type:** Rehabilitation

Justification: With construction of 688-acre project, upgrade of the plaza area will create uniformity of hardscape as well as refine match line conditions between plaza area and new 175-acre Sports Park Improvement Area.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction			\$2,864,000				\$2,864,000
Final Design		\$230,000					\$230,000
Total Allocations by Year		\$230,000	\$2,864,000				\$3,094,000

Revenue Sources	Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Park In-Lieu Object Code: 7112		\$230,000					\$230,000
To Be Determined Object Code: TBD			\$2,864,000				\$2,864,000
Total Revenue		\$230,000	\$2,864,000				\$3,094,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: South Lawn Pump Station Enclosure **CIP Number:** 48 **Fund:** 286 **Village(s):** Great Park
Description: Construction of a runoff capture and reuse system as well as a pump station at the Great Park. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction
Justification: Runoff system and pump station are required per the City's Storm Water Management Program.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$509,430					\$509,430
Final Design		\$85,570					\$85,570
Total Allocations by Year		\$595,000					\$595,000

Revenue Sources	Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Park In-Lieu Object Code: 7112		\$595,000					\$595,000
Total Revenue		\$595,000					\$595,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Park Operations Building **CIP Number:** 49 **Fund:** 286 **Village(s):** Great Park

Description: Design phase for permanent office space for park administration as well as a community meeting space. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction

Justification: Due to planned facilities and fields associated with the 688 Improvement Area, management and oversight of park programming requires on-site personnel and field office, meeting, and community space. No structures are on the proposed site currently, but removal of landscape curb, gutter, asphalt and utilities will be required.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction			\$9,000,000				\$9,000,000
Final Design		\$1,112,400					\$1,112,400
Total Allocations by Year		\$1,112,400	\$9,000,000				\$10,112,400

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Park In-Lieu Object Code: 7112		\$1,112,400					\$1,112,400
To Be Determined Object Code: TBD			\$9,000,000				\$9,000,000
Total Revenue		\$1,112,400	\$9,000,000				\$10,112,400

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Park Maintenance Facility Enlargement **CIP Number:** 50 **Fund:** 286 **Village(s):** Great Park
Description: Construction of a maintenance facility to serve the entire Great Park, including the 688-acre Improvement Area. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction

Justification: During the Logical Evolution process, it was determined a larger maintenance facility would be necessary to adequately serve the Great park. Based on a preliminary program with input from Public Works and Community Services staff, a 23,000 square foot facility on an approx. 3-acre site is being designed by Five Point. City is responsible for the incremental increase in cost between the originally planned 5,000 s.f. facility and the modified 23,000 s.f. facility.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$3,675,000					\$3,675,000
Total Allocations by Year		\$3,675,000					\$3,675,000

Revenue Sources	Object Code	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
			2017	2018	2019	2020	2021	
Fees & Exactions	7113		\$3,675,000					\$3,675,000
Total Revenue			\$3,675,000					\$3,675,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Park Utility Connection Fees **CIP Number:** 51 **Fund:** 286 **Village(s):** Great Park

Description: Utility connections for new park space related to the 688-acre Improvement Area. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction

Justification: Utility connections to new park space will be essential, with new park space coming on line during Fiscal Year 16/17. This project provides a preliminary estimate for these fees to be used as a budget place-holder until such time as the fees are known and ready to be paid.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$1,000,000					\$1,000,000
Total Allocations by Year		\$1,000,000					\$1,000,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Park In-Lieu	Object Code: 7112		\$676,000					\$676,000
Fees & Exactions	Object Code: 7113		\$324,000					\$324,000
Total Revenue			\$1,000,000					\$1,000,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Civic Center Expansion/Space Assessment Study **CIP Number:** 52 **Fund:** 260 **Village(s):** Westpark II

Description: Consultant architectural/engineering services for evaluation, design and potential construction of Civic Center facility improvements. **Category:** Facility Improvements **Type:** New Construction

Justification: Evaluation and possible reconfiguration/expansion of work space and public area floor space at the Civic Center is required to accommodate planned growth in community services.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Preliminary Design/Conceptual Planning		\$250,000					\$250,000
Total Allocations by Year		\$250,000					\$250,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
SDC Ncirc Object Code: 7118-NC		\$250,000					\$250,000
Total Revenue		\$250,000					\$250,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Heritage Park Fine Arts Center Improvements and Expansion **CIP Number:** 53 3616 **Fund:** 260 **Village(s):** El Camino Real

Description: Improvement and expansion to the Heritage Park Fine Arts Center patio area, front entrance and other facility improvements deemed necessary. **Category:** Facility Improvements **Type:** Rehabilitation

Justification: Rehabilitation and expansion is necessary to improve facilities to enhance user safety and enjoyment, replenish the lifecycle of existing assets and maximize the lifecycle of newly installed assets.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction	\$164,446	\$1,400,000					\$1,564,446
Preliminary Design/Conceptual Planning	\$40,000	\$200,000					\$240,000
Total Allocations by Year	\$204,446	\$1,600,000					\$1,804,446

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
General Fund	Object Code: 7001	\$204,446						\$204,446
SDC Ncirc	Object Code: 7118-NC		\$1,600,000					\$1,600,000
Total Revenue		\$204,446	\$1,600,000					\$1,804,446

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Animal Care Center Improvement and Expansion Design
CIP Number: 54 **Fund:** 260 **Village(s):** Oakcreek

Description: Consultant architectural/engineering services for the potential renovation and/or expansion of the Irvine Animal Care Center. Prior year conceptual design funding of \$25,000 was allocated in the FY 2015-16 operating budget.
Category: Facility Improvements **Type:** Rehabilitation

Justification: Consultant services for preliminary design for the potential rehabilitation and/or expansion of the center are needed to prepare engineering cost estimates to facilitate City Council consideration of future improvements.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Preliminary Design/Conceptual Planning	\$25,000	\$350,000					\$375,000
Total Allocations by Year	\$25,000	\$350,000					\$375,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Rehab Reserve	Object Code: 7010	\$25,000						\$25,000
SDC Ncirc	Object Code: 7118-NC		\$350,000					\$350,000
Total Revenue		\$25,000	\$350,000					\$375,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Trabuco Center Expansion Design **CIP Number:** 55 **Fund:** 260 **Village(s):** Cypress
Description: Consultant architectural/engineering services to evaluate options for potential expansion of the Trabuco Center. **Category:** Facility Improvements **Type:** New Construction
Justification: Consultant services for concept planning/preliminary design are needed to prepare engineering cost estimates to facilitate City Council consideration of future facility improvements.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Preliminary Design/Conceptual Planning		\$200,000					\$200,000
Total Allocations by Year		\$200,000					\$200,000

Revenue Sources	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
SDC Ncirc Object Code: 7118-NC		\$200,000					\$200,000
Total Revenue		\$200,000					\$200,000

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: G Street Construction **CIP Number:** 56 311616 **Fund:** 286 **Village(s):** Great Park

Description: Construction of a replacement street in the vicinity of the existing G Street to provide the primary circulation component for approximately 40 acres in the Western Sector Park Development Plan, including the Irvine Ice Foundation site. **Category:** Great Park Infrastructure - Improvements **Type:** New Construction

Justification: Existing G Street is inadequate to provide access and circulation. The replacement will facilitate development in the Western Sector Park Development Plan.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$2,441,881					\$2,441,881
Final Design	\$285,300						\$285,300
Total Allocations by Year	\$285,300	\$2,441,881					\$2,727,181

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Park In-lieu	Object Code: 7112	\$285,300	\$2,441,881					\$2,727,181
Total Revenue		\$285,300	\$2,441,881					\$2,727,181

2017-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: Off-Street Bicycle Trails Rehabilitation **CIP Number:** 57 **Fund:** 260 **Village(s):** Various Villages

Description: Repair, slurry seal and/or rehabilitate existing off-street bicycle trails including Hicks Canyons Trail and Peters Canyon Trail. **Category:** Mobility Improvements **Type:** Rehabilitation

Justification: This project is necessary to extend the useful pavement life of City off-street trails.

Project Allocation by Phase	Prior Year(s) Funding	5-Year Fiscal Year Project Costs					Project Total
		2017	2018	2019	2020	2021	
Construction		\$200,000	\$200,000	\$225,000	\$250,000	\$250,000	\$1,125,000
Total Allocations by Year		\$200,000	\$200,000	\$225,000	\$250,000	\$250,000	\$1,125,000

Revenue Sources		Prior Year(s) Funding	2017	2018	2019	2020	2021	Project Total
Rehab Reserve	Object Code: 7010		\$200,000					\$200,000
To Be Determined	Object Code: TBD			\$200,000	\$225,000	\$250,000	\$250,000	\$925,000
Total Revenue			\$200,000	\$200,000	\$225,000	\$250,000	\$250,000	\$1,125,000

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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 FY 2016-17 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, paying down the unfunded pension liability and enhancing citywide mobility.

This year's SBP depicts a City experiencing growth in a thriving economy. City Council established a strategic priority of increasing the Contingency Reserve Fund to 20 percent of adopted General Fund appropriations by the close-out of FY 2014-15. In December 2015, the balance in the Contingency Reserve Fund reached \$34.6 million, which enabled the City to meet the 20 percent goal. Additionally, City Council set a new goal of bringing its reserve fund to 25 percent over the next three years as buttress for future unexpected events and economic uncertainty.

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

Strategic Business Plan Summary

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:

- Maintain essential services, including public safety, school support, community aesthetics, infrastructure, and human service programs;
 - Status: Ongoing
- Increase the City's contingency reserve fund balance to 20 percent of General Fund adopted budget operating appropriations, with the goal of 25 percent over the next three years;
 - Status: Accomplished 20 percent in FY 2015-16/Increase to 25 percent in progress
- Fund infrastructure rehabilitation;
 - Status: \$4 million appropriated in the FY 2016-17 Budget
- Hire additional police officers to maintain the City's high quality police services as the City grows;
 - Status: Accomplished/Earmarked in the forecast
- Develop parks including Quail Hill Community Park;
 - Status: Parks and Facilities Master Plan in progress /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 (ongoing through 2018);
 - Status: In progress
- Develop new operational facilities to accommodate population, program and infrastructure growth.
 - Status: Anticipated need
- Enhance citywide mobility; and
 - Status: Comprehensive traffic management study in progress; Accelerated the completion of \$60 million in traffic improvement projects July 2015
- Retire the City's unfunded pension liability
 - Status: The ten year Accelerated Pension Pay-down Plan adopted in 2013 is in progress. FY 2016-17 marks the fourth year of the Pay-down Plan.

Strategic Business Plan Summary

Pension Plan

The City participates in the California Public Employees Retirement System (CalPERS) to provide retirement and other benefits to its employees. Detailed information on the City's plans with CalPERS can be found in the City's Comprehensive Annual Financial Report¹ and annual Actuarial Valuation Reports² prepared by CalPERS. These reports include information on required contributions, assets, liabilities and rates, methods and assumptions, as well as a risk analysis for the City's plans. Risks for the plans include potential differences in rates of termination, retirement, mortality, salary growth and investment returns compared to plan assumptions. Differences between actual experience and plan assumptions can increase the City's unfunded liability; a risk analysis section is provided within the Actuarial Valuation Reports showing the volatility of the City's annual funding rates, the impact of varying investment return scenarios on the City's future rates and an analysis of the impact of a change in the plan's discount rate on the City's future rates and liabilities.

To address its unfunded pension liability, the City of Irvine implemented a lower tier of retirement benefits for newly hired non-sworn personnel. Subsequently the California Legislature implemented the Public Employees' Pension Reform Act (PEPRA) that further lowers retirement formulas for all new members. CalPERS has also implemented a new rate structure to ensure the plans are fully funded within a 30-year period and has adjusted its mortality assumptions to reflect continuing improvements in longevity.

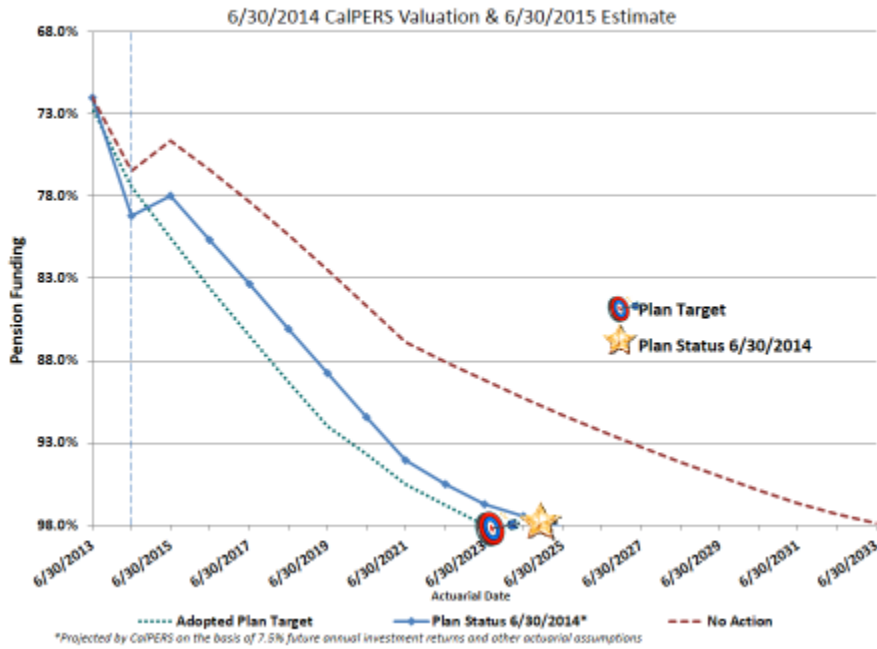
In June 2013 the Irvine City Council adopted a plan to reduce its unfunded pension liability. The goal to attain a funding level of 98 percent utilizes funds from the City's Asset Management Plan (AMP) to make accelerated funding payments. This plan leverages the City's AMP funding, earning one percent, to reduce its unfunded pension liability growing at 7.5 percent per year. The accompanying Pension Scorecard graphic was presented to the City Council in January 2016 as a component of the City's second annual report on its pension funding status. As of the most recent CalPERS Annual Valuation Report for the City, the plan remains on target even with CalPERS updated demographic and assumption changes, which included longevity. This is due mostly to the 18 percent returns realized by CalPERS in the plan in 2014. Although at the current report the City remains on target, the June 2015 estimates and low investment returns of 2.4 percent takes the plan off course. If future investment returns are less than 7.5 percent, or if there are other actuarial changes affecting the plan's funding level, then the number of years required to achieve the funding goal may increase.

¹ [City of Irvine Comprehensive Annual Financial Report](#)

² [CalPERS, Public Agency Actuarial Valuations](#)

Strategic Business Plan Summary

Pension Scorecard



One of the elements of the City Council adopted plan calls for the City to capture rate savings in the annual budget to repay the AMP over time. The City has realized nearly \$1.3 million in prepayment and rate savings in FY 2015-16 from the effects of extra payments made in decreasing its unfunded liability and a decrease in employer contribution rates beginning last fiscal year. Additional prepayments may be made in future years subject to evaluation and discretion of the City Council. Further information regarding the Accelerated Pension Liability Pay-down Plan can be found in the Budget-Financial Policies Chapter.

Based on the plan as adopted by the City Council and utilizing the most recent actuarial valuation including 2015 estimates, the table below summarizes the reduced projected payments to CalPERS for normal cost, unfunded liability contributions, and the annual savings realized from making those accelerated payments. There are a number of assumptions and projections of the plan and they will be revisited each year; course adjustments can be made, as necessary, by the City Council.

Projected Savings from Pension Pay-down Plan

CalPERS Projected Retirement Costs	2016-17	2017-18F	2018-19F	2019-20F	2020-21F
Normal Cost	\$ 10,412,810	\$ 10,725,194	\$ 11,058,645	\$ 11,378,358	\$ 11,732,116
Unfunded Liability Contribution	\$ 12,272,764	\$ 13,333,889	\$ 14,459,333	\$ 15,646,325	\$ 16,179,027
Total Projected Retirement Costs	\$ 22,685,573	\$ 24,059,083	\$ 25,517,977	\$ 27,024,683	\$ 27,911,143
Pay-down Plan Savings	\$ 465,000	\$ 753,656	\$ 1,180,719	\$ 1,716,991	\$ 2,132,380

Strategic Business Plan Summary

New Facilities

Over the course of the last several years, the City Council has discussed the potential for new facilities to accommodate future growth including a Library, Public Safety headquarters, Operations Support Facility expansion, Animal Care Center and dog parks. As the City prepares for the future it seeks to identify sources of funding to implement these policy priorities.

An opportunity exists for City Council to allocate General Fund contributions from year-end fund balance when available to priority projects. Over the past ten years, the City has averaged a General Fund balance of \$10.6 million.

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 2016-17 budget, reflects the current economic conditions, trends, and assumptions anticipated.

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.

The City, and most economic experts, anticipate continued economic expansion reflected in modest growth in tax revenues. Over the forecast period, City operating revenues are anticipated to grow by an annual average of 4.2 percent. While moderate revenue growth is expected, job growth, higher incomes, improvements in the housing market and business travel all point to stronger consumer spending over the next few years. The residential real estate market continues to improve with 12,000 new construction homes projected over the next five years, adding approximately 25,000 new residents. Irvine hotels have seen improvements as business and leisure travel rebound fueled by historically high occupancy rates and the anticipated opening of six new hotels over the five-year forecast period.

Expenditures are projected to increase an average of 3.6 percent over the five-year forecast. The projected increase in expenditures is largely driven by staffing and operations of new park facilities; new Police and Community Services staff, retirement and health benefit costs; continued support to local schools; and growth in Irvine's population accompanied by increased demand for City services and a need for additional investments in infrastructure.

Given the myriad assumptions within the analysis, the outlook initially projects shortfalls of less than 0.8 percent in FY 2017-18 and FY 2018-19. The remainder of the years project surpluses. Over the five-year forecast period the General Fund balance reserve of 20 percent is increased to the goal of 25 percent over the next three years and infrastructure rehabilitation is funded. The City will monitor its progress and make corresponding adjustments as necessary.

With the accomplishment of its immediate goals, the City is cautiously optimistic about prospects of new growth and is working on multiple fronts to proactively plan from a long-term perspective.

Strategic Business Plan Summary

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	2016-17B	2017-18F	2018-19F	2019-20F	2020-21F
Total Resources	189,254,651	194,199,396	203,133,585	211,252,689	219,656,776
Total Expenses	189,254,651	195,759,619	204,158,860	210,489,637	217,913,776
Forecast Balance	0	(1,560,223)	(1,025,275)	763,053	1,743,000

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 key assumptions:

General

- Continued modest economic growth and no adverse economic downturns
- Continued provision of Irvine's traditionally high level of services to the community
- No tax increases
- Sales and property tax estimates are projected in collaboration with the City's sales and property tax advisors
- Property assessed values are estimated to increase by an annual 2 percent consumer price index (CPI) as stipulated by Proposition 13 over the forecast period. New construction growth accounts for an additional annual average of 3.7 percent of the projected property tax revenue growth
- Development of six new hotels is anticipated over the forecast period
- Strategic Priorities are incorporated in the General Fund forecast, including hiring additional sworn police officers, developing and staffing new park facilities associated with increasing development, funding infrastructure rehabilitation and increasing the contingency reserves from the current 20 percent target level, to the goal of 25 percent over the next three years
- Frank R. Bowerman Landfill host-fee revenues, average \$3 million annually over the forecast period
- Contracts and Supplies are projected to grow annually at a moderate 2 percent rate to account for CPI increases
- Non-recurring revenues and expenditures are excluded from the forecast including: a \$3 million one-time payment as part of the Waste Disposal Agreement extension; \$2.4 million radio equipment purchases related to the countywide communications system; \$0.8 million Comprehensive General Plan Update; \$0.5 million Cost of Services Study; and capital equipment of \$0.4 million
- No debt service payments for new facilities
- Continuation of direct financial support to Irvine and Tustin Unified School Districts, originally instituted under Measure BB

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
- 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

Strategic Business Plan Summary

- 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 California Public Employees' Retirement System (CalPERS) actuarial valuation and estimates of future contributions
- Long-term salary growth is projected at 3 percent
- Health care costs are projected on the basis of long-term medical cost estimates prepared by the City's insurance broker
- Continuous evaluation of the organizational structure to ensure the City realizes the most efficient staffing mix possible
- New personnel, including Public Safety, Public Works and Community Services staff correspond with increases in population and infrastructure, to maintain City services to the community at its traditionally high level

Infrastructure

- Development of City constructed new and expanded parks and facilities incorporated after the results of the Parks and Park Facilities Master Plan
- Developer constructed new parks and facilities include Portola Community Park and Center (FY 2017-18) and Los Olivos Community Park and Center (FY 2018-19)
- 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	2016-17B	2017-18F	2018-19F	2019-20F	2020-21F
Sales Tax	64,790,000	67,705,550	70,007,539	72,457,803	74,993,826
Property Tax	60,391,000	64,141,281	68,143,697	72,341,349	77,021,834
Hotel Tax	14,703,000	15,900,070	16,985,028	17,324,729	17,671,223
Franchise Tax	9,763,865	9,776,805	10,127,001	10,488,124	10,907,765
Program and Services Fees	12,703,993	13,198,330	13,624,375	14,010,878	14,613,915
Utility User's Tax	5,026,700	5,126,203	5,309,819	5,499,164	5,719,191
Fines & Forfeitures	1,576,873	1,602,795	1,628,718	1,654,716	1,687,367
Development Fees	322,000	327,073	332,145	337,244	343,861
Doc. Transfer Tax	4,298,000	4,298,000	4,298,000	4,298,000	4,298,000
Licenses & Permits	315,000	274,625	285,013	295,718	308,002
Hotel Improvement Dst Assmnt	3,676,000	3,975,018	4,246,257	4,331,182	4,417,806
Miscellaneous	8,122,989	4,416,916	4,637,203	4,652,660	4,044,961
General Fund Resources	185,689,420	190,742,665	199,624,795	207,691,566	216,027,750
Transfers from Other Funds					
Development Services	3,373,845	3,356,731	3,408,790	3,461,123	3,529,026
OCGP Reimbursement	100,000	100,000	100,000	100,000	100,000
Contingency Reserve-In	-	-	-	-	-
OC Fire Authority	42,791	-	-	-	-
Other-Special Events	48,595	-	-	-	-
Total Resources - All Sources	189,254,651	194,199,396	203,133,585	211,252,689	219,656,776
Department Expenditures	2016-17B	2017-18F	2018-19F	2019-20F	2020-21F
Salaries & Other Benefits	95,261,519	98,912,443	103,033,143	107,229,763	111,784,327
Retirement	21,207,680	22,181,133	23,690,957	25,146,012	26,251,687
Contracts & Supplies	56,685,523	55,769,880	57,004,734	59,143,359	60,823,768
Capital Equipment	389,000	0	0	0	0
Debt Service	0	0	0	0	0
Total Operating Appropriations	173,543,722	176,863,456	183,728,835	191,519,134	198,859,782
Transfers to Other Funds					
Infrastructure & Rehabilitation	4,000,000	3,053,194	3,223,174	4,300,000	4,500,000
Educational Partnership Fund	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Contingency Reserve	-	3,793,426	4,987,845	2,263,724	1,937,573
Landscape, Lighting & Park Maintenance	7,710,929	8,049,542	8,219,007	8,406,778	8,616,421
Total Appropriations	189,254,651	195,759,619	204,158,860	210,489,637	217,913,776
Summary Forecast	2016-17B	2017-18F	2018-19F	2019-20F	2020-21F
Total Resources	189,254,651	194,199,396	203,133,585	211,252,689	219,656,776
Total Expenses	189,254,651	195,759,619	204,158,860	210,489,637	217,913,776
Forecast Balance	0	(1,560,223)	(1,025,275)	763,053	1,743,000

Strategic Business Plan Summary

Contingency Planning

The preceding forecast is based on the prevailing economic outlook as of April 2016. As with all projections, substantial uncertainties exist that could affect the City's financial condition including the economy, state mandates, agreements with employee associations, and changes to the City's fee structure. Historically, periods of economic expansion are followed by economic contraction, or recession. Since the Great Depression, recessions have occurred every seven years on average. The consensus opinion among economists is for continued modest growth. The economic expansion that began seven years ago has been a less robust pace than prior recoveries, which may extend the length of the recovery. If, however the economy should suffer a recession in the next several years, the City has a number of tools to mitigate these impacts.

The City was successful in the 2008 to 2011 period in managing the impacts of one of the worst recessions in modern history. Strategies used included re-evaluating service delivery options, delaying non-critical vacancies, eliminating non-critical vacant positions, postponing merit increases and cost of living adjustments, deferring contingency capital improvement projects, and deploying contingency reserves.

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, outcomes will also vary.

The City closely monitors the economic environment and incorporates the latest information as part of the budget process. Corresponding adjustments will be made in the City's operational strategy to adapt to changing economic conditions.

Strategic Business Plan Summary

Orange County Great Park

The Great Park Strategic Business Plan (GP-SBP) is based upon existing agreements, prior Board and City Council policy direction, proposed actions, and a forecast of available funding.

The GP-SBP uses the FY 2016-17 budget as the basis for future projections. The GP-SBP includes estimates in future years for the sports park currently under development, but it has been purposely excluded from the FY2016-17 Budget, awaiting presentation of operational model alternatives to the City Council for policy direction and corresponding budget adjustments. The GP-SBP does not contemplate development and operations for the Cultural Terrace area or new or expanded programming or features at the Great Park outside of the 688-acres that is being developed on behalf of the City by Heritage Fields. Revenues from sponsorship opportunities or concessions were not included, consistent with the City's existing model. Revenues and expenditure projections escalate three percent per year unless otherwise specified by contractual agreement. Program revenues expected from the new sports park facilities are escalated at three percent once every three years. Interest earning calculations assume a rate of one percent per year, reflecting the low prevailing interest rate environment.

The projections include numerous assumptions regarding the operational model for the park, the pace of future development activity, the cost and completion of backbone infrastructure, and costs and revenues associated with park operations. The financial projections will continue to be refined and updated as studies are completed, operational decisions are finalized, and experience is acquired in operating new facilities.

Revenues

There are three categories of funding sources available to the Great Park; non-recurring, non-recurring funds restricted for capital improvements and recurring revenues available for operations. Non-Recurring revenues are finite resources that include funds received from agreements with Heritage Fields and public-private ground leases for interim non-park uses that will eventually terminate with build-out of the park. Funds restricted for capital costs include Quimby/Park-In-Lieu Fees plus the Design Allowance included in the Second Adjacent Landowner Agreement (ALA II). Recurring revenues include program revenues and Guaranteed Maintenance funding received from the Community Facilities District (CFD). Although the \$262.8 million settlement from the Department of Finance can be used for the Great Park, it is not included in the GP-SBP projections. This funding remains available to the City Council for future appropriation.

Revenues expected to be available to the Orange County Great Park over the GP-SBP forecast period include \$6.6 million from the First Adjacent Landowner Agreement, \$5.1 million in Public Benefit Fees, \$63.3 million in annual Guaranteed Maintenance Amount payments from the Community Facilities District (CFD), \$2.9 million in public-private Ground Leases, \$5.1 million from existing program revenues, \$49.1 million in new revenues from the 688-Acre Project Area, which includes \$7.5 million of the \$10 million that Five Point has committed toward maintenance and operation costs as part of the Second Adjacent Landowner Agreement, and \$2.5 million in Other Miscellaneous Revenues. The GP-SBP approach to Golf Course revenues utilizes the "downside" revenue projection from the study commissioned by Heritage Fields. The projections assume contracting out Golf Course operations to a third party.

Strategic Business Plan Summary

An important assumption is the projection that Secondary Maintenance funding will be available from the CFD in approximately FY 2022-23. The CFD is estimated to provide approximately \$20 million in annual Secondary Maintenance Funds, beginning in FY 2022-23, that can be used to offset park expenditures as deemed eligible under the Amended and Restated Development Agreement (ARDA). This amount increases at a rate of three percent per year. If adequate funds are not available within the CFD, or if the estimated cost of remaining backbone infrastructure plus a 25 percent contingency exceeds \$20 million, then Secondary Maintenance Fund revenue will not be available from the CFD for maintenance, operations and rehabilitation of the park. Secondary Maintenance Funds will be paid for 40 years after bond issuance within each CFD improvement area.

Expenditures

Expenditures in the FY 2016-17 Great Park Budget are used as the baseline for future projections. The ongoing cost for maintenance and operations of existing park amenities and park property is budgeted at \$11.0 million in FY 2016-17, which is on track with inflation adjusted projections made earlier in the year. Non-recurring costs for park development efforts are estimated at \$3.6 million in FY 2016-17.

At the November 26, 2013 Irvine City Council meeting, the City Council approved the Second Adjacent Landowner Agreement (ALA II) to develop 688-acres of parkland at the Great Park over a five year phased schedule. Park improvements provided by the ALA II include a 175-acre Sports Park with 18 new additional soccer and multi-use fields, 25 tennis courts, 4 sports courts, 12 baseball/softball fields and 5 sand volleyball courts, a 188-acre golf course, golf practice facility and clubhouse, a 71-acre agriculture component, a 40-acre Bosque area, a 36-acre Upper Bee area, and a 178-acre Wildlife Corridor. The ALA II calls for the completion of the 688-acre improvements within five years.

Strategic Business Plan Summary

Table 2

CITY OF IRVINE

FY 2016-17 ORANGE COUNTY GREAT PARK FUND PROJECTIONS

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
RESOURCES						
Revenues:						
Developer Agreements	7,950,000	1,500,000	1,500,000	750,000	-	-
ARDA - Guaranteed Amount	9,785,000	10,078,550	10,380,906	10,692,333	11,013,104	11,344,859
Public-Private Ground Leases	1,509,665	1,205,735	205,000	-	-	-
Program Revenues	784,000	807,520	831,746	856,698	882,399	908,871
Revenues from New 688 Acres	1,250,000	5,825,392	8,401,389	11,129,414	11,269,207	11,269,207
Miscellaneous	657,565	433,593	388,503	365,760	324,109	295,494
TOTAL RESOURCES	21,936,230	19,850,790	21,707,544	23,794,205	23,488,819	23,818,431
APPROPRIATIONS						
Operating Appropriations:						
Ongoing Costs	10,981,988	11,311,448	11,650,791	12,000,315	12,360,324	12,731,134
Planning Studies, Design & Other	3,599,815	3,707,809	3,803,594	-	872,000	-
Costs for New 688 Acres	-	7,373,576	10,032,157	13,331,436	13,731,379	14,143,321
<i>Total Operating Appropriations</i>	<i>14,581,803</i>	<i>22,392,833</i>	<i>25,486,542</i>	<i>25,331,751</i>	<i>26,963,704</i>	<i>26,874,455</i>
Transfers-Out (To)						
General Fund	100,000	100,000	100,000	100,000	100,000	100,000
<i>Total Operating Transfers-Out</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>
TOTAL APPROPRIATIONS	14,681,803	22,492,833	25,586,542	25,431,751	27,063,704	26,974,455
RAMP Reserve	995,000	661,000	624,000	590,000	567,000	582,000
NET INCREASE (DECREASE) IN FUND BALANCE ²	6,259,427	(3,303,043)	(4,502,998)	(2,227,546)	(4,141,884)	(3,738,024)

1 - FY2020-21 includes \$872,00 for the cost of the balloon rehabilitation. This cost reoccurs approximately every 5-7 years and is offset by RAMP reserves.

2 - Secondary Maintenance Funding of up to \$20M per year, adjusted for inflation, is expected beginning around FY 2022-23

3 - Forecast does not include \$262.8M from the Department of Finance settlement agreement, expected to be paid over the next 10 years.

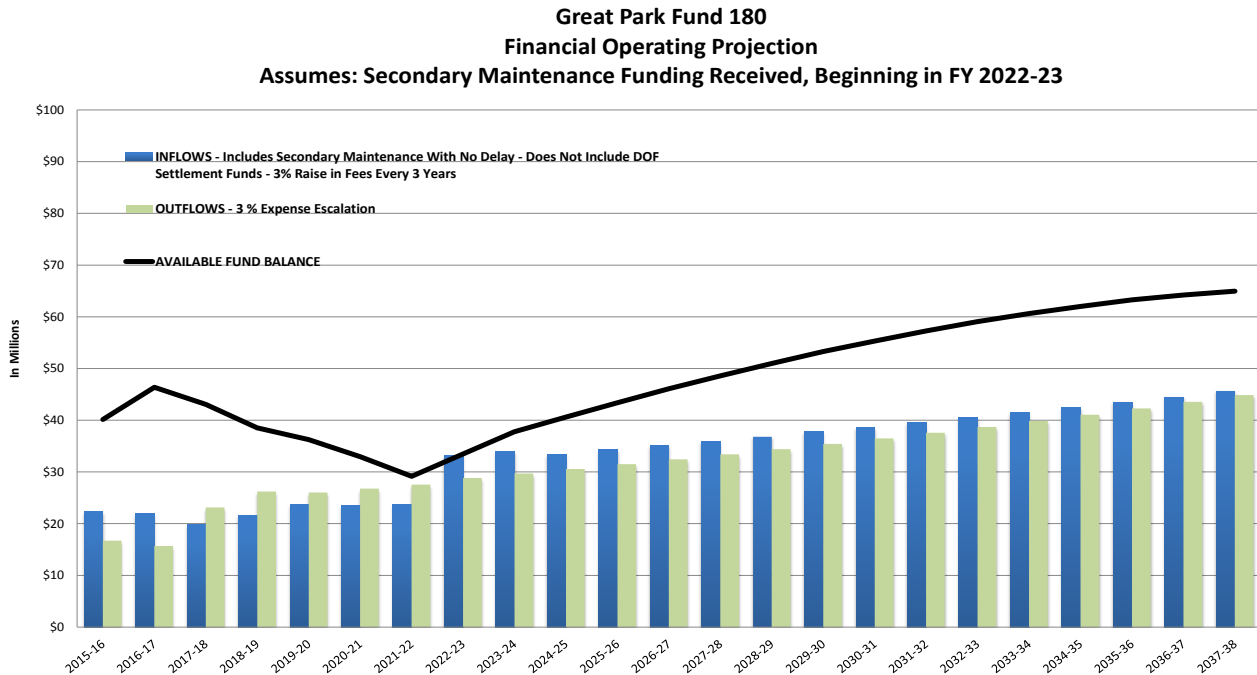
Table 3

REHABILITATION ASSET MANAGEMENT PLAN (RAMP) RESERVE PROJECTIONS

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	1,250,380	2,256,724	2,931,751	3,591,309	4,223,122	3,957,303
Addition: Annual Reserve	995,000	661,000	624,000	590,000	567,000	1,043,000
Addition: Interest Income	11,344	29,027	35,558	41,813	39,181	56,107
Deletion: Qualified Expense	-	(15,000)	-	-	(872,000)	-
Ending Balance	2,256,724	2,931,751	3,591,309	4,223,122	3,957,303	4,584,696

Strategic Business Plan Summary

The following graph projects the fund balance over a period of 20 years. The projection assumes the receipt of up to \$20 million in secondary maintenance funding (as needed) beginning in FY 2022-23.



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.

The CIP is focused on projects that preserve health, safety and the long-term viability of infrastructure assets and enhance city-wide mobility. Furthering the City Council's strategic priority of funding infrastructure rehabilitation, the FY 2016-17 budget allocates an additional \$4 million to the Infrastructure and Rehabilitation Fund for rehabilitation projects prioritized by the Strategic Business Plan/City Council direction. Additional annual contributions for infrastructure purposes are earmarked in the five-year General Fund forecast.

Assessment of the conditions of City owned and maintained community parks and centers is an essential part of facility planning for the City. In 2014, a Facilities Condition Assessment (FCA)

Strategic Business Plan Summary

was completed on buildings over 30 years old evaluating exterior and interior finishes and systems, mechanical, electrical, and plumbing systems, accessibility, health, and safety systems, and site paving. Projected needs over the next ten years were identified from the study and prioritized projects are incorporated in the FY 2016-17 budget and CIP.

Advancing City Council's strategic goal of enhancing citywide mobility, a comprehensive traffic management study is underway to identify strategies for improving traffic flow. The study will analyze traffic congestion issues, traffic operation and management practices, and strategies in transit walking and biking.

The outer years of the CIP serve as a guide for future capital investments 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.

The five-year Capital Improvement Program (Table 4) 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 2016-17 CIP projects.

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

Capital Improvement Program				
<i>Category</i>	<i>Project</i>	<i>Primary Funding Sources</i>	Prior Year(s) Funding	FY 2017 Budget
FACILITY IMPROVEMENTS				
	Citywide Monument Sign Assessment	Rehab Reserve		150,000
	Harvard Park Facility Improvements	Grants		417,000
	Workplace Safety Enhancements	Rehab Reserve	325,000	450,000
	Bill Barber & Heritage Park Improvements	Rehab Reserve		330,000
	City Council Chambers/CTC Lighting Project	Internal Service Funds		85,000
	Athletic Court Resurfacing	Rehab Reserve	Annual	100,000
	Playground Safety Surfacing Rehabilitation for ADA & Safety Compliance	Developer Impact Fees	Annual	95,000
	Woollett Aquatics Rehabilitation	Rehab Reserve		230,000
	Northwood Aquatic Center Rehabilitation	Rehab Reserve		280,000
	Civic Center Expansion/Space Assessment Study	Developer Impact Fees		250,000
	Heritage Park Fine Arts Center Improvements & Expansion	Developer Impact Fees, General Fund	204,446	1,600,000
	Animal Care Center Improvement & Expansion Design	Developer Impact Fees, Rehab Reserve	25,000	350,000
	Trabuco Center Expansion Design	Developer Impact Fees		200,000
	Light Pole Replacements	Rehab Reserve	Annual	80,000
	Electrical Upgrades	Rehab Reserve	Annual	200,000
	Interior Finishes and Fixtures Replacements/Plumbing Improvements	Rehab Reserve	Annual	460,000
	ADA Facility Improvements	Developer Impact Fees	Annual	250,000
	Building Safety Upgrades	Developer Impact Fees	Annual	200,000
	HVAC & Refrigeration Replacements	Rehab Reserve	Annual	585,000
	Roof Replacements	Rehab Reserve	Annual	600,000
	ITC Elevators, Pedestrian Bridge, and Metal Roofing	Rehab Reserve		

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Total Budget
				150,000
				417,000
				775,000
				330,000
				85,000
100,000	100,000	100,000	100,000	500,000
50,000	50,000	50,000	50,000	295,000
200,000	275,000			705,000
				280,000
				250,000
				1,804,446
				375,000
				200,000
50,000	50,000	50,000	50,000	280,000
220,000	200,000	100,000	150,000	870,000
340,000	300,000	500,000	250,000	1,850,000
250,000	920,000	200,000	200,000	1,820,000
525,000	42,000	200,000	75,000	1,042,000
345,000	740,000	500,000	200,000	2,370,000
260,000	400,000	300,000	250,000	1,810,000
200,000				200,000

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

Capital Improvement Program			Prior Year(s)	FY 2017
Category	Project	Primary Funding Sources	Funding	Budget
FACILITY IMPROVEMENTS cont'd				
	Parking Lots Rehabilitation	Rehab Reserve	Annual	
	Underground Storage Tanks Replacement	Internal Service Funds		
	Exterior Wood Siding Replacement & Exterior Painting	Rehab Reserve	Annual	
FACILITY IMPROVEMENTS TOTAL			554,446	6,912,000
STREET & MOBILITY IMPROVEMENTS				
	Jamboree Road Widening	Dedicated Transportation Funds, Developer Impact Fees, Grants	19,680,030	801,000
	University Drive Widening (Campus to MacArthur)	Developer Impact Fees, Dedicated Transportation Funds, Grants	3,753,100	17,042,900
	Culver/Alton Turn Pocket Improvements	Dedicated Transportation Funds	145,000	284,500
	Culver/Main Turn Pocket Improvements	Dedicated Transportation	145,000	284,500
	Jamboree/Main Intersection Improvements	Developer Impact Fees	1,364,110	4,100,000
	Jamboree/Barranca Intersection Improvements	Developer Impact Fees	1,158,000	5,030,000
	University/Ridgeline Intersection Improvements	Developer Impact Fees, Dedicated Transportation Funds, Grants	250,000	585,000
	Jeffrey/Alton Intersection Improvements	Developer Impact Fees	506,307	225,000
	Jeffrey/Irvine Center Drive Intersection Improvements	Developer Impact Fees	377,000	630,000
	Alton/Irvine Intersection Improvements	Developer Impact Fees		
	Laguna Canyon/Lake Forest Intersection Improvements	Developer Impact Fees		
	Bake/Jeronimo Intersection Improvements	Developer Impact Fees	1,212,000	
	Sand Canyon/Oak Canyon Intersection Improvements	Developer Impact Fees		

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Total Budget
300,000	175,000	175,000	225,000	875,000
900,000				900,000
	100,000	350,000	150,000	600,000
3,740,000	3,352,000	2,525,000	1,700,000	18,783,446
				20,481,030
				20,796,000
				429,500
				429,500
5,220,000				10,684,110
				6,188,000
3,200,000				4,035,000
2,200,000				2,931,307
7,170,000	5,088,000			13,265,000
25,000				25,000
	40,000			40,000
	1,050,000			2,262,000
		10,000		10,000

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

Capital Improvement Program			Prior Year(s)	FY 2017
Category	Project	Primary Funding Sources	Funding	Budget
STREET & MOBILITY IMPROVMENTS cont'd				
	Traffic Signal LED Indicator Upgrades	Dedicated Transportation Funds	Annual	1,010,000
	Irvine Center Drive/Edinger Avenue Signal Synchronization	Developer Impact Fees, Grants		2,297,330
	Von Karman Avenue/Tustin Ranch Road Signal Synchronization	Developer Impact Fees, Grants		1,800,000
	Kazan/Walnut Traffic Signal	Developer Impact Fees, Dedicated Transportation Funds	290,000	920,000
	McGraw/Armstrong Traffic Signal	Developer Impact Fees, Dedicated Transportation Funds	180,000	765,000
	Trabuco/Remington Traffic Signal	Developer Impact Fees		
	Yale Avenue Rehabilitation	Dedicated Transportation Funds	275,000	3,545,000
	Barranca Parkway Pavement Rehabilitation (I-5 to Alton)	Dedicated Transportation Funds	295,000	
	Alton Parkway Pavement Rehabilitation (I-5 to Barranca)	Dedicated Transportation Funds	275,000	
	Michelson Drive Pavement Rehabilitation (Culver to University)	Dedicated Transportation Funds	200,000	
	Irvine Center Drive Pavement Rehabilitation (Barranca to Lake Forest)	Dedicated Transportation Funds		
	Irvine Center Drive Pavement Rehabilitation (Jeffrey to Barranca)	Dedicated Transportation Funds		
	Jamboree Road Pavement Rehabilitation (Michelle to Railroad Tracks)	Dedicated Transportation Funds, Rehab Reserve		
	Irvine Boulevard Pavement Rehabilitation (Culver to Jamboree)	Dedicated Transportation Funds		
	Portola Parkway Pavement Rehabilitation (Jamboree to Culver)	Dedicated Transportation Funds		

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Total Budget
	300,000	300,000	300,000	1,910,000
				2,297,330
				1,800,000
				1,210,000
				945,000
600,000	2,200,000			2,800,000
				3,820,000
2,900,000				3,195,000
	3,640,000			3,915,000
	1,800,000			2,000,000
	350,000	7,645,000		7,995,000
		300,000	6,100,000	6,400,000
250,000	3,500,000			3,750,000
	250,000	3,250,000		3,500,000
		300,000	2,900,000	3,200,000

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

Capital Improvement Program				
Category	Project	Primary Funding Sources	Prior Year(s) Funding	FY 2017 Budget
STREET & MOBILITY IMPROVMENTS cont'd				
	Campus Drive Pavement Rehabilitation (University to Carlson)	Dedicated Transportation Funds	200,000	
	Trabuco Road Pavement Rehabilitation (Jeffrey to Sand Canyon)	Dedicated Transportation Funds		
	Main Street Pavement Rehabilitation (West City Limits to Jamboree)	Dedicated Transportation Funds		
	Slurry Seal and Local Streets Rehabilitation	Dedicated Transportation Funds	Annual	
	Off-Street Bicycle Trails Rehabilitation	Rehab Reserve	Annual	200,000
	Storm Drain Rehabilitation/Slope Restoration	Dedicated Transportation Funds, Rehab Reserve	Annual	
	IBC Sidewalk Improvements	Developer Impact Fees	930,660	1,780,000
	Kelvin Bridge	Developer Impact Fees	309,203	446,000
	Bikeway Wayfinding Signage & Parking	Developer Impact Fees, Grants	80,000	25,000
	Venta Spur/SR-133 Bike Bridge	Developer Impact Fees		500,000
	JOST Trail Segment (Barranca to Walnut)	Developer Impact Fees		
	JOST/I-5 Bridge	Developer Impact Fees	500,000	
	Laguna Canyon Road/I-405 Overcrossing	Developer Impact Fees	4,615,566	
	Pump Station Replacement	Rehab Reserve		
STREET & MOBILITY IMPROVEMENTS TOTAL			36,740,976	42,271,230

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Total Budget
	1,300,000			1,500,000
			300,000	300,000
			300,000	300,000
7,715,000	8,150,000	7,200,000	8,550,000	31,615,000
200,000	200,000	225,000	250,000	1,075,000
	200,000	200,000	200,000	600,000
				2,710,660
				755,203
				105,000
				500,000
500,000	4,300,000			4,800,000
1,220,000	8,000,000			9,720,000
		4,000,000		8,615,566
		50,000		50,000
31,200,000	40,368,000	23,480,000	18,900,000	192,960,206

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

Capital Improvement Program				
Category	Project	Primary Funding Sources	Prior Year(s) Funding	FY 2017 Budget
LANDSCAPE IMPROVEMENTS				
	Citywide Park Landscape Rehabilitation	Rehab Reserve	Annual	500,000
	Streetscape Rehabilitation	Dedicated Transportation	Annual	500,000
	Irrigation Controllers Rehabilitation	Developer Impact Fees		600,000
	Alton Median Rehabilitation (San Diego Creek to Technology East)	Dedicated Transportation		
	Streetscape Median Rehabilitation	Dedicated Transportation		
LANDSCAPE IMPROVEMENTS TOTAL			0	1,600,000
GREAT PARK INFRASTRUCTURE/IMPROVEMENTS				
	Basin Slope Repair & Inlet/Outlet Pipe Structure Retaining Wall	Developer Impact Fees	160,000	410,000
	Western Sector Edge Landscaping	Developer Impact Fees		4,375,000
	Operations Trailer Relocation	Developer Impact Fees		575,000
	Western Sector Security Equipment	Developer Impact Fees		132,571
	Farm & Food Lab Design & Relocation	Developer Impact Fees		1,333,000
	Hangar 244 North Hardscape Replacement	Developer Impact Fees		341,000
	Park-Wide Signage & Wayfinding	Developer Impact Fees		1,375,000
	Park Security Technology	Developer Impact Fees		609,500
	Visitor's Center Plaza Refurbishment	Developer Impact Fees		230,000
	G Street Construction	Developer Impact Fees	285,300	2,441,881
	South Lawn Pump Station Enclosure	Developer Impact Fees		595,000
	Park Operations Building	Developer Impact Fees		1,112,400
	Park Maintenance Facility Enlargement	Developer Impact Fees		3,675,000
	Park Utility Connection Fees	Developer Impact Fees		1,000,000
	Balloon Play Area Enhancement	Developer Impact Fees		
GREAT PARK INFRASTRUCTURE/IMPROVEMENTS TOTAL			445,300	18,205,352

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Total Budget
400,000	350,000	350,000	350,000	1,950,000
685,000	1,500,000	600,000	600,000	3,885,000
	600,000	600,000	600,000	2,400,000
	2,900,000			2,900,000
	2,500,000	2,500,000	2,500,000	7,500,000
1,085,000	7,850,000	4,050,000	4,050,000	18,635,000
				570,000
				4,375,000
				575,000
1,658,929				1,791,500
				1,333,000
				341,000
225,000				1,600,000
				609,500
2,864,000				3,094,000
				2,727,181
				595,000
9,000,000				10,112,400
				3,675,000
516,106	516,106	516,106	516,106	3,064,424
1,035,000				1,035,000
15,299,035	516,106	516,106	516,106	35,498,005

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

Capital Improvement Program			Prior Year(s) Funding	FY 2017 Budget
Category	Project	Primary Funding Sources		
CAPITAL IMPROVEMENT PROGRAM				
	Facility Improvements		554,446	6,912,000
	Street & Mobility Improvements		36,740,976	42,271,230
	Landscape Improvements		0	1,600,000
	Great Park Infrastructure/Improvements		445,300	18,205,352
CAPITAL IMPROVEMENT PROGRAM GRAND TOTAL			37,740,722	68,988,582

Strategic Business Plan Summary

Table 4
Five-Year Capital Improvement Program

FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Total Budget
3,740,000	3,352,000	2,525,000	1,700,000	18,783,446
31,200,000	40,368,000	23,480,000	18,900,000	192,960,206
1,085,000	7,850,000	4,050,000	4,050,000	18,635,000
15,299,035	516,106	516,106	516,106	35,498,005
51,324,035	52,086,106	30,571,106	25,166,106	265,876,657

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 will continue to provide high quality services to the community.

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 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;
- Private-Purpose Trust Funds serve as custodian for the assets and liabilities of the Successor Agency Trust pending distribution to the appropriate taxing entities and the payment of enforceable obligations; 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.

Financial Policies

Accounting & Reporting Policies

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.

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 is 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 is 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, at the budget category by department for the Orange County Great Park 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.

The level of budgetary control for the Orange County Great Park Funds, in accordance with the Orange County Great Park Fiscal Transparency and Reforms Act approved by voters on November 4, 2014, is at the department and budget category level.

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.

Financial Policies

Budget Policies

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 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

Approval to enter into contracts for the purchase of services is accomplished through the City's fiscal year budget approval process, except for those contracts exceeding \$1 million, which require Finance Commission review (or Great Park Board review for Great Park contracts), and City Council approval. City staff members enter into the budget system specific line item detail describing the nature of the contract services requested and the dollar value (including those exceeding \$1 million). These budgetary line items should align with specific contract requirements or types of services, even though there may be more than one individual contractor for the particular service, versus total program funding requirements.

In addition to the City's general requirements set forth above, 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 award regardless of contract value.

The annual pre-approval process eliminates the need to obtain individual Council approval for each contract throughout the fiscal year if no greater than \$1 million in value. Once the annual budget is approved, each contract service line item is assigned a unique number referred to as the "Job Ledger Key," or "J/L Key." This J/L Key number is required when entering Purchase Requisitions into the financial system for contract services. In the event the J/L Key limit has reached its limit, the system will block the Purchase Requisition entry.

From time to time, unanticipated circumstances may arise during the fiscal year that requires 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 approved adopted budget.

When the scope of work and/or increased costs are inconsistent with the adopted budget, approval for the additional services must be obtained according to the following guidelines:

Great Park Contracts	Approval required
Any amount	Great Park Board Review and City Council Approval
City Contracts	Approval required
Up to \$5,000	No formal approval required
>\$5,000 to \$30,000	Director's Approval
>\$30,000 to \$100,000	City Manager's Approval
>\$100,000	Finance Commission Review and City Council Approval

Financial Policies

Budget Policies

To request approval to enter into an unanticipated contract or contract amendment, a “Request for New or Revised Job Ledger Key Contract Limit” 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.

“Best” Total Cost of Ownership

When determining which products and equipment to purchase, the goal and practice of the City is to ensure that the “best” Total Cost of Ownership is achieved that meet City standards, rather than only considering the lowest purchase price. Total Cost of Ownership (TCO) is an analysis used to determine all the lifetime costs associated with owning certain kinds of assets. When requesting funding for products or equipment with an aggregate cost exceeding \$50,000 total funds requested, City or consultant technical staff should take into consideration the “Best” TCO, rather than just the purchase price. “Best” TCO analysis may include, but is not limited to, such factors as installation costs, financing costs (if applicable), energy costs, repair costs, upgrades, maintenance, downtime, training and disposal. When selecting or designing the product or equipment, consideration should be given to such attributes as product life, warranty coverage and time period, reliability rating, energy rating, obsolescence issues, technology changes, carbon footprint, environmental impact aspects, and other relevant factors which could impact quality. Lease versus buy analysis should be performed for capital equipment acquisition.

Sole Source Procurements

Staff is required to perform a competitive bidding process whenever feasible. However, there are instances when obtaining competitive bids or proposals is not possible. In such an event, staff must fully complete and submit a “Sole Source Request Form.” The form must be signed by the requestor and department director prior to forwarding to the Purchasing Agent for approval. For procurements exceeding \$30K, additional sole source approval is required from the Director of Administrative Services and the Assistant City Manager. Sole source requests exceeding \$100K require review by the Finance Commission (or Orange County Great Park Board for Great Park procurements), followed by City Council review and approval. Procurements with monopolies such as utility companies do not require sole source approval, nor do procurements with other government agencies. 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. For sole source approval via City Council action, staff must include language in the staff report stating it is a sole source request, and include supporting information such as how the pricing was determined to be fair and reasonable. For City Council approved sole source requests, a copy of the Minutes approving the request shall be attached to the PR in the financial system. In the event an actual procurement exceeds the approved sole source amount by greater than 30%, and/or requires a higher approval level from the original request, then a new Sole Source Request Form must be submitted. Sole source approvals shall be maintained by Purchasing staff.

Financial Policies

Budget Policies

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 a range of 70% to 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.

Financial Policies

Budget Policies

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 a range of 70% to 90% confidence level, meaning the actuary believes funding will be sufficient to pay claims in seven to 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 2014-15, the City Council adopted a policy goal of increasing the Contingency Reserve Fund balance from the target level of 20% of General Fund adopted budget operating appropriations to 25% 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, creditors, grantors, restricted donations or contributions, required 3% minimum contingency reserve).

Financial Policies

Budget Policies

- 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, and SDC 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 City Council showing progress made in reducing the City's unfunded CalPERS pension liability, the impact of

Financial Policies

Budget Policies

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 10, 2014 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.

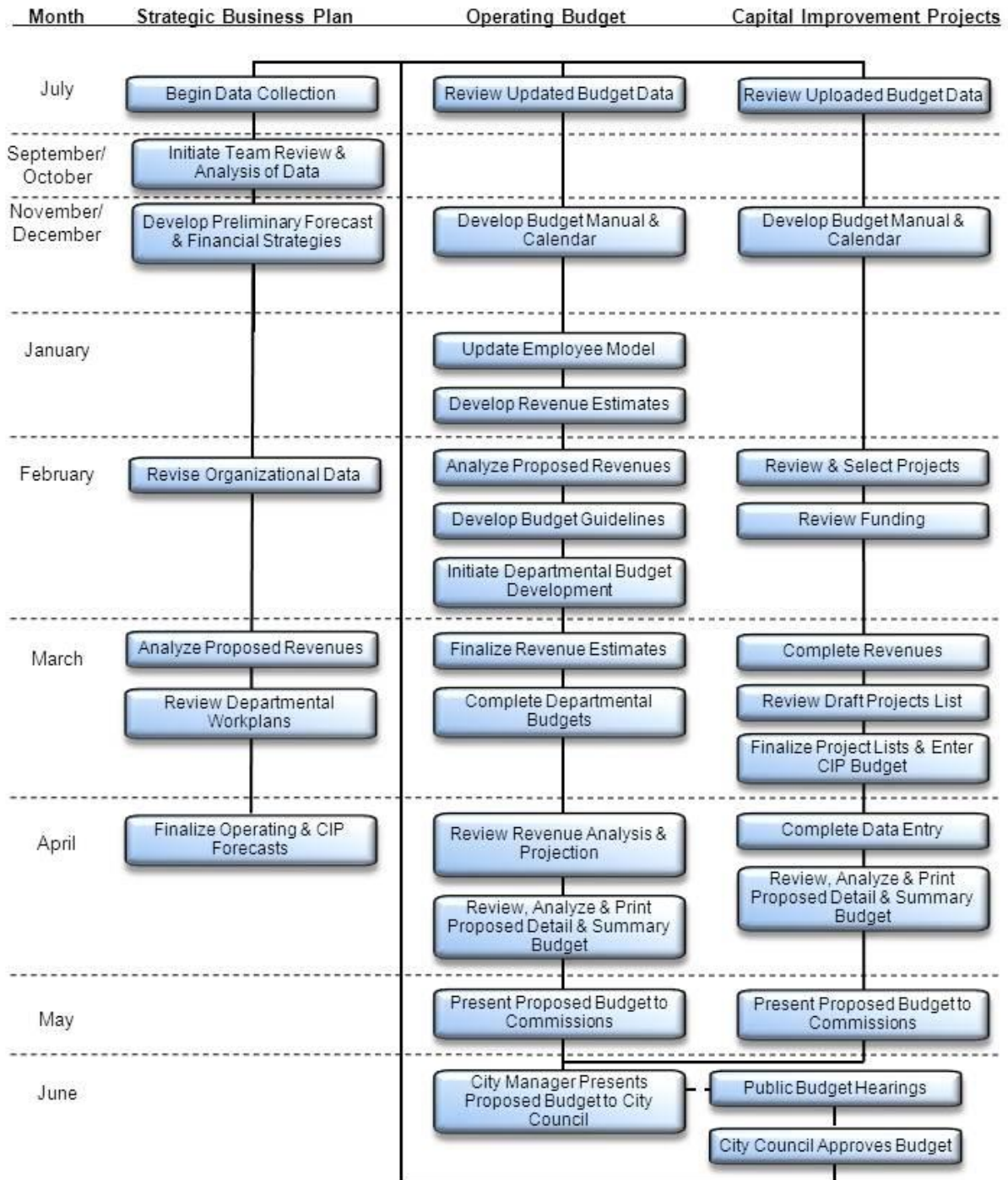
Financial Policies

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 Adjustments

Operating Budget Adjustments

Purpose

To provide an administrative process, along with budget and accounting control, for the General and Special Funds budgets (excluding the Great Park and 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

Budget Adjustments

Capital Project Budget Adjustments

Purpose

To provide an administrative process, along with budget and accounting control, for the Capital Improvement Program budget (excluding the Great Park 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 within a single project that does not change total project budget.
- 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 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

Great Park Funds Budget Adjustment

Purpose

To provide an administrative process, along with budget and accounting control, for the Great Park Fund budget.

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 approved by the Orange County Great Park Board of Directors (Board), or when direction for the budget adjustment originates from a majority vote of the Board or City Council) approved by the Orange County Great Park Board of Directors, and approved by a majority vote of the City Council, unless the budget adjustment falls under one the exceptions below.

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.

- O. Adjustments in the Great Park Fund in a single department within the department's Great Park Budget category that does not change the overall budgeted expenditures.
- P. Removal of up to \$30,000 of surplus funds from a Great Park capital project, returning funding to the original source(s).

Approvals Required: Manager of Budget and Business Planning, Manager of Fiscal Services, Department Director, and City Manager.

- Q. Removal of between \$30,000 and \$50,000 of surplus funds from a Great Park capital project, returning funding to the original source(s).

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 to 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, short description, and justification;
- Fiscal Impact: description, account number, fund number, and amount of increase/decrease (rounded to the nearest dollar);
- Back up documentation supporting the budget adjustment; 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).

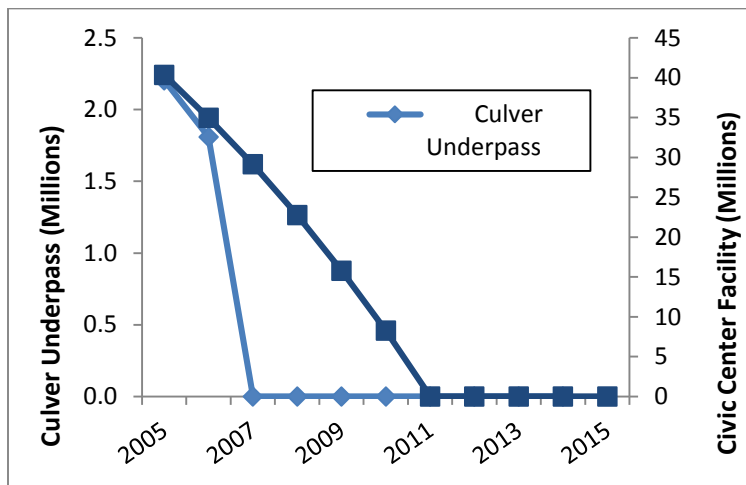
Financial Policies

Debt Limits

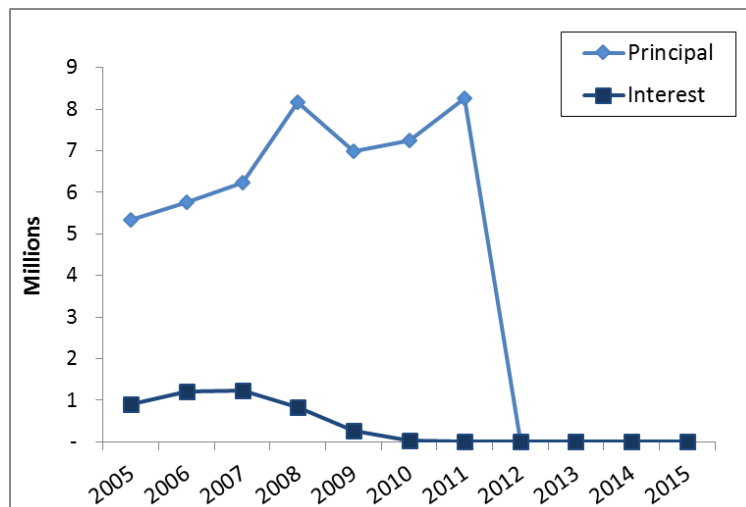
The City's outstanding long-term debt obligations were retired in FY 2010-11, as shown in the following tables.

Outstanding City Debt
Fiscal Years ended 2011 through 2015

	2011	2012	2013	2014	2015
<u>Type of Debt</u>					
Certificates of Participation					
<i>Culver Underpass</i>	\$0	\$0	\$0	\$0	\$0
Lease Revenue Bonds					
<i>Civic Center Facility</i>	\$0	\$0	\$0	\$0	\$0
Total City Debt	\$0	\$0	\$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 2013 through 2015

	2013	2014	2015
Assessed Valuation	\$ 48,646,093,255	\$ 51,002,248,297	\$ 55,693,885,275
Conversion Percentage	25%	25%	25%
Adjusted Assessed Valuation	\$ 12,161,523,314	\$ 12,750,562,074	\$ 13,923,471,319
Debt Limit Percentage	15%	15%	15%
Debt Limit	\$ 1,824,228,497	\$ 1,912,584,311	\$ 2,088,520,698
Total Net Debt Applicable to Limit:			
General Obligation Bonds	\$0	\$0	\$0
Legal Debt Margin	\$ 1,824,228,497	\$ 1,912,584,311	\$ 2,088,520,698

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.
- 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.

Financial Policies

Revenue Policies

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. At the end of each fiscal year, Community Development and Public Works staff will provide an estimate to Fiscal Services for the fee amount and accounts collected during the year 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.

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 45 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 that provide library, education, and water and sewer service; Orange County Public Libraries is a network of 33 libraries in Orange County, 3 are located in Irvine; Irvine Unified School District includes 25 elementary schools, eight middle schools and seven high schools; 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. The City of Irvine's current residential population is estimated to be more than 250,000 and encompasses 66 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
Circulation System	1,969 lane miles

General Information and Irvine Profile

Median Household Income¹		\$91,999
Housing	Dwelling Units ²	97,445
	Median Home Value ⁴	\$740,000
	Median Gross Rent ¹	\$1,863
Assessed Valuation³	Total Assessed Value:	\$60,896,059,386
	Secured:	\$57,129,687,699
	Unsecured:	\$3,766,371,687

Top 25 Sales Tax Producers⁴

Apple Computer	Living Spaces Furniture
Arbonne	Nordstrom
Autonation Toyota Irvine	Norm Reeves Honda
Best Buy	PC Mall
Carmax	Technologent
Chevrolet of Irvine	Target
Chevron	Tesoro
Costco	Tilly's
Covidien Sales	Tuttle Click Ford/Lincoln/Mercury
Financial Services Vehicle Trust	Tuttle Click Dodge Chrysler Jeep
IPC USA	Victor Medical
Irvine BMW	WalMart
Kia of Irvine	

Top 25 producers account for 32.89% of Irvine sales tax

¹ U.S. Census Bureau, 2010-2014 American Community Survey

² City of Irvine Land Use Database (excludes institutional housing)

³ Orange County Auditor - Controller

⁴ HdL Companies, (4Q 2016 Update)

General Information and Irvine Profile

Principal Property Tax Payers⁵

% Total Taxable Assessed Value	
Irvine Company	8.17%
Irvine Apartment Communities LP	1.22
Heritage Fields El Toro LLC	0.98
Allergan USA Inc.	0.80
B Braun Medical Inc.	0.65
Jamboree Center	0.64
John Hancock Life Insurance	0.55
Park Place Michelson LLC	0.50
LBA IV-PPI	0.49
Toll California IV LP	0.49
Total	14.49%

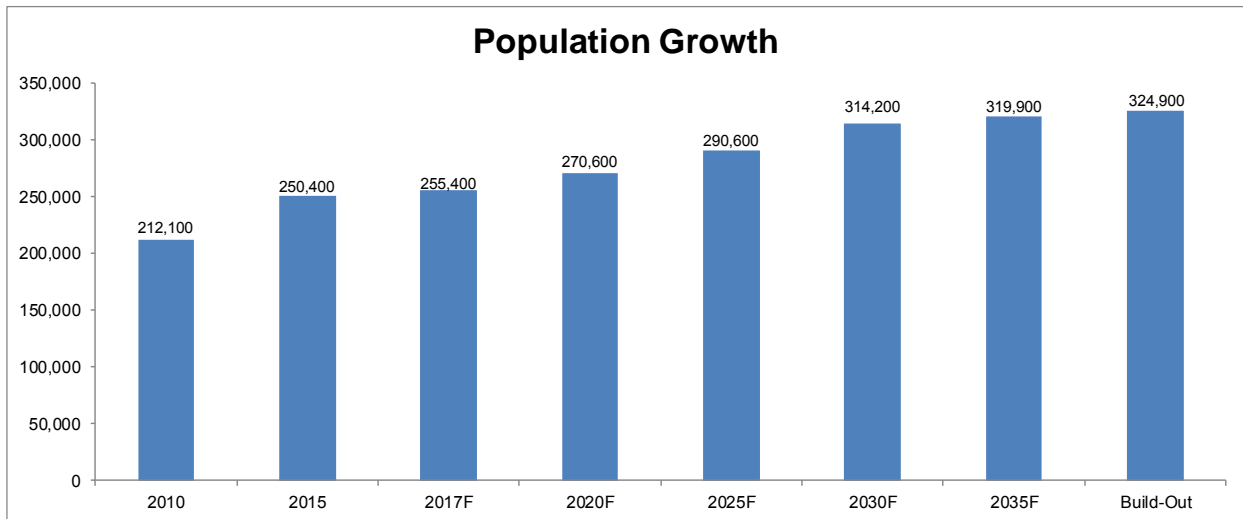
Demographics

Irvine's strength is its people. The City is the success it is today because of the estimated 255,400 hard-working and community minded citizens who have chosen Irvine as their home (as of July 1, 2015, according to the City of Irvine Land Use Database). 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 7% per year; and since 1990, the annual increase has averaged more than 3% 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.

⁵ HdL Companies, the City's property tax consultant (2015/16)

General Information and Irvine Profile



Median Age¹		34
Registered Voters⁶		98,061
Ethnicity¹	White	44.4%
	Asian	38.7%
	Hispanic	9.9%
	African American	1.9%
	Other	5.1%

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.

⁶ California Secretary of State as of April 2016

General Information and Irvine Profile

Education¹	High School Graduates	96%
	College Graduates	65%

Irvine Unified School District

Enrollment **31,621**

24 Elementary Schools

6 Junior High Schools

5 High Schools

Colleges

Enrollment

UCI 29,588

Concordia University 4,046

Irvine Valley College 14,384

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 has issued more than 20,200 business licenses. Irvine 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, and Irvine Spectrum.

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. Some of the leading companies located at the IBC are Edwards Lifesciences, Allergan Inc., and Western Digital.

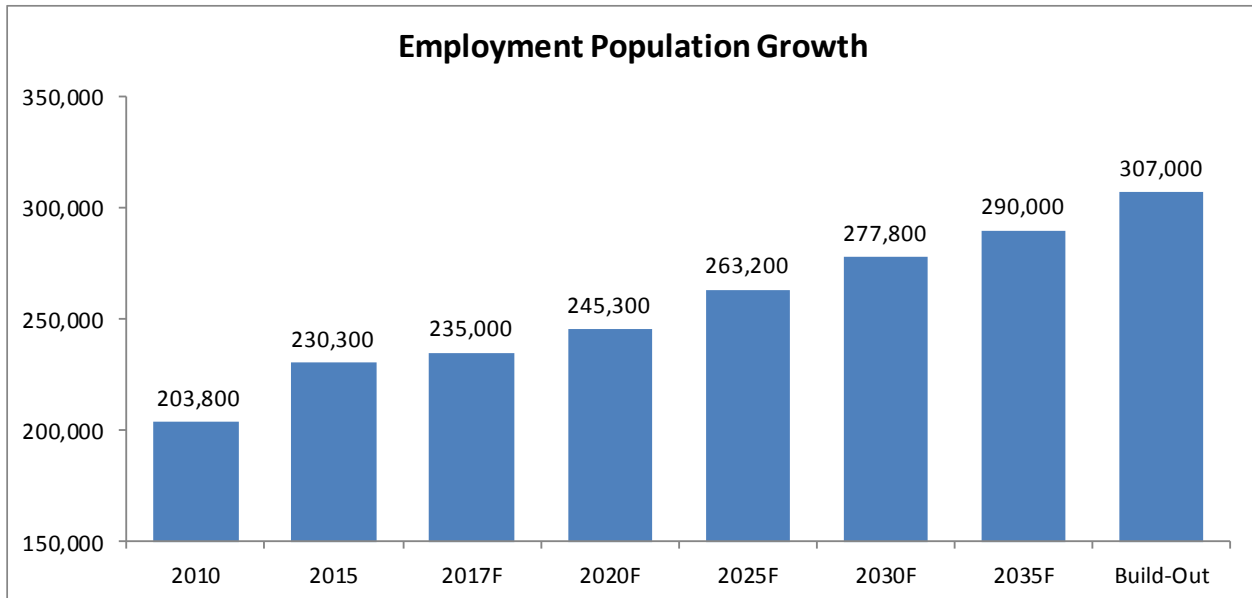


Irvine Business Complex

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 Broadcom, Cisco Systems and Skyworks.

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 Blizzard Entertainment Inc., Parker Hannifin, Thales Avionics and Alcon Research.

General Information and Irvine Profile



Employment Base⁷

230,300

Top Employers⁸

<u>Company</u>	<u>Employees</u>
University of California, Irvine	19,625
Irvine Unified School District	4,709
Blizzard Entertainment Inc.	2,622
Broadcom	2,604
Edwards Lifesciences	2,575
Parker Hannifin	2,400
Nationstar Mortgage	1,556
Glidewell Laboratories	1,538
24 Hour Fitness	1,426
Thales Avionics	1,424

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 natural wild lands, protecting some of the most important and stunning chaparral landscapes in California.

⁷ CA EDD & American Community Survey (includes payroll jobs & self-employed individuals)

⁸ City of Irvine Comprehensive Annual Financial Report Year Ended June 30, 2015

General Information and Irvine Profile

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 568 acres of public park lands, over 60 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 15 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	40
Trees	72,884
Athletic Fields	89
Sports Courts	126
Sports Fields (acres)	164
Streetscape (acres)	911

Orange County Great Park

Trees and Palms	2,431
Shrubs and Ornamental Grasses (acres)	17
Hardscape (acres)	12
Turf (acres, 9 acres for Athletic Fields)	28
Synthetic Turf (acres)	4
18 Controllers/2 Water Meters	

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
AS	Administrative Services Department
BOE	Board of Equalization
BID	Business (Hotel) Improvement District
CAFR	Comprehensive Annual Financial Report
CBO	Chief Building Official
CC	City Council
CD	Community Development Department
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CERT	Community Emergency Response Training
CFD	Community Facilities District
CIP	Capital Improvement Program
CM	City Manager's Department
CMP	Congestion Management Plan
CNG	Compressed Natural Gas

Glossary

Acronyms

COPS	Community Oriented Policing Services
CPI	Consumer Price Index
CS	Community Services Department
CSMFO	California Society of Municipal Finance Officers
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

Glossary

Acronyms

GSP	Gross State Product
HID	Hotel Improvement District
HRIS	Human Resources Information System
HSIP	Highway Safety Improvement Program
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

Glossary

Acronyms

LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LED	Light Emitting Diode
LLEBG	Local Law Enforcement Block Grant
LLPM	Landscape, Lighting and Park Maintenance
LSC	Lakeview Senior Center
M2	Measure M Local Sales Tax Fair Share Funding
M2-ACE	Measure M (M2) – Arterial Capacity Enhancements Grant
M2-TSSP	Measure M (M2) – Traffic Signal Synchronization Program Grant
M2-ICE	Intersection Capacity Enhancement Grant
M-GMA	Measure M Growth Management Area Grant
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
ND	Non-Departmental Activities
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

Glossary

Acronyms

OCIP	Orange County Investment Pool
OCTA	Orange County Transportation Authority
OCTAM	Orange County Transportation Analysis Model
OCUTT	Orange County Unified Transportation Trust
PARS	Public Agency Retirement Services
PERS	Public Employees' Retirement System
PMS	Pavement Management System
POST	Peace Officer Standards Training
PQI	Pavement Quality Index
PS	Public Safety Department
PT	Part-Time
PUC	Public Utilities Commission
PW	Public Works Department
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

Glossary

Acronyms

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
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.

Glossary

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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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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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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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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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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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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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 XIII C and XIII D 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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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.

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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).