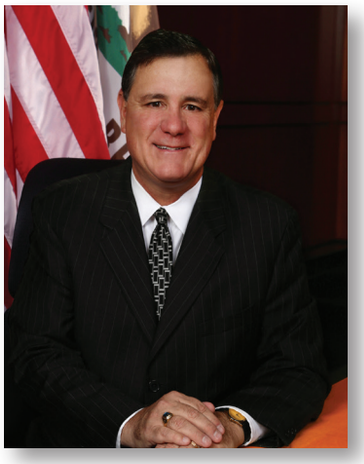
CITY OF IRVINE, CALIFORNIA

2017-18 BUDGET

ADOPTED

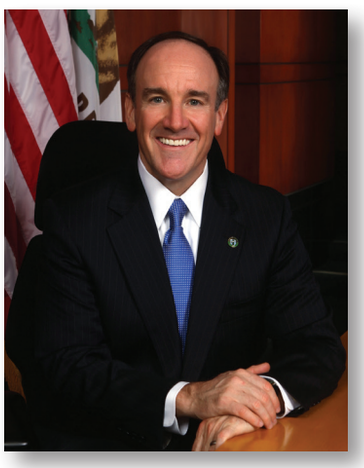
IRVINE CITY OFFICIALS



Donald P. Wagner
Mayor

Lynn Schott
Mayor Pro Tem

Melissa Fox
Councilmember

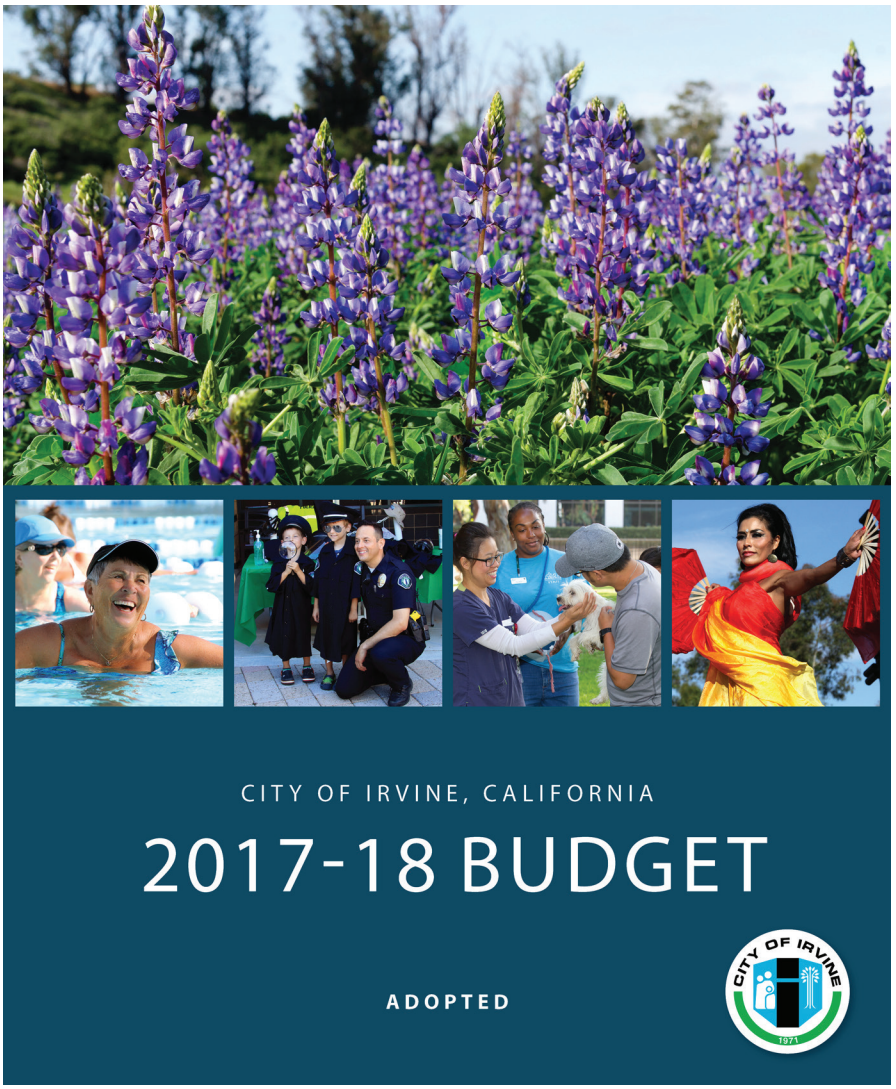


Jeffrey Lalloway
Councilmember

Christina Shea
Councilwoman

City Manager • Sean Joyce

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



About the cover.....

Irvine has become a nationally recognized city, with a population of 267,086 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:

- *Arroyo Lupine flowers bloom at the Irvine Ranch Conservancy Native Seed Farm.*
- *New and longtime participants in water fitness enjoy Senior Services water aerobics classes at the William Woollett Jr. Aquatics Center.*
- *The Irvine Police Department hosts its annual Open House for the community.*
- *Irvine Animal Care Center provides a safe, clean, enriching and caring environment for all of their animals.*
- *Irvine celebrates cultural diversity at the annual Irvine Global Village Festival.*

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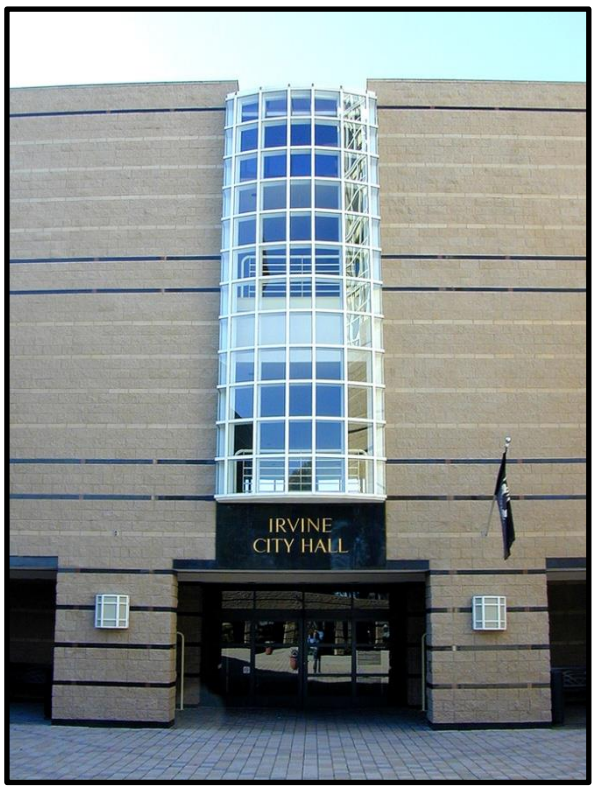
Introduction

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) 2017-18 Budget, as well as how the document is organized. The FY 2017-18 Budget document includes 19 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 2017-18.

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	Transportation
Community Services	Non-Departmental

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

Information is further presented by service center, including FY 2017-18 standards, performance measures, summary of staffing, as well as 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 2017-18 revenues, expenditures, and a citywide map highlighting project locations. This section also includes a project description page for each project, detailing its location, classification, and expenditures.

Strategic Business Plan
Provides five-year General Fund revenue and expenditure projections and provides a ten-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 proposed 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.

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 proposed by the City Council prior to June 30 at either a regular or special City Council meeting. After adoption, the budget may be amended by the City Manager if an amendment does not exceed existing appropriations in any separate fund.

Basis of Accounting & Budget

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

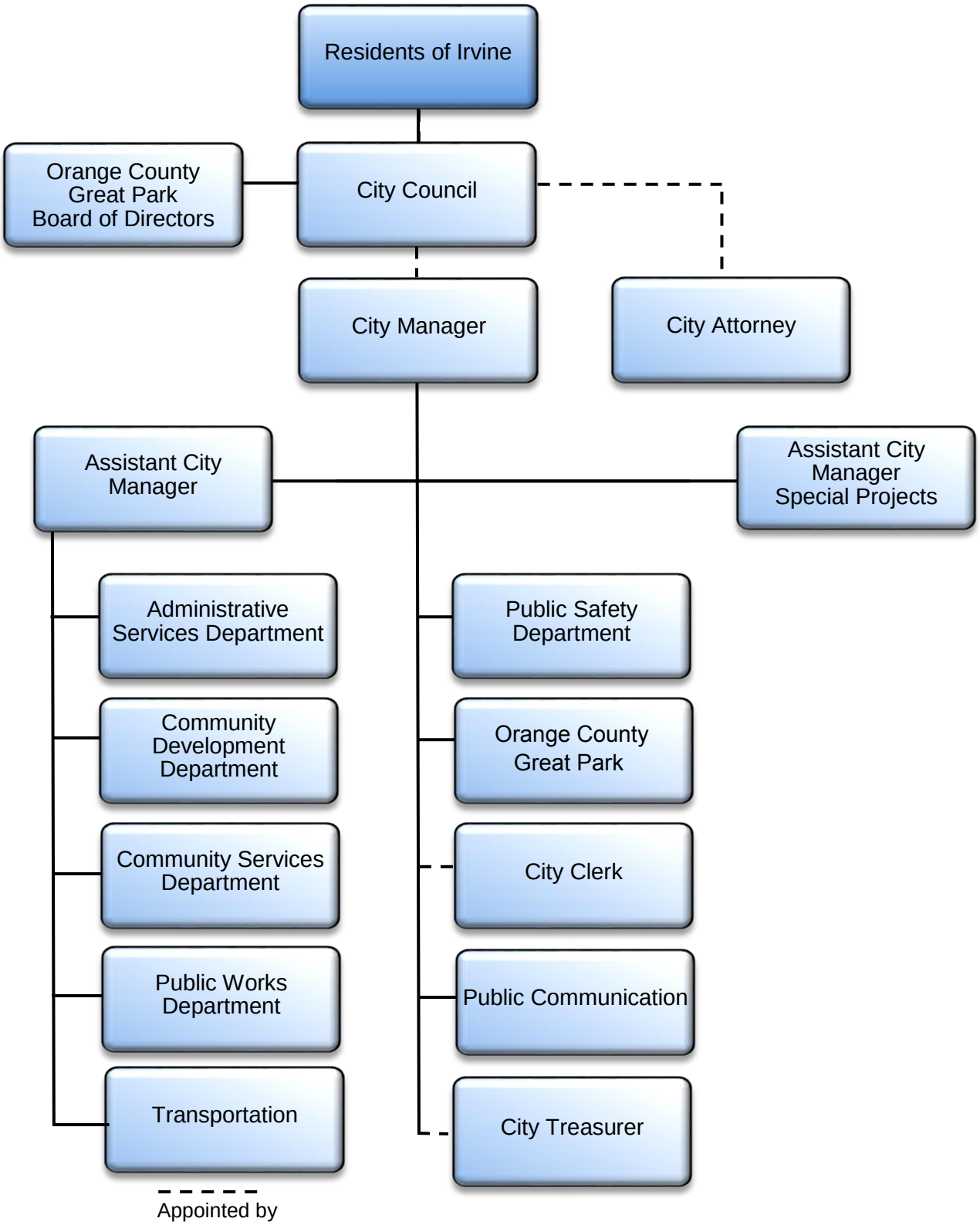
fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon 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.

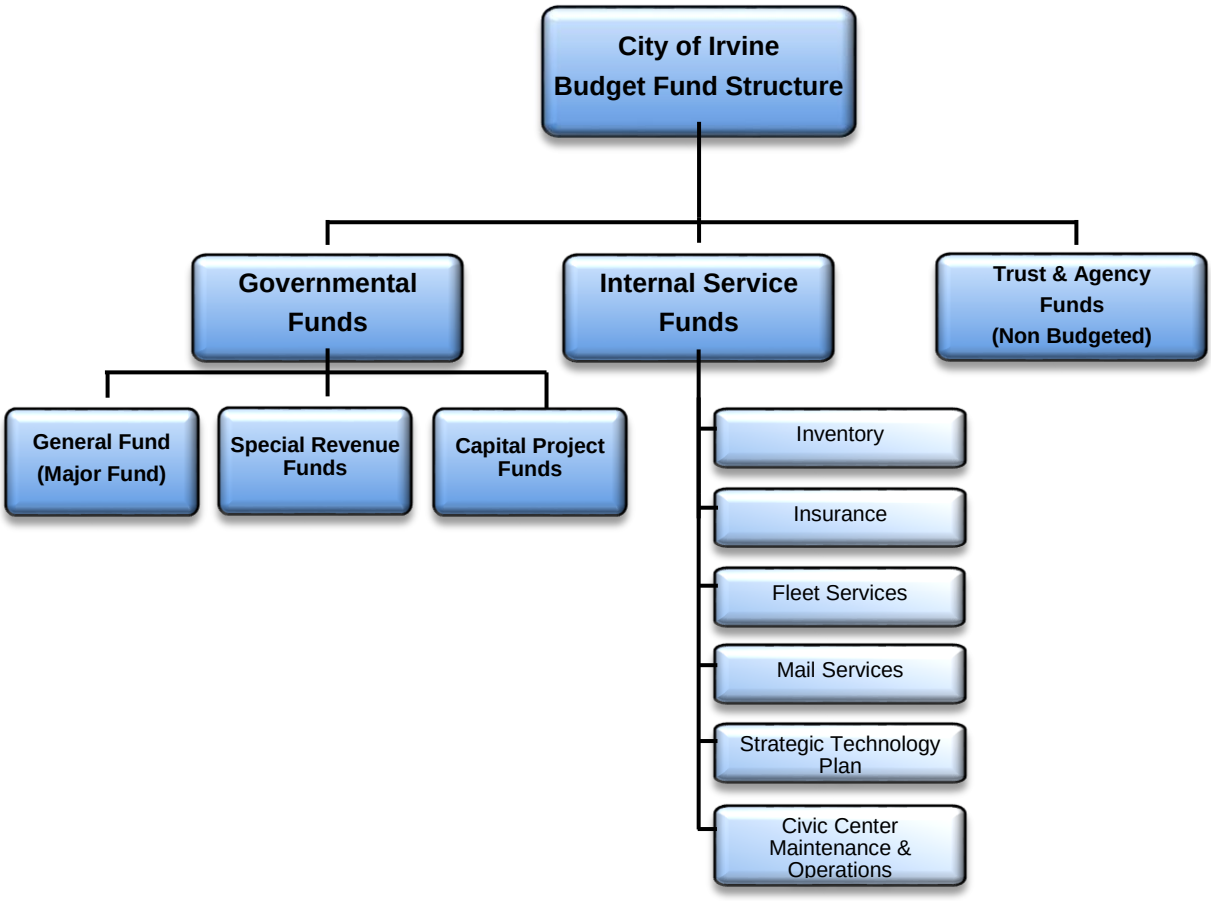
Organizational Chart

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 "Government" heading.

City of Irvine Organizational Chart



Budget Fund Structure



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

Keven Trussell	Chair
Jim Shute	Vice-Chair
Lauren Johnson-Norris	Commissioner
Dick Owens	Commissioner
Scott Schultz	Commissioner

Finance Commission

Russell Stein	Chair
Allan Bartlett	Vice-Chair
Don Dressler	Commissioner
David Reyno	Commissioner
Roger Sievers	Commissioner

Planning Commission

Patty Bartlett	Chair
John Duong	Vice-Chair
Anthony Kuo	Commissioner
Dustin Nirschl	Commissioner
Greg Smith	Commissioner

Senior Citizens Council

Carolyn Inmon	Chair
Betty Jo Woollett	Vice-Chair
Stan Jones	Council Member
Juneu Kim	Council Member
Rachel Owens	Council Member
Sima Ranjbar	Council Member
Gary Yates	Council Member

Transportation Commission

Ken Montgomery	Chair
Steve Greenberg	Vice-Chair
Rose Casey	Commissioner
Sandy Moody	Commissioner
Carrie O'Malley	Commissioner

Introduction

GFOA Distinguished Budget Presentation Award – FY 2016-17:

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 2016-17 beginning July 1, 2016. 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 2016-17:

California Society of
Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Year 2016-2017

Presented to the

City of Irvine

For meeting the criteria established to achieve the Operating Budget Excellence Award.

January 31, 2017

John Adams
CSMFO President

Craig Boyer, Chair
Professional Standards and
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

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 FY 2016-17 beginning July 1, 2016. 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

City Manager's Budget Message

TO: **CITY COUNCIL**
FROM: **SEAN JOYCE, CITY MANAGER**

I am pleased to present to you the City of Irvine's Budget for Fiscal Year (FY) 2017-18. This budget provides a financial plan and appropriate staffing to implement the City Council's priorities and strategic goals, and continues the delivery of high-level services to our residents. The core values of innovation, integrity, professionalism, flexibility, and responsiveness guides our allocation of resources to meet the demands of a growing city. For the past several years, the City has enjoyed considerable economic growth. While the City still benefits from a stable revenue base, economic indicators show that growth in sales tax, one of the City's largest revenue sources, has begun to taper. The budget provides a balanced financial plan based on slightly lower revenue projections than last year.

Irvine is renowned as one of the largest, most culturally diverse and highly successful master planned communities in the nation. Our well-documented success is by design. Anticipating the needs and interests of our growing population has provided the foundation for Irvine being a premier city. Irvine continues to be named the safest city of its size in the nation, ranked number one for its financial management and considered a best place to live in 2017. While the City takes great pride in its accomplishments, through the Council's leadership, it remains motivated to continuously improve and strive to do better. To that end, this budget includes additional full-time staff in key service areas such as Public Safety, Community Development, and Great Park planning, where the increasing population has a direct impact on service levels.

Balancing of the budget required each department to carefully evaluate efficiencies and perform cost analyses to determine costs of services and ensure budgets align with City Council's strategic priorities and goals, including a renewed focus on traffic and transportation issues. The result is a recommended FY 2017-18 budget that aligns with existing resources, but also includes additions and appropriate funding to address increased demands in a thoughtful and deliberate manner. To underscore fiscal sustainability, the Capital Improvement Program (CIP), a component of the Strategic Business Plan, has been extended from a five-year to a ten-year CIP. The assumed vacancy rate when budgeting salary and benefit costs for personnel was implemented at 3 percent for sworn personnel and 5 percent for non-sworn personnel to more closely align with the City's historical experience. This year, the City Council's goal of achieving 25 percent contingency reserve over the next three years is mindfully built into the budget process instead of relying on fiscal year-end carryover. The recommended budget includes $1.5 million to meet the second-year goal of 23.3 percent reserve funding, for a total contingency reserve of $42.8 million.

As the City continues to operate through a tempered economic climate, we are mindful of evidence that, although revenues are strong, economic changes are a reality. Costs to deliver current services are growing and in many areas, such as employee pensions, costs are outpacing revenue growth. To combat increased costs, the City Council implemented a plan to pay down its unfunded liabilities in the pension system. The plan lowers the pressure of future pension issues and frees up City funds long-term to meet future demands. To further facilitate the pay-down and meet the City's goal on schedule, $2 million in additional funding is included in the budget.

The Orange County Great Park is an active park offering a wide range of recreational, cultural, educational, and entertainment amenities and programs. 688 acres of the Park is being developed through a partnership with Heritage Fields El Toro. Construction is underway on the first components of the 688 acres including the Upper Bee and Upper Bosque passive trail areas and the 196-acre Sports Park. All are expected to open to the public in summer 2017. The Sports Park will be operated consistent with the Tournament/Local Access Operating Model approved by the City Council in 2016. Projected revenues and expenses based on this model are incorporated in the FY 2017-18 budget. Planning is underway for the 250-acre Cultural Terrace and will continue into FY 2017-18.

The budget includes a net increase of 15 new full-time positions to meet critical service needs. These positions ensure that community values and priorities are met while maintaining the outstanding services for which Irvine is known. Additionally, to enhance public safety, promote positive relationships within the community, and augment and support field deployments a Police Horse Mounted Unit has been recommended as a pilot program. To focus on traffic and transportation issues in the City, the City Council re-instated the Transportation Commission and to meet this high priority, a Transportation Director is included to oversee the new Transportation Department which will encompass the Irvine Traffic Research and Control Center Division, planning and project development, traffic relief, and expansion within the City. The new Transportation Department is in the adopted budget. The positions are discussed in detail under the "Staffing" heading of this Budget Message.

The balanced budget allows the City to continue to provide the community with the exceptional service it expects and deserves. The FY 2017-18 Budget is comprised of revenues and transfers in of $191.9 million and expenditures and transfers out of $191.7 million. Included in the budget is General Fund contributions of $4 million for City Council approved support to local schools and $4.3 million in funding to landscape, lighting and park maintenance. Operating expenditures, net of transfers out, are $4.3 million, or 2.4 percent, higher than FY 2016-17 adjusted budget, primarily a reflection of the City's growth and development.

Economic Environment

The economic growth in the area continues, but at a subdued rate, in FY 2017-18. In Orange County especially, leading economic indicators such as employment, consumer confidence, housing starts and new hotels remain positive. Home prices have surpassed previous peak levels, and demand, especially in the new home market, is robust. Hotel occupancy is at a high countywide. The job market is thriving, with unemployment in Irvine at 2.7 percent, the lowest rate of the last 9 years. While the leading indicators show the economy is strong, there is also evidence growth is moderating. Even though unemployment is down it has not been matched with comparable spending and with full employment, job creation may slow. Assessed values are estimated to grow 6.9 percent, in comparison to 8 and 9 percent growth in previous years. Sales tax revenue growth has also tapered with consumer spending muted, increased reliance on online purchases as opposed to brick and mortar retailers and the loss of traditional store fronts due to closures. Furthermore, the City's commercial office space vacancy rate is 10 percent, up from 8 percent for the same period in the prior year.

Population growth increases service demand, particularly in the areas of public safety and community services. Increases in Public Safety sworn staff and all other safety personnel resources are based on a careful determination of geographic needs to ensure overall Public

Safety goals are met, including swift response times. The need for Community Services staff is based on the growing number of community centers and parks coupled with anticipated increases in residents utilizing City facilities. 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.

Community Values

Irvine is home to more than 267,000 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 has resulted in the lowest rate of violent crime per capita of any city in the nation with a population of 250,000 or more, according to FBI statistics. The 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, which is a policing model based on dividing the City into three geographic areas, thereby allowing personnel assigned to a specific area to be more familiar with the community safety issues in the areas assigned.

Education is clearly a priority in Irvine. According to the most recent United States Census Bureau data, 66 percent of Irvine residents age 25 and older have a bachelor's degree or higher, compared with 31 percent for the nation and 38 percent for Orange County. Irvine's primary and secondary schools consistently rank as one of the finest educational systems in the nation and their students consistently rank above average in countywide Scholastic Aptitude Test (SAT) scores. Approximately 90 percent of all Irvine high school graduates attend college.

In 2016, the City Council adopted the Partnership for Educational Excellence program, continuing direct cash support to Irvine schools. The FY 2017-18 budget includes $4 million in direct support and an additional $5.7 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.

Strategic Priorities

Irvine plans for the future through strategic planning and the recommended budget supports the following on-going City priorities:

- Maintaining essential services, including public safety, school support, community aesthetics, infrastructure, and human service programs;
- Increase the City's contingency reserve fund balance to 25 percent of General Fund operating appropriations over three years;
- 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;
- 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;
- 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 budget include funding for the following:

- Adding three full-time public safety staff, including two Police Officers and a Public Safety Assistant;
- 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 431 centerline lane miles of roadways, 918 acres of landscaping, 572.1 acres of public park lands, over 64.82 miles of off-street trails, 73,613 trees, and 6,410 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;
- Providing after-school programs and summer camps;
- 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; and
- Continuing momentum at the Orange County Great Park, including implementing the approved Tournament/Local Access Operating Model at the Sports Park.

Educational Partnership

As touched on, education is an important Irvine community value and the City provides significant support to local schools. In FY 2017-18, the budget dedicates approximately $9.7 million in direct and indirect support to Irvine's schools, increasing indirect operational support by $470,000 over last year's budget. Irvine's budgeted support includes:

- The Partnership for Educational Excellence program provides direct financial support to IUSD and TUSD ($4M annually for FY 2016-17 and FY 2017-18)
- Public Safety provides over $3.7 million in support to Irvine schools through the following programs:
  1. $1.9 million - School Resource Office (SRO) Program at middle and high schools;
  2. $800,000 - D.A.R.E. police officers and public safety assistant for drug prevention, safety education and life choices guidance to elementary school student;
  3. $960,000 - Crossing Guards to enhance student safety;
  4. $66,000 - Emergency Preparedness/Safe Driving Program.
- Community Services provides on-campus programs, student services and joint use facilities of nearly $2M:
  1. $780,000 - Athletic field and pool use;
  2. $1,100,000 - High School and Middle School Youth Action Teams, Middle School and after school sports and other programs;
  3. $88,000 - Youth employment services and first grade "Inside the Outdoors" field trip program.

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. With this recommended budget, the Capital Improvement Program (CIP) has been extended to reflect ten years. As the City's infrastructure ages, it is critical to plan for replacement and rehabilitation over the long term. The 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 Strategic Business Plan.

Noteworthy projects currently underway include:

- Great Park Backbone Infrastructure (Greyhawk, Warhorse)
- Culver/University intersection improvements
- Walnut/Kazan Traffic Signal
- Yale Avenue Pavement Rehabilitation from Irvine Center Drive to Roosevelt
- Northwood Community Park Memorial Gratitude & Honor Monument
- Great Park Basin Slope Repair & Retaining Wall
- Harvard Park Facility Improvements

Under City Council direction, staff continues to focus on traffic and transportation projects that will improve traffic conditions and alleviate congestion. The following high priority traffic projects will continue into FY 2017-18:

High Priority Traffic Projects

- University Widening – Campus to MacArthur
- University/Ridgeline Intersection Widening
- University/Culver Intersection Widening
- Jamboree/Barranca Intersection Widening
- Jamboree Widening – Barranca to Main
- Jeffrey/Walnut Intersection Widening
- Jamboree Pedestrian Bridge at Michelson

New infrastructure projects in the FY 2017-18 CIP include:

Street & Mobility Improvements

- Slurry Seal & Local Street Rehabilitation – Woodbridge, Rancho San Joaquin, University Park
- Campus Drive Pavement Rehabilitation – University to Carlson
- Jamboree Road Pavement Rehabilitation (Design – Michelle to Railroad Tracks)
- Jeffrey/Alton Intersection Widening
- Protective/Permissive Left-Turn Phasing Installation (6 locations)
- Irvine Boulevard and Von Karman Signal Synchronization
- Traffic Signal Vehicle & Bicycle Detection installation

Facility Improvements

- Heritage Park Community Facilities – Master Plan Design
- Final design for the Animal Care Center improvement and expansion
- Bommer Canyon Rehabilitation – Master Plan Design
- Roof Replacements: Lakeview Senior Center, Rancho Senior Center, Heritage Youth Center
- Irvine Station Painting - Elevators, Pedestrian Bridge, and Metal Roofing
- Athletic court resurfacing at seven park facilities including Citrus Glen, Cypress, Hoeptner, Homestead, Stonegate, Sweet Shade
- Playground equipment rehabilitation

Great Park Infrastructure/Improvements

- Park Administration building design
- Permanent North Lawn restrooms design and construction
- Western Sector Street Edge landscaping final design and construction
- Park-wide signage and way finding program final design and installation
- Visitor's Center Plaza and Hangar 244 plaza area design and construction
- Park security technology final design and installation
- Final design and relocation of the Farm & Food Lab programs
- Design and construction of the maintenance facility

- Final design and construction of the Western Sector Streets Network
- Great Park utility upgrades
- Design and construction of required park water quality management projects

General Fund Revenues and Expenditures

General Fund operating revenues and transfers in are projected at $191.9 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, objective 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.

Revenues in the budget are based on economic data and detailed internal analyses. Sales tax is anticipated to increase by $1.3 million, or 2 percent, over the FY 2016-17 estimates. According to HdL, Statewide growth has slowed to 2.1 percent in the last four quarters versus 3.4 percent the previous year. Consequently, Irvine's adjusted growth slowed to 1.8 percent in the last four quarters versus 3.8 percent the previous year. The shift to online spending options negatively affects revenues in local brick and mortar retailers. Additionally, escalating costs of health care services and growing housing costs reduce available discretionary spending. Although shifting patterns of spending are apparent, property tax revenue continues to grow. The City's assessed valuation, the largest in the County, continues to grow by 6.9 percent. New construction continues in the commercial and residential markets and will bolster property tax. Hotel tax is the City's third largest revenue source and is anticipated to be 11.6 percent greater than the current year estimate which accounts for nearly 8 percent of operating revenues. Sales tax, property tax, and hotel tax collectively account for more than 74 percent of the City's General Fund operating revenues.

General Fund expenditures and transfers out are $191.7 million. The budget reflects the resources required to maintain service levels that our residents expect. The budget includes support to the Irvine Barclay Theater, Legal Aid Society, Discovery Science Center, the Orange County Human Relations Commission, the Community Impact Grant, and Irvine Adult Day Health Services Inc., including the $20,000 matching grant approved for a third year by the City Council for Adult Day Health Services. Additionally, each councilmember may recommend for City Council approval up to $10,000 for allocations to important community groups.

Budget Highlights

The FY 2017-18 Budget continues the City's operations and strategic goals identified below:

<u>Ensuring a Safe and Secure Community</u>

- Maintain a high level of commitment to safety by devoting 39 percent of full-time staff (228 sworn police officers and 94 support staff) and 40 percent of General Fund expenditures to Public Safety to ensure Irvine remains the safest City in the nation.
- Two new police officer positions are budgeted at less than 100 percent of salary to reflect the fiscal implications of staggered hiring.
- One new Public Safety Assistant is budgeted utilizing AQMD funds for security services at the Irvine Station.

- 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 729 new trees, approximately 6 additional centerline miles of medians and parkways, and the cost of electricity for 452 new City street lights in FY 2017-18.
- 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 $40.18 million budgeted for capital expenditures, including $24.7 million for new construction and $15.5 million for rehabilitation.
- Capital improvement projects consist of: $21.9 million for street and mobility projects; $7.1 million for facility projects; and $11.2 million for Great Park improvements.
- Promote best practices in the pursuit of facility modernization and energy efficiency.

Engaging the Community and Public Outreach

- Maintain high customer satisfaction and public confidence through the City's commitment to public access and community governance.
- Continue efforts of the City's Economic Development Team to attract, retain and grow businesses.
- Recognize and celebrate community diversity through programs and services, including the annual Global Village Festival.

Staffing

To better position the organization to meet the evolving operational needs of the City, the following organizational changes are planned for implementation as we collectively pursue our goal of providing outstanding services and increased efficiencies across the organization. The FY 2017-18 Budget includes funding for 821 full-time positions, a net increase of 15 full-time positions from FY 2016-17; and 333.62 full-time equivalent (FTE) part-time positions, an increase of 15.77 FTEs. The majority of this increase is for hands-on staff directly providing services to the community. Details of the new positions are described below.

New positions in the Public Safety Department for next year include two sworn Police Officers and one new Public Safety Assistant to maintain service levels for a growing population. Additionally, Public Safety is establishing a Police Horse Mounted Unit to augment and support field deployments, to enhance public safety, and promote positive relationships within the community.

The City Manager's Office is requesting the addition of a Senior Project Manager to accommodate a significant increase in Great Park planning and development activity over the coming years.

This includes lease negotiation, planning and construction coordination for a range of current and future projects such as the 688-acre park plan, the Community Ice Facility, a water park, wireless infrastructure and park operations facilities, Cultural Terrace amenities, as well as design coordination for the $30+ million Great Park CIP program. The position will provide expertise in direct project management including design, scheduling, and resource planning.

In the Public Works Department, a new Landscape Maintenance Specialist is added to assist with contract and water management efforts associated with new landscape inventory at the Orange County Great Park, including new trails and landscaping within the Upper Bee and Bosque, and several new athletic fields and facilities as part of the Sports Park.

In response to the high priority the Mayor and City Council have given to traffic relief, transit expansion and transportation projects, a new Transportation Department has been created. The creation of a distinct department will best position the City to focus on this priority. Therefore, the Public Works budget includes five new part-time commissioner positions for the newly-reinstated Transportation Commission and includes the conversion of an existing analyst position to Director of Transportation. Until the new department is established, all traffic and transportation activities will remain within the Public Works Department. The Transportation Commission began meeting in May 2017.

The Community Services Department continues to experience an increased demand for services as the population grows and new facilities are added. Service needs include staffing for the new community center at Quail Hill Community Park, support staff for the TRIPS program including two new grant-funded vehicles, and meeting the increased demand for child services programs such as camps and after-school activities. To more effectively align staff resources with community needs, the Community Services department has added two internally transferred positions: a Program Administrator from Public Works, and a Senior Planner from Community Development.

Continuing its efforts to better adjust the core-contingency model, Community Development is adding four new Senior Building Inspectors and two new Senior Permit Specialists to assist with the increasing workload. To offset these additions, contract expenditures for temporary inspection and permit staff have been reduced in the Building and Safety Fund. Record levels of construction activity in both residential and commercial sectors continues to exceed core capabilities. The additional staff is required to meet both customer service needs and City standard performance goals. By adding these positions, the department can ensure quality control, consistency in inspections and appropriate supervision of staff. The department will continue to assess core-contingent staffing requirements and make adjustments as necessary. As development activity slows, attrition through retirement will provide the flexibility to adjust staffing accordingly.

With the increase in the number and complexity of technology projects in the City, Administrative Services is recommending the addition of a Project Administrator to meet IT service goals. An additional Buyer in the Purchasing section is recommended due to Purchasing workloads increasing year over year and this year, all IT purchasing and contracting was transitioned back to the City after previously being handled by the prior IT service contractor. The change was necessary to bring more cost and performance control back to the City and ensure purchasing policies are met. In addition to the two full time positions, the department is requesting two part time human resource positions be increased to full time. One of the positions is for the strategic priority of recruiting and retaining high quality personnel, which continues to grow, and the other

is for employee relations and classification studies which has seen an increase in work load as the City expands.

Looking Forward

Each year, the budget is developed through thoughtful and judicious planning. The City and its dedicated staff are committed to providing quality municipal services. To keep up with the needs of new 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 15 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

Revenue Estimates

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.

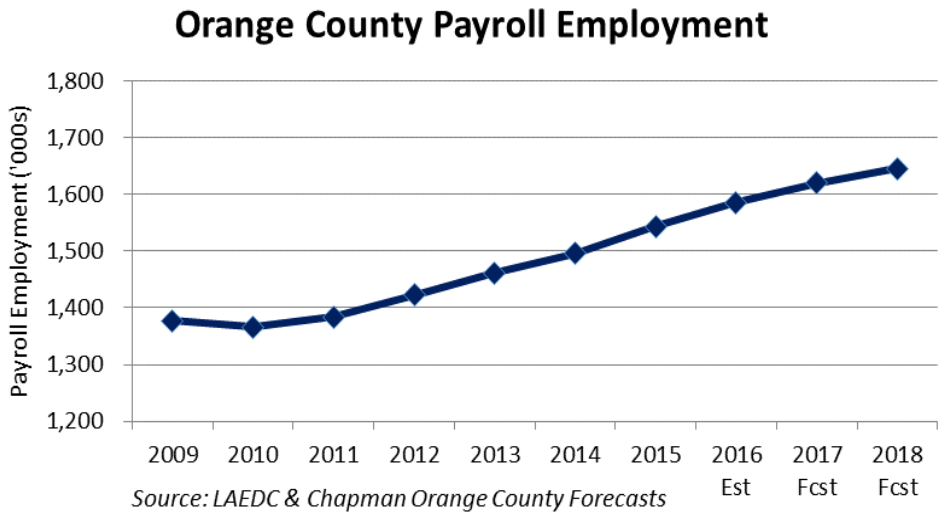
Revenue estimates are developed by the budget office and departmental budget liaisons using a variety of techniques, including trend analysis, judgmental forecasting, and expert opinion. Trend data includes historical fiscal performance and historical and projected data modified for known past, current and anticipated anomalies. Expert opinion includes the Chapman Economic & Business Review, the UCLA Anderson Economic Outlook, the Los Angeles Economic Development Corporation (LAEDC), the City's sales tax and property tax consultants, HdL Coren & Cone (HdL), 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.

Local economic conditions are showing signs of decelerating. Overall, growth continues but at a subdued pace, hampered by potential impacts of federal policy decisions, the high cost of living, increased cost of healthcare, and unknown economic effects of the recent election. Although the conditions are tempered, the February 2017 LAEDC Economic Forecast & Industry Outlook noted that the Orange County economy continues to be one of the strongest performers in California. The housing market continues to improve at a moderate pace with property tax revenues anticipated to exceed FY 16-17 year-end estimates by 6.9 percent, showing continuing demand of housing in the City. The Bureau of Labor Statistics indicates that the unemployment rate in Irvine pushed lower from 3 percent in February 2016 to 2.7 percent in February 2017. When unemployment is down, the pool of available skilled workers declines and wages rise. Although unemployment is down, it has not been matched with comparable spending. Travel and tourism are up as evidenced by increases in passenger travel through John Wayne Airport and new hotel construction occurring in the City; however, tourism may be impacted by a less friendly environment for foreign nationals after the recently enacted travel ban.

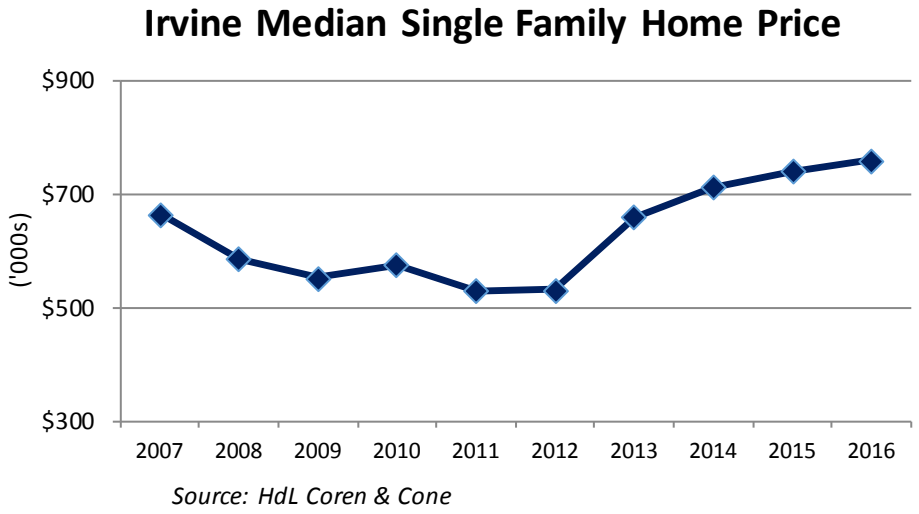
The City has had back-to-back years of accelerated growth, which is not likely to stay at this level, and there are long-term risks to the financial forecast. Current expectations are that the Federal Reserve will gradually tighten the money supply by further increasing the federal funds rate. Continuing 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. The City's General Fund revenues for FY 2017-18 are in line with a growing, but tempered, economy and projected to increase by approximately 2.4 percent over the current year's estimated revenues, as described in the following pages.

Key Indicators

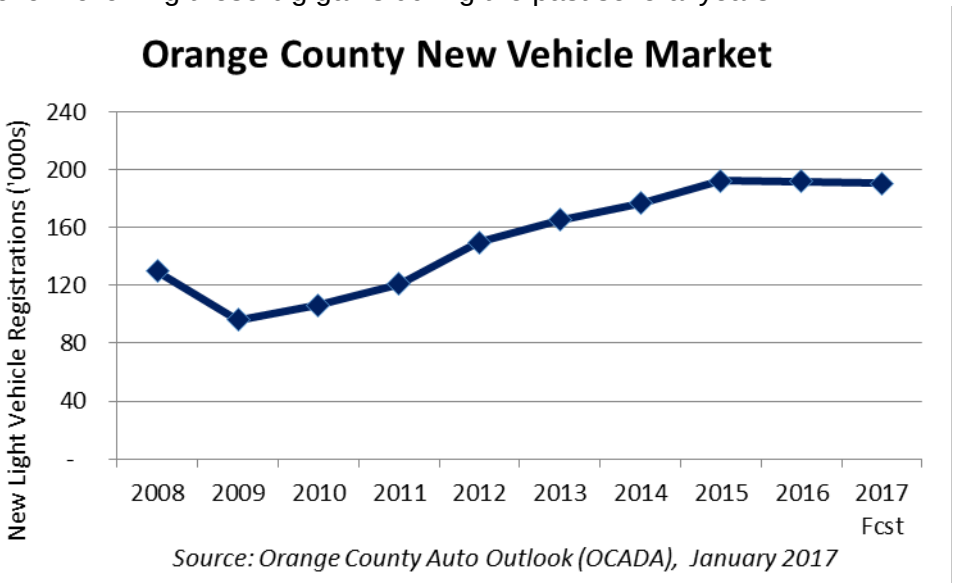
One of the most important factors that impact businesses and residents is the job market. Chapman University and the LAEDC are forecasting Orange County employment growth to be approximately 2 percent in 2017 before tapering slightly to 1.9 percent in 2018. The unemployment rate in Orange County improved again this year to 3.9 percent, and in Irvine, even lower at 2.7 percent (as of February 2017), both well within the range of what most economists consider full employment. Additionally, increasing business activity within the City has a positive effect on the City's sales tax, hotel tax, and property tax revenues. The labor market is forecasted to remain strong through 2017 and 2018.



Last year Irvine's housing market continued to show growth. Irvine's residential real estate prices increased by approximately 2.8 percent in 2016. The median price of a detached single-family home reached $759,500 in 2016, reaching a new record high. Sale prices of single-family homes have risen on a year-over-year basis. However, with the rise in interest rates and projected future rate increases, housing affordability continues to be stretched forcing prices to stabilize.



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), the Orange County's new vehicle market has fully recovered from the low point in 2009 with registrations exceeding 2009 levels by more than 96,000 units, a 100 percent increase. Nonetheless, OCADA expects the market to cool off following these big gains during the past several years.



Revenue and Resource Estimates
General Fund

Summary of General Fund Resources

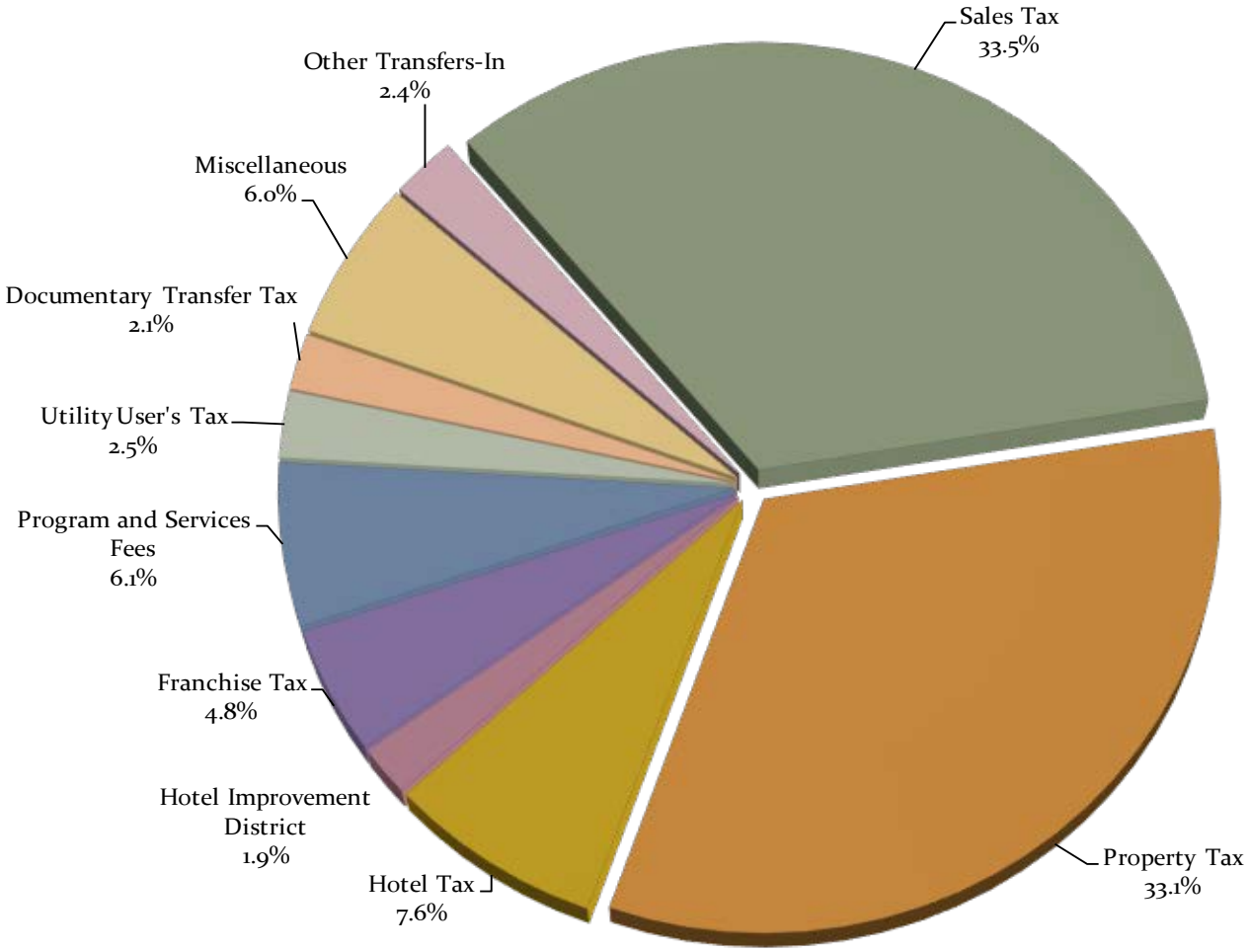
Table 1 summarizes and compares actual General Fund resources realized in FY 2015-16, FY 2016-17 adjusted budget, an estimate of FY 2016-17 resources, and projected FY 2017-18 resources. The emphasis of this table is to provide a comparison between the FY 2016-17 revenue and resource *estimates* and FY 2017-18 projections.

Table 1 General Fund Resources by Category	FY 2015-16 Actual	FY 2016-17 Adj. Budget	FY 2016-17 Estimate	FY 2017-18 Adopted	Increase/(Decrease) $	Increase/(Decrease) %
Sales Tax	$ 65,619,926	$ 64,790,000	$ 62,977,000	$ 64,264,000	$ 1,287,000	2.0%
Property Tax	55,204,528	60,391,000	59,356,000	63,468,000	4,112,000	6.9%
Hotel Tax	12,294,312	14,703,000	$ 13,138,000	14,666,000	1,528,000	11.6%
Miscellaneous and Other	8,964,297	11,723,215	11,370,000	8,176,120	(3,193,880)	-28.1%
Program and Services Fees	10,900,365	11,258,154	$ 11,258,000	11,773,722	515,722	4.6%
Franchise Tax	9,170,175	9,763,865	9,500,000	9,218,000	(282,000)	-3.0%
Utility Users Tax	4,863,122	5,026,700	$ 4,794,000	4,794,000	-	0.0%
Documentary Transfer Tax	3,761,506	4,298,000	4,000,000	4,000,000	-	0.0%
Hotel Improvement District	3,073,578	3,676,000	$ 3,284,500	3,666,500	382,000	11.6%
Overhead Reimbursements	2,967,511	3,373,845	3,320,263	3,297,368	(22,895)	-0.7%
Total Revenues	**$ 176,819,320**	**$ 189,003,779**	**$ 182,997,763**	**$ 187,323,710**	**$ 4,325,947**	**2.4%**
Other Transfers-In	105,774	197,121	197,121	4,532,875	4,335,754	2199.5% [1]
Total Resources	**$ 176,925,094**	**$ 189,200,900**	**$ 183,194,884**	**$ 191,856,585**	**$ 8,661,701**	**4.7%**

1 $4.2 million will be transferred from Infrastructure and Rehabilitation (010) Fund and $200,000 will be transferred from Insurance (570) Fund. Additional information on these transfers is provided in the Special Funds chapter.

Revenue and Resource Estimates
General Fund

In FY 2017-18, it is anticipated that General Fund operating revenues will increase 2.4 percent (or 4 percent with the $3 million one-time payment related to the Waste Disposal Agreement extension included in Miscellaneous Revenue) compared to FY 2016-17 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 4.7 percent. The following chart illustrates the composition of the City's General Fund resources projected for FY 2017-18.



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

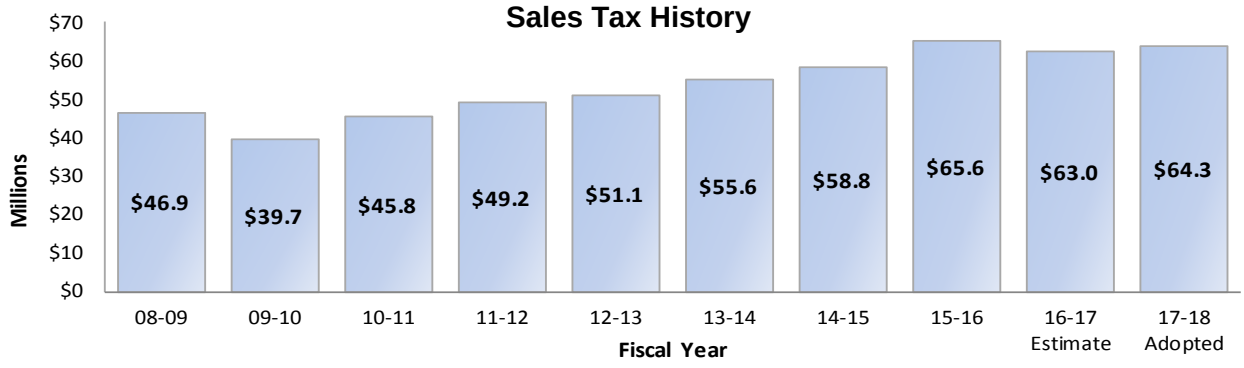
California sales tax is imposed on the total retail price of tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in Orange County is 7.75 percent. Irvine receives 1 percent from the California Board of Equalization (BOE) of all taxable sales. Occurring within the City. Included in the City's sales tax revenue projection is $400,000 from the State's Public Safety Augmentation Fund. Sales tax is one of the top three largest components of the City's General Fund operating revenue sources, comprising 33 percent of next year's overall General Fund resources.

Trend

Sales tax revenues have grown annually since the recessionary low in FY 2009-10. However, sales tax revenues are affected by lower fuel prices and declines in spending on general consumer goods. In the fourth quarter 2016, gross sales tax receipts were down 0.8 percent, compared to the same period in 2015. Beacon Economics predicts that national real gross domestic product (GDP) growth will increase from 2.1 percent in the current year to 2.7 percent in FY 2017-18. HdL forecasts a statewide sales tax gain in all categories of 2.7 percent in 2017-18. The City is expected to see growth in most categories, offset by decreases in business and industry (due to recent business close-outs/relocations), state and county pools (slowing Amazon sales and a large audit reallocation), and general consumer goods.

Outlook

The City works closely with its sales tax consultant, HdL, 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 $62.6 million in FY 2016-17. In forecasting FY 2017-18 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; without these adjustments, the City's growth is projected at 2.6 percent. Additionally, Chapman's December 2016 economic forecast predicts growth of 4.7 percent in taxable sales in Orange County, which includes all sales. Due to the tempered economic climate, the City is projecting sales tax to increase modestly in FY 2017-18.



Revenue and Resource Estimates
Property Tax

Description

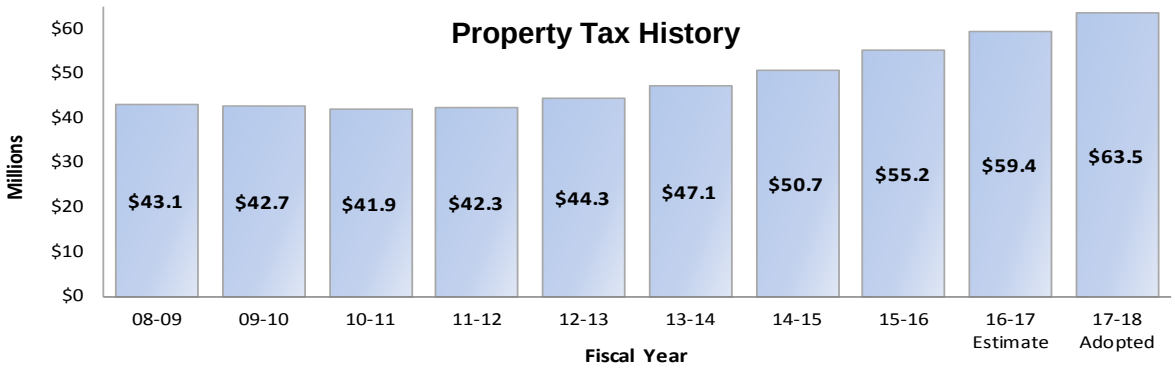
Property tax is a tax imposed on the value of real property, such as land and buildings. Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts and special districts. Irvine property owners pay a basic tax equal to 1 percent of the assessed value on real property. The City's General Fund receives approximately 2.7 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 $65.9 billion, an increase over last year of 8 percent and is the largest city assessed valuation in Orange County for the third consecutive year. Property tax comprises 33 percent of next year's overall General Fund resources.

Trend

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 gradual rate, until accelerating 9.6 percent in FY 2015-16 and an additional 8 percent in FY 2016-17. In 2016, the Irvine median single family home price increased 2.8 percent to $759,500.

Outlook

The City, working with its property tax consultant HdL, projects property tax revenue using four factors: property turnover, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. Based on these factors, Irvine's property tax revenues is projected to increase 6.9 percent in FY 2017-18, a slower increase in growth from the prior two years. In FY 2016-17, the County Assessor continued to restore the value to many properties that received value reductions during the economic downturn. The City is projected to experience measurable adjustments related to this reviewed pool of homes, as long as median sale prices continue to move upward. In addition to this year's Proposition 13 inflation adjustment of 2 percent, assessed valuations will be positively influenced by significant growth in real estate prices and the projected construction of approximately 2,000 new residential units throughout the City in 2018.



Revenue and Resource Estimates
Hotel Tax

Description

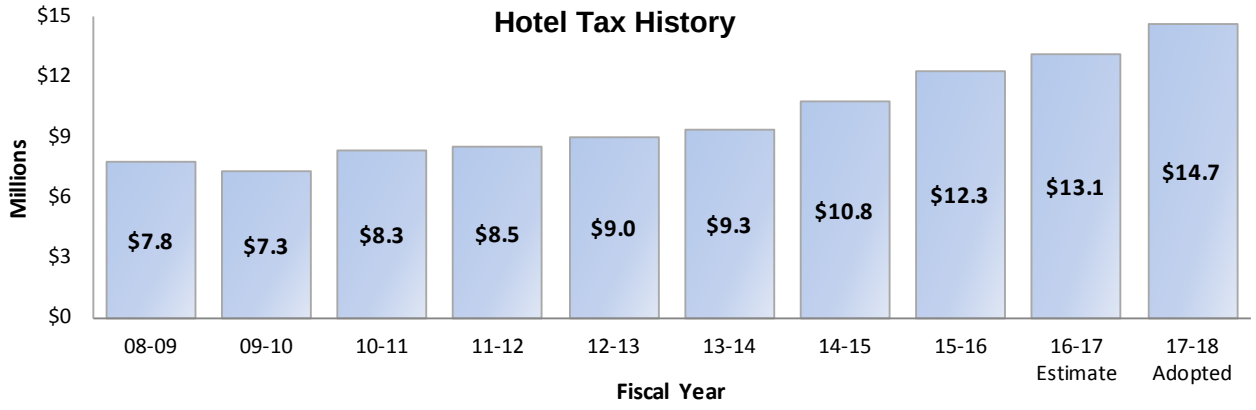
Hotel tax (also known as transient occupancy tax or TOT) is an 8 percent tax applied to the cost of hotel or other lodging stays of less than 30 days. Factors influencing hotel tax revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. In Irvine, hotel tax 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 changed little over the prior year, adjusted for revenues related to renovation and new construction in FY 2016-17. Irvine hotel revenue rebounded 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 in 2016 were 78 percent despite increasing room rates and the addition of new rooms. The average daily rate is projected to increase by 3.5 percent increase in 2017.

Outlook

The FY 2017-18 Budget projects 11.6 percent growth in Irvine hotel tax revenue, primarily related to the additional supply anticipated to come online in mid to late 2017, including 164 rooms at the Hampton Inn and Suites and 252 rooms at the Marriott in the Irvine Spectrum area, as well as a full year for hotels that came online partially in FY 2016-17. The new hotel growth will result in a 9.5 percent increase in the City's hotel room inventory. Furthermore, the FY 2017-18 Budget includes an upward adjustment for revenues related to renovations at the Irvine Marriott; renovations for approximately 20 percent of Irvine Marriott's inventory began in summer 2016 and are anticipated to be completed in April 2017.



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 City cultural activities. 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 hotel revenue has changed little over the prior year, adjusted for revenues related to renovation and new construction in FY 2016-17. The average daily rate is projected to increase by 3 percent in 2017. Irvine hotel revenue rebounded 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 in 2016 were 78 percent despite increasing room rates and the addition of new rooms. The average daily rate is projected to increase by 3.5 percent increase in 2017.

Outlook

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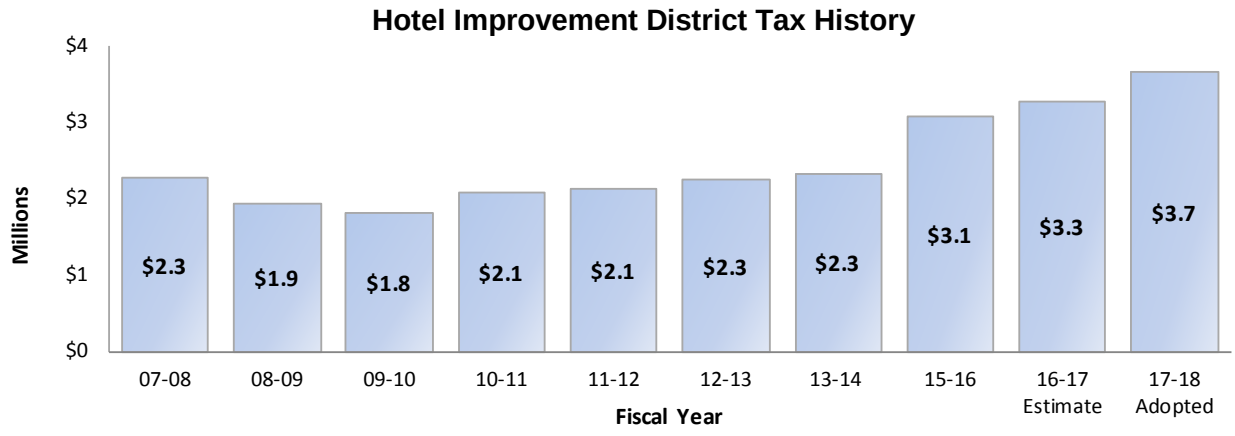


Revenue and Resource Estimates
Franchise Tax

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.

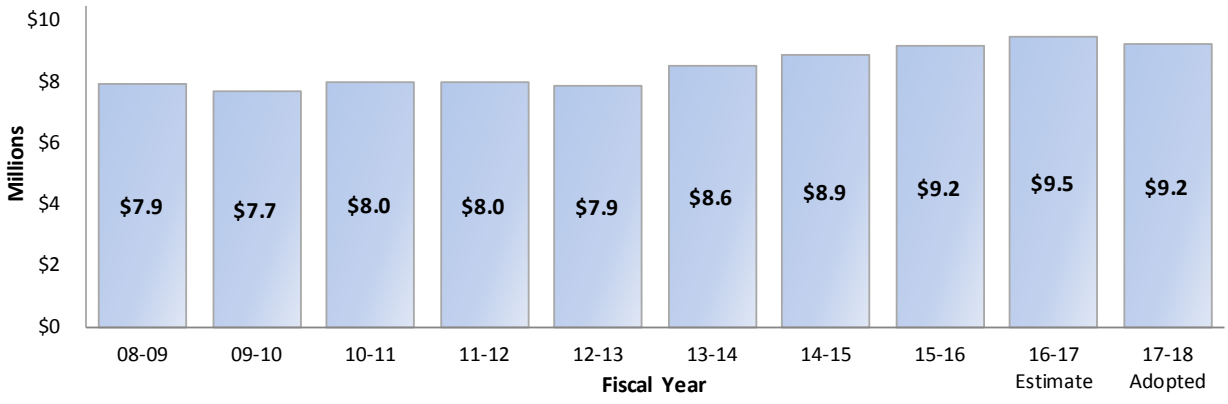
Trend

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. Electrical and gas rate increases have been requested by Southern California Edison (SCE) and Southern California Gas.

Outlook

For FY 2017-18, franchise tax revenue is estimated at $9.2 million, a decrease of $282,000, or 3 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 2017-18 are lower than the previous year, due to one-time payments received in FY 2016-17 as well as impacts from increased State mandates related to recycling for the commercial sector, thereby resulting in decreases in waste disposal.

Franchise Tax History



Revenue and Resource Estimates
Program and Service Fees

Description

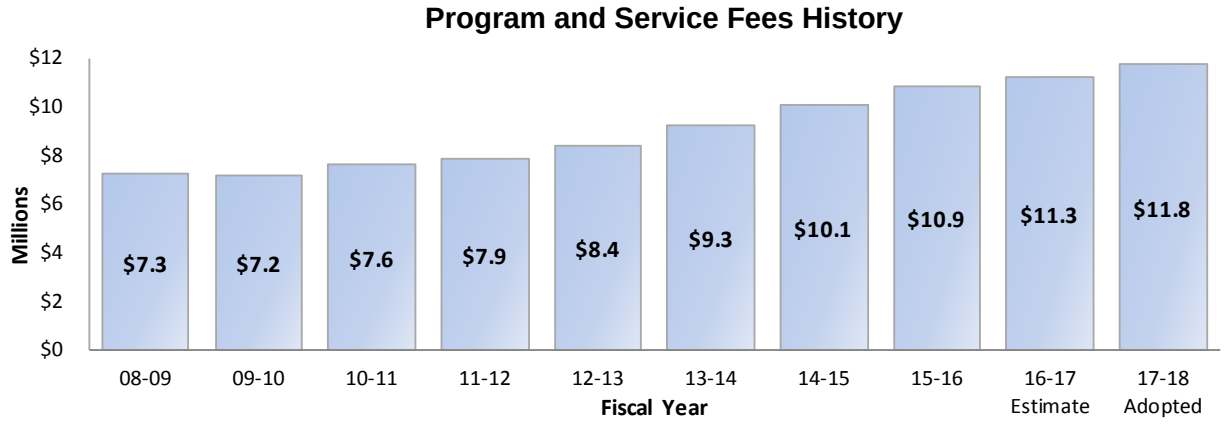
Program and service fees revenue consists primarily of fees for Community Services recreational and community activities including adult softball, tennis lessons, children's services, recreational and educational classes, and facility rentals.

Trend

Program and service fees revenue has grown steadily 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 opening of a community center at Quail Hill Community Park and a full fiscal year of programs and services at the Trabuco Center, which opened in February 2016.

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 2017-18, Community Services program and service fee revenue is estimated at $11.8 million, an increase of $516,000, or 4.6 percent, from the current FY 2016-17 estimate, due to anticipated increase in service demands for the following program areas: contract classes, child services, tennis, recreation program, gym league, and animal adoptions. The capacity to offer new programs and classes is considered in developing the revenue projection. The Community Services Department continues to experience an increased demand for services as the population grows and new facilities are added.



Revenue and Resource Estimates
Utility Users Tax

Description

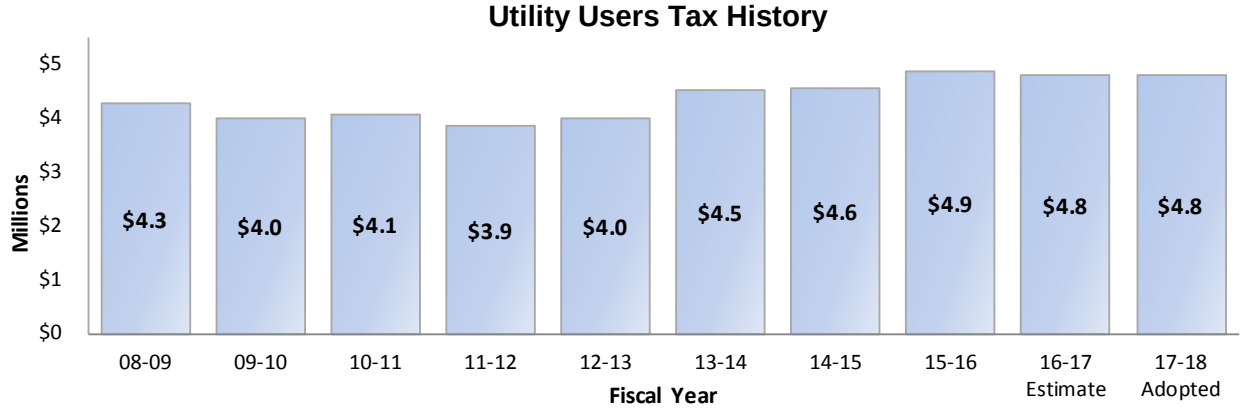
Utility users tax (UUT) is a 1.5 percent charge on all commercial utility activity in Irvine. The tax is assessed on electricity, natural gas and telephone charges, with the option of prepaying a $5,000 maximum payment. Residential utility use is not taxed.

Trend

UUT dipped slightly during the recession, but otherwise has been stable and consistent. Over the long-term, revenues increased with growth in the City's residential population and business activity. Revenues are also impacted by changes in gas and electric pricing, which increased in FY 2016-2017. For FY 2017-18, electric and gas rate increases have been requested by Southern California Edison (SCE) and Southern California Gas. Voit Real Estate Services reports that the vacancy rate for Irvine office space for the fourth quarter 2016 is 10 percent, up from 8 percent for fourth quarter 2015. This decreased occupancy corresponds to a similar decrease in utility usage.

Outlook

FY 2016-17 revenues are projected to end the year slightly under the $5 million anticipated budget at $4.8 million. As these trends are expected to continue similarly through FY 2017-18, UUT revenue is projected to remain relatively flat. Voit Real Estate Services forecasts that vacancy for Orange County office space should level off in the latter part of 2017 as new development product is delivered. Cushman & Wakefield reports that the vacancy rate for Irvine office space has decreased to 5.7 percent in the Spectrum area and has increased to 9.6 from last year's 8.1 percent in the rest of the City in the fourth quarter of 2016. The overall decline in occupancy results in decreased utility usage.



Revenue and Resource Estimates
Documentary Transfer Tax

Description

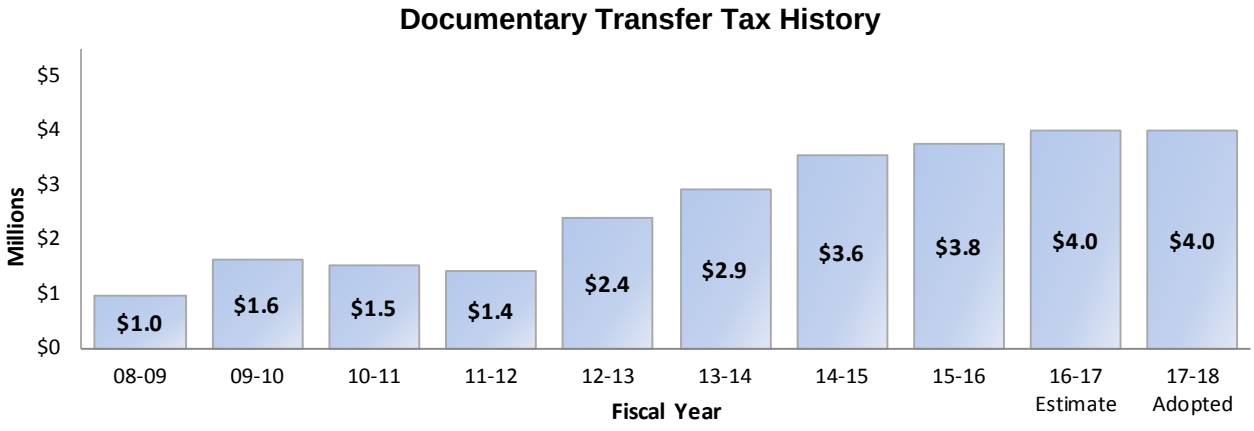
Documentary transfer tax revenue is based on the transfer of real property. When property is sold, the City receives $55 per $100,000 of the property sale value ($550 per $1 million). Documentary transfer tax revenue corresponds directly with the number of real estate transactions that occur in Irvine. 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 rebounded strongly and in FY 2015-16 surpassed the 2005-06 peak of $3.8 million. The median sale price of single family residences has increased more than 33 percent from the recessionary bottom. While the median sale price of single family residences has increased, the number of home sales in the Orange County region increased at a slight 0.3 percent from February 2016 to February 2017.

Outlook

Residential construction resulted in moderate growth from FY 16-17 and new home building activity is expected to continue in 2018. As activity is expected to remain relatively the same, Documentary Transfer Tax revenue is projected to be consistent with FY 2016-17 projections.



Revenue and Resource Estimates
Miscellaneous and Other Revenue

The miscellaneous and other 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.

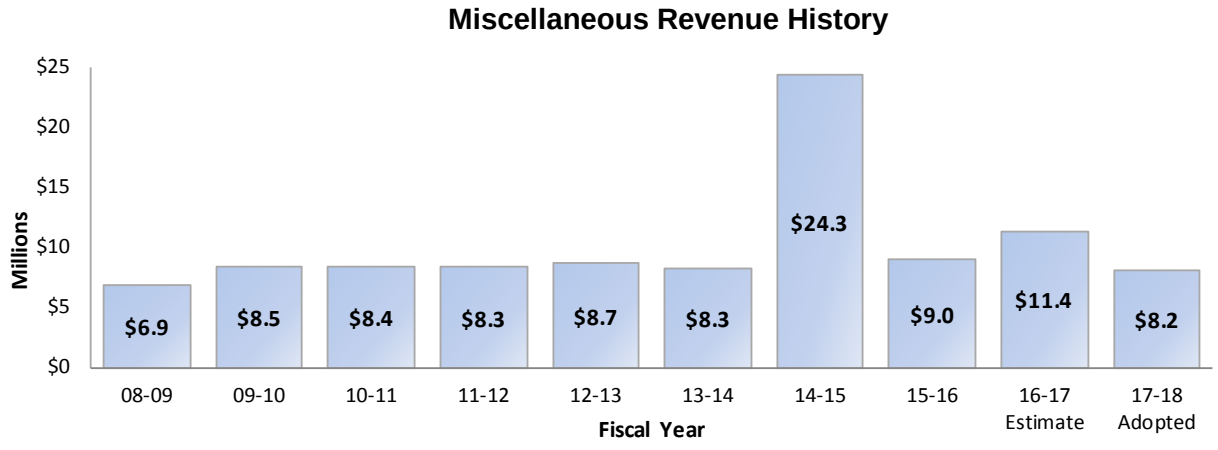
Detail of Miscellaneous Revenues	FY 2015-16 Actual	FY 2016-17 Adj. Budget	FY 2016-17 Estimate	FY 2017-18 Adopted	Increase/(Decrease) $	Increase/(Decrease) %
Revenues from Other Agencies	$ 3,189,994	$ 6,784,849	$ 6,612,507	$ 3,100,644	$ (3,511,863)	-53.1%
Fines & Forfeitures	1,453,092	1,576,873	1,362,000	1,481,621	119,621	8.8%
Fees for Service	1,371,332	1,449,339	1,449,339	1,530,623	81,284	5.6%
Miscellaneous	1,917,863	1,175,154	1,175,154	1,276,232	101,078	8.6%
Development/Inspection Fees	421,948	322,000	322,000	322,000	-	0.0%
Licenses & Permits	508,808	315,000	349,000	360,000	11,000	3.2%
Vehicle License Fees	101,026	100,000	100,000	105,000	5,000	5.0%
Internal Service Fees & Revenue	236	-	-	-	-	-
Total Miscellaneous Revenues	**$ 8,964,297**	**$ 11,723,215**	**$ 11,370,000**	**$ 8,176,120**	**$ (3,193,880)**	**-28.1%**

Trend

Revenues in this category have been relatively constant, generally fluctuating between $7 and $9 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 2017-18 budget is lower than the FY 2016-2017 estimate due to a one-time payment of $3 million related to the Waste Disposal Agreement extension.

Outlook

Miscellaneous and other revenues for FY 2017-18 are estimated at $8.2 million, a decrease of $3.2 million (or 28.1 percent) from the FY 2016-17 estimate, primarily due to a one-time payment of $3 million related to the Waste Disposal Agreement Extension and increases in rent. Bowerman Landfill Host Fees are the largest individual component of this category, projected at $2.8 million.



Transfers-In

Transfers-in next year include overhead, operating reimbursements, and one-time transfers-in from other funds. 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 2017-18, the overhead reimbursement transfer-in will be $3.3 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.

$4.2 million will be transferred from Infrastructure and Rehabilitation (010) Fund and $200,000 will be transferred from Insurance (570) Fund. Additional information on these transfers is provided in the Special Funds chapter.

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 March 2017. 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 15 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.

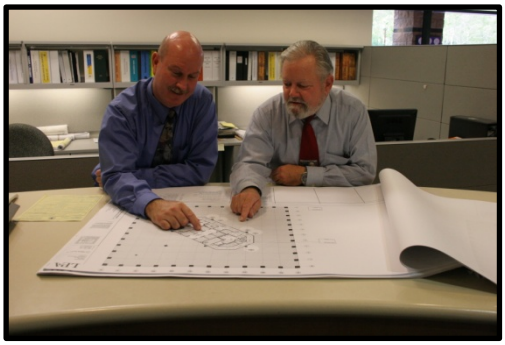
Our five values are:

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 2015-16	ADJUSTED 2016-17	ADOPTED 2017-18	ADOPTED INC. (DEC.)
City Manager	39.00	41.00	42.00	1.00
Administrative Services	53.00	53.00	61.00	8.00
Community Development	109.00	113.00	114.00	1.00
Community Services	118.00	125.00	127.00	2.00
Public Safety	308.00	319.00	322.00	3.00
Public Works	150.00	155.00	139.25	-15.75
Transportation	0.00	0.00	15.75	15.75
TOTAL	777.00	806.00	821.00	15.00

PART-TIME PERSONNEL[1]

DEPARTMENT	ACTUAL 2015-16	ADJUSTED 2016-17	ADOPTED 2017-18	ADOPTED INC. (DEC.)
City Manager	10.11	10.11	7.61	-2.50
Administrative Services	4.50	4.50	4.40	-0.10
Community Development	2.80	2.80	3.30	0.50
Community Services	250.44	262.33	274.77	12.44
Public Safety	33.35	32.87	38.30	5.43
Public Works	6.50	5.24	5.24	0.00
TOTAL	307.70	317.85	333.62	15.77

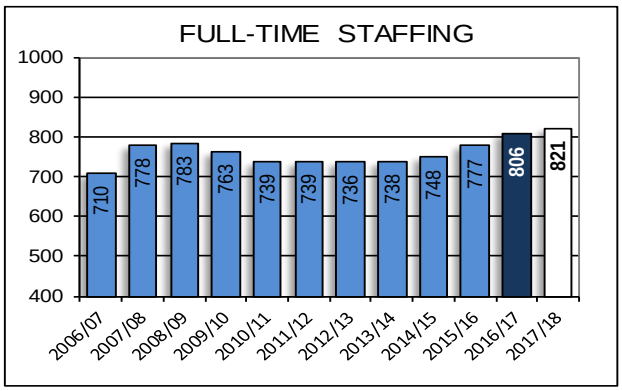
NON-HOURLY POSITIONS[2]

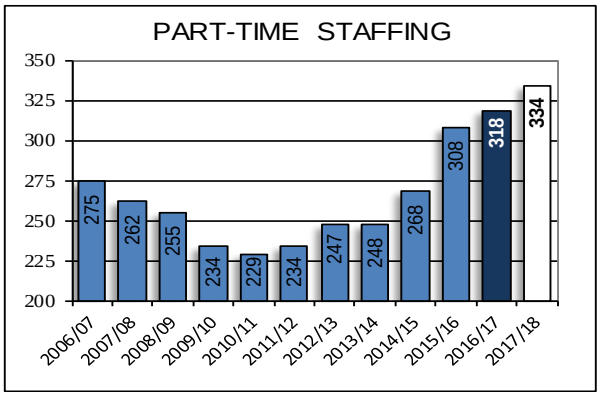
DEPARTMENT	ACTUAL 2015-16	ADJUSTED 2016-17	ADOPTED 2017-18	ADOPTED INC. (DEC.)
City Manager	5.00	5.00	5.00	0.00
Administrative Services	5.00	5.00	5.00	0.00
Community Development	6.00	6.00	6.00	0.00
Community Services	12.00	12.00	12.00	0.00
Public Safety	44.00	46.00	49.00	3.00
Transportation	0.00	0.00	5.00	5.00
TOTAL	72.00	74.00	82.00	8.00

[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):





CITY OF IRVINE
FY 2017-18 ADOPTED NEW POSITIONS
POSITION INCREASES

Department	Position	Section	Increase
Administrative Services	Buyer	Purchasing	1.00
	IT Specialist/Project Development Administrator	Information Technology	1.00
	Human Resources Analyst II	Human Resources	1.00
	Human Resources Specialist	Human Resources	1.00
City Manager	Project Development Administrator	City Manager's Great Park Development	1.00
Community Development	Senior Building Inspector	Building & Safety	4.00
	Senior Permit Specialist	Planning & Development Services	2.00
Public Safety	Police Officer	Field Services	2.00
	Public Safety Assistant	Field Services	1.00
Public Works	Landscape Maintenance Specialist	Great Park	1.00
		TOTAL	15.00
		NET INCREASE (DECREASE)	15.00 [3]

[3]The 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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
Assistant City Manager, Special Projects	0.00	0.00	1.00
Assistant City Manager	1.00	2.00	1.00
Assistant To The City Manager	1.00	1.00	0.00
Assistant City Manager, Great Park	1.00	0.00	0.00
Chief Veterinarian	1.00	1.00	1.00
Chief Information Officer	0.00	0.00	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 City Manager	0.00	0.00	1.00
Deputy Director, Administrative Services	0.00	0.00	1.00
Deputy Director, IPD Bus Srv/City Tech	1.00	0.00	0.00
Deputy Director, Community Development	1.00	1.00	1.00
Deputy Director, Community Services	1.00	1.00	1.00
Deputy Director, Public Safety	1.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director, Administrative Services	1.00	1.00	1.00
Director, Community Development	1.00	1.00	1.00
Director, Community Services	1.00	1.00	1.00
Director, Great Park	0.00	1.00	1.00
Director, Public Affairs & Communication	1.00	1.00	1.00
Director, Public Safety/Chief Of Police	1.00	1.00	1.00
Director, Public Works	1.00	1.00	1.00
Director, Transportation	0.00	0.00	1.00
Manager, Advance Planning	1.00	1.00	1.00
Manager, Animal Care	1.00	1.00	0.00
Manager, Budget & Business Planning	1.00	1.00	1.00
Manager, Building & Safety/CBO	1.00	1.00	1.00
Manager, Community Services	4.00	4.00	4.00
Manager, Engineering/City Engineer	1.00	1.00	1.00
Manager, Facilities Maintenance & Rehabltn	1.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Manager, Great Park Planning & Development	1.00	1.00	1.00
Manager, Housing	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Manager, Public Services	1.00	1.00	1.00

Personnel and Staffing
Full-Time Personnel by Classification

Position/Classification	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
Management (continued)			
Manager, Technology & Innovation	0.00	0.00	0.00
Police Commander	3.00	3.00	3.00
Police Lieutenant	8.00	8.00	8.00
Special Assistant to the Chief Of Police	1.00	1.00	1.00
TOTAL MANAGEMENT:	**45.00**	**45.00**	**47.00**
Hourly			
Accounting Technician	4.00	4.00	4.00
Administrative Aide	4.00	4.00	4.00
Administrative Secretary	19.00	19.00	18.00
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	3.00	4.00	4.00
Assistant Planner	1.00	1.00	1.00
Associate Planner	6.00	7.00	7.00
Associate Transportation Analyst	2.00	2.00	2.00
Building Inspector	0.00	2.00	2.00
Civilian Investigator I	3.00	3.00	2.00
Civilian Investigator II	7.00	7.00	8.00
Code Enforcement Technician	1.00	1.00	1.00
Community Services Program Coordinator	29.00	35.00	34.00
Community Services Specialist	19.00	22.00	21.00
Construction Inspector	2.00	2.00	1.00
Deputy City Clerk I	1.00	1.00	1.00
Deputy City Clerk II	1.00	1.00	1.00
Duplicating Technician	1.00	1.00	0.00
Engineering Technician	3.00	4.00	3.00
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	9.00	9.00
Facilities Reservation Coordinator	1.00	1.00	1.00
Forensic Specialist I	1.00	1.00	1.00

Personnel and Staffing
Full-Time Personnel by Classification

Position/Classification	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
Hourly (continued)			
Forensic Specialist II	4.00	4.00	4.00
Forensic Supervisor	1.00	1.00	1.00
HRIS Specialist	1.00	1.00	1.00
Human Resources Specialist	0.00	0.00	2.00
Information Specialist	3.00	3.00	3.00
Landscape Contract Specialist	2.00	2.00	2.00
Landscape Maintenance Specialist	7.00	7.00	9.00
Landscape Maintenance Technician	2.00	2.00	2.00
Lead Accounting Technician	1.00	1.00	1.00
Lead Facilities Maintenance Technician	4.00	4.00	4.00
Lead Information Specialist	2.00	2.00	2.00
Lead Landscape Maintenance Technician	6.00	6.00	5.00
Lead Mail Coordinator	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Lead Street Maintenance Technician	7.00	7.00	7.00
License Specialist	4.00	4.00	3.00
Mail Coordinator	1.00	1.00	1.00
Master Facilities Maintenance Specialist	1.00	1.00	1.00
Media Services Specialist	2.00	2.00	2.00
Multimedia Specialist, IPD	0.00	0.00	1.00
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	3.00	3.00	3.00
Permit Specialist II	3.00	3.00	3.00
Plans Examiner	2.00	2.00	2.00
Police Officer	175.00	183.00	182.00
Police Recruit	0.00	0.00	3.00
Police Sergeant	29.00	30.00	30.00
Program Assistant	10.00	10.00	8.00
Program Specialist	13.00	8.00	11.00
Property & Evidence Specialist II	2.00	2.00	2.00
Public Safety Assistant	4.00	4.00	6.00

Personnel and Staffing
Full-Time Personnel by Classification

Position/Classification	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
Hourly (continued)			
Public Safety Dispatcher I	6.00	4.00	7.00
Public Safety Dispatcher II	9.00	12.00	9.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Public Safety Records Specialist	7.00	7.00	7.00
Registered Veterinary Technician	2.00	2.00	2.00
Senior Accounting Technician	5.00	5.00	5.00
Senior Animal Care Specialist	2.00	2.00	2.00
Senior Animal Services Officer	1.00	1.00	1.00
Senior Building Inspector	17.00	15.00	19.00
Senior Code Enforcement Inspector	4.00	4.00	4.00
Senior Construction Inspector	8.00	8.00	9.00
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	4.00
Senior Public Safety Assistant	4.00	4.00	2.00
Senior Vehicle Installation Technician	1.00	1.00	1.00
Street Maintenance Specialist	5.00	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	4.00	4.00	4.00
Traffic Systems Technician	0.00	0.00	1.00
Transit Program Dispatcher	1.00	1.00	1.00
Vehicle Installation Technician	1.00	1.00	1.00
TOTAL HOURLY:	**536.00**	**555.00**	**563.00**
Exempt/Administrative			
Accountant	2.00	2.00	2.00
Administrative Coordinator	5.00	5.00	6.00
Animal Care Center Supervisor	2.00	1.00	1.00

Personnel and Staffing
Full-Time Personnel by Classification

Position/Classification	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
Exempt/Administrative (continued)			
Animal Care Volunteer Program Supervisor	1.00	1.00	1.00
Animal Services Supervisor	1.00	1.00	1.00
Applications/Programmer Analyst	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
Assistant City Clerk	1.00	1.00	1.00
Assistant City Engineer/City Traffic Engineer	0.00	2.00	2.00
Associate Engineer	5.00	5.00	5.00
Associate Plan Check Engineer	3.00	3.00	2.00
Budget Officer	2.00	2.00	1.00
Building Inspection Supervisor	4.00	4.00	4.00
Business Services Administrator	1.00	2.00	2.00
Buyer	1.00	1.00	2.00
Capital Improvement Program Administrator	1.00	1.00	1.00
City Engineer	1.00	0.00	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	1.00	1.00
Community Services Superintendent	6.00	8.00	8.00
Community Services Supervisor	15.00	15.00	16.00
Construction Inspection Supervisor	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00
Deputy Building Official	0.00	1.00	1.00
Emergency Management Coordinator	1.00	1.00	0.00
Emergency Management Administrator	0.00	0.00	1.00
Engineering Geologist	1.00	1.00	0.00
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	2.00	2.00	2.00
Finance Administrator	1.00	1.00	1.00
Finance Officer	1.00	1.00	1.00
Fleet Services Superintendent	1.00	1.00	1.00
Fleet Services Supervisor	1.00	1.00	1.00

Personnel and Staffing
Full-Time Personnel by Classification

Position/Classification	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
Exempt/Administrative (continued)			
FOR Families Specialist	1.00	1.00	1.00
GIS Analyst	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	3.00	3.00	1.00
Human Resources Analyst I	1.00	1.00	2.00
Human Resources Analyst II	1.00	1.00	1.00
Human Resources Specialist	0.00	0.00	0.00
Information Technology Administrator	1.00	1.00	0.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	5.00	5.00	5.00
Management Analyst I	5.00	7.00	6.00
Management Analyst II	5.00	5.00	5.00
Media Services Coordinator	0.00	2.00	2.00
Municipal Records Administrator	1.00	1.00	1.00
Payroll Process Analyst	1.00	1.00	0.00
Payroll Supervisor	1.00	1.00	1.00
Permit Services Supervisor	1.00	1.00	1.00
Press Information Officer, IPD	1.00	1.00	1.00
Principal Plan Check Engineer	2.00	2.00	2.00
Principal Planner	5.00	6.00	5.00
Project Development Administrator	4.00	4.00	4.00
Public Safety Records Supervisor	1.00	1.00	1.00
Public Safety Technology Analyst	1.00	1.00	1.00
Public Safety Traffic Programs Supervisor	0.00	0.00	1.00
Public Works Administrator	0.00	0.00	1.00
Purchasing/Contracts Administrator	1.00	1.00	1.00
Real Property Administrator	0.00	0.00	1.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Right-of-Way Administrator	1.00	1.00	1.00
Risk Management Administrator	1.00	1.00	1.00
Senior Accountant	4.00	4.00	4.00
Senior Buyer/Contracts Coordinator	2.00	2.00	2.00

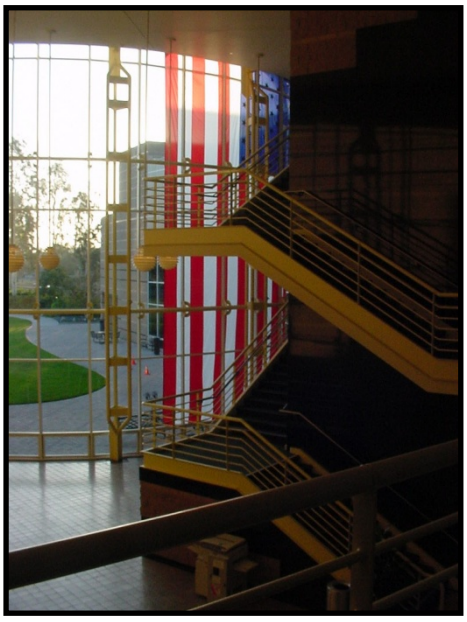
Personnel and Staffing
Full-Time Personnel by Classification

Position/Classification	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
Exempt/Administrative (continued)			
Senior Civil Engineer	6.00	6.00	6.00
Senior Crime Analyst	1.00	1.00	1.00
Senior GIS Analyst	2.00	2.00	2.00
Senior Human Resources Analyst	1.00	1.00	1.00
Senior Management Analyst	11.00	11.00	14.00
Senior Media Services Coordinator	2.00	2.00	2.00
Senior Plan Check Engineer	5.00	5.00	7.00
Senior Planner	13.00	13.00	13.00
Senior Project Manager	7.00	7.00	8.00
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 Traffic Systems Specialist	1.00	1.00	1.00
Supervising Transportation Analyst	2.00	2.00	3.00
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
Veterinary Practice Manager	1.00	1.00	1.00
Water Quality Administrator	1.00	1.00	1.00
TOTAL EXEMPT/ADMINISTRATIVE:	**196.00**	**206.00**	**211.00**
TOTAL FULL-TIME FUNDED PERSONNEL:	**777.00**	**806.00**	**821.00**

Budget 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) 2017-18 General Fund operating budget is based on resource projections of $191,856,585. Departmental operating expenditures and transfers-out are budgeted at $191,724,955.

The FY 2017-18 operating budget continues the City's commitment to fiscal responsibility and effective management. Inflation adjusted appropriations, as budgeted, are down to $677 per capita, compared to the FY 2016-17 budget of $701 per capita. The budget is balanced and focuses on key community priorities such as education, traffic, and public safety. In accordance with the "Partnership for Educational Excellence," approved by City Council in January 2016, the budget includes $4 million of direct cash support for local schools. Additionally, indirect support in the amount of $5.7 million is provided including crossing guards, school resource officers and other services. The budget appropriates new funding to 15 new full-time positions to meet critical service needs, including the conversion of an existing position to a Transportation Director to oversee the new Transportation Department. 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, striving 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 5 percent and 3 percent for sworn personnel. The Contingency Fund balance, including the $1.5 million recommendation, is 23.3 percent of the General Fund operating budget. At the end of FY 2017-18 however, the balance is projected at 23.6 percent of the adopted General Fund operating budget, providing a buttress against unexpected events and future economic uncertainty. In November 2015, the City Council set the goal of bringing its reserve fund from 20 percent to 25 percent over three years.

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 $9,413,778 and revenues of $45,700 . The budget provides for a total of 42 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 and cost allocations of $8,451,047 and revenues of $379,420. The budget provides for a total of 61 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 ensures 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 $13,587,976 and revenues of $1,164,564. The budget provides for a total of 114 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 three senior centers, fine arts center, multiple community and neighborhood parks, a nature center, two aquatics facilities, and an animal care center. The department is also responsible for the operations of the City's 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 $38,274,168 and revenues of $12,912,054. The budget provides for a total of 127 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 $76,464,486 and revenues of $2,394,276. The budget provides for a total of 322 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 and cost allocations of $25,768,934 and revenues of $1,008,220. The budget provides for a total of 139.25 full-time positions funded by both the General Fund and Special Funds.

Transportation Department

The Transportation Department is responsible for effectively administering and managing the City's traffic, transportation, and transit functions. The department is composed of four divisions collaborating to create a highly effective team. The divisions include Administration, Transportation Planning and Project Development, Traffic Management, and Active Transportation Program. Together these divisions provide essential services designed to meet the City's transportation goals. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of $3,022,452 and revenues of $250,000. The budget provides for a total of 15.75 full-time employees.

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 $4,459,875.

General Fund Resources

General Fund resources total $191,856,585 including transfers-in of $7,830,243 to offset the cost of City overhead support for development related activities in Special Funds, as well as $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

Revenues	FY 2015-16 ACTUAL	FY 2016-17 ADJUSTED	FY 2017-18 ADOPTED
Sales Tax	$ 65,619,926	$ 64,790,000	$ 64,264,000
Property Tax	55,204,528	60,391,000	63,468,000
Hotel Tax	12,294,312	14,703,000	14,666,000
Program and Service Fees	10,900,364	11,258,154	11,773,722
Franchise Tax	9,170,175	9,763,865	9,218,000
Revenue From Other Agencies	3,189,993	6,784,849	3,100,644
Utility Users Tax	4,863,121	5,026,700	4,794,000
Documentary Transfer Tax	3,761,505	4,298,000	4,000,000
Assessment Revenue (HID)	3,073,578	3,676,000	3,666,500
Fines & Forfeitures	1,453,091	1,576,873	1,481,621
Fees for Services	1,371,331	1,449,339	1,530,623
Miscellaneous	1,918,106	1,175,154	1,276,232
Development/Inspection Fees	421,947	322,000	322,000
Licenses & Permits	508,807	315,000	360,000
Vehicle License Fees	101,025	100,000	105,000
Sub-Total General Fund Revenue	**$ 173,851,809**	**$ 185,629,934**	**$ 184,026,342**
General Fund Transfers-In (From)			
Fund 005 (Overhead)	$ 651,406	$ 663,755	$ 638,415
Fund 024 (Overhead)	1,885,736	2,178,090	2,166,953
Fund 027 (Overhead)	430,369	532,000	492,000
Fund 010 - Rehabilitation Fund			4,200,000
Fund 011 - Orange County Fire Author	-	42,791	-
Fund 136 - Special Events	-	48,595	32,875
Fund 143 - Public Safety Grants	5,774	-	-
Fund 180 - OCGP (CC Aides)	100,000	100,000	100,000
Fund 260 - Project Close Outs	-	5,735	-
Fund 570 - Self-Insurance	-	-	200,000
Sub-Total General Fund Transfers-In	**$ 3,073,285**	**$ 3,570,966**	**$ 7,830,243**
TOTAL GENERAL FUND RESOURCES	**$ 176,925,094**	**$ 189,200,900**	**$ 191,856,585**

General Fund Expenditures

General Fund budgeted expenditures are $191,724,955. The budget includes a transfer of $4 million to the City's Educational Partnership Fund in accordance with the "Partnership for Educational Excellence" approved by City Council in January 2016 for Fiscal Years 2016-17 and 2017-18. In addition, the budget includes a transfer of $4.3 million to the Landscape, Lighting and Park Maintenance (LLPM) fund. The projected fiscal year-end balance of the City's Contingency Reserve Fund is 23.4 percent of budgeted appropriations (including the recommended transfer of $1.5 million and interest receivable). As of the time of this writing, the City projects a General Fund year-end balance available for allocations of approximately $131,630.

Operating Appropriations	FY 2015-16 ACTUAL	FY 2016-17 ADJUSTED	FY 2017-18 ADOPTED
City Manager's Office	$ 7,968,735	$ 9,397,449	$ 9,413,778
Administrative Services	6,912,493	8,291,058	8,451,047
Community Development	10,889,317	12,925,439	13,587,976
Community Services	32,231,004	35,414,582	38,274,168
Public Safety	67,653,727	73,510,585	76,464,486
Public Works	24,625,897	31,183,965	25,768,934
Transportation	-	-	3,022,452
Non-Departmental	3,705,381	4,649,153	4,459,875
Sub-Total Operating Appropriations	**$ 153,986,554**	**$ 175,372,231**	**$ 179,442,716**
Operating Transfers-Out (To)			
Asset Management Plan Fund	$ 2,100,000	$ 4,829,000	$ 2,000,000
Innovation Fund	1,000,000	-	-
Educational Partnership Fund	4,000,000	4,000,000	4,000,000
Contingency Reserve	4,200,500	6,057,526	1,500,345
Capital Improvement	204,446	850,000	-
Infrastructure & Rehabilitation Fund	17,365,000	4,000,000	500,000
Landscape, Lighting and Park Maint	6,747,000	6,131,308	4,281,894
Total Operating Transfers-Out	**$ 35,616,946**	**$ 25,867,834**	**$ 12,282,239**
TOTAL APPROPRIATIONS	**$ 189,603,500**	**$ 201,240,065**	**$ 191,724,955**

AVAILABLE FOR ALLOCATION OR RESERVES		**$131,630**
PROJECTED CONTINGENCY RESERVE FUND (Incl. $1.5M)	**$41,337,167**	**$42,837,512**
PERCENT OF GENERAL FUND ADOPTED/PROPOSED BUDGET	**21.6%**	**23.4%**

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 $677 after adjusting for population growth and inflation.

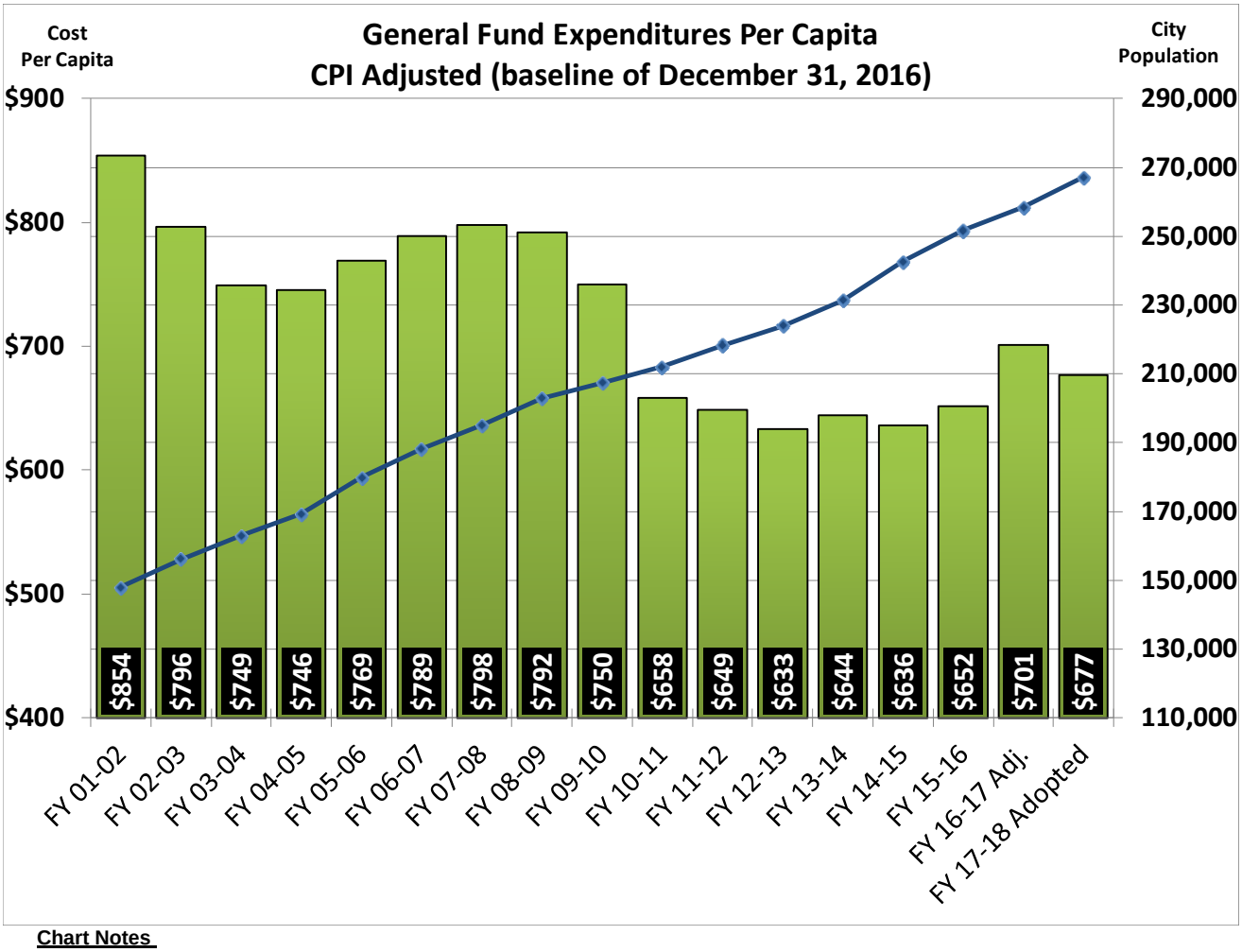


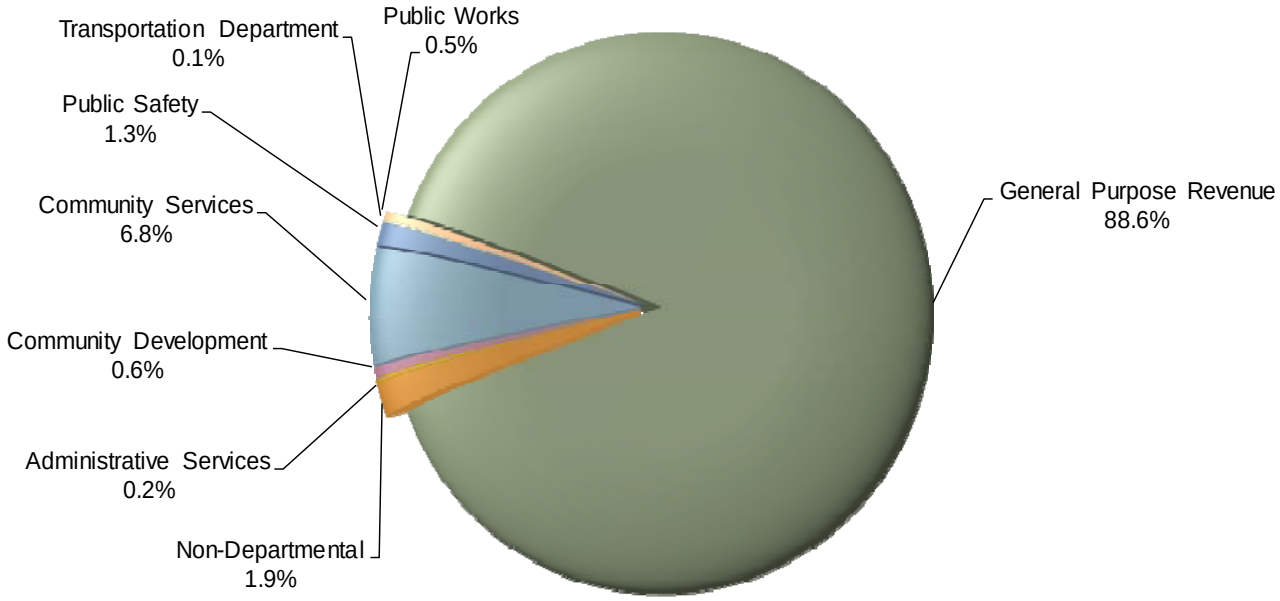
Chart Notes

- The chart is presented from the perspective of December 2016 in inflation adjusted terms. Inflation for FY 2017-18 is projected at 2 percent (source: Chapman University Economic Forecast).
- Expenditures exclude transfers-out to other funds, except for the Lighting, Landscape and Park Maintenance Fund transfer, to enhance comparability between fiscal years.
- Population data is reported by the California Department of Finance (DOF).

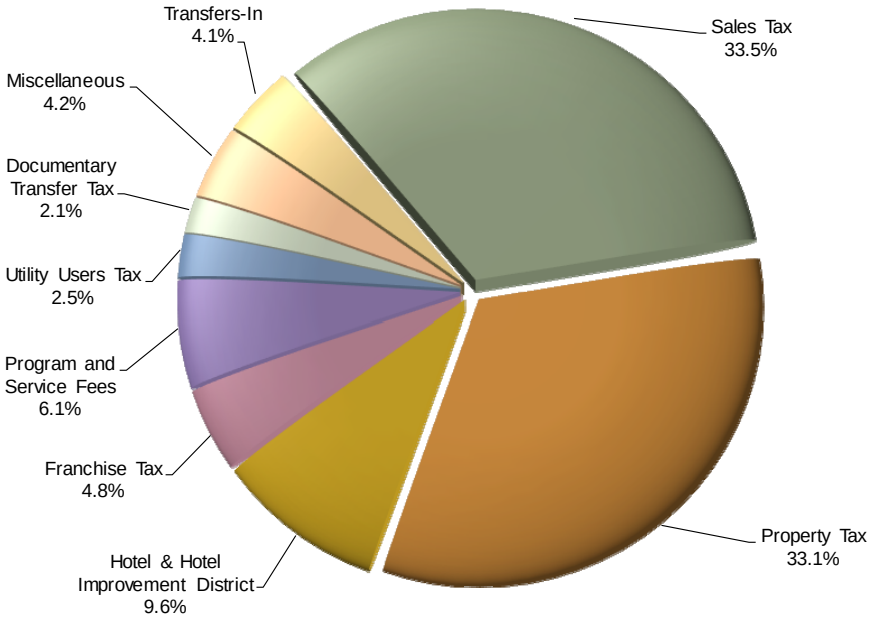
Budget Summary
General Fund Summary

OPERATING REVENUES & TRANSFERS-IN: $191,856,585

By Department:



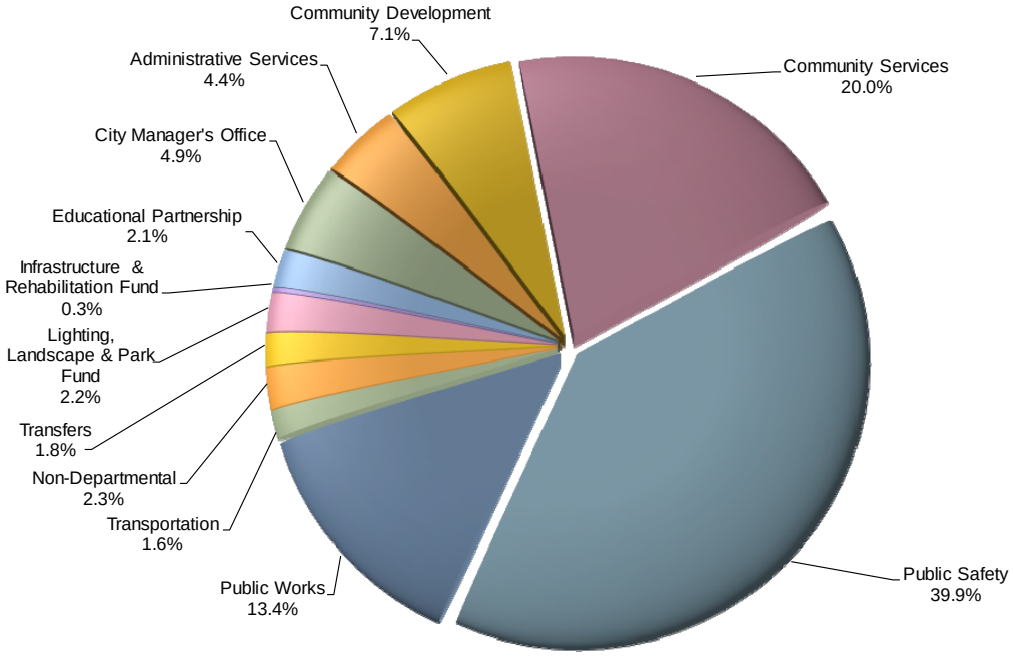
By Budget Category:



Budget Summary
General Fund Summary

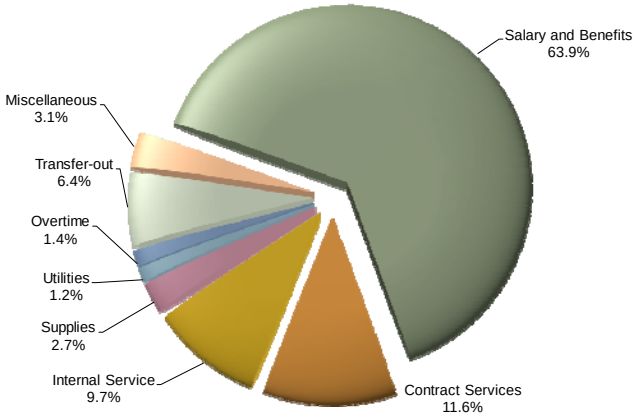
OPERATING EXPENDITURES & TRANSFERS-OUT: $191,724,955

By Department:

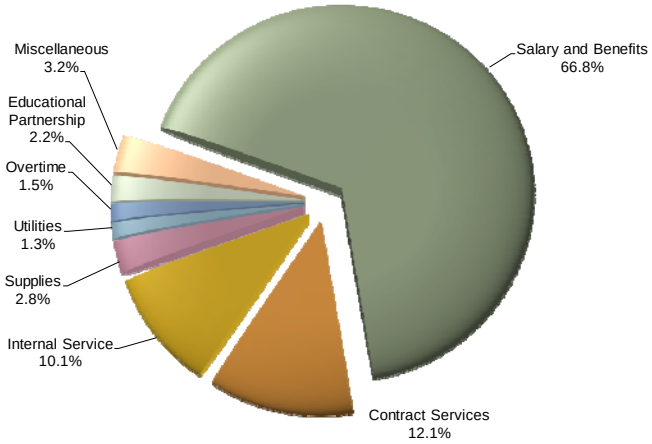


By Budget Category:

Operating Expenditures & Transfers out

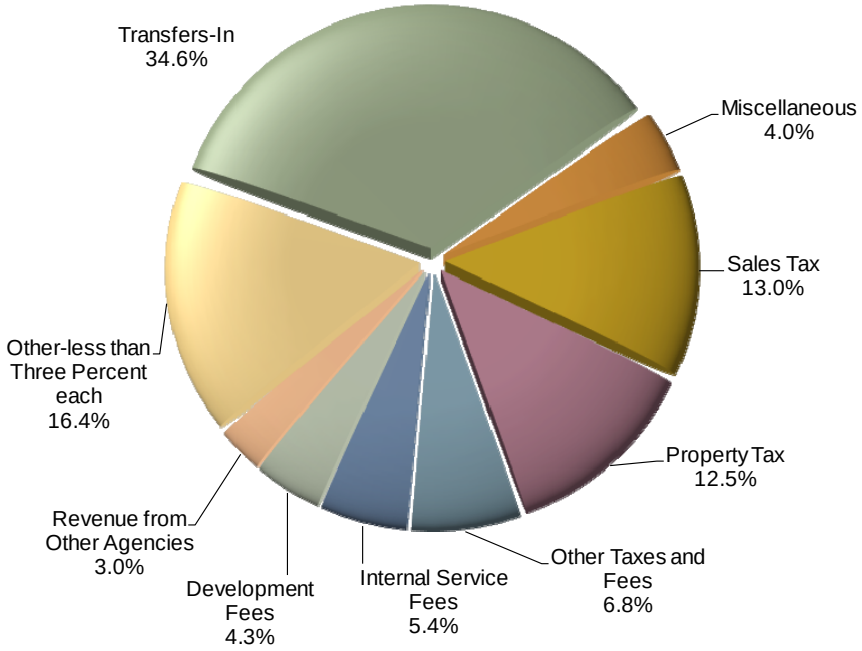


Operating Expenditures

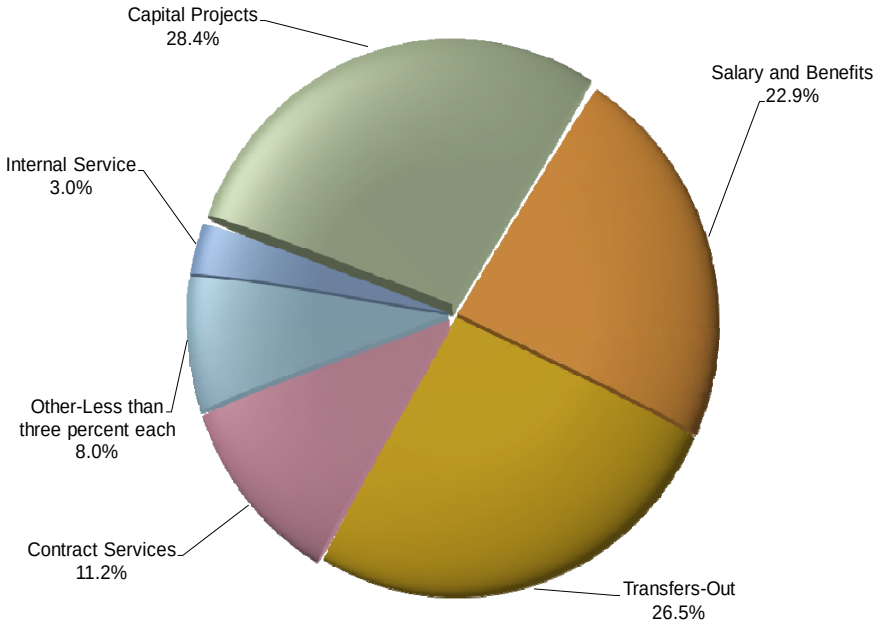


Budget Summary
All Funds Summary

TOTAL RESOURCES (Including Transfers-In): $532,269,236



TOTAL APPROPRIATIONS (Including Transfers-Out): $694,118,556



Budget Summary

Major Funds[1] – Summary of Budget Category

GENERAL FUND (FUND #001)

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ESTIMATE	2017-18 ADOPTED
REVENUES			
ASSESSMENT REVENUE	$ 3,073,578	$ 3,284,500	$ 3,666,500
DEVELOPMENT FEES	421,948	322,000	322,000
DOCUMENTARY TRANSFER TAX	3,761,506	4,000,000	4,000,000
FEES FOR SERVICES	1,371,332	1,449,339	1,530,623
FINES & FORFEITURES	1,453,092	1,362,000	1,481,621
FRANCHISE TAX	9,170,175	9,500,000	9,218,000
HOTEL TAX	12,294,312	13,138,000	14,666,000
INTERNAL SERVICE FEES&REVENUE	236		0
LICENSES & PERMITS	508,808	349,000	360,000
MISCELLANEOUS REVENUES	1,917,863	1,917,863	1,276,232
MOTOR VEHICLE IN-LIEU REVENUES	101,026	101,026	105,000
PROGRAM AND SERVICE FEES	10,900,365	11,258,000	11,773,722
PROPERTY TAX	55,204,528	59,356,000	63,468,000
REVENUE FROM OTHER AGENCIES	3,189,994	5,868,772	3,100,644
SALES TAX	65,619,926	62,977,000	64,264,000
UTILITY USERS TAX	4,863,122	4,794,000	4,794,000
SUB-TOTAL REVENUE	**$ 173,851,809**	**$ 179,677,500**	**$ 184,026,342**
TRANSFERS IN	3,073,285	3,517,384	7,830,243
TOTAL RESOURCES	**$ 176,925,094**	**$ 183,194,884**	**$ 191,856,585**
EXPENDITURES			
CAPITAL EQUIPMENT	$ 388,940	$ 401,959	$ 178,500
CONTRACT SERVICES	19,863,216	21,369,163	22,160,102
INTERNAL SERVICE	15,839,210	19,311,246	18,775,335
LESS COST ALLOCATED	(271,794)	(196,000)	(196,000)
MISCELLANEOUS	3,642,158	3,923,133	4,135,675
OVERTIME SALARIES	2,623,165	2,534,488	2,688,855
REPAIRS & MAINTENANCE	697,834	834,899	422,297
SALARY & BENEFITS	103,906,205	112,603,565	122,543,885
SUPPLIES	4,139,946	5,193,668	5,106,496
TRAINING/BUS EXPENSE	813,647	931,953	1,222,871
UTILITIES	2,344,002	2,587,908	2,404,700
SUB-TOTAL APPROPRIATIONS	**$ 153,986,528**	**$ 169,495,981**	**$ 179,442,716**
TRANSFERS OUT	35,616,946	25,867,834	12,282,239
TOTAL EXPENDITURES	**$ 189,603,474**	**$ 195,363,815**	**$ 191,724,955**
NET INCREASE (DECREASE) IN FUND BALANCE	**$ (12,678,380)**	**$ (12,168,931)**	**$ 131,630**
BEGINNING BALANCE - JULY 1	**$ 24,964,037**	**$ 12,285,657**	**$ 116,726**
ENDING BALANCE - JUNE 30	**$ 12,285,657**	**$ 116,726** [2]	**$ 248,356**

[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, FY 2016-17 General Fund year-end fund balance of approximately $248,356 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 Funds[1] – Summary of Budget Category

CONTINGENCY RESERVE FUND [3] (FUND #006)

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ESTIMATE	2017-18 ADOPTED
REVENUES			
MISCELLANEOUS REVENUES	$ 391,370	$ 324,709	$ 527,061
SUB-TOTAL REVENUE	**$ 391,370**	**$ 324,709**	**$ 527,061**
TRANSFERS IN	4,200,500	6,057,526	1,500,345
TOTAL RESOURCES	**$ 4,591,870**	**$ 6,382,235**	**$ 2,027,406**
EXPENDITURES			
SUB-TOTAL APPROPRIATIONS	**$0**	**$0**	**$0**
TRANSFERS-OUT	0		0
TOTAL EXPENDITURES	**$0**	**$0**	**$0**
NET INCREASE (DECREASE) IN FUND BALANCE	**$ 4,591,870**	**$ 6,382,235**	**$ 2,027,406**
BEGINNING BALANCE - JULY 1	**$ 30,363,062**	**$ 34,954,932**	**$ 41,337,167**
ENDING BALANCE - JUNE 30	**$ 34,954,932**	**$ 41,337,167**	**$ 43,364,573**

[3] The beginning Contingency Fund balance, including the $1.5 million recommendation, is 23.3 percent of General Fund operating budget, which includes the Partnership for Educational Excellence. At the end of FY 2017-18 however, the balance is projected at 23.6 percent of the adopted General Fund operating budget. In November 2015, the City Council set the goal of bringing the reserve fund from 20 percent to 25 percent over three years.

Budget Summary

Major Funds[1] – Summary of Budget Category

ASSET MANAGEMENT PLAN FUND [4] (FUND #002)

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ESTIMATE	2017-18 ADOPTED
REVENUES			
MISCELLANEOUS REVENUES	$ (5,529,759)	$ 870,460	$ 1,562,712
SUB-TOTAL REVENUE	**$ (5,529,759)**	**$ 870,460**	**$ 1,562,712**
TRANSFERS IN	2,100,000	4,829,000	2,000,000
TOTAL RESOURCES	**$ (3,429,759)**	**$ 5,699,460**	**$ 3,562,712**
EXPENDITURES			
SALARY & BENEFITS	$ 5,000,000	$ 7,000,000	$ 7,000,000
SUB-TOTAL APPROPRIATIONS	**$ 5,000,000**	**$ 7,000,000**	**$ 7,000,000**
TRANSFERS OUT	291,483	338,285	450,000
TOTAL EXPENDITURES	**$ 5,291,483**	**$ 7,338,285**	**$ 7,450,000**
NET INCREASE (DECREASE) IN FUND BALANCE	**$ (8,721,242)**	**$ (1,638,825)**	**$ (3,887,288)**
BEGINNING BALANCE - JULY 1	**$ 54,741,996**	**$ 46,020,754**	**$ 44,381,929**
ENDING BALANCE - JUNE 30	**$ 46,020,754**	**$ 44,381,929**	**$ 40,494,641**

[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, has 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 FY 2017-18 contributions from the AMP is recommended as part of 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, $25 million to-date has been used to accelerate payment of the City's unfunded pension liability ($20 million from the AMP, $3 million and $2 million from General Fund surplus at the close-out of FY 2012-13 and FY 2015-16, respectively). Another $5 million is projected to be contributed through the end of FY 2017-18. Nearly $7.5 million has already been repaid to the AMP from the FY 2012-13, FY 2013-14, FY 2014-15, and FY 2015-16 General Fund close-out surplus, as well as pre-payment and rate savings.

Budget Summary

Major Funds[1] – Summary of Budget Category

ORANGE COUNTY GREAT PARK (FUND #180)

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ESTIMATE	2017-18 ADOPTED
REVENUES			
ASSESSMENT REVENUE	$ 9,115,981	$ 9,785,000	$ 10,078,550
FEES FOR SERVICES	6,103	1,000	1,000
MISCELLANEOUS REVENUES	(1,813,916)	11,379,230	5,071,454
PROGRAM AND SERVICE FEES	806,017	1,360,000	5,568,756
REVENUE FROM OTHER AGENCIES	267,000		0
SUB-TOTAL REVENUE	**$ 8,381,186**	**$ 22,525,230**	**$ 20,719,760**
TRANSFERS IN	0	-	0
TOTAL RESOURCES	**$ 8,381,186**	**$ 22,525,230**	**$ 20,719,760**
EXPENDITURES			
CAPITAL EQUIPMENT	$ 668,454	$ 135,500	$ 399,500
CONTRACT SERVICES	4,086,974	5,763,062	10,340,693
INTERNAL SERVICE	512,376	754,290	750,230
MISCELLANEOUS	208,484	188,113	318,200
OVERTIME SALARIES	33,901	20,305	33,060
REPAIRS & MAINTENANCE	0	1,000	9,000
SALARY & BENEFITS	4,384,923	4,852,397	5,769,523
SUPPLIES	230,747	262,169	573,550
TRAINING/BUS EXPENSE	12,745	39,050	73,100
UTILITIES	321,927	358,400	742,400
SUB-TOTAL APPROPRIATIONS	**$ 10,460,531**	**$ 12,374,286**	**$ 19,009,256**
TRANSFERS OUT	1,020,140	100,000	5,143,131
TOTAL EXPENDITURES	**$ 11,480,671**	**$ 12,474,286**	**$ 24,152,387**

[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 approximate 12-year period. The City Council directed 10 percent, or $29.2 million, of these funds be provided to the Irvine Community Land Trust for affordable housing initiatives. The ending reserve fund balance in FY 2017-18, after the affordable housing set aside, would be $262.8 million, which includes the settlement agreement and $3.2 million for the rehabilitation asset management plan (RAMP). The available FY 2017-18 fund balance for Great Park (Fund 180) is expected to be $47.7 million.

Budget Summary

Major Funds[1] – Summary of Budget Category

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

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ESTIMATE	2017-18 ADOPTED
REVENUES			
ASSESSMENT REVENUE	$ 76,686	$ 428,275	$ -
MISCELLANEOUS REVENUES	161,983	435,923	225,596
BOND PROCEEDS	0	137,204,010	0
SUB-TOTAL REVENUE	**$ 238,669**	**$ 138,068,208**	**$ 225,596**
TRANSFERS IN	0	88,137,597	75,973,389
TOTAL RESOURCES	**$ 238,669**	**$ 226,205,805**	**$ 76,198,985**
EXPENDITURES			
DEBT & A.D. ADMINISTRATION	$ 29,669	$ -	$ -
SALARY & BENEFITS	228,174	299,565	213,966
OVERTIME SALARIES	285	5,784	0
CIP EXPENDITURES	60,094,266	75,823,600	75,759,424
SUB-TOTAL APPROPRIATIONS	**$ 60,352,395**	**$ 76,128,949**	**$ 75,973,390**
TRANSFERS OUT	0	88,137,597	75,973,389
TOTAL EXPENDITURES	**$ 60,352,395**	**$ 164,266,546**	**$ 151,946,779**
NET INCREASE (DECREASE) IN FUND BALANCE	**$ (60,113,725)**	**$ 61,939,259**	**$ (75,747,794)**
BEGINNING BALANCE - JULY 1	**$ 73,922,260**	**$ 13,808,535**	**$ 75,747,794**
ENDING BALANCE - JUNE 30	**$ 13,808,535**	**$ 75,747,794** [6]	**$ -**

[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 Funds – Summary

ALL OTHER FUNDS

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ESTIMATE	2017-18 ADOPTED
REVENUES			
ASSESSMENT REVENUE	$ 6,738,063	$ 8,615,345	$ 8,579,584
BOND PROCEEDS	77,554,242	0	0
CAPITAL CONTRIBTUIONS	317,691	394,000	983,000
CIP REVENUE	41,854	0	8,168,939
DEVELOPMENT FEES	32,828,816	32,831,198	22,709,000
FEES FOR SERVICES	2,003,935	2,802,322	1,801,798
FRANCHISE TAX	635,888	470,674	300,000
INTERNAL SERVICE FEES&REVENUE	27,926,592	28,630,170	29,387,205
LICENSES & PERMITS	8,901	8,000	10,000
MISCELLANEOUS REVENUES	7,751,800	7,093,216	12,607,000
OTHER TAXES & FEES	53,540,803	33,584,516	36,349,532
PROGRAM AND SERVICE FEES	227,725	101,959	103,750
PROPERTY TAX	2,739,413	2,928,186	2,986,750
REVENUE FROM OTHER AGENCIES	14,135,409	12,704,436	12,616,939
SALES TAX	4,427,503	4,543,228	4,600,000
SUB-TOTAL REVENUE [7]	**$ 230,878,637**	**$ 134,707,250**	**$ 141,203,497**
TRANSFERS IN	78,187,230	79,708,506	96,700,291
TOTAL RESOURCES	**$ 309,065,868**	**$ 214,415,756**	**$ 237,903,788**
EXPENDITURES			
CAPITAL EQUIPMENT	$ 2,793,662	$ 3,424,632	$ 2,341,000
CIP EXPENDITURES	60,999,248	62,398,180	121,657,470
CLAIMS EXPENSE	1,282,297	3,250,279	3,728,982
CONTRACT SERVICES	33,564,871	35,612,128	44,937,232
DEBT & A.D. ADMINISTRATION	453,155	39,829	10,757,294
INTERNAL SERVICE	1,105,624	850,374	1,486,371
MISCELLANEOUS	10,025,103	1,506,508	191,600
OVERTIME SALARIES	1,595,629	1,792,665	1,702,177
REPAIRS & MAINTENANCE	2,119,895	380,565	502,832
SALARY & BENEFITS	20,503,930	22,474,426	23,893,416
SUPPLIES	4,616,036	9,010,135	11,346,065
TRAINING/BUS EXPENSE	56,702	107,739	93,820
UTILITIES	5,548,384	5,828,275	6,050,667
SUB-TOTAL APPROPRIATIONS	**$ 144,664,538**	**$ 146,675,735**	**$ 228,688,926**
TRANSFERS OUT	50,632,446	67,806,297	90,155,509
TOTAL EXPENDITURES	**$ 195,296,984**	**$ 214,482,032**	**$ 318,844,435**
NET INCREASE (DECREASE) IN FUND BALANCE	**$ 113,768,883**	**$ (66,276)**	**$ (80,940,647)**
BEGINNING BALANCE - JULY 1	**$ 458,721,717**	**$ 572,490,601**	**$ 572,424,325**
ENDING BALANCE - JUNE 30	**$ 572,490,601**	**$ 572,424,325**	**$ 491,483,677**

[7] To avoid duplication, FY 2015-16 and FY 2016-17 excludes anticipated future revenue from Capital Project Funds.

Budget Summary

All Funds – Summary

ALL FUNDS COMBINED

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ESTIMATE	2017-18 ADOPTED
REVENUES			
ASSESSMENT REVENUE	$ 19,004,309	$ 22,113,120	$ 22,324,634
BOND PROCEEDS	77,554,242	137,204,010	0
CAPITAL CONTRIBTUIONS	317,691	394,000	983,000
CIP REVENUE	41,854	0	8,168,939
DEVELOPMENT FEES	33,250,763	33,153,198	23,031,000
DOCUMENTARY TRANSFER TAX	3,761,506	4,000,000	4,000,000
FEES FOR SERVICES	3,381,370	4,252,661	3,333,421
FINES & FORFEITURES	1,453,092	1,362,000	1,481,621
FRANCHISE TAX	9,806,064	9,970,674	9,518,000
HOTEL TAX	12,294,312	13,138,000	14,666,000
INTERNAL SERVICE FEES&REVENUE	27,926,828	28,630,170	29,387,205
LICENSES & PERMITS	517,708	357,000	370,000
MISCELLANEOUS REVENUES	2,879,341	22,021,401	21,270,054
MOTOR VEHICLE IN-LIEU REVENUES	101,026	101,026	105,000
OTHER TAXES & FEES	53,540,803	33,584,516	36,349,532
PROGRAM AND SERVICE FEES	11,934,107	12,719,959	17,446,228
PROPERTY TAX	57,943,941	62,284,186	66,454,750
REVENUE FROM OTHER AGENCIES	17,592,403	18,573,208	15,717,583
SALES TAX	70,047,429	67,520,228	68,864,000
UTILITY USERS TAX	4,863,122	4,794,000	4,794,000
SUB-TOTAL REVENUE [7]	**$ 408,211,912**	**$ 476,173,357**	**$ 348,264,968**
TRANSFERS IN	87,561,015	182,250,013	184,004,268
TOTAL RESOURCES	**$ 495,772,928**	**$ 658,423,370**	**$ 532,269,236**
EXPENDITURES			
CAPITAL EQUIPMENT	$ 3,851,056	$ 3,962,091	$ 2,919,000
CIP EXPENDITURES	121,093,514	138,221,780	197,416,894
CLAIMS EXPENSE	1,282,297	3,250,279	3,728,982
CONTRACT SERVICES	57,515,062	62,744,352	77,438,027
DEBT & A.D. ADMINISTRATION	482,824	39,829	10,757,294
INTERNAL SERVICE	17,457,210	20,915,910	21,011,936
LESS COST ALLOCATED	(271,794)	(196,000)	(196,000)
MISCELLANEOUS	13,875,745	5,617,754	4,645,475
OVERTIME SALARIES	4,252,980	4,353,242	4,794,156
REPAIRS & MAINTENANCE	2,817,730	1,216,464	934,129
SALARY & BENEFITS	134,023,233	147,229,953	159,050,726
SUPPLIES	8,986,729	14,465,972	17,026,111
TRAINING/BUS EXPENSE	883,094	1,078,742	1,389,791
UTILITIES	8,214,313	8,774,583	9,197,767
SUB-TOTAL APPROPRIATIONS	**$ 374,463,992**	**$ 411,674,951**	**$ 510,114,288**
TRANSFERS OUT	87,561,015	182,250,013	184,004,268
TOTAL EXPENDITURES	**$ 462,025,007**	**$ 593,924,964**	**$ 694,118,556**
NET INCREASE (DECREASE) IN FUND BALANCE	**$ 33,747,920**	**$ 64,498,406**	**$ (161,849,320)**
BEGINNING BALANCE - JULY 1	**$ 955,239,777**	**$ 988,987,698**	**$ 1,053,486,104**
ENDING BALANCE - JUNE 30	**$ 988,987,698**	**$ 1,053,486,104**	**$ 891,636,783**

Budget Summary

All Funds – Summary

FUND	FY 2017-18 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SALARIES/ BENEFITS	APPROPRIATIONS SERVICE/ SUPPLIES	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	$ 116,726	$ 184,026,342	$ 7,830,243	$ 125,232,740	$ 54,209,976	$ 12,282,239	$ 248,356
002	ASSET MANAGEMENT PLAN FUND	44,381,929	1,562,712	2,000,000	7,000,000	0	450,000	40,494,641
003	COMPENSATED ABSENCES FUND	5,524,538	2,347,236	0	750,701	0	0	7,121,073
005	DEVELOPMENT SERVICES FUND	961,885	4,749,000	0	1,942,520	2,269,000	638,415	860,950
006	CONTINGENCY RESERVE FUND	41,337,167	527,061	1,500,345	0	0	0	43,364,573
007	SCHOOL SUPPORT FUND	2,008,477	24,073	4,000,000	192,519	5,142,741	0	697,291
009	REVENUE CLEARING FUND	0	752,855	0	453,060	299,795	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	21,342,474	164,118	950,000	44,084	125,000	10,531,999	11,755,509
012	INNOVATION FUND	1,008,903	6,429	0	0	70,000	850,000	95,332
024	BUILDING AND SAFETY FUND	4,838,838	16,116,341	0	8,946,267	6,256,607	2,166,953	3,585,352
027	DEVELOPMENT ENGINEERING FUND	2,187,937	2,495,225	0	668,429	945,500	492,000	2,577,233
	General Reserve Funds Total	$ 123,708,875	$ 212,771,392	$ 16,280,588	$ 145,230,320	$ 69,318,619	$ 27,411,606	$ 110,800,310

FUND	FY 2017-18 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SALARIES/ BENEFITS	APPROPRIATIONS SERVICE/ SUPPLIES	TRANSFER OUT	ENDING BALANCE
111	GAS TAX FUND	10,911,911	7,276,673	0	32,032	3,408,500	9,280,379	5,467,673
112	LOCAL PARK FEES FUND	105,124,223	9,794,107	0	0	0	45,473,183	69,445,147
113	FEES & EXACTIONS FUND	11,247,959	4,498,290	0	0	0	4,183,000	11,563,249
114	HOME GRANT FUND	0	636,694	0	47,644	589,050	0	0
118	SYSTEMS DEVELOPMENT FUND	20,817,775	12,850,241	0	0	605,000	8,693,872	24,369,144
119	MAINTENANCE DISTRICT FUND	1,283,416	11,751,334	4,303,765	4,689,226	12,649,289	0	0
125	COMM DEVELOP BLOCK GRANT FUND	0	1,448,320	0	113,240	1,334,080	0	1,000
126	SENIOR SERVICES FUND	634,857	29,549	0	0	82,214	0	582,192
128	NUTRITION PROGRAM FUND	153,990	526,110	0	359,642	317,327	0	3,131
130	AB2766 - AIR QUALITY IMPROVMNT	709,385	314,220	0	268,947	61,450	622,426	70,782
132	SLURRY SEAL SUR CHG FUND	1,369,312	372,710	6,560,000	76,405	6,844,007	558,403	823,207
136	PUBLIC SAFETY SPECIAL EVENTS FUND	86,036	665,500	0	648,000	9,491	32,875	61,170
139	SUPPL.LAW ENFORCEMENT SERV FD	453,782	400,551	0	400,000	447,293	0	7,040
143	PUBLIC SAFETY GRANTS	651,858	539,771	0	309,969	620,399	0	261,261
145	STRUCTURAL FIRE FUND	0	487,971	0	49,241	438,730	0	0
146	ISHUTTLE	927,545	101,502	90,000	0	180,000	0	939,047
149	SPECIAL PROGRAMS GRANTS FUND	820	391,000	0	0	391,000	0	820
151	ASSET FORFEITURE JUSTICE DEPT	942,613	5,449	0	0	933,365	0	14,697
152	ASSET FORFEITURE TREASURY DEPT	3,702	22	0	0	3,670	0	54
153	ASSET FORFEITURE OC AND STATE	243,811	1,836	0	0	233,500	0	12,147
154	MEASURE M FAIRSHARE M2	1,742,152	4,604,572	0	120,031	350,000	5,693,922	182,771
155	COMMUNITY SERVICES PRGRM FUND	624,050	625,999	0	41,988	758,956	0	449,105
180	ORANGE COUNTY GREAT PARK FUND	319,478,163	20,719,760	0	5,802,583	13,206,673	5,143,131	316,045,536
	Special Revenue Funds Total	$ 477,407,360	$ 78,042,181	$ 10,953,765	$ 12,958,948	$ 43,463,994	$ 79,681,191	$ 430,299,173

Budget Summary

All Funds – Summary

FUND	FY 2017-18 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	SALARIES/ BENEFITS	SERVICE/ SUPPLIES	TRANSFER OUT	ENDING BALANCE
204	CFD 2013-3 GREAT PARK	75,747,794	225,596	75,973,389	213,966	75,759,424	75,973,389	0
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	4,671,969	24,925	0	0	800,000	0	3,896,894
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	1,383,220	7,972	0	0	1,391,192	0	0
207	AD 85-7 SPECTRUM 1, 3 & 4	1,343,767	835	0	0	1,344,602	0	0
213	AD 94-13 OAKCREEK	353,292	240	0	0	353,532	0	0
214	AD 93-14 IRVINE SPECTRUM 6 & 7	17,541,053	160,811	0	10,433	5,002,087	0	12,689,344
215	AD 97-16 NORTHWEST IRVINE	16,384,635	153,890	0	3,825	150,765	0	16,383,935
216	AD 97-17 LOWER PETERS CANYON EAST	30,029,083	236,536	0	3,825	350,765	0	29,911,029
217	AD 00-18 SHADY CYN - TURTLE RIDGE	5,550,643	120,938	0	0	0	0	5,671,581
218	AD 03-19 NORTHERN SPHERE	8,365,024	30,916	0	6,605	8,389,335	0	0
219	AD 04-20 PORTOLA SPRINGS	9,468,036	61,791	0	45,473	3,759,095	0	5,725,259
220	AD 05-21 ORCHARD HILLS	9,768,424	33,601	0	37,370	9,764,655	0	0
221	AD 07-22 STONEGATE	1,934,403	11,424	0	7,037	1,407	0	1,937,383
223	AD 10-23 LAGUNA ALTURA	3,320,308	6,182	0	4,691	3,250,938	0	70,861
224	AD 11-24 CYPRESS VILLAGE	9,085,772	3,388	0	5,990	9,083,170	0	0
225	AD 13-25 EASTWOOD	2,440,612	16,919	0	29,492	1,205,898	0	1,222,141
250	CAPITAL IMPROV PROJ FUND - CIR	32,601,513	14,140,322	13,031,235	346,470	20,886,273	0	38,540,327
254	RAILROAD GRADE SEPARATION	860,716	398,910	0	0	0	0	1,259,626
260	CAPITAL IMPROV PROJ FUND-NON C	15,320,883	2,124,638	23,768,403	213,114	10,090,071	0	30,910,739
262	COL BILL BARBER MC MEMORIAL PK	554,823	5,662	1,690,568	0	175,000	0	2,076,053
270	NORTH IRVINE TRANSP MITIGATION PROGRAI	97,228,447	859,599	0	101,117	7,440,652	0	90,546,277
271	IRVINE BUSINESS COMPLEX FUND	83,146,759	9,692,694	0	164,203	11,595,924	43,768	81,035,558
272	IBC TRANSPORTATION MGMT PROGRAM	45,669	563	0	0	0	46,232	0
282	FEE DISTRICT NO. 92-1	37,406	468	0	0	0	0	37,874
286	OCGP DEVELOPMENT FUND	1,422,348	47,987	40,794,362	0	31,765,396	0	10,499,301
	Capital Projects Funds Total	$ 428,606,599	$ 28,366,807	$ 155,257,957	$ 1,193,611	$ 202,560,181	$ 76,063,389	$ 332,414,182

FUND	FY 2017-18 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SALARIES/ BENEFITS	APPROPRIATIONS SERVICE/ SUPPLIES	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	$ 150,162	$ 459,998	$ -	$ 4,724	$ 454,000	$ -	$ 151,437
570	INSURANCE FUND	3,969,021	5,621,242	0	768,692	7,480,696	200,000	1,140,875
574	FLEET SERVICES FUND	10,510,367	4,185,654	165,000	1,234,862	3,496,639	41,624	10,087,896
578	TELEPHONE, MAIL, DUPLIC SRV FUND	1,138,285	670,910	0	208,912	519,852	496,958	583,473
579	STRATEGIC TECHNOLOGY PLAN FUND	6,870,974	16,657,742	1,346,958	1,569,708	17,103,306	45,000	6,157,660
580	CIVIC CENTER MAINTENANCE & OPERATIONS	1,124,461	1,489,040	0	675,105	1,872,119	64,500	1,777
	Internal Service Funds Total	$ 23,763,270	$ 29,084,587	$ 1,511,958	$ 4,462,003	$ 30,926,612	$ 848,082	$ 18,123,119
	TOTAL - ALL FUNDS	1,053,486,104	348,264,968	184,004,268	163,844,882	346,269,406	184,004,268	891,636,783

Budget Summary

All Funds – Expenditure Comparison[8]

FUND	FY 2017-18 GENERAL FUND	ACTUALS 2015-16	ADJUSTED BUDGET 2016-17	ADOPTED BUDGET 2017-18
001	GENERAL FUND	$ 153,986,528	$ 175,191,890	$ 179,442,716
	General Fund Total	153,986,528	175,191,890	179,442,716

FUND	FY 2017-18 GENERAL RESERVE FUNDS	ACTUALS 2015-16	ADJUSTED BUDGET 2016-17	ADOPTED BUDGET 2017-18
002	ASSET MANAGEMENT PLAN FUND	$ 5,000,000	$ 7,000,000	$ 7,000,000
003	COMPENSATED ABSENCES FUND	1,299,019	683,383	750,701
005	DEVELOPMENT SERVICES FUND	4,096,699	4,321,342	4,211,520
007	SCHOOL SUPPORT FUND	3,865,775	5,497,425	5,335,260
009	REVENUE CLEARING FUND	689,143	724,065	752,855
010	INFRASTRUCTURE & REHABILITATION FUND	593,059	1,282,866	169,084
012	INNOVATION FUND	0	0	70,000
024	BUILDING AND SAFETY FUND	10,888,945	13,720,423	15,202,874
027	DEVELOPMENT ENGINEERING FUND	1,348,836	1,575,946	1,613,929
	General Reserve Funds Total	$ 27,781,477	$ 34,805,450	$ 35,106,223

FUND	FY 2017-18 SPECIAL REVENUE FUNDS	ACTUALS 2015-16	ADJUSTED BUDGET 2016-17	ADOPTED BUDGET 2017-18
111	GAS TAX FUND	$ 901,919	$ 1,682,950	$ 3,440,532
112	LOCAL PARK FEES FUND	0	0	0
113	FEES & EXACTIONS FUND	0	560,000	0
114	HOME GRANT FUND	673,940	531,814	636,694
118	SYSTEMS DEVELOPMENT FUND	6,771	400,000	605,000
119	MAINTENANCE DISTRICT FUND	16,635,519	17,751,751	17,338,515
125	COMM DEVELOP BLOCK GRANT FUND	932,428	2,600,454	1,447,320
126	SENIOR SERVICES FUND	30,107	91,273	82,214
128	NUTRITION PROGRAM FUND	532,495	570,586	676,969
130	AB2766 - AIR QUALITY IMPROVMNT	186,163	275,949	330,397
132	SLURRY SEAL SUR CHG FUND	4,231,646	8,000,000	6,920,412
136	PUBLIC SAFETY SPECIAL EVENTS FUND	967,815	924,216	657,491
139	SUPPL.LAW ENFORCEMENT SERV FD	412,760	963,877	847,293
143	PUBLIC SAFETY GRANTS	426,562	1,132,218	930,368
145	STRUCTURAL FIRE FUND	56,484	528,618	487,971
146	ISHUTTLE	2,127,736	2,271,335	180,000
149	SPECIAL PROGRAMS GRANTS FUND	3,438,231	860,000	391,000
151	ASSET FORFEITURE JUSTICE DEPT	518,353	150,325	933,365
152	ASSET FORFEITURE TREASURY DEPT	0	3,630	3,670
153	ASSET FORFEITURE OC AND STATE	0	215,014	233,500
154	MEASURE M FAIRSHARE M2	137,626	313,513	470,031
155	COMMUNITY SERVICES PRGRM FUND	500,210	829,337	800,944
180	ORANGE COUNTY GREAT PARK FUND	10,460,531	15,246,838	19,009,256
	Special Revenue Funds Total	$ 43,177,295	$ 55,903,698	$ 56,422,942

[8] Not including transfers

Budget Summary

All Funds – Expenditure Comparison[8]

FUND	FY 2017-18 CAPITAL PROJECTS FUNDS	ACTUALS 2015-16	ADJUSTED BUDGET 2016-17	ADOPTED BUDGET 2017-18
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	$ 456,117	$ -	$ -
204	CFD 2013-3 GREAT PARK	60,352,395	167,376,233	75,973,390
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	6,242,964	751,121	800,000
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	1,326,590	1,439,810	1,391,192
207	AD 85-7 SPECTRUM 1, 3 & 4	0	1,344,553	1,344,602
208	AD 87-8 SPECTRUM 5	87	50,762	0
213	AD 94-13 OAKCREEK	134,902	349,826	353,532
214	AD 93-14 IRVINE SPECTRUM 6 & 7	1,313,097	4,237,200	5,012,520
215	AD 97-16 NORTHWEST IRVINE	165,778	1,674,385	154,590
216	AD 97-17 LOWER PETERS CANYON EAST	389,080	2,549,385	354,590
217	AD 00-18 SHADY CYN - TURTLE RIDGE	2,777	4,385	0
218	AD 03-19 NORTHERN SPHERE	262,017	7,007,471	8,395,940
219	AD 04-20 PORTOLA SPRINGS	4,440,403	7,020,398	3,804,568
220	AD 05-21 ORCHARD HILLS	3,546,517	10,064,843	9,802,025
221	AD 07-22 STONEGATE	6,687,181	1,598,297	8,444
223	AD 10-23 LAGUNA ALTURA	1,615,841	4,637,125	3,255,629
224	AD 11-24 CYPRESS VILLAGE	461,110	9,029,144	9,089,160
225	AD 13-25 EASTWOOD	23,331,057	1,274,802	1,235,390
250	CAPITAL IMPROV PROJ FUND - CIR	6,706,779	16,362,417	21,232,743
254	RAILROAD GRADE SEPARATION	92,089	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	8,928,504	13,545,322	10,303,185
262	COL BILL BARBER MC MEMORIAL PK	0	0	175,000
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	361,937	5,032,188	7,541,769
271	IRVINE BUSINESS COMPLEX FUND	1,185,341	5,688,757	11,760,127
286	OCGP DEVELOPMENT FUND	1,052,528	35,730,875	31,765,396
	Capital Projects Funds Total	$ 129,055,090	$ 296,769,299	$ 203,753,792

FUND	FY 2017-18 INTERNAL SERVICE FUNDS	ACTUALS 2015-16	ADJUSTED BUDGET 2016-17	ADOPTED BUDGET 2017-18
501	INVENTORY	$ 361,786	$ 410,772	$ 458,724
570	INSURANCE FUND	4,470,189	7,732,687	8,249,388
574	FLEET SERVICES FUND	3,779,403	5,567,992	4,731,501
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,319,113	4,290,308	728,764
579	STRATEGIC TECHNOLOGY PLAN FUND	7,986,379	15,350,653	18,673,014
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,546,731	2,199,110	2,547,224
	Internal Service Funds Total	$ 20,463,602	$ 35,551,523	$ 35,388,615
	TOTAL - ALL FUNDS	$ 374,463,992	$ 598,221,860	$ 510,114,288

[8] Not including transfers

Budget Summary

All Funds – Revenue Comparison[8]

FUND	FY 2017-18 GENERAL RESERVE FUNDS	ACTUALS 2015-16	ADJUSTED BUDGET 2016-17	ADOPTED BUDGET 2017-18
001	GENERAL FUND	$ 173,851,815	$ 185,629,934	$ 184,026,342
	General Fund Total	173,851,815	185,629,934	184,026,342
002	ASSET MANAGEMENT PLAN FUND	$ (5,529,759)	$ 967,756	$ 1,562,712
003	COMPENSATED ABSENCES FUND	1,990,219	2,287,737	2,347,236
005	DEVELOPMENT SERVICES FUND	4,650,986	4,932,205	4,749,000
006	CONTINGENCY RESERVE FUND	391,370	381,404	527,061
007	SCHOOL SUPPORT FUND	5,050	9,860	24,073
009	REVENUE CLEARING FUND	689,143	724,065	752,855
010	INFRASTRUCTURE & REHABILITATION FUND	155,319	156,007	164,118
011	ORANGE COUNTY FIRE AUTHORITY	10,125	0	0
012	INNOVATION FUND	236	0	6,429
024	BUILDING AND SAFETY FUND	14,051,189	16,227,431	16,116,341
027	DEVELOPMENT ENGINEERING FUND	2,170,029	2,681,536	2,495,225
	General Reserve Funds Total	$ 18,583,907	$ 28,368,001	$ 28,745,050

FUND	FY 2016-17 SPECIAL REVENUE FUNDS	ACTUALS 2015-16	ADJUSTED BUDGET 2016-17	ADOPTED BUDGET 2017-18
111	GAS TAX FUND	$ 5,571,266	$ 5,153,157	$ 7,276,673
112	LOCAL PARK FEES FUND	26,384,072	8,276,255	9,794,107
113	FEES & EXACTIONS FUND	2,904,175	4,779,432	4,498,290
114	HOME GRANT FUND	682,621	531,814	636,694
118	SYSTEMS DEVELOPMENT FUND	16,214,677	12,378,338	12,850,241
119	MAINTENANCE DISTRICT FUND	9,713,138	11,297,393	11,751,334
125	COMM DEVELOP BLOCK GRANT FUND	987,245	2,600,454	1,448,320
126	SENIOR SERVICES FUND	46,272	26,108	29,549
128	NUTRITION PROGRAM FUND	501,517	554,896	526,110
130	AB2766 - AIR QUALITY IMPROVMNT	330,391	306,905	314,220
132	SLURRY SEAL SUR CHG FUND	497,071	311,673	372,710
136	PUBLIC SAFETY SPECIAL EVENTS FUND	1,026,751	971,900	665,500
139	SUPPL.LAW ENFORCEMENT SERV FD	493,191	520,094	400,551
143	PUBLIC SAFETY GRANTS	381,516	883,496	539,771
145	STRUCTURAL FIRE FUND	56,484	528,618	487,971
146	ISHUTTLE	3,001,977	89,030	101,502
149	SPECIAL PROGRAMS GRANTS FUND	3,435,182	860,000	391,000
151	ASSET FORFEITURE JUSTICE DEPT	610,357	2,559	5,449
152	ASSET FORFEITURE TREASURY DEPT	42	19	22
153	ASSET FORFEITURE OC AND STATE	20,528	1,621	1,836
154	MEASURE M FAIRSHARE M2	4,475,111	4,558,700	4,604,572
155	COMMUNITY SERVICES PRGRM FUND	471,667	401,128	625,999
180	ORANGE COUNTY GREAT PARK FUND	8,381,188	22,525,230	20,719,760
	Special Revenue Funds Total	$ 86,186,439	$ 77,558,820	$ 78,042,181

[8] Not including transfers

Budget Summary

All Funds – Revenue Comparison[9]

FUND	FY 2016-17 CAPITAL PROJECTS FUNDS	ACTUALS 2015-16	ADJUSTED BUDGET 2016-17	ADOPTED BUDGET 2017-18
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	$ 17	$ -	$ -
204	CFD 2013-3 GREAT PARK	238,668	137,222,206	225,596
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	16,460,984	11,544	24,925
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	(30,642)	7,261	7,972
207	AD 85-7 SPECTRUM 1, 3 & 4	1,184	337	835
208	AD 87-8 SPECTRUM 5	(1,004)	104	0
213	AD 94-13 OAKCREEK	602	23	240
214	AD 93-14 IRVINE SPECTRUM 6 & 7	70,590	92,310	160,811
215	AD 97-16 NORTHWEST IRVINE	44,295	69,648	153,890
216	AD 97-17 LOWER PETERS CANYON EAST	60,894	69,639	236,536
217	AD 00-18 SHADY CYN - TURTLE RIDGE	(82,151)	28,445	120,938
218	AD 03-19 NORTHERN SPHERE	22,991	13,284	30,916
219	AD 04-20 PORTOLA SPRINGS	18,160,097	22,531	61,791
220	AD 05-21 ORCHARD HILLS	14,013,981	27,559	33,601
221	AD 07-22 STONEGATE	1,644	1,451	11,424
223	AD 10-23 LAGUNA ALTURA	5,564	9,769	6,182
224	AD 11-24 CYPRESS VILLAGE	24,303	3,460	3,388
225	AD 13-25 EASTWOOD	29,156,304	3,365	16,919
250	CAPITAL IMPROV PROJ FUND - CIR	3,774,291	5,544,062	14,140,322
254	RAILROAD GRADE SEPARATION	13,848	8,716	398,910
260	CAPITAL IMPROV PROJ FUND-NON C	1,183,693	3,605,169	2,124,638
262	COL BILL BARBER MC MEMORIAL PK	23,553	22,653	5,662
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	11,408,032	854,422	859,599
271	IRVINE BUSINESS COMPLEX FUND	7,439,758	12,258,045	9,692,694
272	IBC TRANSPORTATION MGMT PROGRAM	2,645	1,324	563
282	FEE DISTRICT NO. 92-1	425	408	468
286	OCGP DEVELOPMENT FUND	125,367	61,389	47,987
	Capital Projects Funds Total	$ 102,119,933	$ 159,939,124	$ 28,366,807

FUND	FY 2016-17 INTERNAL SERVICE FUNDS	ACTUALS 2015-16	ADJUSTED BUDGET 2016-17	ADOPTED BUDGET 2017-18
501	INVENTORY	$ 372,401	$ 411,804	$ 459,998
570	INSURANCE FUND	8,266,210	5,494,900	5,621,242
574	FLEET SERVICES FUND	5,149,115	5,357,662	4,185,654
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,833,224	3,043,141	670,910
579	STRATEGIC TECHNOLOGY PLAN FUND	8,981,717	12,293,714	16,657,742
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,867,151	1,956,269	1,489,040
	Internal Service Funds Total	$ 27,469,818	$ 28,557,490	$ 29,084,587
	TOTAL - ALL FUNDS	$ 408,211,912	$ 480,053,369	$ 348,264,968

[8] Not including transfers

Budget Summary
Comparison with Other Cities

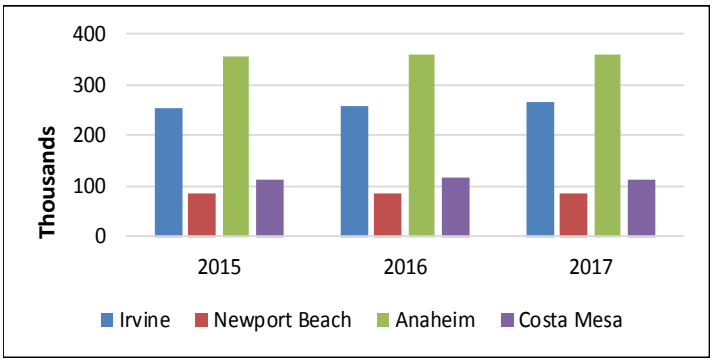
	Irvine		Newport Beach[3]		Anaheim[3]		Costa Mesa[3]	
Population [1]	**Population**	**% Change**	**Population**	**% Change**	**Population**	**% Change**	**Population**	**% Change**
Jan-15	251,736	2.85%	84,117	-0.22%	355,497	0.67%	113,952	1.18%
Jan-16	258,386	2.57%	84,270	0.18%	358,136	0.74%	114,603	0.57%
Jan-17	267,086	3.26%	84,915	0.76%	358,546	0.11%	114,044	-0.49%
FY 16-17 Assessed Valuation [2]	$65,853,286,217		$50,468,450,909		$41,429,885,504		$17,486,172,344	
All Fund Expenditures	$694,118,556		$306,900,584		$1,694,970,144		$155,001,590	
Major Revenues	City Total	$ Per Capita	City Total	$ Per Capita	City Total	$ Per Capita	City Total	$ Per Capita
Sales Tax	64,264,000	241	35,932,370	423	82,563,299	230	56,906,000	499
Property Tax	63,468,000	238	99,878,340	1,176	100,494,333	280	28,041,737	246
Hotel Tax	14,666,000	55	24,332,966	287	155,556,037	434	8,850,913	78
Franchise Fee	9,218,000	36	4,027,770	47	N/A	-	4,798,473	42
General Fund Expenditures	City Total	$ Per Capita	City Total	$ Per Capita	City Total	$ Per Capita	City Total	$ Per Capita
General Government	9,413,778	35	7,657,833	90	16,558,065	46	6,441,779	56
Administrative Services	8,451,047	32	9,958,808	117	14,593,736	41	11,637,975	102
Community Development	13,587,976	51	13,361,785	157	20,998,019	59	7,372,903	65
Community Services	38,274,168	143	16,083,431	189	31,648,958	88	5,902,132	52
Public Safety	76,464,486	286	60,452,280	712	133,513,609	372	46,345,540	406
Public Works & Trans.	28,791,386	108	31,478,277	374	18,696,692	52	21,873,502	192
Total	$ 174,982,841	$ 655	$ 138,992,414	$ 1,640	$ 236,009,079	$ 658	$ 99,573,831	$ 873

1-California Department of Finance -E-1 and E-4 City/County Population Estimates

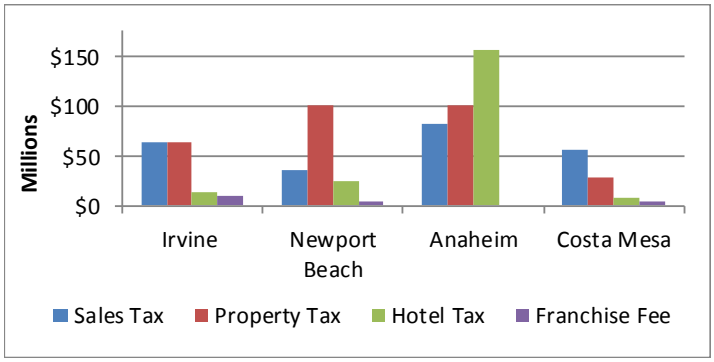
2-Orange County Auditor-Controller

3-Information derived from the FY 2017-18 Proposed Budget for Newport Beach, Anaheim and Costa Mesa; Department totals are estimated by arranging other city budgets to reflect those departments of Irvine's.

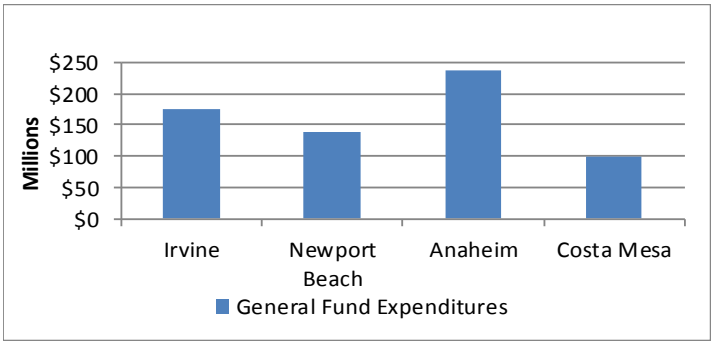
Population



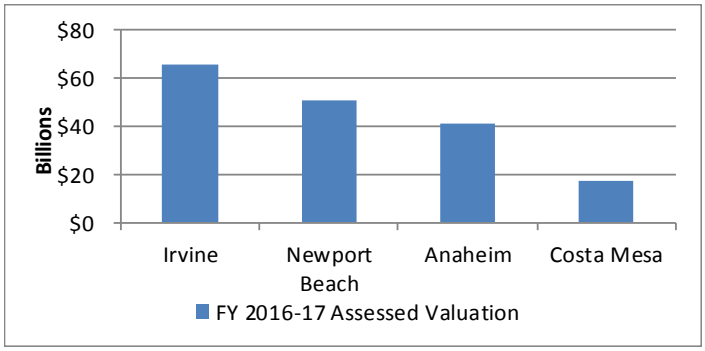
Major Revenues



GF Expenditures



Assessed Valuation



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City Manager's Office

City Manager's Office

Budget Summary:

The FY 2017-18 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 $9,413,778 and revenues of $45,000. The budget provides for 42 full-time employees, 7.61 part-time employees (in FTEs), and the City Council for the General Fund and all Special Funds.

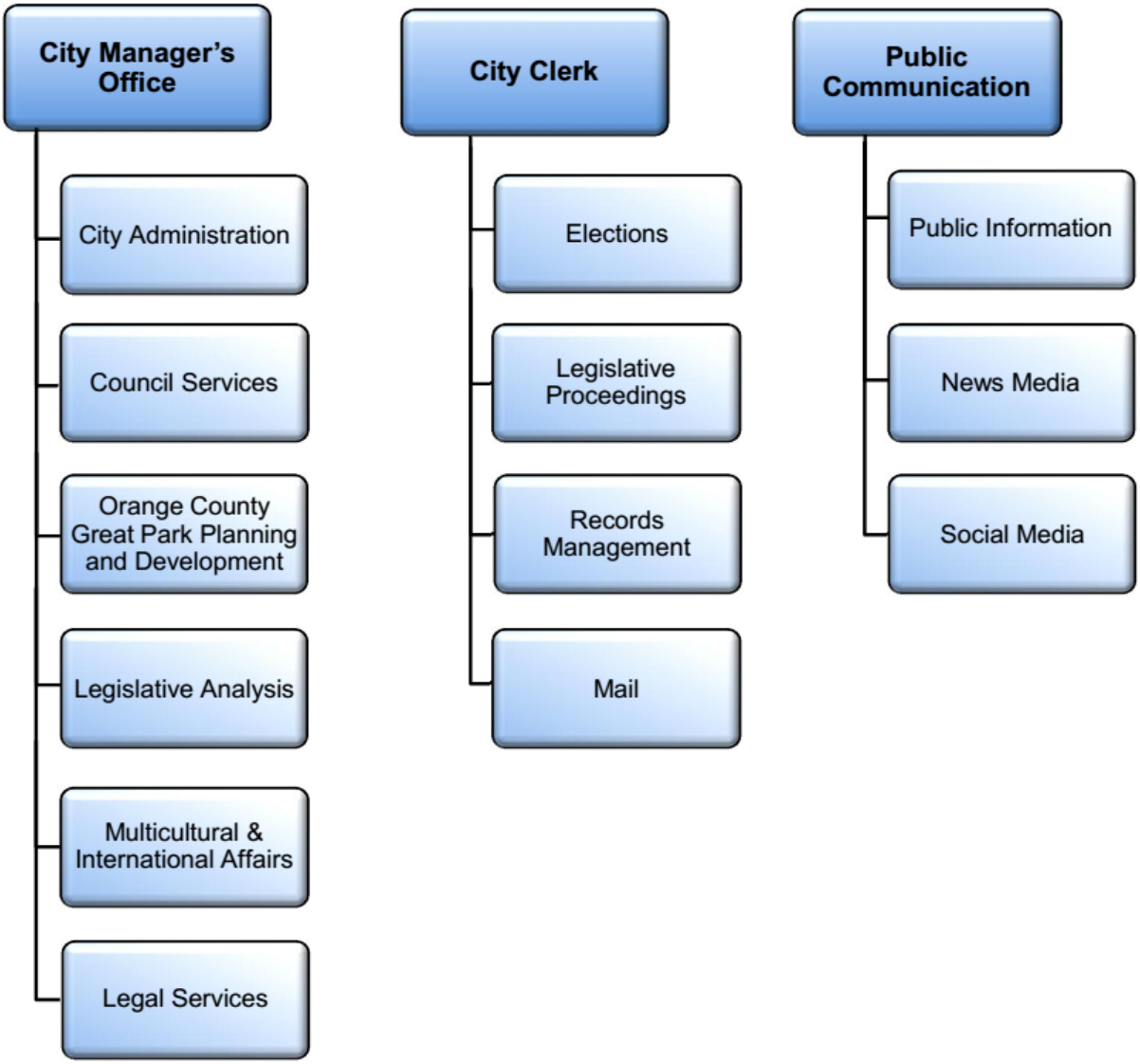
The department's organizational structure, the services it provides during the year, and the revenues and expenditures required to implement the services are detailed in the subsequent pages.

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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$5,241,326	$5,995,038	$6,146,813
Services & Supplies	2,727,409	3,402,411	3,266,965
Capital Equipment	0	0	0
Subtotal	$7,968,735	$9,397,449	$9,413,778
Cost Allocated	0	0	0
Revenues	(148,789)	(45,700)	(45,000)
GENERAL FUND SUPPORT	$7,819,946	$9,351,749	$9,368,778
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,356,997	$1,454,675	$1,538,360
Services & Supplies	3,587,735	6,259,005	6,301,023
Capital Equipment	0	55,000	20,000
Subtotal	$4,944,732	$7,768,680	$7,859,383
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$6,598,323	$7,449,713	$7,685,173
Services & Supplies	6,315,144	9,661,416	9,567,988
Capital Equipment	0	55,000	20,000
Cost Allocated	0	0	0
TOTAL COST	$12,913,467	$17,166,129	$17,273,161
STAFFING SUMMARY			
Full Time	39.0	41.0	42.0
Part Time	10.1	10.1	7.6
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	54.1	56.1	54.6

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. The City Council budget continues funding for City Council Executive Assistants, administrative support for City Council activities, City membership in regional organizations, and support for public City Council meetings.

2017-18 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 links to the department's Strategic Goals; on page 80.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• 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	1.0%	1.0%	1.1%
• Per capita cost	$5.22	$6.17	$6.66
Effectiveness			
• Constituent satisfaction with City services	96%	96%	96%

City Manager's Office
City Council

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$888,694	$999,180	$1,060,465
Services & Supplies	452,482	585,141	661,219
Capital Equipment	0	0	0
Subtotal	$1,341,176	$1,584,321	$1,721,684
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	$1,341,176	$1,584,321	$1,721,684
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$71,217	$80,822	$68,514
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	$71,217	$80,822	$68,514
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$959,911	$1,080,002	$1,128,979
Services & Supplies	452,482	585,141	661,219
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$1,412,393	$1,665,143	$1,790,198

City Manager's Office
City Council

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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	3.50	3.50	3.50
PART TIME			
Council Executive Assistant	3.09	1.41	3.50
Senior Council Executive Assistant-EF	1.60	0.97	0
Senior Council Executive Assistant-PT	1.58	4.17	1.51
Subtotal:	6.27	6.55	5.01
NON-HOURLY			
Council Person	1.50	1.50	1.50
Mayor	0.50	0.50	0.50
Mayor Pro Tem	0.50	0.50	0.50
OCGP Board Member	2.50	2.50	2.50
Subtotal:	5.00	5.00	5.00 *
TOTAL STAFFING:	14.77	15.05	13.51

*Each City Council/OCGP Board Member is allocated the monetary equivalent of 1.0 non-hourly FTE for Council Executive Assistant positions.

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.

2017-18 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 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 links to the department's Strategic Goals; on page 80.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
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"	29,930	38,300	39,000
• Number of foreign dignitaries/visitors received	550	500	500
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	54.4%	50.6%	51.8%
• City Manager's section budget as a percent of the citywide General Fund Budget	3.1%	3.2%	3.1%
Effectiveness			
• Percent of resident satisfaction with City services	96%	96%	96%

City Manager's Office
City Manager

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$2,954,017	$3,442,941	$3,514,821
Services & Supplies	1,461,835	1,290,645	1,361,164
Capital Equipment	0	0	0
Subtotal	$4,415,852	$4,733,586	$4,875,985
Cost Allocated	0	0	0
Revenues	(408)	0	0
NET GENERAL FUND SUPPORT	$4,415,444	$4,733,586	$4,875,985
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,109,524	$1,110,965	$1,169,181
Services & Supplies	3,147,234	5,749,602	5,781,171
Capital Equipment	0	55,000	20,000
Subtotal	$4,256,758	$6,915,567	$6,970,352
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$4,063,541	$4,553,906	$4,684,002
Services & Supplies	4,609,069	7,040,247	7,142,335
Capital Equipment	0	55,000	20,000
Cost Allocated	0	0	0
TOTAL	$8,672,610	$11,649,153	$11,846,337

City Manager's Office
City Manager

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	0.50	0.50	0.50
Assistant City Manager	1.00	2.00	1.00
Assistant City Manager,Special Projects	0.00	0.00	1.00
Assistant City Manager-Great Park	1.00	1.00	0.00
Assistant to the City Manager	1.00	1.00	0.00
City Manager	1.00	1.00	1.00
Deputy City Manager	0.00	0.00	1.00
Director, Great Park	0.00	0.00	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	0.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Manager, GP Planning & Development	1.00	1.00	1.00
Manager, Land and Assets	1.00	0.00	0.00
Media Services Coordinator	0.00	2.00	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	0.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Media Services Coordinator	2.00	2.00	2.00
Senior Project Manager	0.00	0.00	1.00
Special Programs Administrator	1.00	1.00	1.00
Subtotal	22.50	23.50	24.50
PART TIME			
Council Services Manager-PT	0.48	0.48	0.00
Program Assistant-EPT	0.80	0.00	0.00
Subtotal	1.28	0.48	0.00
TOTAL STAFFING:	23.78	23.98	24.50

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.

2017-18 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 links to the department's Strategic Goals; on page 80.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Total Number of Documents in Irvine Quick Records	15,078,532	16,083,000	17,000,000
• Subpoenas and Public Information Requests processed	4,746	5,963	6,900
• Conflict of Interest filings	51	525	525
• Campaign filings	132	349	130
• City Council/Successor Agency/Orange County Great Park Meetings	50	38	42
• Annual and Quarterly Lobbyist Filings	19	23	23
Efficiency			
• Percent of services provided within legal time frames (Legislative/Records/Mail/Reception Divisions)	100%	100%	100%
Unit Cost			
• Per capita costs for the City Clerk's Office	$8.60	$11.89	$10.90
Effectiveness			
• Percent of constituent satisfaction with City services	96%	96%	96%

City Manager's Office
City Clerk

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$1,398,615	$1,552,917	$1,571,527
Services & Supplies	813,092	1,526,625	1,244,582
Capital Equipment	0	0	0
Subtotal	$2,211,707	$3,079,542	$2,816,109
Cost Allocated	0	0	0
Revenues	(148,381)	(45,700)	(45,000)
NET GENERAL FUND SUPPORT	$2,063,327	$3,033,842	$2,771,109
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$176,256	$262,888	$300,665
Services & Supplies	440,501	509,403	519,852
Capital Equipment	0	0	0
Subtotal	$616,757	$772,291	$820,517
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$1,574,871	$1,815,805	$1,872,192
Services & Supplies	1,253,593	2,036,028	1,764,434
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$2,828,464	$3,851,833	$3,636,626

City Manager's Office
City Clerk

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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	1.00	1.00
Deputy City Clerk II	1.00	1.00	1.00
Information Specialist	3.00	3.00	3.00
Lead Information Specialist	2.00	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	1.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Program Assistant	1.00	0.00	0.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	13.00	14.00	14.00
PART TIME			
Administrative Secretary-PT	0.48	1.00	0.50
Information Specialist-EPT	0.80	0.80	0.80
Office Specialist-EPT	0.80	0.80	0.80
Office Specialist-PT	0.48	0.48	0.50
Subtotal:	2.56	3.08	2.60
TOTAL STAFFING:	15.56	17.08	16.60

Administrative Services

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 and cost allocations of $8,461,047 and revenues of $379,420. The FY 2017-18 Budget is an increase from the prior year by $159,989, or 1.9 percent. The increase is mainly due to salaries and benefits and additional contract services for technology including upgrades to the accounting system. The budget provides funding for a total of 61 full-time and 4.4 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.

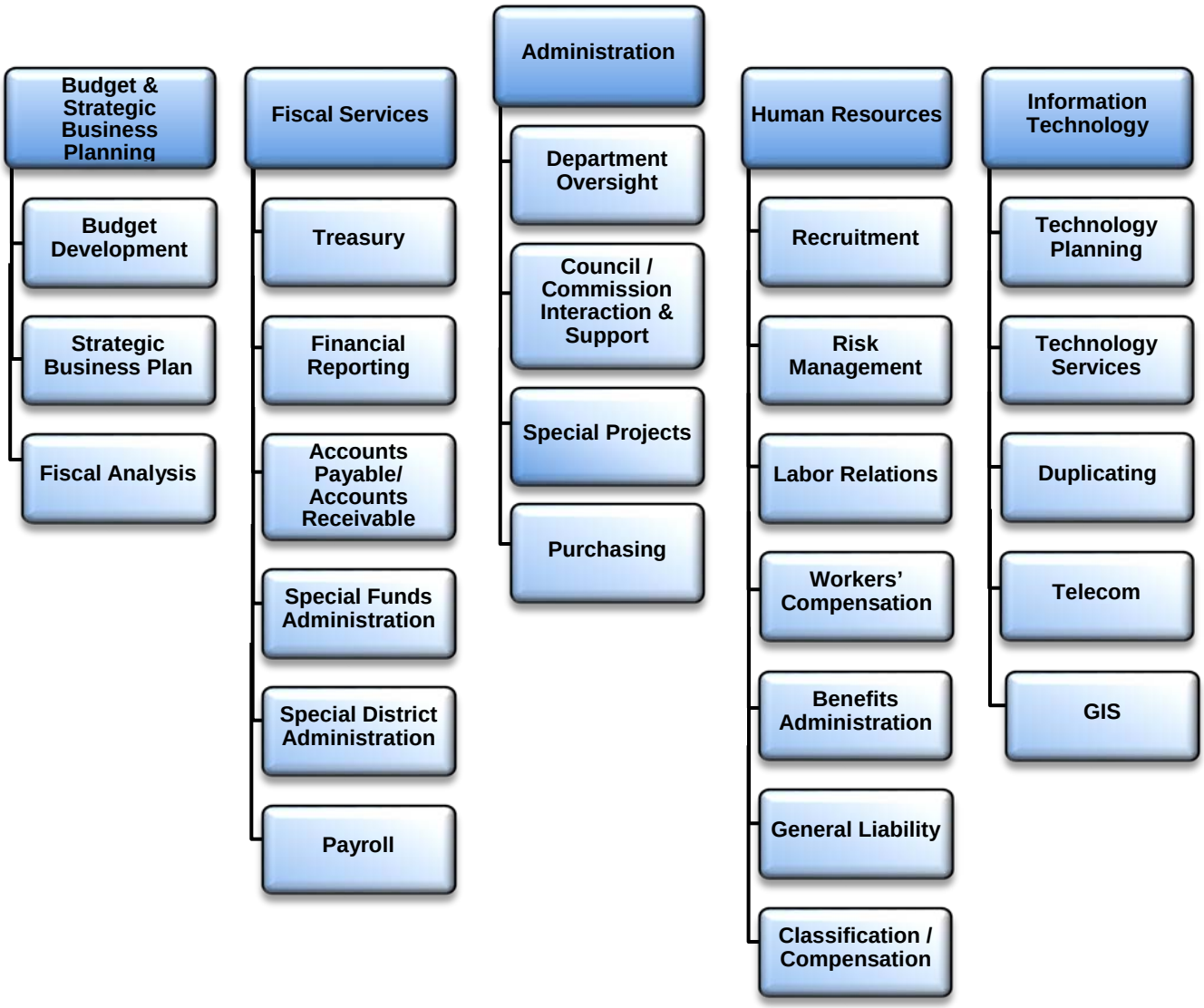
2. **Promote a safe and secure community**
   - Provide human resources, purchasing, budget, financial, information technology, and risk management support to all departments in their efforts to enhance the community's safety and security.
   - Coordinate facility safety audits to provide community groups 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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$4,889,363	$5,416,079	$5,778,125
Services & Supplies	2,031,813	2,884,979	2,682,922
Capital Equipment	0	0	0
Subtotal	$6,921,176	$8,301,058	$8,461,047
Cost Allocated	(8,683)	(10,000)	(10,000)
Revenues	(406,927)	(417,662)	(379,420)
GENERAL FUND SUPPORT	$6,505,566	$7,873,396	$8,071,627
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$2,576,692	$2,660,974	$3,766,277
Services & Supplies	13,401,448	33,906,623	35,940,959
Capital Equipment	831,448	2,968,746	247,000
Subtotal	$16,809,588	$39,536,343	$39,954,236
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$7,466,055	$8,077,053	$9,544,402
Services & Supplies	15,433,261	36,791,602	38,623,881
Capital Equipment	831,448	2,968,746	247,000
Cost Allocated	(8,683)	(10,000)	(10,000)
TOTAL COST	$23,722,081	$47,827,401	$48,405,283

STAFFING SUMMARY			
Full Time	53.0	53.0	61.0
Part Time	4.5	4.5	4.4
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	62.5	62.5	70.4

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.

2017-18 Standards:

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

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

Measurements:

	Actuals 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Finance Commission meetings conducted	18	19	26
• Investment Advisory Committee meetings conducted	2	2	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	5.1%	5.0%	4.2%
• Administrative Services General Fund budget per capita	$25.32	$30.64	$30.22
Effectiveness			
• Percent of public requests received and responsive records provided within legal timeframes	100%	100%	100%

Administrative Services Department
Administration

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$410,442	$531,917	$524,540
Services & Supplies	1,132,371	1,268,586	1,094,962
Capital Equipment	0	0	0
Subtotal	$1,542,813	$1,800,503	$1,619,502
Cost Allocated	0	0	0
Revenues	(852)	0	0
NET GENERAL FUND SUPPORT	$1,541,961	$1,800,503	$1,619,502
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$91,868	$0	$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	$91,868	$0	$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$502,310	$531,917	$524,540
Services & Supplies	1,132,371	1,268,586	1,094,962
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$1,634,681	$1,800,503	$1,619,502

Administrative Services Department
Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Deputy Director Administrative Services	0.00	0.00	1.00
Director Of Administrative Services	1.00	1.00	1.00
Subtotal:	2.00	2.00	3.00
PART TIME			
Management Analyst II-EPT	0.00	0.80	0.80
Senior Accountant-EPT	0.80	0.00	0.00
Subtotal:	0.80	0.80	0.80
NON-HOURLY			
Finance Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	7.80	7.80	8.80

Administrative Services Department
Fiscal Services

Purpose:
To protect the City's financial assets, and 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. 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.

2017-18 Standards:

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

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

Measurements:

	Actuals 2015-16	Estimate 2016-17	Budget 2017-18
Services (Output)			
• Oversight Board to the Successor Agency of the Irvine Redevelopment Agency meetings conducted	3	2	1
• Number of A/P warrants and electronic payments	11,028	11,000	11,500
• Number of active developer deposit cases	2,102	2,800	2,800
• Total value of payables processed	$230M	$231M	$231M
• Number of purchase orders placed	2,146	2,100	2,100
• Number of debt issues administered	29	31	32
• Number of requests for proposals/invitations for bids managed	180	180	190
• Average number of timesheets processed each pay period	1,292	1,392	1,412
Unit Cost			
• Fiscal Services as a percentage of the citywide General Fund Budget	1.6%	1.4%	1.5%
Effectiveness			
• Percent of funds placed in interest bearing accounts	99.9%	99.9%	99.9%
• Annual physical inventory of warehouse accuracy	99.4%	99.0%	99.0%
• Percent of purchasing services completed within service level agreement timeframes	98.3%	97.5%	98.0%

Administrative Services Department
Fiscal Services

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$2,604,848	$2,718,364	$2,829,015
Services & Supplies	278,401	413,580	379,305
Capital Equipment	0	0	0
Subtotal	$2,883,249	$3,131,944	$3,208,320
Cost Allocated	(8,683)	(10,000)	(10,000)
Revenues	(383,993)	(392,827)	(379,420)
NET GENERAL FUND SUPPORT	$2,490,574	$2,729,117	$2,818,900
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,076,558	$1,212,377	$1,329,346
Services & Supplies	1,194,842	11,523,889	11,616,583
Capital Equipment	0	0	0
Subtotal	$2,271,400	$12,736,266	$12,945,929
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$3,681,406	$3,930,741	$4,158,361
Services & Supplies	1,473,243	11,937,469	11,995,888
Capital Equipment	0	0	0
Cost Allocated	(8,683)	(10,000)	(10,000)
TOTAL	$5,145,966	$15,858,210	$16,144,249

Administrative Services Department
Fiscal Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Accountant	2.00	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	2.00
Finance Administrator	2.00	1.00	1.00
Finance Officer	0.00	1.00	1.00
Lead Accounting Technician	1.00	1.00	1.00
Management Analyst II	0.00	0.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Payroll Process Analyst	1.00	1.00	0.00
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:	28.00	28.00	29.00
PART TIME			
Program Assistant-EPT	0.80	0.80	0.80
Subtotal:	0.80	0.80	0.80
TOTAL STAFFING:	28.80	28.80	29.80

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.

2017-18 Standards:

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

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

Measurements:	Actuals 2015-16	Estimated Budget 2016-17	Adopted Budget 2017-18
Output			
• Number of COBRA and retiree health plan participants	158	160	160
• Number of recruitments	101	120	125
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	$13,430	$13,027
• New workers' compensation claims per budgeted FTE	0.11	0.13	0.13
• Human Resources expenditures as a percentage of citywide General Fund expenditures	1.5%	1.8%	1.6%
Effectiveness			
• Percentage of appointments that pass probation	90%	94%	92%
• Litigated cases as a percentage of total open workers' compensation claims	22%	15%	15%
• Number of liability claims litigated per year	14	14	14

Administrative Services Department
Human Resources

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$1,383,108	$1,650,088	$1,956,154
Services & Supplies	598,907	1,123,019	1,166,305
Capital Equipment	0	0	0
Subtotal	$1,982,015	$2,773,107	$3,122,459
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	$1,982,015	$2,773,107	$3,122,459
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$840,126	$795,884	$756,092
Services & Supplies	3,770,068	6,904,411	7,455,696
Capital Equipment	0	0	0
Subtotal	$4,610,194	$7,700,295	$8,211,788
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$2,223,234	$2,445,972	$2,712,246
Services & Supplies	4,368,975	8,027,430	8,622,001
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$6,592,209	$10,473,402	$11,334,247

Administrative Services Department
Human Resources

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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	2.00	1.00
Human Resources Analyst I	1.00	1.00	1.00
Human Resources Analyst II	1.00	1.00	2.00
Human Resources Specialist	0.00	0.00	2.00
Management Analyst I	0.00	0.00	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	1.00
Program Specialist	1.00	1.00	2.00
Risk Management Administrator	1.00	1.00	1.00
Senior Human Resources Analyst	1.00	1.00	1.00
Senior Management Analyst	1.00	0.00	0.00
Subtotal:	16.00	16.00	17.00
PART TIME			
Human Resources Analyst II-PT	0.50	0.50	0.00
Human Resources Specialist-EPT	0.80	0.80	0.80
Management Analyst I-PT	0.50	0.50	0.00
Office Assistant I-PT	0.30	0.30	0.50
Program Assistant-EPT	0.80	0.80	0.00
Subtotal:	2.90	2.90	1.30
TOTAL STAFFING:	18.90	18.90	18.30

Administrative Services Department
Budget and Strategic Business Planning

Purpose:

To identify and allocate resources to strategic priorities. To 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. Develop the annual City budget and 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. Budget and Strategic Business Planning also develops cost of service studies to determine appropriate fees for fee-related City services.

2017-18 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 92 for details.

Measurements:

	Actuals 2015-16	Estimate 2016-17	Budget 2017-18
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	0.3%	0.3%	0.3%
• Cost per capita	$2.03	$2.12	$2.30
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	5

Administrative Services Department
Budget and Strategic Business Planning

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$490,965	$515,710	$468,416
Services & Supplies	22,134	79,794	42,350
Capital Equipment	0	0	0
Subtotal	$513,099	$595,504	$510,766
Cost Allocated	0	0	0
Revenues	(22,082)	(24,835)	0
NET GENERAL FUND SUPPORT	$491,017	$570,669	$510,766
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$305,021	$259,803	$264,561
Services & Supplies	7,190	9,759	12,374
Capital Equipment	0	0	0
Subtotal	$312,211	$269,562	$276,935
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$795,986	$775,513	$732,977
Services & Supplies	29,324	89,553	54,724
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$825,310	$865,066	$787,701

Administrative Services Department
Budget and Strategic Business Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Budget Officer	2.00	2.00	1.00
Senior Management Analyst	0.00	0.00	1.00
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:

Update the five-year plan to ensure the continued innovation, viability, and sustainability of citywide technology assets, including computing hardware, software, networks, telecommunications, printing, geographical information systems, and audio/visual services.

Summary of Services:

The Information Technology Division administers all citywide technology efforts, including short and long range planning, project management, systems maintenance, and Information Technology contract administration. Most services are coordinated through contract services. 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.

2017-18 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 92 for details.

Measurements:

	Actuals 2015-16	Estimate 2016-17	Budget 2017-18
Output			
• System-wide backups performed daily	85%	95%	100%
Effectiveness			
• Computer network availability	98%	98%	100%
• Software application availability	98%	98%	100%
• Network security updates	85%	89%	100%

Administrative Services Department
Information Technology

Service Center Summary:

Funds Summary	Actuals 2014-15	Adjusted Budget 2015-16	Adopted Budget 2017-18
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	$263,120	$392,910	$1,416,278
Services & Supplies	8,429,348	15,468,564	16,856,306
Capital Equipment	831,448	2,968,746	247,000
Subtotal	$9,523,916	$18,830,219	$18,519,584
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$263,120	$392,910	$1,416,278
Services & Supplies	8,429,348	15,468,564	16,856,306
Capital Equipment	831,448	2,968,746	247,000
Cost Allocated	0	0	0
TOTAL	$9,523,916	$18,830,219	$18,519,584

Administrative Services Department
Information Technology

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Chief Information Officer	0.00	0.00	1.00
Duplicating Technician	1.00	1.00	0.00
GIS Analyst	0.00	0.00	1.00
GIS Supervisor	0.00	0.00	1.00
Information Technology Administrator	1.00	1.00	0.00
Management Analyst I	1.00	1.00	1.00
Program Specialist	0.00	0.00	1.00
Project Development Admin	0.00	0.00	1.00
Senior GIS Analyst	0.00	0.00	2.00
Subtotal:	3.00	3.00	8.00
PART TIME			
GS Application Specialist-PT	0.00	0.00	0.50
Intern I - PT	0.00	0.00	1.00
Subtotal:	0.00	0.00	1.50
TOTAL STAFFING:	3.00	3.00	9.50

Community Development

Community Development Department

Budget Summary:

The FY 2017-18 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 $13,587,976 and revenues of $1,164,564. The budget provides for a total of 114 full-time employees, six part-time positions (3.3 FTEs), five Planning Commissioners and one Zoning Administrator 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 services 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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$7,519,590	$7,940,081	$8,160,760
Services & Supplies	3,346,382	4,985,358	5,427,216
Capital Equipment	24,890	0	0
Subtotal	$10,890,862	$12,925,439	$13,587,976
Cost Allocated	(1,552)	0	0
Revenues	(385,735)	(808,160)	(1,164,564)
GENERAL FUND SUPPORT	$10,503,575	$12,117,279	$12,423,412
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$9,718,178	$9,873,988	$10,789,905
Services & Supplies	11,043,550	13,740,495	11,577,817
Capital Equipment	0	5,000	181,000
Subtotal	$20,761,728	$23,619,483	$22,548,722
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$17,237,768	$17,814,069	$18,950,665
Services & Supplies	14,389,932	18,725,853	17,005,033
Capital Equipment	24,890	5,000	181,000
Cost Allocated	(1,552)	0	0
TOTAL COST	$31,651,038	$36,544,922	$36,136,698
STAFFING SUMMARY			
Full Time	109.0	113.0	114.0
Part Time	2.8	2.8	3.3
Non-Hourly	6.0	6.0	6.0
TOTAL STAFFING	117.8	121.8	123.3

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

2017-18 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 110 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Planning Commission meetings conducted	20	20	20
• Zoning Administrator meetings conducted	20	13	16
• Subdivision Committee meetings conducted	10	12	13
Efficiency			
• Percent of public requests for files and information responded to within 10 days.	100%	100%	100%
Unit Cost			
• Administration as a percent of the department General Fund budget	24.4%	23.8%	26.9%
Effectiveness			
• Number of customers served at the Planning/Zoning and Building and Safety counters	31,340	32,000	32,000

Community Development Department
Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$673,234	$683,129	$709,387
Services & Supplies	1,985,426	2,392,262	2,953,375
Capital Equipment	0	0	0
Subtotal	$2,658,660	$3,075,391	$3,662,762
Cost Allocated	0	0	0
Revenues	(16,218)	(3,000)	(3,000)
NET GENERAL FUND SUPPORT	$2,642,442	$3,072,391	$3,659,762
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$41,834	$42,353	$44,806
Services & Supplies	0	50,000	953,572
Capital Equipment	0	0	0
Subtotal	$41,834	$92,353	$998,378
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$715,068	$725,482	$754,193
Services & Supplies	1,985,426	2,442,262	3,906,947
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$2,700,494	$3,167,744	$4,661,140

Community Development Department
Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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 to ensure the City's storm water pollution prevention obligations under its National Pollutant Discharge Elimination System (NPDES) permit are met.

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 properties, including the enforcement of City sign and water quality ordinances.

2017-18 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
• 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 110 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Number of applications received	3,018	3,400	3,400
• Number of inspections completed	194,718	210,000	210,000
• Number of permits issued	14,187	14,500	14,500
• Number of Code Enforcement cases received	1,406	1,300	1,300
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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FUNDS			
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$2,537,390	$2,722,508	$2,487,441
Services & Supplies	1,064,946	1,360,746	1,381,541
Capital Equipment	24,890	0	0
Subtotal	$3,627,227	$4,083,254	$3,868,982
Cost Allocated	(1,481)	0	0
Revenues	(8,900)	(8,000)	(8,000)
NET GENERAL FUND SUPPORT	$3,616,845	$4,075,254	$3,860,982
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$7,454,257	$7,848,774	$8,952,403
Services & Supplies	7,121,976	6,324,641	5,577,535
Capital Equipment	0	5,000	181,000
Subtotal	$14,576,233	$14,178,415	$14,710,938
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$9,991,647	$10,571,282	$11,439,844
Services & Supplies	8,186,922	7,685,387	6,959,076
Capital Equipment	24,890	5,000	181,000
Cost Allocated	(1,481)	0	0
TOTAL	$18,201,978	$18,261,669	$18,579,920

Community Development Department
Building & Safety Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer	0.00	1.00	1.00
Associate Plan Check Engineer	2.00	3.00	2.00
Building Inspection Supervisor	4.00	4.00	4.00
Building Inspector	0.00	2.00	2.00
Code Enforcement Supervisor	1.00	1.00	1.00
Code Enforcement Technician	0.00	1.00	1.00
Construction Inspector	0.00	2.00	1.00
Deputy Building Official	0.00	1.00	1.00
Engineering Geologist	1.00	1.00	0.00
GIS Analyst	1.00	1.00	0.00
GIS Supervisor	1.00	1.00	0.00
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	2.00	3.00	3.00
Permit Specialist II	4.00	3.00	3.00
Plans Examiner	2.00	2.00	2.00
Principal Code Enforcement Inspector	1.00	0.00	0.00
Principal Plan Check Engineer	2.00	2.00	2.00
Senior Building Inspector	17.00	15.00	19.00
Senior Civil Engineer	1.00	1.00	1.00
Senior Code Enforcement Inspector	3.00	4.00	4.00
Senior Construction Inspector	6.00	4.00	5.00
Senior GIS Analyst	2.00	2.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	3.00	2.00	2.00
Senior Permit Specialist	2.00	2.00	4.00
Senior Plan Check Engineer	6.00	5.00	7.00
Water Quality Administrator	1.00	1.00	1.00
Subtotal:	67.00	69.00	71.00
PART TIME			
GIS Applications Specialist-PT	0.50	0.50	0.00
Intern I-PT	1.00	1.00	0.00
Subtotal:	1.50	1.50	0.00
TOTAL STAFFING:	68.50	70.50	71.00

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 real property lease agreements and market City properties.

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 real property lease agreements.

2017-18 Standards:

	Strategic Goal(s)*
• Secure federal and state funding to leverage City resources for affordable housing projects.	1,2,4
• Complete the federally mandated Annual Action Plan by May 2018, and Consolidated Annual Performance Evaluation Report by October 2017.	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 property managers.	1,2,3,4
• Administer 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 110 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Number of public agencies assisted	12	12	12
• Number of responses to requests for affordable housing and other related services information	1,480	1,400	1,400
• Number of Fair Housing Foundation calls for assistance	240	350	350
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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$615,743	$670,574	$953,597
Services & Supplies	68,719	267,650	452,100
Capital Equipment	0	0	0
Subtotal	$684,462	$938,224	$1,405,697
Cost Allocated	0	0	0
Revenues	(50,024)	(527,160)	(858,564)
NET GENERAL FUND SUPPORT	$634,437	$411,064	$547,133
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$532,835	$231,085	$104,364
Services & Supplies	1,452,386	4,394,860	1,918,360
Capital Equipment	0	0	0
Subtotal	$1,985,221	$4,625,945	$2,022,724
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$1,148,578	$901,659	$1,057,961
Services & Supplies	1,521,105	4,662,510	2,370,460
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$2,669,683	$5,564,169	$3,428,421

Community Development Department
Housing Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Associate Planner	0.00	0.00	0.75
Manager, Housing	1.00	1.00	1.00
Principal Planner	1.00	0.00	0.00
Real Property Administrator	0.00	1.00	1.00
Senior Management Analyst	0.00	1.00	1.00
Senior Planner	1.00	1.00	1.00
Subtotal:	4.00	5.00	5.75
PART TIME			
Assistant Planner-EPT	0.80	0.80	0.80
Subtotal:	0.80	0.80	0.80
TOTAL STAFFING:	4.80	5.80	6.55

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 of 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.

2017-18 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 Planning Areas 12/40 General Plan Amendment and Zone Change.	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 110 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Number of cases reviewed by the Planning Commission	99	80	80
• Number of cases reviewed by the Zoning Administrator	53	40	40
• Number of cases reviewed by the Subdivision Committee	40	20	20
• Number of code compliance cases processed	432	500	450
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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$3,693,223	$3,863,870	$4,010,335
Services & Supplies	227,291	964,700	640,200
Capital Equipment	0	0	0
Subtotal	$3,920,513	$4,828,570	$4,650,535
Cost Allocated	(71)	$0	$0
Revenues	(310,593)	(270,000)	(295,000)
NET GENERAL FUND SUPPORT	$3,609,849	$4,558,570	$4,355,535
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,689,252	$1,751,776	$1,688,332
Services & Supplies	2,469,188	2,970,994	3,128,350
Capital Equipment	0	0	0
Subtotal	$4,158,440	$4,722,770	$4,816,682
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$5,382,475	$5,615,646	$5,698,667
Services & Supplies	2,696,479	3,935,694	3,768,550
Capital Equipment	0	0	0
Cost Allocated	(71)	0	0
TOTAL	$8,078,883	$9,551,340	$9,467,217

Community Development Department
Planning & Development Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	1.00	1.00	1.00
Associate Planner	6.00	7.00	6.25
Deputy Director, Community Developn	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	11.00
Senior Transportation Analyst	4.00	4.00	4.00
Supervising Transportation Analyst	1.00	1.00	1.00
Subtotal:	34.00	35.00	33.25
PART TIME			
Intern 2-PT	0.00	0.00	2.00
Program Assistant-PT	0.50	0.50	0.50
Subtotal:	0.50	0.50	2.50
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	41.50	41.75

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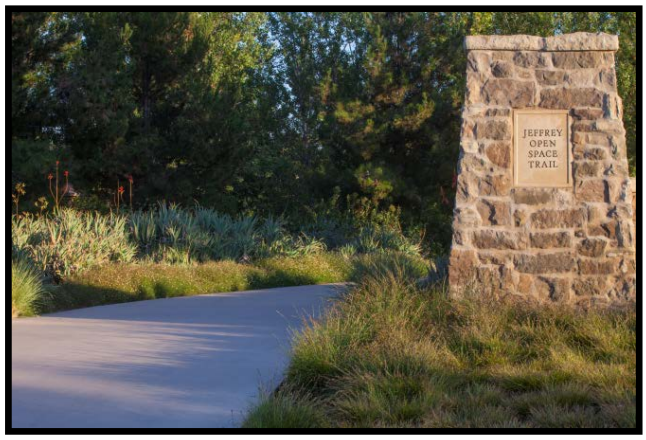
Community Services Department

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 $38,274,168 and revenues are $12,912,054, resulting in a net cost to the General Fund of $25,362,114. The Budget provides for a total of 127 full-time employees, 274.8 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.

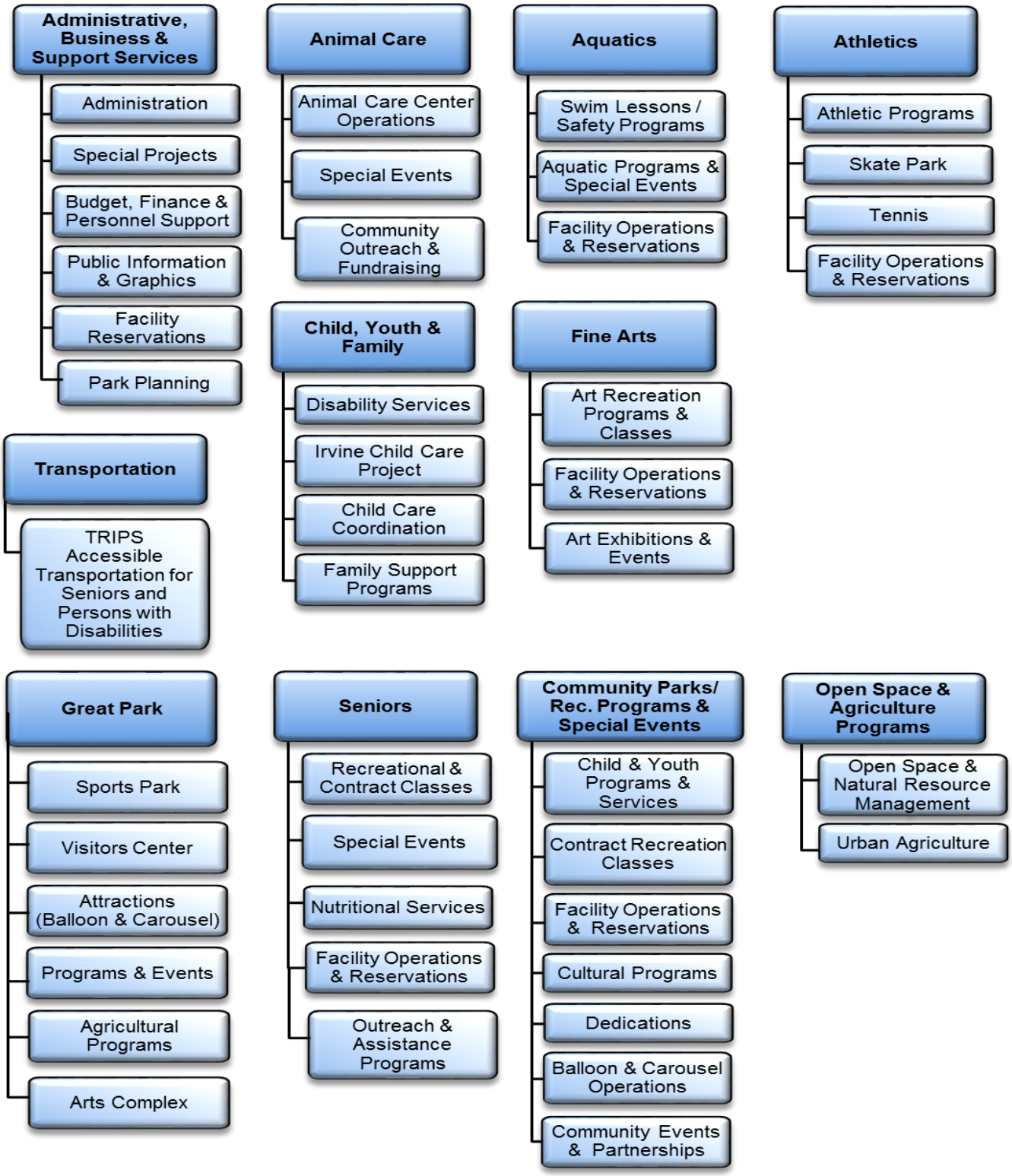


Strategic Goals:

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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$20,745,280	$23,396,534	$25,397,365
Services & Supplies	11,350,985	11,802,048	12,718,303
Capital Equipment	134,739	216,000	158,500
Subtotal	$32,231,004	$35,414,582	$38,274,168
Cost Allocated	0	0	0
Revenues	(13,389,642)	(12,384,440)	(12,912,054)
GENERAL FUND SUPPORT	$18,841,362	$23,030,142	$25,362,114
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$2,609,730	$2,978,203	$3,203,639
Services & Supplies	4,476,311	6,066,251	6,870,015
Capital Equipment	675,300	114,000	476,500
Subtotal	$7,761,341	$9,158,454	$10,550,154
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$23,355,010	$26,374,737	$28,601,004
Services & Supplies	15,827,296	17,868,299	19,588,318
Capital Equipment	810,039	330,000	635,000
Cost Allocated	0	0	0
TOTAL COST	$39,992,345	$44,573,036	$48,824,322
STAFFING SUMMARY			
Full Time	118.0	125.0	127.0
Part Time	250.4	262.3	274.8
Non-Hourly	12.0	12.0	12.0
TOTAL STAFFING	380.4	399.3	413.8

Community Services Department
Administration, Business & Park Planning Support Services

Purpose:

To ensure department programs and services support City strategic goals and policies. Manage systems and processes to facilitate effective and efficient service delivery to the community, City officials and City staff. Provide outreach and communication for department programs and services. Park planning support services will guide interdepartmental efforts in developing, operating and maintaining the City's parks and recreation system.

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, $4.3 million in shared department costs (i.e. facility maintenance, mail, duplicating, telecommunications and technology) are charged to this service center.

2017-18 Standards:

	Strategic Goal(s)*
• Maximize utilization of technology for financial management, information-sharing, class registration and facility bookings.	2,4
• Improve staff efficiency while maintaining high-quality customer service.	4
• Provide advertising opportunities in City publications such as Inside Irvine.	4
• Ensure stability in net General Fund support required for services provided.	3

* Numbers denote linkage to the department's Strategic Goals; please see page 126 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Facility bookings	10,433	12,000	12,500
• Class registrations	103,000	106,000	108,000
Efficiency			
• Part-time FTE budgeted for Class Registration and Facility Reservation transactions	6.3	6.59	6.91
• Class Registration and Facility Reservation transactions per part-time budgeted FTE	18,005	17,906	17,438
Unit Cost			
• Net General Fund cost as a percent of the department budget	31.0%	30.2%	35.5%
• Net General Fund cost per capita (City population)	$23.35	$26.95	$34.11
Effectiveness			
• % of class transactions by means of Internet	55%	57%	58%
• Number of advertising partners	57	69	71

Community Services Department
Administration, Business & Park Planning Support Services

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$2,679,302	$3,441,237	$4,449,550
Services & Supplies	3,345,078	3,696,847	4,742,505
Capital Equipment	0	0	0
Subtotal	$6,024,380	$7,138,084	$9,192,055
Cost Allocated	0	0	0
Revenues	(178,731)	(174,550)	(186,750)
NET GENERAL FUND SUPPORT	$5,845,649	$6,963,534	$9,005,305
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$468,296	$443,622	$834,275
Services & Supplies	19,484	876,410	1,372,242
Capital Equipment	0	0	130,000
Subtotal	$487,780	$1,320,032	$2,336,517
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$3,147,598	$3,884,859	$5,283,825
Services & Supplies	3,364,562	4,573,257	6,114,747
Capital Equipment	0	0	130,000
Cost Allocated	0	0	0
TOTAL	$6,512,160	$8,458,116	$11,528,572

Community Services Department
Administration, Business & Park Planning Support Services

Service Center Summary: Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Coordinator	1.00	1.00	2.00
Administrative Secretary	3.00	3.00	2.00
Community Services Program Coordinator	1.00	1.00	1.40
Community Services Superintendent	0.45	1.45	3.20
Community Services Supervisor	0.98	1.00	2.10
Community Services Administrator	0.00	1.00	1.00
Deputy Director, Community Services	1.00	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 II	2.00	2.00	1.00
Manager, Community Services	3.00	3.00	3.00
Program Assistant	0.00	0.00	1.00
Program Specialist	2.00	1.00	1.00
Program Development Administrator	0.00	0.00	1.00
Senior Accounting Technician	0.00	0.20	0.20
Senior Management Analyst	2.00	2.00	3.00
Senior Office Specialist	0.00	0.00	0.60
Senior Planner	0.00	0.00	1.00
Subtotal:	18.43	19.65	26.50
PART TIME			
Administrative Aide-EPT	0.80	1.60	1.60
Administrative Secretary-EPT	0.76	0.76	0.00
Community Services Leader III-EPT	0.00	0.40	0.64
Community Services Leader III-PT	1.21	0.96	0.96
Community Service Senior Leader-EPT	1.60	1.60	2.24
Graphics Designer-EPT	0.75	0.80	0.75
Office Assistant II-PT	0.96	0.96	0.00
Office Assistant I-PT	0.48	0.00	0.00
Office Specialist-EPT	0.00	0.00	0.80
Program Assistant-EPT	0.00	0.00	0.76
Reservation Specialist II-EPT	2.40	2.40	0.00
Reservation Specialist III-EPT	0.00	0.00	2.26
Reservation Specialist III-PT	0.50	0.50	0.50
Reservation Specialist I-PT	2.40	2.88	3.34
Senior Accounting Technician-EPT	0.00	0.80	0.80
Senior Graphics Designer-EPT	0.00	0.00	0.80
Senior Graphics Designer-RPT	0.80	0.80	0.00
Senior Office Specialist-EPT	0.60	0.80	0.90
Subtotal:	13.26	15.26	16.35
NON-HOURLY			
Community Services Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	36.69	39.91	47.85

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 for Pets 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.

2017-18 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 126 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
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	11,600
Efficiency			
• Annual number of animals sheltered	2,700	2,800	2,900
• Annual number of sheltered days	63,000	76,000	35,000
• Average number of sheltered days	23	27	12
• Annual volunteer hours	20,803	30,000	31,500
Unit Cost			
• Net General Fund cost as a percent of the department budget	12.4%	11.5%	11.5%
• Net General Fund cost per capita (City population)	$9.36	$10.21	$11.04
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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$2,717,764	$2,939,141	$3,241,942
Services & Supplies	463,204	535,158	477,301
Capital Equipment	8,870	0	36,000
Subtotal	$3,189,838	$3,474,299	$3,755,243
Cost Allocated	0	0	0
Revenues	(846,083)	(835,700)	(840,700)
NET GENERAL FUND SUPPORT	$2,343,755	$2,638,599	$2,914,543
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$22,340	$0	$0
Services & Supplies	372,666	621,800	488,200
Capital Equipment	0	0	0
Subtotal	$395,006	$621,800	$488,200
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$2,740,104	$2,939,141	$3,241,942
Services & Supplies	835,870	1,156,958	965,501
Capital Equipment	8,870	0	36,000
Cost Allocated	0	0	0
TOTAL	$3,584,844	$4,096,099	$4,243,443

Community Services Department
Animal Care Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Animal Care Center Supervisor	2.00	1.00	1.00
Animal Care Volunteer Program Supv	1.00	1.00	1.00
Chief Veterinarian	1.00	1.00	1.00
Community Services Program Coordir	1.00	2.00	2.00
Community Services Manager	0.00	0.00	1.00
Community Services Specialist	1.00	1.00	1.00
Community Services Superintendent	1.00	1.00	1.00
Manager, Animal Care	1.00	1.00	0.00
Program Assistant	1.00	0.00	0.00
Registered Veterinary Technician	2.00	2.00	2.00
Senior Accounting Technician	1.00	0.80	0.80
Senior Animal Care Specialist	2.00	2.00	2.00
Senior Office Specialist	1.00	1.00	1.00
Veterinary Practice Manager	1.00	1.00	1.00
Subtotal:	16.00	14.80	14.80
PART TIME			
Animal Care Attendant-EPT	10.40	8.00	6.40
Animal Care Attendant-PT	3.36	7.20	5.28
Animal Care Center Vet - PT	0.48	0.58	0.58
Animal Care Specialist-EPT	5.60	4.80	3.20
Community Services Leader III-PT	0.48	0.00	0.00
Community Services Leader III-EPT	0.80	0.00	0.00
Department Aide-PT	0.15	0.48	0.48
Graphics Designer-EPT	0.00	0.80	0.80
Office Assistant II-EPT	1.60	1.60	1.60
Office Assistant III-EPT	0.80	0.80	1.60
Office Assistant II-PT	0.48	0.48	0.48
Registered Veterinary Technician	0.00	0.00	0.80
Senior Animal Care Specialist-EPT	0.80	0.80	0.80
Veterinary Assistant-EPT	0.00	0.00	1.60
Veterinary Assistant-PT	0.00	0.00	1.92
Subtotal:	24.95	25.54	25.54
TOTAL STAFFING:	40.95	40.34	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 accommodating participants with special needs. The section also provides staff support to the Irvine Aquatics Advisory Board.

2017-18 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 126 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
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	7,800
• 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	3.5%	3.5%	3.3%
• Net General Fund cost per capita (City population)	$2.60	$3.09	$3.22
Effectiveness			
• Percent of satisfied program customers	99%	99%	99%

Community Services Department
Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$1,371,186	$1,530,224	$1,602,022
Services & Supplies	100,791	67,426	58,926
Capital Equipment	17,793	0	0
Subtotal	$1,489,770	$1,597,650	$1,660,948
Cost Allocated	0	0	0
Revenues	(839,687)	(799,500)	(811,750)
NET GENERAL FUND SUPPORT	$650,083	$798,150	$849,198
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$25,097	$0	$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	$25,097	$0	$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$1,396,283	$1,530,224	$1,602,022
Services & Supplies	100,791	67,426	58,926
Capital Equipment	17,793	0	0
Cost Allocated	0	0	0
TOTAL	$1,514,867	$1,597,650	$1,660,948

Community Services Department
Aquatic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Aquatics Coordinator	2.00	2.00	2.00
Aquatics Supervisor	1.00	1.00	1.00
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	0.40	0.40	0.40
	5.40	5.40	5.40
PART TIME			
Lifeguard-PT	9.22	9.33	8.73
Pool Manager-EPT	3.20	3.20	3.20
Pool Manager-PT	2.40	2.40	2.75
Swim Instructor/Lifeguard-EPT	0.00	3.20	3.20
Swim Instructor/Lifeguard-PT	12.57	8.39	8.67
Subtotal:	27.39	26.52	26.55
TOTAL STAFFING:	32.79	31.92	31.95

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 600 softball teams, 400 gym league teams and 415 adult soccer teams. 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.

2017-18 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 126 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Inventory			
• Facilities (# of joint use gyms)	10	11	11
• Community Parks	19	19	19
• Neighborhood Parks/Vista Points	39	40	41
• Skate Park	1	1	1
• Tennis Courts	64	64	64
Efficiency			
• Number of adult sports teams	1,459	1,444	1,413
• Number of adult league games	6,972	6,812	6,782
• Number of youth sports organizations	24	24	25
• Number of youth sports participants	16,110	15,831	16,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	1.4%	1.5%	1.4%
• Net General Fund cost per capita (population)	$1.05	$1.33	$1.39
Effectiveness			
• Percentage of satisfied athletic participants	99%	99%	99%

Community Services Department
Athletic Services

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$1,987,721	$1,943,340	$1,988,425
Services & Supplies	1,646,392	1,669,406	1,613,574
Capital Equipment	8,328	42,000	25,000
Subtotal	$3,642,441	$3,654,746	$3,626,999
Cost Allocated	0	0	0
Revenues	(3,380,753)	(3,312,166)	(3,260,916)
NET GENERAL FUND SUPPORT	$261,687	$342,580	$366,083
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$307,418	$632,049	$914,996
Services & Supplies	27,320	478,898	1,142,832
Capital Equipment	0	0	92,500
Subtotal	$334,738	$1,110,947	$2,150,328
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$2,295,139	$2,575,389	$2,903,421
Services & Supplies	1,673,711	2,148,304	2,756,406
Capital Equipment	8,328	42,000	117,500
Cost Allocated	0	0	0
TOTAL	$3,977,178	$4,765,693	$5,777,327

Community Services Department
Athletic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Community Services Program Coordinator	4.00	4.00	6.10
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	2.00	2.00	1.00
Community Services Supervisor	3.00	3.00	3.16
Program Specialist	1.00	1.00	0.00
Senior Office Specialist	0.00	0.00	0.40
Subtotal:	12.00	12.00	12.66
PART TIME			
Community Services Leader III-EPT	5.60	6.36	6.76
Community Services Leader III-PT	3.95	2.07	6.85
Community Services Leader II-PT	10.03	9.40	9.70
Community Services Leader I-PT	0.15	0.10	0.00
Community Services Senior Leader-EPT	4.00	4.80	4.96
Community Services Senior Leader-RPT	0.80	0.80	0.80
Reservation Specialist II-EPT	0.80	0.80	2.40
Reservation Specialist II-PT	0.49	0.49	0.96
Subtotal:	25.82	24.82	32.43
TOTAL STAFFING:	37.82	36.82	45.09

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.

2017-18 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 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 126 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Efficiency			
• Number of child care coordination hours of direct service	4,824	4,800	5,000
• Number of school sites served through the Irvine Child Care Project (JPA)	24	25	26
• Number of children per day served through the Irvine Child Care Project	2,100	2,100	2,300
• 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	12.0%	10.9%	9.4%
• Net General Fund cost per capita (City population)	$9.03	$9.73	$9.06

Community Services Department
Child, Youth & Family Services

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$2,244,445	$2,459,557	$2,499,924
Services & Supplies	511,788	571,825	502,385
Capital Equipment	34,947	72,000	0
Subtotal	$2,791,180	$3,103,382	$3,002,309
Cost Allocated	0	0	0
Revenues	(529,447)	(588,120)	(610,020)
NET GENERAL FUND SUPPORT	$2,261,733	$2,515,262	$2,392,289
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$25,501	$38,148	$41,988
Services & Supplies	2,315,327	2,308,495	2,308,073
Capital Equipment	0	0	0
Subtotal	$2,340,828	$2,346,643	$2,350,061
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$2,269,946	$2,497,705	$2,541,912
Services & Supplies	2,827,115	2,880,320	2,810,458
Capital Equipment	34,947	72,000	0
Cost Allocated	0	0	0
TOTAL	$5,132,008	$5,450,025	$5,352,370

Community Services Department
Child, Youth & Family Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Community Services Program Coordinator	4.70	4.00	4.00
Community Services Specialist	1.00	2.00	2.00
Community Services Superintendent	0.39	0.39	0.11
Community Services Supervisor	2.20	2.00	2.00
FOR Families Specialist	1.00	1.00	1.00
Program Assistant	1.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	11.29	12.39	12.11
PART TIME			
Community Services Leader III-EPT	7.20	9.47	9.60
Community Services Leader III-PT	1.48	2.36	2.03
Community Services Leader II-PT	0.56	0.42	0.40
Community Services Leader I-PT	0.56	0.02	0.00
Community Services Senior Leader-EPT	4.80	5.20	5.20
Community Services Senior Leader-PT	0.40	0.40	0.40
Department Aide-PT	1.50	1.51	1.80
Office Assistant III-EPT	0.80	0.00	0.00
Office Assistant III-PT	0.75	0.76	0.76
Office Assistant II-PT	0.48	0.00	0.00
Outreach Assistant I-EPT	1.35	1.60	1.60
Subtotal:	19.88	21.74	21.79
TOTAL STAFFING:	31.17	34.13	33.90

Community Services Department
Community Parks & Special Events

Purpose:

To facilitate and 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 community park sites, 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 2017-18 include the Irvine Global Village Festival, Summer Concerts, Winter Wonderland, Spooktacular, Pacific Symphony, and Veterans Day and Memorial Day Ceremonies.

2017-18 Standards:

	Strategic Goal(s)*
• Operate Community Park facilities, which meet the recreational needs of Irvine residents and are safe, clean and green.	1,2,3,4
• Deliver programming and services to fulfill the goals and strategies of the Strategic Plan for Children, Youth and Families.	2,3,4
• Engage community partners in the delivery of recreational and educational programming which improves health, safety, resiliency and well-being of Irvine residents.	2,3,4
* Numbers denote linkage to the department's Strategic Goals; please see page 126 for details	2, 3, 4

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Inventory			
• Parks/Multi-use buildings (# of facilities)	10	11	11
• Facilities (square feet)	94,842	108,685	108,685
• 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	14.0%	16.7%	14.8%
• Net General Fund cost per capita (City population)	$10.54	$14.90	$14.22
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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$5,108,137	$6,196,423	$6,577,505
Services & Supplies	2,381,215	2,771,952	2,827,052
Capital Equipment	64,801	72,000	84,500
Subtotal	$7,554,153	$9,040,375	$9,489,057
Cost Allocated	0	0	0
Revenues	(4,915,628)	(5,190,384)	(5,735,198)
NET GENERAL FUND SUPPORT	$2,638,525	$3,849,991	$3,753,859
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$982,383	$984,922	$617,513
Services & Supplies	1,320,576	1,230,166	1,008,527
Capital Equipment	668,454	80,000	45,000
Subtotal	$2,971,413	$2,295,088	$1,671,040
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$6,090,520	$7,181,345	$7,195,018
Services & Supplies	3,701,791	4,002,118	3,835,579
Capital Equipment	733,255	152,000	129,500
Cost Allocated	0	0	0
TOTAL	$10,525,566	$11,335,463	$11,160,097

Community Services Department
Community Parks & Special Events

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Community Services Program Coordinator	7.30	12.00	10.50
Community Services Specialist	12.00	10.00	10.00
Community Services Superintendent	1.89	2.39	1.89
Community Services Supervisor	6.32	6.50	5.94
Senior Office Specialist	1.00	1.00	0.00
Subtotal:	28.51	31.89	28.33
PART TIME			
Community Services Leader III-EPT	15.50	16.40	15.20
Community Services Leader III-PT	20.86	25.08	25.64
Community Services Leader II-PT	18.09	22.06	22.12
Community Services Leader I-PT	9.36	9.33	9.82
Community Services Senior Leader-EPT	13.30	14.80	14.80
Community Services Senior Leader-PT	1.23	0.00	2.52
Department Aide-PT	0.62	0.75	0.97
Graphics Designer-EPT	0.05	0.00	0.00
Office Assistant III-EPT	0.80	0.80	0.80
Senior Accounting Tech - EPT	0.80	0.00	0.00
Senior Office Specialist-EPT	0.20	0.00	0.00
Subtotal:	80.81	89.22	91.87
TOTAL STAFFING:	109.32	121.11	120.20

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 programs featuring 17 exhibitions and opening receptions annually. Art enrichment programs include creation stations, lectures, and multidisciplinary arts events.

2017-18 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 2017-18 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 126 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
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	0%	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	3.8%	4.1%	4.2%
• Net General Fund cost per capita (City population)	$2.83	$3.63	$4.03
Effectiveness			
• Percentage of satisfied program participants	98%	98%	98%

Community Services Department
Fine Arts

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$1,037,630	$1,220,484	$1,318,288
Services & Supplies	306,335	364,775	359,048
Capital Equipment	0	0	0
Subtotal	$1,343,965	$1,585,259	$1,677,336
Cost Allocated	0	0	0
Revenues	(635,265)	(646,700)	(613,700)
NET GENERAL FUND SUPPORT	$708,700	$938,559	$1,063,636
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$265,966	$270,932	$297,677
Services & Supplies	36,331	98,800	132,100
Capital Equipment	0	0	0
Subtotal	$302,297	$369,732	$429,777
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$1,303,596	$1,491,416	$1,615,965
Services & Supplies	342,666	463,575	491,148
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$1,646,262	$1,954,991	$2,107,113

Community Services Department
Fine Arts

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Community Services Program Coordinator	3.00	4.00	4.00
Community Services Specialist	1.00	1.00	1.00
Community Services Superintendent	0.35	0.60	0.40
Community Services Supervisor	1.00	1.00	1.20
Program Specialist	1.00	0.00	0.00
Subtotal:	6.35	6.60	6.60
PART TIME			
Community Services Leader III-EPT	3.90	4.00	4.00
Community Services Leader III-PT	5.30	6.39	6.70
Community Services Leader II-PT	2.22	2.11	2.51
Community Services Leader I-PT	0.62	0.00	0.00
Community Services Senior Leader-EPT	3.05	3.15	2.40
Department Aide-PT	0.74	0.72	0.72
Senior Accounting Technician	0.00	0.00	0.80
Subtotal:	15.83	16.37	17.13
TOTAL STAFFING:	22.18	22.97	23.73

Community Services Department
Open Space and Agriculture Programs

Purpose:

To provide public access and oversight of Irvine's Open Space per the 1988 Open Space Initiative (Resolution 88-1). Assure compliance with the Central and Coastal Orange County Natural Community Conservation Plan/Habitat Conservation Plan as approved by the County of Orange. Administer contractual services with Irvine Ranch Conservancy to enable public access to open space, provide public interpretive and recreation programs, restore natural habitats, monitor wildlife, manage volunteer and community organization linkage, and build and maintain trail systems.

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 facilitate public usage, highlight habitat protection, restoration, and agriculture cultivation.

2017-18 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 126 for details.	3,4

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
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	5.7%	7.2%	6.2%
• Net General Fund cost per capita (City population)	$4.30	$6.42	$5.91

Community Services Department
Open Space and Agriculture Programs

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$524,684	$189,927	$0
Services & Supplies	1,765,201	1,471,176	1,560,068
Capital Equipment	0	0	0
Subtotal	$2,289,885	$1,661,103	$1,560,068
Cost Allocated	0	0	0
Revenues	(1,213,762)	(1,000)	0
NET GENERAL FUND SUPPORT	$1,076,123	$1,660,103	$1,560,068
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$257,817	$299,373	$137,548
Services & Supplies	68,768	114,186	23,500
Capital Equipment	0	0	0
Subtotal	$326,585	$413,559	$161,048
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$782,501	$489,300	$137,548
Services & Supplies	1,833,969	1,585,362	1,583,568
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$2,616,470	$2,074,662	$1,721,116

Community Services Department
Open Space and Agriculture Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Community Services Supervisor	0.00	0.00	0.10
Management Analyst II	1.00	1.00	0.00
Subtotal:	1.00	1.00	0.10
PART TIME			
Community Services Leader III-PT	1.89	1.86	1.88
Community Services Senior Leader-EPT	1.85	1.60	0.80
Management Analyst II-EPT	0.80	0.80	0.00
Program Specialist-EPT	0.33	0.00	0.00
Program Specialist-PT	0.39	0.49	0.00
Subtotal:	5.26	4.75	2.68
TOTAL STAFFING:	6.26	5.75	2.78

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.

2017-18 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 126 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Inventory			
• Senior Facilities	2	3	3
• Facilities (square feet)	41,610	49,227	49,227
Services			
• Programs	240	270	300
• Number of participant contact units	237,820	240,000	250,000
• Volunteer hours	37,767	42,500	48,000
• Collaborations and Partnerships	65	72	78
Efficiency			
• Percent of programs reaching maximum enrollment	85%	90%	90%
• Annual hours of operation	4,160	5,200	6,240
Unit Cost			
• Net General Fund cost as a percent of the department budget	10.6%	9.5%	9.1%
• Net General Fund cost per capita (City population)	$7.95	$8.44	$8.70
Effectiveness			
• Percent of outreach customers connected to other agencies	80%	80%	85%

Community Services Department
Senior Services

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$2,058,154	$2,368,131	$2,494,584
Services & Supplies	440,385	363,806	387,979
Capital Equipment	0	30,000	13,000
Subtotal	$2,498,539	$2,761,937	$2,895,563
Cost Allocated	0	0	0
Revenues	(509,002)	(582,400)	(599,100)
NET GENERAL FUND SUPPORT	$1,989,537	$2,179,537	$2,296,463
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$254,105	$309,157	$359,642
Services & Supplies	315,840	337,496	394,541
Capital Equipment	6,846	34,000	23,000
Subtotal	$576,791	$680,653	$777,183
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$2,312,259	$2,677,288	$2,854,226
Services & Supplies	756,225	701,302	782,520
Capital Equipment	6,846	64,000	36,000
Cost Allocated	0	0	0
TOTAL	$3,075,330	$3,442,590	$3,672,746

Community Services Department
Senior Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Community Services Program Coordinator	5.00	5.00	5.00
Community Services Specialist	1.00	4.00	3.00
Community Services Superintendent	0.40	0.40	0.00
Community Services Supervisor	1.00	1.00	1.00
Program Specialist	1.00	1.00	2.00
Senior Accounting Technician	1.00	1.00	1.00
Social Services Supervisor/Counselor	1.00	1.00	1.00
Subtotal:	10.40	13.40	13.00
PART TIME			
Community Services Leader III-EPT	2.94	3.20	3.20
Community Services Leader III-PT	0.93	0.93	0.93
Community Services Leader II-PT	6.99	7.44	7.44
Community Services Leader I-PT	0.95	0.95	0.48
Community Services Senior Leader-EPT	5.29	5.60	5.60
Department Aide-PT	0.45	0.45	0.45
Kitchen Assistant II-PT	0.48	0.67	1.36
Kitchen Assistant II-EPT	1.55	1.60	1.60
Kitchen Assistant I-PT	0.64	0.45	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	1.15	1.15	1.15
Office Assistant I-PT	2.32	2.47	2.47
Outreach Assistant I-EPT	2.14	1.60	1.60
Outreach Assistant I-PT	1.62	1.14	1.14
Outreach Assistant II-EPT	0.00	0.00	0.80
Program Specialist-EPT	0.80	0.80	0.00
Subtotal:	29.85	30.05	30.26
NON-HOURLY			
Senior Citizen's Council	7.00	7.00	7.00
Subtotal:	7.00	7.00	7.00
TOTAL STAFFING:	47.25	50.45	50.26

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.

2017-18 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 126 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Reservations for one-way trips	21,365	21,365	22,000
• Referrals to other agencies (# of referrals)	133	133	140
• New registrations processed (# of registrations)	99	110	120
Efficiency			
• Percent change in the number of reservations from previous fiscal year	9.6%	0%	3.0%
• Percent change in number of new registrations processed from previous fiscal year	29%	11%	9%
Unit Cost			
• Net General Fund cost as a percent of the department budget	5.7%	5.0%	4.6%
• Net General Fund cost per capita (City population)	$4.26	$4.43	$4.40
Effectiveness			
• Percentage on waitlist	0%	0%	0%

Community Services Department

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$1,016,257	$1,108,070	$1,225,125
Services & Supplies	390,597	289,677	189,465
Capital Equipment	0	0	0
Subtotal	$1,406,854	$1,397,747	$1,414,590
Cost Allocated	0	0	0
Revenues	(341,285)	(253,920)	(253,920)
NET GENERAL FUND SUPPORT	$1,065,569	$1,143,827	$1,160,670
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$808	$0	$0
Services & Supplies	0	0	0
Capital Equipment	0	0	186,000
Subtotal	$808	$0	$186,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$1,017,065	$1,108,070	$1,225,125
Services & Supplies	390,597	289,677	189,465
Capital Equipment	0	0	186,000
Cost Allocated	0	0	0
TOTAL	$1,407,662	$1,397,747	$1,600,590

Community Services Department
Transportation Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Community Services Program Coordinator	1.00	1.00	1.00
Community Services Superintedent	0.13	0.13	0.00
Community Services Supervisor	0.50	0.50	0.50
Information Specialist	1.00	0.00	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:	8.63	7.63	7.50
PART TIME			
Office Assistant III-EPT	0.80	0.80	0.80
Office Assistant II-EPT	0.00	0.00	0.80
Office Assistant II-PT	0.45	0.48	0.00
Para-Transit Driver-EPT	4.80	4.00	4.80
Para-Transit Driver-PT	0.90	1.55	2.50
Transit Program Dispatcher-EPT	0.00	0.80	0.80
Transit Program Dispatcher-PT	0.48	0.48	0.48
Subtotal:	7.43	8.11	10.18
TOTAL STAFFING:	16.06	15.74	17.68

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Public Safety

Public Safety Department

Budget Summary:

The FY 2017-18 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 $76,464,486 and revenues of $2,394,276. The budget provides for a total of 322 full-time and 87.3 part-time employees (in FTEs) for both the General Fund and all Special Funds.

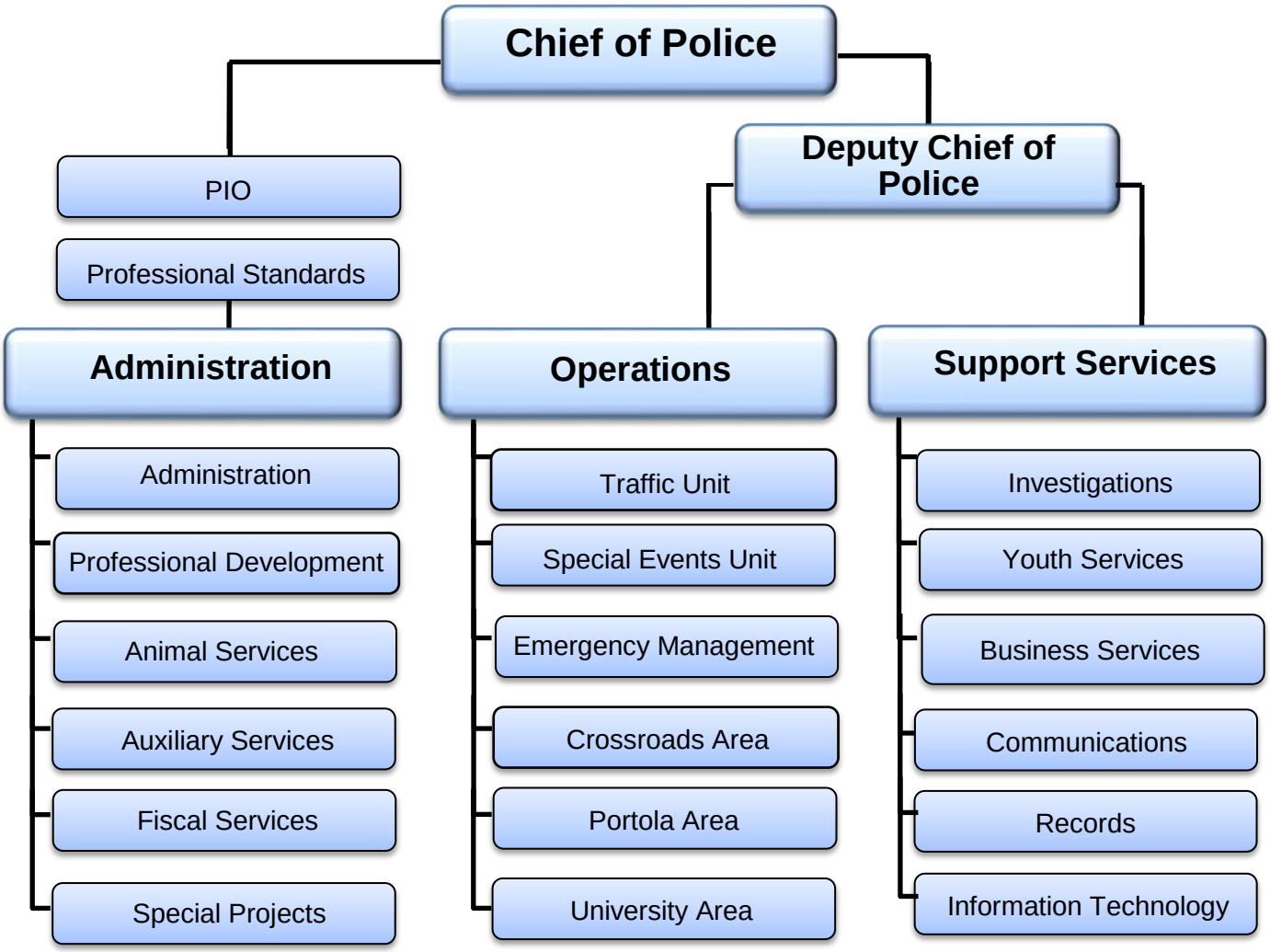
The department's organizational structure, services it will provide during the year, and the revenues and expenditures required to implement the services, are detailed in the subsequent pages.

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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$57,517,755	$60,498,959	$65,236,357
Services & Supplies	10,030,408	12,825,667	11,228,129
Capital Equipment	105,563	185,959	0
Subtotal	$67,653,727	$73,510,585	$76,464,486
Cost Allocated	0	0	0
Revenues	(2,658,639)	(2,476,204)	(2,394,276)
GENERAL FUND SUPPORT	$64,995,088	$71,034,381	$74,070,210
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$2,295,706	$2,535,329	$2,403,408
Services & Supplies	614,163	1,951,311	2,739,130
Capital Equipment	426,947	24,965	80,000
Subtotal	$3,336,816	$4,511,605	$5,222,538
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$59,813,461	$63,034,288	$67,639,765
Services & Supplies	10,644,571	14,776,978	13,967,259
Capital Equipment	532,510	210,924	80,000
Cost Allocated	0	0	0
TOTAL COST	$70,990,542	$78,022,190	$81,687,024
STAFFING SUMMARY			
Full Time	308.0	319.0	322.0
Part Time	33.4	32.9	38.3
Non-Hourly	44.0	46.0	49.0
TOTAL STAFFING	385.4	397.9	409.3

Public Safety Department
Administration

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 Administration section provides overall direction and guidance and administrative services 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.

2017-18 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 160 for details.

Measurements

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Community-initiated calls (# of calls)	99,510	102,255	104,402
• Officer-initiated calls (# of calls)	87,953	86,500	87,383
• Total calls for service	187,463	188,755	191,785
Efficiency			
• Percent of calls initiated by the community	53%	54%	54%
• Percent of activity initiated by Officers	47%	46%	46%
• Percent change in community and Officer-initiated calls for service from the previous year	3%	1%	NA
Effectiveness			
• Part I Uniform Crime Rates – violent crimes per 1,000 residents	.66	.55	NA
• Part I Uniform Crime Rates – property crimes per 1,000 residents	15.6	13.8	NA

Public Safety Department
Administration

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$1,528,249	$6,269,814	$6,367,542
Services & Supplies	634,186	3,339,551	3,211,072
Capital Equipment	0	0	0
Subtotal	$2,162,435	$9,609,365	$9,578,614
Cost Allocated	0	0	0
Revenues	(27,443)	(752,354)	(776,096)
NET GENERAL FUND SUPPORT	$2,134,992	$8,857,011	$8,802,518
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$6,229	$0
Services & Supplies	5,448	209,137	164,145
Capital Equipment	0	0	0
Subtotal	$5,448	$215,366	$164,145
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$1,528,249	$6,276,043	$6,367,542
Services & Supplies	639,634	3,548,688	3,375,217
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$2,167,883	$9,824,731	$9,742,759

Public Safety Department
Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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	4.00
Animal Services Supervisor	1.00	1.00	1.00
Armorer	1.00	1.00	1.00
Business Services Administrator	0.00	2.00	1.00
Director Of Public Safety/Chief of Polic	1.00	1.00	1.00
Management Analyst I	0.00	1.00	2.00
Management Analyst II	1.00	1.00	0.00
Multi Media Specialist	0.00	0.00	1.00
Police Commander	0.00	0.00	1.00
Police Lieutenant	3.00	3.00	2.00
Police Officer	2.00	2.00	2.00
Police Sergeant	2.00	2.00	2.00
Press Information Officer, IPD	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Program Specialist	0.00	2.00	2.00
Property & Evidence Specialist I	1.00	0.00	0.00
Property & Evidence Specialist II	1.00	2.00	2.00
Public Safety Assistant	1.00	1.00	1.00
Senior Animal Services Officer	1.00	1.00	1.00
Senior Crime Analyst	1.00	1.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Public Safety Assistant	1.00	1.00	0.00
Senior Vehicle Installation Technician	0.00	1.00	1.00
Special Assistant to the Chief of Police	1.00	1.00	1.00
Vehicle Installation Technician	1.00	1.00	1.00
Subtotal:	30.00	36.00	34.00
PART TIME			
Property & Evidence Specialist II-PT	0.00	0.24	0.48
Management Analyst I-PT	0.48	0.48	0.48
Public Safety Assistant-PT	0.96	1.69	2.88
Senior Public Safety Assistant-EPT	0.80	0.80	0.80
Senior Public Safety Assistant-PT	1.21	0.96	0.00
Subtotal:	3.45	4.17	4.64
TOTAL STAFFING:	33.45	40.17	38.64

Public Safety Department
Police Operations

Purpose:

To respond to emergency and non-emergency field service requests and incidents.

Summary of Services:

Police Operations provides a variety of field, traffic, and operations support, including emergency service requests; citizen assistance; and responding to in-progress, reported crimes and a wide range of non-criminal activities.

2017-18 Standards:

	Strategic Goal(s)*
• Respond to Priority E calls with a median response time of under 6 minutes.	2,4
• Respond to Priority I calls with a median response time of under 10 minutes.	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 160 for details.

Measurements	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Priority 0 (Emergency) calls (# of calls)	1,401	1,292	1,335
• Priority 1 (Felonies in Progress) calls (# of calls)	8,577	9,149	9,451
• Arrestees processed (# of arrestees)	3,109	2,815	2,748
• Traffic citations (# of citations)	20,599	20,896	20,896
• Traffic collisions (# of traffic collisions)	1,379	1,665	1,665
Efficiency			
• Median response time for Priority E calls	4.12	4.23	4.23
• Median response time for Priority I calls	6.80	6.42	6.42
• Percent change in arrestees processed from the previous year	24%	-9%	NA
• Percent change in traffic citations from the previous year	-4%	1%	NA
• Percent change in traffic collisions from the previous year	-14%	21%	NA
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to the Police Operations division	80%	54%	54%
Effectiveness			
• Traffic collisions per 1,000 population	5.5	6.5	NA

Public Safety Department
Police Operations

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$49,961,331	$37,064,448	$39,263,741
Services & Supplies	4,236,768	2,529,123	1,852,895
Capital Equipment	0	173,000	0
Subtotal	$54,198,099	$39,766,571	$41,116,636
Cost Allocated	0	0	0
Revenues	(2,083,387)	(1,477,516)	(1,376,094)
NET GENERAL FUND SUPPORT	$52,114,712	$38,289,055	$39,740,542
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$2,198,068	$2,275,250	$2,149,267
Services & Supplies	595,894	1,326,509	1,329,389
Capital Equipment	426,947	15,000	80,000
Subtotal	$3,220,908	$3,616,759	$3,558,656
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$52,159,399	$39,339,698	$41,413,008
Services & Supplies	4,832,662	3,855,632	3,182,284
Capital Equipment	426,947	188,000	80,000
Cost Allocated	0	0	0
TOTAL	$57,419,007	$43,383,330	$44,675,292

Public Safety Department
Police Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Civilian Investigator II	7.00	7.00	5.00
Deputy Director Public Safety	1.00	1.00	1.00
Emergency Management Administrato	1.00	1.00	1.00
Forensic Specialist I	1.00	1.00	1.00
Forensic Specialist II	4.00	4.00	4.00
Forensic Supervisor	1.00	1.00	1.00
Police Commander	3.00	3.00	1.00
Police Lieutenant	5.00	4.00	5.00
Police Officer	173.00	181.00	134.00
Police Recruit	0.00	0.00	3.00
Police Sergeant	27.00	24.00	23.00
Program Specialist	3.00	1.00	1.00
Public Safety Assistant	1.00	0.00	1.00
Public Safety Traffic Programs Superv	0.00	0.00	1.00
Senior Public Safety Assistant	2.00	2.00	1.00
Subtotal:	229.00	230.00	183.00
PART TIME			
Public Safety Aide-PT	0.59	0.64	1.00
Public Safety Assistant-EPT	1.60	0.80	0.80
Public Safety Assistant-PT	14.58	12.88	13.76
Senior Public Safety Assistant-EPT	0.00	0.00	1.60
Subtotal:	16.77	14.32	17.16
NON-HOURLY			
Crossing Guard-EPT	37.00	39.00	43.00
Crossing Guard-RPT	7.00	7.00	6.00
Subtotal:	44.00	46.00	49.00
TOTAL STAFFING:	289.77	290.32	249.16

Public Safety Department
Support Services

Purpose:

To maintain a network of support services for Public Safety.

Summary of Services:

Support Services is responsible for the management of investigations, youth services and business services.

2017-18 Standards:

	Strategic Goal(s)*
• Effectively process business licenses in a timely manner.	4
• Receive, file and process all police reports in a timely manner.	2,4
• Receive calls in Communications in a timely manner.	2,4

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

Measurements	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Business licenses processed (# of licenses)	20,090	21,000	22,000
• Mental health-related calls (# of calls)	1,958	1,947	1,953
• Total 911 calls received in Communications (# of calls)	68,108	69,078	70,000
Efficiency			
• Percent change in the number of business licenses processed from previous year	4%	5%	NA
• Percent change in number of mental health-related service calls from previous year	43%	-1%	NA
• Percent change in the number of 911 calls received in Communications from previous year	1%	1%	NA
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to Support Services	17%	33%	34%
Effectiveness			
• Percent of 9-1-1 emergency calls answered by call receivers within 10 seconds	86%	90%	90%

Public Safety Department
Support Services

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$6,028,175	$17,164,697	$19,605,074
Services & Supplies	5,159,454	6,956,993	6,164,162
Capital Equipment	105,563	12,959	0
Subtotal	$11,293,193	$24,134,649	$25,769,236
Cost Allocated	0	0	0
Revenues	(547,809)	(246,334)	(242,086)
NET GENERAL FUND SUPPORT	$10,745,384	$23,888,315	$25,527,150
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$97,638	$253,850	$254,141
Services & Supplies	12,822	415,665	1,245,596
Capital Equipment	0	9,965	0
Subtotal	$110,460	$679,480	$1,499,737
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$6,125,813	$17,418,547	$19,859,215
Services & Supplies	5,172,276	7,372,658	7,409,758
Capital Equipment	105,563	22,924	0
Cost Allocated	0	0	0
TOTAL	$11,403,652	$24,814,129	$27,268,973

Public Safety Department
Support Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	0.00	1.00	1.00
Applications Programmer/Analyst	1.00	1.00	1.00
Business Services Administrator	1.00	0.00	1.00
Civilian Investigator I	3.00	3.00	2.00
Civilian Investigator II	0.00	3.00	3.00
Communications Bureau Supervisor	1.00	1.00	1.00
Crime Analyst	2.00	2.00	1.00
Deputy Director, IPD Bus Srv/City Tec	1.00	1.00	0.00
License Specialist	4.00	4.00	3.00
Management Analyst I	0.00	1.00	0.00
Police Commander	0.00	0.00	1.00
Police Lieutenant	0.00	0.00	1.00
Police Officer	0.00	0.00	46.00
Police Sergeant	0.00	0.00	5.00
Public Safety Assistant	2.00	2.00	4.00
Public Safety Dispatcher I	3.00	4.00	7.00
Public Safety Dispatcher II	12.00	12.00	9.00
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 Crime Analyst	1.00	0.00	1.00
Senior Public Safety Assistant	1.00	1.00	1.00
Supervising Public Safety Dispatcher	5.00	5.00	5.00
Subtotal:	49.00	53.00	105.00
PART TIME			
Civilian Investigator I-PT	0.48	0.48	0.00
GIS Analyst-PT	0.73	0.00	0.73
License Specialist	0.00	0.48	0.00
Office Specialist-PT	1.44	1.37	1.44
Public Safety Aide	0.59	0.67	0.00
Public Safety Assistant-EPT	0.80	3.61	4.00
Public Safety Assistant-PT	8.50	8.20	10.33
Subtotal:	12.54	14.81	16.50
TOTAL STAFFING	61.54	67.81	121.50

Public Works

Public Works Department

Budget Summary:

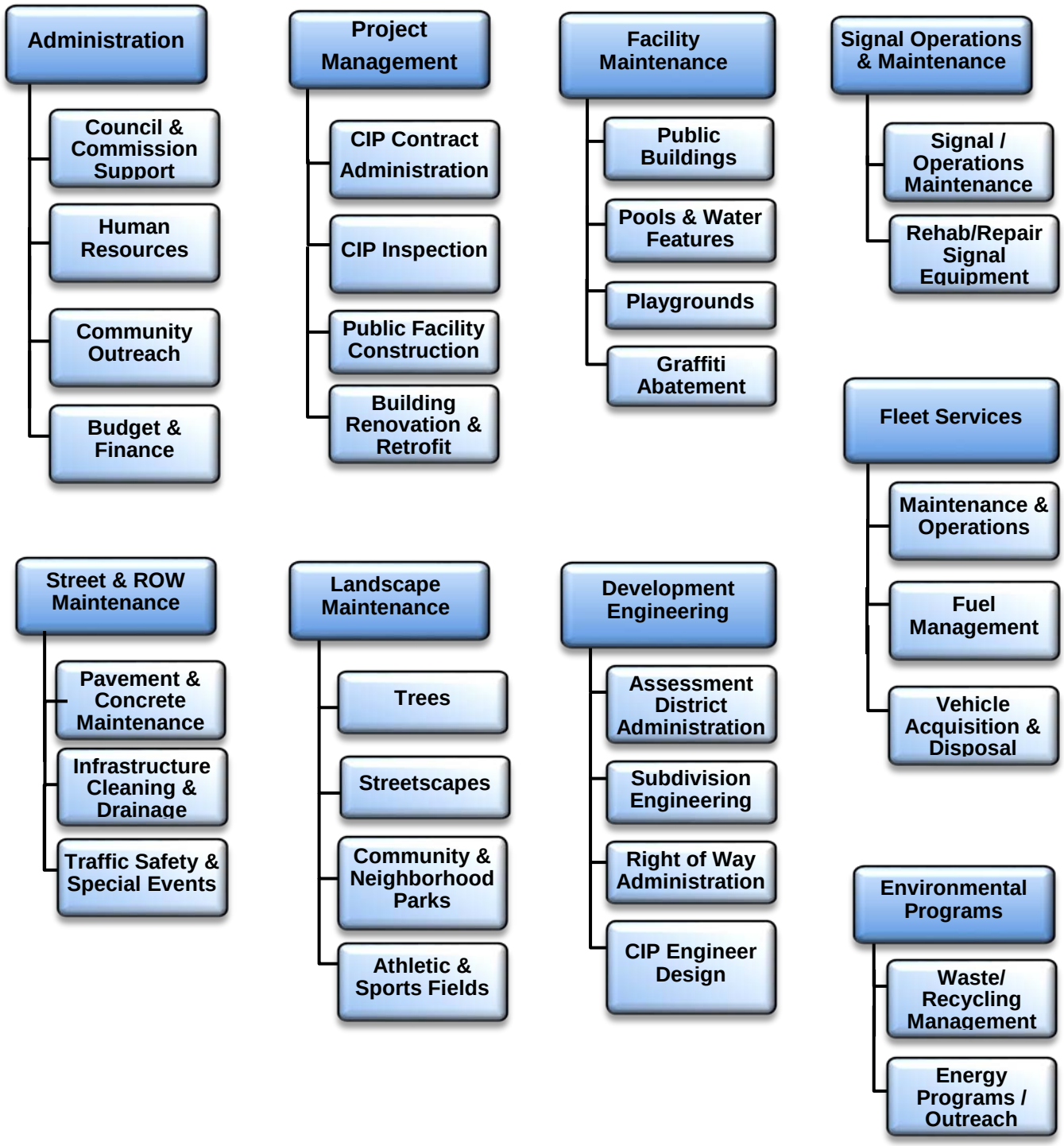
The FY 2017-18 Public Works Department operating budget focuses resources on essential services to meet the City's strategic goals. The Public Works Department is entrusted with developing, building and maintaining public infrastructure and facilities. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures and cost allocations of $25,768,934 and revenues of $1,008,220. The budget provides for a total of 139.3 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 timely 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.
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.
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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$10,616,039	$13,194,854	$11,942,569
Services & Supplies	14,147,669	18,175,111	13,992,365
Capital Equipment	123,747	0	20,000
Subtotal	$24,887,455	$31,369,965	$25,954,934
Cost Allocated	(261,558)	(186,000)	(186,000)
Revenues	(1,228,517)	(1,636,824)	(1,008,220)
GENERAL FUND SUPPORT	$23,397,380	$29,547,141	$24,760,714
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$8,870,655	$8,574,020	$9,042,538
Services & Supplies	32,284,464	29,019,484	26,818,092
Capital Equipment	1,385,503	2,783,651	1,736,000
Subtotal	$42,540,622	$40,377,155	$37,596,630
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$19,486,694	$21,768,874	$20,985,107
Services & Supplies	46,432,133	47,194,595	40,810,457
Capital Equipment	1,509,250	2,783,651	1,756,000
Cost Allocated	(261,558)	(186,000)	(186,000)
TOTAL COST	$67,166,519	$71,561,120	$63,365,564

STAFFING SUMMARY			
Full Time	150.0	155.0	139.3
Part Time	6.5	5.2	5.2
TOTAL STAFFING	156.5	160.2	144.5

Public Works Department
Administration

Purpose:

To ensure the department's programs and services support the City's strategic goals and policies, and that 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.

2017-18 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 172 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
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	1.6 %	2.1%	1.8%
• Percent of Public Works Department General Fund budget devoted to Administration	11.0%	12.6%	13.2%
• Public Works Department General Fund Budget per capita	$11.18	$15.10	$12.92
Effectiveness			
• Percent of standards achieved	100%	100%	100%

Public Works Department
Administration

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$852,438	$1,169,574	$1,297,107
Services & Supplies	1,946,034	2,859,912	2,113,182
Capital Equipment	0	0	0
Subtotal	$2,798,472	$4,029,486	$3,410,289
Cost Allocated	0	0	0
Revenues	(439,729)	(120,286)	(12,400)
NET GENERAL FUND SUPPORT	$2,358,743	$3,909,200	$3,397,889
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$42,525	$0	$0
Services & Supplies	995	33,509	32,124
Capital Equipment	0	0	0
Subtotal	$43,520	$33,509	$32,124
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$894,964	$1,169,574	$1,297,107
Services & Supplies	1,947,029	2,893,421	2,145,306
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$2,841,992	$4,062,995	$3,442,413

Public Works Department
Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	0.00	0.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Associate Transportation Analyst	0.00	0.00	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	0.00	0.00
Project Development Administrator	0.00	1.00	0.00
Public Works Administrator	0.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	5.00	6.00	7.00
PART TIME			
Office Assistant II-PT	0.00	0.50	0.50
Subtotal:	0.00	0.50	0.50
TOTAL STAFFING:	5.00	6.50	7.50

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.

2017-18 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.	
* Numbers denote linkage to the department's Strategic Goals; please see page 172 for details.	3,4

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
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			
• Public Works Environmental General Fund Operating Budget as a percent of citywide General Fund Budget	0.4%	0.5%	0.6%
• General Fund cost as a percent of the department budget	2.9%	3.0%	4.2%
• General Fund cost per capita (City population)	$2.98	$3.58	$4.10

Public Works Department
Environmental Programs

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$0	$567,682	$623,322
Services & Supplies	0	357,283	458,465
Capital Equipment	0	0	0
Subtotal	$0	$924,965	$1,081,787
Cost Allocated	0	0	0
Revenues	(276,832)	(1,171,000)	(872,000)
NET GENERAL FUND SUPPORT	($276,833)	($246,035)	$209,787
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$9,101	$9,584
Services & Supplies	0	160,000	191,000
Capital Equipment	0	0	0
Subtotal	$0	$169,101	$200,584
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$0	$576,783	$632,906
Services & Supplies	0	517,283	649,465
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$0	$1,094,066	$1,282,371

Public Works Department
Environmental Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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	0.55	0.75	0.75
Program Assistant-EPT	0.00	0.75	0.75
Program Assistant-PT	0.49	0.00	0.00
Program Specialist-EPT	0.11	0.00	0.00
Program Specialist-PT	0.10	0.00	0.00
Subtotal:	1.25	1.50	1.50
TOTAL STAFFING:	4.25	4.50	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.

2017-18 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 172 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Plan Checks reviewed (# of plans)	750	801	800
• CIP projects designed (# of projects)	10	17	16
• Assessment District and CFD Funds reimbursed	$98M	$125M	$110M
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	95%	95%	100%
Unit Cost			
• Development Engineering General Fund Budget as a percent of citywide General Fund Budget	0.6%	0.7%	0.4%
• Percent of Public Works Department General Fund devoted to Development Engineering	3.8%	4.2%	3.2%
• Development Engineering General Fund Budget per capita	$3.81	$5.06	$3.12
Effectiveness			
• Percent of applications approved with three or fewer plan check reviews	96%	96%	100%
• Percent of CIP projects completed within established budget	95%	95%	100%

Public Works Department
Development Engineering

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$960,242	$1,232,839	$852,697
Services & Supplies	70,861	114,568	10,142
Capital Equipment	27,108	0	0
Subtotal	$1,058,210	$1,347,407	$862,839
Cost Allocated	(104,838)	(40,000)	(40,000)
Revenues	(488)	0	0
NET GENERAL FUND SUPPORT	$952,884	$1,307,407	$822,839
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,248,152	$1,337,661	$1,394,415
Services & Supplies	13,302,379	3,553,000	3,484,000
Capital Equipment	0	0	0
Subtotal	$14,550,531	$4,890,661	$4,878,415
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$2,208,394	$2,570,500	$2,247,112
Services & Supplies	13,373,240	3,667,568	3,494,142
Capital Equipment	27,108	0	0
Cost Allocated	(104,838)	(40,000)	(40,000)
TOTAL	$15,503,905	$6,198,068	$5,701,254

Public Works Department
Development Engineering

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	0.50	0.50	0.25
Assistant City Engineer	0.00	1.50	1.00
Associate Engineer	2.00	2.00	2.00
City Engineer	1.00	1.00	0.00
Engineering Technician	1.00	1.00	1.00
Manager, Engineering	0.33	0.33	0.50
Project Development Administrator	1.00	1.00	1.00
Right-of-Way Administrator	1.00	1.00	1.00
Senior Civil Engineer	5.00	5.00	5.00
Senior Project Manager	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	0.00
Senior Transportation Engineer	1.00	1.00	0.00
Subtotal:	14.83	16.33	12.75
PART TIME			
Engineering Technician-PT	0.50	0.00	0.00
Office Assistant III-EPT	0.75	0.75	0.75
Subtotal:	1.25	0.75	0.75
TOTAL STAFFING:	16.08	17.08	13.50

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 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.

2017-18 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 172 for details.

Measurements

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Inventory			
• City vehicles maintained	439	468	483
• City equipment maintained	53	65	78
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	2.3%	2.9%	2.4%
• Fleet Budget as a percent of Department Operating Budget	6.0%	7.7%	7.4%
• Fleet Budget per capita	$ 15.69	$ 21.36	$ 17.71
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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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	$1,041,773	$1,103,324	$1,179,732
Services & Supplies	1,563,488	1,758,174	1,842,639
Capital Equipment	1,336,097	2,656,651	1,654,000
Subtotal	$3,941,358	$5,518,149	$4,676,371
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$1,041,773	$1,103,324	$1,179,732
Services & Supplies	1,563,488	1,758,174	1,842,639
Capital Equipment	1,336,097	2,656,651	1,654,000
Cost Allocated	0	0	0
TOTAL	$3,941,358	$5,518,149	$4,676,371

Public Works Department
Fleet Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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	0.25
Management Analyst II	0.00	0.00	0.25
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	0.20	0.20
Subtotal:	7.75	7.95	7.95
PART TIME			
Equipment Mechanic-PT	0.50	0.50	0.50
Equipment Service Worker-PT	0.00	0.49	0.50
Office Assistant II-PT	0.10	0.00	0.00
Subtotal:	0.60	0.99	1.00
TOTAL STAFFING:	8.35	8.94	8.95

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.

2017-18 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 172 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Inventory			
• Community Parks (# of parks)	19	19	19
• Neighborhood Parks/Vista Points	39	40	41
• Athletic Infields (# of infields)	48	48	49
• Sports Fields (Acres)	164	164	167
• Streetscapes (Acres)	889	911	918
• Trees (# of trees)	72,259	72,884	73,613
• Water Meters/Smart Irrigation Controllers	601/834	615/842	621/849
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	5.4%	5.6%	4.3%
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	37.0%	33.7%	32.2%
• Landscape Maintenance General Fund Budget per capita	$37.54	$40.49	$31.40
• Per acre cost to maintain streetscape	$9,261	$9,451	$8,537
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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$1,569,397	$1,602,306	$1,698,337
Services & Supplies	7,801,949	8,860,801	6,590,860
Capital Equipment	27,797	0	0
Subtotal	$9,399,143	$10,463,107	$8,289,197
Cost Allocated	0	0	0
Revenues	(84,395)	(41,000)	(46,000)
NET GENERAL FUND SUPPORT	$9,314,748	$10,422,107	$8,243,197
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,765,809	$1,784,720	$2,009,910
Services & Supplies	7,787,548	9,018,686	10,926,575
Capital Equipment	0	0	0
Subtotal	$9,553,357	$10,803,406	$12,936,485
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$3,335,206	$3,387,026	$3,708,247
Services & Supplies	15,589,497	17,879,487	17,517,435
Capital Equipment	27,797	0	0
Cost Allocated	0	0	0
TOTAL	$18,952,500	$21,266,513	$21,225,682

Public Works Department
Landscape Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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	9.00
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	6.00	6.00	5.00
Management Analyst I	0.50	0.50	0.25
Management Analyst II	0.00	0.00	0.25
Manager, Public Services	0.25	0.25	0.25
Program Specialist	1.00	1.00	1.00
Senior Office Specialist	0.00	0.20	0.20
Subtotal:	25.09	25.29	26.29
PART TIME			
Office Assistant II-PT	0.10	0.00	0.00
Subtotal:	0.10	0.00	0.00
TOTAL STAFFING:	25.19	25.29	26.29

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.

2017-18 Standards:

	Strategic Goal(s)*
• 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
• 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 172 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Contracts Awarded (# of contracts)	21	16	23
• CIP and Rehabilitation Projects Constructed (# of projects)	14	13	18
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%	0.8%	0.9%
• Percent of Public Works Department General Fund devoted to Project Management.	3.4%	4.7%	6.5%
• Project Management General Fund Budget per capita	$3.43	$5.65	$6.36
Effectiveness			
• Percent of CIP projects completed within established budget	99%	100%	100%

Public Works Department
Project Management

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$844,199	$1,357,066	$1,663,841
Services & Supplies	167,967	247,966	160,150
Capital Equipment	0	0	0
Subtotal	$1,012,166	$1,605,032	$1,823,991
Cost Allocated	(153,257)	(146,000)	(146,000)
Revenues	(132,363)	(35,000)	(15,000)
NET GENERAL FUND SUPPORT	$726,546	$1,424,032	$1,662,991
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$833,344	$582,314	$596,166
Services & Supplies	0	641,000	841,000
Capital Equipment	0	0	0
Subtotal	$833,344	$1,223,314	$1,437,166
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$1,677,544	$1,939,380	$2,260,007
Services & Supplies	167,967	888,966	1,001,150
Capital Equipment	0	0	0
Cost Allocated	(153,257)	(146,000)	(146,000)
TOTAL	$1,692,254	$2,682,346	$3,115,157

Public Works Department
Project Management

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Capital Improvement Program Administrator	0.00	1.00	1.00
Construction Inspection Supervisor	1.00	1.00	1.00
Manager, Engineering	0.34	0.34	0.50
Program Assistant	1.00	1.00	1.00
Project Development Administrator	1.00	0.00	0.00
Senior Construction Inspector	4.00	4.00	4.00
Senior Project Manager	5.00	5.00	5.00
Subtotal	13.34	13.34	13.50
TOTAL STAFFING:	13.34	13.34	13.50

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 operations and 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. Specific services include the review and development of City traffic signal design guidelines and standards; response to resident concerns regarding signal operations and implementation of corrective measures when appropriate.

2017-18 Standards:

	Strategic Goal(s)*
• Provide for the timely repair and maintenance of the City's traffic signal equipment, crosswalk warning lights and communication network to optimize operational efficiency.	1,2,3,4
• Rehabilitation of the City's traffic signal equipment, network and software components to maximize roadway safety and flow.	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 172 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget* 2017-18
Services			
• Signalized Intersections maintained	341	344	356
• CCTV Cameras (# of cameras)	202	210	220
• Intersection Safety Lights and Street Name Signs installed with light-emitting diode (LED)	157	169	356
• Battery Backup Systems (# of intersections)	320	325	325
Efficiency			
• 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%	0.8%	0.1%
• Percent of Department General Fund devoted to Signal Operations & Maintenance	3.2%	5.0%	0.4%
• Signal Operations & Maintenance General Fund Budget per capita	$3.22	$5.97	$0.41
Effectiveness			
• Percent of service requests completed within three days	100%	100%	100%

*Traffic Management transferred to Transportation Department

Public Works Department
Signal Operations & Maintenance

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$752,754	$1,053,518	$107,012
Services & Supplies	54,558	490,229	0
Capital Equipment	0	0	0
Subtotal	$807,313	$1,543,747	$107,012
Cost Allocated	0	0	0
Revenues	(15,427)	(10,000)	(10,000)
NET GENERAL FUND SUPPORT	$791,886	$1,533,747	$97,012
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,558,027	$1,481,606	$1,559,802
Services & Supplies	1,608,452	2,547,724	2,438,499
Capital Equipment	0	0	0
Subtotal	$3,166,479	$4,029,330	$3,998,301
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$2,310,526	$2,535,124	$1,666,814
Services & Supplies	1,699,699	3,037,953	2,438,499
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$4,010,225	$5,573,077	$4,105,313

Public Works Department
Signal Operations & Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	0.83	0.83	0.33
Assistant City Engineer	0.00	0.50	0.00
Assistant Engineer	3.00	3.00	0.00
Associate Engineer	2.00	2.00	0.00
Engineering Technician	2.00	2.00	1.00
Management Analyst I	0.50	0.50	0.25
Management Analyst II	0.00	0.00	0.25
Manager, Engineering	0.33	0.33	0.00
Manager, Public Services	0.25	0.25	0.25
Senior Office Specialist	1.00	0.40	0.40
Senior Project Manager	1.00	1.00	1.00
Senior Transportation Analyst	0.00	0.00	0.00
Senior Transportation Engineer	1.00	1.00	1.00
Supervising Traffic Systems Specialist	1.00	1.00	1.00
Supervising Transportation Analyst	1.00	1.00	0.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	4.00	4.00	4.00
Traffic Systems Technician	0.00	0.00	1.00
Subtotal:	18.91	18.81	11.48
PART TIME			
Office Assistant II-PT	0.20	0.00	0.00
Subtotal:	0.20	0.00	0.00
TOTAL STAFFING:	19.11	18.81	11.48

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.

2017-18 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 172 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Inventory			
• Roadway (Asphalt - # of centerline miles)	410	419	425
• Class I Bike Trails (Asphalt - # of linear miles)	59	61.8	64.82
• Parking Lots (Asphalt – acres)	77.19	79.01	79.01
• Curbs & Gutters (Concrete - # of miles)	1,484	1,499	1,512
• Sidewalks/Park Pathways (Concrete - # of miles)	952	969	975.5
• Storm Drain Catch Basins (# of basins)	4,541	4,711	4,849
• Street Sweeping (# of curb miles)	39,189	39,542	39,817
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%	3.4%	3.4%
• Percent of Public Works General Fund devoted to Street & ROW Maintenance	23.7%	20.7%	25.2%
• Street & ROW General Fund Budget per capita	$23.99	$24.91	$24.62
Effectiveness			
• Percent of public roadways maintained at or above 65 PCI standard	94%	94%	95%

Public Works Department
Street & Right-of-Way Maintenance

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$4,054,801	$4,155,887	$4,430,622
Services & Supplies	1,937,797	2,279,436	2,070,176
Capital Equipment	14,667	0	0
Subtotal	$6,007,265	$6,435,323	$6,500,798
Cost Allocated	0	0	0
Revenues	(9,094)	(10,508)	(20,820)
NET GENERAL FUND SUPPORT	$5,998,171	$6,424,815	$6,479,978
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$31,015	$49,688	$50,109
Services & Supplies	995,925	1,952,280	1,650,000
Capital Equipment	0	0	0
Subtotal	$1,026,941	$2,001,968	$1,700,109
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$4,085,817	$4,205,575	$4,480,731
Services & Supplies	2,933,722	4,231,716	3,720,176
Capital Equipment	14,667	0	0
Cost Allocated	0	0	0
TOTAL	$7,034,206	$8,437,291	$8,200,907

Public Works Department
Street & Right-of-Way Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
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	0.25
Management Analyst II	0.00	0.00	0.25
Manager, Public Services	0.25	0.25	0.25
Senior Office Specialist	0.00	0.20	0.20
Street Maintenance Specialist	5.00	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	32.08	32.28	32.28
PART TIME			
Office Assistant II-PT	0.10	0.00	0.00
Subtotal:	0.10	0.00	0.00
TOTAL STAFFING:	32.18	32.28	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.

2017-18 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 Development Fee program.	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 172 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget* 2017-18
Services			
• Grant Applications Submitted (# of applications)	15	12	N/A
• Grant Awards (# awarded)	8	6	N/A
Efficiency			
• Percent of customer requests resolved within designated timeframe	100%	100%	N/A
• Percent of mandated reports completed in timeframe	100%	100%	N/A
Unit Cost			
• Transportation Planning and Project Development General Fund Budget as a percent of citywide General Fund Budget	0.4%	0.3%	N/A
• Percent of Public Works Department General Fund devoted to Transportation Planning & Project Development	2.7%	2.1%	N/A
• Transportation Planning and Project Development General Fund Budget per capita	$2.75	$2.47	N/A
Effectiveness			
• Maintained Measure M2/CMP funding consistency	100%	100%	N/A
• Percent of written citizen requests completed within 15 days	100%	100%	N/A

*Transferred to Transportation Department

Public Works Department
Transportation Planning & Project Development

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$469,522	$475,507	$0
Services & Supplies	223,671	162,700	0
Capital Equipment	0	0	0
Subtotal	$693,193	$638,207	$0
Cost Allocated	(3,463)	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	$689,730	$638,207	$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$193,552	$229,072	$0
Services & Supplies	55,516	850,000	0
Capital Equipment	0	0	0
Subtotal	$249,068	$1,079,072	$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$663,074	$704,579	$0
Services & Supplies	279,187	1,012,700	0
Capital Equipment	0	0	0
Cost Allocated	(3,463)	0	0
TOTAL	$938,797	$1,717,279	$0

Public Works Department
Transportation Planning & Project Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	0.50	0.50	0.00
Associate Transportation Analyst	1.00	1.00	0.00
Director of Transportation	0.00	0.00	0.00
Management Analyst I	1.00	1.00	0.00
Project Development Administrator	1.00	1.00	0.00
Senior Transportation Analyst	1.00	1.00	0.00
Supervising Transportation Analyst	0.00	0.00	0.00
Subtotal:	4.50	4.50	0.00
NON HOURLY			
Transportation Commissioner	0.00	0.00	0.00
Subtotal:	0.00	0.00	0.00
TOTAL STAFFING:	4.50	4.50	0.00

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, 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.

2017-18 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 172 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget* 2017-18
Services			
• Monthly maintenance of bus shelters and bus stops	220	220	N/A
Efficiency			
• Percent of written citizen requests completed within 15 days	100%	100%	N/A
Unit Cost			
• Transit Services General Fund Budget as a percent of citywide General Fund Budget	0.1%	0.3%	N/A
• Percent of Public Works Department General Fund devoted to Transit Division	0.9%	1.8%	N/A
• Transit Services General Fund Budget per capita	$0.87	$2.12	N/A
Effectiveness			
• Irvine Station tenant occupancy	43%	70%	N/A

*Transferred to Transportation Department

Public Works Department
Active Transportation Planning

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$171,369	$511,756	$0
Services & Supplies	46,332	35,700	0
Capital Equipment	0	0	0
Subtotal	$217,702	$547,456	$0
Cost Allocated	0	0	0
Revenues	(194,307)	(189,600)	0
NET GENERAL FUND SUPPORT	$23,395	$357,856	$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$306,431	$0	$0
Services & Supplies	1,988,513	3,021,335	0
Capital Equipment	20,815	0	0
Subtotal	$2,315,759	$3,021,335	$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$477,800	$511,756	$0
Services & Supplies	2,034,845	3,057,035	0
Capital Equipment	20,815	0	0
Cost Allocated	0	0	0
TOTAL	$2,533,460	$3,568,791	$0

Public Works Department
Active Transportation Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	0.50	0.50	0.00
Associate Transportation Analyst	1.00	1.00	0.00
Senior Transportation Analyst	1.00	1.00	0.00
Transit Programs Administrator	1.00	1.00	0.00
Subtotal:	3.50	3.50	0.00
TOTAL STAFFING:	3.50	3.50	0.00

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.

2017-18 Standards:

	Strategic Goal(s)*
• Minimize 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 172 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Inventory			
• Community Parks	19	19	19
• Neighborhood Parks	39	40	41
• Trails (# of linear miles)	59	61.8	64.8
• Facilities/Buildings (square feet)	1,447,169	1,473,169	1,711,034
Services			
• Graffiti removal	372	289	320
• Corrective work orders (# of work orders)	2,456	2,373	2,729
Efficiency			
• Percent of graffiti removed within 48 hours of report	99%	99%	99%
• Percent of corrective work orders completed	96%	96%	96%
• 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%	2.0%	2.0%
• Percent of Public Works Department General Fund devoted to Facilities Maintenance	11.4%	12.3%	15.1%
• Facilities Maintenance General Fund Budget per capita	$11.56	$14.84	$14.69

Public Works Department
Facilities & Maintenance

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$941,317	$1,068,719	$1,269,631
Services & Supplies	1,898,501	2,766,516	2,589,390
Capital Equipment	54,175	0	20,000
Subtotal	$2,893,992	$3,835,235	$3,879,021
Cost Allocated	0	0	0
Revenues	(75,882)	(59,430)	(32,000)
NET GENERAL FUND SUPPORT	$2,818,111	$3,775,805	$3,847,021
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,850,025	$1,996,534	$2,242,820
Services & Supplies	4,981,648	5,483,776	5,412,255
Capital Equipment	28,591	127,000	82,000
Subtotal	$6,860,264	$7,607,310	$7,737,075
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$2,791,342	$3,065,253	$3,512,451
Services & Supplies	6,880,149	8,250,292	8,001,645
Capital Equipment	82,766	127,000	102,000
Cost Allocated	0	0	0
TOTAL	$9,754,257	$11,442,545	$11,616,096

Public Works Department
Facilities & Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Facilities Maintenance Specialist	4.00	4.00	4.00
Facilities Maintenance Superintendent	1.00	1.00	1.00
Facilities Maintenance Supervisor	2.00	2.00	2.00
Facilities Maintenance Technician	7.00	9.00	9.00
Lead Facilities Maintenance Technician	3.00	4.00	4.00
Manager, Facilities Maintenance	1.00	1.00	1.00
Master Facilities Maintenance Specialist	2.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Transportation Analyst	0.00	0.00	1.00
Subtotal:	22.00	24.00	25.00
PART TIME			
Community Services Leader III-EPT	1.50	0.00	0.00
Facilities Maintenance Technician-EPT	0.75	0.75	0.75
Office Assistant II-EPT	0.75	0.75	0.75
Subtotal:	3.00	1.50	1.50
TOTAL STAFFING:	25.00	25.50	26.50

Transportation

Transportation Department

Budget Summary:

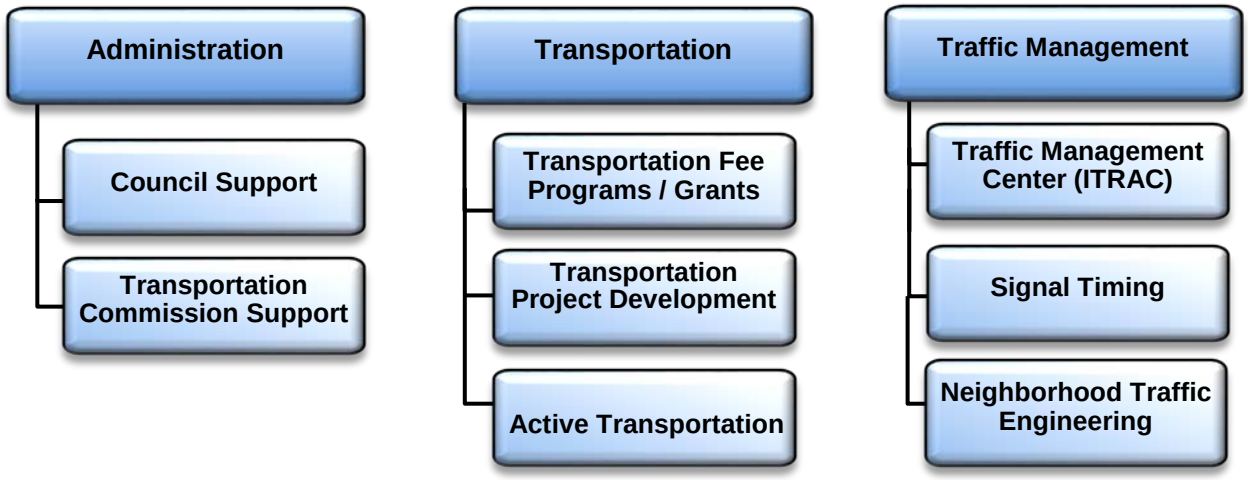
The FY 2017-18 Transportation Department operating budget focuses on all aspects of transportation matters to meet the City's strategic goals. The Transportation Department oversees all facets of transportation management, including traffic management and transit planning, and serve as the staff liaison to the newly created City Transportation Commission. The department's budget is based on the essential, mandated and City Council-directed services and includes General Fund expenditures and cost allocations of $3,022,452 and revenues of $250,000. The budget provides for a total of 15.75 full-time employees, and 5 Transportation Commissioners for both the General Fund and 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**
   - Enhance roadways, bicycle trails, and bridges for increased mobility in accordance with the City's strategic goals.
   - Assertively and astutely move transportation programs and projects from inception to completion.
2. **Promote a safe and secure community**
   - 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**
   - Ensure the City's eligibility for transportation funding and actively pursue funding opportunities to bring about priority City projects.
4. **Promote effective government**
   - Provide community communication and public outreach.

Transportation Department

Services to the Community:



Transportation Department

Department Budget Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$0	$0	$2,570,751
Services & Supplies	0	0	451,701
Capital Equipment	0	0	0
Subtotal	$0	$0	$3,022,452
Cost Allocated	0	0	0
Revenues	0	0	(250,000)
GENERAL FUND SUPPORT	$0	$0	$2,772,452
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$117,315
Services & Supplies	0	0	1,655,000
Capital Equipment	0	0	0
Subtotal	$0	$0	$1,772,315
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$2,688,066
Services & Supplies	0	0	2,106,701
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL COST	$0	$0	$4,794,767
STAFFING SUMMARY			
Full Time	0.0	0.0	15.8
Transportation Commission	0.0	0.0	5.0
TOTAL STAFFING	0.0	0.0	20.8

Transportation Department
Administration

Purpose:

To administer the department's day-to-day operations and provide long-range planning on transportation matters to support the City's strategic goals and policies.

Summary of Services:

The Administration Division provides overall direction, guidance, and administrative support necessary for the operations of the Transportation Department traffic improvement efforts, long-range planning, and communications with City Council, Transportation Commissioners and Irvine's business and residential communities.

2017-18 Standards:

	Strategic Goal(s)*
• Provide support to all Transportation divisions through prompt delivery of administrative services.	1,2,3,4
• Provide quality support and assistance to the City Council, City commissions and City Manager's Office.	2,3,4
• Provide professional guidance and recommendations for policy direction on local and regional transportation matters.	2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 208 for details. 4

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Efficiency			
• Complete correspondence, City Manager and City Council letters, and reports within established timeframes	N/A	N/A	100%
• Complete performance reviews within established guidelines	N/A	N/A	100%
Unit Cost			
• Transportation Administration General Fund Operating Budget as a percent of citywide General Fund Budget	N/A	N/A	2.0%
• Percent of Transportation Department General Fund budget devoted to Administration	N/A	N/A	12.6%
• Transportation Department General Fund Budget per capita	N/A	N/A	$1.45
Effectiveness			
• Percent of standards achieved	N/A	N/A	100%

Transportation Department
Administration

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$0	$0	$382,314
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	$0	$0	$382,314
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	$0	$0	$382,314
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	$0	$0	$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$0	$0	$382,314
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$0	$0	$382,314

Transportation Department
Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Administrative Secretary	0.00	0.00	0.75
Director of Transportation	0.00	0.00	1.00
Subtotal:	0.00	0.00	1.75
NON HOURLY			
Transportation Commissioner	0.00	0.00	5.00
Subtotal:	0.00	0.00	5.00
TOTAL STAFFING:	0.00	0.00	6.75

Transportation Department
Traffic Management

Purpose:

To perform a broad range of transportation planning and engineering tasks with emphasis in traffic management, neighborhood traffic, and traffic signal timing efforts.

Summary of Services:

The Traffic Management Division provides for the operation of the City's traffic signal system and signal synchronization efforts. 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; response to resident concerns regarding traffic flow; implement corrective measures when appropriate; participate in traffic-related litigation; and management of the Irvine Traffic Research and Control (ITRAC) Center.

2017-18 Standards:

	Strategic Goal(s)*
• Utilize technology and innovative strategies to effectively manage traffic incidents and construction activities to maximize traffic flow through the affected areas.	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 208 for details. 2,3,4

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Synchronized Corridors	N/A	N/A	19
• Neighborhood Work Requests Submitted	N/A	N/A	90
Efficiency			
• Response to signal timing and service requests within one business day	N/A	N/A	100%
Unit Cost			
• Traffic Management General Fund Budget as a percent of citywide General Fund Budget	N/A	N/A	1.1%
• Percent of Department General Fund devoted to Traffic Management	N/A	N/A	65.2%
• Traffic Management General Fund Budget per capita	N/A	N/A	$7.47
Effectiveness			
• Percent of service requests completed within three days	N/A	N/A	100%

Transportation Department
Traffic Management

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$0	$0	$1,591,181
Services & Supplies	0	0	380,223
Capital Equipment	0	0	0
Subtotal	$0	$0	$1,971,404
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	$0	$0	$1,971,404
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$0
Services & Supplies	0	0	175,000
Capital Equipment	0	0	0
Subtotal	$0	$0	$175,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$0	$0	$1,591,181
Services & Supplies	0	0	555,223
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$0	$0	$2,146,404

Transportation Department
Traffic Management

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
City Traffic Engineer	0.00	0.00	1.00
Assistant Engineer	0.00	0.00	3.00
Associate Engineer	0.00	0.00	2.00
Engineering Technican	0.00	0.00	1.00
Senior Transportation Analyst	0.00	0.00	1.00
Senior Transportation Engineer	0.00	0.00	1.00
Supervising Transportation Analyst	0.00	0.00	1.00
Subtotal:	0.00	0.00	10.00
TOTAL STAFFING:	0.00	0.00	10.00

Transportation Department
Transportation Planning & Project Development

Purpose:

To plan, identify funding and advance the development of an integrated, high-quality, sustainable multi-modal transportation system maximizing 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.

2017-18 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 Development Fee program.	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 208 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Grant Applications Submitted (# of applications)	N/A	N/A	12
• Grant Awards (# awarded)	N/A	N/A	6
Efficiency			
• Percent of customer requests resolved within designated timeframe	N/A	N/A	100%
• Percent of mandated reports completed in timeframe	N/A	N/A	100%
Unit Cost			
• Transportation Planning and Project Development General Fund Budget as a percent of citywide General Fund Budget	N/A	N/A	0.4%
• Percent of Transportation Department General Fund devoted to Transportation Planning & Project Development	N/A	N/A	15.5%
• Transportation Planning and Project Development General Fund Budget per capita	N/A	N/A	$1.77
Effectiveness			
• Maintained Measure M2/CMP funding consistency	N/A	N/A	100%
• Percent of written citizen requests completed within 15 days	N/A	N/A	100%

Transportation Department
Transportation Planning & Project Development

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$0	$0	$409,860
Services & Supplies	0	0	57,978
Capital Equipment	0	0	0
Subtotal	$0	$0	$467,838
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	$0	$0	$467,838
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$117,315
Services & Supplies	0	0	1,060,000
Capital Equipment	0	0	0
Subtotal	$0	$0	$1,177,315
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$0	$0	$527,175
Services & Supplies	0	0	1,117,978
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$0	$0	$1,645,153

Transportation Department
Transportation Planning & Project Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Associate Transportation Analyst	0.00	0.00	1.00
Senior Transportation Analyst	0.00	0.00	1.00
Supervising Transportation Analyst	0.00	0.00	1.00
Subtotal:	0.00	0.00	3.00
TOTAL STAFFING:	0.00	0.00	3.00

Transportation Department
Active Transportation Planning

Purpose:

To plan transportation and advance the development of an integrated, sustainable high-quality transit system maximizing 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, 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.

2017-18 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 208 for details.

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Monthly maintenance of bus shelters and bus stops	N/A	N/A	220
Efficiency			
• Percent of written citizen requests completed within 15 days	N/A	N/A	100%
Unit Cost			
• Active Transportation Planning General Fund Budget as a percent of citywide General Fund Budget	N/A	N/A	0.1%
• Percent of Transportation Department General Fund devoted to Active Transportation Planning	N/A	N/A	6.6%
• Active Transportation Planning General Fund Budget per capita	N/A	N/A	$0.76
Effectiveness			
• Irvine Station tenant occupancy	N/A	N/A	70%

Transportation Department
Active Transportation Planning

Service Center Summary:

Funds Summary	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$0	$0	$187,396
Services & Supplies	0	0	13,500
Capital Equipment	0	0	0
Subtotal	$0	$0	$200,896
Cost Allocated	0	0	0
Revenues	0	0	(250,000)
NET GENERAL FUND SUPPORT	$0	$0	($49,104)
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$0
Services & Supplies	0	0	420,000
Capital Equipment	0	0	$0
Subtotal	$0	$0	$420,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$0	$0	$187,396
Services & Supplies	0	0	433,500
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$0	$0	$620,896

Transportation Department
Active Transportation Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
FULL TIME			
Transit Programs Administrator	0.00	0.00	1.00
Subtotal:	0.00	0.00	1.00
TOTAL STAFFING:	0.00	0.00	1.00

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Non-Departmental

Non-Departmental

Budget Summary:

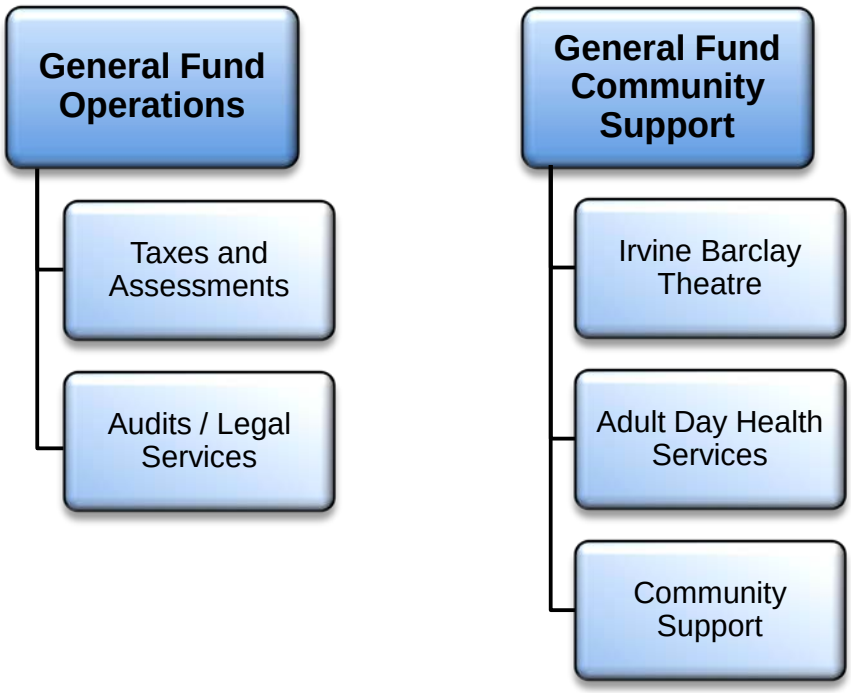
The FY 2017-18 Non-Departmental General Fund budget of $4,459,875 funds essential, mandated and City Council directed services. The Non-Departmental budget includes payments to reduce the City's unfunded accrued liability; legal and litigation services; sales and property tax audits; property taxes and 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 2015-16	Adjusted Budget 2016-17	Adopted Budget 2017-18
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	$0	$0	$0
Services & Supplies	3,705,381	4,649,153	4,459,875
Capital Equipment	0	0	0
Subtotal	$3,705,381	$4,649,153	$4,459,875
Cost Allocated	0	0	0
Revenues	(3,080,014)	(3,676,000)	(3,666,500)
NET GENERAL FUND SUPPORT	$625,367	$973,153	$793,375
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$4,708,615	$7,683,383	$7,750,701
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	$4,708,615	$7,683,383	$7,750,701
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	$4,708,615	$7,683,383	$7,750,701
Services & Supplies	3,705,381	4,649,153	4,459,875
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	$8,413,996	$12,332,536	$12,210,576

Non-Departmental

Service Center Summary:

Staffing Detail – All Funds	Actuals 2014-15	Adjusted Budget 2015-16	Adopted Budget 2016-17
FULL TIME & PART TIME	None	None	None
TOTAL STAFFING:	None	None	None

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Special Funds
Budget Summary

Introduction

The FY 2017-18 Budget is comprised of 66 individual funds. Each of these individual funds is classified into one of five categories: General Reserve, Special Revenue, Capital Projects, Debt Service, or Internal Service 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 tables summarizing the revenue (not including beginning balances) and expenditure activities of all special funds, are 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 2017-18 Detail Budget.

Top Special Fund Revenue Sources

Special fund revenues come from a variety of sources. In the FY 2017-18 Budget, the top four revenue sources are Other Taxes and Fees ($36,649,532), Internal Services Fees and Revenue ($29,387,205), Development Fees ($22,709,000), and Miscellaneous Revenues ($20,003,823). Combined with General Fund revenue (excluding transfers-in), these sources account for approximately 84 percent of the total revenues of all appropriated funds.

Other Taxes and Fees is comprised of Gas Tax, Systems Development Charge (SDC), and development related fees. 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, telephone, mail, and print services. Revenues are based on the estimated cost of service for each department.

Development Fees are user fees collected for development processing activities such as application approval, plan check, engineering, inspection, and permit issuance. The user fees are structured to recoup the costs of providing these services, and approved by City Council action.

Significant miscellaneous revenues include proceeds of $4 million from the sale of land for fire station construction at the Great Park. The remaining miscellaneous revenues consist of interest and rent anticipated to be received from Orange County Great Park lease and rental agreements.

Special Funds
Budget Summary

General Reserve Funds

The 11 General Reserve Funds are required to be separated by City Council direction, state or federal statutes, or for accountability purposes. Funds in this category include: the General Fund; Asset Management Plan Fund; Compensated Absences Fund; three development related funds; Contingency Reserve Fund; School Support Fund; Infrastructure and Rehabilitation Fund; Innovation 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 2017-18, General Reserve Fund revenues are estimated to be $28,745,050, and appropriations are $35,106,223 (excluding 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 actions. Gas Tax, Measure M2 Sales Tax, Systems Development Charge (SDC), Maintenance Assessment District, Irvine Business Complex (IBC), Community Development Block Grants (CDBG), *i*Shuttle, Orange County Great Park, and numerous other grant related funds are included in this classification. For FY 2017-18, Special Revenue Fund revenues are estimated to be $78,042,181 and appropriations are $56,422,942 (excluding transfers).

Capital Projects Funds

The 26 Capital Projects Funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2017-18, Capital Projects revenues are estimated to be $28,366,807 and appropriations are $203,753,792 (excluding transfers).

Debt Service Funds

For FY 2017-18, 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; Mail Services; Civic Center Maintenance and Operations; and Strategic Technology Plan. For FY 2017-18, Internal Service Fund revenues are estimated to be $29,084,587 and appropriations are $35,388,615 (excluding 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

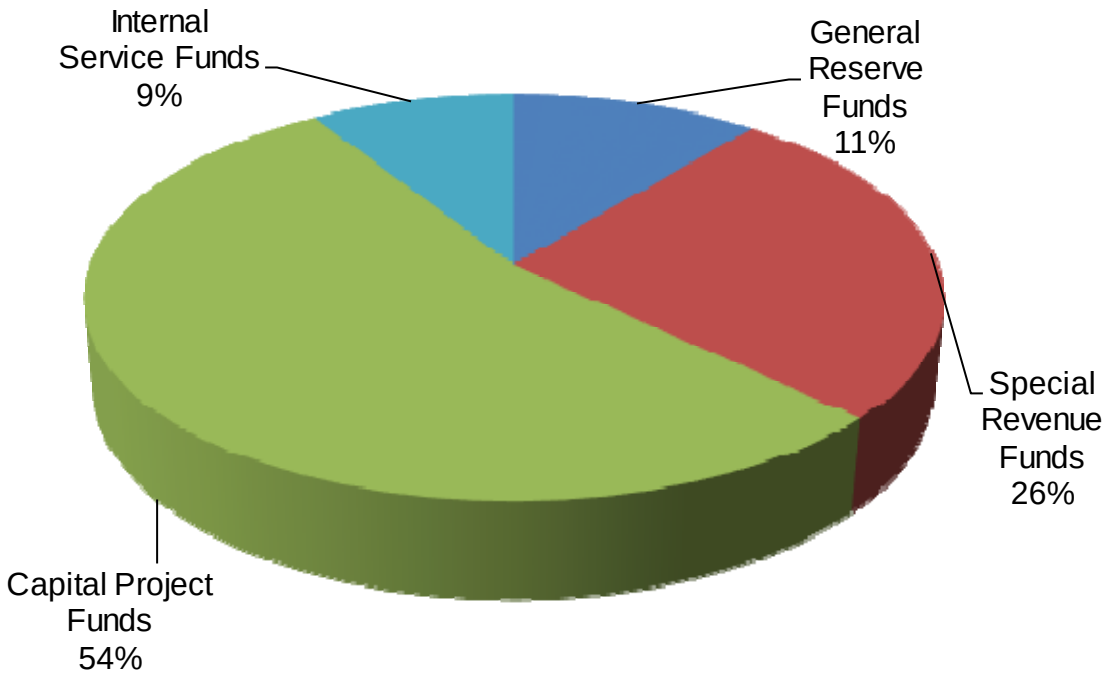
Special Funds Budget Summary

For FY 2017-18, estimated Special Funds revenues and transfers-in (exclusive of the General Fund) are $340,412,651, and appropriations and transfers-out are $502,393,601. The majority of these revenues and appropriations are restricted for use in the Capital Projects and Special Revenue Funds.

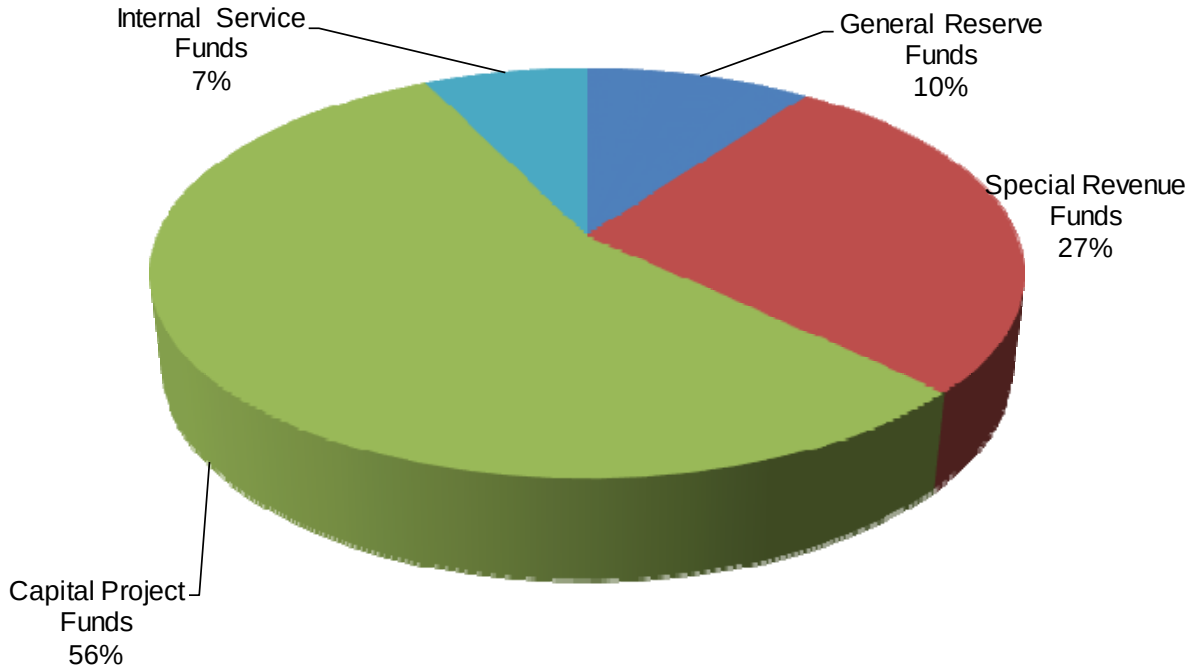
Category Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	$37,195,395	$50,235,590
Special Revenue Funds	88,995,946	136,104,133
Capital Projects Funds	183,624,765	279,817,181
Debt Service Funds	-	-
Internal Service Funds	30,596,545	36,236,697
Total	**$340,412,651**	**$502,393,601**

Special Funds
Budget Summary

Revenues & Transfers- In: $340,412,651



Appropriations & Transfers- Out: $502,393,601



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. The City Council approved repayment to the AMP fund through General Fund year end allocations and annual pension rate savings. FY 2017-18 pension rate savings is estimated to be $1,035,669. 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 for FY 2017-18 are 4.121 percent of net base pay for sworn employees and 2.069 percent of net base pay for non-sworn employees. FY 2017-18 projected payouts upon separation are estimated to be $0.8 million. Fund balance at the end of FY 2017-18 is expected to be approximately $7.1 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 Resolution 13-50. 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 2017-18 is expected to increase by approximately 3 percent or $137,000 compared to prior year.

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 the City 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. Over $6 million from the FY 2015-16 General Fund surplus was allocated to the Contingency Reserve Fund balance to increase the balance to the new target.

Fund 007: SCHOOL SUPPORT FUND

This fund is used to account for the City's direct financial support of Irvine schools and Irvine students 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, expanded and extended through FY 2017-18 under the Partnership for Educational Excellence Program, approved by the City Council in January 2016. The Educational Partnership Fund supports areas such as health and guidance services, school nurses, classroom, staff, supplies, field trips, and school resource officer program. The Challenge Match Grant program provides matching grants to support class size reduction measures.

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 AND 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 2017-18, $1.0 million is projected to be received from the General Fund and Asset Management Plan Fund. Approximately $2.6 million is approved for various new capital projects, and $3.7 million for continuation of existing capital projects. Additionally, $125,000 is appropriated to rehabilitate concrete infrastructure in City parks. System Development Charge (SDC) Non-Circulation funding is available to maintain the City’s commitments to significant future projects previously approved by City Council in January 2017. Therefore, $4.2 million in Infrastructure and Rehabilitation funding reserve will be released and transferred to the General Fund. Similarly, the SDC Non-Circulation funding will increase its reserve for the City’s future projects. 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 012: INNOVATION FUND

The Innovation Fund is for innovative projects that support the goals of the Strategic Technology Plan while increasing operational efficiencies, effectiveness, capabilities and sustainability. Program funds are applied to the Public Safety Computer Aided Dispatch Record Management System (CAD RMS) project in the amount of $450,000, $400,000 to the Public Works Computerized Maintenance Management System (CMMS), and $70,000 for the development of a Citizen Relationship Management tool for the City Manager’s Office. These projects are identified for funding from this fund as they are expected to create efficiencies internally, provide long-term cost savings and strategic value.

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 activities in the City have continued to remain strong with multiple new office, hotel, retail, warehouse/storage and residential projects. Construction valuation totaled $2.2 billion for permits issued in calendar year 2016, consistent with the previous year. This level of development activity is expected to continue in FY 2017-18, led by new residential developments across a broad area of the City including Stonegate, Portola Springs, Cypress Village, Great Park Neighborhoods, Orchard Hills, Hidden Valley, Los Olivos II, and the Irvine Business Complex (IBC). Non-residential development activities are expected to continue in the IBC with several hotel and office projects and in the Spectrum area with the completion of a new high rise hotel and several new and ongoing office developments such as the ongoing Broadcom campus, a high-rise office tower, two campus style office developments, one nearing completion and the other underway. Non-residential tenant improvements will continue strong throughout the City in both newly constructed buildings as well as existing building inventory.

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.

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 adopted appropriation for FY 2017-18 is approximately $12.7 million with $9.3 million appropriated for various new and existing projects for slurry seal and street pavement rehabilitation. The remaining $3.4 million is earmarked for repair and maintenance of asphalt roadways, repair traffic signs, stripping and street markings and rehabilitate, repair and upgrade traffic components and networks.

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 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. During FY 2017-18, it is anticipated the City will receive the following Quimby fees from developers: $5.2 million for Irvine Business Complex (IBC) Community Park and $3.2 million for IBC Neighborhood Park. The estimated appropriations are $45.5 million to the following capital projects funds: $31.8 million for Orange County Great Park Development, $1.7 million for Colonel Bill Barber Marine Corp Memorial Park, and $12.0 million to Capital Improvement Project Fund for Non-Circulation Projects. These funds will not be transferred immediately; instead, the transfers will be completed after the expenditures have been incurred in the capital improvement fund in order to allocate interest properly to each Quimby improvement area.

Fund 113: FEES AND 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 2017-18, appropriations include $184,000 from developers for the Kelvin Pedestrian Bridge project. 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.

Fund 114: HOME GRANT FUND

This fund was established to satisfy legal requirements that HOME Investment Partnership Program (HOME) funds be segregated from other funds. HOME funds are awarded to the City by the U.S. Department of Housing and Urban Development. HOME funds are used for eligible affordable housing activities throughout the community. A separate staff report will be presented to the City Council for budgeting purposes for FY 2017-18, 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 developments 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 2017-18, $5.5 million of the SDC Non Circulation fee is appropriated to various new and existing projects: $2.0 million for the Animal Care Center; $2.5 million for the relocation of Civic Center offices; and $0.7 million for the design and right-of-way of Jeffrey Open Space Trail (JOST) over I-5. In addition, $0.3 million is appropriated for consultant support for pedestrian/bikeway feasibility study, planning, and preliminary engineering. The appropriation for SDC Circulation fee is $3.4 million: $2.0 million for the implementation of the protective/permissive left-turn at six intersections; $0.7 million for traffic signal engineering work at Trabuco and Remington intersection; $0.6 million for the University Drive Widening and $0.1 million for traffic signal synchronization at various intersection on Irvine Boulevard. Additionally, $0.4 million is appropriated for consultant support for feasibility developments/expansions to accommodate new growth. The reserve for future capital improvement projects in the SDC Non-Circulation funding is increased by $4.8 million due to the redirection of the Infrastructure and Rehabilitation Fund.

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 $2.9 million of ad valorem property taxes for lighting, $0.2 million in miscellaneous revenues and an estimated $8.6 million in Landscape, Lighting and Park Maintenance (LLPM) special assessments. Total service costs are estimated at $17.3 million and exceed funds available through these assessments. The General Fund will be contributing $4.3 million towards the costs and the balance of $1.3 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 awarded to the City by the US Department of Housing and Urban Development and 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 2017-18, which will include a reprogramming of remaining unused budgeted funds from prior years and programming of the new grant revenue and related appropriations.

Fund 126: SENIOR SERVICES FUND

This fund was created to account for restricted funding 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. The senior services program endowment has a principal balance of $400,000. Interest earnings from the principal are restricted for the senior services program. The scholarship endowment has an additional limitation per the agreement, any interest earned and not expended within the time requirement will increase the endowment principal. The scholarship endowment balance is $97,364. 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 allocated as designated by the donors.

Fund 128: OFFICE ON AGING 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 2017-18, $952,823 is budgeted to support the following: $260,875 for the security service provided to Irvine Station by Public Safety; $40,000 for Bike/Pedestrian Transit Access and Stops improvements; $165,000 for low emission vehicles (CNG vehicles, street sweeper, and water truck); $457,426 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 $9,522 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. The budget includes $7.0 million for the FY 2017-18 Slurry Seal and Local Street Rehabilitation projects. Due to the nature of slurry seal work, most projects span two fiscal years beginning in May and concluding in September.

Fund 136: PUBLIC SAFETY SPECIAL SERVICES FUND

This fund is used to account for various special events such as major outdoor concerts, 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. The special events budget decreased by approximately 33 percent due to anticipated reduction in major concerts as a result of the Irvine Meadows Amphitheatre's closure.

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 Supplemental Law Enforcement Services Fund (SLESF) 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 2016-17 and funds projected to be received in FY 2017-18 are budgeted for directed patrol overtime, and supplies and services. Funds received must be expended or encumbered no later than June 30 of the fiscal year following receipt.

Fund 143: PUBLIC SAFETY GRANTS

This fund was established to account for federal, state and local grants and donations assigned for Public Safety activities. Previously awarded grants such as the Urban Area Security Initiative, Justice Assistance Grant, Office of Traffic Safety STEP Grant, and BSCC County Grant will be expended in FY 2017-18 for various public safety programs, officer training, equipment, and supplies. The Maruchan donations received in previous fiscal years were not completely expended; $146,000 of the remaining donation is expected to be used on supplies in FY 2017-18. The Public Safety's vehicle abatement program, Service Authority for Abandoned Vehicles (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. As of December 31, 2016, Irvine, as a "donor" city has had approximately $4.5 million available funding. Of that amount, approximately $4.0 million has been spent on the Community Emergency Response Team, firebreaks, Traffic Signal Preempt System, and other fire safety related projects. Future interest will be allocated based on funds remaining. The City and OCFA must agree upon and approve all qualifying projects in advance. For FY 2017-18, the City plans to appropriate $487,971 for two part-time public safety administrators, Community Emergency Response Team supplies, and funding for equipment.

Fund 146: *i*SHUTTLE

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.

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 encompasses multiple fiscal years with $200,000 programmed in FY 2017-18 for this effort. In addition, a $168,000 state grant from CalRecycle for waste diversion program will be used for beverage container recycling and collection programs at City parks and facilities and businesses.

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 2017-18, $400,000 will be used for supplies and $533,365 will be used toward low dollar value equipment for public safety needs.

Fund 152 : ASSET FORFEITURE TREASURY DEPARTMENT

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

Fund 153 : ASSET FORFEITURE ORANGE COUNTY AND STATE

The Regional Narcotics Suppression Program has served the citizens of Orange County since December 1986. Under state and federal statutes, the City of Irvine receives an equitable share 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 M2 FAIRSHARE

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 2017-18, the City will receive approximately $4.6 million in Measure M2 Fairshare funding and appropriations are approximately $6.2 million. Capital improvement projects appropriations are $5.7 million which includes $1.3 million for various traffic signal and street rehabilitation projects, $4.4 million for slurry seal projects, and $0.5 million for non-CIP activities such as proactive funding application support; environmental, traffic, feasibility studies; planning and preliminary engineering and the LED lamps annual replacement.

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 2017-18, the Community Services Program Fund anticipates $619,300 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: $58,683 for Athletic Programs; $68,061 for Child, Youth and Family Programs; $186,000 for vehicle purchase for TRIPS program; and $488,200 for Animal Care Center programs.

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). On July 7, 2003, the Irvine City Council formed the Orange County Great Park Corporation as a California Nonprofit Public Benefit Corporation for the specific purpose of managing the development, operation, maintenance, and programming 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 Board is responsible for adopting policies and providing direction concerning planning, design, construction, operations, and maintenance for the public portions of the Park. The City of Irvine is responsible for initiating and approving land use modifications; managing financial matters, including contracts for professional and maintenance services related to the Park. The City manages all funds related to development of the Park, including accounting for all Park related expenditures and investment decisions in accordance with the City's investment policy. In FY 2014-15 a Rehabilitation Asset Management Plan (RAMP) was established.

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 and the second phase of bonds was issued in September 2016 in the amount of $137.2 million. A third phase of bond issue is anticipated in 2018.

Fund 205: CFD 2004-1 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 Road and Michelson Drive. 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 provided partial funding for a pedestrian bridge over Jamboree, which would be located immediately north of the Jamboree/Michelson intersection when completed.

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. 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 2017. Any residual construction funds will be used to redeem outstanding fixed rate bonds.

Fund 208: AD 87-8 SPECTRUM 5

This fund accounts for the construction of circulation improvements in and around Spectrum 5 North. Major construction activity in this district 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 2017.

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 2017. 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 Parkway, Irvine Center Drive, Laguna Canyon Road, Sand Canyon Avenue, Oak Canyon, and Technology Drive. Construction activities are performed by the developer, while City staff provides the inspection, reimbursement, and acquisition functions. Construction activities 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 are developing a plan to address the remaining mitigation improvements in Tustin. At the completion of these improvements, staff will proceed with closing this fund and use any residual construction funds to redeem outstanding fixed rate bonds.

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 are developing a plan to address remaining mitigation improvements in Tustin. At the completion of these improvements, staff will proceed with closing this fund and use any residual construction funds to redeem outstanding fixed rate bonds.

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 Drive, and several internal streets. The timeframe for constructing the remaining improvements is dependent on factors such as the progress of land development and the availability of additional supplemental funds.

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 Road, Trabuco Road, Sand Canyon Avenue, Bryan Avenue, 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. Five 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 Road 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 were completed. City staff provided the inspection, project review and reimbursement functions. Following the completion of reimbursements to the developer, 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 Road, Sand Canyon Avenue and Interstate 5. Construction activities were 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 Road and Irvine Boulevard. The bonds were issued in November 2015 to fund public improvements such as the widening of Jeffrey Road 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 revenues and appropriations impacting this fund. Total new allocations within the fund for FY 2017-18 are approximately $5.9 million: $0.5 million from Infrastructure and Rehabilitation Fund and $5.5 million from Gas Tax and System Development Charge (SDC) fees. The remaining balance of $0.4 million is the M2 Competitive Grants from Orange County Transportation Authority (OCTA). Some of the larger project appropriations for FY 2017-18 include: Protective/Permissive Left-Turn Phasing for 6 locations, $2.0 million; Campus Drive Pavement rehabilitation and sidewalk and signal replacement, $1.3 million; Trabuco Road at Remington Traffic Signal Improvement project, $0.7 million; University Drive Widening, $650,000; and Traffic Signal Vehicle and Bicycle Detection System Installation, $0.5 million. Additionally, eight projects are nearing completion and excess funding of approximately $3.3 million will be returned to the Gas Tax, SDC Circulation, and Assessment District 00-18 funds at the beginning of the fiscal year.

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 while 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 is also in the final closeout process.

Fund 260: CAPITAL IMPROVEMENT PROJECT FUND - NON CIRCULATION

This fund accounts for the City's non-circulation capital improvement projects, including the construction and rehabilitation of parks, facilities, landscaping, and related projects. The separation of circulation and non-circulation projects within different funds is necessary for preparation of the City's Annual Street Report required by the State Controller's Office. The Capital Improvement Program budget provides specific project information regarding estimated revenue and appropriations affecting this fund. New budgeted appropriations in FY 2017-18 are approximately $8.0 million: $6.8 million for new projects and $1.3 million for existing projects. Some of the largest project appropriations for FY 2017-18 include: Improvement of the Animal Care Center, $2.0 million; Relocation of Civic Center offices, $2.0 million; Design and Right of Way Phase for the Overcrossing at I-5 connecting the Jeffrey Open Space Trail (JOST) project, $1.2 million; Expansion and Improvement the Public Safety shower/locker room project to accommodate department growth, $0.5 million. Additionally, seven projects are nearing completion and excess funding of approximately $0.3 million will be returned to the Infrastructure and Rehabilitation and System Development Charge Non-Circulation Funds at the beginning of the fiscal year. In order to streamline the number of outstanding projects, all the Heritage Park related projects are consolidated into one project, Heritage Park Improvement.

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. Development options for Phase III will be addressed in the Parks and Park Facilities Master Plan, which is anticipated to be presented to the City Council in late Spring of FY 2016-17. FY 2017-18 budget includes $0.2 million for the installation of spectator shading on all softball fields.

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, 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 2017-18, $2.6 million of accumulated NITM fees are appropriated for the following existing and new projects: $2.2 million for the Jeffrey and Alton intersection improvement project, and $0.4 million for a new intersection improvement project at Bake and Geronimo. Also, $200,000 is 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 activities 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 2017-18, approximately $5.2 million is appropriated to existing IBC projects, the Jamboree Road and Main Street intersection improvement. In addition, $1.0 million is budgeted for consultant support for the IBC update, park plan, environmental clearance, and fee update. As part of the City's commitment to the iShuttle program, $43,768 is transferred to the iShuttle Fund as a match for the Orange County Transportation Authority grant.

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 fund balance will be transferred to the iShuttle Fund as a match for the Orange County Transportation Authority grant for FY 2017-18. The fund will be closed at the end of FY 2017-18.

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: park administration building design, park-wide signage and wayfinding, park security technology, Farm + Food Lab design and relocation, Operations Trailer relocation, park maintenance facility enlargement, Visitor Center plaza refurbishment, Hanger 244 north hardscape replacement, basin slope repair and inlet/outlet pipe structure retaining wall, South Lawn pump station enclosure, Western Sector security equipment, street edge landscaping and street network improvements, permanent restroom facilities for the North Lawn sports park area, water quality improvements for the pond system, and park utility connection fees.

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 and supplies 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, 2016, the City has set aside approximately $14.6 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. In addition to vehicle maintenance, this fund accounts for the original acquisition, replacement and ongoing maintenance, and operation of significant equipment. 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. FY 2016-17 vehicle purchases are estimated at $2.7 million and approved purchases for FY 2017-18 total $1.6 million.

Fund 578: MAIL SERVICES FUND

This fund was established to centralize Telecommunications, Mail and Print 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 print services provide for the administration of a centralized print center, citywide copier machines, print devices and print supplies. Effective July 1, 2017, Telecommunications and Print Services will be moved to the Strategic Technology Plan Fund. The Mail Center processes all incoming and outgoing mail citywide. The Mail Center provides services for City Hall and its 25 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 2017-18 budgeted expenditures total $728,764 for mail 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 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 to the City. The emphasis for FY 2017-18 is to update and enhance our core infrastructure, and implement innovative solutions and initiatives which provide efficiencies, reduce operational expenses or provide enhanced services to staff or residents. Effective July 1, 2017, two existing programs, Telecommunications and Print Services, will be added to this fund. Both programs were recorded in Fund 578 (Telephone, Mail and Print Services) prior to July 1, 2017.

Fund 580: CIVIC CENTER MAINTENANCE AND OPERATIONS FUND

The Civic Center Facility Maintenance and Operations 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.

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Special Funds
Resources Table

FUND	FUND NAME	PROPERTY TAX	SALES TAX	OTHER TAXES & FEES	REVENUE FROM OTHER AGENCIES	DEVELOPMENT FEES
002	ASSET MANAGEMENT PLAN FUND	-	-	-	-	-
003	COMPENSATED ABSENCES FUND	-	-	-	-	-
005	DEVELOPMENT SERVICES FUND	-	-	-	-	4,619,000
006	CONTINGENCY RESERVE FUND	-	-	-	-	-
007	SCHOOL SUPPORT FUND	-	-	-	-	-
009	REVENUE CLEARING FUND	-	-	-	-	-
010	INFRASTRUCTURE & REHABILITATION FUND	-	-	-	-	-
012	INNOVATION FUND	-	-	-	-	-
024	BUILDING AND SAFETY FUND	-	-	-	-	15,680,000
027	DEVELOPMENT ENGINEERING FUND	-	-	-	-	2,410,000
111	GAS TAX FUND	-	-	6,890,041	295,643	-
112	LOCAL PARK FEES FUND	-	-	8,379,401	-	-
113	FEES & EXACTIONS FUND	-	-	300,000	-	-
114	HOME GRANT FUND	-	-	-	636,694	-
118	SYSTEMS DEVELOPMENT FUND	-	-	12,500,000	-	-
119	MAINTENANCE DISTRICT FUND	2,986,750	-	-	-	-
125	COMM DEVELOP BLOCK GRANT FUND	-	-	-	1,448,320	-
126	SENIOR SERVICES FUND	-	-	-	-	-
128	OFFICE ON AGING PROGRAM FUND	-	-	-	389,860	-
130	AB2766 - AIR QUALITY IMPROVMNT	-	-	-	310,000	-
132	SLURRY SEAL SUR CHG FUND	-	-	-	-	-
136	PUBLIC SAFETY SPECIAL SERVICES FUND	-	-	-	-	-
139	SUPPL.LAW ENFORCEMENT SERV FD	-	-	-	397,928	-
143	PUBLIC SAFETY GRANTS	-	-	-	476,830	-
145	STRUCTURAL FIRE FUND	-	-	-	487,971	-
146	ISHUTTLE	-	-	-	-	-
149	SPECIAL PROGRAMS GRANTS FUND	-	-	-	391,000	-
151-153	ASSET FORFEITURE FUNDS	-	-	-	-	-
154	MEASURE M FAIRSHARE M2	-	4,600,000	-	-	-
155	COMMUNITY SERVICES PRGRM FUND	-	-	-	216,000	-
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	-	-	-	6,129,260	-
254	RAILROAD GRADE SEPARATION	-	-	-	382,652	-
260	CAPITAL IMPROV PROJ FUND-NON C	-	-	-	994,781	-
262	COL BILL BARBER MC MEMORIAL PK	-	-	-	-	-
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	-	-	-	-	-
271	IRVINE BUSINESS COMPLEX FUND	-	-	8,580,090	-	-
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	MAIL SERVICES FUND	-	-	-	-	-
579	STRATEGIC TECHNOLOGY PLAN FUND	-	-	-	-	-
580	CIVIC CENTER MAINTENANCE & OPERATIONS FI	-	-	-	-	-
	TOTAL	**2,986,750**	**4,600,000**	**36,649,532**	**12,616,939**	**22,709,000**

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	-	-	-	1,562,712	-	-	2,000,000	3,562,712
003	-	-	-	78,686	-	2,268,550		2,347,236
005	-	-	110,000	20,000	-	-		4,749,000
006	-	-	-	527,061	-	-	1,500,345	2,027,406
007	-	-	-	24,073	-	-	4,000,000	4,024,073
009	-	-	-	752,855	-	-	-	752,855
010	-	-	-	164,118	-	-	950,000	1,114,118
012	-	-	-	6,429	-	-	-	6,429
024	250	-	261,500	174,591	-	-		16,116,341
027	-	-	50,000	35,225	-	-		2,495,225
111	-	-	-	90,989	-	-		7,276,673
112	-	-	-	1,414,706	-	-		9,794,107
113	-	-	-	4,198,290	-	-	-	4,498,290
114	-	-	-	-	-	-		636,694
118	-	-	-	350,241	-	-		12,850,241
119	-	-	90,000	95,000	8,579,584	-	4,303,765	16,055,099
125	-	-	-	-	-	-		1,448,320
126	-	-	-	29,549	-	-		29,549
128	-	-	-	136,250	-	-		526,110
130	-	-	-	4,220	-	-		314,220
132	-	-	17,594	355,116	-	-	6,560,000	6,932,710
136	-	-	665,500	-	-	-		665,500
139	-	-	-	2,623	-	-		400,551
143	-	-	-	62,941	-	-	-	539,771
145	-	-	-	-	-	-		487,971
146	-	-	-	101,502	-	-	90,000	191,502
149	-	-	-	-	-	-		391,000
151-153	-	-	-	7,307	-	-	-	7,307
154	-	-	-	4,572	-	-		4,604,572
155	99,500	-	60,000	250,499	-	-	-	625,999
180	5,568,756	-	1,000	5,071,454	10,078,550	-	-	20,719,760
204	-	-	-	225,596	-	-	75,973,389	76,198,985
205	-	-	-	24,925	-	-		24,925
206-225	-	-	-	845,443	-	-	-	845,443
250	-	7,660,934	-	350,128	-	-	13,031,235	27,171,557
254	-	-	-	16,258	-	-	-	398,910
260	-	415,411	547,204	167,242	-	-	23,768,403	25,893,041
262	-	-	-	5,662	-	-	1,690,568	1,696,230
270	-	-	-	859,599	-	-		859,599
271	-	92,594	-	1,020,010	-	-		9,692,694
272	-	-	-	563	-	-		563
282	-	-	-	468	-	-		468
286	-	-	-	47,987	-	-	40,794,362	40,842,349
501	-	-	-	459,998	-	-		459,998
570	-	-	-	206,907	-	5,414,335		5,621,242
574	4,000	983,000	-	174,099	-	2,964,555	165,000	4,350,654
578	-	-	-	4,048	-	666,862		670,910
579	-	-	-	69,839	-	16,587,903	1,346,958	18,004,700
580	-	-	-	4,040	-	1,485,000		1,489,040
	5,672,506	**9,151,939**	**1,802,798**	**20,003,823**	**18,658,134**	**29,387,205**	**176,174,025**	**340,412,651**

Special Funds
Appropriations Table

FUND	FundDescL	SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICE	TRAINING/BUS EXPENSE	REPAIRS & MAINTENANCE
002	ASSET MANAGEMENT PLAN FUND	7,000,000	-	-	-	-	-
003	COMPENSATED ABSENCES FUND	750,701	-	-	-	-	-
005	DEVELOPMENT SERVICES FUND	1,942,520	-	-	-	-	-
006	CONTINGENCY RESERVE FUND	-	-	-	-	-	-
007	SCHOOL SUPPORT FUND	192,519	-	7,481	-	-	-
009	REVENUE CLEARING FUND	453,060	-	8,500	-	4,720	-
010	INFRASTRUCTURE & REHABILITATION FUND	44,084	-	-	-	-	-
011	ORANGE COUNTY FIRE AUTHORITY	-	-	-	-	-	-
012	INNOVATION FUND	-	-	-	-	-	-
024	BUILDING AND SAFETY FUND	8,605,767	340,500	138,500	1,128,107	49,000	7,000
027	DEVELOPMENT ENGINEERING FUND	668,429	-	-	-	-	-
111	GAS TAX FUND	32,032	-	-	-	-	234,640
112	LOCAL PARK FEES FUND	-	-	-	-	-	-
113	FEES & EXACTIONS FUND	-	-	-	-	-	-
114	HOME GRANT FUND	47,644	-	-	-	-	-
118	SYSTEMS DEVELOPMENT FUND	-	-	-	-	-	-
119	MAINTENANCE DISTRICT FUND	4,657,687	31,539	287,500	236,541	100	70,000
125	COMM DEVELOP BLOCK GRANT FUND	113,240	-	-	-	-	-
126	SENIOR SERVICES FUND	-	-	8,714	-	1,500	-
128	OFFICE ON AGING PROGRAM FUND	359,642	-	222,830	-	300	-
130	AB2766 - AIR QUALITY IMPROVMNT	268,947	-	-	-	-	-
132	SLURRY SEAL SUR CHG FUND	76,405	-	-	-	-	-
136	PUBLIC SAFETY SPECIAL SERVICES FUND	-	648,000	-	6,691	-	-
139	SUPPL.LAW ENFORCEMENT SERV FD	-	400,000	447,293	-	-	-
143	PUBLIC SAFETY GRANTS	31,467	278,502	609,599	-	10,800	-
145	STRUCTURAL FIRE FUND	49,241	-	438,730	-	-	-
146	ISHUTTLE	-	-	-	-	-	-
149	SPECIAL PROGRAMS GRANTS FUND	-	-	-	-	-	-
151-153	ASSET FORFEITURE FUNDS	-	-	1,170,535	-	-	-
154	MEASURE M FAIRSHARE M2	120,031	-	-	-	-	-
155	COMMUNITY SERVICES PRGRM FUND	41,988	-	109,656	-	-	-
180	ORANGE COUNTY GREAT PARK FUND	5,772,253	30,330	573,550	750,230	73,100	9,000
204	CFD 2013-3 GREAT PARK	213,966	-	-	-	-	-
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	-	-	-	-	-	-
206-225	ASSESSMENT DISTRICTS	154,741	-	-	-	-	-
250	CAPITAL IMPROV PROJ FUND - CIR	346,470	-	-	-	-	-
254	RAILROAD GRADE SEPARATION	-	-	-	-	-	-
260	CAPITAL IMPROV PROJ FUND-NON C	213,114	-	-	-	-	-
262	COL BILL BARBER MC MEMORIAL PK	-	-	-	-	-	-
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	101,117	-	-	-	-	-
271	IRVINE BUSINESS COMPLEX FUND	164,203	-	-	-	-	-
272	IBC TRANSPORTATION MGMT PROGRAM	-	-	-	-	-	-
282	FEE DISTRICT NO. 92-1	-	-	-	-	-	-
286	OCGP DEVELOPMENT FUND	-	-	-	-	-	-
501	INVENTORY	4,724	-	454,000	-	-	-
570	INSURANCE FUND	768,692	-	86,950	-	3,700	-
574	FLEET SERVICES FUND	1,234,862	-	1,486,626	9,313	3,200	182,000
578	MAIL SERVICES FUND	207,276	1,636	368,500	15,000	500	8,192
579	STRATEGIC TECHNOLOGY PLAN FUND	1,569,708	-	5,406,251	90,000	17,500	-
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	673,105	2,000	96,500	719	2,500	-
	TOTAL	**36,879,635**	**1,732,507**	**11,921,715**	**2,236,601**	**166,920**	**510,832**

Special Funds
Appropriations Table

FUND	UTILITIES	CAPITAL EQUIPMENT	MISCELLANEOUS	CLAIMS EXPENSE	CIP EXPENDITURES	CONTRACT SERVICES	DEBT & A.D. ADMINISTRATION	TRANSFERS OUT	TOTAL ALLOCATIONS
002	-	-	-	-	-	-	-	450,000	7,450,000
003	-	-	-	-	-	-	-	-	750,701
005	-	-	-	-	-	2,269,000	-	638,415	4,849,935
006	-	-	-	-	-	-	-	-	-
007	-	-	-	-	-	5,135,260	-	-	5,335,260
009	-	-	16,600	-	-	269,975	-	-	752,855
010	-	-	-	-	-	125,000	-	10,531,999	10,701,083
011	-	-	-	-	-	-	-	-	-
012	-	-	-	-	-	70,000	-	850,000	920,000
024	-	181,000	175,000	-	-	4,578,000	-	2,166,953	17,369,827
027	-	-	-	-	-	945,500	-	492,000	2,105,929
111	-	-	-	-	-	3,173,860	-	9,280,379	12,720,911
112	-	-	-	-	-	-	-	45,473,183	45,473,183
113	-	-	-	-	-	-	-	4,183,000	4,183,000
114	-	-	-	-	-	589,050	-	-	636,694
118	-	-	-	-	-	605,000	-	8,693,872	9,298,872
119	4,579,767	-	-	-	-	7,475,381	-	-	17,338,515
125	-	-	-	-	-	1,334,080	-	-	1,447,320
126	-	-	-	-	-	72,000	-	-	82,214
128	-	5,000	-	-	-	89,197	-	-	676,969
130	-	-	-	-	-	61,450	-	622,426	952,823
132	-	-	-	-	6,844,007	-	-	558,403	7,478,815
136	-	-	-	-	-	2,800	-	32,875	690,366
139	-	-	-	-	-	-	-	-	847,293
143	-	-	-	-	-	-	-	-	930,368
145	-	-	-	-	-	-	-	-	487,971
146	-	-	-	-	-	180,000	-	-	180,000
149	-	-	-	-	-	391,000	-	-	391,000
151-153	-	-	-	-	-	-	-	-	1,170,535
154	-	-	-	-	-	350,000	-	5,693,922	6,163,953
155	-	204,000	-	-	-	445,300	-	-	800,944
180	742,400	399,500	318,200	-	-	10,340,693	-	5,143,131	24,152,387
204	-	-	-	-	75,759,424	-	-	75,973,389	151,946,779
205	-	-	-	-	800,000	-	-	-	800,000
206-225	-	-	-	-	33,290,147	-	10,757,294	-	44,202,182
250	-	-	-	-	20,886,273	-	-	-	21,232,743
254	-	-	-	-	-	-	-	-	-
260	-	-	-	-	10,090,071	-	-	-	10,303,185
262	-	-	-	-	175,000	-	-	-	175,000
270	-	-	-	-	7,240,652	200,000	-	-	7,541,769
271	-	-	-	-	10,565,924	1,030,000	-	43,768	11,803,895
272	-	-	-	-	-	-	-	46,232	46,232
282	-	-	-	-	-	-	-	-	-
286	-	-	-	-	31,765,396	-	-	-	31,765,396
501	-	-	-	-	-	-	-	-	458,724
570	-	-	-	3,728,982	-	3,661,064	-	200,000	8,449,388
574	-	1,654,000	-	-	-	161,500	-	41,624	4,773,125
578	-	-	-	-	-	127,660	-	496,958	1,225,722
579	825,000	247,000	-	-	-	10,517,555	-	45,000	18,718,014
580	645,900	50,000	-	-	-	1,076,500	-	64,500	2,611,724
	6,793,067	**2,740,500**	**509,800**	**3,728,982**	**197,416,894**	**55,276,825**	**10,757,294**	**171,722,029**	**502,393,601**

Special Funds

Appropriations by Department Table[1]

		DEPARTMENT							
FUND	FUND NAME	CM	AS	CD	CS	PS	PW	TD	ND
001	GENERAL FUND	X	X	X	X	X	X	X	X
002	ASSET MANAGEMENT PLAN FUND								X
003	COMPENSATED ABSENCES FUND	X	X	X	X	X	X	X	X
005	DEVELOPMENT SERVICES FUND		X	X		X	X		X
007	SCHOOL SUPPORT FUND	X			X	X			
009	REVENUE CLEARING FUND		X						
010	INFRASTRUCTURE & REHABILITATION FUND		X				X		X
012	INNOVATION FUND	X							X
024	BUILDING AND SAFETY FUND			X					X
027	DEVELOPMENT ENGINEERING FUND						X		X
111	GAS TAX FUND		X				X		X
112	LOCAL PARK FEES FUND								X
113	FEES & EXACTIONS FUND								X
114	HOME GRANT FUND		X	X					
118	SYSTEMS DEVELOPMENT FUND							X	X
119	MAINTENANCE DISTRICT FUND		X				X		
125	COMM DEVELOP BLOCK GRANT FUND		X	X					
126	SENIOR SERVICES FUND				X				
128	OFFICE ON AGING PROGRAM FUND				X				
130	AB2766 - AIR QUALITY IMPROVMNT		X			X		X	X
132	SLURRY SEAL SUR CHG FUND		X				X		X
136	PUBLIC SAFETY SPECIAL SERVICES FUND					X			X
139	SUPPL.LAW ENFORCEMENT SVCS FUND					X			
143	PUBLIC SAFETY GRANTS					X			
145	STRUCTURAL FIRE FUND					X			
146	ISHUTTLE							X	
149	SPECIAL PROGRAM GRANTS						X	X	
151-153	ASSET FORFEITURE FUNDS					X			
154	MEASURE M FAIRSHARE M2		X				X	X	X
155	COMMUNITY SERVICES PRGRM FUND				X				
180	ORANGE COUNTY GREAT PARK FUND	X	X	X	X	X	X	X	X
204	CFD 2013-3 GREAT PARK						X		X
205	CFD 2004-1 CENTRAL PARK						X		
206-225	ASSESSMENT DISTRICTS		X				X		
250	CAPITAL IMP PROJ FUND - CIRCULATION		X				X		
260	CAPITAL IMP PROJ FUND - NON CIRCULATION		X	X			X		
262	COLONEL BILL BARBER MEMORIAL PARK						X		
270	NORTH IRVINE TRANS MITIGATION PROGRAM		X	X			X	X	
271	IRVINE BUSINESS COMPLEX FUND		X	X			X	X	X
272	IBC TRANSPORTATION MGMT PROGRAM								X
286	OCGP DEVELOPMENT FUND						X		
501	INVENTORY		X						
570	INSURANCE FUND		X						X
574	FLEET SERVICES FUND		X				X		X
578	MAIL SERVICES FUND	X	X						X
579	STRATEGIC TECHNOLOGY PLAN FUND	X	X						X
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	X	X		X		X		X

[1] This table shows which departments charge to specific funds.

Capital Improvement Program

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 ten years. The CIP is important for planning and managing the City's infrastructure responsive to 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. Estimated funding sources, notated as "To Be Determined", reflect the City's conservative approach in estimating future revenues. For example, the City does not budget competitively sourced funding until it is awarded.

As part of the annual 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 recommended 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 ten years, funds for only the first year are appropriated within the FY 2017-18 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 is the implementation 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 cost-efficient 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.

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 constructed prior to 1984 evaluating exterior and interior finishes and systems, mechanical, electrical, and plumbing systems, accessibility, health, and safety systems, and site paving. Based on the FCA, projected needs over the next ten years were identified and prioritized projects are incorporated in the FY 2017-18 Budget and CIP.

In 2015, the City Council established a strategic goal of enhancing citywide mobility. A comprehensive citywide traffic management study was completed and identified strategies for improving traffic flow. The study analyzed traffic congestion issues, traffic operation and management practices, and strategies in transit, walking, and biking. Immediate organizational recommendations have been implemented and several traffic projects recommended within the study will be in the process of implementation in FY 2017-18.

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.

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

FY 2017-18 capital expenditures total $40.2 million as displayed in Table 2. Capital improvement projects consist of: $7.1 million for facility projects; $11.2 million for Great Park projects; and $21.9 million for street and mobility projects; these are for new significant non-routine capital infrastructure improvement appropriations and also continuing appropriations from multi-year projects. Due to the long construction periods of most significant CIP projects, capital expenditures tend to span several years. Information for continuing City CIP project appropriations that have been funded in prior years are provided in Table 5 (at the end of this section). These continuing projects are re-evaluated annually during the fiscal year-end review process.

Table 2
CIP Project Summary

Project Type	Count	New Construction	Rehabilitation	Total
Facility Improvements	14	4,855,000	2,205,000	7,060,000
Great Park Improvements	9	7,478,460	3,742,800	11,221,260
Street & Mobility Improvements	12	12,370,135	9,527,715	21,897,850
Total	**35**	**24,703,595**	**15,475,515**	**40,179,110**

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.

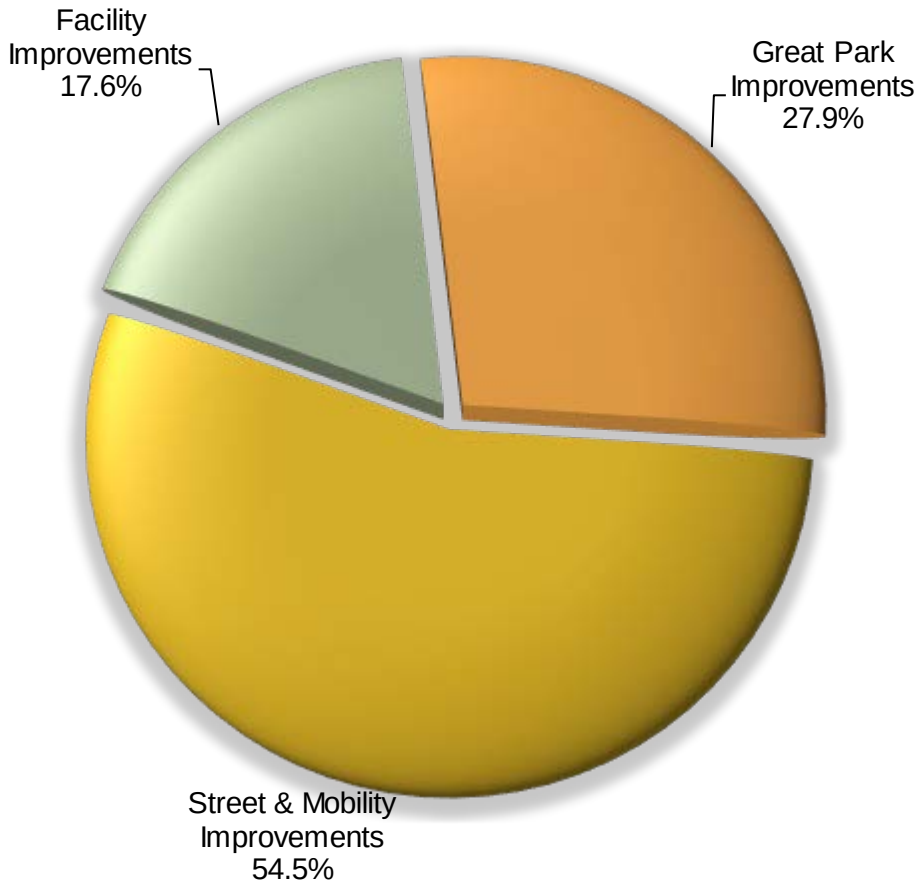
New Construction

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

The FY 2017-18 CIP Budget funds 35 projects; of which 17 are part of the City's infrastructure rehabilitation program. The remaining 18 projects are classified as new construction. Rehabilitation projects make up 38.5 percent of the CIP Budget, while new projects account for 61.5 percent. Rehabilitation funding of $15.5 million furthers 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 2017-18 CIP projects are summarized by category in Table 2 and Chart 1.

Chart 1
CIP Projects by Type
Revenue Total: $40,179,110



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 2 percent of the FY 2017-18 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).

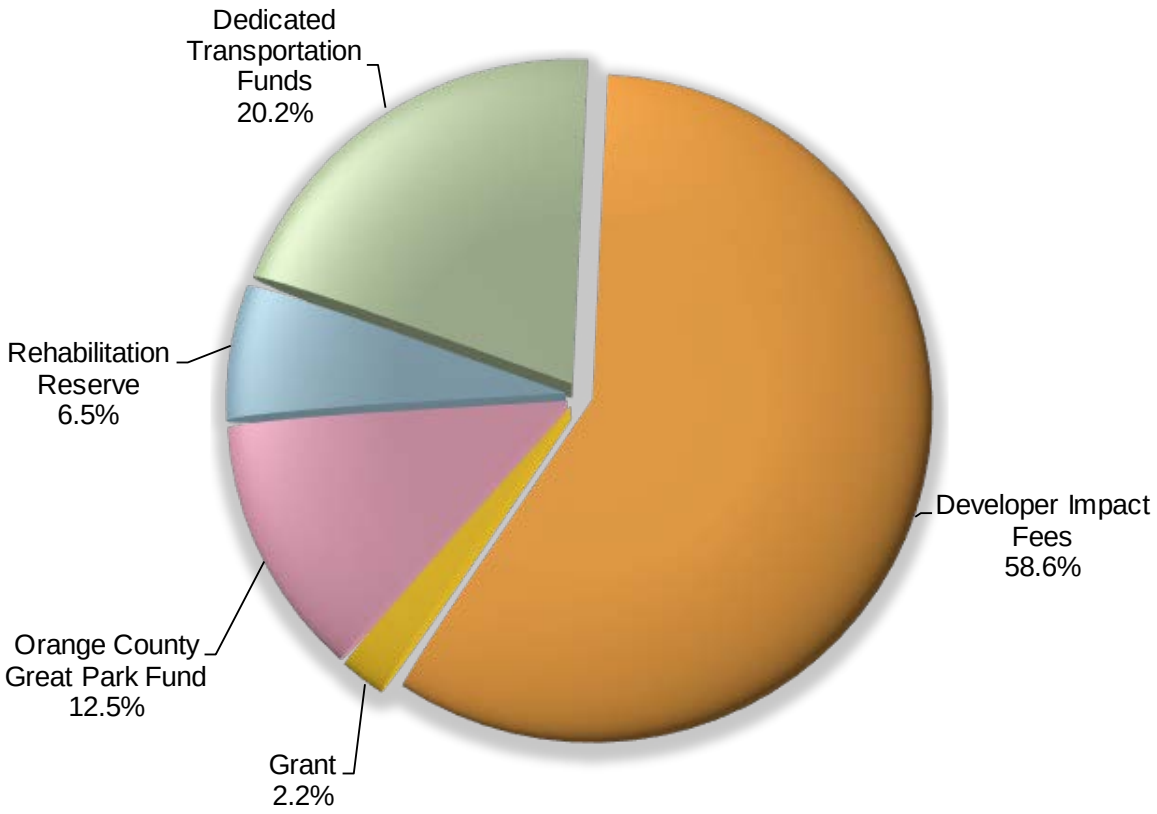
These funding sources are budgeted within the applicable special fund group: General Reserve (Fund 010), Special Revenue (Funds 111, 112, 118, 132, 154, and 180), and Capital Projects (Funds 250, 260, 262, 270, 271, and 286). Fund summaries and descriptions are located in the Special Funds section of this document.

Table 3
CIP Revenue Source Summary

Project Type	New Construction	Rehabilitation	Total
Dedicated Transportation Funds[1]	-	8,110,000	8,110,000
Developer Impact Fees[2]	19,244,645	4,311,600	23,556,245
Grant	488,435	378,170	866,605
Orange County Great Park Fund	4,970,515	50,745	5,021,260
Rehabilitation Reserve	-	2,625,000	2,625,000
Total	**24,703,595**	**15,475,515**	**40,179,110**

[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)

Chart 2
CIP Projects by Revenue Type
Revenue Total: $40,179,110



Summary by Category

Project information pages, located in the last section of this chapter, provide the most detailed information about a project, funding level, and sources.

Projects are grouped into the following categories:

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

Street and Mobility Improvements

Street 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 impact 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 improve traffic flow. New Traffic Signal Synchronization Projects are planned for Irvine Boulevard (between Jamboree Road to Bake Parkway), as well as a new traffic signal at the Trabuco/Remington intersection within the FY 2017-18 budget.

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

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

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

Projects for FY 2017-18 include intersection improvements, protective/permissive left-turn phasing, new traffic signals, pavement rehabilitation, and signal synchronization projects.

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 Support Facility
- Animal Care Center
- Community Centers
- Fine Arts Center
- Senior Centers
- Aquatic Centers and Pools

Projects for FY 2017-18 include safety upgrades and facility rehabilitation, park improvements, and ADA facility improvements.

The City has recently completed a Parks Master Plan, developed to advise the Capital Improvement Program for new and existing park facilities for the next decade in order to maximize value, increase connectivity and integration, and identify reinvestment strategies for Irvine's park system. Based on the Parks Master Plan, the renovation of significant Park Facilities are planned for over the 10-year CIP.

Parks Master Plan projects for FY 2017-18 include:

- Design of the Animal Care Center renovation
- Bommer Canyon Rehabilitation

Funding is also included for the Heritage Park Master Plan Update.

Landscape Improvements

Landscape improvement projects include:

- Landscape rehabilitation
- Streetscape rehabilitation
- Irrigation controller upgrades

Funding for streetscape rehabilitation along portions of Barranca, Alton, and Main Street was included in the FYs 2014-15 and 2015-16 CIP Budgets and will be under construction during FY 2017-18.

Great Park Improvements

The Great Park-related Capital Improvement Projects for FY 2017-18 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 complement the 688-acre build-out as portions of this 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
- 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 on the following page 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
Jamboree/Main Intersection Improvements	1,000
Jeffrey/Alton Intersection Improvements	550
Trabuco/Remington Traffic Signal	5,000
Total Estimated O&M Costs	$ 6,550

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.

Table 5
Open CIP Projects
Remaining Balance as of February 2017

Project Title	Budget	Remaining Balance	
12-13 STORM DR REH/SLOPE MAINT	125,000	14,138	*
13-14 STORM DRAIN & SLOPE REH	200,000	179,092	
14-15 ELECTRICAL UPGRADES	315,000	213,517	
14-15 STREETSCAPE REHAB	1,100,000	1,032,381	
14-15 TRAF SIG EMERGENCY	200,000	10,496	*
15-16 ADA FACILITY IMPROVEMNT	620,000	579,720	
15-16 CITYWIDE TRAF SIGNAL RH	450,000	50,010	
15-16 CP EXTERIOR WOOD SIDING	200,000	200,000	
15-16 CP INTERIOR/FIXTURE REHA	500,000	325,906	
15-16 FENCING REPLACEMENTS	200,000	200,000	
15-16 LED SIGNAL REPLACEMENT	380,000	379,358	
15-16 PARK LANDSCAPE REHAB	350,000	323,818	
15-16 ROOF REPLACEMENTS	155,000	896	*
15-16 SIGNAL EMRCY BACK-UP SYS	200,000	195,234	
15-16 STORM DR REH/SLOPE MAINT	200,000	194,418	
15-16 STREETSCAPE REHAB	1,100,000	1,034,008	
16-17 ADA FACILITY IMPROVEMENT	250,000	250,000	
16-17 ATHLETIC COURT RESURFACE	100,000	100,000	
16-17 BUILDING SAFETY UPGRADES	200,000	181,016	
16-17 COMMUNITY FACILITIES ADA	71,700	42,842	
16-17 ELECTRICAL UPGRADES	200,000	200,000	
16-17 HVAC & REFRIGERATION RH	585,000	585,000	
16-17 INT/FIXTURES REHAB	460,000	460,000	
16-17 IRRIGATION CONTLER UPG	600,000	600,000	
16-17 LIGHT POLE REPLACEMENTS	80,000	79,914	
16-17 OFF-ST BIKE TRAIL REHAB	200,000	200,000	
16-17 PARK LANDSCAPE REHAB	500,000	500,000	
16-17 PG SAFETY SURFACE REHAB	95,000	95,000	
16-17 ROOF REPLACEMENTS	600,000	173,349	
16-17 STREETSCAPE REHAB	500,000	500,000	
ADVENTURE PLAYGROUND IMPROVE	100,000	100,000	
ALTERNATIVE TRANSPORT IMPROVNT	400,000	400,000	
ALTON PARKWY PAVEMENT REHAB	275,000	248,279	
ALTON PKWY LANDSCAPE ENHANCE	390,700	365,573	
ALTON PWY SIGNAL SYNCHRO	1,561,746	379,316	
ANIMAL CARE CTR IMP&EXPAN DES	350,000	350,000	
ANNUAL STREET REHAB & SLURRY SEAL	6,900,000	2,467,202	
BAKE PKWY SIG SYNCHRONIZATION	116,646	9,966	
BARRANCA PKWY PAVEMENT REHAB	295,000	127,708	
BARRANCA PWY SIGNAL SYNCHRO	2,683,043	877,255	
BARRANCA:REDHILL TO SR 55	25,211,685	3,151,668	*
BASIN SLOP & IN/OUTLET REPAIR	570,000	497,076	
BILL BARBER&HERITAGE PK IMPROV	330,000	330,000	
C STREET & 8TH STREET IMPROVEMENTS	9,075,000	9,075,000	
CAMPUS DR PAVEMENT REHAB	200,000	179,211	
CC CHAMBERS/CTC LIGHTING	85,000	85,000	
CITYWIDE MONUMENT SIGN ASSMNT	150,000	150,000	
CIVIC CENTER SPACE STUDY	250,000	250,000	
CIVIC CTR 3RD FL SERVER RM UPG	172,500	170,717	
COL BILL BARBER PARK-BLDGS	2,360,171	1,765,568	
COMMUNITY FACILITES ADA	716,477	599,806	
CULVER/ALTON LEFT TURN IMPROV	429,500	88,521	*
CULVER/MAIN LEFT TURN IMPROVE	429,500	132,692	*
CULVER/UNIVERSITY	5,158,600	4,178,483	

** Completed as of April 2017.*

Table 5
Open CIP Projects
Remaining Balance as of February 2017

Project Title	Budget	Remaining Balance	
DEERFIELD COMM CTR MODERNIZATN	500,000	500,000	
FARM&FOOD LAB DES & RELOCATION	1,333,000	1,333,000	
FW TRAIL LIGHTING/SD CR-CULVER	878,000	765,568	
G STREET CONSTRUCTION	2,727,181	2,727,181	
GP ENVIRONMENTAL REMEDIATION	2,000,000	729,734	
GREAT PARK RESTROOM RELOCATION	100,000	99,423	
HANGAR 244 N HARDSCAPE REPLACE	341,000	341,000	
HARVARD AV ROADWYSTSCAPE REHAB	1,480,000	1,430,752	
HARVARD COMM CTR MODERNIZATION	500,000	500,000	
HARVARD PARK FACTY IMPROVEMENT	417,000	393,197	
HERITAGE COMM PARK IMPROVEMENT	234,900	234,900	
HERITAGE COMM PK PG RENOVATION	150,000	150,000	
HERITAGE FLD /(JBI) ENVIR REM	300,000	5,528	
HERITAGE PARK FINE ARTS CTR IM	2,054,446	2,040,446	
HERITAGE PARK GENERAL IMPROVEM	182,016	70,223	
HICKS CANYON COMMUNITY CENTER	2,600,000	2,600,000	
IBC NEIGHBORHOOD PARK 1	4,100,000	4,100,000	
IBC SIDEWALK IMPROVEMENT	2,710,660	2,325,606	
ICD/EDINGER AVE SIGNAL SYNCH	2,297,330	2,297,330	
IRVINE FACLTY MASTER PLAN EVAL	610,075	117,298	
JAMBOREE PEDESTRIAN BRIDGE	20,000,000	19,962,955	
JAMBOREE RD/I-5 RAMPS	14,043,395	542,877	*
JAMBOREE WIDENING	20,481,030	19,348,408	
JAMBOREE/BARRANCA INTERS IMP	6,569,566	6,018,194	
JAMBOREE/MAIN INTERS IMP	5,464,110	4,584,187	
JEFFREY & WALNUT	2,194,000	1,867,647	
JEFFREY ROAD GRADE SEPARATION	52,361,975	179,663	*
JOST - BARRANCA TO I-5	2,250,000	1,849,293	
JOST-I-5 BIKE/PED BRIDGE	500,000	68,011	
KAZAN/WALNUT TRAFFIC SIGNAL	1,210,000	1,052,586	
KELVIN PEDESTRIAN BRIDGE	755,203	638,907	
LAKEVIEW SENIOR CENTER REHAB	747,850	731,149	
MACGAW/ARMSTRONG TRAFFIC SIG	945,000	411,854	*
MICHELSON DR PAVEMENT REHAB	200,000	173,500	
MIKE WARD COMMUNITY PARK	870,000	811,028	
NORTHWOOD AQUATIC CTR REHAB	280,000	280,000	
NORTHWOOD GRATITUDE HONOR MEM	130,000	127,227	
OAK CREEK COMM PARK-PHASE II	6,625,000	5,783,522	
OAK CREEK TURF AREA/PRAC FIELD	500,000	500,000	
OPERATIONS TRAILER RELOCATION	575,000	575,000	
PARK MAINTENANCE FACLTY ENLARG	3,675,000	3,675,000	
PARK OPERATIONS BUILDING	1,112,400	1,112,400	
PARK SECURITY TECHNOLOGY	609,500	609,500	
PARK UTILITY CONNECTION FEES	1,000,000	1,000,000	
PARK-WIDE SIGNAGE & WAYFINDING	1,375,000	1,375,000	
PASEO/WARNER TRAF SIG UPGRADE	524,800	459,051	
PETER CNYON LIGHTING/WALNUT-RR	878,000	852,138	
PLAZA NP PLAYGROUND&ADA REHAB	694,096	678,850	
PROTECT/PERMIS LEFT-TURN PHASE	500,000	500,000	
QUAIL HILL COMMUNITY CENTER	11,825,000	2,690,554	
RANCHO SENIOR CTR IMPROVEMENT	468,265	318,267	
RIDGE VLY/MARINE WAY LNDSCAPE	750,000	750,000	
S.D. CRK BIKE TRAIL LIGHT IMP	181,000	43,654	
SAN CARLO PK PG REHAB/ADA COM	250,000	216,337	

** Completed as of April 2017.*

Table 5
Open CIP Projects
Remaining Balance as of February 2017

Project Title	Budget	Remaining Balance
SAND CANYON GRADE SEPARATION	31,742,548	382,652
SHADE STRUCTURES REPLACEMENT	55,000	46,320
SITE UTILITY INFRASTRUCTURE	1,850,000	1,575,695
SOUTH LAWN PUMP STATION ENCLOSURE	595,000	595,000
SPORTS PARK SUBAREA IMPROVEMNT	4,686,314	4,686,314
TRABUCO CTR EXPANSION DESIGN	200,000	200,000
TRAF SIG LED LIGHTING UPGRADE	1,010,000	1,005,035
TURTLE ROCK PARK PG RENOVATION	114,700	101,627
UNDERGROUND STORAGE TANK RENOV	770,000	53,330
UNI/RIDGELINE INTERSECT IMP	1,045,000	807,169
UNIVERSITY DRIVE WIDENING	20,796,000	19,026,747
UTILITY CONNECTION FOR ICE FACILITY	336,400	336,400
VALENCIA PK PG REHAB/ADA COM	250,000	203,738
VENTA SPUR/SR-133 BIKE BRIDGE	500,000	500,000
VISITOR'S CTR PLAZA REFURBISH	230,000	230,000
VON KARMAN/TUSTIN R RD SIG SYN	1,800,000	1,800,000
WAYFINDING SIGNAGE TRAIL	105,000	56,583
WESTERN SECTOR EDGE LANDSCAPING	4,375,000	4,375,000
WESTERN SECTOR PARK DEV. PLAN	50,493,565	647,952
WESTERN SECTOR SECURITY EQUIPMENT	132,571	132,571
WOOLLETT AQUATICS REHAB	230,000	230,000
WORKPLACE SAFETY ENHANCEMENTS	775,000	763,137
YALE AVE PAVEMENT REHAB	3,820,000	3,600,046
Total	**380,920,165**	**178,782,414**

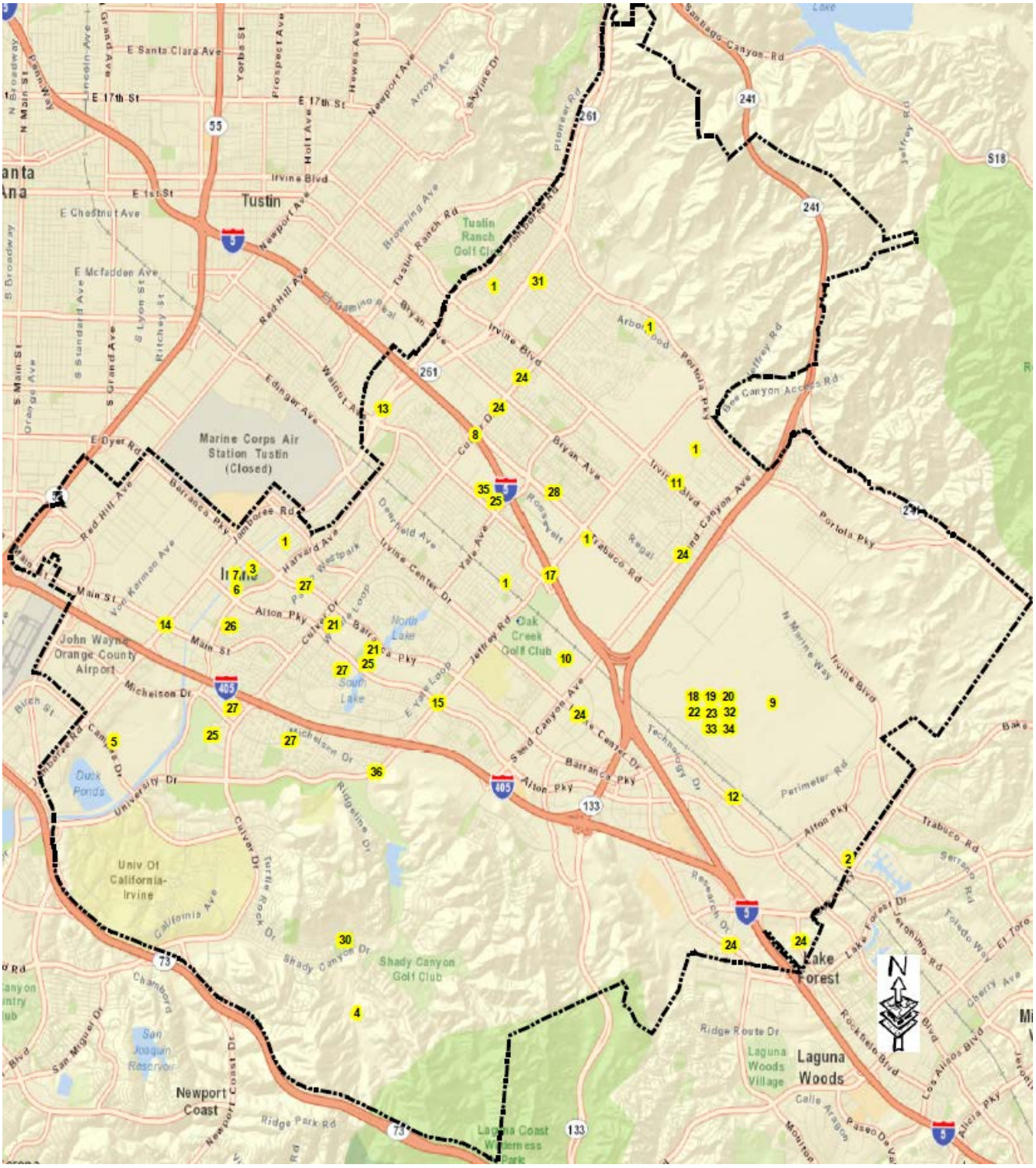
Table 5
Open CIP Projects (Developer-Dependent)
Remaining Balance as of February 2017

Project Title	Budget	Remaining Balance
LAGUNA CANYON/405 OVERCROSSING	4,615,566	3,254,122
BAKE AND JERONIMO	1,212,000	1,203,358
BAKE PKWY/IRVINE (PHYS.IMPRV.)	783,000	781,442
ALTON/I5 SOUTHBOUND RAMPS	257,329	257,273
LK FRST&AVE DE CARLOTA/I5 SB	853,000	853,000
JAMBOREE/IRVINE INTERSECTION	138,000	138,000
TMSOS LAKE FOREST DR/I5 SB RMP	272,000	272,000
JAMBOREE & I5 NORTHBOUND RAMPS	110,809	110,809
JAMBOREE & I5 SOUTHBOUND RAMPS	51,838	51,838
I-405 AT IRVINE CENTER DRIVE	119,102	119,102
I-5 AT BAKE PKWY (SB OFF-RAMP)	116,188	116,188
I-5 AT SAND CANYON NB ON-RAMP	38,405	38,405
RED HILL & IRVINE ATMS	356,185	178,336
SAND/OAK CANYON INTER IMPROVNT	61,000	61,000
JEFFREY/ALTON INTER IMPROVMENT	731,307	571,158
TRABUCO RD/E TRNSPTN CORRIDOR	4,846,629	4,597,414
JEFFREY/ICD INT IMPROVEMENTS	1,007,000	1,007,000
Total	**15,569,358**	**13,610,445**

All Open CIP Projects
(excluding Assessment District and Community Facilities District Projects)
Remaining Balance as of February 2017

	Budget	Remaining Balance
Total All CIP Projects	**396,489,523**	**192,392,859**

City of Irvine
CIP Project Locations
Citywide projects not displayed



City of Irvine

Numerical Project Index

CIP Projects by Project Number

	Project No.	Project Name	Project Category	Project Type	Adopted Budget
1	361801	17-18 ATHLETIC COURT RESURFACING	Facility Improvements	Rehabilitation	$80,000
2	314210	BAKE/JERONIMO INTERSECTION WIDENING	Street & Mobility Improvements	New Construction	$425,130
3	361802	BILL BARBER COMMUNITY PARK SOFTBALL COMPLEX SHADE STRUCTURE - DESIGN	Facility Improvements	New Construction	$175,000
4	371801	BOMMER CANYON REHABILITATION - DESIGN	Facility Improvements	New Construction	$180,000
5	311604	CAMPUS DRIVE REHABILITATION (UNIVERSITY TO CARLSON)	Street & Mobility Improvements	Rehabilitation	$1,300,000
6	361803	CIVIC CENTER TENANT IMPROVEMENTS PHASE 2	Facility Improvements	New Construction	$2,000,000
7	361804	CIVIC CENTER TENANT IMPROVEMENTS PHASE 1	Facility Improvements	New Construction	$500,000
8	361805	CULVER UNDERCROSSING PUMP STATION REPLACEMENT	Facility Improvements	Rehabilitation	$300,000
9	371501	GREAT PARK HERITAGE FIELDS AND CITY OF IRVINE JOINT BACKBONE INFRASTRUCTURE (JBI) ENVIRONMENTAL REMEDIATION	Great Park Improvements	New Construction	$80,000
10	361718	IRVINE ANIMAL CARE CENTER REHABILITATION AND EXPANSION - DESIGN	Facility Improvements	New Construction	$2,000,000
11	331801	IRVINE BOULEVARD SIGNAL SYNCHRONIZATION PROJECT	Street & Mobility Improvements	Rehabilitation	$472,715
12	361806	IRVINE STATION PAINTING	Facility Improvements	Rehabilitation	$630,000
13	311802	JAMBOREE PAVEMENT REHABILITATION (MICHELLE TO RAILROAD TRACKS) - DESIGN	Street & Mobility Improvements	Rehabilitation	$250,000
14	311205	JAMBOREE/MAIN INTERSECTION WIDENING	Street & Mobility Improvements	New Construction	$5,220,000

City of Irvine

Numerical Project Index

CIP Projects by Project Number

Project No.	Project Name	Project Category	Project Type	Adopted Budget
15 311406	JEFFREY/ALTON INTERSECTION WIDENING	Street & Mobility Improvements	New Construction	$2,200,000
17 341502	JOST/I-5 BICYCLE AND PEDESTRIAN BRIDGE	Street & Mobility Improvements	New Construction	$1,200,005
18 371802	GREAT PARK KIDS ROCK PLAYGROUND REHABILITATION	Great Park Improvements	Rehabilitation	$120,000
19 361729	GREAT PARK ADMINISTRATION BUILDING - DESIGN	Great Park Improvements	New Construction	$544,015
20 361732	GREAT PARK UTILITY CONNECTION FEES	Great Park Improvements	New Construction	$4,380,515
21 361807	PARKING LOT REHABILITATION	Facility Improvements	Rehabilitation	$300,000
22 361726	GREAT PARK SIGNAGE AND WAYFINDING	Great Park Improvements	New Construction	$225,000
23 361613	GREAT PARK WESTERN SECTOR PERMANENT RESTROOMS - SOUTH FIELDS	Great Park Improvements	New Construction	$590,000
24 331704	PROTECTIVE/PERMISSIVE LEFT-TURN PHASING	Street & Mobility Improvements	New Construction	$2,000,000
25 361808	17-18 ROOF REPAIR AND REPLACEMENTS	Facility Improvements	Rehabilitation	$450,000
26 371506	SAN CARLO PARK PLAYGROUND REHABILITATION AND ADA COMPLIANCE	Facility Improvements	Rehabilitation	$50,000
27 311801	17-18 SLURRY SEAL AND LOCAL STREETS REHABILITATION	Street & Mobility Improvements	Rehabilitation	$6,985,000
28 331802	TRABUCO/REMINGTON TRAFFIC SIGNAL - DESIGN	Street & Mobility Improvements	New Construction	$675,000
29 331803	TRAFFIC SIGNAL VEHICLE & BICYCLE DETECTION SYSTEMS INSTALLATION	Street & Mobility Improvements	Rehabilitation	$520,000
30 371803	TURTLE ROCK COMMUNITY PARK - SITE DRAINAGE STUDY	Facility Improvements	Rehabilitation	$100,000

City of Irvine

Numerical Project Index

CIP Projects by Project Number

	Project No.	Project Name	Project Category	Project Type	Adopted Budget
31	371507	VALENCIA PARK PLAYGROUND REHABILITATION AND ADA COMPLIANCE	Facility Improvements	Rehabilitation	$50,000
32	361728	GREAT PARK VISITOR'S CENTER PLAZA REFURBISHMENT	Great Park Improvements	Rehabilitation	$3,292,800
33	371804	GREAT PARK WATER QUALITY SYSTEM ENHANCEMENTS	Great Park Improvements	Rehabilitation	$330,000
34	361723	GREAT PARK WESTERN SECTOR SECURITY EQUIPMENT	Great Park Improvements	New Construction	$1,658,930
35	361809	WOOLLETT AQUATICS CENTER SHADE STRUCTURE AND LOCKER ROOM REHABILITATION	Facility Improvements	Rehabilitation	$245,000
36	311803	UNIVERSITY DRIVE WIDENING (RIDGELINE TO I-405)	Street & Mobility Improvements	New Construction	$650,000
	361618	HERITAGE PARK IMPROVEMENTS	Facility Improvements	New Construction/ Rehabilitation	

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: 17-18 ATHLETIC COURT RESURFACING **CIP Number:** 1 361801 **Fund:** 260 **Villages:** Various Villages

Category: Facility Improvements **Project Type:** Rehabilitation **Asset Type:** Improvements other than buildings

Description: FY 2017-18 facilities include Citrus Glen, Cypress, Hoeptner, Homestead, Stonegate, Sweet Shade, and other locations as necessary to address playing surface deficiencies. Locations for future years will be determined in the respective budget.

Justification: This annual program provides for resurfacing and rehabilitation of athletic court hardscape surfaces at City park facilities, which extends the useful life of the playing surface & provides an enhanced surface for public use & enjoyment.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$80,000	$80,000	$80,000	$80,000	$80,000	$400,000
Total Allocations by Year		$80,000	$80,000	$80,000	$80,000	$80,000	$400,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Rehab Reserve		$80,000	$80,000	$80,000	$80,000	$80,000	$400,000
Total Revenue		$80,000	$80,000	$80,000	$80,000	$80,000	$400,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: BAKE/JERONIMO INTERSECTION **CIP Number:** 2 314210 **Fund:** 270 **Villages:** Irvine Spectrum 2

Category: Street & Mobility Improvement **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Design, right-of-way, and construction phases for intersection widening to accommodate a second northbound left-turn lane, convert southbound de-facto right-turn lane to fourth through lane, and add a third westbound through lane.

Justification: This NITM project improves the overall efficiency of the City's circulation system. The City of Lake Forest is the lead agency.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction	$462,634		$5,288,872				$5,751,506
Final Design	$308,122	$425,130					$733,252
Preliminary Design/Conceptual Planning	$100,000						$100,000
Right-of-Way (Acquisition)	$341,244						$341,244
Total Allocations by Year	$1,212,000	$425,130	$5,288,872				$6,926,002

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
NITM Fees	$1,212,000	$425,130	$5,288,872				$6,926,002
Total Revenue	$1,212,000	$425,130	$5,288,872				$6,926,002

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: BILL BARBER COMMUNITY PARK SOFTBALL COMPLEX SHADE STRUCTURE - DESIGN **CIP Number:** 3 361802 **Fund:** 262 **Villages:** Westpark

Category: Facility Improvements **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Preparation of structural plans and design for the installation of spectator shading on all softball fields.

Justification: Shading will enhance the viewing experience for spectators during practice, game, and tournament play.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Final Design		$175,000					$175,000
Total Allocations by Year		$175,000					$175,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Park In-Lieu		$175,000					$175,000
Total Revenue		$175,000					$175,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: BOMMER CANYON REHABILITATION - DESIGN **CIP Number:** 4 371801 **Fund:** 260 **Villages:** Bommer Cyn Open Space

Category: Facility Improvements **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Preliminary plans for rehabilitation and expansion of the Bommer Canyon Cattle Camp area.

Justification: This project accommodates the rehabilitation and expansion of the Cattle Camp area to improve functionality due to increased public use of the facilities.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Preliminary Design/Conceptual Planning		$180,000					$180,000
Total Allocations by Year		$180,000					$180,000

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
SDC Fees - NC		$180,000					$180,000
Total Revenue		$180,000					$180,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: CAMPUS DRIVE REHABILITATION (UNIVERSITY TO CARLSON) **CIP Number:** 5 311604 **Fund:** 250 **Villages:** Various Villages

Category: Street & Mobility Improvement **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Rehabilitation of roadway pavement surface and traffic signal upgrade to install video detection technology at Campus/Carlson.

Justification: This project replenishes the useful life of the pavement surface and restores the pavement's structural stability.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$1,300,000					$1,300,000
Final Design	$200,000						$200,000
Total Allocations by Year	$200,000	$1,300,000					$1,500,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
M2 Fairshare	$200,000						$200,000
Gas Tax		$1,300,000					$1,300,000
Total Revenue	$200,000	$1,300,000					$1,500,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: CIVIC CENTER TENANT IMPROVEMENTS PHASE 2 **CIP Number:** 6 361803 **Fund:** 260 **Villages:** TBD

Category: Facility Improvements **Project Type:** New Construction **Asset Type:** Buildings and systems

Description: This project phase consists of purchase/lease and tenant improvements to accommodate staff relocations to a new Civic Center Annex location and reconfiguration of existing Civic Center work space areas.

Justification: This project addresses existing and future staffing needs responsive to the General Plan buildout of the community.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$2,000,000					$2,000,000
Total Allocations by Year		$2,000,000					$2,000,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
SDC Fees - NC		$2,000,000					$2,000,000
Total Revenue		$2,000,000					$2,000,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: CIVIC CENTER TENANT IMPROVEMENTS PHASE 1 **CIP Number:** 7 361804 **Fund:** 260 **Villages:** Westpark

Category: Facility Improvements **Project Type:** New Construction **Asset Type:** Buildings and systems

Description: This project phase consists of rehabilitation and expansion of the Public Safety shower and locker facility.

Justification: This project addresses existing and future department growth responsive to the General Plan buildout of the community.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction		$373,000					$373,000
Final Design		$127,000					$127,000
Total Allocations by Year		$500,000					$500,000

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
SDC Fees - NC		$500,000					$500,000
Total Revenue		$500,000					$500,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: CULVER UNDERCROSSING PUMP STATION REPLACEMENT **CIP Number:** 8 361805 **Fund:** 260 **Villages:** Walnut

Category: Facility Improvements **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Phase 1 (FY 2017-18) consists of replacement of two of four groundwater and stormwater equipment pumps. Phase 2 (FY 2018-19) consists of replacement of the remaining pumps.

Justification: The pump equipment has reached its useful life and replacement is necessary to properly manage water runoff to prevent roadway flooding.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$300,000	$320,000				$620,000
Total Allocations by Year		$300,000	$320,000				$620,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Rehab Reserve		$300,000	$320,000				$620,000
Total Revenue		$300,000	$320,000				$620,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: GREAT PARK HERITAGE FIELDS AND CITY OF IRVINE JOINT BACKBONE INFRASTRUCTURE (JBI) ENVIRONMENTAL REMEDIATION **CIP Number:** 9 371501 **Fund:** 286 **Villages:** Great Park

Category: Great Park Improvements **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Environmental remediation work, permit processing, and reporting fees associated with removal and safe disposal of non-recyclable material encountered on City-owned or leased property during Joint Backbone Infrastructure construction projects.

Justification: This project supports environmental remediation efforts in accordance with the Amended and Reinstated Master Implementation Agreement between the City and Heritage Fields.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction	$297,455	$80,000					$377,455
Final Design	$2,545						$2,545
Total Allocations by Year	$300,000	$80,000					$380,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Orange County Great Park Fund	$300,000						$300,000
Park In-Lieu		$80,000					$80,000
Total Revenue	$300,000	$80,000					$380,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: IRVINE ANIMAL CARE CENTER REHABILITATION AND EXPANSION - DESIGN **CIP Number:** 10 361718 **Fund:** 260 **Villages:** Oakcreek

Category: Facility Improvements **Project Type:** New Construction **Asset Type:** Buildings and systems

Description: Preparation of construction plans for the renovation and expansion of the Irvine Animal Care Center facility.

Justification: This project extends the useful life and enhances the efficient use of the existing facility.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction			$23,000,000				$23,000,000
Final Design		$2,000,000					$2,000,000
Preliminary Design/Conceptual Planning	$350,000						$350,000
Total Allocations by Year	$350,000	$2,000,000	$23,000,000				$25,350,000

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
SDC Fees - NC	$350,000	$2,000,000					$2,350,000
TBD			$23,000,000				$23,000,000
Total Revenue	$350,000	$2,000,000	$23,000,000				$25,350,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: IRVINE BOULEVARD SIGNAL SYNCHRONIZATION PROJECT **CIP Number:** 11 331801 **Fund:** 250 **Villages:** Various Villages

Category: Street & Mobility Improvement **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Enhancements to existing traffic signal software and equipment on Irvine Boulevard between Jamboree and Bake Parkway to improve traffic flow and assist with traffic management in coordination with Caltrans and the cities of Lake Forest and Tustin.

Justification: This project improves traffic flow and assist with traffic management efforts.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$248,715					$248,715
Final Design		$224,000					$224,000
Total Allocations by Year		$472,715					$472,715

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Grant (M2 TSSP)		$378,170					$378,170
SDC Fees - Circ		$94,545					$94,545
Total Revenue		$472,715					$472,715

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: IRVINE STATION PAINTING **CIP Number:** 12 361806 **Fund:** 260 **Villages:** Irvine Spectrum 3

Category: Facility Improvements **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Painting of elevators, pedestrian bridge, and metal roofing.

Justification: This project protects facility components from weathering and deterioration, and enhances the appearance of the facility.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$630,000					$630,000
Total Allocations by Year		$630,000					$630,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Rehab Reserve		$630,000					$630,000
Total Revenue		$630,000					$630,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: JAMBOREE PAVEMENT REHABILITATION (MICHELLE TO RAILROAD TRACKS) - DESIGN **CIP Number:** 13 311802 **Fund:** 250 **Villages:** Walnut

Category: Street & Mobility Improvement **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Design for the rehabilitation of Jamboree Road from Michelle Drive to the Metrolink railroad tracks.

Justification: This project is needed to prepare construction plans for the rehabilitation of infrastructure along Jamboree to replenish the infrastructure useful life and restore the pavement's structural stability.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction			$3,500,000				$3,500,000
Final Design		$250,000					$250,000
Total Allocations by Year		$250,000	$3,500,000				$3,750,000

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Gas Tax		$250,000	$3,500,000				$3,750,000
Total Revenue		$250,000	$3,500,000				$3,750,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: JAMBOREE/MAIN INTERSECTION WIDENING **CIP Number:** 14 311205 **Fund:** 271 **Villages:** Irvine Business Complex

Category: Street & Mobility Improvement **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Right-of-way and construction phases for intersection widening to accommodate a 5th northbound and 5th southbound through lane, and convert the northbound and westbound free right-turn lanes to standard right-turn lanes.

Justification: This project is needed to accommodate planned development contemplated with the City's approval of the IBC Vision Plan and associated transportation development fee programs.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction		$5,220,000					$5,220,000
Final Design	$847,627						$847,627
Preliminary Design/Conceptual Planning	$526,000						$526,000
Right-of-Way (Acquisition)	$4,090,483						$4,090,483
Total Allocations by Year	$5,464,110	$5,220,000					$10,684,110

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
M2	$136,411						$136,411
IBC Fees Trans	$4,854,299	$5,220,000					$10,074,299
IBC Fees	$473,400						$473,400
Total Revenue	$5,464,110	$5,220,000					$10,684,110

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: JEFFREY/ALTON INTERSECTION WIDENING **CIP Number:** 15 311406 **Fund:** 270 **Villages:** Oakcreek

Category: Street & Mobility Improvement **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Right-of-way and construction phases to add a 3rd westbound left-turn 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.

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

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction		$2,200,000					$2,200,000
Final Design	$396,696						$396,696
Preliminary Design/Conceptual Planning	$207,158						$207,158
Right-of-Way (Acquisition)	$127,453						$127,453
Total Allocations by Year	$731,307	$2,200,000					$2,931,307

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
NITM Fees	$731,307	$2,200,000					$2,931,307
Total Revenue	$731,307	$2,200,000					$2,931,307

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: JOST/I-5 BICYCLE AND PEDESTRIAN BRIDGE **CIP Number:** 17 341502 **Fund:** 260 **Villages:** Oakcreek

Category: Street & Mobility Improvement **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Design and right-of-way phases for the construction of a grade-separated off-street bicycle/pedestrian overcrossing at the I-5 freeway connecting the Jeffrey Open Space Trail.

Justification: This project encourages the use of alternative modes of transportation and is consistent with the City's Master Plan of Bikeways.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction				$10,600,000			$10,600,000
Final Design		$1,086,115					$1,086,115
Preliminary Design/Conceptual Planning	$500,000						$500,000
Right-of-Way (Acquisition)		$113,890					$113,890
Total Allocations by Year	$500,000	$1,200,005		$10,600,000			$12,300,005

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
AQMD	$200,000						$200,000
Grant (BCIP)		$488,435					$488,435
SDC Fees - NC	$300,000	$711,570		$10,600,000			$11,611,570
Total Revenue	$500,000	$1,200,005		$10,600,000			$12,300,005

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: GREAT PARK KIDS ROCK PLAYGROUND REHABILITATION **CIP Number:** 18 371802 **Fund:** 286 **Villages:** Great Park

Category: Great Park Improvements **Project Type:** Rehabilitation **Asset Type:** Improvements other than buildings

Description: Replacement of existing playground safety surface for conformance with current ADA and State park safety standards.

Justification: This project provides for the enhancement of playground surfaces in response to increased use by the public and facilitates compliance with current ADA and State park safety standards.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction		$85,000					$85,000
Final Design		$35,000					$35,000
Total Allocations by Year		$120,000					$120,000

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Orange County Great Park Fund		$50,745					$50,745
Park In-Lieu		$69,255					$69,255
Total Revenue		$120,000					$120,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: GREAT PARK ADMINISTRATION BUILDING - DESIGN **CIP Number:** 19 361729 **Fund:** 286 **Villages:** Great Park

Category: Great Park Improvements **Project Type:** New Construction **Asset Type:** Buildings and systems

Description: Final design for a new building to accommodate community meeting space and park administration office space.

Justification: Management and oversight of Great Park programming requires on-site personnel and field office work space. This proposed new building will also include community meeting space for public events.

		5-Year Fiscal Project Costs					
Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction			$8,500,000				$8,500,000
Final Design	$1,112,400	$544,015					$1,656,415
Total Allocations by Year	$1,112,400	$544,015	$8,500,000				$10,156,415
Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Orange County Great Park Fund			$8,500,000				$8,500,000
Park In-Lieu	$1,112,400	$544,015					$1,656,415
Total Revenue	$1,112,400	$544,015	$8,500,000				$10,156,415

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: GREAT PARK UTILITY CONNECTION FEES **CIP Number:** 20 361732 **Fund:** 286 **Villages:** Great Park

Category: Great Park Improvements **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Payment to IRWD for utility connections for new and existing facilities at the Great Park.

Justification: Utility connections for water, sewer, and recycled irrigation systems to new park space must be paid by the City to IRWD. This project provides a budget place-holder for these fees until such time as a fee payment schedule is confirmed by IRWD.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction	$1,000,000	$4,380,515	$9,963,400	$9,963,400		$3,613,375	$28,920,690
Total Allocations by Year	$1,000,000	$4,380,515	$9,963,400	$9,963,400		$3,613,375	$28,920,690

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Orange County Great Park Fund		$4,380,515	$9,963,400	$9,963,400		$3,613,375	$27,920,690
Fees & Exactions	$324,000						$324,000
Park In-Lieu	$676,000						$676,000
Total Revenue	$1,000,000	$4,380,515	$9,963,400	$9,963,400		$3,613,375	$28,920,690

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: PARKING LOT REHABILITATION **CIP Number:** 21 361807 **Fund:** 260 **Villages:** Various Villages

Category: Facility Improvements **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: This annual program provides for the rehabilitation & preventive maintenance repair of City parking lots. FY 2017-18 includes parking lots at Lakeview Senior Center, Mark Daily Community Park, & other areas as necessary, to address pavement deficiencies.

Justification: The rehabilitation and repair of the City's parking lot infrastructure extends the useful life of the facility and provides a safe pavement surface for vehicles and pedestrians. Areas for future years will be determined in the respective budget.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$300,000	$175,000	$175,000	$225,000	$175,000	$1,050,000
Total Allocations by Year		$300,000	$175,000	$175,000	$225,000	$175,000	$1,050,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Rehab Reserve		$300,000	$175,000	$175,000	$225,000	$175,000	$1,050,000
Total Revenue		$300,000	$175,000	$175,000	$225,000	$175,000	$1,050,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: GREAT PARK SIGNAGE AND WAYFINDING **CIP Number:** 22 361726 **Fund:** 286 **Villages:** Great Park

Category: Great Park Improvements **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Development and installation of signage and way finding program for the Great Park.

Justification: This project is needed to develop a comprehensive signage program for the Great Park and install signage for the Western Sector and surrounding areas as the park is developed.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction	$1,248,020	$225,000					$1,473,020
Final Design	$126,980						$126,980
Total Allocations by Year	$1,375,000	$225,000					$1,600,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Park In-Lieu	$1,375,000	$225,000					$1,600,000
Total Revenue	$1,375,000	$225,000					$1,600,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: GREAT PARK WESTERN SECTOR PERMANENT RESTROOMS - SOUTH FIELDS **CIP Number:** 23 361613 **Fund:** 286 **Villages:** Great Park

Category: Great Park Improvements **Project Type:** New Construction **Asset Type:** Buildings and systems

Description: Install permanent restroom facilities to serve the south fields area in the Western Sector.

Justification: This project replaces the existing temporary restroom pods with permanent restroom facilities to serve visitors utilizing the south lawn and existing soccer fields.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction	$70,000	$550,000					$620,000
Final Design	$30,000	$40,000					$70,000
Total Allocations by Year	$100,000	$590,000					$690,000

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Orange County Great Park Fund		$590,000					$590,000
Park In-Lieu	$100,000						$100,000
Total Revenue	$100,000	$590,000					$690,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: PROTECTIVE/PERMISSIVE LEFT-TURN PHASING **CIP Number:** 24 331704 **Fund:** 250 **Villages:** Various Villages

Category: Street & Mobility Improvement **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Installation of protective/permissive left-turn phasing at six intersections.

Justification: This project is part of the Citywide Traffic Management study recommendations approved by the City Council to improve traffic flow.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$2,000,000					$2,000,000
Final Design	$500,000						$500,000
Total Allocations by Year	$500,000	$2,000,000					$2,500,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
General Fund	$500,000						$500,000
SDC Fees - Circ		$2,000,000					$2,000,000
Total Revenue	$500,000	$2,000,000					$2,500,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: 17-18 ROOF REPAIR AND REPLACEMENTS **CIP Number:** 25 361808 **Fund:** 260 **Villages:** Various Villages

Category: Facility Improvements **Project Type:** Rehabilitation **Asset Type:** Buildings and systems

Description: FY 2017-18 facilities include the Lakeview Senior Center and Rancho Senior Center. Work may include remediation and replacement of roofing materials, structural, and non-structural building components.

Justification: This program addresses rehabilitation and preventive maintenance of aging facility structures and provides for roof repair and replacements at City facilities. Facilities for future years will be determined in the respective budget.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$450,000		$300,000		$250,000	$1,000,000
Total Allocations by Year		$450,000		$300,000		$250,000	$1,000,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Rehab Reserve		$450,000		$300,000		$250,000	$1,000,000
Total Revenue		$450,000		$300,000		$250,000	$1,000,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: SAN CARLO PARK PLAYGROUND REHABILITATION AND ADA COMPLIANCE **CIP Number:** 26 371506 **Fund:** 260 **Villages:** Westpark

Category: Facility Improvements **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Replacement of existing playground safety surface and play equipment for conformance with current ADA and State park safety standards at San Carlo Park.

Justification: This project provides for the enhancement of playground surfaces and play equipment in response to increased use by the public and facilitates compliance with current ADA and State park safety standards.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction	$231,750	$50,000					$281,750
Final Design	$18,250						$18,250
Total Allocations by Year	$250,000	$50,000					$300,000

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
SDC Fees - NC	$250,000	$50,000					$300,000
Total Revenue	$250,000	$50,000					$300,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: 17-18 SLURRY SEAL AND LOCAL STREETS REHABILITATION **CIP Number:** 27 311801 **Fund:** 132 **Villages:** Various Villages

Category: Street & Mobility Improvement **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Planned areas for FY 2017-18 include University Park; Ranch San Joaquin; portions of Woodbridge, south of Barranca; and Barranca Parkway from Culver to Peters Canyon Wash. The estimated project schedule is 4th quarter of 2017 to 3rd quarter of 2018.

Justification: This annual program provides rehabilitation of roadway pavements and associated infrastructure throughout the City and replenishes the useful life of infrastructure and restore the pavement's structural stability.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$6,985,000	$8,150,000	$7,200,000	$8,550,000	$6,000,000	$36,885,000
Total Allocations by Year		$6,985,000	$8,150,000	$7,200,000	$8,550,000	$6,000,000	$36,885,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
M2 Fairshare		$4,380,000					$4,380,000
Gas Tax		$394,316					$394,316
Slurry Seal		$425,000					$425,000
Gas Tax RMRA		$1,490,041					$1,490,041
Gas Tax Loan Repayment		$295,643					$295,643
TBD			$8,150,000	$7,200,000	$8,550,000	$6,000,000	$29,900,000
Total Revenue		$6,985,000	$8,150,000	$7,200,000	$8,550,000	$6,000,000	$36,885,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: TRABUCO/REMINGTON TRAFFIC SIGNAL - DESIGN **CIP Number:** 28 331802 **Fund:** 250 **Villages:** Northwood

Category: Street & Mobility Improvement **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Design and right-of-way phases for the installation of a new traffic signal at the intersection of Trabuco/Remington.

Justification: This project enhances the operational efficiency for motorists, bicyclists, and pedestrians.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction			$2,200,000				$2,200,000
Final Design		$312,000					$312,000
Preliminary Design/Conceptual Planning		$81,000					$81,000
Right-of-Way (Acquisition)		$282,000					$282,000
Total Allocations by Year		$675,000	$2,200,000				$2,875,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
SDC Fees - Circ		$675,000	$2,200,000				$2,875,000
Total Revenue		$675,000	$2,200,000				$2,875,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: TRAFFIC SIGNAL VEHICLE & BICYCLE DETECTION SYSTEMS INSTALLATION **CIP Number:** 29 331803 **Fund:** 250 **Villages:** Various Villages

Category: Street & Mobility Improvement **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Installation of vehicle and bicycle detection systems on existing traffic signals to improve traffic flow.

Justification: This project will install video detection systems to assist with traffic management and traffic flow along arterial roadways.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction		$504,000		$575,000			$1,079,000
Final Design		$16,000		$25,000			$41,000
Total Allocations by Year		$520,000		$600,000			$1,120,000

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Rehab Reserve		$520,000		$600,000			$1,120,000
Total Revenue		$520,000		$600,000			$1,120,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: TURTLE ROCK COMMUNITY PARK - SITE DRAINAGE STUDY **CIP Number:** 30 371803 **Fund:** 260 **Villages:** Turtle Rock

Category: Facility Improvements **Project Type:** Rehabilitation **Asset Type:** Improvements other than buildings

Description: Engineering study to identify alternatives and cost estimates for permanent repairs to address water seepage from the retention basin supporting the park water feature.

Justification: This project repairs the water retention basin that provides overall site drainage.

		5-Year Fiscal Project Costs					
Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Preliminary Design/Conceptual Planning		$100,000					$100,000
Total Allocations by Year		$100,000					$100,000
Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Rehab Reserve		$100,000					$100,000
Total Revenue		$100,000					$100,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: VALENCIA PARK PLAYGROUND REHABILITATION AND ADA COMPLIANCE **CIP Number:** 31 371507 **Fund:** 260 **Villages:** Lowers Peters Canyon

Category: Facility Improvements **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Replacement of existing playground safety surface, play equipment, and sidewalk improvements for conformance with current ADA and State park safety standards at Valencia Park.

Justification: This project provides for the enhancement of playground surfaces and play equipment in response to increased use by the public and facilitates compliance with current ADA and State park safety standards.

		5-Year Fiscal Project Costs					
Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction	$231,750	$50,000					$281,750
Final Design	$18,250						$18,250
Total Allocations by Year	$250,000	$50,000					$300,000
Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
SDC Fees - NC	$250,000	$50,000					$300,000
Total Revenue	$250,000	$50,000					$300,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: GREAT PARK VISITOR'S CENTER PLAZA REFURBISHMENT **CIP Number:** 32 361728 **Fund:** 286 **Villages:** Great Park

Category: Great Park Improvements **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Design and construction of upgrades to the existing plaza area between the Visitor's Center and Hangar 244.

Justification: This project creates uniformity of hardscape as well as refines match line conditions between the existing Western Sector plaza area and the new Sports Park Improvement area.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$3,068,700					$3,068,700
Final Design	$230,000	$224,100					$454,100
Total Allocations by Year	$230,000	$3,292,800					$3,522,800

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Park In-Lieu	$230,000	$3,292,800					$3,522,800
Total Revenue	$230,000	$3,292,800					$3,522,800

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: GREAT PARK WATER QUALITY SYSTEM ENHANCEMENTS **CIP Number:** 33 371804 **Fund:** 286 **Villages:** Great Park

Category: Great Park Improvements **Project Type:** Rehabilitation **Asset Type:** Infrastructure

Description: Design and installation of Western Sector water quality landscape enhancements and utility modifications.

Justification: This project ensures water quality systems, irrigation components, and pond utility connections function at maximum efficiently.

5-Year Fiscal Project Costs

Project Allocation by Phase	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Construction		$300,000					$300,000
Final Design		$30,000					$30,000
Total Allocations by Year		$330,000					$330,000

Revenue Sources	Prior Year(s) Funding	2018	2019	2020	2021	2022	Total
Park In-Lieu		$330,000					$330,000
Total Revenue		$330,000					$330,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: GREAT PARK WESTERN SECTOR SECURITY EQUIPMENT **CIP Number:** 34 361723 **Fund:** 286 **Villages:** Great Park

Category: Great Park Improvements **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Final design and installation of security cameras and associated network infrastructure within the Western Sector area of the park.

Justification: This project accommodates integration of the new 688-acre Park Improvement Area security system with existing facilities in the Western Sector.

	5-Year Fiscal Project Costs					
Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$1,458,930					$1,458,930
Final Design	$132,571	$200,000					$332,571
Total Allocations by Year	$132,571	$1,658,930					$1,791,501
Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Park In-Lieu	$132,571	$1,658,930					$1,791,501
Total Revenue	$132,571	$1,658,930					$1,791,501

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: WOOLLETT AQUATICS CENTER SHADE STRUCTURE AND LOCKER ROOM REHABILITATION **CIP Number:** 35 361809 **Fund:** 260 **Villages:** El Camino Real

Category: Facility Improvements **Project Type:** Rehabilitation **Asset Type:** Buildings and systems

Description: Installation of a shade structures over spectator seating areas and renovation of locker rooms and restrooms.

Justification: This project enhances the facility to accommodate increased use by the public.

		5-Year Fiscal Project Costs					
Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction		$245,000					$245,000
Total Allocations by Year		$245,000					$245,000
Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Rehab Reserve		$245,000					$245,000
Total Revenue		$245,000					$245,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: UNIVERSITY DRIVE WIDENING (RIDGELINE TO I-405) **CIP Number:** 36 311803 **Fund:** 250 **Villages:** Various Villages

Category: Street & Mobility Improvement **Project Type:** New Construction **Asset Type:** Infrastructure

Description: Final design and right-of-way phase to widen University Drive between Ridgeline and I-405

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

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Final Design		$500,000					$500,000
Right-of-Way (Acquisition)		$150,000					$150,000
Total Allocations by Year		$650,000					$650,000

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
SDC Fees - Circ		$650,000					$650,000
Total Revenue		$650,000					$650,000

2018-2022 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project Name: HERITAGE PARK IMPROVEMENTS **CIP Number:** 361618 **Fund:** 260 **Villages:** Heritage Park

Category: Facility Improvements **Project Type:** New Construction/ Rehabilitation **Asset Type:** Infrastructure

Description: Combines four projects funded in prior years: Heritage Park Fine Arts Center Improvements, Heritage Park General Improvements, Heritage Community Park Improvements, and Heritage Community Park Playground Renovation.

Justification: Uses a portion of this funding for 2 new projects: Heritage Park Master Plan Update & Youth Programs Office Roof Replacement. To realign total project costs with the scope of work, $500,000 will be allocated to Final Design and $2,121,362 in Construction.

5-Year Fiscal Project Costs

Project Allocation by Phase	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
Construction	$2,381,362						$2,381,362
Preliminary Design/Conceptual Planning	$240,000						$240,000
Total Allocations by Year	$2,621,362						$2,621,362

Revenue Sources	**Prior Year(s) Funding**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**
SDC Fees - NC	$1,968,784						$1,968,784
Park In-Lieu	$133,900						$133,900
Rehab Reserve	$64,232						$64,232
General Fund	$454,446						$454,446
Total Revenue	$2,621,362						$2,621,362

Strategic Business Plan

Strategic Business Plan Summary

Strategic Business Plan

Irvine's Strategic Business Plan (SBP) was created in 1994 to help the City Council assess the impact of policy decisions on the City's future quality of life. The SBP evaluates the City's financial capability to achieve its goals; helps set priorities for City operations and the annual budget; and guides the City's capital improvement and rehabilitation program.

The SBP establishes the foundation and framework for guiding policy and financial management decisions. This long-term perspective integrates strategic planning and budgeting in order to forecast and actively communicate challenges and opportunities before they arise.

The City Council's goals are predicated on the understanding that investments of financial, physical and staff resources today ensure the community's quality of life is preserved and enhanced in the future.

Reflecting current economic conditions and expectations, as well as existing service levels and policies; the SBP, in collaboration with the budget development process, provides an early warning of potential budget challenges from a long-term perspective. The SBP provides short and long-term operating budget outlooks for General Fund revenues and expenditures. The purpose of the operating forecast is to identify long-term financial trends, opportunities and imbalances so they can be proactively addressed.

It is important to note, the SBP projects future years based on the FY 2017-18 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 to budget a detailed, short-term plan. The SBP also presents the ten-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 shortfall in some years, due to slowing revenue growth primarily attributable to sales tax and hotel tax. 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 January 2015, the balance in the Contingency Reserve Fund reached $34.6 million, which enabled the City to meet the 20 percent goal. Additionally, at the close of FY 2014-15, City Council set a new goal of bringing its reserve fund to 25 percent over the next three years as a 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.

Strategic Business Plan Summary

Priorities, and the funding available to achieve them, change over time given evolving community needs, and through the leadership of the City Council. While it is not an exhaustive list of initiatives, it provides important examples of a diverse set of strategic priorities.

Strategic Priorities include:

- 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 25 percent of General Fund adopted budget operating appropriations over three years;
    - Status: In progress. The first year was accomplished in January 2017 when City Council approved funding an additional $6 million from the FY 2015-16 Year-End Balance, which increased the Reserve Balance to approximately $41 million, or 21.67 percent. The FY 2017-18 Budget includes additional funding of $1.5 million to meet the second year goal of 23.33 percent.
- Fund infrastructure rehabilitation;
    - Status: $2.6 million in the FY 2017-18 Budget, including, but not limited to, the following projects: Culver Undercrossing Pump Station Replacement, Traffic Signal Vehicle & Bicycle Detection Systems Installation, Turtle Rock Park – Site Drainage Study, and Woollett Aquatics Center Shade Structure and Locker Room Remodel.
- 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;
    - Status: Completed the construction of Quail Hill Community Park. The Parks and Facilities Master Plan is scheduled for consideration at the May 2017 City Council meeting. Additionally, funding is included for the Heritage Park Master Plan Update. Other Parks Master Plan projects for FY 2017-18 include Animal Care Center Renovation and Bommer Canyon.
- Recruit and retain high quality employees;
    - Status: Ongoing; In order to address increased recruitment activity, maintain retention efforts, and prevent elevated vacancy rates, staff recommends converting one part-time Human Resources Specialist to a full-time Human Resources Specialist.
- Continue updating the Public Safety 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: Study is underway to determine space needs for the Civic Center as staffing has increased to serve growing City and increased infrastructure and facility needs. $2 million is included for FY 17-18 as a placeholder for tenant improvements and office relocations to accommodate staff over the next 5-10 years. Costs will be updated after completion of the study.
- Enhance citywide mobility; and
    - Status: Completed comprehensive traffic management study. Continue implementation of traffic capital projects. City Council approved funding from the FY 2015-16 Year-End Balance for the first phase (design) of left-turn phasing modifications at six locations. To focus on traffic and transportation issues in the City, the City Council re-instated the Transportation Commission.
- Retire the City's unfunded pension liability.
    - Status: The ten year Accelerated Pension Pay-down Plan adopted in 2013 is in progress. FY 2017-18 marks the fifth year of the Pay-down Plan.

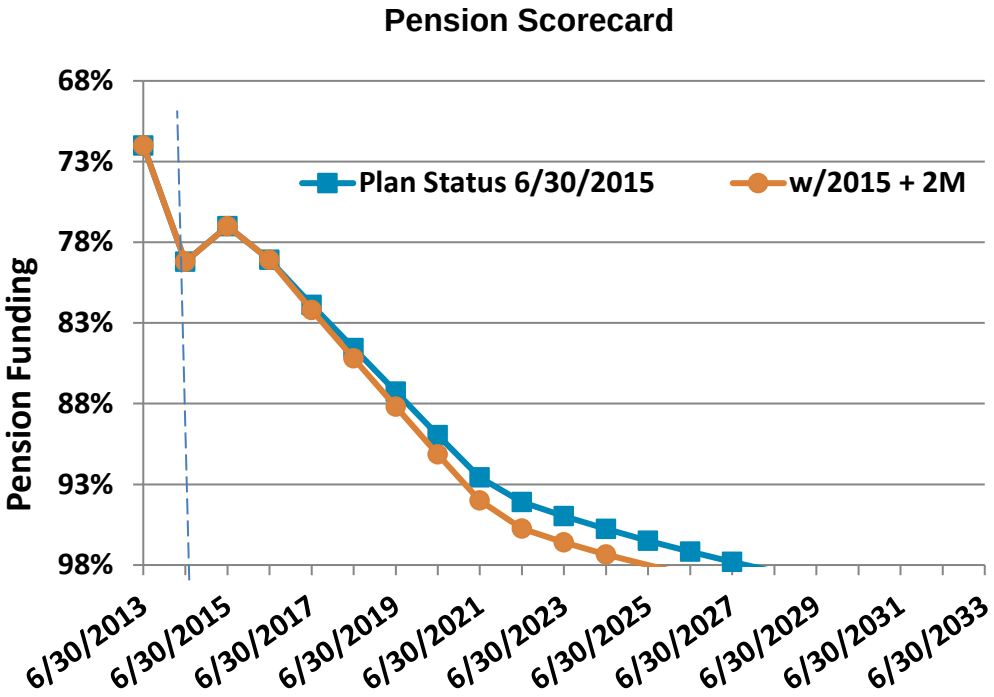
Pension Plan

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 Report[1] and annual Actuarial Valuation Reports[2] 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 2017 as a component of the City's General Fund Year-end Report. At that time, the City Council approved $2 million from the FY 2015-16 Year-End Balance and an additional $2 million is included annually in the SBP for the remaining life of the plan to stay on track.

[1] *City of Irvine Comprehensive Annual Financial Report*
[2] *CalPERS, Public Agency Actuarial Valuations*



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 $3.5 million in prepayment and rate savings in FY 2016-17 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.

In December 2016, CalPERS Board voted to lower the discount rate from 7.5 percent to 7.0 percent incrementally over the next three years. The table below summarizes the projected rate increases for the Miscellaneous and Safety Plans. Although these numbers are not final, the City anticipates the rate change will add an additional $40 million to the unfunded liabilities and will increase on-going costs.

Projected Employer Rates

Miscellaneous Plan	2017-18B	2018-19F	2019-20F	2020-21F	2021-22F
Current Discount Rate - 7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
Current "Rate"	26.3%	27.5%	28.6%	29.3%	20.8%
Revised Discount Rates	7.5%	7.375%	7.25%	7.00%	7.00%
Revised "Rate"	26.3%	28.5%	30.7%	34.2%	24.9%
Safety Plans					
Current Discount Rate - 7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
Current "Rate"	38.4%	40.9%	43.3%	45.2%	36.4%
Revised Discount Rates	7.5%	7.375%	7.25%	7.00%	7.00%
Revised "Rate"	38.4%	42.3%	46.4%	52.3%	43.0%

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.

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 2017-18 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 slowing economic growth with a leveling off of the growth seen in recent years. Over the forecast period, City operating revenues are anticipated to grow by an annual average of 3.4 percent. The residential real estate market continues to improve with 10,000 new construction homes projected over the next five years, adding approximately 22,000 new residents. Irvine hotels have seen slight improvements from FY 2015-16 as business and leisure travel increase; projected increases in revenue are in large part due to the annualization of three hotels that opened in FY 2016-17 and the anticipated opening of three new hotels over the five-year forecast period. While these indicators are positive, the UCLA Anderson Forecast notes that "the rise in interest rates will offset the positive factors of higher employment and wages." With full employment, job creation will slowdown and "tourism may be impacted by a less friendly environment for foreign nationals coming to the U.S" (UCLA). Furthermore, according to the City's consultant, HDL, consumer preferences toward spending more on services rather than goods and will be a drag on sales of consumer goods.

Expenditures are projected to increase over the five-year forecast, which is primarly due to increased wage and benefits, most notably pensions. Increased expenditures is largely driven by staffing and operations of new park facilities; retirement and health benefit costs; and growth in Irvine's population accompanied by increased demand for City services and a need for additional investments in infrastructure.

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. Over the five-year forecast period the General Fund balance reserve of 20 percent is increased to the goal of 25 percent and infrastructure rehabilitation is funded. The FY 2017-18 Budget includes funding of $1.5 million to meet the second year goal of 23.33 percent. The City will monitor its progress and make corresponding adjustments as necessary.

The City continues to strive 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	2017-18B	2018-19F	2019-20F	2020-21F	2021-22F
Total Resources	191,856,585	194,264,240	200,883,200	207,714,088	214,194,481
Total Expenses	191,724,955	198,125,805	202,331,284	210,111,445	205,057,505
Forecast Balance	131,630	(3,861,564)	(1,448,084)	(2,397,358)	9,136,975

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, which is based on the consumer price index (CPI) as stipulated by Proposition 13. New construction growth accounts for an annual average of 1.7 percent of the projected property tax revenue growth.
- Development of three new hotels is anticipated over the forecast period
- Strategic Priorities are incorporated in the General Fund forecast, including hiring additional 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
- 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: $0.9 million for costs related to the countywide 800 MHz project; $0.5 million Comprehensive General Plan Update; and capital equipment of $0.2 million
- No debt service payments for new facilities
- Continuation of direct financial support to Irvine and Tustin Unified School Districts, instituted under the Partnership for Educational Excellence

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
- 1,000 square feet of civic facilities will be developed or acquired for every park acre accepted by the City

Strategic Business Plan Summary

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
- 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 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	2017-18B	2018-19F	2019-20F	2020-21F	2021-22F
Sales Tax	64,264,000	65,549,280	66,860,266	68,197,471	69,561,420
Property Tax	63,468,000	67,136,450	70,956,514	74,930,079	78,691,569
Hotel Tax	14,666,000	14,895,000	15,236,000	15,403,596	15,573,036
Franchise Tax	9,218,000	10,020,541	10,418,670	10,828,522	11,164,884
Program and Services Fees	11,773,722	12,127,850	12,445,152	12,919,442	13,379,978
Utility User's Tax	4,794,000	5,273,658	5,483,188	5,698,887	5,875,909
Fines & Forfeitures	1,481,621	1,511,538	1,541,580	1,571,697	1,594,056
Development Fees	322,000	329,316	336,677	344,072	348,830
Doc. Transfer Tax	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Licenses & Permits	360,000	304,832	315,786	327,043	337,131
Hotel Improvement Dst Assmnt	3,666,500	3,723,750	3,809,000	3,850,899	3,893,259
Miscellaneous	6,012,499	5,822,948	5,834,486	5,919,335	6,001,724
General Fund Resources	184,026,342	190,695,163	197,237,319	203,991,044	210,421,794
Transfers from Other Funds					
Development Services	3,297,368	3,436,202	3,513,006	3,590,169	3,639,812
OCGP Reimbursement	100,000	100,000	100,000	100,000	100,000
Other-In	4,400,000	-	-	-	-
Other-Special Events	32,875	32,875	32,875	32,875	32,875
Total Resources - All Sources	191,856,585	194,264,240	200,883,200	207,714,088	214,194,481

Department Expenditures	2017-18B	2018-19F	2019-20F	2020-21F	2021-22F	
Salaries	79,637,061	80,433,432	81,237,766	82,050,144	82,870,645	
Other Benefits	22,636,116	23,767,922	24,956,318	26,204,134	27,514,340	
Retirement	22,959,563	25,375,463	27,909,783	31,625,658	25,073,480	[1]
Contracts & Supplies	54,031,476	54,131,725	55,761,687	57,400,668	58,611,819	
Capital Equipment	178,500	-	-	-	-	
Total Operating Appropriations	179,442,716	183,708,541	189,865,554	197,280,603	194,070,284	
Transfers to Other Funds						
Infrastructure & Rehabilitation	500,000	500,000	500,000	500,000	500,000	
Educational Partnership Fund	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	
Contingency Reserve	1,500,345	3,562,562	1,539,253	1,853,762	-	[2]
Landscape, Lighting & Park Maintenance	4,281,894	4,354,702	4,426,476	4,477,080	4,487,222	
Asset Management Plan	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Total Appropriations	191,724,955	198,125,805	202,331,284	210,111,445	205,057,505	

Summary Forecast	2017-18B	2018-19F	2019-20F	2020-21F	2021-22F
Total Resources	191,856,585	194,264,240	200,883,200	207,714,088	214,194,481
Total Expenses	191,724,955	198,125,805	202,331,284	210,111,445	205,057,505
Forecast Balance	131,630	(3,861,564)	(1,448,084)	(2,397,358)	9,136,975

[1]Retirement costs decrease from FY 2020-21 to FY 2021-22 due to a decrease in the City's Rates from the Pay Down Plan and the end of the Freshstart.
[2]There is no transfer to the contingency reserve in FY 2021-22, as the reserve is projected to be at 25% of expenditures.

Contingency Planning

The preceding forecast is based on the prevailing economic outlook as of April 2017. 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 subdued growth, even as employment recovered. The economic expansion that began eight years ago has been a less robust pace than prior recoveries. 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 2017-18 budget as the basis for future projections. The GP-SBP includes estimates in future years for the sports park currently under development based on a ninety-nine cost recovery Tournament/Local Access Model selected by the Board at its June 28, 2016 meeting. The GP-SBP does not include development and operations costs for the Cultural Terrace under area or new programs or amenities at the Great Park outside of the 688-acres developed by Heritage Fields. Revenues and expenditure projections escalate three percent per year unless otherwise specified by contractual agreement. Program revenues expected from the new sports park facilities escalate at one percent every year. 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 planning studies are completed, operational decisions are finalized, and experience is acquired by operating new facilities.

Revenues

There are three categories of funding sources available to the Great Park; non-recurring revenues, 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 terminate with build-out of the park. Funds restricted for capital improvement costs use Quimby/Park-In-Lieu Fees. Recurring revenues include program revenues and Guaranteed and Secondary 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 and its use is dependent on City Council appropriation.

Revenues expected to be available to the Great Park over the GP-SBP forecast period include $3.8 million in Public Benefit Fees, $65.2 million in annual Guaranteed Maintenance Amount payments from the Community Facilities District (CFD), $6.3 million in Secondary Maintenance Amount payments from the Community Facilities District, $2.0 million in public-private Ground Leases rent, $2.4 million from existing program revenues, $63.9 million in revenues from the 688-Acre Project Area, $7.5 million of the $10 million that Five Point committed to maintenance and operation costs as part of the Second Adjacent Landowner Agreement, and $2.6 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.

An important assumption in the cost projections is that $20 million in annual Secondary Maintenance funding will be available from the CFD in FY 2022-23. These funds can be used to offset park expenditures as deemed eligible under the Amended and Restated Development

Agreement (ARDA), between the City and Heritage Fields. 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. Secondary Maintenance Funds will be paid for 40 years after bond issuance within each CFD improvement area.

Expenditures

Expenditures in the FY 2017-18 Great Park Budget are used as the baseline for future projections. The FY2017-18 expenditures are estimated using a phased-in approach as new park facilities come online during 2017 with full year operations occurring in the out years. It is projected that all of the new sports park facilities will be completed during FY 2017-18.

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 194-acre Sports Park with 18 new additional soccer and multi-use fields, 25 tennis courts, 12 baseball/softball fields and 5 sand volleyball courts, a 188-acre golf course, driving range 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.

Table 2
CITY OF IRVINE
FY 2017-18 ORANGE COUNTY GREAT PARK FUND PROJECTIONS

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
RESOURCES						
Revenues:						
Developer Agreements	2,750,000	2,750,000	2,000,000	1,250,000	1,250,000	1,250,000
ARDA - Guaranteed Amount	10,078,550	10,380,906	10,692,333	11,013,104	11,343,497	11,683,802
ARDA - Secondary Maintenance	-	-	-	-	1,362	6,306,602
Public-Private Ground Leases	1,453,049	180,000	84,419	86,951	89,560	92,247
Program Revenues	387,830	391,719	395,635	399,592	403,587	407,624
Revenues from New 688 Acres	5,181,926	7,162,879	12,445,366	12,818,729	13,046,701	13,281,515
Miscellaneous	868,404	420,023	389,241	349,933	316,344	330,795
TOTAL RESOURCES	**20,719,759**	**21,285,527**	**26,006,994**	**25,918,308**	**26,451,051**	**33,352,585**
APPROPRIATIONS						
Operating Appropriations:						
Ongoing Costs	13,782,224	17,257,141	23,540,389	24,246,602	24,974,000	25,723,225
Planning Studies, Design & Other [1]	5,227,031	2,691,922	2,772,678	2,855,858	2,941,533	3,029,779
Total Operating Appropriations	19,009,256	19,949,063	26,313,067	27,102,460	27,915,533	28,753,004
Transfers-Out (To)						
General Fund	5,143,131	100,000	100,000	100,000	100,000	100,000
Total Operating Transfers-Out	5,143,131	100,000	100,000	100,000	100,000	100,000
TOTAL APPROPRIATIONS	**24,152,387**	**20,049,063**	**26,413,067**	**27,202,460**	**28,015,533**	**28,853,004**
Reserve for Rehabilitation	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
NET INCREASE (DECREASE) IN FUND BALANCE [2]	**(5,432,628)**	**(763,536)**	**(2,406,073)**	**(3,284,152)**	**(3,564,481)**	**2,499,580**

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.

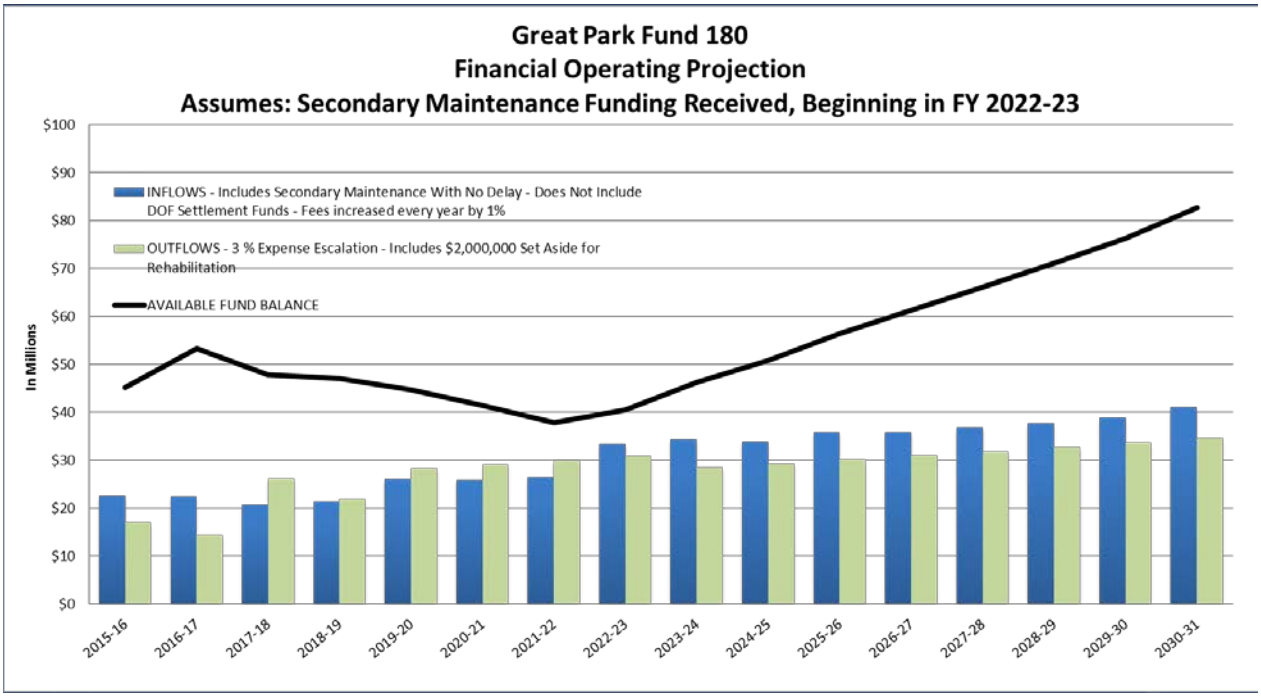
3 - Forecast does not include $262.8M from the Department of Finance settlement agreement, expected to be paid over the next 10 years.

4 - The Reserve for Rehabilitation includes the 5% RAMP reserve approved by the OCGP Board and additional set aside as presented in the March 28, 2017 Financial Operating Projections.

Table 3
REHABILITATION ASSET MANAGEMENT PLAN (RAMP) RESERVE PROJECTIONS

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22
Beginning Balance	**2,430,688**	**3,205,425**	**3,934,379**	**4,642,343**	**4,452,426**	**5,157,490**
Addition: Annual Reserve	758,000	690,000	662,000	638,000	987,000	1,017,000
Addition: Interest Income	31,737	38,954	45,964	44,083	61,275	72,058
Deletion: Qualified Expense	(15,000)	-	-	(872,000)	-	(17,000)
Ending Balance	**3,205,425**	**3,934,379**	**4,642,343**	**4,452,426**	**5,157,490**	**6,188,765**

The following graph shows the Great Park fund balance projected out over a period of 15 years. The projection assumes the receipt of up to $20 million in secondary maintenance funding begins 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 ten-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 citywide mobility. Furthering the City Council's strategic priority of funding infrastructure rehabilitation, the FY 2017-18 budget includes $2.6 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 ten-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) was completed on buildings constructed prior to 1984 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 2017-18 budget and CIP.

Advancing City Council's strategic goal of enhancing citywide mobility, a comprehensive traffic management study was completed and identified strategies for improving traffic flow. The study analyzed traffic congestion issues, traffic operation and management practices, and strategies in transit walking and biking. Immediate organizational recommendations have been implemented or are in the process of implementation in FY 2017-18. The remaining Near-Term (2-5 years) and Long-Term (5-10 years) recommendations will be accommodated through the Strategic Business Plan.

The first year of the CIP will become the capital budget for which project funding will be authorized. The remaining nine years of the CIP serve as a guide for future capital investments. Estimated funding sources for projects, notated as "To Be Determined" in the CIP Chapter, reflect the City's conservative approach in estimating future revenues. For example, the City does not budget competitively sourced funding until it is awarded.

The ten-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 2017-18 CIP projects.

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Table 4
Ten-Year Capital Improvement Program

	PRIMARY FUNDING SOURCES	PRIOR YEAR(S) FUNDING	2018	2019
FACILITY IMPROVEMENTS				
ADA FACILITY REHABILITATION/UPGRADES	Developer Impact Fees	250,000		350,000
ATHLETIC COURT RESURFACING	Rehab Reserve		80,000	80,000
BILL BARBER COMMUNITY PARK SOFTBALL COMPLEX SHADE STRUCTURE - DESIGN	Developer Impact Fees		175,000	
BOMMER CANYON REHABILITATION - DESIGN	Developer Impact Fees		180,000	
BUILDING SAFETY UPGRADES	Developer Impact Fees	200,000		525,000
CIVIC CENTER BOLLARDS REPLACEMENTS	Internal Service Funds			140,000
CIVIC CENTER TENANT IMPROVEMENTS PHASE 1	Developer Impact Fees		500,000	
CIVIC CENTER TENANT IMPROVEMENTS PHASE 2	Developer Impact Fees		2,000,000	
COLONEL BILL BARBER MEMORIAL PARK - MASTER PLAN	TBD			
CULVER UNDERCROSSING PUMP STATION REPLACEMENT	Rehab Reserve		300,000	320,000
DEERFIELD COMMUNITY PARK - MASTER PLAN	TBD			
ELECTRICAL UPGRADES	Rehab Reserve	200,000		200,000
EXTERIOR WOOD SIDING REPLACEMENT & EXTERIOR PAINTING	Rehab Reserve			100,000
HARVARD - MASTER PLAN	TBD			
HERITAGE PARK IMPROVEMENTS	General Fund, Developer Impact Fees, Rehab Reserve	2,621,362		
HVAC & REFRIGERATION REPLACEMENTS	Rehab Reserve	885,000		740,000
INTERIOR FINISHES AND FIXTURES REPLACEMENTS/PLUMBING IMPROVEMENTS	Rehab Reserve	460,000		300,000
IRVINE ANIMAL CARE CENTER REHABILITATION AND EXPANSION - DESIGN	Developer Impact Fees	350,000	2,000,000	23,000,000
IRVINE STATION ELEVATOR	Rehab Reserve			240,000
IRVINE STATION PAINTING	Rehab Reserve		630,000	
MIKE WARD COMMUNITY PARK SITE IMPROVEMENTS	Rehab Reserve			150,000
MIKE WARD COMMUNITY PARK & LAKEVIEW SENIOR CENTER - MASTER PLAN	TBD			
NORTHWOOD HIGH SCHOOL AQUATIC CENTER REHABILITATION	Rehab Reserve	280,000		300,000
PARKING LOT REHABILITATION	Rehab Reserve		300,000	175,000
PLAYGROUND SURFACE REHABILITATION FOR ADA COMPLIANCE	Developer Impact Fees	95,000		75,000
RANCHO SAN JOAQUIN SENIOR CENTER - MASTER PLAN	TBD			
ROOF REPAIR AND REPLACEMENTS	Rehab Reserve		450,000	
SAN CARLO PARK PLAYGROUND REHABILITATION AND ADA COMPLIANCE	Developer Impact Fees	250,000	50,000	
TURTLE ROCK COMMUNITY PARK - SITE DRAINAGE STUDY	Rehab Reserve		100,000	
TURTLE ROCK - MASTER PLAN	TBD			
UNDERGROUND STORAGE TANKS REPLACEMENTS	Internal Service Funds			900,000
VALENCIA PARK PLAYGROUND REHABILITATION AND ADA COMPLIANCE	Developer Impact Fees	250,000	50,000	
WARNER CHANNEL REPAIRS	Dedicated Transportation Funds, Rehab Reserve			500,000
WOOLLETT AQUATICS CENTER SHADE STRUCTURE AND LOCKER ROOM REHABILITATION	Rehab Reserve		245,000	
WOOLLETT AQUATICS CENTER RENOVATIONS	Rehab Reserve	230,000		400,000
WOOLLETT AQUATICS CENTER - MASTER PLAN	TBD			
TOTAL FACILITY IMPROVEMENTS		**6,071,362**	**7,060,000**	**28,495,000**

Table 4
Ten-Year Capital Improvement Program

	2020	2021	2022	2023	2024	2025	2026	2027	Total Budget
		400,000		350,000		400,000		400,000	2,150,000
	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	800,000
									175,000
									180,000
		275,000		250,000		300,000		225,000	1,775,000
									140,000
									500,000
									2,000,000
						250,000			250,000
									620,000
	300,000								300,000
		250,000	100,000		300,000		200,000		1,250,000
	350,000		300,000		350,000		300,000		1,400,000
	300,000								300,000
									2,621,362
		400,000		400,000		400,000		400,000	3,225,000
	500,000		500,000		500,000		500,000		2,760,000
									25,350,000
									240,000
									630,000
									150,000
			350,000						350,000
									580,000
	175,000	225,000	175,000	175,000	225,000	175,000	175,000	225,000	2,025,000
		150,000		150,000		150,000		150,000	770,000
			250,000						250,000
	300,000		250,000		300,000		300,000		1,600,000
									300,000
									100,000
				400,000					400,000
									900,000
									300,000
									500,000
									245,000
									630,000
						200,000			200,000
	2,005,000	1,780,000	2,005,000	1,805,000	1,755,000	1,955,000	1,555,000	1,480,000	55,966,362

Table 4
Ten-Year Capital Improvement Program

	PRIMARY FUNDING SOURCES	PRIOR YEAR(S) FUNDING	2018	2019
GREAT PARK IMPROVEMENTS				
GREAT PARK ADMINISTRATION BUILDING - DESIGN	Developer Impact Fees, Orange County Great Park Fund	1,112,400	544,015	8,500,000
GREAT PARK HERITAGE FIELDS AND CITY OF IRVINE JOINT BACKBONE INFRASTRUCTURE (JBI) ENVIRONMENTAL REMEDIATION	Orange County Great Park Fund	300,000	80,000	
GREAT PARK KIDS ROCK PLAYGROUND REHABILITATION	Orange County Great Park Fund		120,000	
GREAT PARK SIGNAGE AND WAYFINDING	Developer Impact Fees, Orange County Great Park Fund	1,375,000	225,000	
GREAT PARK UTILITY CONNECTION FEES	Developer Impact Fees, Fees & Exactions, Orange County Great Park Fund	1,000,000	4,380,515	9,963,400
GREAT PARK VISITOR'S CENTER PLAZA REFURBISHMENT	Developer Impact Fees, Orange County Great Park Fund	230,000	3,292,800	
GREAT PARK WATER QUALITY SYSTEM ENHANCEMENTS	Orange County Great Park Fund		330,000	
GREAT PARK WESTERN SECTOR PERMANENT RESTROOMS - SOUTH FIELDS	Developer Impact Fees, Orange County Great Park Fund	100,000	590,000	
GREAT PARK WESTERN SECTOR SECURITY EQUIPMENT	Developer Impact Fees, Orange County Great Park Fund	132,571	1,658,930	
TOTAL GREAT PARK IMPROVEMENTS		**4,249,971**	**11,221,260**	**18,463,400**
LANDSCAPE IMPROVEMENTS				
STREETSCAPE REHABILITATION	Dedicated Transportation Funds	500,000		685,000
TOTAL LANDSCAPE IMPROVEMENTS		**500,000**	**-**	**685,000**
STREET & MOBILITY IMPROVEMENTS				
ALTON MEDIAN REHABILITATION (SAN DIEGO CREEK TO CULVER)	Dedicated Transportation Funds			800,000
ALTON MEDIAN REHABILITATION (CULVER TO JEFFREY)	Dedicated Transportation Funds			
ALTON MEDIAN REHABILITATION (JEFFREY TO SAND CANYON)	Dedicated Transportation Funds			
ALTON MEDIAN REHABILITATION (SAND CANYON TO TECH EAST)	Dedicated Transportation Funds			
ALTON PARKWAY PAVEMENT REHABILITATION (I-5 TO BARRANCA)	Dedicated Transportation Funds			
ALTON/IRVINE INTERSECTION IMPROVEMENTS	Developer Impact Fees			
BAKE/JERONIMO INTERSECTION WIDENING	Developer Impact Fees	1,212,000	425,130	5,288,872
BARRANCA PARKWAY PAVEMENT REHABILITATION (I-5 TO ALTON)	Dedicated Transportation Funds, Developer Impact Fees			2,180,000
BIKE TRAIL PAVEMENT REHABILITATION	Rehab Reserve			200,000
BIKEWAY GAP CLOSURE	Developer Impact Fees			200,000
CAMPUS DRIVE REHABILITATION (UNIVERSITY TO CARLSON)	Dedicated Transportation Funds	200,000	1,300,000	
FREEWAY TRAIL PAVEMENT REHABILITATION	Rehab Reserve			200,000
IBC SIDEWALK IMPROVEMENTS	Developer Impact Fees	1,780,000		500,000

Table 4
Ten-Year Capital Improvement Program

2020	2021	2022	2023	2024	2025	2026	2027	Total Budget
								10,156,415
								380,000
								120,000
								1,600,000
9,963,400		3,613,375	3,613,375	3,613,375	3,613,375			39,760,815
								3,522,800
								330,000
								690,000
								1,791,501
9,963,400	**-**	**3,613,375**	**3,613,375**	**3,613,375**	**3,613,375**	**-**	**-**	**58,351,531**
1,500,000	600,000	1,200,000	600,000	1,200,000	600,000	1,200,000	600,000	8,685,000
1,500,000	**600,000**	**1,200,000**	**600,000**	**1,200,000**	**600,000**	**1,200,000**	**600,000**	**8,685,000**
								800,000
800,000								800,000
	800,000							800,000
		500,000						500,000
3,640,000								3,640,000
		52,000						52,000
								6,926,002
								2,180,000
225,000	250,000	250,000	225,000	250,000	225,000	250,000	225,000	2,100,000
600,000		200,000		200,000		200,000		1,400,000
								1,500,000
								200,000
1,500,000		500,000	1,500,000		500,000	1,500,000		7,780,000

Table 4
Ten-Year Capital Improvement Program

	PRIMARY FUNDING SOURCES	PRIOR YEAR(S) FUNDING	2018	2019
IRVINE BLVD PAVEMENT REHABILITATION (CULVER TO JAMBOREE)	Dedicated Transportation Funds			250,000
IRVINE BOULEVARD SIGNAL SYNCHRONIZATION PROJECT	Developer Impact Fees, Grants		472,715	
IRVINE CENTER DRIVE PAVEMENT REHABILITATION (BARRANCA TO LAKE FOREST)	Dedicated Transportation Funds			350,000
IRVINE CENTER DRIVE PAVEMENT REHABILITATION (JEFFREY TO BARRANCA)	Dedicated Transportation Funds			
JAMBOREE PAVEMENT REHABILITATION (MICHELLE TO RAILROAD TRACKS) - DESIGN	Dedicated Transportation Funds		250,000	3,500,000
JAMBOREE/MAIN INTERSECTION WIDENING	Dedicated Transportation Funds, Developer Impact Fees	5,464,110	5,220,000	
JEFFREY/ALTON INTERSECTION WIDENING	Developer Impact Fees	731,307	2,200,000	
JEFFREY/ICD INTERSECTION IMPROVEMENTS	Developer Impact Fees	1,007,000		7,732,000
JOST TRAIL SEGMENT (BARRANCA TO WALNUT)	Developer Impact Fees	2,250,000		
JOST/I-5 BICYCLE AND PEDESTRIAN BRIDGE	Dedicated Transportation Funds, Developer Impact Fees, Grants	500,000	1,200,005	
LAGUNA CANYON/LAKE FOREST INTERSECTION IMPROVEMENTS	Developer Impact Fees			40,000
MAIN STREET PAVEMENT REHAB (WEST CITY LIMITS TO JAMBOREE)	Dedicated Transportation Funds			
MICHELSON DRIVE PAVEMENT REHABILITATION (CULVER TO UNIVERSITY)	Dedicated Transportation Funds			1,800,000
NEW TRAFFIC SIGNAL CONSTRUCTION	Rehab Reserve			
NEW TRAFFIC SIGNAL DESIGN	Rehab Reserve			500,000
PORTOLA PARKWAY PAVEMENT REHABILITATION (JAMBOREE TO CULVER)	Dedicated Transportation Funds			
PROTECTIVE/PERMISSIVE LEFT-TURN PHASING	Developer Impact Fees, General Fund	500,000	2,000,000	
SLURRY SEAL AND LOCAL STREETS REHABILITATION	Dedicated Transportation Funds		6,985,000	8,150,000
STORM DRAIN REHABILITATION/SLOPE RESTORATION	Dedicated Transportation Funds, Rehab Reserve			
TRABUCO ROAD PAVEMENT REHAB (JEFFREY TO SAND CANYON)	Dedicated Transportation Funds			
TRABUCO/REMINGTON TRAFFIC SIGNAL - DESIGN	Developer Impact Fees		675,000	2,200,000
TRAFFIC SIGNAL VEHICLE & BICYCLE DETECTION SYSTEMS INSTALLATION	Rehab Reserve		520,000	
UNIVERSITY DRIVE WIDENING (RIDGELINE TO I-405)	Developer Impact Fees		650,000	
UNIVERSITY/RIDGELINE INTERSECTION IMPROVEMENTS	Developer Impact Fees, Grants	2,090,000		2,462,750
VENTA SPUR/SR-133 BIKE BRIDGE	Developer Impact Fees	500,000		1,000,000
TOTAL STREET & MOBILITY IMPROVEMENTS		**16,234,417**	**21,897,850**	**37,353,622**
GRAND TOTAL		**27,055,750**	**40,179,110**	**84,997,022**

Table 4
Ten-Year Capital Improvement Program

2020	2021	2022	2023	2024	2025	2026	2027	Total Budget
3,250,000								3,500,000
								472,715
7,645,000								7,995,000
300,000	6,100,000							6,400,000
								3,750,000
								10,684,110
								2,931,307
6,530,000								15,269,000
2,850,000								5,100,000
10,600,000								12,300,005
								40,000
	300,000		3,000,000					3,300,000
								1,800,000
750,000		750,000		750,000		750,000		3,000,000
	500,000		500,000		500,000		500,000	2,500,000
300,000	2,900,000							3,200,000
								2,500,000
7,200,000	8,550,000	6,000,000	6,500,000	7,000,000	8,700,000	8,000,000	8,000,000	75,085,000
200,000		200,000		200,000		200,000		800,000
	300,000		4,000,000					4,300,000
								2,875,000
600,000								1,120,000
								650,000
								4,552,750
	5,000,000							6,500,000
46,990,000	**24,700,000**	**8,452,000**	**15,725,000**	**8,400,000**	**9,925,000**	**10,900,000**	**8,725,000**	**209,302,889**
60,458,400	**27,080,000**	**15,270,375**	**21,743,375**	**14,968,375**	**16,093,375**	**13,655,000**	**10,805,000**	**332,305,782**

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

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, 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.

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.

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.

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.

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 percent of General Fund adopted budget operating appropriations to 20 percent. In FY 2014-15, the City Council set a new goal of bringing its reserve fund to 25 percent over the next three years as a buttress for future unexpected events and economic uncertainty. The minimum reserve is 3 percent. 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 the 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.

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 percent. 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.

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:

Amount Exceeding Adopted Budget

Great Park Contracts	Approval required
Any amount	Great Park Board Review and City Council Approval

Amount over Adopted Budget

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

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 $30,000, additional sole source approval is required from the Director of Administrative Services and the Assistant City Manager. In the event an actual procurement exceeds the approved sole source amount by greater than 30 percent, and/or requires a higher approval level from the original request, then a new Sole Source Request Form must be submitted. Sole source requests exceeding $100,000 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. Sole source approvals shall be maintained by Purchasing staff.

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 $43 million through the California Insurance Pool Authority. The City purchases insurance for property with a $10,000 deductible and automobile physical damage which carries a $5,000 deductible. Earthquake coverage is subject to a 5 percent 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 percent to 90 percent 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.

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 percent confidence level. The actuarially determined liability amounts may be adjusted for claim information available subsequent to the actuarial report and up to 15 percent 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 percent to 90 percent 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.

Mail

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 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, telephone, duplicating 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.

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 percent of General Fund adopted budget operating appropriations to 25 percent over the course of the next three fiscal years. The minimum reserve is 3 percent. 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 25 percent of adopted budget operating appropriations. For FY 2017-18 the Contingency Reserve has been budgeted.

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 percent to new capital projects, 20 percent to City Council discretionary projects, and 20 percent 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 (Partnership for Educational Excellence,

creditors, grantors, restricted donations or contributions, required 3 percent minimum contingency reserve).

- Committed: amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority (City Council), and remains binding unless removed in the same manner (over the required 3 percent minimum contingency reserve, and SDCfunding).
- 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.

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 fund/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 every four 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.

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 percent 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 percent) 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 percent 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. Additionally, at FY 2015-16 year-end close-out, the City Council adopted additional funding. 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. In FY 2015-16, City Council adopted an additional $2 million to be included in the budget adoption process for the remaining life of the plan;
- Additionally utilize $3 million from the year-end June 30, 2013 balance to reduce the City's unfunded pension liability and in FY 2015-16 utilized an additional $2 million from the year-end balance to further reduce the liability;
- Partially repay the AMP with $1 million per year for 13 years from the year-end fund balance; and
- 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

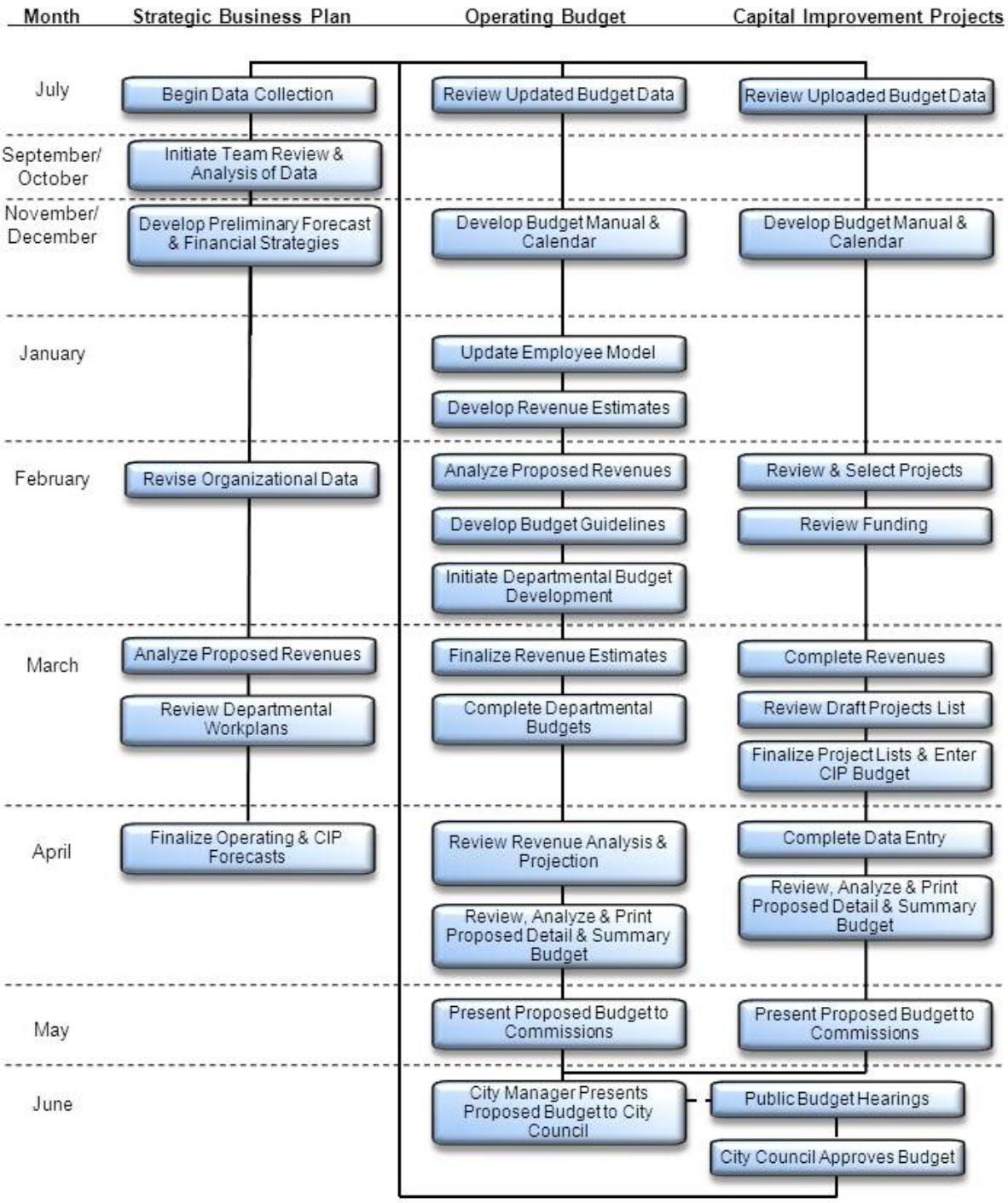
be contributed to offset adverse actuarial impacts or to further accelerate payment of the unfunded liability, as year-end surplus and other discretionary funds become available. To facilitate monitoring and decision making, an annual scorecard report will be presented to the City Council showing progress made in reducing the City's unfunded CalPERS pension liability, the impact of 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 percent funding target.

In addition to the Plan adopted by the City Council outlined above, City Council directed staff to pay employer pension costs, in a single lump sum at the beginning of the year, when possible, 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.

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



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.

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).

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).

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.

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 ten-year projection of capital improvement projects based on the General Plan, Specific Plans, and on City Council approved projects. The ten-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 ten-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 construction contingency shall be as approved by City Council together with the approval of Plans and Specifications. The construction contingency should represent approximately 10 percent to 25 percent of the estimated construction contract amount prepared by the project engineer (Engineer's Estimate) based on the plans, specifications and/or condition of the project area. The City Council shall be advised during the approval of plans and specifications as to the Engineer's Estimate for construction costs and the corresponding recommended construction contingency amount.

Certain capital improvement projects require the acquisition of non-City property, on a temporary and/or permanent basis, to finalize the design and construct the improvements. The tasks necessary to acquire property include but are not limited to obtaining an appraisal, survey, environmental assessments, title services, and negotiations with property owners. Staff shall seek City Council approval prior to initiating negotiations with property owners. Contracts for property acquisition shall be prepared by the City Attorney and approved and executed in accordance with the City's Financial Policies.

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 ten-year summary projection of revenues and expenditures, which specifies the revenue sources and anticipated allocation schedule for the ten-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.

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 ten-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.

- 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 Financing 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).

The City's outstanding long-term debt obligations were retired in FY 2010-11; the City has no outstanding debt.

Legal Debt Margin

Under state law, the City has a legal debt limitation not to exceed 15 percent 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 2014 through 2016

	2014	2015	2016
Assessed Valuation	$ 51,002,248,297	$ 55,693,885,275	$ 60,912,693,965
Conversion Percentage	25%	25%	25%
Adjusted Assessed Valuation	$ 12,750,562,074	$ 13,923,471,319	$ 15,228,173,491
Debt Limit Percentage	15%	15%	15%
Debt Limit	$ 1,912,584,311	$ 2,088,520,698	$ 2,284,226,024
Total Net Debt Applicable to Limit:			
General Obligation Bonds	$0	$0	$0
Legal Debt Margin	$ 1,912,584,311	$ 2,088,520,698	$ 2,284,226,024

Financial Policies
Investment Policy

On an annual basis, the City adopts an Annual Investment Policy that provides guidelines for the investment of City funds. The key provisions from the Investment Policy are summarized below.

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 funds under management and meeting daily cash flow demands.
- This Investment Policy has been prepared in conformance with all pertinent existing laws of the State of California including California Government Code Sections 53600, et seq.
- 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 City Treasurer and contains balances from the following types of City funds:

General Fund	Capital Projects
Special Revenue	Trust & Agency
Proprietary	Permanent

Delegation of Authority

- The Irvine City Charter and the authority granted by the City Council assign the responsibility of investing the City's monies to the City Treasurer. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls over investment activities.
- The Treasurer may delegate daily investment activity, such as carrying out the Treasurer's investment instructions, confirming treasury transactions and other routine activities.
- The investment of bond proceeds and special district funds shall adhere to each bond indenture and/or guiding resolution, which supersede the City's Investment Policy guidelines.

Prudence

- The Treasurer manages the City's pooled cash investment program under the Prudent Investor Standard in Section 53600.3 of the California Government Code, and applicable state laws. 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 percent of idle funds.

Investment Objectives

- The Treasurer maintains the investment portfolios to accomplish the primary objectives in the following order of priority: safety, liquidity, and yield.

Diversification

- The City diversifies investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities.

Maximum Maturities

- City's pooled investments with a maturity of greater than five years from the date of purchase must be approved by the City Council.

- In no event will securities with maximum maturities beyond four years exceed 40 percent of the City's pooled investment portfolio's total carrying cost at the time of purchase.
- 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.

Portfolio Reporting

On a monthly and quarterly basis, or as otherwise requested by the City Manager, the City Treasurer shall provide to the City Council an investment portfolio report listing 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 Policy 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:

Category	Percent
US Treasuries	no limit
US Agencies	no limit
Banker's Acceptances	25 percent
Commercial Paper	15 percent
Repurchase Agreements	25 percent
Reverse Repurchase Agreement	15 percent
LAIF	25 percent
Municipal Bonds	no limit
Corporate Medium Term Notes	15 percent
Money Market Mutual Funds	20 percent
Supranationals	10 percent

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.

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 percent recovery of direct, indirect, and department overhead costs).

  Contract Activities for Adults, Adult Recreation, Staff Led Private Party Events, Animal Service fees, Equipment Rentals and Advertising.

- Partially-Supported Activities (up to 100 percent 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; Miscellaneous Fees an Memberships and Animal Adoptions.

- Substantially-Supported Activities (up to 100 percent recovery of direct costs).

  Child and Youth Recreation, Child Services, Learn-to-Swim, Special Events, Senior Recreation, Recreation for Persons with Disabilities, Community Safety Educations, 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 percent 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 additional per participant per activity fee:
  - Activities with a fee of $10.00 or less — no additional fee
  - Activities with a fee of $10.01 to $74.99 — $5.00 additional fee
  - Activities with a fee of $75.00 and over — $10.00 additional fee

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).

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.

CITY COUNCIL RESOLUTION NO. 17-43

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE, CALIFORNIA, ADOPTING AND APPROVING THE APPROPRIATIONS BUDGET AND FINANCIAL POLICIES FOR THE CITY OF IRVINE FOR FISCAL YEAR 2017-18

WHEREAS, the budget for Fiscal Year 2017-18 has been prepared by the City Manager in accordance with Section 1-3-210 of the Irvine Municipal Code; and

WHEREAS, the City Council is required to adopt a budget prior to the beginning of the fiscal year in accordance with the City Charter.

NOW, THEREFORE, the City Council of the City of Irvine DOES HEREBY RESOLVE as follows:

SECTION 1. The budget for the City of Irvine for Fiscal Year 2017-18 is approved and adopted by the City Council as follows:

GENERAL FUND		
Operating Appropriations		
City Manager's Office	$	9,413,778
Administrative Services		8,451,047
Community Development		13,587,976
Community Services		38,274,168
Public Safety		76,464,486
Public Works		25,768,934
Transportation		3,022,452
Non-Departmental		4,459,875
Total Operating Appropriations	$	179,442,716
Operating Transfer-Out (To)		
Educational Partnership Fund	$	4,000,000
Infrastructure & Rehabilitation Fund		500,000
Maintenance District Fund		4,281,894
Asset Management Plan Fund		2,000,000
Contingency Reserve Fund		1,500,345
Total Operating Transfer-Out	$	12,282,239
TOTAL GENERAL FUND	$	191,724,955
SPECIAL FUNDS		
Appropriations	$	330,671,572
Transfers-Out		171,722,029
TOTAL - SPECIAL FUNDS	$	502,393,601
TOTAL - ALL FUNDS	$	694,118,556

SECTION 2. The Fiscal Year 2017-18 Financial Policies as presented in the 2017-18 Budget are adopted by the City Council.

SECTION 3. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED AND ADOPTED by the City Council of the City of Irvine at a special joint meeting with the Orange County Great Park Board held on the 13th day of June, 2017.

MAYOR OF THE CITY OF IRVINE

ATTEST:

CITY CLERK OF THE CITY OF IRVINE

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF IRVINE)

I, MOLLY MCLAUGHLIN, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a special joint meeting of the City Council of the City of Irvine with the Orange County Great Park Board, held on the 13th day of June, 2017.

AYES:	5	COUNCILMEMBERS:	Fox, Lalloway, Schott, Shea and Wagner
NOES:	0	COUNCILMEMBERS:	None
ABSENT:	0	COUNCILMEMBERS:	None
ABSTAIN:	0	COUNCILMEMBERS:	None

CITY CLERK OF THE CITY OF IRVINE

CITY COUNCIL RESOLUTION NO. 17-44

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE, CALIFORNIA, ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2017-18

WHEREAS, California Constitution Article XIIIB restricts the appropriations growth rate for cities and other local jurisdictions; and

WHEREAS, Article XIIIB, as amended by Proposition 111, requires cities to calculate their annual appropriations limit by the percentage change in 1) City population growth or county population growth; and 2) California per capita personal income or the increase in non-residential assessed valuation due to new construction; and

WHEREAS, documentation used in the determination of the appropriations limit for fiscal year 2017-18 has been available to the public in the Administrative Services Department for fifteen days prior to this meeting as required by Government Code Section 7910; and

WHEREAS, a summary of this computation is provided in Exhibit A, which is incorporated by reference and attached hereto.

NOW, THEREFORE, the City Council of the City of Irvine DOES HEREBY RESOLVE as follows:

SECTION 1. That the Appropriations Limit for Fiscal Year 2017-18 shall be $335,107,245, as calculated in Exhibit A, and the Appropriations Subject to Limitation in Fiscal Year 2016-17 shall be $166,733,991.

SECTION 2. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED AND ADOPTED by the City Council of the City of Irvine at a special joint meeting with the Orange County Great Park Board held on the 13th day of June 2017.

MAYOR OF THE CITY OF IRVINE

ATTEST:

CITY CLERK OF THE CITY OF IRVINE

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF IRVINE)

I, MOLLY MCLAUGHLIN, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing Resolution was duly adopted at a special joint meeting of the City Council of the City of Irvine with the Orange County Great Park Board on the 13th day of June 2017, by the following vote:

AYES:	5	COUNCILMEMBERS	Fox, Lalloway, Schott, Shea and Wagner
NOES:	0	COUNCILMEMBERS	None
ABSENT:	0	COUNCILMEMBERS	None
ABSTAIN:	0	COUNCILMEMBERS	None

CITY CLERK OF THE CITY OF IRVINE

City of Irvine
Annual Appropriations Limit
Fiscal Year 2017-18

Calculation of Limit:		
Appropriations Limit for FY 2016-17		311,206,580
Adjustment Factors		
Economic Factor (California per capita personal income)	1.0369	
Population Factor (City)	1.0385	
Economic Ratio * Population Ratio		1.0768
Appropriations Limit for FY 2017-18		$ 335,107,245

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Community Profile

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.

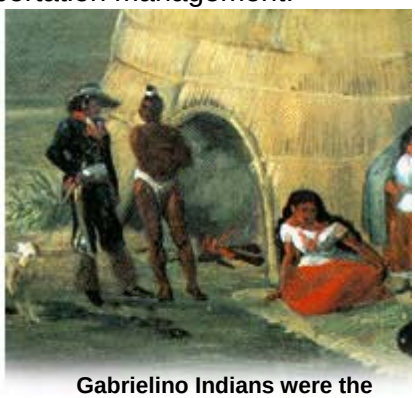
The City contracts for fire and medical services with the Orange County Fire Authority (a joint powers organization) and has three independent districts that provide library, education, and water and sewer service; Orange County Public Libraries is a network of 33 libraries in Orange County, 3 are located in Irvine; Irvine Unified School District includes 25 elementary schools, six middle schools and six 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	1,973 lane miles

General Information and Irvine Profile

Median Household Income[1]		$93,781
Housing	Dwelling Units[2]	101,306
	Median Home Value[5]	$759,500
	Median Gross Rent[1]	$2,070
Assessed Valuation[3]	Total Assessed Value:	$65,754,243,380
	Secured:	$61,937,181,079
	Unsecured:	$3,817,062,301

Top 25 Sales Tax Producers[4]

Advanced Systems Group	Norm Reeves Honda
Arbonne	PC Mall
Autonation Toyota Irvine	Shell Station
Carmax	Simpson Chevrolet of Irvine
Chevron	Target
Costco	Technologent
Creo Industries	Tilly's
Eplus Technology	Trimark Raygal
Financial Services Vehicle Trust	Tuttle Click Ford
Irvine BMW	Tuttle Click Mazda
Kia of Irvine	Victor Medical
Living Spaces Furniture	Walmart
Nordstrom	

Top 25 producers account for 33% of Irvine sales tax

[1] U.S. Census Bureau, 2015 American Community Survey 1-Year Estimates
[2] City of Irvine Land Use Database (excludes institutional housing)
[3] Orange County Auditor - Controller
[4] HdL Companies, State Board of Equalization (Calendar Year 2016)
[5] HdL Companies, the City's property tax consultant (2016/17)

Principal Property Tax Payers[5]

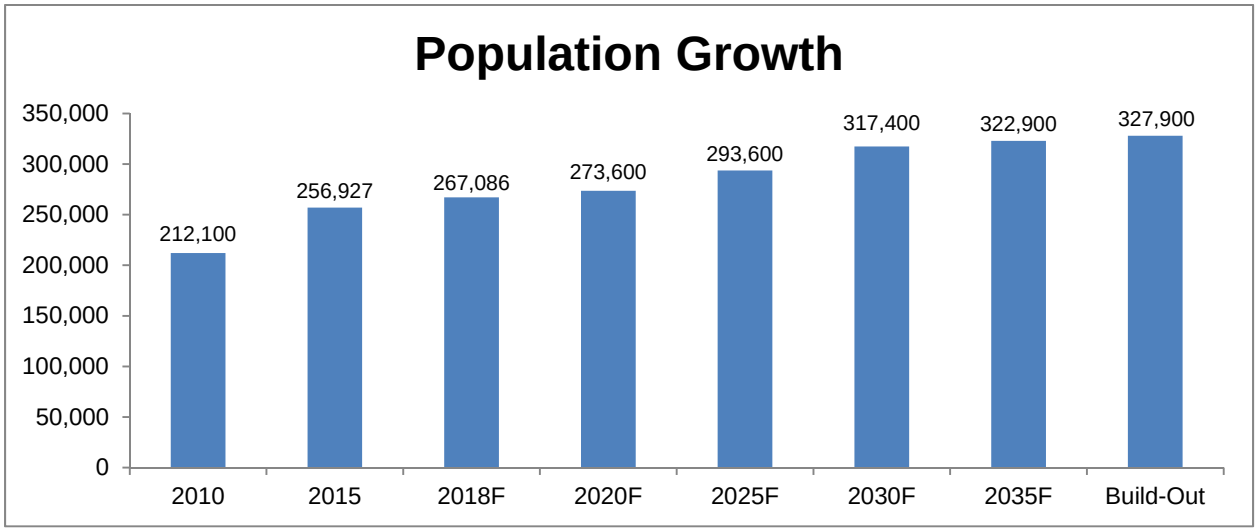
	% Total Taxable Assessed Value
Irvine Company	6.49%
KB Home Coastal Inc	1.85%
Irvine Apartment Communities LP	1.09%
Allergan USA Inc.	0.75%
Heritage Hills Irvine	0.73%
Heritage Fields El Toro LLC	0.71%
B Braun Medical Inc.	0.62%
Jamboree Center	0.60%
Park Place Michelson LLC	0.53%
LBA IV-PPI	0.46%
Total	**13.83%**

Demographics

Irvine's strength is its people. The City is the success it is today because of the estimated 267,086 hard-working and community minded citizens who have chosen Irvine as their home (as of January 1, 2017, according to the California Department of Finance). Irvine's population has grown significantly over the past 40 years, with population increases averaging 20 percent per year between 1970 and 1980. Between 1980 and 1990, the average increase dropped to 7 percent per year; and since 1990, the annual increase has averaged more than 3 percent per year.

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 (2016/17)



Median Age[1]		34.6
Registered Voters[6]		**119,387**
Ethnicity[1]	White	39.8%
	Asian	45.3%
	Hispanic	7.5%
	African American	2.8%
	Other	4.6%

Education

Irvine is fortunate to have outstanding educational facilities. The Irvine Unified School District (IUSD) has nationally recognized schools; student performance well above state and national comparisons; and comprehensive programs in academics, the arts and athletics. The City of Irvine has provided major support for Irvine schools in recent years – including ongoing health, safety and programmatic funding, as well as special grants to improve school health, nutrition, nursing and counseling.

Irvine Valley College is a community college which offers courses for students seeking a degree/certificate or transfer to a four-year university. University of California, Irvine (UCI) and Concordia University are also located in Irvine, offering extensive four-year undergraduate programs. UCI provides graduate level degrees in a variety of areas including medical, business and computer sciences.

Irvine is also home to satellite campuses of Alliant International University; California State University, Fullerton; University of La Verne; Keller Graduate School of Management; Pepperdine University; University of Southern California; and Webster University.

[6] California Secretary of State as of April 2016

General Information and Irvine Profile

Education[1]	High School Graduates	90%
	College Graduates	66%

Irvine Unified School District

Enrollment **31,621**

25 Elementary Schools
6 Junior High Schools
6 High Schools

Colleges

	Enrollment
UCI	33,467
Concordia University	3,362
Irvine Valley College	14,541

Industry and Employment

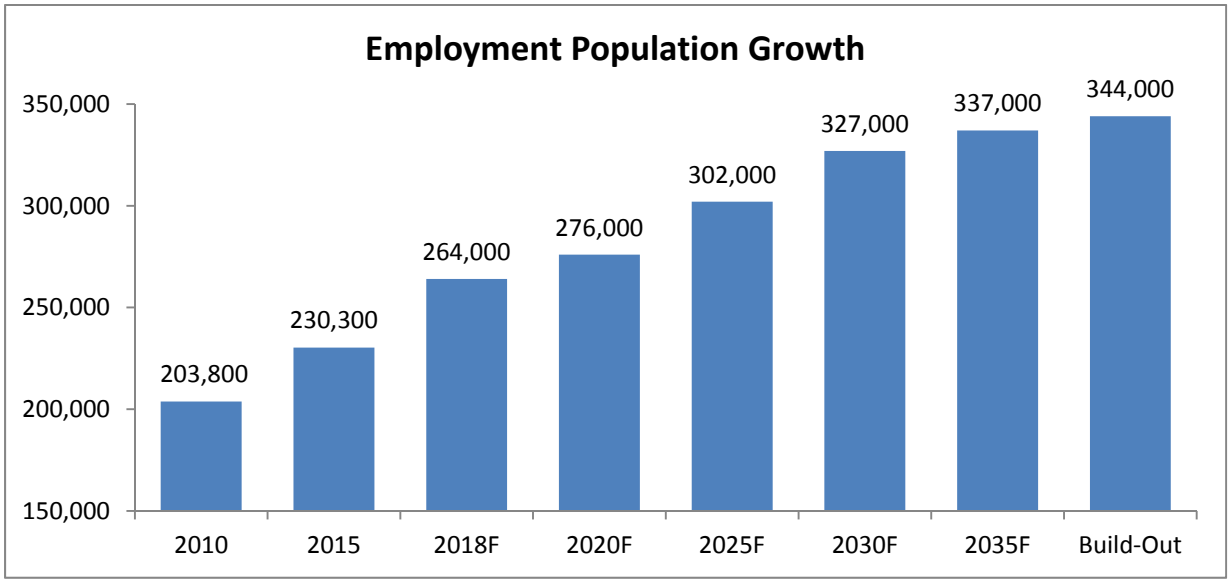
Much of the credit for Irvine's success is attributable to the strength, dynamism and adaptability of the City's business community. Irvine has access to a highly educated, skilled labor force and a fully operational transportation network. Over 10,000 acres in the City are available for business uses. 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.



Employment Base[7] 264,000

Top Employers[8]

Company	Employees
University of California, Irvine	21,700
Irvine Unified School District	3,024
Edwards Lifesciences	2,987
Blizzard Entertainment Inc.	2,724
Broadcom	2,604
Glidewell Laboratories	1,960
Parker Hannifin	1,800
Nationstar Mortgage	1,556
B. Braun	1,370
Western Digital	1,300

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 41 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.

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

[7] CA EDD & American Community Survey (includes payroll jobs & self-employed individuals)
[8] City of Irvine Comprehensive Annual Financial Report Year Ended June 30, 2016

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 three senior centers.

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	41
Trees	76,613
Athletic Fields	90
Sports Courts	126
Sports Fields (acres)	167
Streetscape (acres)	918

Orange County Great Park	
Trees and Palms	2,431
Shrubs and Ornamental Grasses (acres)	31
Hardscape (acres)	45
Turf (acres, 9 acres for Athletic Fields)	43
Synthetic Turf (acres)	4
18 Controllers/2 Water Meters	

Glossary

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
HRPP	Housing Related Parks Program
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

Glossary
Acronyms

LAEDC	Los Angeles Economic Development Corporation
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LED	Light Emitting Diode
LLEBG	Local Law Enforcement Block Grant
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
O&M	Operating and Maintenance
OCADA	Orange County Automobile Dealers Association

Glossary
Acronyms

OCFA	Orange County Fire Authority
OCGP	Orange Country Great Park
OCGPC	Orange County Great Park Corporation
OCIP	Orange County Investment Pool
OCTA	Orange County Transportation Authority
OCTAM	Orange County Transportation Analysis Model
OCUTT	Orange County Unified Transportation Trust
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

Glossary
Acronyms

SCRRA	Southern California Regional Rail Authority
SDC	Systems Development Charge
SJHTC	San Joaquin Hills Transportation Corridor
SLTPP	State Local Transportation Partnership Program
STP	Strategic Technology Plan
TCA	Transportation Corridor Agencies
TEA	Tax Equity Allocation
TMA	Transportation Management Association
TMP	Transportation Management Plan
TOT	Transient Occupancy Tax
TRIPS	Transportation Service for Irvine Seniors and Residents with Disabilities
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 12th 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 XIIIC and XIIID 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.
Revenue	Annual income received by the City.

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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).