

CITY OF IRVINE, CALIFORNIA

2018-19 BUDGET

PROPOSED



IRVINE CITY OFFICIALS



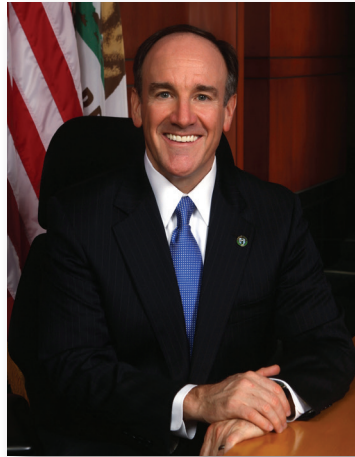
DONALD P. WAGNER
Mayor



CHRISTINA L. SHEA
Mayor Pro Tem



MELISSA FOX
Councilmember



JEFFREY LALLOWAY
Councilmember



LYNN SCHOTT
Councilmember

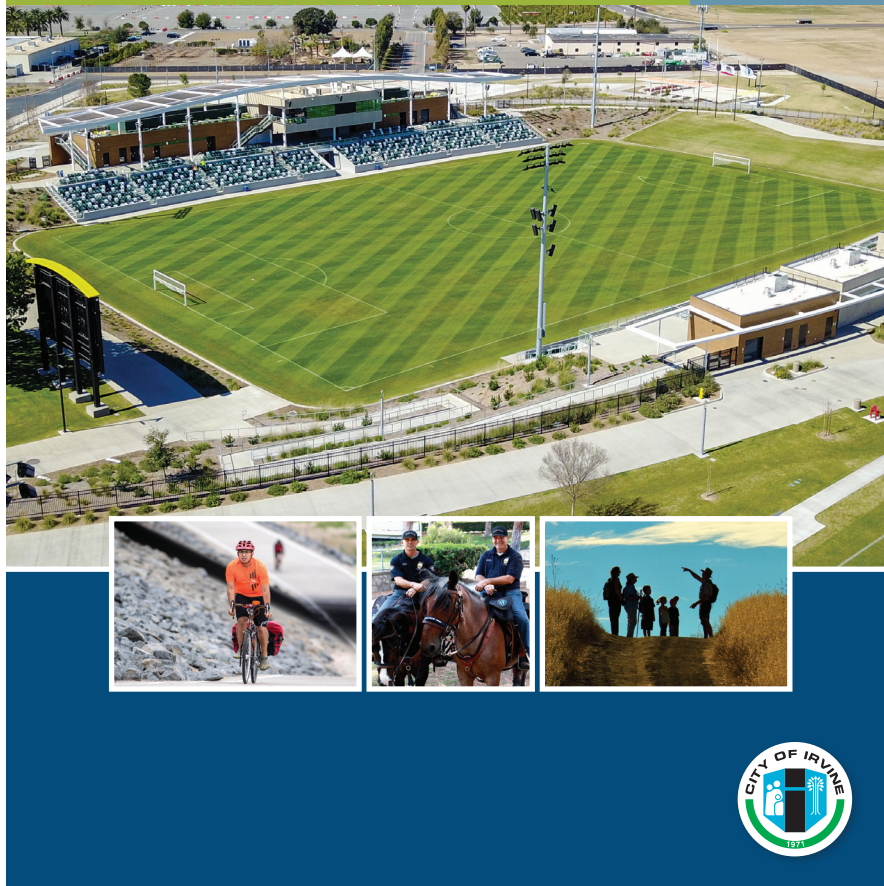
Acting City Manager • Grace Leung

Assistant City Manager	Sharon Landers
City Attorney.....	Jeff Melching
City Clerk	Molly McLaughlin
Director of Administrative Services.....	Kristin Griffith
Director of Community Development	Pete Carmichael
Director of Community Services	Laurie Hoffman
Interim 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
Director of Transportation.....	Mark Linsenmayer

CITY OF IRVINE, CALIFORNIA

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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 top to bottom, left to right, highlight the following features across our City:

- The Championship Soccer Stadium at the Orange County Great Park Sports Complex features seating for 2,500 spectators; locker rooms, training facilities and is home to the Orange County Soccer Club.
- The City of Irvine, with 362.8 miles of bike lanes – 61.8 miles of off-street and 301 miles of on-street – was named as a Silver Level Bicycle Friendly Community by the League of American Bicyclists.
- The Irvine Police Department's new Horse Mounted Unit augments and supports field deployments, enhances public safety and promotes positive relationships with the community.
- The Irvine Open Space preserve connects to a regional system of more than 50,000 acres of natural lands in Orange County with 16,000 of those acres permanently preserved in Irvine.

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INTRODUCTION

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Introduction

User's Guide to the Budget

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

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



The user's guide is designed to assist readers in understanding the information provided in the Fiscal Year (FY) 2018-19 Budget, as well as how the document is organized. The FY 2018-19 Budget document includes 18 chapters, with a table of contents 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 2018-19.

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 2018-19 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 2018-19 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.

Introduction

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.

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 an appropriate level of general fund operating reserve;
- Utilize encumbrances of appropriations as a budgetary control technique;
- Adopt budgets by City resolution; and
- Exercise budget controls at the department level.

Budget Process Summary

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

Budget Structure

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

Introduction

Capital Improvement Program Budget: The CIP budget details the acquisition, construction or rehabilitation of major capital facilities and infrastructure. The CIP budget is used to account for the receipt and disbursement of funds for specific CIP projects. For many projects, revenue resources and expenditures may extend over several years.

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

Responsibility for Preparation

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

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

Budget Review

Irvine has 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, Transportation 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.

Introduction

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.

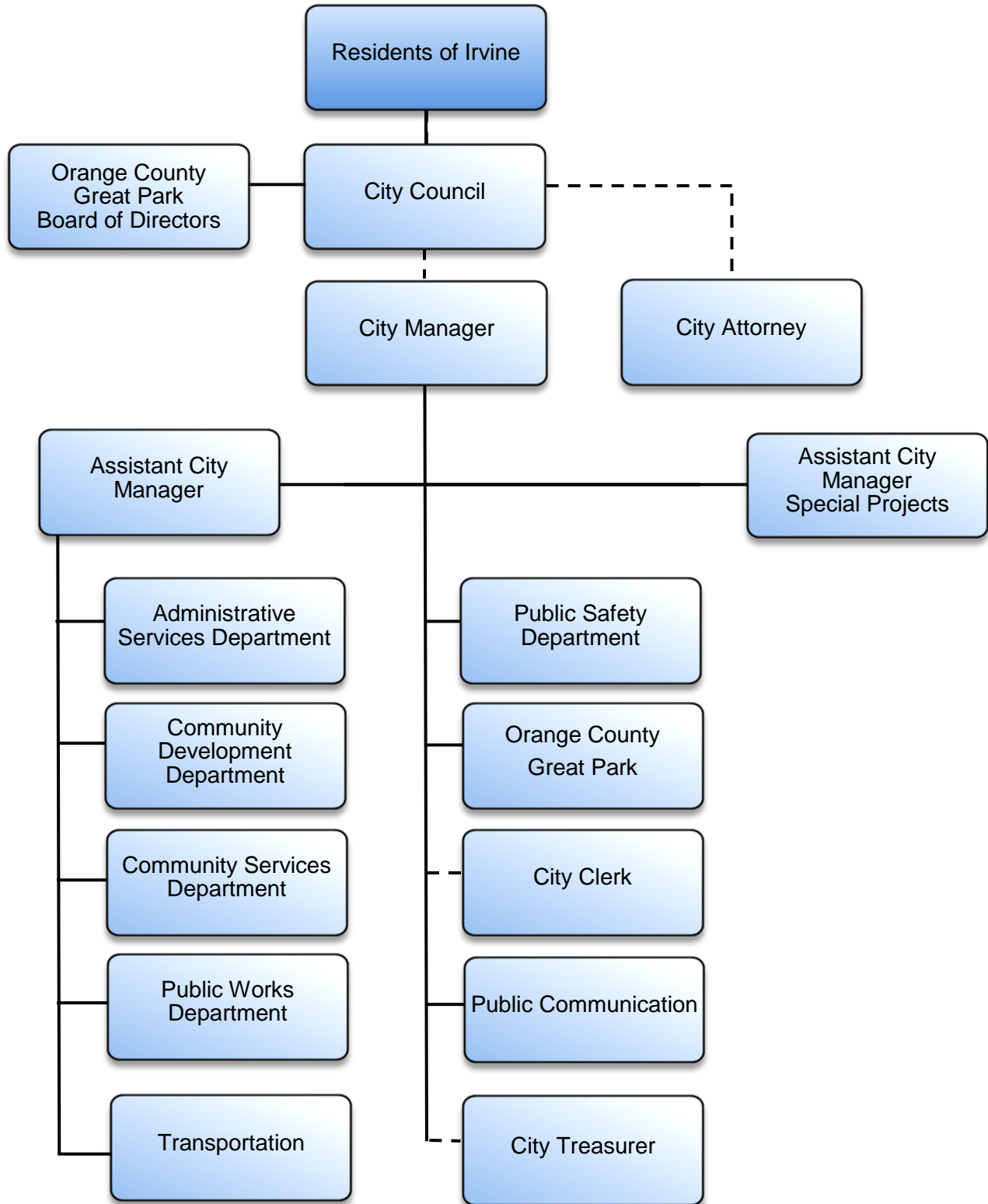
A carefully designed system of internal accounting controls is in operation at all times. These controls are designed to provide reasonable, but not absolute, assurances that safeguard assets against loss from unauthorized use or disposition and to ensure the reliability of financial records used in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

Introduction

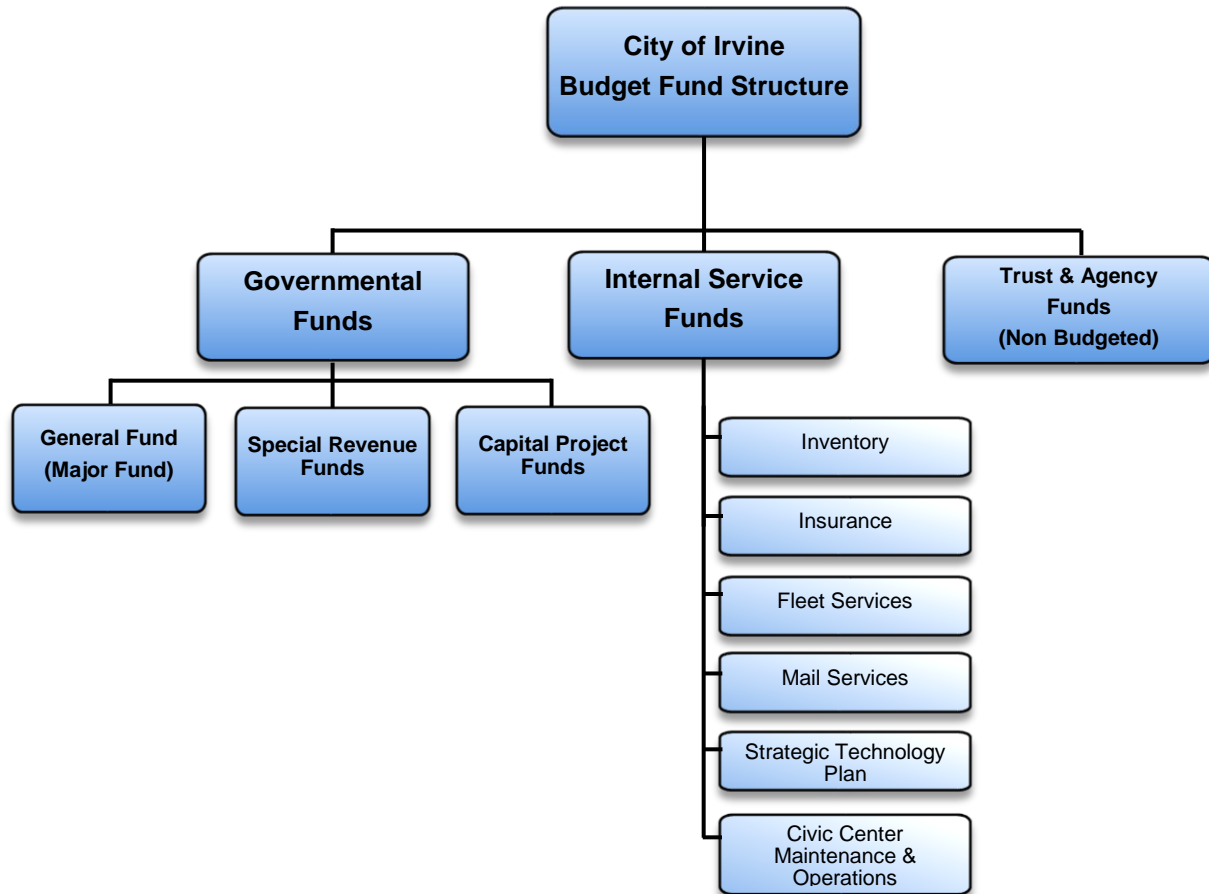
City of Irvine Organizational Chart



Appointed by

Introduction

Budget Fund Structure



Introduction

General Contacts

Elected and Appointed Officials

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

Administrative Offices

General Information	949-724-6000
Administrative Services Department	949-724-6255
City Clerk's Office	949-724-6205
City Manager's Office	949-724-6246
Community Development Department	949-724-6450
Community Services Department	949-724-6682
Public Safety Department	949-724-7103
Public Works Department	949-724-7516
Transportation Department	949-724-8200
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
Scott Schultz
Lauren Johnson-Norris
Kim Konte
Dick Owens

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Finance Commission

Russell Stein
Don Dressler
David Reyno
Jim Shute
Roger Sievers

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Planning Commission

Greg Smith
Dustin Nirschl
John Duong
Patty Barlett
Anthony Kuo

Chair
Vice-Chair
Chair Pro Tempore
Commissioner
Commissioner

Senior Citizens Council

Carolyn Inmon
Sima Ranjbar
Stan Jones
Juneu Kim
Kevin Kondru
Rachel Owens
Betty Jo Woollett

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

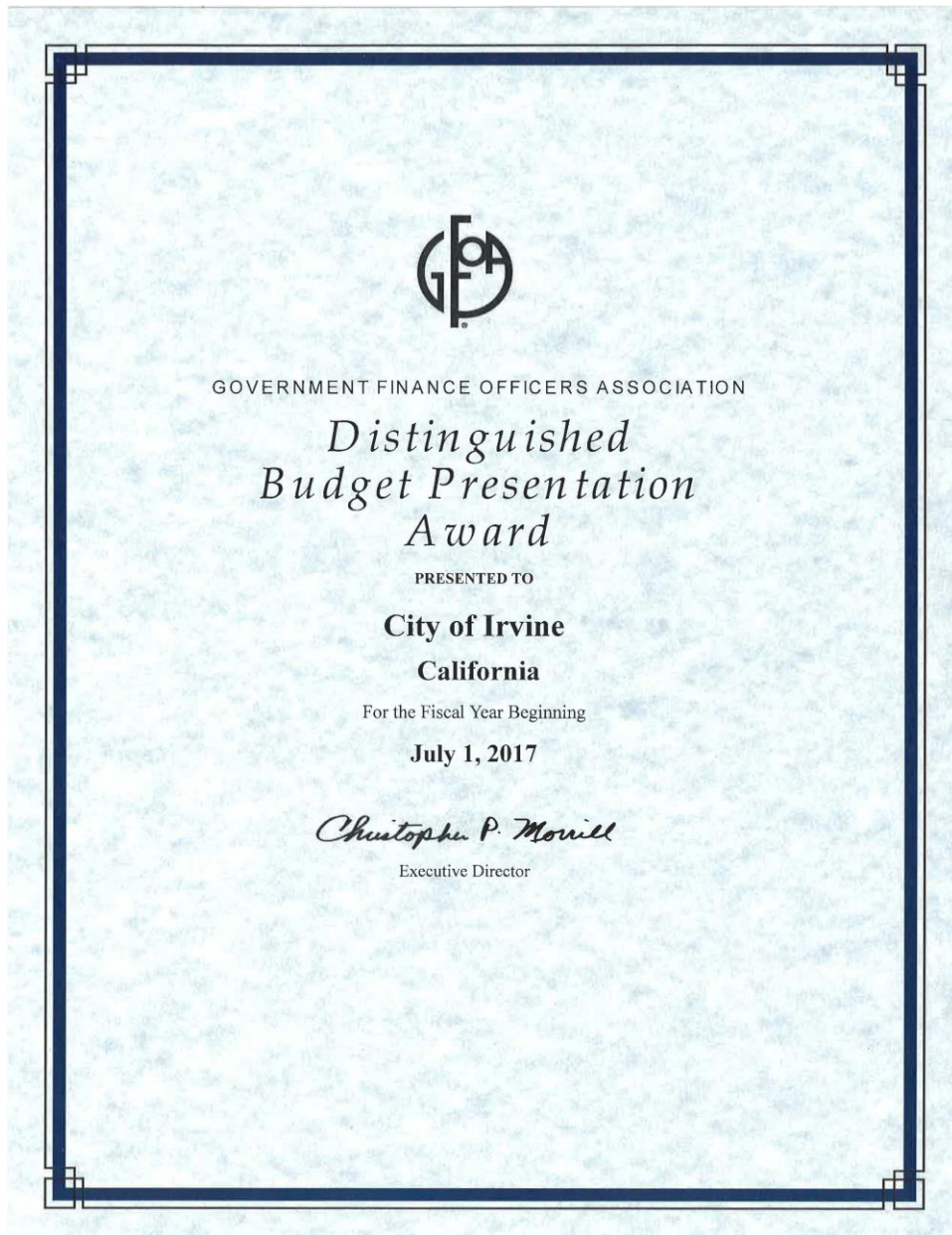
Transportation Commission

Steve Greenberg
Carrie O'Malley
Rose Casey
Ken Montgomery
Sandy Moody

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Introduction

GFOA Distinguished Budget Presentation Award – FY 2017-18:



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 2017-18 beginning July 1, 2017. 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 2017-18:



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 2017-18 beginning July 1, 2017. 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

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City Manager's Budget Message

TO: CITY COUNCIL
FROM: GRACE LEUNG, ACTING CITY MANAGER

It is my privilege to present the City of Irvine's Proposed Budget for Fiscal Year (FY) 2018-19 and Five-year Strategic Business Plan. The balanced budget allows the City to provide the community with the exceptional service it expects and deserves. The City's core values of innovation, integrity, professionalism, flexibility, and responsiveness guide our use of resources. The City continues to be known as one of the most successful master planned communities with award winning schools, thriving business community, unparalleled aesthetics and high quality of life. Irvine has long-standing achievements in public safety and prides itself as the safest city of its size in the nation.

The budget serves as the foundation for the City's financial planning. To that end, the FY 2018-19 budget provides an operationally balanced financial plan that accommodates the City's growth and funds the top priorities of the City Council. Irvine's fiscal position remains strong; however, moderating revenues are projected to be outpaced by increasing operational costs. As the City continues to grow in population, the infrastructure and operations continue to expand with the addition of new facilities, staffing, and roadways to meet the City needs of the developing community. Deferred maintenance during the recovery years have also added pressure on long-term liabilities. The City's tradition of sound fiscal management has allowed us to manage through tough times and provides us with a strong foundation. This coming year we face a turning point as we focus on strategies to keep us on firm fiscal footing and prepare to lay the groundwork for a bright and sustainable fiscal future.

Preparation of the budget this year required careful consideration and a balancing of the City's strategic priorities and commitments. Each department evaluated efficiencies and reviewed costs to ensure its budget aligns with City Council's strategic priorities and goals. The result is a FY 2018-19 budget that allocates existing resources and includes additions to funding only where necessary to maintain service levels in a responsible manner.

This budget also reflects City Council's emphasis on the importance of enhancing technology, improving citywide mobility, and paying down the unfunded pension liability. Most notably, funding is included to begin the upgrade and replacement of the City's aging permitting system. The new system will increase productivity, reduce permit processing time, improve online services and reduce paper consumption. The City's technology consultant, Gartner, estimated \$3 million in savings over the next five years with implementation of this new technology. Furthermore, funding is proposed to update the City's Public Safety Record Management System to integrate information from various systems and to provide real-time data to police officers.

Staff remains focused on traffic and transportation projects, with dedicated funds included for the final design phase of the University Drive Widening, Ridgeline to I-405, signal synchronization at Main Street and Culver/Bonita Canyon to enhance existing traffic signal flow and traffic management. To enhance traffic citywide, the Proposed Budget includes funding for the design and construction of an Adaptive Traffic Signal Control System to improve overall efficiency of our City's circulation system.

City Manager's Budget Message

Mindful that economic changes are a reality, planning continues for our strategic priorities. Costs are outpacing revenue growth, especially in the areas of pensions. City Council implemented a plan to pay down the City's unfunded pension liabilities, helping to stabilize and mitigate future pension costs. Strong fiscal discipline in this area has given the City the financial ability to invest in paying down the liabilities. The Proposed Budget includes \$2 million in pension pay-down payments and \$5 million from the Asset Management Plan, for a total of \$7 million in additional payments. The results of this prudent fiscal guidance is the substantial drop in pension expenditures beginning in FY 2021-22.

Growth in Irvine's population is accompanied by increased demand on City services and requires additional investments in City infrastructure. Two additional park projects will be fully online for FY 2018-19: Portola Community Center and the Los Olivos Community Center. In addition, Sweet Shade Park is scheduled to be converted into a central hub for disability services, including plans for the City's first universal access playground. Additional park infrastructure upgrades include expansion of Bommer Canyon and Irvine Ranch Cattle Camp area to improve functionality and adding a full basketball court, sand volleyball court, and converting soccer fields to synthetic turf at Oak Creek Community Park. Significant improvements are also proposed at Hicks Canyon Community Park, including two new lighted batting cages, renovation of the playground, renovation of two existing soccer fields, and development of an outdoor fitness course.

Although the City's budget is operationally balanced, it does not fully address all of our long-term rehabilitation needs. To further the City's effort in planning and funding for rehabilitation of the City's aging infrastructure, the budget includes funds to conduct a Facilities Condition Assessment that complements the first study conducted in 2014. The assessment will provide a comprehensive survey of facilities for structural and mechanical systems and will include condition assessment, replacement value, and recommendations for funding levels for recurring maintenance and rehabilitation to prevent deterioration of City facilities. Staff will utilize this assessment report to assist in identifying preventative maintenance and rehabilitation improvement projects as part of the City's ten-year Capital Improvement Program and Strategic Business Plan. It is important to note, it will be necessary to begin building additional reserves to fund these anticipated expenditures in a strategic and planned manner.

The proposed budget includes funding for the Landscape, Lighting, and Park Maintenance Program (LLPM). This program maintains, services, operates and improves the street lighting, neighborhood, and community park landscaping and facilities citywide. Part of the program costs is funded by assessments to property owners, which is subject to an annual increase based on CPI. The remaining costs are funded by a contribution from the General Fund, property tax for lighting, and miscellaneous revenues. Additional new park facilities and streetlights, escalating landscaping contract costs, rising utility costs, and wage and benefits have increased program expenditures requiring additional General Fund contributions over time. LLPM's proposed budget includes \$5.15 million in General Fund contributions. Operating expenditures, before transfers out, total \$18.9 million, or 9 percent higher than the FY 2017-18 budget.

Another important area to highlight is the Council's strategic priority to construct a newly expanded Irvine Animal Care Center to improve animal care services. The Proposed Budget includes \$23.6 million for the City Council approved project to design and construct a new center at the existing location, with a construction of a temporary Animal Care Center facility at Bark Park. The temporary center will allow for relocation of the animal care service operations during construction and facilitate expedited and uninterrupted construction of the new center at the existing site. The

City Manager's Budget Message

new Center will provide increased services for sheltering, care and enrichment for homeless, neglected, abused or unwanted animals. Along with the new center, three new dog parks will be built at Hicks Canyon Community Park, Sweet Shade Neighborhood Park and Oak Creek Community Park to improve community outreach for the increasing number of Irvine residents with pets.

The Great Park team has been actively involved in the design, review, construction oversight, and acceptance of the 688-acre development of the park. At over 1,300 acres, the Orange County Great Park is one of the largest municipal parks in the region, hosting an array of active and passive recreational, cultural, educational, and entertainment facilities and activities. The first components of the 688-acre development opened to the public August 5, 2017 and included championship stadiums for soccer, tennis and volleyball. In addition to these venues, it also included an additional six soccer fields, 24 tennis courts, five sand volleyball courts, and a children's play area. Championship baseball and softball complexes, multiuse fields and synthetic turf soccer fields are expected to open during the Summer and Fall of 2018. Seventy-five acres of landscaped pedestrian and bike trails will open in Spring 2018. A 178-acre golf course and a 70-acre agricultural area are being planned. We eagerly anticipate the growth in the park as new facilities and components come online and advance the vision of the Great Park as a place for world-class cultural and recreational facilities.

Leading economic indicators such as employment, consumer confidence, housing starts and new hotels all remain relatively positive. The City has had back-to-back years of accelerated growth, which is not likely hold; we have already begun to see shifts in revenues that are flattening. Home prices continue to gain, and demand, especially in the new home market, remains healthy. Although prices remain strong, assessed values are projected to grow at a slower 6.5 percent, in comparison to 8 and 9 percent growth seen in previous years.

The unemployment rate in Irvine remains low at 2.9 percent. Constraints in the labor market, as the City maintains full employment, may slow job creation. Although unemployment is down, it has not been matched with comparable spending. Technology has also changed the landscape and consumer spending is shifting with people spending more on experiences than on tangible discretionary goods. We see this change through increases in purchases of accommodations, recreation, and other experience related services. Hotel revenues are expected to grow 10 percent from FY 2017-18 year-end estimates. Increases in Irvine hotel revenue is in large part due to the full year operation of three hotels that opened in FY 2017-18. The Hyatt House and the Marriott Irvine Spectrum opened in December 2017 and the Hampton Inn opened in March 2018.

Although we are seeing strong growth in property tax and hotel tax, we are already seeing the impacts of sales tax tapering. Sales tax is anticipated to slow as consumer preferences toward spending more on services rather than goods drag on sales. Consumer spending has been muted by reduced discretionary spending, increased spending on online purchases, and shifts in spending patterns. Overall City revenue growth continues but at a subdued pace, hampered by potential impacts of trade uncertainties, the high cost of living, increased cost of healthcare, the volatility in the stock market, and other unknown economic effects.

Expenditure growth is largely driven by new park facilities and roadway infrastructure, new personnel, increasing retirement and medical costs, replenishment of reserves, a need for additional investments in infrastructure, and rising contract costs. Despite the growth in increased demand for City services, per capita cost have remained flat since the recession even though

City Manager's Budget Message

population has grown over 30 percent over the past 10 years. The Proposed Budget for FY 2018-19 maintains the per capita costs through staff's aggressive efforts to hold budgeted expenditures, identify cost efficiencies, and only add resources where contractually obligated and necessary to maintain service levels. Following careful analysis, 11 new full-time positions are proposed to meet critical service needs.

As a result of moderating revenue growth and increasing demand for City services, preparation of this budget required careful consideration and a balancing of the City's strategic priorities and commitments. Departments collectively examined the range of options available to bridge the budget gap. Due to the fiscal tightening, no additional funding to the Contingency Reserve is proposed. Staff is recommending maintaining the Contingency Reserve at 22 percent and utilizing \$1.7 million from FY 2017-18 year-end savings, estimated to be \$4.7 million. The FY 2018-19 ending balance of the Contingency Reserve is estimated to be \$42.7 million or 22.5 percent of General Fund appropriations.

Despite rising costs, the Proposed Budget fully funds anticipated expenditures without reducing core service levels. The Proposed Budget allows the City to continue to provide the community with the exceptional service it expects. Anticipating and knowing where our challenges lie is critical in being able to address them. The FY 2018-19 Proposed Budget is balanced and comprised of revenues and transfers in of \$199.4 million and expenditures and transfers out of \$199.3 million.

Community Values

The City provides a wide range of exceptional municipal services and amenities to its residents including public safety, infrastructure maintenance, financial support to the K-12 public schools and preservation of the City's aesthetics and beauty. The City prides itself on the life-affirming programs and services provided to the youngest, oldest and most vulnerable residents.

Irvine is home to more than 270,000 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 continues to promote the City's long-standing policies of recruiting and retaining a highly professional police force. In addition, the City's police department utilizes progressive policing strategies, such as Geographic Based Policing, 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 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 addition to excellent primary schools, Irvine has a number of highly-regarded institutions of higher learning, including the University of California, Irvine (UCI), Concordia University; California

City Manager's Budget Message

State University, Fullerton Irvine Campus, Irvine Valley College, and a significant number of satellite campuses for other regional universities.

Aforementioned, education is an important Irvine community value and the City provides significant support to local schools. In 2016, the City Council adopted the Partnership for Educational Excellence program, continuing direct cash support to Irvine schools. In FY 2018-19, the budget dedicates approximately \$10.2 million in direct and indirect support to Irvine's schools, increasing indirect operational support by \$500,000 over last year's budget. Irvine's budgeted support includes funds for school resource officers, drug prevention programs, crossing guards, on-campus programs, and joint use agreements:

- The Partnership for Educational Excellence program provides direct financial support to IUSD and TUSD (\$4M annually for FY 2018-19 and FY 2019-20 pursuant to Resolutions 17-78 and 17-79)
- Public Safety provides over \$3.9 million in support to Irvine schools through the following programs:
 1. \$1.94 million - School Resource Office (SRO) Program at middle and high schools;
 2. \$910,000 - D.A.R.E. police officers and public safety assistant for drug prevention, safety education and life choices guidance to elementary school student;
 3. \$1 million - Crossing Guards to enhance student safety;
 4. \$72,000 - Emergency Preparedness/Safe Driving Program.
- Community Services provides on-campus programs, student services and joint use facilities of nearly \$2.3 million:
 1. \$870,000 - Athletic field and pool use;
 2. \$1,400,000 - High School and Middle School Youth Action Teams, Middle School and after school sports and other programs;
 3. \$25,000 - Youth employment services and first grade "Inside the Outdoors" field trip program.

Strategic Priorities

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

- Maintaining essential services, including public safety, school support, community aesthetics, infrastructure, and human service programs;
- Evaluate the City's Contingency Reserve fund balance against budget stabilization;
- Funding infrastructure rehabilitation;
- Hiring additional police officers to maintain the City's high quality police services as the City grows;
- Develop and renovate parks in accordance with the approved Park Facilities Master Plan;
- Recruiting and retaining high quality employees;
- Innovation through the effective use of Information Technology solutions to streamline business processes and increase responsiveness to the community;
- Developing new public facilities to accommodate population, program and infrastructure growth;
- Enhancing City-wide mobility; and
- Reducing the City's unfunded pension liability.

City Manager's Budget Message

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.

Budget Highlights

The FY 2018-19 Budget continues the City's operations and strategic goals identified below:

Enhancing the City's Mobility

- Respond to increasing infrastructure maintenance responsibilities, including 685 new trees, approximately 6.7 additional centerline miles of medians and parkways, and the cost of electricity for 100 new City street lights in FY 2018-19.
- 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 \$77.5 million budgeted for capital expenditures, including \$61.2 million for new construction and \$16.3 million for rehabilitation.
- Capital improvement projects consist of \$28.9 million for street and mobility projects; \$36.1 million for facility projects; and \$800,000 for landscape projects; \$11.7 million for Great Park improvements.
- Promote best practices in the pursuit of facility modernization and energy efficiency. Maintaining 21 Community Parks, 41 Neighborhood Parks, 96 athletic fields, 141 sports courts, and 16 community centers and multi-use buildings, including outstanding programming for people of all ages and abilities.
- Maintaining 432 centerline lane miles of roadways, 918 acres of landscaping, 179 acres of sports fields, over 70.5 miles of off-street trails, 74,617 trees, and 6,934 acres of preserved open space.
- Landscape, lighting and park maintenance includes \$5.1 million in funding in the Proposed Budget. Operating expenditures, net of transfers out, are \$5.9 million, or 4.2 percent higher than FY 2017-18 budget, primarily a reflection of the City's growth and development.

Engaging the Community and Public Outreach

- Adding four Police Officers to Public Safety;
- 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.

City Manager's Budget Message

- Recognize and celebrate community diversity through programs and services, including the annual Global Village Festival.
- Providing support and assistance programs to older residents with physical, emotional and care-giving needs coordinate through Community Services and delivered at the Senior Resource Centers;
- 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.
- Continuing momentum at the Orange County Great Park, including implementing the approved Tournament/Local Access Operating Model at the Sports Park.

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. During last year's budget cycle, the Capital Improvement Program (CIP) was extended to reflect 10 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 for next year include:

- Adaptive Traffic Signal Control System
- Culver/Alton Intersection Improvements
- Elevator Rehabilitation at various City facilities
- Harvard/Michelson Intersection Improvement
- Marine Way/OCTA Bus Base Reconstruction
- Irvine Animal Care Center and Dog Park improvement and expansion
- Installation of Water Quality Basins at Orange County Great Park Western Sector
- Roof Repair and Replacements at various City facilities

Under City Council direction, staff continues to focus on traffic and transportation projects. The following are new priority traffic projects for FY 2018-19:

High Priority Traffic Projects

- Culver Drive/Bonita Canyon Road Signal Synchronization
- Laguna Canyon/Lake Forest Intersection Improvements
- Main Street Signal Synchronization
- Trabuco/Remington Traffic Signal
- Traffic Signal Controller Module Upgrade

City Manager's Budget Message

- University Drive Widening - Ridgeline to I-405
- Walnut/The Mall Traffic Signal

New infrastructure projects in the FY 2018-19 CIP include:

Street & Mobility Improvements

- Alton Parkway Pavement Rehabilitation – I-5 to Technology East
- Jamboree Road Pavement Rehabilitation - Michelle to Railroad Tracks
- Jeffrey/Walnut Intersection Improvements
- JOST/I-5 Bicycle and Pedestrian Bridge
- Marine Way/OCTA Bus Base Reconstruction
- Ranch Bike Trail Rehabilitation
- Traffic Monitoring Cameras and System
- Slurry Seal and Local Streets Rehabilitation – Northwood Community
- University/Ridgeline Intersection Improvements

Facility Improvements

- Athletic court resurfacing at six parks, including Northwood, Las Lomas, Bill Baber, Homestead, Cypress and Stonegate.
- Bill Barber Community Park Improvements – Parking Lot Surfacing and Softball Complex Shade Structure
- Bommer Canyon Rehabilitation
- Hicks Canyon Community Park Improvements
- Mike Ward Community Park Pickle ball Courts
- Oak Creek Community Park Improvements
- Playground Equipment Replacement at Deerfield Community Park and Hicks Canyon Community Park
- Playground Surface Rehabilitation at Heritage, Las Lomas and Valley Oak
- Ryan Lemmon Stadium Improvements
- Sweet Shade Park Universal Playground
- Underground Storage Tank Replacements

Landscape Improvements

- Hicks Canyon Wash Landscaping
- Walnut Bike Tail Landscaping

Great Park Infrastructure/Improvements

- Utility Connections Fees
- Carousel Rehabilitation
- Electrical Upgrades
- HVAC & Refrigeration Replacements
- Interior Finishes and Fixtures Replacements/Plumbing
- Light Pole Replacements
- Operations Trailer Relocation

Staffing

The following organizational changes better position the organization to meet the evolving operational needs of the City as we collectively pursue our goal of providing outstanding services

City Manager's Budget Message

and increased efficiencies. The FY 2018-19 Proposed Budget includes funding for 832 full-time positions, a net increase of 11 full-time positions from FY 2017-18; and 343.84 full-time equivalent (FTE) part-time positions, an increase of 10.22 FTEs. The majority of this increase is for hands-on staff directly providing services to the community.

New positions proposed in the Public Safety Department for next year are four sworn Police Officers to maintain service levels for the growing population. Maintaining safety standards is of the highest priority to the City. In addition to law enforcement functions, community-policing activities promote public trust and confidence. Public Safety last year established a Police Horse Mounted Unit to augment and support field deployments and the program continues in FY2018-19.

The Public Works Department proposes three new positions: a new Lead Landscape Maintenance Technician and two new Facilities Maintenance Technician. The positions will maintain the additional facilities and landscape maintenance efforts since the acceptance of the Sports Complex, Upper Bee and Bosque areas at the Orange County Great Park. Facilities in these newly accepted areas include new trails and landscaping, and several new athletic fields and facilities as part of the Sports Park. The positions are funded from the Orange County Great Park Fund 180.

Continuing its efforts to manage the City's core staffing model, Community Development is proposing three new Building Inspectors to assist with the increased workload. The funding for these positions will be offset by a reduction in contract expenditures for temporary inspection and permit staff. Residential and commercial construction activity both continue to exceed core staff capabilities. By adding these positions, the department can ensure quality control, consistency in inspections, and appropriate supervision of staff. The Department evaluates the mix of City and contract staffing each year. As development activity slows, attrition through retirement will provide the flexibility to adjust the staffing accordingly.

Administrative Services is proposing the addition of a Project Administrator to meet IT service goals and to better position the City to take advantage of business process efficiencies through technology. An experienced Project Administrator will assist the operating departments with complex projects such as maintenance, system upgrades, and contract management and compliance.

Looking Forward

The City and its dedicated staff are committed to providing quality municipal services. The City closely monitors the economic environment and makes revisions as necessary as part of the budget process. Corresponding adjustments will be made in the City's operational strategy to adapt to changing economic conditions. To keep up with the needs of new residents, facilities and infrastructure, there is a need for further resources. With the accomplishment of its immediate goals, the City is cautiously optimistic about prospects of new growth and is working on multiple strategies to proactively plan from a long-term perspective. Although the City's General Fund budget is operationally balanced, it does not fully address all of our long-term liabilities. As a result of slowing revenue growth, we continue to look for ways to bridge future gaps, including reevaluating expenses, bringing in additional revenues and reviewing service levels. Addressing our future challenges and adjusting to future needs will leave Irvine well positioned to weather the changes that come in years ahead.

City Manager's Budget Message

As we plan on the future, 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.



Grace Leung
Acting City Manager

REVENUE AND RESOURCE ESTIMATES

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Revenue and Resource Estimates

General Fund

Introduction



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

Revenue estimates are developed by the budget office and departmental budget liaisons using a variety of techniques, including trend analysis, judgmental forecasting, and expert opinion. Trend data includes historical fiscal performance and historical and projected data modified for known past, current and anticipated anomalies. Expert opinion includes the Chapman Economic & Business Review, the UCLA Anderson 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 remain positive. 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, the volatility in the stock market, and other unknown economic effects including potential impacts of the Tax Cuts and Jobs Act of 2017. Effects of the new corporate tax rate are still undetermined and these potential impacts affect our largest category of Sales tax, Business and Industry, which comprises 30 percent of total Sales Tax for the City.

The limited market for housing continues which results in higher home prices. Property tax revenues continue to be robust and are anticipated to exceed FY 2017-18 year-end estimates by 6.9 percent. The Employment Development Department indicates that the unemployment rate in Orange County pushed lower from 3.8 percent in February 2017 to 3.1 percent in February 2018 and Irvine's unemployment is 2.9 percent. Lowered unemployment and continued expansion should be viewed with some caution. 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. Technology has also changed the landscape and consumer spending is shifting, people are spending more on experiences than on tangible discretionary goods. We see this change through increases in purchases of accommodations, recreation, and other experience related services. Hotel revenues are expected to grow 10.1 percent from FY 2017-18 year-end estimates and recreation classes and program services are expected to grow 6.4 percent.

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 continue to 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

Revenue and Resource Estimates

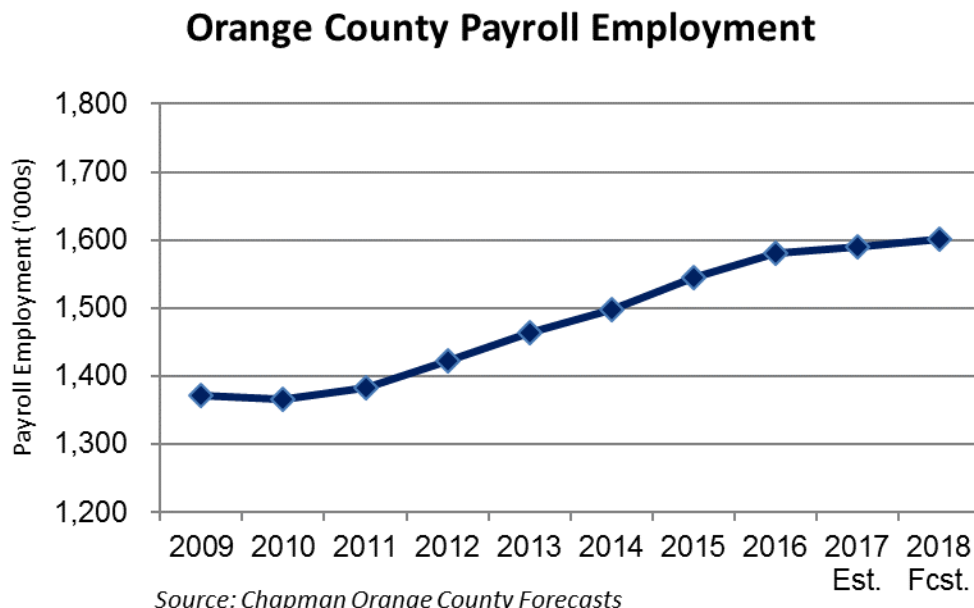
General Fund

in currency valuations, acts of terrorism, tariff or trade wars, or other unanticipated economic shocks may all impact the local economy. The City's total General Fund revenues for FY 2018-19 are growing moderately and projected to increase by approximately 4.4 percent over the current year's estimates, as described in the following pages.

It is important to note that anticipated expenditures are outpacing revenues and after careful consideration, the FY 2018-19 budget highlights the necessity to utilize anticipated year-end fund balance to balance the General Fund Budget. The City continues to focus on key strategies to improve revenue growth, such as ensuring full cost recovery, evaluating service levels and delivery of services, and utilizing technology to manage growth and increasing demands.

Key Indicators

One of the most important factors that impact businesses and residents is the job market. Chapman University is forecasting Orange County employment growth to be approximately 0.8 percent in 2018. The unemployment rate in the Orange County metropolitan area, which includes Anaheim, Santa Ana, and Irvine, improved again this year to 3.1 percent, and in Irvine, even lower at 2.9 percent (as of February 2018), 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 2018 and 2019.

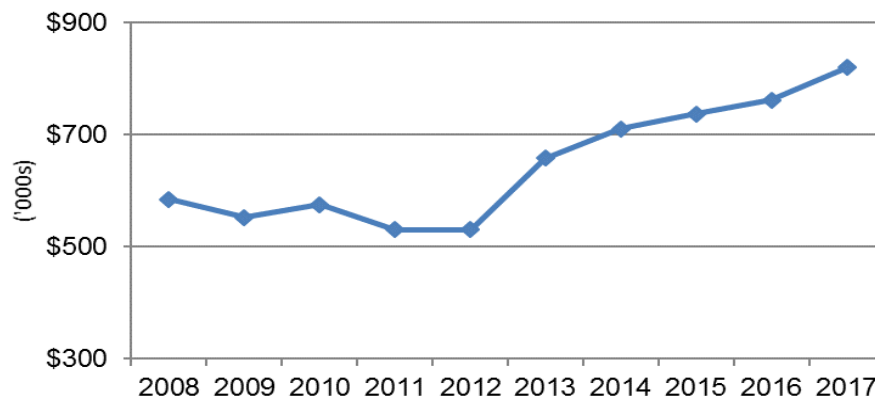


Revenue and Resource Estimates

General Fund

Last year, Irvine's housing market continued to show growth. Irvine's residential real estate prices increased by approximately 4.22 percent in 2017. The median price of a detached single-family home reached \$820,000 in 2017, 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.

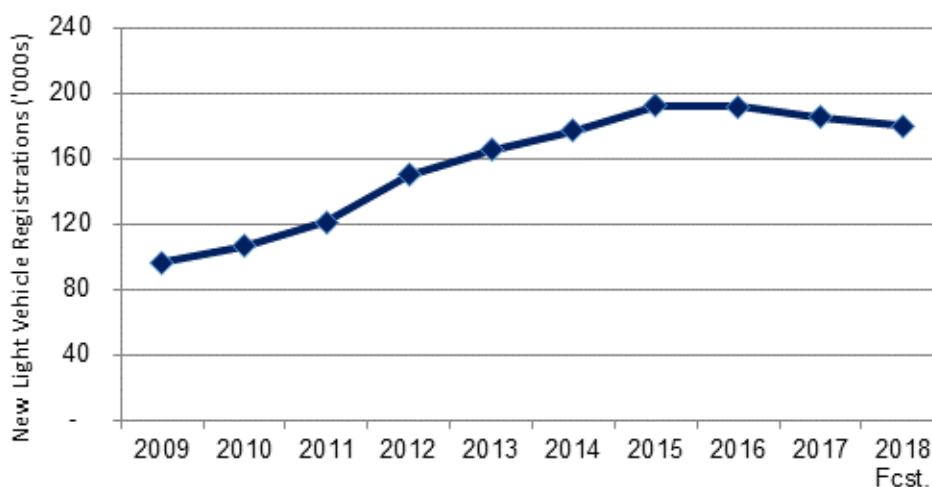
Irvine Median Single Family Home Price



Source: HdL Coren & Cone

Vehicle sales and leasing is a significant component of the City's overall sales tax revenue. According to the Orange County Auto Dealers Association (OCADA), Orange County's new vehicle market declined slightly last year, but sales remain at an elevated level and 2017 marked the fourth consecutive year that new registrations exceeded 175,000 units. OCADA expects the market to remain relatively healthy with new products and strong consumer affordability. Nonetheless, they are starting to see market stabilization.

Orange County New Vehicle Market



Source: Orange County Auto Outlook (OCADA)

Revenue and Resource Estimates

General Fund

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2016-17, FY 2017-18 adjusted budget, an estimate of FY 2017-18 resources, and projected FY 2018-19 resources. The emphasis of this table is to provide a comparison between the FY 2017-18 revenue and resource *estimates* and FY 2018-19 projections.

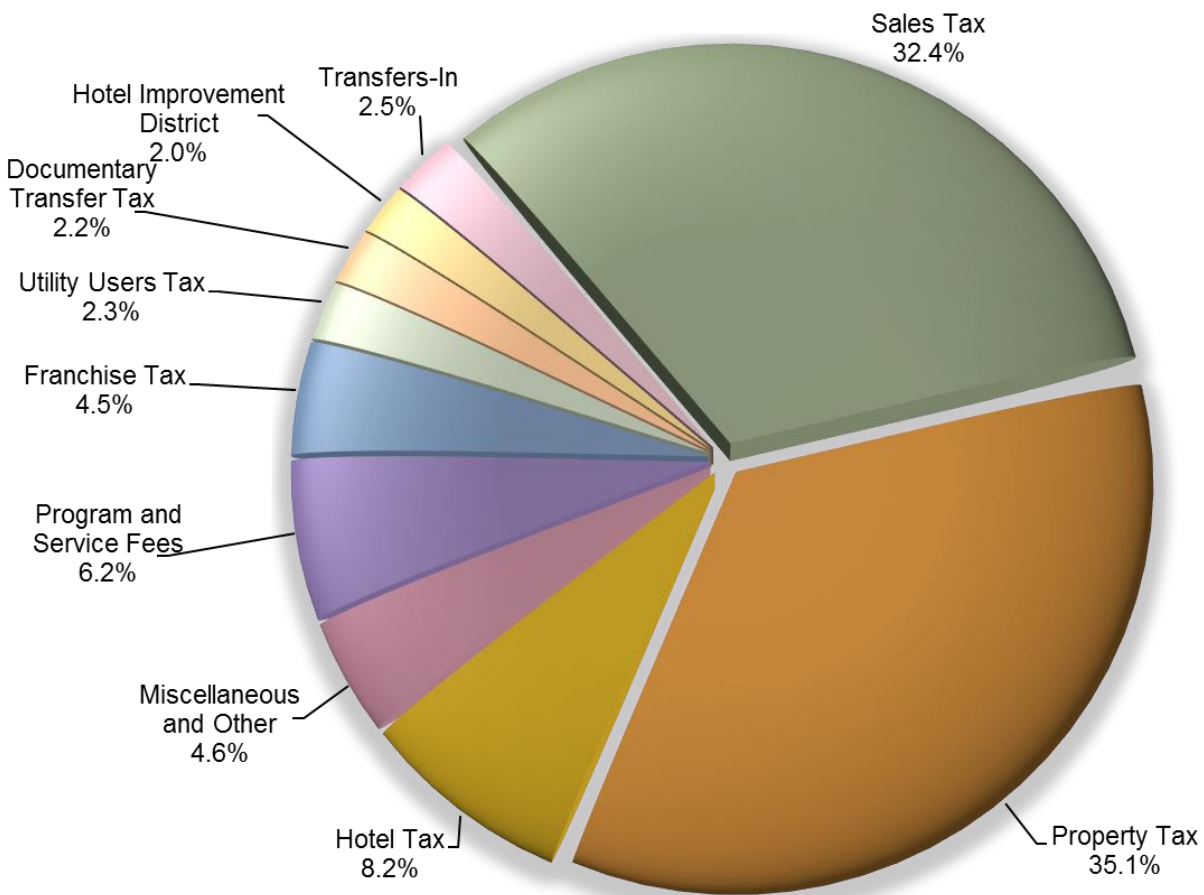
General Fund Resources by Category	2016-17	2017-18	2017-18	2018-19	Increase/(Decrease)	
	Actual	Adj. Budget	Estimate	Proposed	\$	%
Sales Tax	63,063,463	64,264,000	63,819,151	64,609,782	790,631	1.2%
Property Tax	59,469,593	63,468,000	65,370,163	69,902,446	4,532,283	6.9%
Hotel Tax	12,520,113	14,666,000	14,798,856	16,293,000	1,494,144	10.1%
Miscellaneous and Other	11,503,911	8,147,374	9,135,689	9,149,665	13,976	0.2%
Program and Service Fees	11,551,006	11,802,468	11,699,269	12,449,722	750,453	6.4%
Franchise Tax	8,854,213	9,218,000	8,542,149	8,890,100	347,951	4.1%
Utility Users Tax	4,558,337	4,794,000	4,685,000	4,649,369	(35,631)	-0.8%
Documentary Transfer Tax	3,956,523	4,000,000	4,482,100	4,362,066	(120,034)	-2.7%
Hotel Improvement District	3,130,028	3,666,500	3,699,000	4,073,250	374,250	10.1%
Sub-Total Revenues	\$178,607,186	\$184,026,342	\$186,231,378	\$194,379,400	\$8,148,022	4.4%
Transfers-In ¹	3,078,300	8,327,891	8,077,460	5,008,097	(3,069,363)	-38.0%
Total Resources	\$181,685,486	\$192,354,233	\$194,308,838	\$199,387,497	\$5,078,659	2.6%

¹ For FY 2018-19, Transfers-In includes ongoing overhead reimbursements and a one-time \$1.7 million transfer from the Contingency Reserve.

Revenue and Resource Estimates

General Fund

In FY 2018-19, it is anticipated that General Fund operating revenues will increase 4.4 percent compared to FY 2017-18 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 2.6 percent. Transfers-in includes a one-time transfer from the Contingency Reserve Fund (006). The following chart illustrates the composition of the City's General Fund resources projected for FY 2018-19.



Revenue and Resource Estimates

General Fund

Revenue Profiles

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

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

Revenue and Resource Estimates

Sales Tax

Description

California sales tax is imposed on the total retail price of tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in Orange County is 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 32.4 percent of next year's overall General Fund resources.

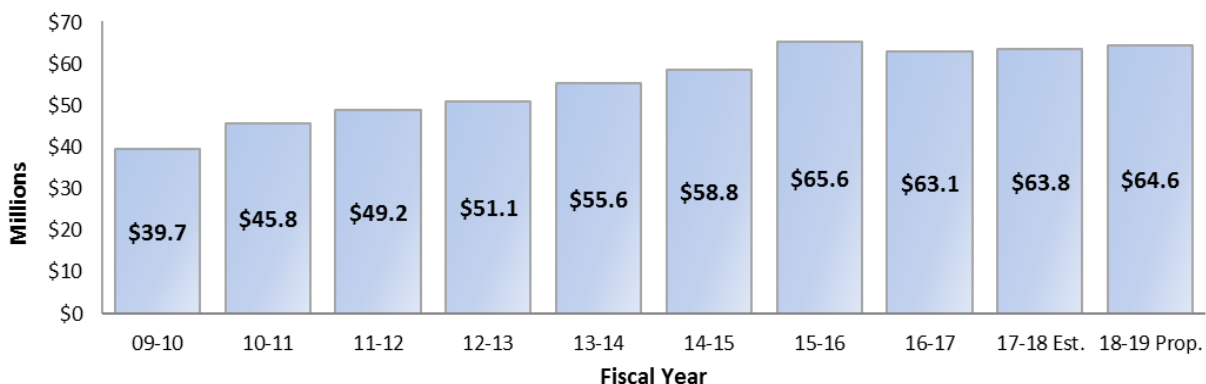
Trend

Sales tax revenues have grown since the recessionary low in FY 2009-10. However, sales tax revenues affected by fuel prices and declines in spending on general consumer goods, is expected to moderate. In the fourth quarter 2017, gross sales tax receipts were up 7.9 percent, compared to the same period in 2016. Growth in sales of office furniture, electrical equipment, and additional new car dealerships improved results. HdL forecasts a statewide sales tax gain in all categories of 3.4 percent in 2017-18 and a gain of 2.93 percent in 2018-19. The City expects to see growth in most categories, offset by decreases in business and industry (due to recent business close-outs/relocations) and general consumer goods (due to shifts in discretionary spending). Anticipated growth continues in food expenditures, restaurants and hotels, and State and County pools (record activity in fourth quarter online sales) affecting overall growth in Sales Tax.

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 \$63.8 million in FY 2017-18. In forecasting FY 2018-19 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; with these adjustments, the City's growth is projected at 1.2 percent. Additionally, Chapman's December 2017 economic forecast predicts growth of 2.4 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 2018-19.

Sales Tax History



Revenue and Resource Estimates

Property Tax

Description

Property tax is a tax imposed on the value of real property, such as land and buildings. Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts and special districts. Irvine property owners pay a basic tax equal to 1 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 \$71.6 billion, an increase over FY 2016-17 of 8.9 percent and is the largest city assessed valuation in Orange County for the third consecutive year. Property tax comprises 35.1 percent of next year's overall General Fund resources.

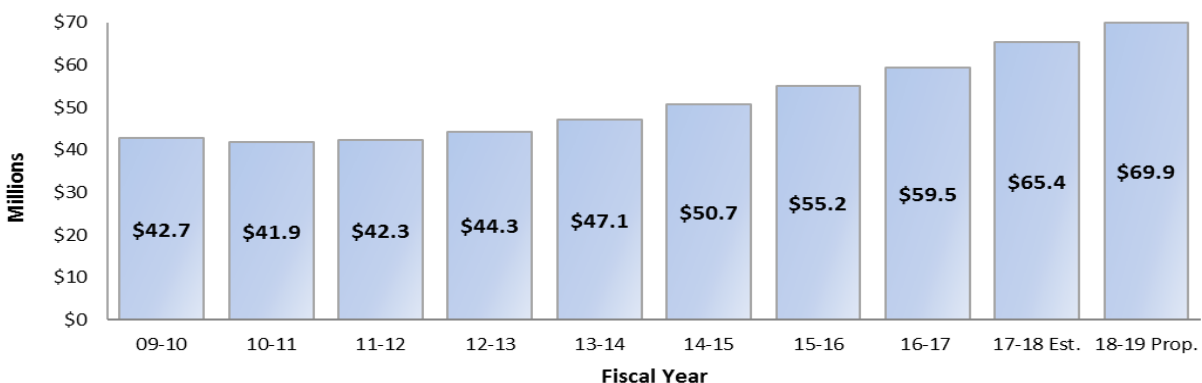
Trend

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 recession. Growth accelerated in FY 2012-13 and is expected to continue through FY 2018-19 with the largest growth in the Great Park areas. In 2017, the Irvine median single-family home price increased 4.22 percent to \$820,000.

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 are projected to increase 6.9 percent in FY 2018-19, a slower increase in growth from the previous four years. 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 1,700 new residential units throughout the City in 2018-19.

Property Tax History



Revenue and Resource Estimates

Hotel Tax

Description

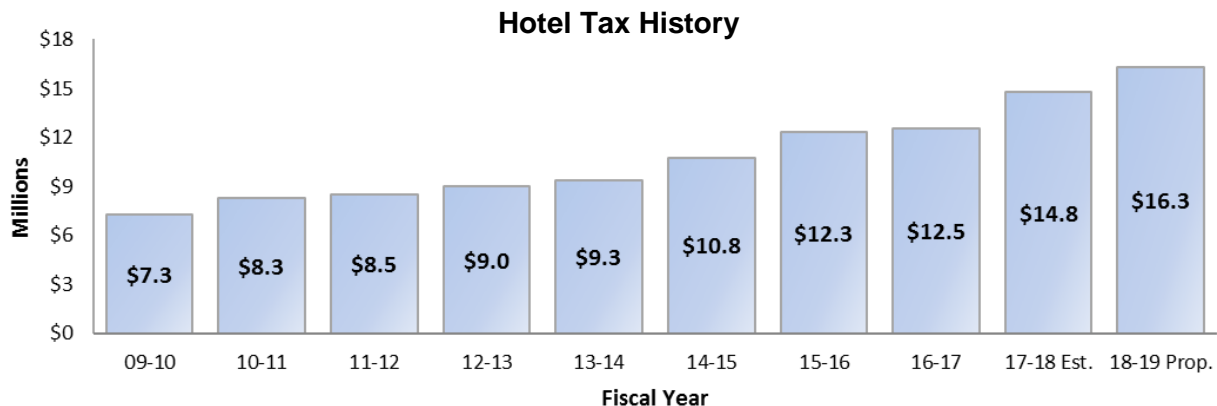
Hotel tax (also known as transient occupancy tax or TOT) is an 8 percent tax applied to the cost of hotel or other lodging stays of less than 30 days. Factors influencing hotel tax revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. In Irvine, hotel tax revenue is significantly correlated with the level of local business activity. Hotel taxes account for 8.2 percent of projected General Fund resources.

Trend

Irvine hotel revenues have increased in the past year with the opening of three new hotels in Fiscal Year 2017-18. The Hyatt House and the Marriott Irvine Spectrum opened in December 2017 and the Hampton Inn opened in March 2018. The City also added two hotels in FY 2016-17 and anticipates travel and occupancy to remain healthy. Occupancy rates in 2017 were 73 percent despite increasing room rates and the addition of new rooms. The average daily rate is projected to increase by 2.1 percent in 2018.

Outlook

In FY 2018-19 hotel tax is projected to be 10.1 percent over FY 2017-18 estimates, attributed to a full year of revenues from the additional supply that came online in FY 2017-18, which included 149 rooms at the Hyatt House, 164 rooms at the Hampton Inn and Suites and 252 rooms at the Marriott in the Irvine Spectrum area.



Revenue and Resource Estimates

Hotel Improvement District Assessment

Description

The City's hotel improvement district (HID) assessment is a 2 percent assessment applied to the cost of hotel or other lodging stays of less than 30 days. The HID assessment 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.

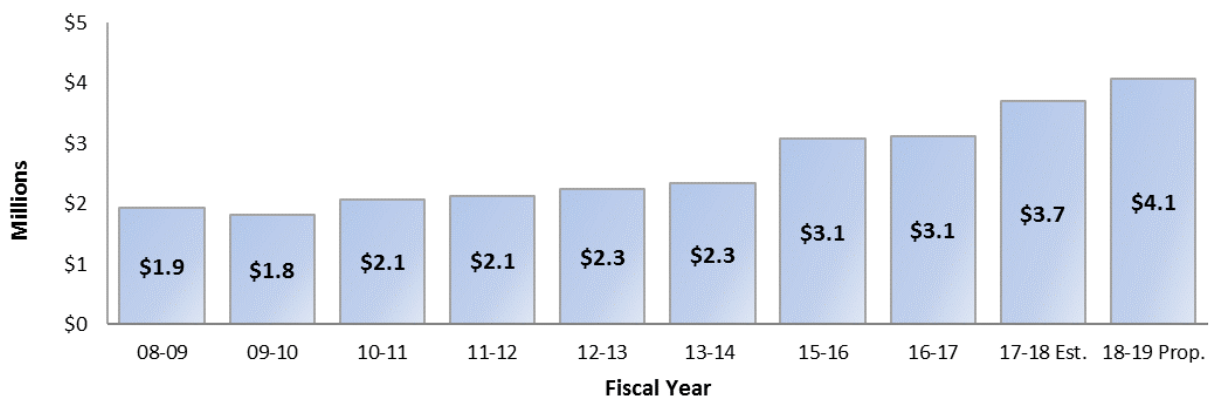
Trend

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Outlook

In FY 2018-19 the HID assessment is projected to be 10.1 percent over FY 2017-18 estimates, attributed to a full year of revenues from the additional supply that came online in FY 2017-18, which included 149 rooms at the Hyatt House, 164 rooms at the Hampton Inn and Suites and 252 rooms at the Marriott in the Irvine Spectrum area.

Hotel Improvement District Assessment History



Revenue and Resource Estimates

Franchise Tax

Description

Franchise tax revenue consists of a tax on four franchise operations in Irvine: electric, gas, cable television and refuse. The State 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.

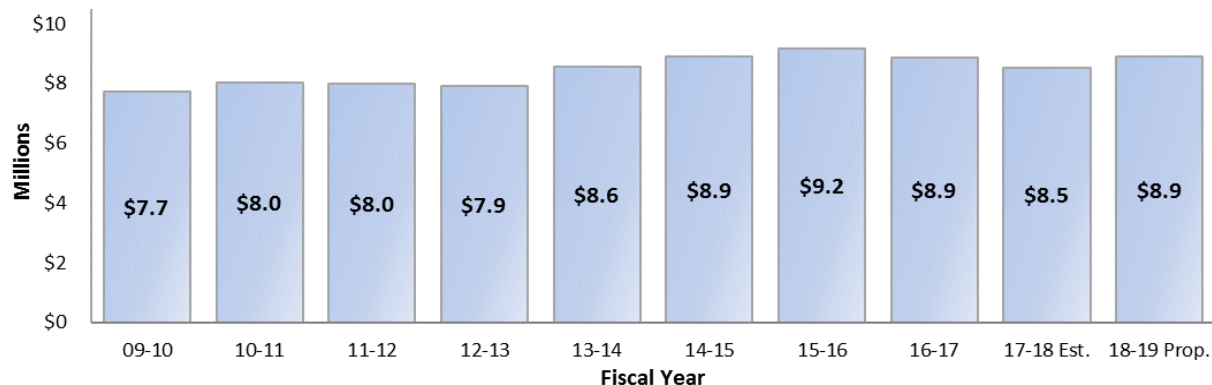
Trend

Franchise tax dipped slightly during the recession, but otherwise has been stable. 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 2018-19, franchise tax revenue is estimated at \$8.9 million, an increase of \$347,951, or 4.1 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 2018-19 are higher than the previous year, due to increases in per ton host fees paid to Irvine for waste importation.

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.

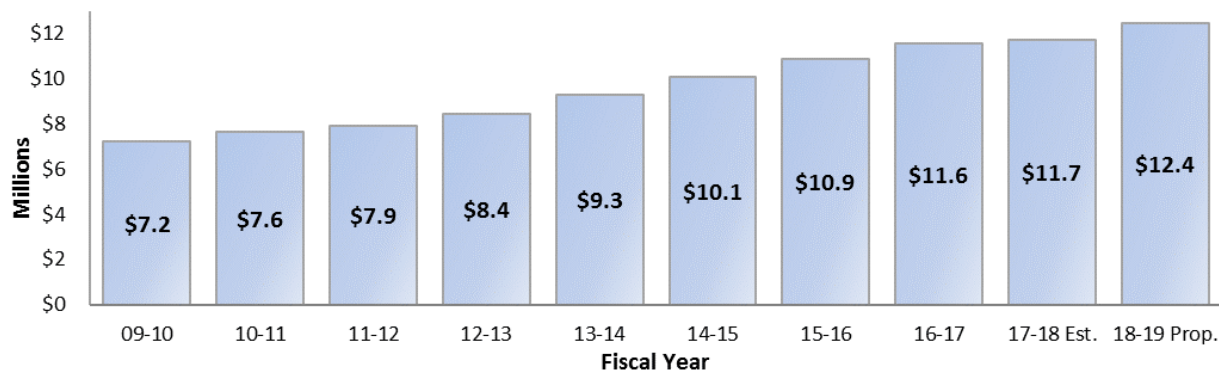
Trend

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 growth is the two new community centers at Portola Springs Community Park and Los Olivos Community Park fully annualized.

Trend

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 2018-19, Community Services program and service fee revenue is estimated at \$12.4 million, an increase of \$750,453, or 6.4 percent, from the current FY 2017-18 estimate, due to anticipated increase in service demands for the following program areas: contract classes, child services, tennis, gym leagues, 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.

Program and Service Fees History



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.

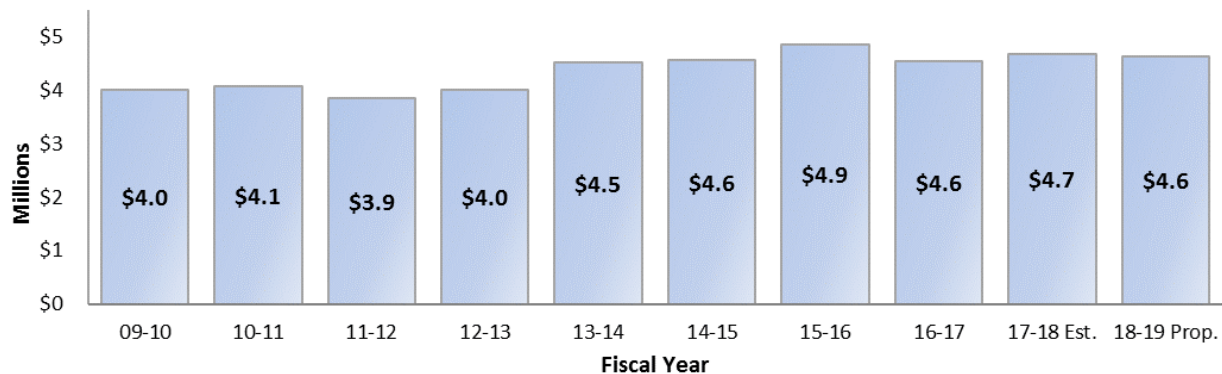
Trend

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 2015-16. Voiti Real Estate Services reports that the vacancy rate for Irvine office space for the fourth quarter 2017 is 13 percent, up from 10 percent for fourth quarter 2016. This decreased occupancy corresponds to a similar decrease in utility usage.

Outlook

FY 2017-18 revenues are projected to end the year at \$4.7 million. As trends are expected to continue similarly through FY 2018-19, UUT revenue is projected to remain relatively stable. Voiti Real Estate Services forecasts strong market fundamentals for the Orange County office sector and has a positive outlook for office space in 2018. Cushman & Wakefield also reports Orange County has healthy and strong fundamentals, although with increasing rental rates, especially in the Spectrum area, vacancy may see a slight increase. The overall decline in occupancy results in decreased utility usage.

Utility Users Tax History



Revenue and Resource Estimates

Document 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.

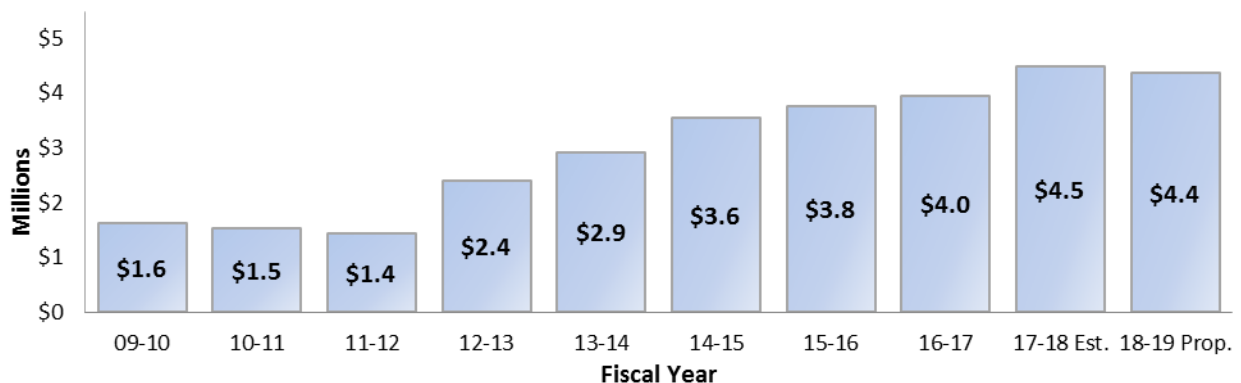
Trend

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. In FY 2017-18 actuals were higher than anticipated due to the purchase of the 73-acre Broadcom corporate campus. 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 FY 2005-06 peak of \$3.8 million. It is anticipated that approximately 1,700 new residential units will be built throughout the City in FY 2018-19.

Outlook

Residential construction resulted in moderate growth in FY 2016-17 and new home building activity is expected to continue in 2018 through 2019. As activity is expected to remain relatively the same, Documentary Transfer Tax revenue is projected to be consistent with FY 2017-18 projections.

Documentary Transfer Tax History



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, development and inspection fees, 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	2016-17	2017-18	2017-18	2018-19	Increase/(Decrease)	
Miscellaneous Revenues	Actual	Adj. Budget	Estimate	Proposed	\$	%
Revenue from Other Agencies	6,577,147	3,100,644	4,038,040	4,017,952	(20,088)	-0.5%
Fines & Forfeitures	1,394,103	1,481,621	1,200,695	1,493,000	292,305	24.3%
Fees for Service	1,541,662	1,530,623	1,661,428	1,655,053	(6,375)	-0.4%
Miscellaneous Revenues	1,125,641	1,247,486	1,420,435	1,146,560	(273,875)	-19.3%
Development/Inspection Fees	354,693	322,000	344,501	327,100	(17,401)	-5.1%
Licenses & Permits	394,911	360,000	330,000	360,000	30,000	9.1%
Vehicle License Fees	115,753	105,000	140,590	150,000	9,410	6.7%
Total Miscellaneous Revenues	\$11,503,911	\$8,147,374	\$9,135,689	\$9,149,665	\$13,976	0.2%

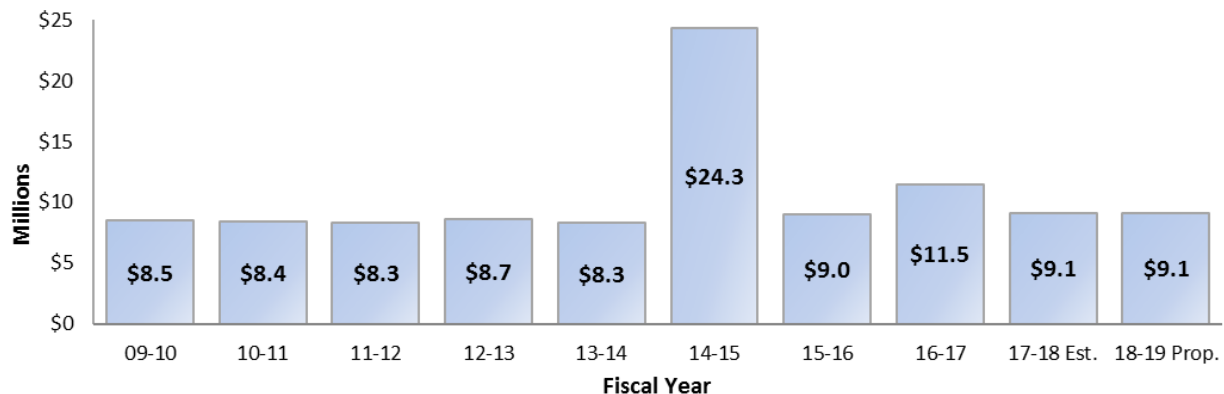
Trend

Revenues in this category have been relatively constant, generally fluctuating between \$8 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 pushed up FY 2016-2017 due to a one-time payment of \$3 million related to the Waste Disposal Agreement extension. Miscellaneous revenue remains relatively stable.

Outlook

Miscellaneous and other revenues for FY 2018-19 are estimated at \$9.1 million, in line with the previous year. Miscellaneous includes miscellaneous Public Safety fees and due to the economic climate, are budgeted cautiously and are offset by an increase in Fines and Forfeitures.

Miscellaneous Revenue History



Revenue and Resource Estimates

Transfers-In

Transfers-In

Transfers-in next year include overhead, operating reimbursements, and a one-time transfers-in from Contingency Reserve Fund to balance the General Fund. 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 2018-19, the overhead reimbursement transfer-in will be \$3.1 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. Costs and sponsorship revenue for the Irvine Global Village Festival (IGVF) are budgeted in the General Fund. In FY 2018-19, the IGVF is proposed to be held at the Orange County Great Park. The variety of cultural activities, opportunities and experiences will bring members of the wider regional community to the Great Park. The proposed transfer of \$87,500 or 25 percent of the anticipated net cost of the festival from the Great Park Fund to the General Fund covers the Great Park's share of the IGVF costs.

\$1.7 million is proposed to be transferred from the Contingency Reserve Fund. The transfer-in from the Contingency Reserve is anticipated to be replenished from FY 2017-18 year-end savings. Additional information on this transfer 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 2018. 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 & STAFFING

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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 2016-17	ADJUSTED 2017-18	PROPOSED 2018-19	PROPOSED INC. (DEC.)
City Manager	41.00	42.00	43.00	1.00
Administrative Services	53.00	61.00	61.00	0.00
Community Development	113.00	114.00	111.00	-3.00
Community Services	125.00	127.00	127.00	0.00
Public Safety	319.00	322.00	326.00	4.00
Public Works	155.00	139.25	142.25	3.00
Transportation	0.00	15.75	21.75	6.00
TOTAL	806.00	821.00	832.00	11.00

PART-TIME PERSONNEL¹

DEPARTMENT	ACTUAL 2016-17	ADJUSTED 2017-18	PROPOSED 2018-19	PROPOSED INC. (DEC.)
City Manager	10.11	7.61	9.54	1.93
Administrative Services	4.50	4.40	4.90	0.50
Community Development	2.80	3.30	2.80	-0.50
Community Services	262.33	274.77	282.73	7.96
Public Safety	32.87	38.30	38.62	0.32
Public Works	5.24	5.24	5.25	0.01
Transportation	0.00	0.00	0.50	0.50
TOTAL	317.85	333.62	344.34	10.72

NON-HOURLY POSITIONS²

DEPARTMENT	ACTUAL 2016-17	ADJUSTED 2017-18	PROPOSED 2018-19	PROPOSED INC. (DEC.)
City Manager	5.00	5.00	5.00	0.00
Administrative Services	5.00	5.00	5.00	0.00
Community Development	6.00	6.00	6.00	0.00
Community Services	12.00	12.00	12.00	0.00
Public Safety	46.00	49.00	53.00	4.00
Public Works	0.00	0.00	0.00	0.00
Transportation	0.00	5.00	5.00	0.00
TOTAL	74.00	82.00	86.00	4.00

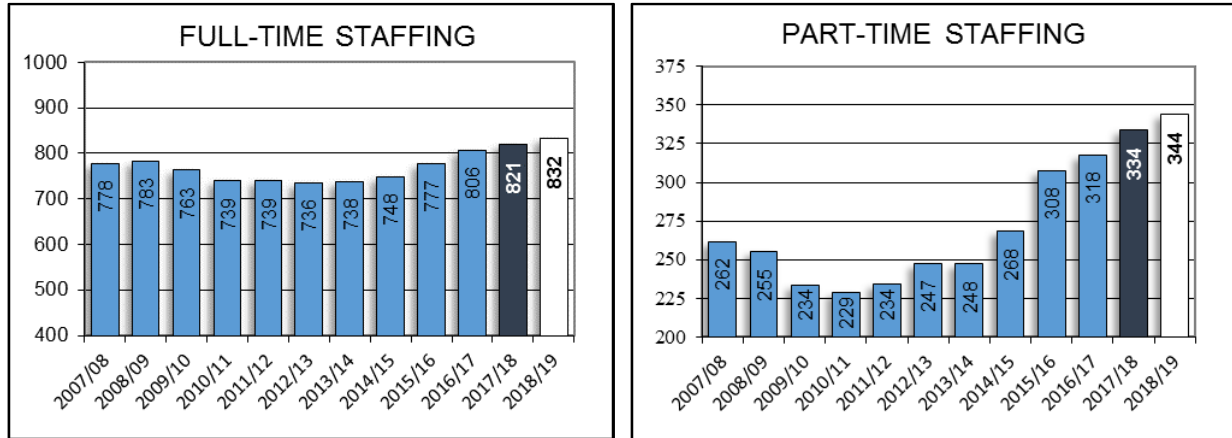
¹ Part-time staff hours converted to full-time equivalencies (FTEs) – one FTE equals 40 hours per week, 52 weeks per year.

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 2018-19 PROPOSED NEW POSITIONS POSITION INCREASES

Department	Position	Section	Increase
Administrative Services	Information Technology Administrator	Information Technology	1.00
Community Development	Senior Building Inspector	Building & Safety	3.00
Public Safety	Police Officer	Field Services	4.00
Public Works	Facilities Maintenance Technician	Great Park	2.00
	Lead Landscape Maintenance Technician	Great Park	1.00
TOTAL			11.00
NET INCREASE (DECREASE)			11.00 ³

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

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
Management			
Assistant City Manager, Special Projects	0.00	1.00	1.00
Assistant City Manager	2.00	1.00	1.00
Assistant To The City Manager	1.00	0.00	0.00
Chief Veterinarian	1.00	1.00	1.00
Chief Information Officer	0.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Council Services Manager	1.00	1.00	1.00
Deputy City Manager	0.00	1.00	1.00
Deputy Director, Administrative Services	0.00	1.00	1.00
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	1.00	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	1.00	1.00
Manager, Advance Planning	1.00	1.00	1.00
Manager, Animal Care	1.00	0.00	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 & Rehabiltn	1.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Manager, GP 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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
<u>Management (continued)</u>			
Police Commander	3.00	3.00	2.00
Police Lieutenant	8.00	8.00	9.00
Special Assistant to the Chief Of Police	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL MANAGEMENT:	45.00	47.00	47.00
<u>Hourly</u>			
Accounting Technician	4.00	4.00	4.00
Administrative Aide	4.00	4.00	4.00
Administrative Secretary	19.00	18.00	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	4.00	4.00	5.00
Assistant Planner	1.00	1.00	3.00
Associate Planner	7.00	7.00	5.00
Associate Transportation Analyst	2.00	2.00	2.00
Building Inspector	2.00	2.00	2.00
Civilian Investigator I	3.00	2.00	2.00
Civilian Investigator II	7.00	8.00	8.00
Code Enforcement Technician	1.00	1.00	1.00
Community Services Program Coordinator	35.00	34.00	34.00
Community Services Specialist	22.00	21.00	21.00
Construction Inspector	2.00	1.00	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	0.00	0.00
Equipment Mechanic	0.00	1.00	1.00
Engineering Technician	4.00	3.00	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	9.00	9.00	11.00
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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	2.00	2.00
Information Specialist	3.00	3.00	3.00
Landscape Contract Specialist	2.00	2.00	2.00
Landscape Maintenance Specialist	7.00	11.00	11.00
Landscape Maintenance Technician	2.00	0.00	0.00
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	5.00	6.00
Lead Mail Coordinator	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Lead Street Maintenance Technician	7.00	7.00	7.00
License Specialist	4.00	3.00	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	1.00	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	2.00
Permit Specialist II	3.00	3.00	6.00
Plans Examiner	2.00	2.00	2.00
Police Officer	183.00	182.00	189.00
Police Recruit	0.00	3.00	0.00
Police Sergeant	30.00	30.00	30.00
Program Assistant	10.00	8.00	8.00
Program Specialist	8.00	11.00	11.00
Property & Evidence Specialist II	2.00	2.00	2.00
Public Safety Assistant	4.00	6.00	6.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
<u>Hourly (continued)</u>			
Public Safety Dispatcher I	4.00	7.00	0.00
Public Safety Dispatcher II	12.00	9.00	16.00
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	0.00
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	15.00	19.00	21.00
Senior Code Enforcement Inspector	4.00	4.00	4.00
Senior Construction Inspector	8.00	9.00	10.00
Senior Equipment Mechanic	4.00	3.00	3.00
Senior Office Specialist	7.00	7.00	6.00
Senior Permit Specialist	2.00	4.00	3.00
Senior Public Safety Assistant	4.00	2.00	2.00
Senior Registered Veterinary Technician	0.00	0.00	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	1.00	1.00
Transit Program Dispatcher	1.00	1.00	1.00
Vehicle Installation Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL HOURLY:	555.00	563.00	574.00
<u>Exempt/Administrative</u>			
Accountant	2.00	2.00	2.00
Administrative Coordinator	5.00	6.00	6.00
Animal Care Center Supervisor	1.00	1.00	1.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
<u>Exempt/Administrative (continued)</u>			
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	2.00	2.00	2.00
Associate Engineer	5.00	5.00	5.00
Associate Plan Check Engineer	3.00	2.00	0.00
Budget Officer	2.00	1.00	1.00
Building Inspection Supervisor	4.00	4.00	4.00
Business Services Administrator	2.00	2.00	2.00
Buyer	1.00	2.00	2.00
Capital Improvement Program Administrator	1.00	1.00	1.00
Code Enforcement Supervisor	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Community Services Administrator	1.00	1.00	1.00
Community Services Superintendent	8.00	8.00	8.00
Community Services Supervisor	15.00	16.00	16.00
Construction Inspection Supervisor	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00
Emergency Management Coordinator	1.00	0.00	0.00
Emergency Management Administrator	0.00	1.00	1.00
Engineering Geologist	1.00	0.00	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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
<u>Exempt/Administrative (continued)</u>			
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 Project Administrator	0.00	0.00	1.00
Great Park Property Administrator	1.00	1.00	1.00
Human Resources Administrator	3.00	1.00	1.00
Human Resources Analyst I	1.00	2.00	2.00
Human Resources Analyst II	1.00	1.00	1.00
Information Technology Administrator	1.00	0.00	1.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	5.00	5.00	5.00
Management Analyst I	7.00	6.00	5.00
Management Analyst II	5.00	5.00	7.00
Media Services Coordinator	2.00	2.00	2.00
Municipal Records Administrator	1.00	1.00	1.00
Payroll Process Analyst	1.00	0.00	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	6.00	5.00	6.00
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	1.00	1.00
Purchasing/Contracts Administrator	1.00	1.00	1.00
Real Property Administrator	0.00	1.00	0.00
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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
<u>Exempt/Administrative (continued)</u>			
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	15.00	14.00
Senior Media Services Coordinator	2.00	2.00	2.00
Senior Plan Check Engineer	5.00	7.00	8.00
Senior Planner	13.00	13.00	13.00
Senior Project Manager	7.00	8.00	7.00
Senior Transportation Analyst	7.00	7.00	7.00
Senior Transportation Engineer	2.00	2.00	2.00
Social Services Supervisor/Counselor	1.00	1.00	1.00
Special Programs Administrator	1.00	1.00	1.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	3.00	3.00	3.00
Supervising Traffic Systems Specialist	1.00	1.00	1.00
Supervising Transportation Analyst	2.00	3.00	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	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL EXEMPT/ADMINISTRATIVE:	206.00	211.00	211.00
 TOTAL FULL-TIME FUNDED PERSONNEL:	 806.00	 821.00	 832.00

BUDGET SUMMARY

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Budget Summary

General Fund Summary

Budget at a Glance

Introduction

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



The General Fund Budget is the City's fiscal operating blueprint. The Fiscal Year (FY) 2018-19 General Fund operating budget is based on revenue projections and transfer-in of \$199,387,497. Departmental operating expenditures and transfers-out are budgeted at \$199,300,461.

The FY 2018-19 operating budget continues the City's commitment to fiscal responsibility and effective management. Inflation adjusted appropriations, as budgeted, are \$692 per capita, slightly below the \$693 ten-year average. As population grows it escalates further pressure on demand for services citywide. 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 \$6.2 million is provided including crossing guards, school resource officers and other services. The budget appropriates new funding to 11 new full-time positions to meet critical service needs. 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 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.

Budget Summary

General Fund Summary

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 \$9,934,324 and revenues of \$49,500. The budget provides for a total of 43 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 \$9,135,009 and revenues of \$396,908. 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 \$13,100,596 and revenues of \$1,111,735. The budget provides for a total of 111 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 \$38,603,422 and revenues of \$13,513,334. The budget provides for a total of 127 full-time employees funded by both the General Fund and Special Funds.

Budget Summary

General Fund Summary

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 \$79,805,298 and revenues of \$2,394,775. The budget provides for a total of 326 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 \$26,685,205 and revenues of \$1,340,079. The budget provides for a total of 142.25 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 \$3,957,209 and revenues of \$301,000. The budget provides for a total of 21.75 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 \$4,744,938.

Budget Summary

General Fund Summary

General Fund Resources

General Fund resources total \$199,387,497 including transfers-in of \$3,308,097 to offset the cost of City overhead support for development related activities in Special Funds and \$1,700,000 from the Contingency Reserve Fund. This proposed transfer is anticipated to be replenished from FY 2017-18 year-end savings. Please see the following Resources table for detailed information.

RESOURCES

<u>Revenues</u>	2016-17 Actual	2017-18 Adjusted	2018-19 Proposed
Sales Tax	\$63,063,463	\$64,264,000	\$64,609,782
Property Tax	59,469,593	63,468,000	69,902,446
Hotel Tax	12,520,113	14,666,000	16,293,000
Program and Service Fees	11,551,006	11,802,468	12,449,722
Franchise Tax	8,854,213	9,218,000	8,890,100
Utility Users Tax	4,558,337	4,794,000	4,649,369
Documentary Transfer Tax	3,956,523	4,000,000	4,362,066
Revenue From Other Agencies	6,577,147	3,100,644	4,017,952
Assessment Revenue (HID)	3,130,028	3,666,500	4,073,250
Miscellaneous	1,125,641	1,247,486	1,146,560
Fines & Forfeitures	1,394,103	1,481,621	1,493,000
Fees for Services	1,541,662	1,530,623	1,655,053
Licenses & Permits	394,911	360,000	360,000
Development/Inspection Fees	354,693	322,000	327,100
Licenses & Permits	115,753	105,000	150,000
Sub-Total General Fund Revenue	\$178,607,186	\$184,026,342	\$194,379,400
<u>General Fund Transfers-In (From)</u>			
Fund 005 - Development Services	\$619,483	\$638,415	\$527,040
Fund 006 - Contingency Reserve	-	431,278	1,700,000
Fund 024 - Building & Safety	1,873,601	2,166,953	2,169,557
Fund 027 - Development Engineering	386,167	492,000	369,000
Fund 010 - Rehabilitation Fund	-	4,200,000	-
Fund 011 - Orange County Fire Authority	44,718	-	-
Fund 136 - Special Events	48,595	32,875	55,000
Fund 143 - Public Safety Grants	-	-	-
Fund 180 - OCGP (CC Aides)	100,000	100,000	187,500
Fund 260 - Project Close Outs	5,735	66,370	-
Fund 570 - Self-Insurance	-	200,000	-
Sub-Total General Fund Transfers-In	\$3,078,300	\$8,327,891	\$5,008,097
TOTAL GENERAL FUND RESOURCES	\$181,685,486	\$192,354,233	\$199,387,497

Budget Summary

General Fund Summary

General Fund Expenditures

General Fund budgeted expenditures are \$199,300,461. 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. In addition, the budget includes a transfer of \$5.1 million to the Landscape, Lighting and Park Maintenance (LLPM) fund. \$2 million to the Asset Management Plan Fund, \$1.8 million to the Insurance Fund and 0.4 million to the Nutrition Fund. The projected fiscal year-end balance of the City's Contingency Reserve Fund is 21.9 percent of budgeted appropriations. As of the time of this writing, the City projects a General Fund year-end balance available for allocations of approximately \$87,036.

EXPENDITURES

	2016-17 Actual	2017-18 Adjusted	2018-19 Proposed
<u>Operating Appropriations</u>			
City Manager's Office	\$8,526,382	\$9,762,188	\$9,934,324
Administrative Services	7,668,978	8,529,882	9,135,009
Community Development	11,797,196	13,614,196	13,100,596
Community Services	33,511,414	38,424,168	38,603,422
Public Safety	70,150,318	76,464,486	79,805,298
Public Works	28,086,184	25,768,934	26,685,205
Transportation	-	3,022,452	3,957,209
Non-Departmental	4,372,760	4,459,875	4,744,938
<i>Sub-Total Operating Appropriations</i>	\$164,113,232	\$180,046,181	\$185,966,001
<u>Operating Transfers-Out (To)</u>			
Asset Management Plan Fund	\$4,829,000	\$5,739,685	\$2,000,000
Educational Partnership Fund	4,000,000	4,000,000	4,000,000
Contingency Reserve	6,057,526	1,500,345	-
Capital Improvement	850,000	-	-
Infrastructure & Rehabilitation Fund	4,000,000	500,000	-
Nutrition Fund	-	-	420,000
Landscape, Lighting and Park Maint	6,131,308	4,281,894	5,146,705
Insurance Fund	-	-	1,767,755
<i>Sub-Total Operating Transfers-Out</i>	\$25,867,834	\$16,021,924	\$13,334,460
TOTAL APPROPRIATIONS	\$189,981,066	\$196,068,105	\$199,300,461

AVAILABLE FOR ALLOCATION OR RESERVES	\$87,036
PROJECTED CONTINGENCY RESERVE FUND	\$41,549,861
PERCENT OF GENERAL FUND ADOPTED/PROPOSED BUDGET	21.9%

Budget Summary

General Fund Summary

General Fund Summary

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

PER CAPITA EXPENDITURES

Per capita costs as budgeted \$692 after adjusting for population growth and inflation.

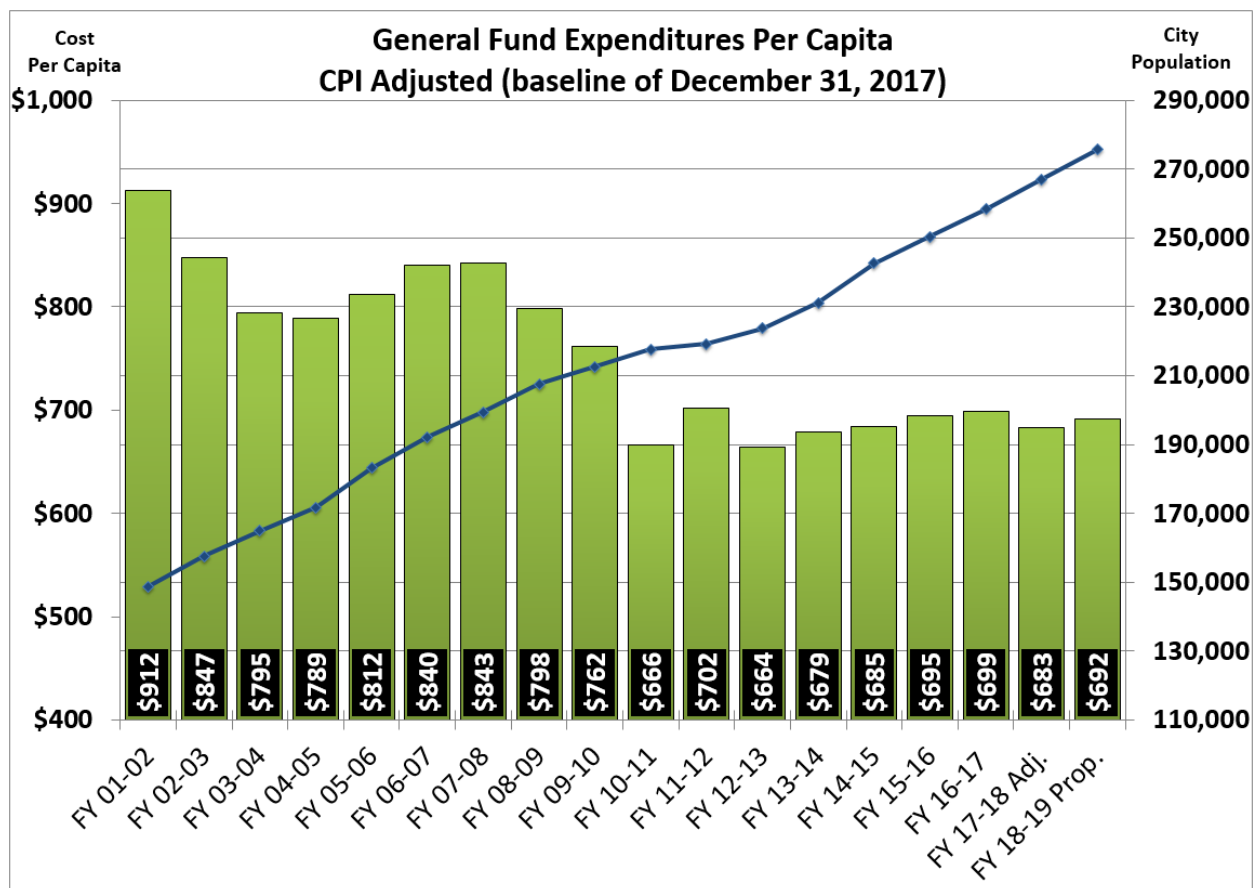


Chart Notes

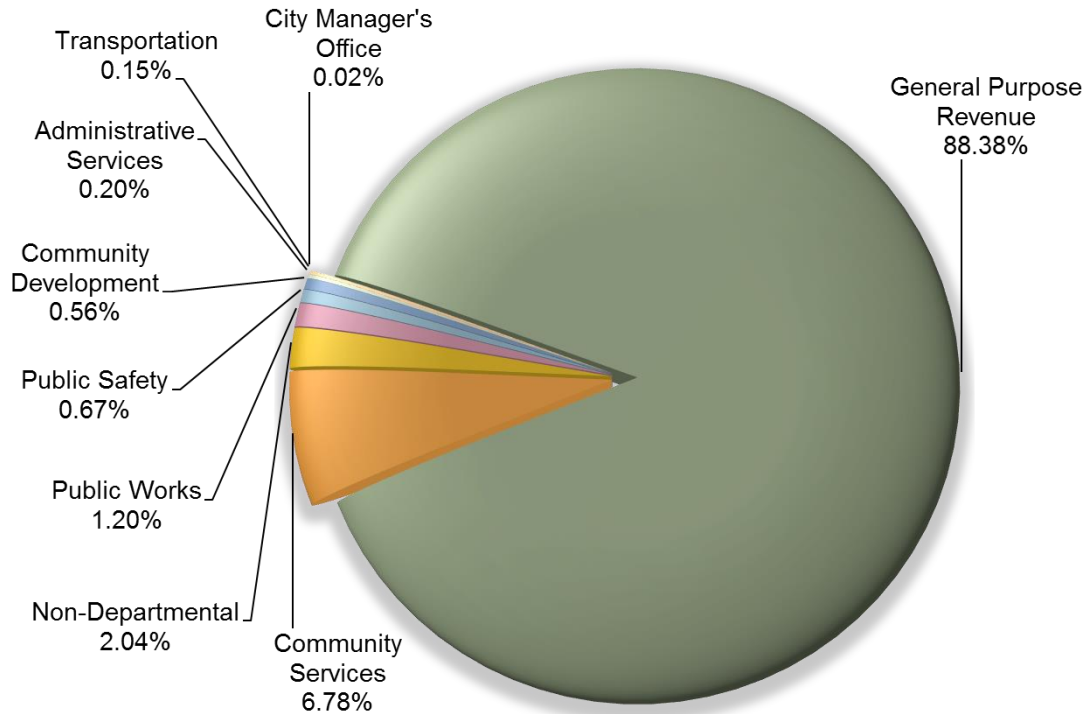
- Inflation is projected to be 2.7% for 2018, per the UCLA Economic Forecast - this is used to project. CPI adjusted FY 17-18 per capita costs (everything stated in terms of December 2017).
- Population comes from the California Department of Finance as of January 1 of each year (FY 2017-18 uses January 1, 2018 population figure).
- Expenditures exclude transfers-out (aside from the new LLPM transfer-out and Educational Partnership) to other funds for better comparability.

Budget Summary

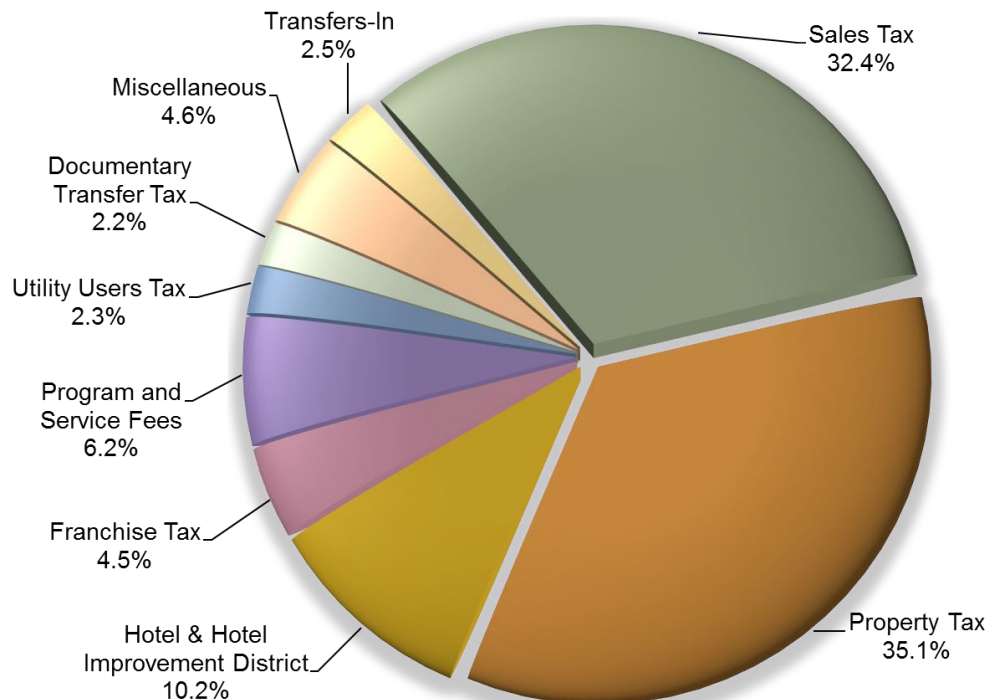
General Fund Summary

• **OPERATING REVENUES & TRANSFERS-IN: \$199,387,497**

By Department:



By Budget Category:

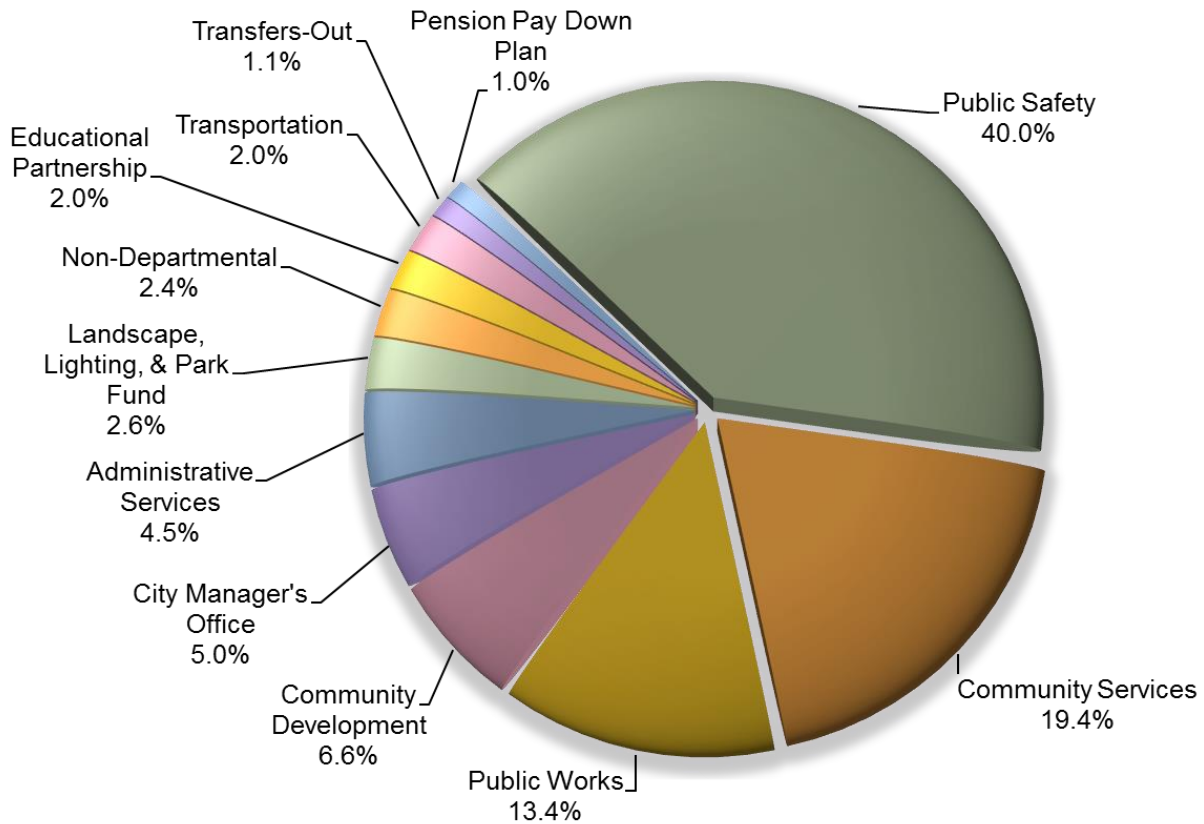


Budget Summary

General Fund Summary

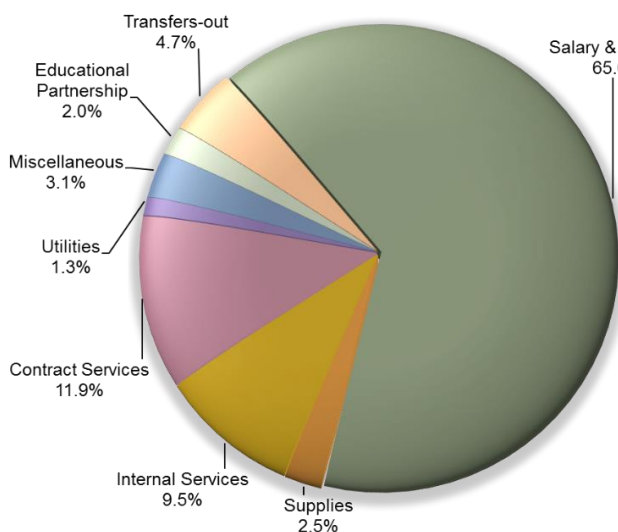
OPERATING EXPENDITURES & TRANSFERS-OUT: \$199,300,461

By Department:

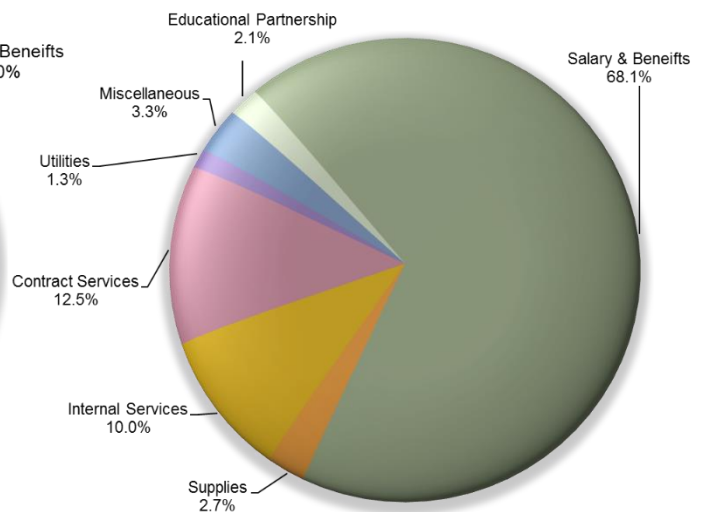


By Budget Category:

Operating Expenditures & Transfers out



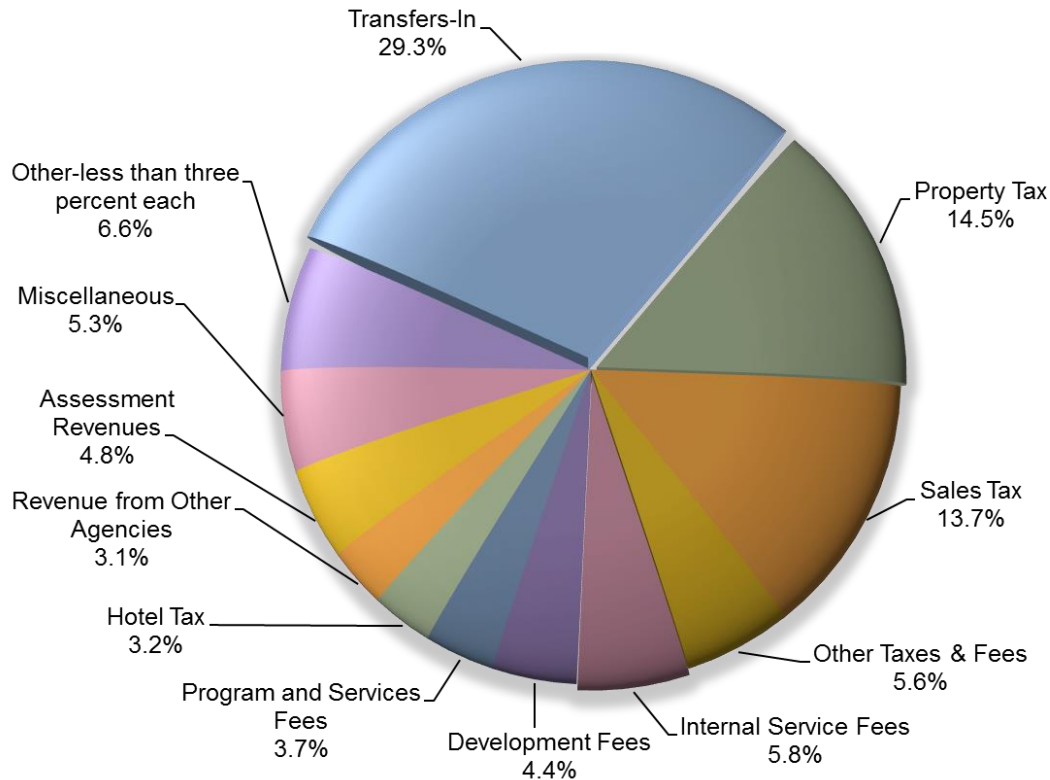
Operating Expenditures



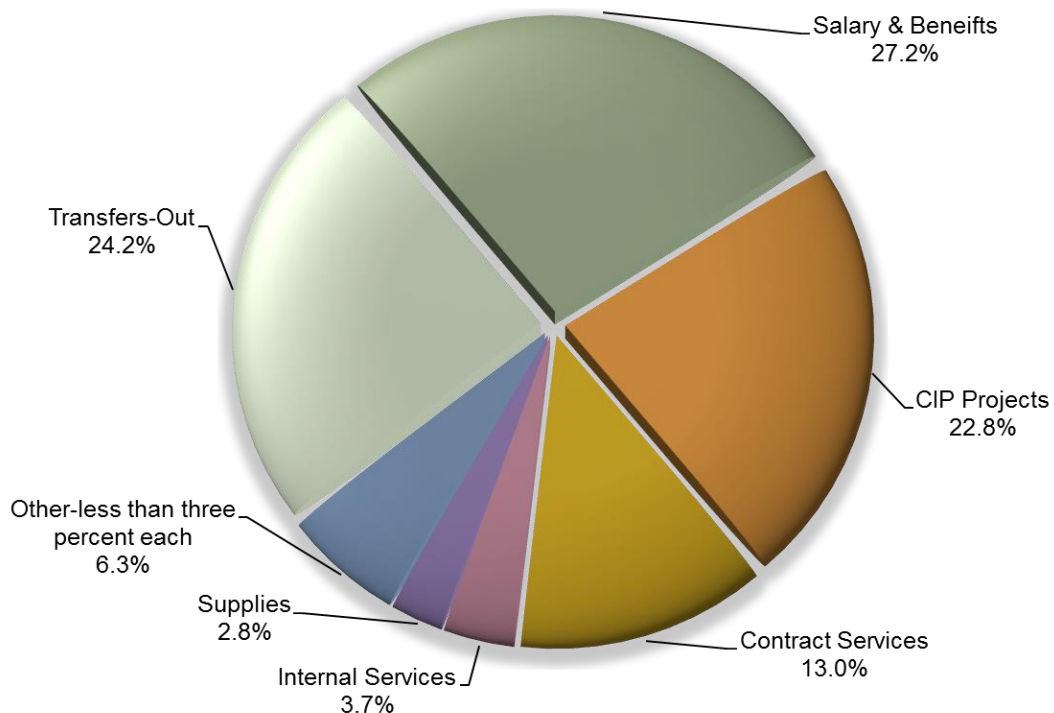
Budget Summary

All Funds Summary

TOTAL RESOURCES (Including Transfers-In): \$505,276,060



TOTAL APPROPRIATIONS (Including Transfers-Out): \$608,107,194



Budget Summary

Major Funds¹ – Summary of Budget Category

GENERAL FUND (FUND #001)				
BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ESTIMATE	2018-19 PROPOSED
REVENUES				
ASSESSMENT REVENUE	\$3,073,578	\$3,130,028	\$3,699,000	\$4,073,250
DEVELOPMENT FEES	421,948	354,693	344,501	327,100
DOCUMENTARY TRANSFER TAX	3,761,506	3,956,523	4,482,100	4,362,066
FEES FOR SERVICES	1,371,332	1,541,662	1,661,428	1,655,053
FINES & FORFEITURES	1,453,092	1,394,103	1,200,695	1,493,000
FRANCHISE TAX	9,170,175	8,854,213	8,542,149	8,890,100
HOTEL TAX	12,294,312	12,520,113	14,798,856	16,293,000
LICENSES & PERMITS	508,808	394,911	330,000	360,000
MISCELLANEOUS REVENUES	1,918,099	1,125,641	1,420,435	1,146,560
MOTOR VEHICLE IN-LIEU REVENUES	101,026	115,753	140,590	150,000
PROGRAM AND SERVICE FEES	10,900,365	11,551,006	11,699,269	12,449,722
PROPERTY TAX	55,204,528	59,469,593	65,370,163	69,902,446
REVENUE FROM OTHER AGENCIES	3,189,994	6,577,147	4,038,040	4,017,952
SALES TAX	65,619,926	63,063,463	63,819,151	64,609,782
UTILITY USERS TAX	4,863,122	4,558,337	4,685,000	4,649,369
SUB-TOTAL REVENUE	\$173,851,809	\$178,607,186	\$186,231,378	\$194,379,400
TRANSFERS IN	3,073,285	3,078,300	8,077,460	5,008,097
TOTAL RESOURCES	\$176,925,094	\$181,685,486	\$194,308,838	\$199,387,497
EXPENDITURES				
CAPITAL EQUIPMENT	\$388,940	\$427,291	\$250,803	\$120,000
CONTRACT SERVICES	19,863,216	21,061,520	19,770,448	23,744,126
INTERNAL SERVICE	15,839,210	18,908,686	18,775,335	19,160,928
LESS COST ALLOCATED	(271,794)	(298,167)	(228,525)	(211,000)
MISCELLANEOUS	3,642,158	3,918,101	4,096,544	4,392,938
OVERTIME SALARIES	2,623,165	2,753,285	2,964,539	3,046,336
REPAIRS & MAINTENANCE	697,834	357,485	349,577	414,497
SALARY & BENEFITS	103,906,205	108,579,192	119,689,426	126,409,865
SUPPLIES	4,139,946	4,956,942	4,804,375	5,047,947
TRAINING/BUS EXPENSE	813,647	969,978	1,176,042	1,307,660
UTILITIES	2,344,002	2,478,919	2,385,723	2,532,705
SUB-TOTAL APPROPRIATIONS	\$153,986,528	\$164,113,232	\$174,034,289	\$185,966,001
TRANSFERS OUT	35,616,946	25,867,834	15,521,924	13,334,460
TOTAL EXPENDITURES	\$189,603,474	\$189,981,066	\$189,556,213	\$199,300,461
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$(12,678,380)	\$(8,295,580)	\$4,752,626	\$87,036
BEGINNING BALANCE - JULY 1	\$24,964,037	\$12,285,657	\$3,990,077	\$8,742,702
ENDING BALANCE - JUNE 30	\$12,285,657	\$3,990,077	\$8,742,702	\$8,829,739

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).

Budget Summary

Major Funds¹ – Summary of Budget Category

CONTINGENCY RESERVE FUND ² (FUND #006)

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ESTIMATE	2018-19 PROPOSED
REVENUES				
MISCELLANEOUS REVENUES	\$391,370	\$21,645	\$640,078	\$506,613
<i>SUB-TOTAL REVENUE</i>	\$391,370	\$21,645	\$640,078	\$506,613
TRANSFERS IN	4,200,500	6,057,526	1,500,345	0
<i>TOTAL RESOURCES</i>	\$4,591,870	\$6,079,171	\$2,140,423	\$506,613
EXPENDITURES				
<i>SUB-TOTAL APPROPRIATIONS</i>	\$-	\$-	\$-	\$-
TRANSFERS-OUT	0	0	431,278	1,700,000
<i>TOTAL EXPENDITURES</i>	\$-	\$-	\$431,278	\$1,700,000
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$4,591,870	\$6,079,171	\$1,709,145	\$(1,193,387)
BEGINNING BALANCE - JULY 1	\$30,363,062	\$34,954,932	\$41,034,103	\$42,743,248
ENDING BALANCE - JUNE 30	\$34,954,932	\$41,034,103	\$42,743,248	\$41,549,861

² The FY 2018-19 transfer-out is anticipated to be replenished with FY 2017-18 year-end savings.

Budget Summary

Major Funds¹ – Summary of Budget Category

ASSET MANAGEMENT PLAN FUND ³ (FUND #002)				
BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ESTIMATE	2018-19 PROPOSED
REVENUES				
MISCELLANEOUS REVENUES	\$(5,529,759)	\$604,280	\$1,462,681	\$2,381,090
<i>SUB-TOTAL REVENUE</i>	<i>\$(5,529,759)</i>	<i>\$604,280</i>	<i>\$1,462,681</i>	<i>\$2,381,090</i>
TRANSFERS IN	2,100,000	4,829,000	5,739,685	2,000,000
<i>TOTAL RESOURCES</i>	<i>\$(3,429,759)</i>	<i>\$5,433,280</i>	<i>\$7,202,366</i>	<i>\$4,381,090</i>
EXPENDITURES				
SALARY & BENEFITS	\$5,000,000	\$7,000,000	\$7,000,000	\$7,000,000
<i>SUB-TOTAL APPROPRIATIONS</i>	<i>\$5,000,000</i>	<i>\$7,000,000</i>	<i>\$7,000,000</i>	<i>\$7,000,000</i>
TRANSFERS OUT	291,483	338,285	450,000	386,000
<i>TOTAL EXPENDITURES</i>	<i>\$5,291,483</i>	<i>\$7,338,285</i>	<i>\$7,450,000</i>	<i>\$7,386,000</i>
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$(8,721,242)	\$(1,905,005)	\$(247,634)	\$(3,004,910)
BEGINNING BALANCE - JULY 1	\$54,741,996	\$46,020,754	\$44,115,749	\$43,868,115
ENDING BALANCE - JUNE 30	\$46,020,754	\$44,115,749	\$43,868,115	\$40,863,205

³ 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 2018-19 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 through FY 2017-18 are included in the budget projections. Since adoption of the City Council's plan, \$37 million to-date has been used to accelerate payment of the City's unfunded pension liability (\$30 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). In FY 2017-18 the City Council adopted to include an additional \$2 million from the General Fund each year to keep in line with CalPERS adjustments. Over \$12.1 million has already been repaid to the AMP from the FY 2012-13 through FY 2016-17. General Fund close-out surplus, as well as pre-payment and rate savings.

Budget Summary

Major Funds¹ – Summary of Budget Category

ORANGE COUNTY GREAT PARK ⁴ (FUND #180)

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ESTIMATE	2018-19 PROPOSED
REVENUES				
ASSESSMENT REVENUE	\$9,115,981	\$8,520,244	\$10,078,550	\$10,229,728
FEES FOR SERVICES	6,103	4,083	1,000	0
MISCELLANEOUS REVENUES	(1,813,916)	10,771,283	5,071,454	10,418,202
PROGRAM AND SERVICE FEES	806,017	969,124	5,568,756	5,922,800
REVENUE FROM OTHER AGENCIES	267,000	0	0	0
SUB-TOTAL REVENUE	\$8,381,186	\$20,264,733	\$20,719,760	\$26,570,730
TRANSFERS IN	0	0	0	40,628
TOTAL RESOURCES	\$8,381,186	\$20,264,733	\$20,719,760	\$26,611,358
EXPENDITURES				
CAPITAL EQUIPMENT	\$668,454	\$114,712	\$348,920	\$426,000
CONTRACT SERVICES	4,086,974	3,664,475	9,930,608	10,597,979
INTERNAL SERVICE	512,376	754,290	749,536	1,165,686
MISCELLANEOUS	208,484	124,454	231,116	333,780
OVERTIME SALARIES	33,901	17,207	35,300	67,766
REPAIRS & MAINTENANCE	0	500	1,000	8,500
SALARY & BENEFITS	4,384,923	4,479,813	5,769,523	6,771,816
SUPPLIES	230,747	238,448	485,780	630,450
TRAINING/BUS EXPENSE	12,745	10,655	46,450	73,100
UTILITIES	321,927	239,901	742,400	1,138,249
SUB-TOTAL APPROPRIATIONS	\$10,460,531	\$9,644,454	\$18,340,633	\$21,213,325
TRANSFERS OUT	1,020,140	636,023	10,520,970	14,620,376
TOTAL EXPENDITURES	\$11,480,671	\$10,280,477	\$28,861,603	\$35,833,701

⁴ 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 10-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 2018-19, after the affordable housing set aside, would be \$262.8 million, which includes the settlement agreement and \$4.1 million for the rehabilitation asset management plan (RAMP). The available FY 2018-19 fund balance for Great Park (Fund 180) is expected to be \$39.1 million.

Budget Summary

Major Funds¹ – Summary of Budget Category

GREAT PARK COMMUNITY FACILITIES DISTRICT 2013-3 ⁵ (FUND #204)

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ESTIMATE	2018-19 PROPOSED
REVENUES				
ASSESSMENT REVENUE	\$76,686	\$428,275	\$549,162	\$682,953
BOND PROCEEDS	85,790	137,227,902	0	0
MISCELLANEOUS REVENUES	76,193	664,035	751,169	222,790
<i>SUB-TOTAL REVENUE</i>	\$238,669	\$138,320,213	\$1,300,331	\$905,743
TRANSFERS IN	0	63,995,436	78,974,887	22,519,935
<i>TOTAL RESOURCES</i>	\$238,669	\$202,315,649	\$80,275,218	\$23,425,678
EXPENDITURES				
CIP EXPENDITURES	\$60,094,266	\$68,763,701	\$62,088,045	\$22,732,276
DEBT & A.D. ADMINISTRATION	29,669	1,040	0	0
OVERTIME SALARIES	285	5,286	9,615	6
SALARY & BENEFITS	228,174	325,357	244,358	165,143
<i>SUB-TOTAL APPROPRIATIONS</i>	\$60,352,395	\$69,095,384	\$62,342,018	\$22,897,425
TRANSFERS OUT	-	63,995,436	78,974,887	22,519,935
<i>TOTAL EXPENDITURES</i>	\$60,352,395	\$133,090,820	\$141,316,905	\$45,417,360
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$(60,113,725)	\$69,224,829	\$(61,041,687)	\$(21,991,682)
BEGINNING BALANCE - JULY 1	\$73,922,266	\$13,808,540	\$83,033,369	\$21,991,682
ENDING BALANCE - JUNE 30	\$13,808,540	\$83,033,369	\$21,991,682	\$0

⁵ 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 ⁶

BUDGET CATEGORY	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ESTIMATE	2018-19 PROPOSED
REVENUES				
ASSESSMENT REVENUE	\$6,738,063	\$8,611,165	\$8,840,733	\$9,452,700
BOND PROCEEDS	77,613,319	4	19,606,905	0
CAPITAL CONTRIBUTIONS	317,691	368,762	983,000	700,000
CIP REVENUE	41,854	0	0	8,598,458
DEVELOPMENT FEES	32,828,816	35,195,105	24,748,814	21,729,000
FEES FOR SERVICES	2,003,935	2,398,973	1,400,622	2,301,730
FRANCHISE TAX	635,888	609,415	300,000	300,000
INTERNAL SERVICE FEES&REVENUE	27,926,592	27,446,456	29,819,222	29,301,514
LICENSES & PERMITS	8,901	7,240	25,219	10,000
MISCELLANEOUS REVENUES	22,750,591	3,650,584	13,386,936	12,098,683
OTHER TAXES & FEES	53,540,803	40,048,111	32,991,757	28,376,476
PROGRAM AND SERVICE FEES	227,725	144,806	118,757	118,574
PROPERTY TAX	2,739,413	2,904,048	3,085,647	3,147,360
REVENUE FROM OTHER AGENCIES	14,141,357	9,886,365	15,941,055	11,702,728
SALES TAX	4,427,503	4,558,849	4,684,979	4,858,323
SUB-TOTAL REVENUE⁷	\$245,942,453	\$135,829,882	\$155,933,645	\$132,695,546
TRANSFERS IN	78,187,230	79,544,931	60,500,288	118,268,278
TOTAL RESOURCES	\$324,129,684	\$215,374,813	\$216,433,934	\$250,963,824
EXPENDITURES				
CAPITAL EQUIPMENT	\$2,793,662	\$2,228,888	\$2,754,299	\$2,978,970
CIP EXPENDITURES	60,999,248	60,209,235	71,020,363	115,809,814
CLAIMS EXPENSE	1,282,297	3,723,895	3,728,982	4,115,089
CONTRACT SERVICES	33,564,871	36,605,649	43,028,268	44,589,949
DEBT & A.D. ADMINISTRATION	453,155	109,174	10,627,231	5,291,688
INTERNAL SERVICE	1,105,624	854,098	1,486,371	2,215,767
MISCELLANEOUS	10,025,103	1,574,935	191,230	2,378,085
OVERTIME SALARIES	1,595,629	1,883,465	1,765,017	2,647,602
REPAIRS & MAINTENANCE	2,119,895	336,683	462,832	474,489
SALARY & BENEFITS	20,893,665	24,734,052	24,117,165	24,992,846
SUPPLIES	4,616,036	7,727,703	10,114,400	11,140,896
TRAINING/BUS EXPENSE	56,702	92,993	80,255	335,686
UTILITIES	5,548,384	5,628,743	5,815,559	6,222,623
SUB-TOTAL APPROPRIATIONS	\$145,054,273	\$145,709,516	\$175,191,973	\$223,193,504
TRANSFERS OUT	50,632,446	50,632,446	67,806,297	90,155,509
TOTAL EXPENDITURES	\$195,686,719	\$196,341,962	\$242,998,271	\$313,349,013
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$128,442,964	\$19,032,851	\$(26,564,337)	\$(62,385,189)
BEGINNING BALANCE - JULY 1	\$486,211,301	\$614,654,265	\$633,687,116	\$607,122,779
ENDING BALANCE - JUNE 30	\$614,654,265	\$633,687,116	\$607,122,779	\$544,737,590

⁶ 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 ACTUAL	2017-18 ESTIMATE	2018-19 PROPOSED
REVENUES				
ASSESSMENT REVENUE	\$19,004,309	\$20,689,712	\$23,167,445	\$24,438,631
BOND PROCEEDS	77,699,109	137,227,906	19,606,905	0
CAPITAL CONTRIBUTIONS	317,691	368,762	983,000	700,000
CIP REVENUE	41,854	0	56,190,636	8,598,458
DEVELOPMENT FEES	33,250,763	35,549,799	25,093,315	22,056,100
DOCUMENTARY TRANSFER TAX	3,761,506	3,956,523	4,482,100	4,362,066
FEES FOR SERVICES	3,381,370	3,944,719	3,063,050	3,956,783
FINES & FORFEITURES	1,453,092	1,394,103	1,200,695	1,493,000
FRANCHISE TAX	9,806,064	9,463,628	8,842,149	9,190,100
HOTEL TAX	12,294,312	12,520,113	14,798,856	16,293,000
INTERNAL SERVICE FEES&REVENUE	27,926,828	27,446,456	29,819,222	29,301,514
LICENSES & PERMITS	517,708	402,151	355,219	370,000
MISCELLANEOUS REVENUES	17,792,577	16,837,468	22,732,753	26,773,938
MOTOR VEHICLE IN-LIEU REVENUES	101,026	115,753	140,590	150,000
OTHER TAXES & FEES	53,540,803	40,048,111	32,991,757	28,376,476
PROGRAM AND SERVICE FEES	11,934,107	12,664,936	17,386,782	18,491,096
PROPERTY TAX	57,943,941	62,373,640	68,455,810	73,049,806
REVENUE FROM OTHER AGENCIES	17,598,351	16,463,512	19,979,095	15,720,680
SALES TAX	70,047,429	67,622,312	68,504,130	69,468,105
UTILITY USERS TAX	4,863,122	4,558,337	4,685,000	4,649,369
SUB-TOTAL REVENUE⁷	\$423,275,964	\$473,647,941	\$422,478,510	\$357,439,122
TRANSFERS IN	87,561,015	157,505,192	154,792,665	147,836,938
TOTAL RESOURCES	\$510,836,980	\$631,153,133	\$577,271,175	\$505,276,060
EXPENDITURES				
CAPITAL EQUIPMENT	\$3,851,056	\$2,770,891	\$3,354,022	\$3,524,970
CIP EXPENDITURES	121,093,514	128,972,936	133,108,408	138,542,090
CLAIMS EXPENSE	1,282,297	3,723,895	3,728,982	4,115,089
CONTRACT SERVICES	57,515,062	61,331,644	72,729,324	78,932,053
DEBT & A.D. ADMINISTRATION	482,824	110,214	10,627,231	5,291,688
INTERNAL SERVICE	17,457,210	20,517,074	21,011,242	22,542,381
LESS COST ALLOCATED	(271,794)	(298,167)	(228,525)	(211,000)
MISCELLANEOUS	13,875,745	5,617,490	4,518,891	7,104,803
OVERTIME SALARIES	4,252,980	4,659,244	4,774,471	5,761,710
REPAIRS & MAINTENANCE	2,817,730	694,669	813,409	897,486
SALARY & BENEFITS	134,412,968	145,118,413	156,820,473	165,339,669
SUPPLIES	8,986,729	12,923,094	15,404,555	16,819,293
TRAINING/BUS EXPENSE	883,094	1,073,626	1,302,747	1,716,446
UTILITIES	8,214,313	8,347,563	8,943,682	9,893,577
SUB-TOTAL APPROPRIATIONS	\$374,853,727	\$395,562,585	\$436,908,913	\$460,270,256
TRANSFERS OUT	87,561,015	157,505,192	154,887,449	147,836,938
TOTAL EXPENDITURES	\$462,414,742	\$553,067,778	\$591,796,362	\$608,107,194
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$48,422,237	\$78,085,355	\$(14,525,187)	\$(102,831,133)
BEGINNING BALANCE - JULY 1	\$982,729,357	\$1,031,151,595	\$1,109,236,950	\$1,094,711,763
ENDING BALANCE - JUNE 30	\$1,031,151,595	\$1,109,236,950	\$1,094,711,763	\$991,880,629

Budget Summary

All Funds – Summary

FUND	FY 2018-19 GENERAL RESERVE	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS			ENDING BALANCE
					SALARIES/ BENEFITS	SERVICE/ SUPPLIES	TRANSFER OUT	
001	GENERAL FUND	\$8,742,702	\$194,379,400	\$5,008,097	\$129,456,200	\$56,509,800	\$13,334,460	\$8,829,739
002	ASSET MANAGEMENT PLAN FUND	43,868,116	2,381,090	2,000,000	7,000,000	0	386,000	40,863,206
003	COMPENSATED ABSENCES FUND	6,288,072	100,146	0	888,317	0	0	5,499,901
005	DEVELOPMENT SERVICES FUND	489,794	3,974,000	0	1,856,977	1,494,000	527,040	585,777
006	CONTINGENCY RESERVE FUND	42,743,248	506,613	0	0	0	1,700,000	41,549,861
007	SCHOOL SUPPORT FUND	1,335,721	18,842	4,000,000	195,928	5,140,222	0	18,413
009	REVENUE CLEARING FUND	0	744,222	0	444,307	299,913	0	2
010	INFRASTRUCTURE & REHAB FUND	16,067,678	217,476	386,000	44,671	0	6,700,338	9,926,145
012	INNOVATION FUND	152,601	2,403	0	0	30,000	0	125,004
024	BUILDING AND SAFETY FUND	3,369,460	16,728,866	0	9,236,817	6,933,982	2,169,557	1,757,970
027	DEVELOPMENT ENGINEERING	1,493,356	1,830,529	0	683,044	775,500	369,000	1,496,341
General Reserve Funds Total		124,550,748	220,883,586	11,394,097	149,806,262	71,183,417	25,186,395	110,652,357

FUND	FY 2018-19 SPECIAL REVENUE	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS			ENDING BALANCE
					SALARIES/ BENEFITS	SERVICE/ SUPPLIES	TRANSFER OUT	
107	ROAD MAINT & REHAB ACCOUNT	\$33,435	\$4,435,509	\$-	\$-	\$-	\$4,468,444	\$500
111	GAS TAX FUND	10,189,001	6,924,337	0	32,662	2,227,500	7,764,318	7,088,858
112	LOCAL PARK FEES FUND	105,022,743	1,943,491	0	0	0	36,159,073	70,807,161
113	FEES & EXACTIONS FUND	13,833,409	585,152	0	0	100,000	484,000	13,834,561
114	HOME GRANT FUND	285,020	636,694	0	87,646	549,048	0	285,020
118	SYSTEMS DEVELOPMENT FUND	24,802,048	12,817,270	0	0	740,000	28,728,819	8,150,499
119	MAINTENANCE DISTRICT FUND	1,045,418	12,763,060	5,175,112	4,856,492	14,058,063	40,628	28,407
125	COMM DEVELOP BLOCK GRANT	0	1,448,320	0	89,610	1,358,710	0	0
126	SENIOR SERVICES FUND	799,719	28,804	0	0	225,500	0	603,023
128	NUTRITION PROGRAM FUND	65,072	570,614	420,000	704,672	349,906	0	1,108
130	AB2766 - AIR QUALITY IMPROVMNT	452,937	314,878	0	187,958	61,495	376,953	141,409
132	SLURRY SEAL SUR CHG FUND	1,149,870	357,215	5,528,746	79,074	5,557,083	0	1,399,675
136	PUBLIC SAFETY SPECIAL EVENTS	54,619	1,422,080	0	1,371,500	12,131	55,000	38,068
139	SUPPL.LAW ENFORCEMENT SERV	488,221	404,710	0	400,000	397,928	0	95,003
143	PUBLIC SAFETY GRANTS	556,852	803,669	0	518,539	605,653	0	236,329
145	STRUCTURAL FIRE FUND	0	456,461	0	45,131	411,330	0	(0)
146	ISHUTTLE	851,883	112,131	268,159	0	340,684	0	891,489
149	SPECIAL PROGRAMS GRANTS	54,439	395,720	0	0	395,720	0	54,439
151	ASSET FORFEITURE JUSTICE DEPT	1,159,013	9,387	0	0	1,140,020	0	28,380
152	ASSET FORFEITURE TREASURY DEPT	3,713	30	0	0	3,690	0	53
153	ASSET FORFEITURE OC AND STATE	243,667	2,703	0	0	232,323	0	14,047
154	MEASURE M FAIRSHARE M2	775,646	4,861,572	0	168,003	330,000	4,471,668	667,547
155	COMMUNITY SERVICES PRGRM	687,774	599,649	0	24,533	723,683	0	539,207
180	ORANGE COUNTY GREAT PARK	311,279,625	26,570,730	40,628	6,839,582	14,373,743	14,620,376	302,057,282
Special Revenue Funds Total		473,834,124	78,464,186	11,432,645	15,405,403	44,194,210	97,169,279	406,962,063

Budget Summary

All Funds – Summary

FUND	FY 2018-19 CAPITAL PROJECTS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS			ENDING BALANCE
					SALARIES/ BENEFITS	SERVICE/ SUPPLIES	TRANSFER OUT	
204	CFD 2013-3 GREAT PARK	\$21,991,682	\$905,743	\$22,519,935	\$165,149	\$22,732,276	\$22,519,935	\$(0)
205	CFD 04-1 IMPROV. CENTRAL PARK	5,472,556	119,738	857,685	0	2,162,085	857,685	3,430,209
206	AD 84-6 / 89-10 WESTPARK	1,234,705	9,000	0	0	1,243,705	0	0
207	AD 85-7 SPECTRUM 1, 3 & 4	15,372	198	0	0	0	0	15,570
208	AD 87-8 SPECTRUM 5	5,179	45	0	0	0	0	5,224
213	AD 94-13 OAKCREEK	23,794	3,590	0	0	0	0	27,384
214	AD 93-14 IRVINE SPECTRUM 6 & 7	14,812,233	332,382	0	3,971	350,794	0	14,789,850
215	AD 97-16 NORTHWEST IRVINE	16,532,924	375,804	0	5,956	1,191	0	16,901,581
216	AD 97-17 LOWER PETERS CYN E.	30,312,840	684,090	0	5,956	1,191	0	30,989,783
217	AD 00-18 SHADY CYN TURTLE	5,270,147	252,119	0	0	0	0	5,522,266
218	AD 03-19 NORTHERN SPHERE	659,650	6,825	0	11,467	655,008	0	(0)
219	AD 04-20 PORTOLA SPRINGS	7,832,323	80,978	0	57,683	7,855,619	0	(1)
220	AD 05-21 ORCHARD HILLS	19,266,920	400,338	0	59,993	3,011,998	0	16,595,267
221	AD 07-22 STONEGATE	1,905,132	617	0	3,971	1,901,778	0	0
223	AD 10-23 LAGUNA ALTURA	1,348,632	14,119	0	3,971	1,358,780	0	0
224	AD 11-24 CYPRESS VILLAGE	54,962	708	0	0	2,000	0	53,670
225	AD 13-25 EASTWOOD	2,243,262	24,221	0	3,971	2,263,512	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	32,897,768	11,408,348	16,662,265	298,127	17,276,353	0	43,393,901
254	RAILROAD GRADE SEPARATION	1,100,168	3,412	0	0	0	0	1,103,580
260	CAPITAL IMPROV PROJ FUND-NON C	18,346,160	3,781,770	43,755,504	356,933	21,668,951	0	43,857,550
262	COL BILL BARBER MC MEMORIAL PK	252,541	4,344	4,560,068	0	2,827,450	0	1,989,503
270	N. IRVINE TRANSP MITIGATION	100,675,323	1,274,810	0	75,871	8,829,752	0	93,044,510
271	IRVINE BUSINESS COMPLEX FUND	91,925,419	7,222,135	0	144,403	12,320,541	740,826	85,941,784
272	IBC TRANSP MGMT PROG	86,985	13,299	740,826	0	0	268,159	572,951
282	FEE DISTRICT NO. 92-1	37,547	646	0	0	0	0	38,193
286	OCGP DEVELOPMENT FUND	7,828,664	11,040	33,961,716	0	35,144,796	0	6,656,624
Capital Projects Funds Total		382,132,888	26,930,319	123,057,999	1,197,421	141,607,780	24,386,605	364,929,400

FUND	FY 2018-19 INTERNAL SERVICE	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS			ENDING BALANCE
					SALARIES/ BENEFITS	SERVICE/ SUPPLIES	TRANSFER OUT	
501	INVENTORY	\$153,037	\$408,460	\$-	\$4,891	\$402,500	\$-	\$154,107
570	INSURANCE FUND	705,582	6,308,994	1,767,755	800,238	7,978,679	0	3,414
574	FLEET SERVICES FUND	10,959,966	4,119,171	50,000	1,266,058	3,683,847	900,000	9,279,232
578	TELEPHONE, MAIL, DUPLIC SRV	1,096,081	1,944,603	134,442	388,668	1,697,964	0	1,088,495
579	STRATEGIC TECHNOLOGY PLAN	4,029,121	16,170,294	0	1,598,360	16,860,579	134,442	1,606,034
580	CIVIC CENTER MAINT & OPS	734,461	2,209,508	0	634,079	1,559,900	60,217	689,773
Internal Service Funds Total		\$17,678,249	\$31,161,031	\$1,952,197	\$4,692,294	\$32,183,469	\$1,094,659	\$12,821,055

TOTAL - ALL FUNDS	998,196,009	357,439,122	147,836,938	171,101,379	289,168,876	147,836,938	895,364,876
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Budget Summary

All Funds – Expenditure Comparison⁷

FUND	FY 2018-19 GENERAL FUND	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
001	GENERAL FUND	\$153,986,528	\$164,113,232	\$180,046,181	\$185,966,001
		\$153,986,528	\$164,113,232	\$180,046,181	\$185,966,001

FUND	FY 2018-19 GENERAL RESERVE FUNDS	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
002	ASSET MANAGEMENT PLAN FUND	\$5,000,000	\$7,000,000	\$7,000,000	\$7,000,000
003	COMPENSATED ABSENCES FUND	1,299,019	1,237,781	750,701	888,317
005	DEVELOPMENT SERVICES FUND	4,096,699	4,248,304	4,211,520	3,350,977
006	CONTINGENCY RESERVE FUND	0	0	0	0
007	SCHOOL SUPPORT FUND	3,865,775	4,162,165	5,335,260	5,336,150
009	REVENUE CLEARING FUND	689,143	675,122	752,855	744,220
010	INFRASTRUCTURE & REHAB FUND	593,059	767,331	169,084	44,671
012	INNOVATION FUND	0	0	70,000	30,000
024	BUILDING AND SAFETY FUND	10,888,945	12,674,034	15,202,874	16,170,799
027	DEVELOPMENT ENGINEERING FUND	1,348,836	1,185,546	1,613,929	1,458,544
	General Reserve Funds Total	\$27,781,477	\$31,950,283	\$35,106,223	\$35,023,679

FUND	FY 2018-19 SPECIAL REVENUE FUNDS	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
107	ROAD MAINTENANCE & REHAB ACCOUNT	\$-	\$-	\$-	\$-
111	GAS TAX FUND	901,919	1,236,942	3,830,496	2,260,162
112	LOCAL PARK FEES FUND	0	0	0	0
113	FEES & EXACTIONS FUND	0	2,018,095	0	100,000
114	HOME GRANT FUND	673,940	142,612	636,694	636,694
118	SYSTEMS DEVELOPMENT FUND	6,771	0	605,000	740,000
119	MAINTENANCE DISTRICT FUND	16,635,519	16,781,661	17,338,515	18,914,555
125	COMM DEVELOP BLOCK GRANT FUND	932,428	1,822,044	1,447,320	1,448,320
126	SENIOR SERVICES FUND	30,107	33,928	82,214	225,500
128	NUTRITION PROGRAM FUND	532,495	529,361	676,969	1,054,578
130	AB2766 - AIR QUALITY IMPROVMNT	186,163	191,829	330,397	249,453
132	SLURRY SEAL SUR CHG FUND	4,231,646	6,177,301	6,920,412	5,636,157
136	PUBLIC SAFETY SPECIAL EVENTS FUND	967,815	976,522	657,491	1,383,631
139	SUPPL.LAW ENFORCEMENT SERV FD	412,760	429,321	888,308	797,928
143	PUBLIC SAFETY GRANTS	426,562	455,227	1,940,368	1,124,192
145	STRUCTURAL FIRE FUND	56,484	33,441	487,971	456,461
146	ISHUTTLE	2,127,736	2,069,826	180,000	340,684
149	SPECIAL PROGRAMS GRANTS FUND	3,438,231	152,442	1,307,010	395,720
151	ASSET FORFEITURE JUSTICE DEPT	518,353	58,980	933,365	1,140,020
152	ASSET FORFEITURE TREASURY DEPT	0	0	3,670	3,690
153	ASSET FORFEITURE OC AND STATE	0	35,608	233,500	232,323
154	MEASURE M FAIRSHARE M2	137,626	101,731	470,031	498,003
155	COMMUNITY SERVICES PRGRM FUND	500,210	473,141	800,944	748,216
180	ORANGE COUNTY GREAT PARK FUND	10,460,531	9,644,454	20,061,730	21,213,325
	Special Revenue Funds Total	\$43,177,295	\$43,364,464	\$59,832,405	\$59,599,613

⁷ Not including transfers

Budget Summary

All Funds – Expenditure Comparison⁷

FUND	FY 2018-19 CAPITAL PROJECTS FUNDS	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
204	CFD 2013-3 GREAT PARK	\$60,352,395	\$69,095,384	\$75,973,390	\$22,897,425
205	CFD 04-1 IMPROVEMENTS CENTRAL PARK	6,242,964	1,345,423	3,440,083	2,162,085
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	1,326,590	(3,536)	1,391,192	1,243,705
207	AD 85-7 SPECTRUM 1, 3 & 4	0	2,000	1,344,602	0
208	AD 87-8 SPECTRUM 5	87	44,300	0	0
213	AD 94-13 OAKCREEK	134,902	48,245	353,532	0
214	AD 93-14 IRVINE SPECTRUM 6 & 7	1,313,097	5,661,390	5,012,520	354,765
215	AD 97-16 NORTHWEST IRVINE	165,778	1,590,594	154,590	7,147
216	AD 97-17 LOWER PETERS CANYON EAST	389,080	2,481,086	354,590	7,147
217	AD 00-18 SHADY CYN - TURTLE RIDGE	2,777	0	0	0
218	AD 03-19 NORTHERN SPHERE	262,017	1,644,507	8,395,940	666,475
219	AD 04-20 PORTOLA SPRINGS	4,440,403	5,232,525	3,804,568	7,913,302
220	AD 05-21 ORCHARD HILLS	3,546,517	13,145,995	26,768,847	3,071,991
221	AD 07-22 STONEGATE	6,687,181	56,488	8,444	1,905,749
223	AD 10-23 LAGUNA ALTURA	1,615,841	1,322,803	3,255,629	1,362,751
224	AD 11-24 CYPRESS VILLAGE	461,110	71,210	9,089,160	2,000
225	AD 13-25 EASTWOOD	23,331,057	2,471,955	1,235,390	2,267,483
250	CAPITAL IMPROV PROJ FUND - CIR	6,706,779	7,600,320	21,253,813	17,574,480
254	RAILROAD GRADE SEPARATION	92,089	(205,206)	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	8,928,504	9,473,167	10,303,185	22,025,884
262	COL BILL BARBER MC MEMORIAL PK	0	0	175,000	2,827,450
270	NORTH IRVINE TRANSP MITIGATION PROG	361,937	509,720	7,541,769	8,905,623
271	IRVINE BUSINESS COMPLEX FUND	1,185,341	678,026	11,760,127	12,464,944
272	IBC TRANSPORTATION MGMT PROGRAM	0	0	0	0
282	FEE DISTRICT NO. 92-1	0	0	0	0
286	OCGP DEVELOPMENT FUND	1,052,528	3,718,422	37,236,608	35,144,796
Capital Projects Funds Total		\$128,598,973	\$125,984,815	\$228,852,979	\$142,805,201

FUND	FY 2018-19 INTERNAL SERVICE FUNDS	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
501	INVENTORY	\$361,786	\$319,767	\$458,724	\$407,391
570	INSURANCE FUND	4,470,189	7,244,852	8,249,388	8,778,917
574	FLEET SERVICES FUND	3,779,403	4,124,629	4,865,747	4,949,906
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,319,113	3,058,258	728,764	2,086,632
579	STRATEGIC TECHNOLOGY PLAN FUND	7,986,379	10,297,779	22,833,612	18,458,939
580	CIVIC CENTER MAINTENANCE & OPS	1,546,731	1,684,903	2,547,224	2,193,979
Internal Service Funds Total		\$20,463,602	\$26,730,189	\$39,683,459	\$36,875,763

TOTAL - ALL FUNDS		\$374,007,875	\$392,142,983	\$543,521,247	\$460,270,256
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⁷ Not including transfers

Budget Summary

Revenue Comparison⁷

FUND	FY 2018-19 GENERAL FUND	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
001	GENERAL FUND	\$173,851,809	\$178,607,186	\$184,026,342	\$194,379,400
		\$173,851,809	\$178,607,186	\$184,026,342	\$194,379,400

FUND	FY 2018-19 GENERAL RESERVE FUNDS	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
002	ASSET MANAGEMENT PLAN FUND	\$(5,529,759)	\$604,280	\$1,562,712	\$2,381,090
003	COMPENSATED ABSENCES FUND	1,990,218	1,986,142	2,347,236	100,146
005	DEVELOPMENT SERVICES FUND	4,650,986	4,489,067	4,749,000	3,974,000
006	CONTINGENCY RESERVE FUND	391,370	21,645	527,061	506,613
007	SCHOOL SUPPORT FUND	5,049	3,636	24,073	18,842
009	REVENUE CLEARING FUND	689,143	675,122	752,855	744,222
010	INFRASTRUCTURE & REHAB FUND	155,318	19,747	164,118	217,476
012	INNOVATION FUND	235	5,227	6,429	2,403
024	BUILDING AND SAFETY FUND	14,051,191	13,867,541	16,116,341	16,728,866
027	DEVELOPMENT ENGINEERING FUND	2,170,029	1,933,496	2,495,225	1,830,529
	General Reserve Funds Total	\$18,573,781	\$23,605,903	\$28,745,050	\$26,504,186

FUND	FY 2018-19 SPECIAL REVENUE FUNDS	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
107	ROAD MAINTENANCE & REHAB ACCOUNT	\$-	\$-	\$1,490,041	\$4,435,509
111	GAS TAX FUND	5,571,266	4,940,923	5,786,632	6,924,337
112	LOCAL PARK FEES FUND	26,384,073	12,334,270	9,794,107	1,943,491
113	FEES & EXACTIONS FUND	2,904,175	1,756,176	4,498,290	585,152
114	HOME GRANT FUND	682,621	471,665	636,694	636,694
118	SYSTEMS DEVELOPMENT FUND	16,214,678	12,970,731	12,850,241	12,817,270
119	MAINTENANCE DISTRICT FUND	9,713,140	11,750,801	11,751,334	12,763,060
125	COMM DEVELOP BLOCK GRANT FUND	987,245	1,747,008	1,448,320	1,448,320
126	SENIOR SERVICES FUND	46,271	39,413	29,549	28,804
128	NUTRITION PROGRAM FUND	501,517	510,505	526,110	570,614
130	AB2766 - AIR QUALITY IMPROVMNT	330,391	329,966	314,220	314,878
132	SLURRY SEAL SUR CHG FUND	497,069	349,589	372,710	357,215
136	PUBLIC SAFETY SPECIAL EVENTS FUND	1,026,752	1,016,446	665,500	1,422,080
139	SUPPL.LAW ENFORCEMENT SERV FD	493,191	513,784	400,551	404,710
143	PUBLIC SAFETY GRANTS	381,516	687,247	1,549,771	803,669
145	STRUCTURAL FIRE FUND	56,484	33,441	487,971	456,461
146	ISHUTTLE	3,001,975	51,175	101,502	112,131
149	SPECIAL PROGRAMS GRANTS FUND	3,435,182	209,930	1,307,010	395,720
151	ASSET FORFEITURE JUSTICE DEPT	610,358	826,402	5,449	9,387
152	ASSET FORFEITURE TREASURY DEPT	42	2	22	30
153	ASSET FORFEITURE OC AND STATE	20,527	15,066	1,836	2,703
154	MEASURE M FAIRSHARE M2	4,475,110	4,560,472	4,604,572	4,861,572
155	COMMUNITY SERVICES PRGRM FUND	471,668	388,143	625,999	599,649
180	ORANGE COUNTY GREAT PARK FUND	8,381,186	20,274,733	20,719,760	26,570,730
	Special Revenue Funds Total	\$86,186,439	\$75,777,886	\$79,968,191	\$78,464,186

⁸ Not including transfers

Budget Summary

Revenue Comparison⁷

FUND	FY 2018-19 CAPITAL PROJECTS FUNDS	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
204	CFD 2013-3 GREAT PARK	\$238,669	\$138,320,213	\$225,596	\$905,743
205	CFD 04-1 IMPROVEMENTS CENTRAL PARK	16,460,984	10,411	2,665,008	119,738
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	(30,642)	18,830	7,972	9,000
207	AD 85-7 SPECTRUM 1, 3 & 4	1,184	5,462	835	198
208	AD 87-8 SPECTRUM 5	(1,004)	481	0	45
213	AD 94-13 OAKCREEK	602	4,147	240	3,590
214	AD 93-14 IRVINE SPECTRUM 6 & 7	70,590	156,905	160,811	332,382
215	AD 97-16 NORTHWEST IRVINE	44,295	142,982	153,890	375,804
216	AD 97-17 LOWER PETERS CANYON EAST	60,894	238,156	236,536	684,090
217	AD 00-18 SHADY CYN - TURTLE RIDGE	(82,150)	126,413	120,938	252,119
218	AD 03-19 NORTHERN SPHERE	22,992	45,581	30,916	6,825
219	AD 04-20 PORTOLA SPRINGS	18,160,097	103,277	61,791	80,978
220	AD 05-21 ORCHARD HILLS	14,013,981	90,089	17,000,423	400,338
221	AD 07-22 STONEGATE	1,644	7,472	11,424	617
223	AD 10-23 LAGUNA ALTURA	5,565	16,271	6,182	14,119
224	AD 11-24 CYPRESS VILLAGE	24,304	47,671	3,388	708
225	AD 13-25 EASTWOOD	29,156,305	23,671	16,919	24,221
250	CAPITAL IMPROV PROJ FUND - CIR	3,774,291	2,346,425	14,161,392	11,408,348
254	RAILROAD GRADE SEPARATION	13,847	360,296	398,910	3,412
260	CAPITAL IMPROV PROJ FUND-NON C	1,183,694	1,374,475	2,124,638	3,781,770
262	COL BILL BARBER MC MEMORIAL PK	23,553	(656)	5,662	4,344
270	NORTH IRVINE TRANSP MITIGATION PROG	11,408,032	14,234,637	859,599	1,274,810
271	IRVINE BUSINESS COMPLEX FUND	7,439,758	10,135,954	9,692,694	7,222,135
272	IBC TRANSPORTATION MGMT PROGRAM	2,645	(418)	563	13,299
282	FEE DISTRICT NO. 92-1	424	21	468	646
286	OCGP DEVELOPMENT FUND	125,366	(17,907)	47,987	11,040
Capital Projects Funds Total		\$102,119,919	\$167,790,860	\$47,994,782	\$26,930,319

FUND	FY 2018-19 INTERNAL SERVICE FUNDS	ACTUALS 2015-16	ACTUALS 2016-17	ADJUSTED BUDGET 2017-18	PROPOSED BUDGET 2018-19
501	INVENTORY	\$372,401	\$322,988	\$459,998	\$408,460
570	INSURANCE FUND	8,266,210	4,178,733	5,621,242	6,308,994
574	FLEET SERVICES FUND	5,149,114	4,515,594	4,185,654	4,119,171
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,833,224	2,921,658	670,910	1,944,603
579	STRATEGIC TECHNOLOGY PLAN FUND	8,981,722	12,063,051	16,657,742	16,170,294
580	CIVIC CENTER MAINTENANCE & OPS	1,867,151	1,951,802	1,489,040	2,209,508
Internal Service Funds Total		\$27,469,822	\$25,953,827	\$29,084,586	\$31,161,031

TOTAL - ALL FUNDS		\$408,201,770	\$471,735,662	\$369,818,951	\$357,439,122
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⁸ Not including transfers

Budget Summary

Comparison with Other Cities

Comparison will be completed for Adopted Budget

Budget Summary

Comparison with Other Cities

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CITY MANAGER'S OFFICE

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City Manager's Office

Budget Summary:

The FY 2018-19 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 \$9,934,324 and revenues of \$49,500. The budget provides for 43 full-time employees, 9.54 part-time employees (in FTEs), 5 non-hourly positions, 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

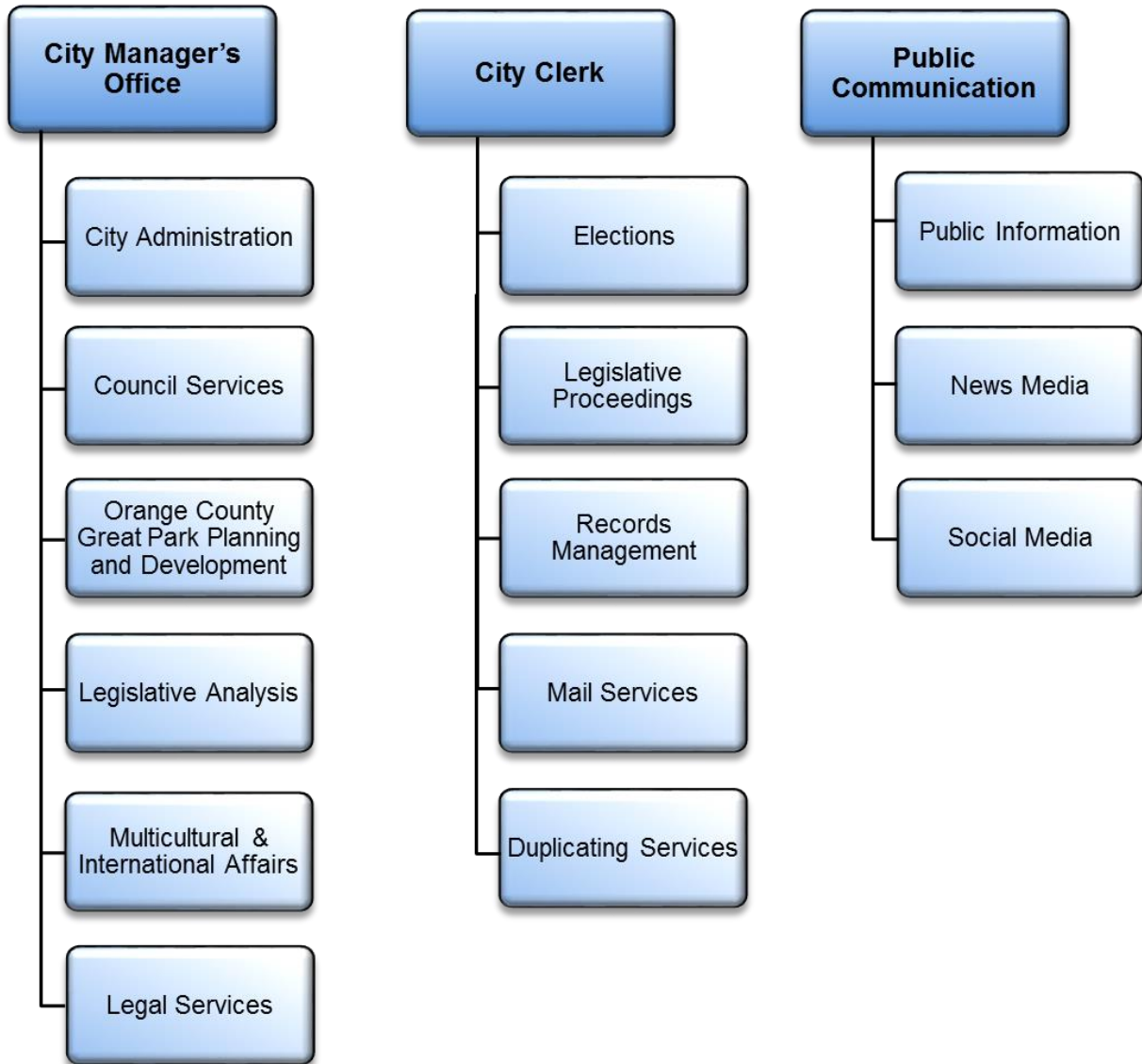
- Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
- Conduct analysis of legislation that may impact City operations, particularly those pertaining to budget issues.

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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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GENERAL FUND: APPROPRIATIONS AND REVENUE

Salaries & Benefits	\$5,611,650	\$6,146,813	\$6,483,889
Services & Supplies	2,914,732	3,615,375	3,450,434
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$8,526,382	\$9,762,188	\$9,934,324
Cost Allocated	0	0	0
Revenues	<u>(67,935)</u>	<u>(45,000)</u>	<u>(49,500)</u>
GENERAL FUND SUPPORT	\$8,458,447	\$9,717,188	\$9,884,824

SPECIAL FUNDS: APPROPRIATIONS

Salaries & Benefits	\$1,439,015	\$1,538,360	\$1,760,703
Services & Supplies	3,702,118	6,422,147	7,431,219
Capital Equipment	<u>35,712</u>	<u>20,000</u>	<u>33,000</u>
Subtotal	\$5,176,845	\$7,980,507	\$9,224,922

ALL FUNDS: APPROPRIATIONS

Salaries & Benefits	\$7,050,665	\$7,685,173	\$8,244,592
Services & Supplies	6,616,850	10,037,522	10,881,654
Capital Equipment	35,712	20,000	33,000
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COST	\$13,703,227	\$17,742,695	\$19,159,246

STAFFING SUMMARY

Full Time	41.0	42.0	43.0
Part Time	10.1	7.6	9.5
Non-Hourly	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
TOTAL STAFFING	56.1	54.6	57.5

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.

2018-19 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 93.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
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	0.8%	0.9%	0.9%
• Per capita cost	\$5.53	\$6.45	\$6.37
Effectiveness			
• Constituent satisfaction with City services	96%	96%	96%

City Manager's Office

City Council

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$870,677	\$1,060,465	\$1,082,487
Services & Supplies	558,056	661,219	672,007
Capital Equipment	0	0	0
Subtotal	\$1,428,734	\$1,721,684	\$1,754,494
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,428,734	\$1,721,684	\$1,754,494
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$76,565	\$68,514	\$74,333
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$76,565	\$68,514	\$74,333
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$947,243	\$1,128,979	\$1,156,820
Services & Supplies	558,056	661,219	672,007
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,505,299	\$1,790,198	\$1,828,827

City Manager's Office

City Council

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	1.41	3.50	3.50
Senior Council Executive Assistant-EPT	0.97	0	1.60
Senior Council Executive Assistant-PT	4.17	1.51	1.84
Subtotal:	6.55	5.01	6.94
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:	15.05	13.51	15.44

*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.

2018-19 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 93.	

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
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"	38,300	45,300	48,000
• 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	50.9%	50.2%	52.8%
• City Manager's section budget as a percent of the citywide General Fund Budget	2.3%	2.5%	2.6%
Effectiveness			
• Percent of resident satisfaction with City services	96%	96%	96%

City Manager's Office

City Manager

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,276,001	\$3,514,821	\$3,741,626
Services & Supplies	1,060,576	1,386,164	1,416,149
Capital Equipment	0	0	0
Subtotal	\$4,336,578	\$4,900,985	\$5,157,776
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$4,336,578	\$4,900,985	\$5,157,776
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,069,687	\$1,169,181	\$1,244,923
Services & Supplies	3,298,568	5,902,295	5,746,255
Capital Equipment	35,712	20,000	20,000
Subtotal	\$4,403,966	\$7,091,476	\$7,011,178
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,345,688	\$4,684,002	\$4,986,550
Services & Supplies	4,359,144	7,288,459	7,162,405
Capital Equipment	35,712	20,000	20,000
Cost Allocated	0	0	0
TOTAL	\$8,740,544	\$11,992,461	\$12,168,954

City Manager's Office

City Manager

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2016-17	Proposed Budget 2018-19
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	0.50	0.50	0.50
Assistant City Manager	2.00	1.00	1.00
Assistant City Manager, Special Projects	0.00	1.00	1.00
Assistant City Manager-Great Park	1.00	0.00	0.00
Assistant to the City Manager	1.00	0.00	0.00
City Manager	1.00	1.00	1.00
Deputy City Manager	0.00	1.00	1.00
Director, Great Park	0.00	1.00	1.00
Director, Public Affairs & 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 Project Administrator	0.00	0.00	1.00
Great Park Property Administrator	1.00	1.00	1.00
Management Analyst I	1.00	1.00	0.00
Management Analyst II	0.00	0.00	1.00
Manager, GP Planning & Development	1.00	1.00	1.00
Media Services Coordinator	2.00	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
Senior Management Analyst	1.00	1.00	1.00
Senior Media Services Coordinator	2.00	2.00	2.00
Senior Project Manager	0.00	1.00	0.00
Special Programs Administrator	1.00	1.00	1.00
Subtotal	23.50	24.50	24.50
PART TIME			
Council Services Manager-PT	0.48	0.00	0.00
Program Assistant-EPT	0.00	0.00	0.00
Subtotal	0.48	0.00	0.00
TOTAL STAFFING:	23.98	24.50	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; manages Centralized Mail Operations and Reception services; and facilitates a professional level full-service Duplicating Center that provides citywide support to all Departments, including support of all Canon Multi-Function output devices and the management of Badge-In Secure Print.

2018-19 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 Retention Schedule. | 4 |
| • Provide election information and promote civic participation. | 4 |
| • Coordinate regulatory filings per state law. | 4 |
| • Provide high-level customer support related to printing/copying assignments and the maintenance of Canon copiers/printers, with costs charged back to City departments providing an efficient and economical service delivery. | 4 |

* Numbers denote links to the department's Strategic Goals; on page 93.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Total Number of Documents in Irvine Quick Records	16,806,010	17,300,000	17,800,000
• Subpoenas and Public Information Requests processed	5,620	6,100	6,400
	536	525	525
• Conflict of Interest filings	280	125	250
• Campaign filings	42	50	42
• City Council/Successor Agency/Orange County Great Park Meetings	23	15	15
• Annual and Quarterly Lobbyist Filings	3,487	3,700	3,850
• Total number of duplicating assignments completed			
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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,464,971	\$1,571,527	\$1,659,776
Services & Supplies	1,296,100	1,567,992	1,362,278
Capital Equipment	0	0	0
Subtotal	\$2,761,071	\$3,139,519	\$3,022,054
Cost Allocated	0	0	0
Revenues	(67,935)	(45,000)	(49,500)
NET GENERAL FUND SUPPORT	\$2,693,136	\$3,094,519	\$2,972,554
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$292,763	\$300,665	\$441,447
Services & Supplies	403,550	519,852	1,684,964
Capital Equipment	0	0	13,000
Subtotal	\$696,313	\$820,517	\$2,139,411
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,757,734	\$1,872,192	\$2,101,223
Services & Supplies	1,699,650	2,087,844	3,047,242
Capital Equipment	0	0	13,000
Cost Allocated	0	0	0
TOTAL	\$3,457,384	\$3,960,036	\$5,161,465

City Manager's Office

City Clerk

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Assistant City Clerk	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Deputy City Clerk I	1.00	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	1.00	1.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Program Assistant	0.00	0.00	0.00
Program Specialist	0.00	0.00	1.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	14.00	14.00	15.00
PART TIME			
Administrative Secretary-PT	1.00	0.50	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	0.50	0.50
Subtotal:	3.08	2.60	2.60
TOTAL STAFFING:	17.08	16.60	17.60

ADMINISTRATIVE SERVICES

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Administrative Services Department

Budget Summary

Administrative Services is responsible for accounting, treasury, debt administration, payroll, benefits administration, workers' compensation, risk management, recruiting, training and development, labor relations, 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 \$9,135,009 and revenues of \$396,908. The FY 2018-19 Budget is an increase from the prior year by \$595,127, or 7.0 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 4.9 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

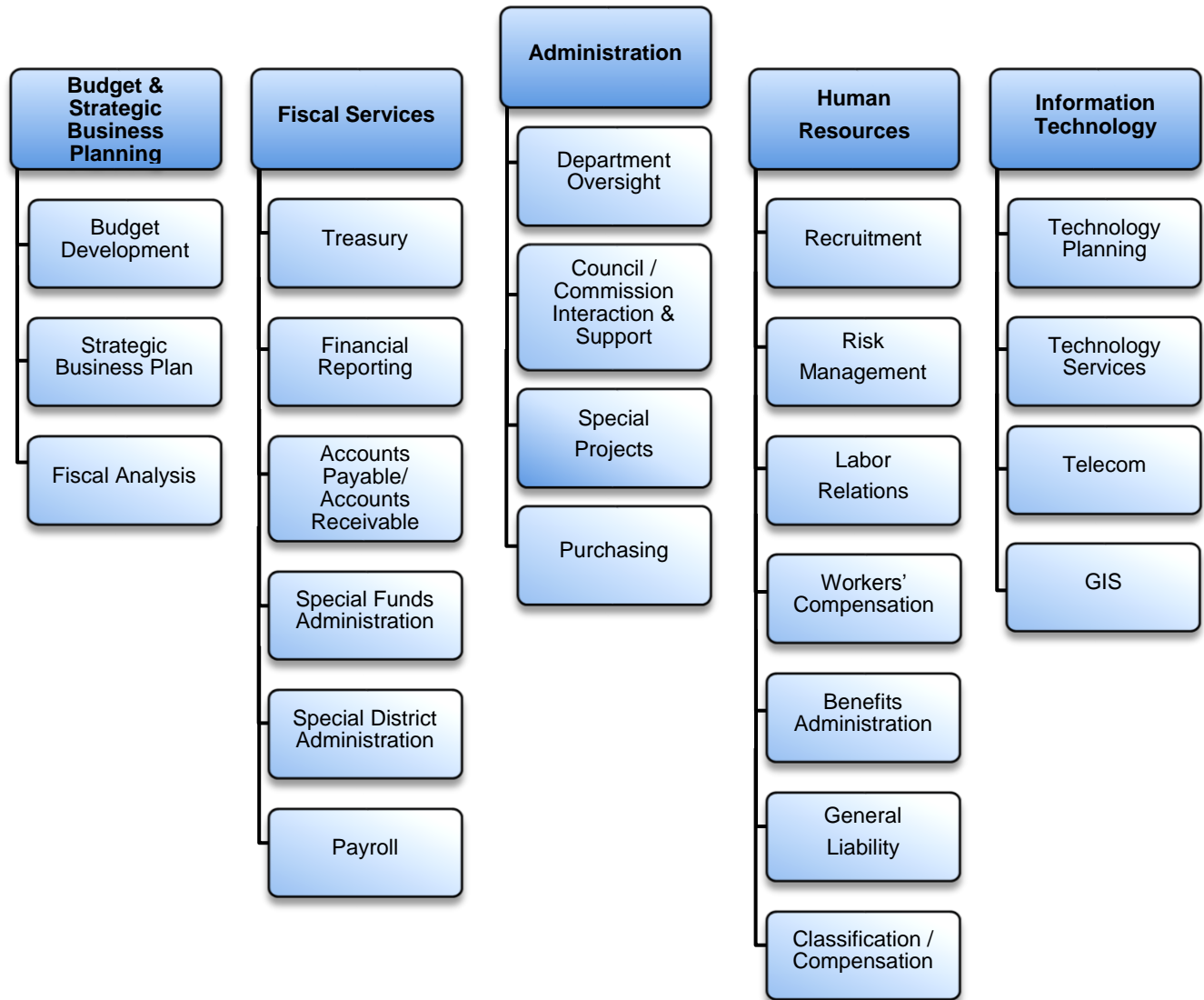
- Provide efficient government services that minimize the cost of services to the community.
- Provide and add value to the community with quality services and infrastructure enhancements through the administration of the City's financial assets.
- Effectively manage City debt to maintain the highest 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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$5,370,624	\$5,778,125	\$6,015,600
Services & Supplies	2,312,761	2,761,757	3,119,409
Capital Equipment	0	0	0
Subtotal	\$7,683,385	\$8,539,882	\$9,135,009
Cost Allocated	(14,407)	(10,000)	0
Revenues	(299,926)	(379,420)	(396,908)
GENERAL FUND SUPPORT	\$7,369,052	\$8,150,462	\$8,738,101
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,687,486	\$3,766,277	\$3,822,102
Services & Supplies	20,076,566	29,344,263	27,589,283
Capital Equipment	445,117	247,000	232,000
Subtotal	\$23,209,169	\$33,357,540	\$31,643,386
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$8,058,110	\$9,544,402	\$9,837,702
Services & Supplies	22,389,327	32,106,020	30,708,692
Capital Equipment	445,117	247,000	232,000
Cost Allocated	(14,407)	(10,000)	0
TOTAL COST	\$30,878,147	\$41,887,422	\$40,778,394
STAFFING SUMMARY			
Full Time	53.0	61.0	61.0
Part Time	4.5	4.4	4.9
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	62.5	70.4	70.9

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.

2018-19 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 107 for details

Measurements:

	Actuals 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Finance Commission meetings conducted	17	16	26
• Investment Advisory Committee meetings conducted	4	4	4
• Defined Benefit/Defined Contribution meetings conducted	2	2	2
Unit Cost			
• Total Administrative Services General Fund Budget as a percentage of the citywide General Fund Budget	4.5%	4.5%	4.7%
• Administrative Services General Fund budget per capita	\$28.52	\$30.52	\$31.70
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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$536,951	\$524,540	\$725,012
Services & Supplies	1,312,676	1,094,962	1,452,064
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$1,849,627	\$1,619,502	\$2,177,076
Cost Allocated	0	0	0
Revenues	<u>(288)</u>	<u>0</u>	<u>0</u>
NET GENERAL FUND SUPPORT	\$1,849,339	\$1,619,502	\$2,177,076
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$536,951	\$524,540	\$725,012
Services & Supplies	1,312,676	1,094,962	1,452,064
Capital Equipment	0	0	0
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$1,849,627	\$1,619,502	\$2,177,076

Administrative Services Department Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Deputy Director Administrative Services	0.00	1.00	1.00
Director Of Administrative Services	1.00	1.00	1.00
Senior Management Analyst	0.00	0.00	1.00
Subtotal:	2.00	3.00	4.00
PART TIME			
Management Analyst II-EPT	0.80	0.80	0.80
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	8.80	9.80

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.

2018-19 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 107 for details.

Measurements:

	Actuals 2016-17	Estimate 2017-18	Budget 2018-19
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	16,032	16,500	17,500
• Number of active developer deposit cases	3,272	3,000	2,700
• Total value of payables processed	\$267M	\$245M	\$260M
• Number of purchase orders placed	2,146	2,100	2,200
• Number of debt issues administered	31	32	33
• Number of requests for proposals/invitations for bids managed	180	195	200
• Average number of timesheets processed each pay period	1,338	1,446	1,485
Unit Cost			
• Fiscal Services as a percentage of the citywide General Fund Budget	1.7%	1.7%	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%	99.5%	99.5%
• Percent of purchasing services completed within service level agreement timeframes	98.3%	95.0%	98.0%

Administrative Services Department

Fiscal Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,664,796	\$2,829,015	\$2,763,432
Services & Supplies	276,136	413,865	387,965
Capital Equipment	0	0	0
Subtotal	\$2,940,932	\$3,242,880	\$3,151,397
Cost Allocated	(14,407)	(10,000)	0
Revenues	(299,403)	(379,420)	(396,908)
NET GENERAL FUND SUPPORT	\$2,627,122	\$2,853,460	\$2,754,489
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,116,879	\$1,329,346	\$1,248,650
Services & Supplies	2,019,127	859,289	2,993,794
Capital Equipment	0	0	0
Subtotal	\$3,136,006	\$2,188,635	\$4,242,444
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,781,675	\$4,158,361	\$4,012,081
Services & Supplies	2,295,263	1,273,154	3,381,759
Capital Equipment	0	0	0
Cost Allocated	(14,407)	(10,000)	0
TOTAL	\$6,062,531	\$5,421,515	\$7,393,840

Administrative Services Department

Fiscal Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	2.00	2.00
Finance Administrator	1.00	1.00	1.00
Finance Officer	1.00	1.00	1.00
Lead Accounting Technician	1.00	1.00	1.00
Management Analyst II	0.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Payroll Process Analyst	1.00	0.00	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	0.00
Supervisor of Accounting Services	1.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	28.00	29.00	28.00
PART TIME			
Program Assistant-EPT	0.80	0.80	0.80
Subtotal:	0.80	0.80	0.80
TOTAL STAFFING:	28.80	29.80	28.80

Administrative Services Department

Human Resources

Purpose:

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

Summary of Services:

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

2018-19 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 107 for details.

Measurements:

	Actuals 2016-17	Estimated Budget 2017-18	Adopted Budget 2018-19
Output			
• Number of recruitments	101	120	125
Efficiency			
• Percentage of City facilities in compliance with the Safety Policy and Standards within 90 days of inspection	83%	85%	85%
Unit Cost			
• Average workers' compensation cost per closed claim	\$16,839	\$14,534	\$15,260
• New workers' compensation claims per budgeted FTE	0.12	0.13	0.13
• Human Resources expenditures as a percentage of citywide General Fund expenditures	1.5%	1.8%	1.6%
Effectiveness			
• Litigated cases as a percentage of total open workers' compensation claims	22%	15%	15%
• Number of liability claims litigated per year	11	12	12

Administrative Services Department

Human Resources

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,716,886	\$1,956,154	\$2,045,015
Services & Supplies	702,106	1,166,305	1,239,300
Capital Equipment	0	0	0
Subtotal	\$2,418,991	\$3,122,459	\$3,284,315
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$2,418,991	\$3,122,459	\$3,284,315
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$766,027	\$756,092	\$793,716
Services & Supplies	6,510,924	7,455,696	7,950,679
Capital Equipment	0	0	0
Subtotal	\$7,276,951	\$8,211,788	\$8,744,395
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,482,912	\$2,712,246	\$2,838,732
Services & Supplies	7,213,030	8,622,001	9,189,979
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$9,695,942	\$11,334,247	\$12,028,711

Administrative Services Department

Human Resources

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	2.00	1.00	1.00
Human Resources Analyst I	1.00	1.00	2.00
Human Resources Analyst II	1.00	2.00	1.00
Human Resources Specialist	0.00	2.00	2.00
Management Analyst I	0.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00
Program Assistant	4.00	1.00	1.00
Program Specialist	1.00	2.00	2.00
Risk Management Administrator	1.00	1.00	1.00
Senior Human Resources Analyst	1.00	1.00	1.00
Subtotal:	16.00	17.00	17.00
PART TIME			
Human Resources Analyst II-PT	0.50	0.00	0.00
Human Resources Specialist-EPT	0.80	0.80	0.80
Management Analyst I-PT	0.50	0.00	0.00
Office Specialist I-PT	0.30	0.50	0.50
Program Assistant-PT	0.00	0.00	0.50
Program Assistant-EPT	0.80	0.00	0.00
Subtotal:	2.90	1.30	1.80
TOTAL STAFFING:	18.90	18.30	18.80

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.

2018-19 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 107 for details.

Measurements:

	Actuals 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Preparation of the Budget (# of documents)	2	2	2
• Preparation/approval of budget adjustments (# of adjustments)	76	90	80
• 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	\$1.83	\$2.08	\$1.89
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	42	35	30

Administrative Services Department

Budget and Strategic Business Planning

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$451,992	\$468,416	\$482,141
Services & Supplies	21,843	86,625	40,080
Capital Equipment	0	0	0
Subtotal	\$473,835	\$555,041	\$522,221
Cost Allocated	0	0	0
Revenues	(235)	0	0
NET GENERAL FUND SUPPORT	\$473,600	\$555,041	\$522,221
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$301,270	\$264,561	\$270,024
Services & Supplies	7,909	12,374	16,231
Capital Equipment	0	0	0
Subtotal	\$309,179	\$276,935	\$286,255
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$753,262	\$732,977	\$752,165
Services & Supplies	29,752	98,999	56,311
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$783,014	\$831,976	\$808,476

Administrative Services Department

Budget and Strategic Business Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Budget Officer	2.00	1.00	1.00
Senior Management Analyst	0.00	1.00	0.00
Management Analyst II	1.00	1.00	2.00
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.

2018-19 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 107 for details.

	Actuals 2016-17	Estimate 2017-18	Budget 2018-19
Measurements:			
Output			
• System-wide backups performed daily	92%	100%	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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	\$503,310	\$1,416,278	\$1,509,712
Services & Supplies	11,538,606	21,016,904	16,628,579
Capital Equipment	445,117	247,000	232,000
Subtotal	\$12,487,033	\$22,680,182	\$18,370,292
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$503,310	\$1,416,278	\$1,509,712
Services & Supplies	11,538,606	21,016,904	16,628,579
Capital Equipment	445,117	247,000	232,000
Cost Allocated	0	0	0
TOTAL	\$12,487,033	\$22,680,182	\$18,370,292

Administrative Services Department

Information Technology

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Chief Information Officer	0.00	1.00	1.00
Duplicating Technician	1.00	0.00	0.00
GIS Analyst	0.00	1.00	1.00
GIS Supervisor	0.00	1.00	1.00
Information Technology Administrator	1.00	0.00	1.00
Management Analyst I	1.00	1.00	0.00
Management Analyst II	0.00	0.00	1.00
Program Specialist	0.00	1.00	0.00
Project Development Admin	0.00	1.00	1.00
Senior GIS Analyst	0.00	2.00	2.00
Subtotal:	3.00	8.00	8.00
PART TIME			
GS Application Specialist-PT	0.00	0.50	0.50
Intern I - PT	0.00	1.00	1.00
Subtotal:	0.00	1.50	1.50
TOTAL STAFFING:	3.00	9.50	9.50

COMMUNITY DEVELOPMENT

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Community Development Department

Budget Summary:

The FY 2018-19 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 Neighborhood Services programs including housing 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 \$13,100,596 and revenues of \$1,111,735. The budget provides for a total of 111 full-time employees, five part-time positions (2.8 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 planning and 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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$8,044,007	\$8,160,760	\$7,589,103
Services & Supplies	3,755,884	5,453,436	5,511,493
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$11,799,891	\$13,614,196	\$13,100,596
Cost Allocated	(2,695)	0	0
Revenues	<u>(929,270)</u>	<u>(1,164,564)</u>	<u>(1,111,735)</u>
GENERAL FUND SUPPORT	\$10,867,926	\$12,449,632	\$11,988,861
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$13,572,381	\$10,789,905	\$10,695,695
Services & Supplies	10,413,529	12,463,107	11,133,680
Capital Equipment	<u>0</u>	<u>181,000</u>	<u>188,000</u>
Subtotal	\$23,985,910	\$23,434,012	\$22,017,374
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$21,616,388	\$18,950,665	\$18,284,798
Services & Supplies	14,169,414	17,916,543	16,645,173
Capital Equipment	0	181,000	188,000
Cost Allocated	<u>(2,695)</u>	<u>0</u>	<u>0</u>
TOTAL COST	\$35,783,106	\$37,048,208	\$35,117,971
STAFFING SUMMARY			
Full Time	113.0	114.0	111.0
Part Time	2.8	3.3	2.8
Non-Hourly	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
TOTAL STAFFING	121.8	123.3	119.8

Community Development Department

Administration

Purpose:

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

Summary of Services:

The Administration section directs all department functions: establishes and implements priorities, policies and procedures; provides oversight of contracts; and provides administrative support in human resources, training, budget, purchasing, finance and special projects for the department's 111 full-time and five part-time employees. Annually, the section continues to process more than 300 public requests for records research.

2018-19 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 127 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Planning Commission meetings conducted	19	18	19
• Zoning Administrator meetings conducted	16	18	17
• Subdivision Committee meetings conducted	13	10	11
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	26.3%	26.9%	29.1%
Effectiveness			
• Number of customers served at the Planning/Zoning and Building and Safety counters	34,165	34,000	34,000

Community Development Department

Administration

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$692,922	\$709,387	\$738,965
Services & Supplies	2,413,896	2,953,375	3,072,307
Capital Equipment	0	0	0
Subtotal	\$3,106,818	\$3,662,762	\$3,811,272
Cost Allocated	0	0	0
Revenues	(35,605)	(3,000)	(1,000)
NET GENERAL FUND SUPPORT	\$3,071,212	\$3,659,762	\$3,810,272
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$45,260	\$44,806	\$45,776
Services & Supplies	32,029	953,572	1,600,768
Capital Equipment	0	0	0
Subtotal	\$77,289	\$998,378	\$1,646,544
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$738,182	\$754,193	\$784,742
Services & Supplies	2,445,925	3,906,947	4,673,075
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$3,184,107	\$4,661,140	\$5,457,817

Community Development Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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 scheduled plan checks and inspections serve the needs of the development community and Irvine residents; 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 compliance efforts pertaining to the NPDES.

2018-19 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
• In coordination with Code Enforcement, respond to water quality, fire and life safety complaints.	1,2,3,4
• Administer training program as mandated under Assembly Bill 1379 for the improvement of plan check and inspection staff capabilities relating to accessibility standards.	1,2,3,4
• Implement mobile devices for field personnel.	1,3,4
• Implement Electronic Plan Review system upgrade.	3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 127 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Number of applications received	3,137	3,000	3,000
• Number of inspections completed	225,782	225,000	225,000
• Number of permits issued	15,165	15,500	15,500
Efficiency			
• Respond to water quality, fire and life safety complaints within two days	100%	100%	100%
• Plan checks completed within established timeframes	80%	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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,607,101	\$2,487,441	\$1,868,778
Services & Supplies	974,743	1,411,860	1,266,252
Capital Equipment	0	0	0
Subtotal	\$3,581,844	\$3,899,301	\$3,135,030
Cost Allocated	(2,098)	0	0
Revenues	(8,800)	(8,000)	0
NET GENERAL FUND SUPPORT	\$3,570,946	\$3,891,301	\$3,135,030
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$8,250,086	\$8,952,403	\$9,243,319
Services & Supplies	4,658,690	6,462,825	5,576,714
Capital Equipment	0	181,000	188,000
Subtotal	\$12,908,776	\$15,596,228	\$15,008,033
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$10,857,187	\$11,439,844	\$11,112,097
Services & Supplies	5,633,433	7,874,685	6,842,966
Capital Equipment	0	181,000	188,000
Cost Allocated	(2,098)	0	0
TOTAL	\$16,488,522	\$19,495,529	\$18,143,062

Community Development Department

Building & Safety Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	2.00
Associate Plan Check Engineer	3.00	2.00	0.00
Building Inspection Supervisor	4.00	4.00	4.00
Building Inspector	2.00	2.00	5.00
Code Enforcement Supervisor	1.00	1.00	0.00
Code Enforcement Technician	1.00	1.00	0.20
Construction Inspector	2.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00
Engineering Geologist	1.00	0.00	0.00
GIS Analyst	1.00	0.00	0.00
GIS Supervisor	1.00	0.00	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	3.00	3.00	2.00
Permit Specialist II	3.00	3.00	6.00
Plans Examiner	2.00	2.00	2.00
Principal Code Enforcement Inspector	0.00	0.00	0.00
Principal Plan Check Engineer	2.00	2.00	2.00
Senior Building Inspector	15.00	19.00	18.00
Senior Civil Engineer	1.00	1.00	1.00
Senior Code Enforcement Inspector	4.00	4.00	0.80
Senior Construction Inspector	4.00	5.00	6.00
Senior GIS Analyst	2.00	0.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	2.00	2.00	1.00
Senior Permit Specialist	2.00	4.00	3.00
Senior Plan Check Engineer	5.00	7.00	8.00
Water Quality Administrator	1.00	1.00	1.00
Subtotal:	69.00	71.00	69.00
PART TIME			
GIS Applications Specialist-PT	0.50	0.00	0.00
Intern I-PT	1.00	0.00	0.00
Subtotal:	1.50	0.00	0.00
TOTAL STAFFING:	70.50	71.00	69.00

Community Development Department

Neighborhood Services

Purpose:

To promote healthy and vibrant neighborhoods and preserve the character of the City's existing neighborhoods through education, community engagement, neighborhood revitalization programs, and as necessary, through code enforcement efforts. To improve the quality of life for Irvine residents, especially for lower income residents, through the City's affordable housing programs and Community Development Block Grant and HOME Investment Partnerships Act federal entitlement grant programs. To effectively manage lease agreements for City-owned properties.

Summary of Services:

The Neighborhood Services Division administers programs to preserve and expand the supply of affordable housing in the City by providing technical and financial assistance to affordable housing developers. The Division also provides assistance to residents seeking information on housing related services and affordable housing opportunities; manages Community Development block Grant and HOME Investment Partnerships Act contracts for public services programs and capital improvement projects; administers real property lease agreements; and investigates and resolves code violations.

2018-19 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 2019, and Consolidated Annual Performance Evaluation Report by October 2018.	2,4
• Respond to questions and requests for housing and code enforcement 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
• Respond to non-fire and non-life safety code complaints within five business days	1,2,3,4
* Numbers denote linkage to the department's Strategic Goals; please see page 127 for details.	

Measurements:

	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Services			
• Number of public service organizations assisted	11	12	11
• Number of responses to requests for affordable housing and other related services information	1,820	2,293	2,750
• Number of Fair Housing Foundation calls for assistance	228	240	273
• Number of Code Enforcement cases	1,147	1,150	1,150
Efficiency			
• Complete federal reports to Housing and Urban Development within established timeframes	100%	100%	100%

Community Development Department

Neighborhood Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$747,159	\$953,597	\$1,641,060
Services & Supplies	107,419	398,001	599,234
Capital Equipment	0	0	0
Subtotal	\$854,578	\$1,351,598	\$2,240,294
Cost Allocated	0	0	0
Revenues	(586,886)	(858,564)	(815,735)
NET GENERAL FUND SUPPORT	\$267,692	\$493,034	\$1,424,559
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$3,574,311	\$104,364	\$120,630
Services & Supplies	3,354,057	1,918,360	1,902,848
Capital Equipment	0	0	0
Subtotal	\$6,928,367	\$2,022,724	\$2,023,478
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,321,470	\$1,057,961	\$1,761,690
Services & Supplies	3,461,476	2,316,361	2,502,082
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$7,782,945	\$3,374,322	\$4,263,772

Community Development Department

Neighborhood Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Associate Planner	0.00	0.75	0.00
Assistant Planner	0.00	0.00	0.75
Code Enforcement Supervisor	0.00	0.00	1.00
Code Enforcement Technician	0.00	0.00	0.80
Manager, Housing	1.00	1.00	1.00
Principal Planner	0.00	0.00	1.00
Real Property Administrator	1.00	1.00	0.00
Senior Code Enforcement Inspector	0.00	0.00	3.20
Senior Management Analyst	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00
Subtotal:	5.00	5.75	10.75
PART TIME			
Assistant Planner-EPT	0.80	0.80	0.80
Subtotal:	0.80	0.80	0.80
TOTAL STAFFING:	5.80	6.55	11.55

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.

2018-19 Standards:

- | | Strategic Goal(s)* |
|---|---------------------------|
| • Continue the IBD Traffic Study Update in conjunction with the Transportation Department. | 1,2,3,4 |
| • Continue the Comprehensive General Plan Update. | 1,2,3,4 |
| • Continue the entitlement of retail, commercial office and residential uses in and around the Irvine Spectrum. | 1,2,3,4 |
| • Continue the entitlement process for the Great Park, Great Park Neighborhood and North Irvine areas . | 1,2,3,4 |
| • Continue entitlement of Portola Springs and Orchard Hills development areas. | 1,2,3,4 |
| • Continue entitlement of in-fill projects such as the Bellissimo Hotel in the IBC. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 127 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Number of cases reviewed by the Planning Commission	90	30	30
• Number of cases reviewed by the Zoning Administrator	38	60	60
• Number of cases reviewed by the Subdivision Committee	19	20	20
• Number of code compliance cases processed	581	300	300

Efficiency

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

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

Effectiveness

• Customers assisted by development assistance staff	10,454	9,400	9,400
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Community Development Department

Planning & Development Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,992,399	\$4,010,335	\$3,340,299
Services & Supplies	259,827	690,200	573,700
Capital Equipment	0	0	0
Subtotal	\$4,252,225	\$4,700,535	\$3,913,999
Cost Allocated	(597)	0	0
Revenues	(297,979)	(295,000)	(295,000)
NET GENERAL FUND SUPPORT	\$3,953,649	\$4,405,535	\$3,618,999
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,702,724	\$1,688,332	\$1,285,970
Services & Supplies	2,368,753	3,128,350	2,053,350
Capital Equipment	0	0	0
Subtotal	\$4,071,478	\$4,816,682	\$3,339,320
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$5,695,123	\$5,698,667	\$4,626,269
Services & Supplies	2,628,580	3,818,550	2,627,050
Capital Equipment	0	0	0
Cost Allocated	(597)	0	0
TOTAL	\$8,323,106	\$9,517,217	\$7,253,319

Community Development Department

Planning & Development Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	1.00	1.00	2.25
Associate Planner	7.00	6.25	5.00
Deputy Director, Community Development	1.00	1.00	1.00
Manager, Advance Planning	1.00	1.00	1.00
Principal Planner	5.00	5.00	5.00
Project Development Administrator	1.00	1.00	0.00
Senior Planner	12.00	11.00	11.00
Senior Transportation Analyst	4.00	4.00	0.00
Supervising Transportation Analyst	1.00	1.00	0.00
Subtotal:	35.00	33.25	27.25
PART TIME			
INTERN II-PT	0.00	2.00	2.00
Program Assistant-PT	0.50	0.50	0.00
Subtotal:	0.50	2.50	2.00
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:	41.50	41.75	35.25

Community Development Department

Planning & Development Services

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COMMUNITY SERVICES

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Community Services Department

Budget Summary:

The Community Services Department operating budget focuses resources on core services to meet the City's strategic goals. Its mission is to provide exceptional service, innovative programs, and diverse cultural experiences in vibrant, sustainable spaces. The Community Services Department delivers or coordinates programs that enhance the quality of life enjoyed by Irvine's residents. General Fund expenditures are \$38,603,422 and revenues are \$13,513,334, resulting in a net cost to the General Fund of \$25,090,088. The Budget provides for a total of 127 full-time employees, 282.7 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

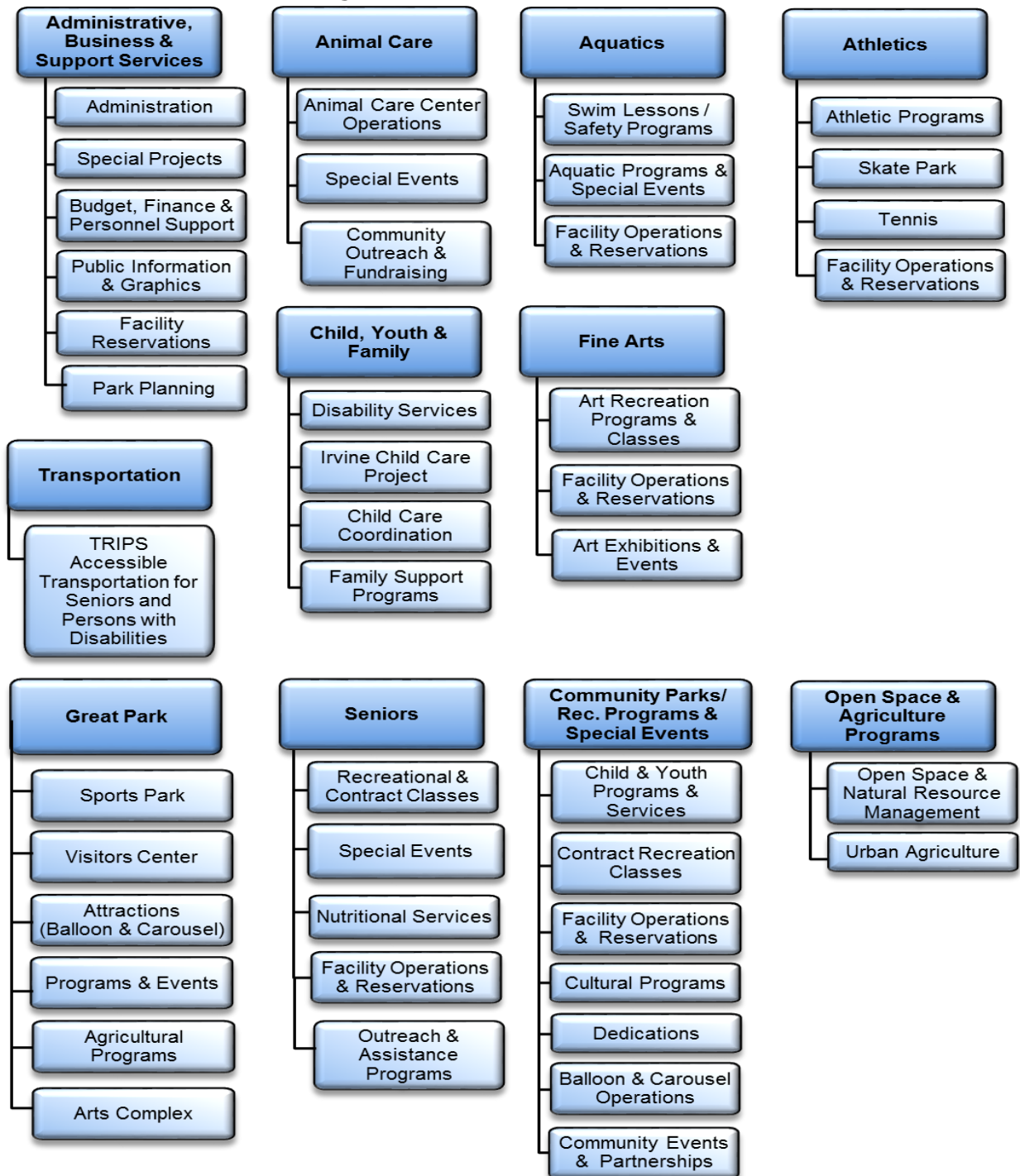
- Support local businesses and nonprofit organizations through collaboration and coordination of activities.

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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$22,182,218	\$25,397,365	\$26,106,105
Services & Supplies	11,183,349	12,868,303	12,417,317
Capital Equipment	145,847	158,500	80,000
Subtotal	\$33,511,414	\$38,424,168	\$38,603,422
Cost Allocated	0	0	0
Revenues	(12,584,543)	(12,912,054)	(13,513,334)
GENERAL FUND SUPPORT	\$20,926,871	\$25,512,114	\$25,090,088
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,601,751	\$3,203,639	\$3,983,685
Services & Supplies	4,690,096	6,870,015	6,823,091
Capital Equipment	88,091	476,500	497,900
Subtotal	\$7,379,937	\$10,550,154	\$11,304,675
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$24,783,969	\$28,601,004	\$30,089,790
Services & Supplies	15,873,445	19,738,318	19,240,408
Capital Equipment	233,938	635,000	577,900
Cost Allocated	0	0	0
TOTAL COST	\$40,891,351	\$48,974,322	\$49,908,098
STAFFING SUMMARY			
Full Time	125.0	127.0	127.0
Part Time	262.3	274.8	282.7
Non-Hourly	12.0	12.0	12.0
TOTAL STAFFING	399.3	413.8	421.7

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, \$3.9 million in shared department costs (i.e. facility maintenance, mail, duplicating, telecommunications and technology) are charged to this service center.

2018-19 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 145 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Facility bookings	11,115	14,500	16,000
• Class registrations	108,700	113,500	115,000
Efficiency			
• Part-time FTE budgeted for Class Registration and Facility Reservation transactions	6.6	6.9	6.9
• Class Registration and Facility Reservation transactions per part-time budgeted FTE	18,154	18,551	18,986
Unit Cost			
• Net General Fund cost as a percent of the department budget	32.1%	35.3%	34.6%
• Net General Fund cost per capita (City population)	\$25.98	\$33.72	\$31.51
Effectiveness			
• % of class transactions by means of Internet	56%	58%	62%

Community Services Department

Administration, Business & Park Planning Support Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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GENERAL FUND: APPROPRIATIONS & REVENUE

Salaries & Benefits	\$3,270,634	\$4,449,550	\$4,438,390
Services & Supplies	3,655,533	4,742,505	4,475,286
Capital Equipment	0	0	0
Subtotal	\$6,926,167	\$9,192,055	\$8,913,676
Cost Allocated	0	0	0
Revenues	(212,998)	(186,750)	(228,750)
NET GENERAL FUND SUPPORT	\$6,713,169	\$9,005,305	\$8,684,926

SPECIAL FUNDS: APPROPRIATIONS

Salaries & Benefits	\$388,236	\$834,275	\$746,824
Services & Supplies	697,196	1,372,242	1,670,376
Capital Equipment	9,091	222,500	155,000
Subtotal	\$1,094,522	\$2,429,017	\$2,572,199

ALL FUNDS: APPROPRIATIONS TOTAL

Salaries & Benefits	\$3,658,869	\$5,283,825	\$5,185,214
Services & Supplies	4,352,729	6,114,747	6,145,662
Capital Equipment	9,091	222,500	155,000
Cost Allocated	0	0	0
TOTAL	\$8,020,689	\$11,621,072	\$11,485,876

Community Services Department

Administration, Business & Park Planning Support Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Coordinator	1.00	2.00	2.00
Administrative Secretary	3.00	2.00	2.00
Community Services Program Coordinator	1.00	1.40	0.00
Community Services Superintendent	1.45	3.20	3.00
Community Services Supervisor	1.00	2.10	1.25
Community Services Administrator	1.00	1.00	1.00
Deputy Director, Community Services	1.00	1.00	1.00
Director, Community Services	1.00	1.00	1.00
Facilities Reservation Coordinator	1.00	1.00	1.00
Management Analyst II	2.00	1.00	1.00
Manager, Community Services	3.00	3.00	3.00
Program Assistant	0.00	1.00	1.00
Program Specialist	1.00	1.00	0.00
Program Development Administrator	0.00	1.00	0.00
Project Development Administrator	0.00	0.00	1.00
Senior Accounting Technician	0.20	0.20	0.20
Senior Management Analyst	2.00	3.00	3.90
Senior Office Specialist	0.00	0.60	0.60
Senior Planner	0.00	1.00	1.00
Subtotal:	19.65	26.50	23.95
PART TIME			
Administrative Aide-EPT	1.60	1.60	1.60
Administrative Secretary-EPT	0.76	0.00	0.00
Community Services Leader III-EPT	0.40	0.64	0.00
Community Services Leader III-PT	0.96	0.96	0.98
Community Services Senior Leader-EPT	1.60	2.24	1.60
Graphic Designer-EPT	0.80	0.75	0.75
Office Assistant III-EPT	0.00	0.00	0.00
Office Assistant II-PT	0.96	0.00	0.00
Office Specialist-EPT	0.00	0.80	0.80
Program Assistant-EPT	0.00	0.76	0.76
Reservation Specialist II-EPT	2.40	0.00	2.40
Reservation Specialist III-EPT	0.00	2.26	0.00
Reservation Specialist III-PT	0.50	0.50	0.50
Reservation Specialist I-PT	2.88	3.34	3.98
Senior Accounting Technician-EPT	0.80	0.80	0.80
Senior Graphics Designer-EPT	0.00	0.80	0.80
Senior Graphics Designer-RPT	0.80	0.00	0.00
Senior Office Specialist-EPT	0.80	0.90	0.73
	15.26	16.35	15.70
NON-HOURLY			
Community Services Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	39.91	47.85	44.65

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.

2018-19 Standards:

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

**Strategic
Goal(s)***

4
4
4
4

* Numbers denote linkage to the department's Strategic Goals; please see page 145 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
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	11,900
Efficiency			
• Annual number of animals sheltered	2,801	3,000	3,200
• Annual number of sheltered days	49,354	45,000	43,000
• Average number of sheltered days	18	15	13
• Annual volunteer hours	20,803	30,000	32,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	12.4%	11.4%	11.8%
• Net General Fund cost per capita (City population)	\$10.02	\$10.91	\$10.73
Effectiveness			
• Customer Service Survey responses			
▪ Overall impression of the facility (excellent / good)	92% / 4%	97% / 3%	95% / 5%
▪ Overall quality of service received (excellent / good)	93% / 4%	97% / 3%	95% / 5%

Community Services Department

Animal Care Center

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,947,088	\$3,241,942	\$3,398,568
Services & Supplies	394,146	477,301	446,748
Capital Equipment	6,869	36,000	0
Subtotal	\$3,348,103	\$3,755,243	\$3,845,316
Cost Allocated	0	0	0
Revenues	(759,592)	(840,700)	(887,200)
NET GENERAL FUND SUPPORT	\$2,588,510	\$2,914,543	\$2,958,116
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$9,712	\$0	\$0
Services & Supplies	381,930	488,200	456,500
Capital Equipment	0	0	0
Subtotal	\$391,642	\$488,200	\$456,500
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,956,801	\$3,241,942	\$3,398,568
Services & Supplies	776,075	965,501	903,248
Capital Equipment	6,869	36,000	0
Cost Allocated	0	0	0
TOTAL	\$3,739,745	\$4,243,443	\$4,301,816

Community Services Department

Animal Care Center

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Animal Care Center Supervisor	1.00	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 Coordinator	2.00	2.00	2.00
Community Services Manager	0.00	1.00	0.00
Community Services Specialist	1.00	1.00	1.00
Community Services Superintendent	1.00	1.00	1.00
Manager, Animal Care	1.00	0.00	0.00
Manager, Community Services	0.00	0.00	1.00
Program Assistant	0.00	0.00	0.00
Registered Veterinary Technician	2.00	2.00	0.00
Senior Accounting Technician	0.80	0.80	0.80
Senior Animal Care Specialist	2.00	2.00	2.00
Senior Office Specialist	1.00	1.00	1.00
Senior Registered Veterinary Technician	0.00	0.00	2.00
Veterinary Practice Manager	1.00	1.00	1.00
Subtotal:	14.80	14.80	14.80
PART TIME			
Animal Care Attendant-EPT	8.00	6.40	6.40
Animal Care Attendant-PT	7.20	5.28	4.62
Animal Care Center Vet - PT	0.58	0.58	0.48
Animal Care Specialist-EPT	4.80	3.20	3.20
Community Services Leader III-EPT	0.00	0.00	0.00
Department Aide-PT	0.48	0.48	0.46
Graphic Designer-EPT	0.80	0.80	0.80
Office Assistant II-EPT	1.60	1.60	1.60
Office Assistant III-EPT	0.80	1.60	1.60
Office Assistant II-PT	0.48	0.48	0.46
Registered Veterinary Technician	0.00	0.80	0.00
Reservation Specialist-EPT	0.00	0.00	0.80
Senior Animal Care Specialist-EPT	0.80	0.80	0.80
Veterinary Assistant-EPT	0.00	1.60	1.60
Veterinary Assistant-PT	0.00	1.92	1.84
Subtotal:	25.54	25.54	24.66
TOTAL STAFFING:	40.34	40.34	39.46

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.

2018-19 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 145 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Inventory			
• Pools (# of pools)	4	4	4
• Pool facilities (square feet)	13,400	13,400	13,400
• Participants - Learn to Swim	7,564	9,750	9,750
• Participants - Lap & Recreational	18,000	18,000	18,000
• Special Events (# of days)	155	135	137
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	5,150	5,300	5,300
Unit Cost			
• Net General Fund cost as a percent of the department budget	3.1%	3.3%	3.2%
• Net General Fund cost per capita (City population)	\$2.48	\$3.18	\$2.92
Effectiveness			
• Percent of satisfied program customers	99%	99%	99%

Community Services Department

Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,522,090	\$1,602,022	\$1,615,375
Services & Supplies	68,571	58,926	56,926
Capital Equipment	0	0	0
Subtotal	\$1,590,661	\$1,660,948	\$1,672,301
Cost Allocated	0	0	0
Revenues	(951,027)	(811,750)	(866,650)
NET GENERAL FUND SUPPORT	\$639,634	\$849,198	\$805,651
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$618	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$618	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,522,708	\$1,602,022	\$1,615,375
Services & Supplies	68,571	58,926	56,926
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,591,280	\$1,660,948	\$1,672,301

Community Services Department

Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	0.00
Subtotal:	5.40	5.40	5.00
PART TIME			
Lifeguard-PT	9.33	8.73	9.32
Pool Manager-EPT	3.20	3.20	3.20
Pool Manager-PT	2.40	2.75	2.75
Swim Instructor/Lifeguard-EPT	3.20	3.20	3.20
Swim Instructor/Lifeguard-PT	8.39	8.67	8.01
Subtotal:	26.52	26.55	26.48
TOTAL STAFFING:	31.92	31.95	31.48

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 552 softball teams, 437 gym league teams and 451 adult soccer teams. The section manages reservations, and the allocations of all City and school district 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 Fast pitch 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.

2018-19 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 145 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Inventory			
• Facilities (# of joint use gyms)	11	10	10
• Community Parks	21	21	23
• Neighborhood Parks/Vista Points	38	39	39
• Skate Park	1	1	1
• Tennis Courts	64	66	73
Efficiency			
• Number of adult sports teams	1,425	1,446	1,440
• Number of adult league games	6,172	6,332	6,284
• Number of youth sports organizations	24	25	27
• Number of youth sports participants	15,699	16,520	16,800
Unit Cost			
• Net General Fund cost as a percent of the department budget	0.0%	1.3%	1.8%
• Net General Fund cost per capita (population)	(\$0.03)	\$1.26	\$1.61
Effectiveness			
• Percentage of satisfied athletic participants	99%	99%	99%

Community Services Department

Athletic Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,684,073	\$1,988,425	\$1,976,758
Services & Supplies	1,512,260	1,613,574	1,615,158
Capital Equipment	35,881	25,000	30,000
Subtotal	\$3,232,214	\$3,626,999	\$3,621,915
Cost Allocated	0	0	0
Revenues	(3,238,776)	(3,289,662)	(3,179,358)
NET GENERAL FUND SUPPORT	(\$6,561)	\$337,337	\$442,557
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$486,680	\$914,996	\$1,092,970
Services & Supplies	12,091	1,142,832	650,165
Capital Equipment	0	0	0
Subtotal	\$498,771	\$2,057,828	\$1,743,135
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,170,753	\$2,903,421	\$3,069,728
Services & Supplies	1,524,351	2,756,406	2,265,323
Capital Equipment	35,881	25,000	30,000
Cost Allocated	0	0	0
TOTAL	\$3,730,986	\$5,684,827	\$5,365,050

Community Services Department

Athletic Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Community Services Program Coordinator	4.00	6.10	6.00
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	2.00	1.00	1.00
Community Services Supervisor	3.00	3.16	3.10
Program Specialist	1.00	0.00	0.00
Senior Office Specialist	0.00	0.40	0.40
Subtotal:	12.00	12.66	12.50
PART TIME			
Community Services Leader III-EPT	6.36	6.76	8.00
Community Services Leader III-PT	2.07	6.85	10.28
Community Services Leader II-PT	9.40	9.70	8.44
Community Services Leader I-PT	0.10	0.00	0.48
Community Services Senior Leader-EPT	4.80	4.96	4.80
Community Services Senior Leader-RPT	0.80	0.80	0.80
Reservation Specialist II-EPT	0.80	2.40	2.40
Reservation Specialist II-PT	0.49	0.96	1.44
Subtotal:	24.82	32.43	36.64
TOTAL STAFFING:	36.82	45.09	49.14

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.

2018-19 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 145 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Efficiency			
• Number of child care coordination hours of direct service	6,474	5,000	5,000
• Number of school sites served through the Irvine Child Care Project (JPA)	25	26	27
• Number of children per day served through the Irvine Child Care Project	2,300	2,450	2,700
• Number of school sites served by Youth Action Team programs	17	17	18
Effectiveness			
• Net General Fund cost as a percent of the department budget	10.6%	9.4%	9.3%
• Net General Fund cost per capita (City population)	\$8.55	\$8.96	\$8.50

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,244,333	\$2,499,924	\$2,496,605
Services & Supplies	546,665	502,385	465,485
Capital Equipment	34,366	0	50,000
Subtotal	\$2,825,364	\$3,002,309	\$3,012,090
Cost Allocated	0	0	0
Revenues	(617,404)	(610,020)	(668,768)
NET GENERAL FUND SUPPORT	\$2,207,960	\$2,392,289	\$2,343,322
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$52,804	\$41,988	\$24,533
Services & Supplies	2,300,353	2,308,073	2,307,500
Capital Equipment	0	0	0
Subtotal	\$2,353,157	\$2,350,061	\$2,332,033
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,297,137	\$2,541,912	\$2,521,138
Services & Supplies	2,847,018	2,810,458	2,772,985
Capital Equipment	34,366	0	50,000
Cost Allocated	0	0	0
TOTAL	\$5,178,521	\$5,352,370	\$5,344,123

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Community Services Program Coordinator	4.00	4.00	4.00
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	0.39	0.11	0.41
Community Services Supervisor	2.00	2.00	2.00
FOR Families Specialist	1.00	1.00	1.00
Program Assistant	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	0.10
Subtotal:	12.39	12.11	11.51
PART TIME			
Community Services Leader III-EPT	9.47	9.60	10.40
Community Services Leader III-PT	2.36	2.03	2.61
Community Services Leader II-PT	0.42	0.40	0.02
Community Services Leader I-PT	0.02	0.00	0.00
Community Services Senior Leader-EPT	5.20	5.20	4.80
Community Services Senior Leader-PT	0.40	0.40	0.25
Department Aide-PT	1.51	1.80	1.70
Office Assistant III-PT	0.76	0.76	0.38
Outreach Assistant I-EPT	1.60	1.60	1.15
Subtotal:	21.74	21.79	21.31
TOTAL STAFFING:	34.13	33.90	32.82

Community Services Department

Community Parks & Special Events

Purpose:

To deliver a wide range of quality, community-responsive programmed and self-directed recreational and social experiences in a safe, clean and well maintained public spaces.

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 program and citywide special events for all ages and populations within the community. Events for FY 2018-19 include the Irvine Global Village Festival, Summer Concerts, Winter Wonderland, Spooktacular, Pacific Symphony, and Veterans Day and Memorial Day Ceremonies.

2018-19 Standards:

- | | Strategic Goal(s)* |
|---|---------------------------|
| • Open and deliver a wide range of community responsive programs and services at Portola Springs and Los Olivos Community Parks. | 1,2,3,4 |
| • Program and operate community park facilities to meet or exceed the lifestyle expectations of Irvine residents. | 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 145 for details 2, 3, 4

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Inventory			
• Parks/Multi-use buildings (# of facilities)	11	11	13
• Facilities (square feet)	108,685	108,685	128,685
• Cultural Arts and Activities/Special Events	17	17	19
Services			
• Number of supervised programs	233	280	300
• Number of unique registrants served (Irvine households)	20,000	22,000	25,000
• Number of participants (special events)	55,000	60,000	66,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	16.5%	15.4%	16.1%
• Net General Fund cost per capita (City population)	\$13.36	\$14.72	\$14.67
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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$6,052,242	\$6,577,505	\$7,214,707
Services & Supplies	2,626,056	2,977,052	2,994,589
Capital Equipment	68,731	84,500	0
Subtotal	\$8,747,029	\$9,639,057	\$10,209,295
Cost Allocated	0	0	0
Revenues	(5,294,335)	(5,706,452)	(6,166,710)
NET GENERAL FUND SUPPORT	\$3,452,694	\$3,932,605	\$4,042,585
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$942,922	\$617,513	\$1,004,621
Services & Supplies	866,077	1,008,527	1,009,194
Capital Equipment	79,000	45,000	145,000
Subtotal	\$1,887,999	\$1,671,040	\$2,158,815
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$6,995,164	\$7,195,018	\$8,219,328
Services & Supplies	3,492,133	3,985,579	4,003,783
Capital Equipment	147,731	129,500	145,000
Cost Allocated	0	0	0
TOTAL	\$10,635,028	\$11,310,097	\$12,368,110

Community Services Department

Community Parks & Special Events

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Community Services Program Coordinator	12.00	10.50	12.00
Community Services Specialist	10.00	10.00	10.00
Community Services Superintendent	2.39	1.89	1.89
Community Services Supervisor	6.50	5.94	7.05
Program Specialist	0.00	0.00	1.00
Senior Office Specialist	1.00	0.00	0.00
Subtotal:	31.89	28.33	31.94
PART TIME			
Community Services Leader III-EPT	16.40	15.20	16.00
Community Services Leader III-PT	25.08	25.64	30.80
Community Services Leader II-PT	22.06	22.12	19.54
Community Services Leader I-PT	9.33	9.82	12.51
Community Services Senior Leader-EPT	14.80	14.80	18.00
Community Services Senior Leader-PT	0.00	2.52	0.42
Department Aide-PT	0.75	0.97	1.78
Office Assistant III-EPT	0.80	0.80	0.80
Subtotal:	89.22	91.87	99.84
TOTAL STAFFING:	121.11	120.20	131.78

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.

2018-19 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 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 145 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Inventory			
• Facilities (# of facilities)	3	3	3
• Facilities (square feet)	26,100	26,100	26,100
Services			
• Classes, activities & events	713	1,480	1,480
• Participants	54,334	58,000	58,000
• Volunteer hours	8,879	5,440	5,500
Efficiency			
• Percent change in the number of participants from the previous fiscal year	0%	6.4%	0%
• Number of hours open/supervised	4,818	4,660	4,660
Unit Cost			
• Net General Fund cost as a percent of the department budget	3.6%	4.2%	4.1%
• Net General Fund cost per capita (City population)	\$2.94	\$3.98	\$3.70
Effectiveness			
• Percentage of satisfied program participants	98%	98%	98%

Community Services Department

Fine Arts

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,079,379	\$1,318,288	\$1,335,051
Services & Supplies	304,637	359,048	318,598
Capital Equipment	0	0	0
Subtotal	\$1,384,016	\$1,677,336	\$1,653,649
Cost Allocated	0	0	0
Revenues	(624,259)	(613,700)	(634,700)
NET GENERAL FUND SUPPORT	\$759,757	\$1,063,636	\$1,018,949
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$293,561	\$297,677	\$289,366
Services & Supplies	39,113	132,100	127,350
Capital Equipment	0	0	0
Subtotal	\$332,674	\$429,777	\$416,716
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,372,940	\$1,615,965	\$1,624,417
Services & Supplies	343,750	491,148	445,948
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,716,691	\$2,107,113	\$2,070,365

Community Services Department

Fine Arts

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Community Services Program Coordinator	4.00	4.00	4.00
Community Services Specialist	1.00	1.00	1.00
Community Services Superintendent	0.60	0.40	0.00
Community Services Supervisor	1.00	1.20	1.10
Program Specialist	0.00	0.00	0.00
Subtotal:	6.60	6.60	6.10
PART TIME			
Community Services Leader III-EPT	4.00	4.00	4.00
Community Services Leader III-PT	6.39	6.70	7.12
Community Services Leader II-PT	2.11	2.51	2.38
Community Services Leader I-PT	0.00	0.00	0.00
Community Services Senior Leader-EPT	3.15	2.40	2.40
Department Aide-PT	0.72	0.72	0.44
Senior Accounting Technician-EPT	0.00	0.80	0.80
Subtotal:	16.37	17.13	17.13
TOTAL STAFFING:	22.97	23.73	23.23

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.

2018-19 Standards:

Strategic Goal(s)*

- Enable public access to the newly dedicated Portola Springs Open Space 1,2,3,4
 - 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 145 for details. 3,4

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Open Space – City Owned Preservation Areas (acres)	6,076	6,076	6,228
• Urban Agriculture workshops/classes	66	79	90
Unit Cost			
• Net General Fund cost as a percent of the department budget	6.9%	6.1%	6.2%
• Net General Fund cost per capita (City population)	\$5.61	\$5.84	\$5.65

Community Services Department

Open Space and Agriculture Programs

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$13,626	\$0	\$0
Services & Supplies	1,436,590	1,560,068	1,556,052
Capital Equipment	0	0	0
Subtotal	\$1,450,215	\$1,560,068	\$1,556,052
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,450,215	\$1,560,068	\$1,556,052
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$158,435	\$137,548	\$120,698
Services & Supplies	56,514	23,500	23,500
Capital Equipment	0	0	0
Subtotal	\$214,950	\$161,048	\$144,198
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$172,061	\$137,548	\$120,698
Services & Supplies	1,493,104	1,583,568	1,579,552
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,665,165	\$1,721,116	\$1,700,250

Community Services Department

Open Space and Agriculture Programs

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Community Services Supervisor	0.00	0.10	0.00
Management Analyst II	1.00	0.00	0.00
Subtotal:	1.00	0.10	0.00
PART TIME			
Community Services Leader III-PT	1.86	1.88	1.88
Community Services Senior Leader-EPT	1.60	0.80	0.80
Management Analyst II-EPT	0.80	0.00	0.00
Program Specialist-PT	0.49	0.00	0.00
Subtotal:	4.75	2.68	2.68
TOTAL STAFFING:	5.75	2.78	2.68

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 2018-23 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.

2018-19 Standards:

- Facilitate contact for recreation, nutrition, education, facility reservation, information and referrals.
- Use volunteer hours for general support duties.
- Maintain 25% of facility hours for non-senior program use.

Strategic Goal(s)*

2,3,4

4

2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 145 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Inventory			
• Senior Facilities	3	3	3
• Facilities (square feet)	49,227	49,227	49,227
Services			
• Programs	480	490	490
• Number of participant contact units	307,000	310,000	310,000
• Volunteer hours	47,400	48,000	48,000
• Collaborations and Partnerships	55	60	60
Efficiency			
• Percent of programs reaching maximum enrollment	85%	90%	90%
• Annual hours of operation	10,740	10,900	10,900
Unit Cost			
• Net General Fund cost as a percent of the department budget	10.2%	9.0%	8.1%
• Net General Fund cost per capita (City population)	\$8.24	\$8.60	\$7.38
Effectiveness			
• Percent of outreach customers connected to other agencies	85%	85%	85%

Community Services Department

Senior Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,357,112	\$2,494,584	\$2,319,701
Services & Supplies	393,388	387,979	331,900
Capital Equipment	0	13,000	0
Subtotal	\$2,750,500	\$2,895,563	\$2,651,601
Cost Allocated	0	0	0
Revenues	(622,573)	(599,100)	(617,352)
NET GENERAL FUND SUPPORT	\$2,127,927	\$2,296,463	\$2,034,249
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$259,464	\$359,642	\$704,672
Services & Supplies	336,821	394,541	578,506
Capital Equipment	0	23,000	11,900
Subtotal	\$596,286	\$777,183	\$1,295,078
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,616,577	\$2,854,226	\$3,024,373
Services & Supplies	730,209	782,520	910,406
Capital Equipment	0	36,000	11,900
Cost Allocated	0	0	0
TOTAL	\$3,346,786	\$3,672,746	\$3,946,679

Community Services Department

Senior Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Community Services Program Coordinator	5.00	5.00	5.00
Community Services Specialist	4.00	3.00	3.00
Community Services Superintendent	0.40	0.00	0.40
Community Services Supervisor	1.00	1.00	1.00
Program Specialist	1.00	2.00	2.00
Senior Accounting Technician	1.00	1.00	1.00
Social Services Supervisor/Counselor	1.00	1.00	1.00
	<u>13.40</u>	<u>13.00</u>	<u>13.40</u>
PART TIME			
Community Services Leader III-EPT	3.20	3.20	4.00
Community Services Leader III-PT	0.93	0.93	0.93
Community Services Leader II-PT	7.44	7.44	6.98
Community Services Leader I-PT	0.95	0.48	0.48
Community Services Senior Leader-EPT	5.60	5.60	4.80
Department Aide-PT	0.45	0.45	0.45
Kitchen Assistant II-PT	0.67	1.36	0.85
Kitchen Assistant II-EPT	1.60	1.60	1.60
Kitchen Assistant I-PT	0.45	0.45	0.40
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	2.47	2.47	2.92
Outreach Assistant I-EPT	1.60	1.60	1.60
Outreach Assistant I-PT	1.14	1.14	0.48
Outreach Assistant II-EPT	0.00	0.80	0.80
Program Specialist-EPT	0.80	0.00	0.00
Subtotal:	<u>30.05</u>	<u>30.26</u>	<u>29.03</u>
NON-HOURLY			
Senior Citizen's Council	7.00	7.00	7.00
Subtotal:	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
TOTAL STAFFING:	50.45	50.26	49.43

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.

2018-19 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 145 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Reservations for one-way trips	19,538	20,000	21,500
• Referrals to other agencies (# of referrals)	75	100	145
• New registrations processed (# of registrations)	107	80	125
Efficiency			
• Percent change in the number of reservations from previous fiscal year	-8.6%	2.4%	7.5%
• Percent change in number of new registrations processed from previous fiscal year	8%	-25%	56%
Unit Cost			
• Net General Fund cost as a percent of the department budget	4.7%	4.5%	4.8%
• Net General Fund cost per capita (City population)	\$3.85	\$4.35	\$4.37

Community Services Department

Transportation Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,011,642	\$1,225,125	\$1,310,951
Services & Supplies	245,503	189,465	156,576
Capital Equipment	0	0	0
Subtotal	\$1,257,145	\$1,414,590	\$1,467,527
Cost Allocated	0	0	0
Revenues	(263,578)	(253,920)	(263,846)
NET GENERAL FUND SUPPORT	\$993,566	\$1,160,670	\$1,203,681
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$9,317	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	186,000	186,000
Subtotal	\$9,317	\$186,000	\$186,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,020,959	\$1,225,125	\$1,310,951
Services & Supplies	245,503	189,465	156,576
Capital Equipment	0	186,000	186,000
Cost Allocated	0	0	0
TOTAL	\$1,266,462	\$1,600,590	\$1,653,527

Community Services Department

Transportation Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Community Services Program Coordinator	1.00	1.00	1.00
Community Services Superintendent	0.13	0.00	0.30
Community Services Supervisor	0.50	0.50	0.50
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
	<u>7.63</u>	<u>7.50</u>	<u>7.80</u>
PART TIME			
Office Assistant III-EPT	0.80	0.80	0.80
Office Assistant II-EPT	0.00	0.80	0.80
Office Assistant II-PT	0.48	0.00	0.00
Para-Transit Driver-EPT	4.00	4.80	6.40
Para-Transit Driver-PT	1.55	2.50	0.00
Transit Program Dispatcher-EPT	0.80	0.80	0.80
Transit Program Dispatcher-PT	0.48	0.48	0.47
Subtotal:	<u>8.11</u>	<u>10.18</u>	<u>9.27</u>
TOTAL STAFFING:	15.74	17.68	17.07

Community Services Department

Transportation Services

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PUBLIC SAFETY

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Public Safety Department

Budget Summary:

The FY 2018-19 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 \$79,805,298 and revenues of \$2,394,775. The budget provides for a total of 326 full-time and 91.6 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

Department Budget Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$58,068,867	\$65,236,357	\$68,221,476
Services & Supplies	11,800,008	11,188,129	11,543,822
Capital Equipment	281,443	40,000	40,000
Subtotal	\$70,150,318	\$76,464,486	\$79,805,298
Cost Allocated	0	0	0
Revenues	(2,408,110)	(2,394,276)	(2,394,775)
GENERAL FUND SUPPORT	\$67,742,208	\$74,070,210	\$77,410,523
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,727,627	\$2,897,088	\$3,314,286
Services & Supplies	392,598	2,166,465	2,074,664
Capital Equipment	66,681	1,210,000	799,070
Subtotal	\$3,186,906	\$6,273,553	\$6,188,020
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$60,796,494	\$68,133,445	\$71,535,762
Services & Supplies	12,192,606	13,354,594	13,618,486
Capital Equipment	348,124	1,250,000	839,070
Cost Allocated	0	0	0
TOTAL COST	\$73,337,224	\$82,738,039	\$85,993,318
STAFFING SUMMARY			
Full Time	319.0	322.0	326.0
Part Time	32.9	38.3	38.6
Non-Hourly	46.0	49.0	53.0
TOTAL STAFFING	397.9	409.3	417.6

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.

2018-19 Standards:

- Provide a close working relationship with the community, as well as other City departments, and state and federal agencies.
- Provide overall direction and coordination of all Public Safety Department divisions, including fire service provided by the Orange County Fire Authority.

Strategic Goal(s)*

1,2,3,4

1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 181 for details.

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Measurements			
Services			
• Community-initiated calls (# of calls)	97,518	100,444	103,457
• Officer-initiated calls (# of calls)	91,369	94,110	96,933
• Total calls for service	188,887	194,554	200,390
Efficiency			
• Percent of calls initiated by the community	52%	52%	52%
• Percent of activity initiated by Officers	48%	48%	48%
• Percent change in community and Officer-initiated calls for service from the previous year	1%	.03%	.03%
Effectiveness			
• Part I Uniform Crime Rates – violent crimes per 1,000 residents	.62	.63	.63
• Part I Uniform Crime Rates – property crimes per 1,000 residents	13.9	13.8	13.8

Public Safety Department

Administration

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$5,929,419	\$6,367,542	\$7,064,163
Services & Supplies	2,990,593	3,171,072	3,286,628
Capital Equipment	113,990	40,000	40,000
Subtotal	\$9,034,003	\$9,578,614	\$10,390,791
Cost Allocated	0	0	0
Revenues	(840,519)	(776,096)	(768,750)
NET GENERAL FUND SUPPORT	\$8,193,484	\$8,802,518	\$9,622,041
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$48,271	\$0	\$0
Services & Supplies	45,807	164,145	149,784
Capital Equipment	0	0	0
Subtotal	\$94,078	\$164,145	\$149,784
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$5,977,690	\$6,367,542	\$7,064,163
Services & Supplies	3,036,400	3,335,217	3,436,412
Capital Equipment	113,990	40,000	40,000
Cost Allocated	0	0	0
TOTAL	\$9,128,080	\$9,742,759	\$10,540,575

Public Safety Department

Administration

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	2.00	1.00	1.00
Deputy Director, Public Safety	0.00	0.00	1.00
Director, Public Safety/Chief Of Police	1.00	1.00	1.00
Management Analyst I	1.00	2.00	2.00
Management Analyst II	1.00	0.00	0.00
Multimedia Specialist, IPD	0.00	1.00	1.00
Police Commander	0.00	1.00	1.00
Police Lieutenant	3.00	2.00	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	2.00	2.00	2.00
Property & Evidence Specialist I	0.00	0.00	0.00
Property & Evidence Specialist II	2.00	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	0.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Public Safety Assistant	1.00	0.00	0.00
Senior Vehicle Installation Technician	1.00	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:	36.00	34.00	35.00
PART TIME			
Property & Evidence Specialist I-PT	0.00	0.00	0.48
Property & Evidence Specialist II-PT	0.24	0.48	0.00
Management Analyst I-PT	0.48	0.48	0.48
Public Safety Assistant-EPT	0.00	0.00	1.60
Public Safety Assistant-PT	1.69	2.88	2.40
Senior Public Safety Assistant-EPT	0.80	0.80	0.00
Senior Public Safety Assistant-PT	0.96	0.00	0.00
Subtotal:	4.17	4.64	4.96
TOTAL STAFFING:	40.17	38.64	39.96

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.

2018-19 Standards:

- Respond to Priority 0 calls with a median response time of under 6 minutes. Strategic Goal(s)* 2,4
- Respond to Priority 1 calls with a median response time of under 10 minutes. Strategic Goal(s)* 2,4
- Process all arrestees in a safe and timely manner, while ensuring compliance with state and local standards. Strategic Goal(s)* 2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 181 for details.

Measurements

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Priority 0 (Emergency) calls (# of calls)	1,139	1,101	1,134
• Priority 1 (Felonies in Progress) calls (# of calls)	9,214	10,146	10,450
• Arrestees processed (# of arrestees)	2,811	2,606	2,684
• Traffic citations (# of citations)	25,438	27,242	28,059
• Traffic collisions (# of traffic collisions)	1,572	1,198	1,234
Efficiency			
• Median response time for Priority 0 calls	4:07	4:16	4:24
• Median response time for Priority 1 calls	6:39	6:56	7:08
• Percent change in arrestees processed from the previous year	-10%	-7%	3%
• Percent change in traffic citations from the previous year	24%	7%	3%
• Percent change in traffic collisions from the previous year	14%	-24%	3%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to the Police Operations division	54%	54%	53%
Effectiveness			
• Traffic collisions per 1,000 population	6.1	4.5	4.5

Public Safety Department

Police Operations

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$35,003,803	\$39,263,741	\$40,397,153
Services & Supplies	2,428,454	1,852,895	2,042,053
Capital Equipment	154,495	0	0
Subtotal	\$37,586,752	\$41,116,636	\$42,439,207
Cost Allocated	0	0	0
Revenues	(1,309,256)	(1,376,094)	(1,386,025)
NET GENERAL FUND SUPPORT	\$36,277,496	\$39,740,542	\$41,053,182
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,390,881	\$2,642,947	\$3,055,089
Services & Supplies	239,935	1,031,724	917,355
Capital Equipment	52,386	935,000	399,200
Subtotal	\$2,683,202	\$4,609,671	\$4,371,644
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$37,394,684	\$41,906,688	\$43,452,242
Services & Supplies	2,668,389	2,884,619	2,959,408
Capital Equipment	206,880	935,000	399,200
Cost Allocated	0	0	0
TOTAL	\$40,269,953	\$45,726,307	\$46,810,851

Public Safety Department

Police Operations

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Civilian Investigator II	7.00	5.00	5.00
Deputy Director Public Safety	1.00	1.00	0.00
Emergency Management Administrator	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	1.00	1.00
Police Lieutenant	4.00	5.00	5.00
Police Officer	181.00	134.00	140.00
Police Recruit	0.00	3.00	0.00
Police Sergeant	24.00	23.00	22.00
Program Specialist	1.00	1.00	1.00
Public Safety Assistant	0.00	1.00	1.00
Public Safety Traffic Programs Supervisor	0.00	1.00	1.00
Senior Public Safety Assistant	2.00	1.00	1.00
Subtotal:	230.00	183.00	184.00
PART TIME			
Public Safety Aide-PT	0.64	1.00	1.03
Public Safety Assistant-EPT	0.80	0.80	0.80
Public Safety Assistant-PT	12.88	13.76	13.74
Senior Public Safety Assistant-EPT	0.00	1.60	1.60
Subtotal:	14.32	17.16	17.17
NON-HOURLY			
Crossing Guard-EPT	39.00	43.00	49.00
Crossing Guard-RPT	7.00	6.00	4.00
Subtotal:	46.00	49.00	53.00
TOTAL STAFFING:	290.32	249.16	254.17

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.

2018-19 Standards:

- Effectively process business licenses in a timely manner.
- Receive, file and process all police reports in a timely manner.
- Receive calls in Communications in a timely manner.

Strategic
Goal(s)*

4
2,4
2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 181 for details.

Measurements

Actual 2016-17	Estimate 2017-18	Budget 2018-19
-------------------	---------------------	-------------------

Services

- | | | | |
|---|--------|--------|--------|
| • Business licenses processed (# of licenses) | 21,554 | 22,000 | 22,500 |
| • Mental health-related calls (# of calls) | 2,169 | 2,388 | 2,460 |
| • Total 911 calls received in Communications (# of calls) | 66,586 | 67,487 | 68,388 |

Efficiency

- | | | | |
|---|-----|-----|----|
| • Percent change in the number of business licenses processed from previous year | 7% | 2% | 2% |
| • Percent change in number of mental health-related service calls from previous year | 11% | 10% | 3% |
| • Percent change in the number of 911 calls received in Communications from previous year | -2% | 1% | 1% |

Unit Cost

- | | | | |
|---|-----|-----|-----|
| • Percent of Public Safety Department General Fund operating budget devoted to Support Services | 33% | 34% | 34% |
|---|-----|-----|-----|

Effectiveness

- | | | | |
|---|-----|-----|-----|
| • Percent of 9-1-1 emergency calls answered by call receivers within 10 seconds | 93% | 93% | 94% |
|---|-----|-----|-----|

Public Safety Department

Support Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$17,135,645	\$19,605,074	\$20,760,160
Services & Supplies	6,380,960	6,164,162	6,215,141
Capital Equipment	12,959	0	0
Subtotal	\$23,529,564	\$25,769,236	\$26,975,300
Cost Allocated	0	0	0
Revenues	(258,335)	(242,086)	(240,000)
NET GENERAL FUND SUPPORT	\$23,271,228	\$25,527,150	\$26,735,300
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$288,475	\$254,141	\$259,197
Services & Supplies	106,856	970,596	1,007,525
Capital Equipment	14,295	275,000	399,870
Subtotal	\$409,626	\$1,499,737	\$1,666,592
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$17,424,120	\$19,859,215	\$21,019,357
Services & Supplies	6,487,816	7,134,758	7,222,666
Capital Equipment	27,254	275,000	399,870
Cost Allocated	0	0	0
TOTAL	\$23,939,190	\$27,268,973	\$28,641,892

Public Safety Department

Support Services

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Applications/Programmer Analyst	1.00	1.00	1.00
Business Services Administrator	0.00	1.00	1.00
Civilian Investigator I	3.00	2.00	2.00
Civilian Investigator II	3.00	3.00	3.00
Communications Bureau Supervisor	1.00	1.00	1.00
Crime Analyst	2.00	1.00	1.00
Deputy Director, IPD Bus Srv/City Tech	1.00	0.00	0.00
License Specialist	4.00	3.00	3.00
Management Analyst I	1.00	0.00	0.00
Police Commander	0.00	1.00	0.00
Police Lieutenant	0.00	1.00	2.00
Police Officer	0.00	46.00	47.00
Police Sergeant	0.00	5.00	6.00
Public Safety Assistant	2.00	4.00	4.00
Public Safety Dispatcher I	4.00	7.00	0.00
Public Safety Dispatcher II	12.00	9.00	16.00
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	0.00	1.00	1.00
Senior Public Safety Assistant	1.00	1.00	1.00
Supervising Public Safety Dispatcher	5.00	5.00	5.00
Subtotal:	53.00	105.00	107.00
PART TIME			
Civilian Investigator I-PT	0.48	0.00	0.00
GIS Analyst-PT	0.00	0.73	0.73
License Specialist-PT	0.48	0.00	0.00
Office Specialist-PT	1.37	1.44	1.44
Public Safety Aide	0.67	0.00	0.00
Public Safety Assistant-EPT	3.61	4.00	4.00
Public Safety Assistant-PT	8.20	10.33	10.33
Subtotal:	14.81	16.50	16.49
TOTAL STAFFING	67.81	121.50	123.49

PUBLIC WORKS

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Public Works Department

Budget Summary:

The FY 2018-19 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 \$26,685,205 and revenues of \$1,340,079. The budget provides for a total of 142.3 full-time employees, 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

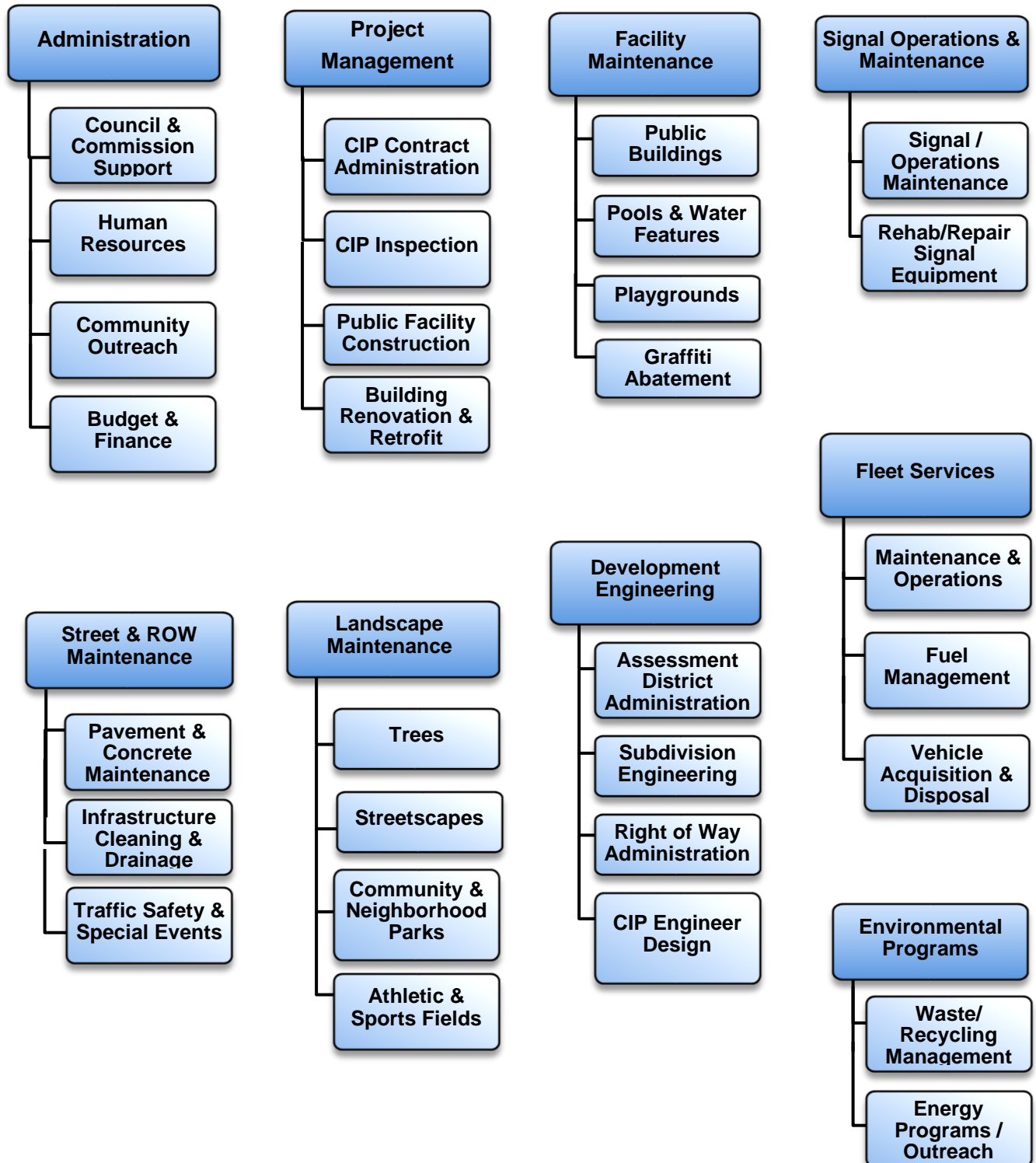
- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.

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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$12,055,111	\$11,942,569	\$11,749,814
Services & Supplies	16,312,137	13,992,365	15,146,390
Capital Equipment	0	20,000	0
Subtotal	\$28,367,248	\$25,954,934	\$26,896,205
Cost Allocated	(281,064)	(186,000)	(211,000)
Revenues	(2,080,001)	(1,008,220)	(1,340,079)
GENERAL FUND SUPPORT	\$26,006,183	\$24,760,714	\$25,345,126
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$8,593,674	\$9,042,537	\$9,643,893
Services & Supplies	22,302,516	27,780,162	28,257,707
Capital Equipment	1,572,952	1,870,246	1,655,000
Subtotal	\$32,469,142	\$38,692,945	\$39,556,599
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$20,648,785	\$20,985,106	\$21,393,707
Services & Supplies	38,614,653	41,772,527	\$43,404,097
Capital Equipment	1,572,952	1,890,246	\$1,655,000
Cost Allocated	(281,064)	(186,000)	(211,000)
TOTAL COST	\$60,555,326	\$64,461,879	\$66,241,804
STAFFING SUMMARY			
Full Time	155.0	139.3	142.3
Part Time	5.2	5.2	5.3
TOTAL STAFFING	160.2	144.5	147.5

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.

2018-19 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 195 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
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	2.1 %	1.8%	1.7%
• Percent of Public Works Department General Fund budget devoted to Administration	12.6%	13.2%	12.4%
• Public Works Department General Fund Budget per capita	\$15.53	\$12.77	\$11.99
Effectiveness			
• Percent of standards achieved	100%	100%	100%

Public Works Department Administration

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,059,081	\$1,297,107	\$1,294,481
Services & Supplies	2,953,347	2,113,182	2,010,194
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$4,012,428	\$3,410,289	\$3,304,675
Cost Allocated	0	0	0
Revenues	<u>(249,230)</u>	<u>(12,400)</u>	<u>(7,000)</u>
NET GENERAL FUND SUPPORT	\$3,763,198	\$3,397,889	\$3,297,675
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$782	\$0	\$0
Services & Supplies	9,328	32,124	26,981
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$10,110	\$32,124	\$26,981
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,059,863	\$1,297,107	\$1,294,481
Services & Supplies	2,962,675	2,145,306	2,037,175
Capital Equipment	0	0	0
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$4,022,538	\$3,442,413	\$3,331,656

Public Works Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	0.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Associate Transportation Analyst	0.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director, Public Works	1.00	1.00	1.00
Project Development Administrator	1.00	0.00	0.00
Public Works Administrator	1.00	0.00	0.00
Senior Management Analyst	1.00	2.00	2.00
Subtotal:	6.00	7.00	7.00
PART TIME			
Office Assistant II-PT	0.50	0.50	0.50
Subtotal:	0.50	0.50	0.50
TOTAL STAFFING:	6.50	7.50	7.50

Public Works Department

Environmental Programs

Purpose:

Conserve and manage energy and waste resources to comply with environmental quality requirements, and promote sustainable living.

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, AB 32 and AB 802.
- Waste management and recycling in compliance with various regulations and statutes including AB 949, AB 341 and AB 1826.
- Public outreach programs to share information on energy efficiency, waste reduction, and water conservation.

2018-19 Standards:

Strategic
Goal(s)*

- Manage franchise agreements to reduce waste to landfills and promote recycling. 3,4
- Coordinate compliance with other California state laws and requirements. 4
- Facilitate community partnerships, including energy efficiency, waste reduction and recycling workshops. 3,4
- Attend community events and present educational materials to community groups. 3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 195 for details.

Measurements:

Actual 2016-17	Estimate 2017-18	Budget 2018-19
-------------------	---------------------	-------------------

Services

- | | | | |
|--|------|------|------|
| • Meet state mandate to divert 50% of solid waste 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 | 0.5% | 0.6% | 0.5% |
| • General Fund cost as a percent of the department budget | 3.0% | 4.2% | 3.7% |
| • General Fund cost per capita (City population) | \$2.80 | \$4.05 | \$3.56 |

Public Works Department

Environmental Programs

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$513,064	\$623,322	\$680,294
Services & Supplies	209,531	458,465	301,824
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$722,594	\$1,081,787	\$982,118
Cost Allocated	0	0	0
Revenues	<u>(1,384,561)</u>	<u>(872,000)</u>	<u>(1,205,000)</u>
NET GENERAL FUND SUPPORT	(\$661,967)	\$209,787	(\$222,882)
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$163	\$9,584	\$9,898
Services & Supplies	70,676	191,000	165,000
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$70,839	\$200,584	\$174,898
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$513,227	\$632,906	\$690,192
Services & Supplies	280,206	649,465	466,824
Capital Equipment	0	0	0
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$793,433	\$1,282,371	\$1,157,015

Public Works Department

Environmental Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	0.75	0.00	0.00
Program Assistant-EPT	0.75	1.50	1.50
Subtotal:	1.50	1.50	1.50
TOTAL STAFFING:	4.50	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, utility 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.

2018-19 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 195 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Plan Checks reviewed (# of plans)	1043	814	800
• CIP projects designed (# of projects)	19	18	17
• Assessment District and CFD Funds reimbursed	\$88M	\$112M	\$104M
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%	100%	100%
Unit Cost			
• Development Engineering General Fund Budget as a percent of citywide General Fund Budget	0.7%	0.4%	0.4%
• Percent of Public Works Department General Fund devoted to Development Engineering	4.7%	3.2%	3.0%
• Development Engineering General Fund Budget per capita	\$4.79	\$3.08	\$2.88
Effectiveness			
• Percent of applications approved with three or fewer plan check reviews	96%	100%	100%
• Percent of CIP projects completed within established budget	95%	100%	100%

Public Works Department

Development Engineering

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,241,176	\$852,697	\$843,557
Services & Supplies	92,582	10,142	15,013
Capital Equipment	0	0	0
Subtotal	\$1,333,758	\$862,839	\$858,570
Cost Allocated	(97,232)	(40,000)	(65,000)
Revenues	(488)	0	0
NET GENERAL FUND SUPPORT	\$1,236,038	\$822,839	\$793,570
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,254,445	\$1,394,415	\$1,484,769
Services & Supplies	2,983,478	3,484,000	3,167,500
Capital Equipment	0	0	0
Subtotal	\$4,237,923	\$4,878,415	\$4,652,269
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,495,621	\$2,247,112	\$2,328,326
Services & Supplies	3,076,060	3,494,142	3,182,513
Capital Equipment	0	0	0
Cost Allocated	(97,232)	(40,000)	(65,000)
TOTAL	\$5,474,448	\$5,701,254	\$5,445,839

Public Works Department

Development Engineering

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	0.50	0.25	0.25
Assistant City Engineer	1.50	1.00	1.00
Associate Engineer	2.00	2.00	2.00
City Engineer	1.00	0.00	0.00
Engineering Technician	1.00	1.00	1.00
Manager, Engineering/City Engineer	0.33	0.50	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	0.00	0.00
Senior Transportation Engineer	1.00	0.00	0.00
Subtotal:	16.33	12.75	12.75
PART TIME			
Office Assistant III-EPT	0.75	0.75	0.75
Subtotal:	0.75	0.75	0.75
TOTAL STAFFING:	17.08	13.50	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.

2018-19 Standards:

- | | |
|--|---|
| <ul style="list-style-type: none"> • Provide quality support to all City departments for on-time and error-free vehicle maintenance services. • Provide leadership and recommendations for policy direction for the increased use of alternative fuel vehicles. • Implement all budgetary and financial processes according to City policies and established timeframes to reduce operating costs for fleet vehicles. | <p>Strategic Goal(s)*</p> <p>1,2,4</p> <p>1,2,3,4</p> <p>1,2,4</p> |
|--|---|

* Numbers denote linkage to the department's Strategic Goals; please see page 195 for details.

Measurements

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Inventory			
• City vehicles maintained	468	483	520
• City equipment maintained	65	78	79
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	2.2%	2.5%	2.4%
• Fleet Budget as a percent of Department Operating Budget	6.9%	7.5%	7.3%
• Fleet Budget per capita	\$ 16.22	\$ 18.01	\$ 17.63
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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	\$1,033,598	\$1,179,732	\$1,176,389
Services & Supplies	1,600,822	1,842,639	2,164,847
Capital Equipment	1,564,348	1,788,246	1,519,000
Subtotal	\$4,198,768	\$4,810,617	\$4,860,237
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,033,598	\$1,179,732	\$1,176,389
Services & Supplies	1,600,822	1,842,639	2,164,847
Capital Equipment	1,564,348	1,788,246	1,519,000
Cost Allocated	0	0	0
TOTAL	\$4,198,768	\$4,810,617	\$4,860,237

Public Works Department

Fleet Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Aide	0.00	1.00	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	0.25	0.25
Management Analyst II	0.00	0.25	0.25
Manager, Public Services	0.25	0.25	0.25
Program Assistant	1.00	0.00	0.00
Equipment Mechanic	0.00	1.00	1.00
Senior Equipment Mechanic	4.00	3.00	3.00
Senior Office Specialist	0.20	0.20	0.20
Subtotal:	7.95	7.95	7.95
PART TIME			
Equipment Mechanic-PT	0.50	0.50	0.50
Equipment Service Worker-PT	0.49	0.50	0.50
Subtotal:	0.99	1.00	1.00
TOTAL STAFFING:	8.94	8.95	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.

2018-19 Standards:

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

Strategic Goal(s)*

1,2,3,4

4

* Numbers denote linkage to the department's Strategic Goals; please see page 195 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Inventory			
• Community Parks (# of parks)	19	19	21
• Neighborhood Parks/Vista Points	40	41	41
• Athletic Infields (# of infields)	48	49	52
• Sports Fields (Acres)	164	167	179
• Streetscapes (Acres)	911	918	918
• Trees (# of trees)	72,884	73,613	74,617
• Water Meters/Smart Irrigation Controllers	615/842	621/849	643/871
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	5.5%	4.3%	4.7%
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	39.3%	32.2%	35.0%
• Landscape Maintenance General Fund Budget per capita	\$40.10	\$31.04	\$33.89
• Per acre cost to maintain streetscape	\$9,451	\$8,537	\$9,189
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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,563,470	\$1,698,337	\$1,583,727
Services & Supplies	8,798,109	6,590,860	7,758,535
Capital Equipment	0	0	0
Subtotal	\$10,361,579	\$8,289,197	\$9,342,262
Cost Allocated	0	0	0
Revenues	(8,401)	(46,000)	(45,100)
NET GENERAL FUND SUPPORT	\$10,353,178	\$8,243,197	\$9,297,162
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,733,941	\$2,009,910	\$2,273,072
Services & Supplies	8,187,015	11,654,375	13,999,376
Capital Equipment	0	0	30,000
Subtotal	\$9,920,955	\$13,664,285	\$16,302,448
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,297,411	\$3,708,247	\$3,856,799
Services & Supplies	16,985,124	18,245,235	21,757,911
Capital Equipment	0	0	30,000
Cost Allocated	0	0	0
TOTAL	\$20,282,535	\$21,953,482	\$25,644,710

Public Works Department

Landscape Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	0.34	0.34	0.34
Landscape Contract Specialist	2.00	2.00	2.00
Landscape Maintenance Specialist	7.00	11.00	11.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	5.00	5.00	5.00
Landscape Maintenance Technician	2.00	0.00	0.00
Lead Landscape Maintenance Technician	6.00	5.00	6.00
Management Analyst I	0.50	0.25	0.25
Management Analyst II	0.00	0.25	0.25
Manager, Public Services	0.25	0.25	0.25
Program Specialist	1.00	1.00	1.00
Senior Office Specialist	0.20	0.20	0.20
Subtotal:	25.29	26.29	27.29
TOTAL STAFFING:	25.29	26.29	27.29

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.

2018-19 Standards:

- | | |
|---|---|
| <ul style="list-style-type: none"> The Project Management Division ensures that CIP and facilities rehab projects are constructed within the approved project budget and in compliance with City-approved plans and specifications. Develop and administer an annual rehabilitation program consistent with the City's strategic goals. | Strategic Goal(s)*
1,2,3,4

1,2,3,4 |
|---|---|

* Numbers denote linkage to the department's Strategic Goals; please see page 195 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Contracts Awarded (# of contracts)	16	23	26
• CIP and Rehabilitation Projects Constructed (# of projects)	13	18	15
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	0.6%	0.9%	0.8%
• Percent of Public Works Department General Fund devoted to Project Management.	4.5%	6.5%	6.3%
• Project Management General Fund Budget per capita	\$4.59	\$6.28	\$6.12
Effectiveness			
• Percent of CIP projects completed within established budget	99%	100%	100%

Public Works Department

Project Management

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,211,632	\$1,663,841	\$1,687,018
Services & Supplies	157,223	160,150	147,109
Capital Equipment	0	0	0
Subtotal	\$1,368,854	\$1,823,991	\$1,834,128
Cost Allocated	(183,678)	(146,000)	(146,000)
Revenues	(34,654)	(15,000)	(20,000)
NET GENERAL FUND SUPPORT	\$1,150,523	\$1,662,991	\$1,668,128
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$948,915	\$596,166	\$570,362
Services & Supplies	214,865	841,000	400,000
Capital Equipment	0	0	0
Subtotal	\$1,163,780	\$1,437,166	\$970,362
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,160,546	\$2,260,007	\$2,257,380
Services & Supplies	372,088	1,001,150	547,109
Capital Equipment	0	0	0
Cost Allocated	(183,678)	(146,000)	(146,000)
TOTAL	\$2,348,956	\$3,115,157	\$2,658,489

Public Works Department

Project Management

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Capital Improvement Program	1.00	1.00	1.00
Construction Inspection Supervisor	1.00	1.00	1.00
Manager, Engineering/City Engineer	0.34	0.50	0.50
Program Assistant	1.00	1.00	1.00
Senior Construction Inspector	4.00	4.00	4.00
Senior Project Manager	5.00	5.00	5.00
Subtotal	13.34	13.50	13.50
TOTAL STAFFING:	13.34	13.50	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 Maintenance Division provides for the operation, maintenance and rehabilitation of the City's traffic signal system. Specific services include the review of City traffic signal design guidelines and standards; response to resident concerns regarding signal operations and implementation of corrective measures when appropriate.

2018-19 Standards:

- | | |
|--|---------------------------|
| | Strategic Goal(s)* |
| <ul style="list-style-type: none"> 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 |
| <ul style="list-style-type: none"> 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 195 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Signalized Intersections (# of intersections)	344	356	365
• CCTV Cameras (# of cameras)	210	220	241
• Bicycle Video Detection	130	142	153
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	0.0%	0.1%	0.0%
• Percent of Department General Fund devoted to Signal Operations & Maintenance	0.3%	0.4%	0.4%
• Signal Operations & Maintenance General Fund Budget per capita	\$0.33	\$0.40	\$0.35
Effectiveness			
• Percent of service requests completed within three days	100%	100%	100%

Public Works Department

Signal Operations & Maintenance

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$85,053	\$107,012	\$95,299
Services & Supplies	886	0	0
Capital Equipment	0	0	0
Subtotal	\$85,939	\$107,012	\$95,299
Cost Allocated	(148)	0	0
Revenues	(15,039)	(10,000)	(11,000)
NET GENERAL FUND SUPPORT	\$70,752	\$97,012	\$84,299
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,399,618	\$1,559,802	\$1,601,316
Services & Supplies	2,271,089	2,438,499	2,011,918
Capital Equipment	7,359	0	0
Subtotal	\$3,678,067	\$3,998,301	\$3,613,234
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,484,671	\$1,666,814	\$1,696,615
Services & Supplies	2,271,975	2,438,499	2,011,918
Capital Equipment	7,359	0	0
Cost Allocated	(148)	0	0
TOTAL	\$3,763,858	\$4,105,313	\$3,708,533

Public Works Department

Signal Operations & Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	0.83	0.33	0.33
Assistant City Engineer	0.50	0.00	0.00
Assistant Engineer	3.00	0.00	0.00
Associate Engineer	2.00	0.00	0.00
Engineering Technician	2.00	1.00	1.00
Management Analyst I	0.50	0.25	0.25
Management Analyst II	0.00	0.25	0.25
Manager, Engineering	0.33	0.00	0.00
Manager, Public Services	0.25	0.25	0.25
Senior Office Specialist	0.40	0.40	0.40
Senior Project Manager	1.00	1.00	1.00
Senior Transportation Engineer	1.00	1.00	1.00
Supervising Traffic Systems Specialist	1.00	1.00	1.00
Supervising Transportation Analyst	1.00	0.00	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	1.00	1.00
Subtotal:	18.81	11.48	11.48
TOTAL STAFFING:	18.81	11.48	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.

2018-19 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 195 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Inventory			
• Roadway (Asphalt - # of centerline miles)	419	425	432
• Class I Bike Trails (Asphalt - # of linear miles)	61.8	64.8	70.5
• Parking Lots (Asphalt – acres)	79.01	79.01	79.25
• Curbs & Gutters (Concrete - # of miles)	1,499	1,512	1,530
• Sidewalks/Park Pathways (Concrete - # of miles)	969	975.5	1057
• Storm Drain Catch Basins (# of basins)	4,711	4,849	5,036
• Street Sweeping (# of curb miles)	39,542	39,817	40,346
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	3.0%	3.4%	3.2%
• Percent of Public Works General Fund devoted to Street & ROW Maintenance	21.6%	25.2%	23.9%
• Street & ROW General Fund Budget per capita	\$22.00	\$24.34	\$23.10
Effectiveness			
• Percent of public roadways maintained at or above 65 PCI standard	94%	95%	94%

Public Works Department

Street & Right-of-Way Maintenance

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,765,929	\$4,430,622	\$4,376,870
Services & Supplies	1,919,581	2,070,176	1,989,118
Capital Equipment	0	0	0
Subtotal	\$5,685,510	\$6,500,798	\$6,365,988
Cost Allocated	0	0	0
Revenues	(28,382)	(20,820)	(16,479)
NET GENERAL FUND SUPPORT	\$5,657,128	\$6,479,978	\$6,349,509
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$46,939	\$50,109	\$49,427
Services & Supplies	1,243,592	1,680,720	743,820
Capital Equipment	0	0	0
Subtotal	\$1,290,531	\$1,730,829	\$793,247
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,812,868	\$4,480,731	\$4,426,298
Services & Supplies	3,163,173	3,750,896	2,732,938
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$6,976,041	\$8,231,627	\$7,159,235

Public Works Department

Street & Right-of-Way Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	0.25	0.25
Management Analyst II	0.00	0.25	0.25
Manager, Public Services	0.25	0.25	0.25
Senior Office Specialist	0.20	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	32.28	32.28	32.28
 TOTAL STAFFING:	 32.28	 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.

2018-19 Standards:

	Strategic Goal(s)*
<ul style="list-style-type: none"> Pursue and secure the maximum amount of outside funding through effective leveraging of available City fund balances. 	3,4
<ul style="list-style-type: none"> Monitor and implement transportation needs for the North Irvine Transportation Mitigation Program (NITM) and Irvine Business Complex Development Fee program. 	2,3,4
<ul style="list-style-type: none"> Monitor regionally and nationally significant transportation initiatives to ensure City transportation interests are met. 	2,3,4
<ul style="list-style-type: none"> 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 195 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
<ul style="list-style-type: none"> Grant Applications Submitted (# of applications) 	12	0	0
<ul style="list-style-type: none"> Grant Awards (# awarded) 	6	0	0
Efficiency			
<ul style="list-style-type: none"> Percent of customer requests resolved within designated timeframe 	100%	0%	0
<ul style="list-style-type: none"> Percent of mandated reports completed in timeframe 	100%	0%	0
Unit Cost			
<ul style="list-style-type: none"> Transportation Planning and Project Development General Fund Budget as a percent of citywide General Fund Budget 	0.3%	0%	0
<ul style="list-style-type: none"> Percent of Public Works Department General Fund devoted to Transportation Planning & Project Development 	2.1%	0%	0
<ul style="list-style-type: none"> Transportation Planning and Project Development General Fund Budget per capita 	\$2.47	0	0
Effectiveness			
<ul style="list-style-type: none"> Maintained Measure M2/CMP funding consistency 	100%	0%	0
<ul style="list-style-type: none"> Percent of written citizen requests completed within 15 days 	100%	0%	0

Public Works Department

Transportation Planning & Project Development

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$288,952	\$0	\$0
Services & Supplies	11,347	0	0
Capital Equipment	0	0	0
Subtotal	\$300,299	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$300,299	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$103,072	\$0	\$0
Services & Supplies	11,551	0	0
Capital Equipment	0	0	0
Subtotal	\$114,623	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$392,025	\$0	\$0
Services & Supplies	22,898	0	0
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$414,922	\$0	\$0

Public Works Department

Transportation Planning & Project Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	0.50	0.00	0.00
Associate Transportation Analyst	1.00	0.00	0.00
Director of Transportation	0.00	0.00	0.00
Management Analyst I	1.00	0.00	0.00
Project Development Administrator	1.00	0.00	0.00
Senior Transportation Analyst	1.00	0.00	0.00
Supervising Transportation Analyst	0.00	0.00	0.00
Subtotal:	4.50	0.00	0.00
 TOTAL STAFFING:	 4.50	 0.00	 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.

2018-19 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 195 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Monthly maintenance of bus shelters and bus stops	220	0	0
Efficiency			
• Percent of written citizen requests completed within 15 days	100%	0	0
Unit Cost			
• Transit Services General Fund Budget as a percent of citywide General Fund Budget	0.3%	0	0
• Percent of Public Works Department General Fund devoted to Transit Division	1.8%	0	0
• Transit Services General Fund Budget per capita	\$2.12	0	0
Effectiveness			
• Irvine Station tenant occupancy	70%	0	0

Public Works Department

Active Transportation Planning

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$479,358	\$0	\$0
Services & Supplies	15,778	0	0
Capital Equipment	0	0	0
Subtotal	\$495,136	\$0	\$0
Cost Allocated	0	0	0
Revenues	(290,107)	0	0
NET GENERAL FUND SUPPORT	\$205,029	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,843	\$0	\$0
Services & Supplies	135,593	0	0
Capital Equipment	0	0	0
Subtotal	\$137,437	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$481,201	\$0	\$0
Services & Supplies	151,371	0	0
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$632,572	\$0	\$0

Public Works Department

Active Transportation Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	0.50	0.00	0.00
Associate Transportation Analyst	1.00	0.00	0.00
Senior Transportation Analyst	1.00	0.00	0.00
Transit Programs Administrator	1.00	0.00	0.00
Subtotal:	3.50	0.00	0.00
TOTAL STAFFING:	3.50	0.00	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.

2018-19 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 195 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Inventory			
• Community Parks	19	19	21
• Neighborhood Parks	40	40	41
• Trails (# of linear miles)	61.8	64.8	69.8
• Facilities/Buildings (square feet)	1,473,169	1,711,034	1,839,425
Services			
• Graffiti removal	289	320	351
• Corrective work orders (# of work orders)	2,373	2,729	2,987
Efficiency			
• Percent of graffiti removed within 48 hours of report	99%	100%	100%
• Percent of corrective work orders completed	96%	100%	100%
• Percent of preventive maintenance work orders completed	92%	100%	100%
Unit Cost			
• Facilities Maintenance General Fund Budget as a percent of citywide General Fund Budget	1.6%	2.0%	2.1%
• Percent of Public Works Department General Fund devoted to Facilities Maintenance	11.7%	15.1%	15.4%
• Facilities Maintenance General Fund Budget per capita	\$11.89	\$14.52	\$14.92

Public Works Department

Facilities & Maintenance

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$983,919	\$1,269,631	\$1,188,568
Services & Supplies	2,087,297	2,589,390	2,924,597
Capital Equipment	0	20,000	0
Subtotal	\$3,071,216	\$3,879,021	\$4,113,165
Cost Allocated	0	0	0
Revenues	(69,140)	(32,000)	(35,500)
NET GENERAL FUND SUPPORT	\$3,002,077	\$3,847,021	\$4,077,665
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,027,521	\$2,242,819	\$2,478,660
Services & Supplies	3,504,682	5,615,805	5,578,264
Capital Equipment	1,245	82,000	106,000
Subtotal	\$5,533,448	\$7,940,624	\$8,162,924
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,011,440	\$3,512,450	\$3,667,228
Services & Supplies	5,591,980	8,205,195	8,502,862
Capital Equipment	1,245	102,000	106,000
Cost Allocated	0	0	0
TOTAL	\$8,604,665	\$11,819,645	\$12,276,090

Public Works Department

Facilities & Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
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	9.00	9.00	11.00
Lead Facilities Maintenance Technician	4.00	4.00	4.00
Manager, Facilities Maintenance &	1.00	1.00	1.00
Master Facilities Maintenance Specialist	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Transportation Analyst	0.00	1.00	1.00
Subtotal:	24.00	25.00	27.00
PART TIME			
Facilities Maintenance Technician-EPT	0.75	0.75	0.75
Office Assistant II-EPT	0.75	0.75	0.75
Subtotal:	1.50	1.50	1.50
TOTAL STAFFING:	25.50	26.50	28.50

TRANSPORTATION

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Transportation Department

Budget Summary:

The FY 2018-19 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 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 \$3,957,209 and revenues of \$301,000. The budget provides for a total of 21.8 full-time employees, .5 part-time employee 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

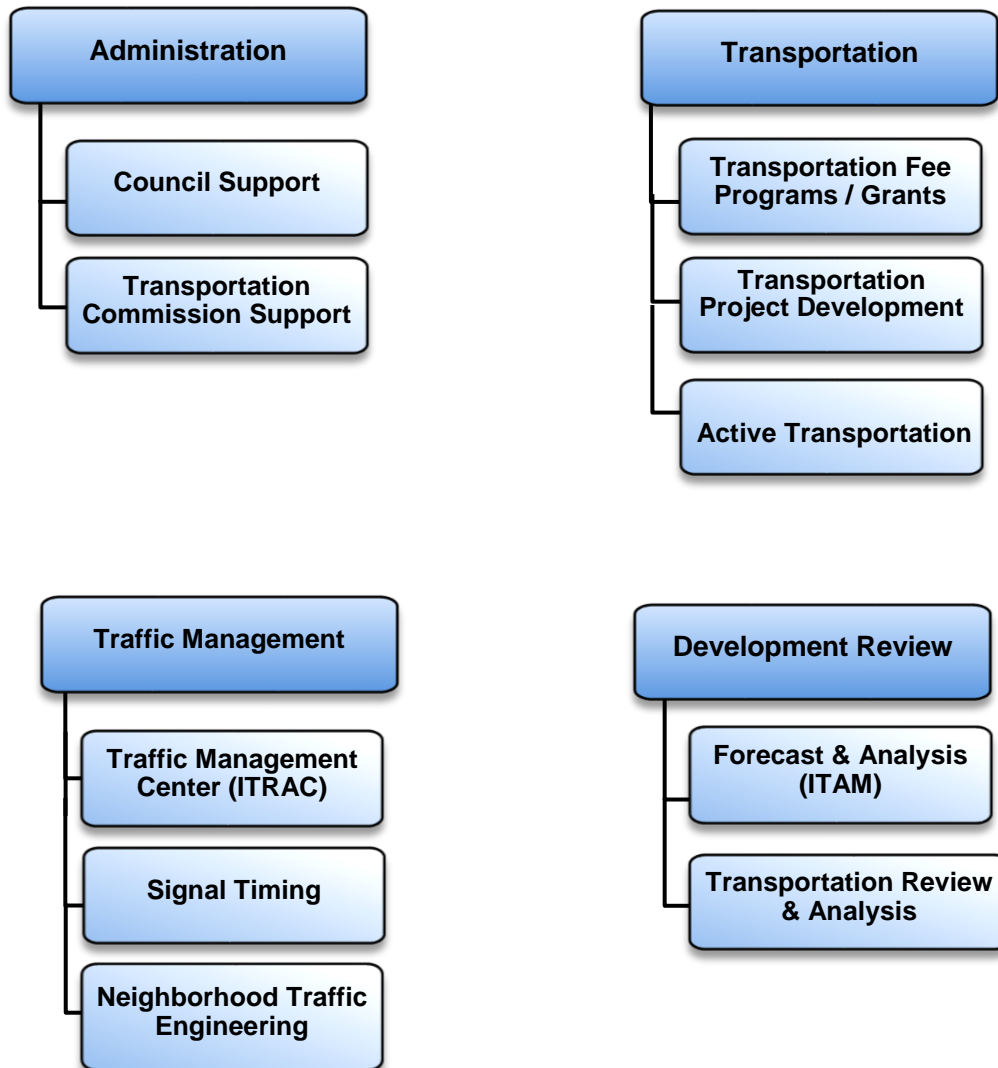
- Ensure the City's eligibility for transportation funding and actively pursue funding opportunities to bring about priority City projects.

4. Promote effective government

- Provide community communication and public outreach.

Transportation Department

Services to the Community:



Transportation Department

Department Budget Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$2,570,751	\$3,290,213
Services & Supplies	0	451,701	666,997
Capital Equipment	0	0	0
Subtotal	\$0	\$3,022,452	\$3,957,209
Cost Allocated	0	0	0
Revenues	0	(250,000)	(301,000)
GENERAL FUND SUPPORT	\$0	\$2,772,452	\$3,656,209
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$117,315	\$536,499
Services & Supplies	0	2,044,964	2,110,684
Capital Equipment	0	0	0
Subtotal	\$0	\$2,162,279	\$2,647,183
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$2,688,066	\$3,826,711
Services & Supplies	0	2,496,665	2,777,681
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL COST	\$0	\$5,184,731	\$6,604,392
STAFFING SUMMARY			
Full Time	0.0	15.8	21.8
Part Time	0.0	0.0	0.5
Transportation Commission	0.0	5.0	5.0
TOTAL STAFFING	0.0	20.8	27.3

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.

2018-19 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 233 for details.	
	4

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Efficiency			
• Complete correspondence, City Manager and City Council letters, and reports within established timeframes	N/A	100%	100%
• Complete performance reviews within established guidelines	N/A	100%	100%
Unit Cost			
• Transportation Administration General Fund Operating Budget as a percent of citywide General Fund Budget	N/A	.2%	.2%
• Percent of Transportation Department General Fund budget devoted to Administration	N/A	12.6%	10.3%
• Transportation Department General Fund Budget per capita	N/A	\$1.45	\$1.37
Effectiveness			
• Percent of standards achieved	N/A	100%	100%

Transportation Department

Administration

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$382,314	\$378,555
Services & Supplies	0	0	209,352
Capital Equipment	0	0	0
Subtotal	\$0	\$382,314	\$587,907
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$382,314	\$587,907
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	\$382,314	\$378,555
Services & Supplies	0	0	209,352
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$382,314	\$587,907

Transportation Department

Administration

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Administrative Secretary	0.00	0.75	0.75
Director of Transportation	0.00	1.00	1.00
Subtotal:	0.00	1.75	1.75
NON HOURLY			
Transportation Commissioner	0.00	5.00	5.00
Subtotal:	0.00	5.00	5.00
TOTAL STAFFING:	0.00	6.75	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.

2018-19 Standards:

- Utilize technology and innovative strategies to effectively manage traffic incidents and construction activities to maximize traffic flow through the affected areas.

* Numbers denote linkage to the department's Strategic Goals; please see page 233 for details.

Strategic Goal(s)*

1,2,3,4

2,3,4

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Synchronized Corridors	N/A	19	19
• Neighborhood Work Requests Submitted	N/A	90	95
Efficiency			
• Response to signal timing and service requests within one business day	N/A	100%	100%
Unit Cost			
• Traffic Management General Fund Budget as a percent of citywide General Fund Budget	N/A	1.0%	0.9%
• Percent of Department General Fund devoted to Traffic Management	N/A	65.2%	51.6%
• Traffic Management General Fund Budget per capita	N/A	\$7.47	\$6.86
Effectiveness			
• Percent of service requests completed within three days	N/A	100%	100%

Transportation Department

Traffic Management

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$1,591,181	\$1,590,441
Services & Supplies	0	380,223	344,141
Capital Equipment	0	0	0
Subtotal	\$0	\$1,971,404	\$1,934,582
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$1,971,404	\$1,934,582
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$11,447
Services & Supplies	0	564,964	190,000
Capital Equipment	0	0	0
Subtotal	\$0	\$564,964	\$201,447
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$1,591,181	\$1,601,888
Services & Supplies	0	945,187	534,141
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$2,536,368	\$2,136,029

Transportation Department

Traffic Management

Service Center Summary:

Staffing Detail – All Funds	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Assistant City Engineer	0.00	1.00	1.00
Assistant Engineer	0.00	3.00	3.00
Associate Engineer	0.00	2.00	2.00
Engineering Technician	0.00	1.00	1.00
Senior Transportation Analyst	0.00	1.00	1.00
Senior Transportation Engineer	0.00	1.00	1.00
Supervising Transportation Analyst	0.00	1.00	1.00
Subtotal:	0.00	10.00	10.00
TOTAL STAFFING:	0.00	10.00	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.

2018-19 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 233 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Grant Applications Submitted (# of applications)	N/A	7	9
• Grant Awards (# awarded)	N/A	5	6
Efficiency			
• Percent of customer requests resolved within designated timeframe	N/A	100%	100%
• Percent of mandated reports completed in timeframe	N/A	100%	100%
Unit Cost			
• Transportation Planning and Project Development General Fund Budget as a percent of citywide General Fund Budget	N/A	0.2%	0.2%
• Percent of Transportation Department General Fund devoted to Transportation Planning & Project Development	N/A	15.5%	9.6%
• Transportation Planning and Project Development General Fund Budget per capita	N/A	\$1.77	\$1.27
Effectiveness			
• Maintained Measure M2/CMP funding consistency	N/A	100%	100%
• Percent of written citizen requests completed within 15 days	N/A	100%	100%

Transportation Department

Transportation Planning & Project Development

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$409,860	\$345,943
Services & Supplies	0	57,978	6,654
Capital Equipment	0	0	0
Subtotal	\$0	\$467,838	\$352,597
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$467,838	\$352,597
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$117,315	\$175,372
Services & Supplies	0	1,060,000	1,320,000
Capital Equipment	0	0	0
Subtotal	\$0	\$1,177,315	\$1,495,372
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$527,175	\$521,315
Services & Supplies	0	1,117,978	1,326,654
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$1,645,153	\$1,847,969

Transportation Department

Transportation Planning & Project Development

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Associate Transportation Analyst	0.00	1.00	1.00
Senior Transportation Analyst	0.00	1.00	1.00
Supervising Transportation Analyst	0.00	1.00	1.00
Subtotal:	0.00	3.00	3.00
TOTAL STAFFING:	0.00	3.00	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.

2018-19 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 233 for details.

Measurements:

	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Services			
• Monthly maintenance of bus shelters and bus stops	N/A	220	220
Efficiency			
• Percent of written citizen requests completed within 15 days	N/A	100%	100%
Unit Cost			
• Active Transportation Planning General Fund Budget as a percent of citywide General Fund Budget	N/A	0.1%	0.1%
• Percent of Transportation Department General Fund devoted to Active Transportation Planning	N/A	6.6%	5.8%
• Active Transportation Planning General Fund Budget per capita	N/A	\$0.76	\$0.78
Effectiveness			
• Irvine Station tenant occupancy	N/A	70%	70%

Transportation Department

Active Transportation Planning

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$187,396	\$196,030
Services & Supplies	0	13,500	56,850
Capital Equipment	0	0	0
Subtotal	\$0	\$200,896	\$252,880
Cost Allocated	0	0	0
Revenues	0	(250,000)	(301,000)
NET GENERAL FUND SUPPORT	\$0	(\$49,104)	(\$48,120)
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	420,000	580,684
Capital Equipment	0	0	0
Subtotal	\$0	\$420,000	\$580,684
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$187,396	\$196,030
Services & Supplies	0	433,500	637,534
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$620,896	\$833,564

Transportation Department

Active Transportation Planning

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Transit Programs Administrator	0.00	1.00	1.00
Subtotal:	0.00	1.00	1.00
TOTAL STAFFING:	0.00	1.00	1.00

Transportation Department

Development Review

Goal:

Guide the design and development of an efficient and safe vehicular and pedestrian circulation system which will meet the needs of the community.

Description:

This Division reviews transportation aspects of discretionary case applications in accordance with all applicable regulatory and advisory documents and ensures delivery within the specified timelines established for case processing. Development Review updates existing documents and revises policies, procedures, and guidelines to ensure efficient and effective review of projects and application of standards. It also reviews environmental reports and projects submitted to the City from outside agencies. Development Review develops and maintains an advanced transportation modeling system to predict transportation network needs and to ensure appropriate transportation improvements are implemented to meet the growing needs of the community.

2018-19 Standards:

Strategic Goal(s)*

- Review development proposals and develop obligations and mitigation measures to ensure adequate and effective improvements to the City's transportation infrastructure system commensurate with development. 1,2,4
- Review discretionary cases and traffic studies within identified timeframes. 1,2,3
- Maintain the Irvine Transportation Analysis Model (ITAM) consistent with the City of Irvine General Plan, land use database, CEQA requirements, and the Orange County Regional transportation model (OCTAM). 1,2,4
- Provide traffic modeling support related to City departments, development community, and inter-jurisdictional activity. 1,2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 233 for details.

Measurements:

Actuals 2016-17	Estimate 2017-18	Budget 2018-19
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Services

• Discretionary Case Review (# of Cases)	0	0	119
• Traffic Study / Access Study (# of studies)	0	0	37
• Inter-jurisdictional Review	0	0	19
• Code Compliance/Permits	0	0	145

Efficiency

• Percentage of discretionary case reviews and traffic studies completed within designated timeframes	0%	0%	98%
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Unit Cost

• Development Review General Fund Budget as a percent of citywide General Fund Budget	0%	0%	0.4%
• Percent of Transportation Department General Fund operating budget expenditures devoted to Development Review	0%	0%	23%
• Development Review General Fund budget per capita	0	0	\$3.01

Transportation Department

Development Review

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$779,243
Services & Supplies	0	0	50,000
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$829,243
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$829,243
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$349,680
Services & Supplies	0	0	20,000
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$369,680
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$1,128,923
Services & Supplies	0	0	70,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$0	\$1,198,923

Transportation Department

Development Review

Service Center Summary:

Funds Summary	Actuals 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
FULL TIME			
Project Development Administrator	0.00	0.00	1.00
Senior Transportation Analyst	0.00	0.00	4.00
Supervising Transportation Analyst	0.00	0.00	1.00
Subtotal:	0.00	0.00	6.00
PART TIME			
Program Assistant-PT	0.00	0.00	0.50
Subtotal:	0.00	0.00	0.50
TOTAL STAFFING:	0.00	0.00	6.50

NON- DEPARTMENTAL

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Non-Departmental

Budget Summary:

The FY 2018-19 Non-Departmental General Fund budget of \$4,744,938 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

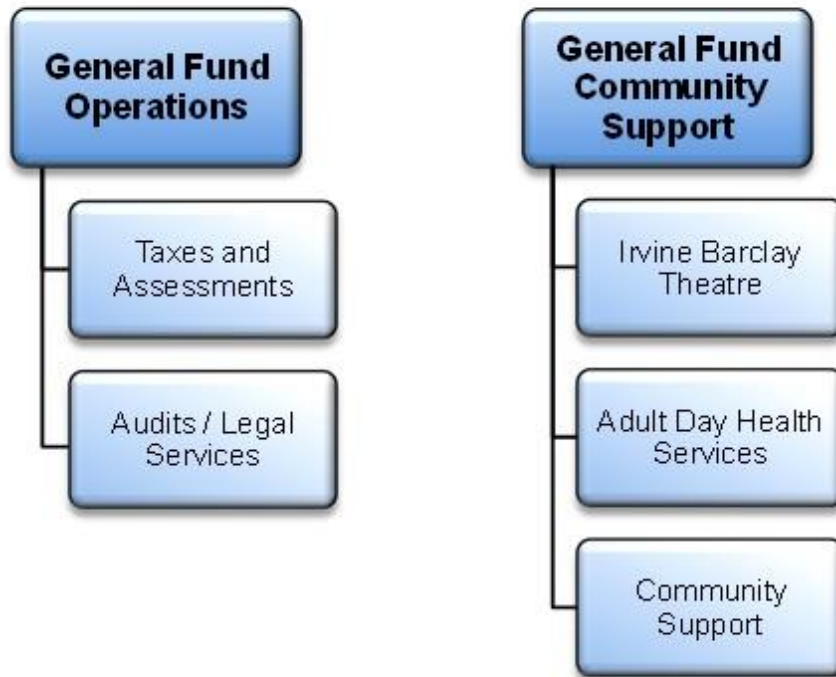
- Provide funding to continue the City's ongoing Non-Departmental programs that enhance economic prosperity in the community.

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 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	4,372,760	4,459,875	4,744,938
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$4,372,760	\$4,459,875	\$4,744,938
Cost Allocated	0	0	0
Revenues	<u>(3,130,028)</u>	<u>(3,666,500)</u>	<u>(4,073,250)</u>
GENERAL FUND SUPPORT	\$1,242,732	\$793,375	\$671,688
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,823,246	\$7,750,701	\$7,888,317
Services & Supplies	0	0	0
Capital Equipment	<u>135,048</u>	<u>0</u>	<u>0</u>
Subtotal	\$6,958,294	\$7,750,701	\$7,888,317
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,823,246	\$7,750,701	\$7,888,317
Services & Supplies	4,372,760	4,459,875	4,744,938
Capital Equipment	135,048	0	0
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COST	\$11,331,054	\$12,210,576	\$12,633,255
STAFFING SUMMARY			
Full Time & Part Time	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING	None	None	None

Non-Departmental

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SPECIAL FUNDS

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Special Funds

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Special Funds

Budget Summary

Introduction

The FY 2018-19 Proposed Budget is comprised of 67 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 a table summarizing the revenue (not including beginning balances) and expenditure activity of all special funds, is provided in the following pages.



Additional special fund summary information can be found in the Budget Summary section of this document. An expanded presentation of each special fund is presented in the FY 2018-19 Detail Budget.

Top Special Fund Revenue Sources

Special fund revenues come from a variety of sources. In the FY 2018-19 Proposed Budget, the top four revenue sources are Internal Services Fees and Revenue (\$29,301,514), Other Taxes and Fees (\$28,686,476), Miscellaneous Revenues (\$25,627,378), and Development Fees (\$21,729,000). Combined with General Fund revenue (excluding transfers-in), these sources account for approximately 84 percent of the total revenues of all appropriated funds.

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.

Other Taxes and Fees is comprised of Gas Tax, Systems Development Charge (SDC), Road Maintenance and Rehab Account (RMRA), and development related fees. 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.

Miscellaneous revenues include a one-time developer payment for road construction at Marine Way by 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.

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.

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 & 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 2018-19, General Reserve Fund revenues are estimated to be \$26,504,186, and appropriations are \$35,023,679 (excluding transfers).

Special Revenue Funds

The 24 Special Revenue Funds are established to account for financial transactions from restricted revenue sources, as determined by law or administrative action. Gas Tax, Measure M2 Sales Tax, Systems Development Charge (SDC), Maintenance Assessment District, Irvine Business Complex (IBC), Community Development Block Grants (CDBG), iShuttle, Orange County Great Park, and numerous other grant related funds are included in this classification. For FY 2018-19, Special Revenue Fund revenues are estimated to be \$78,464,186 and appropriations are \$59,599,613 (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 2018-19, Capital Projects revenues are estimated to be \$26,930,319 and appropriations are \$142,805,201 (excluding transfers).

Debt Service Funds

For FY 2018-19, 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 & Operations; and Strategic Technology Plan. For FY 2018-19, Internal Service Fund revenues are estimated to be \$31,161,031 and appropriations are \$36,875,763 (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

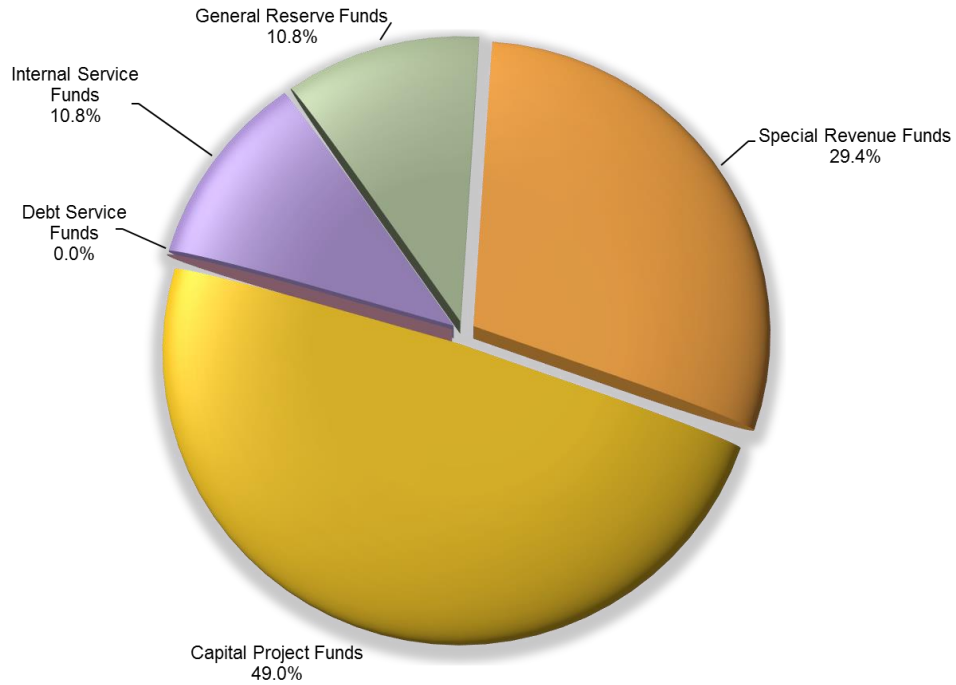
For FY 2018-19, estimated Special Funds revenues and transfers-in (exclusive of the General Fund) are \$305,888,563, and appropriations and transfers-out are \$408,806,733. The majority of these revenues and appropriations are restricted for use in the Capital Projects and Special Revenue Funds.

Category Summary	Revenues	Transfers-In	Revenues & Transfers-In
General Reserve Funds	\$26,504,186	\$6,386,000	\$32,890,186
Special Revenue Funds	\$78,464,186	\$11,432,645	\$89,896,831
Capital Project Funds	\$26,930,319	\$123,057,999	\$149,988,318
Debt Service Funds	-	-	-
Internal Service Funds	31,161,031	1,952,197	33,113,228
Total	\$163,059,722	\$142,828,841	\$305,888,563

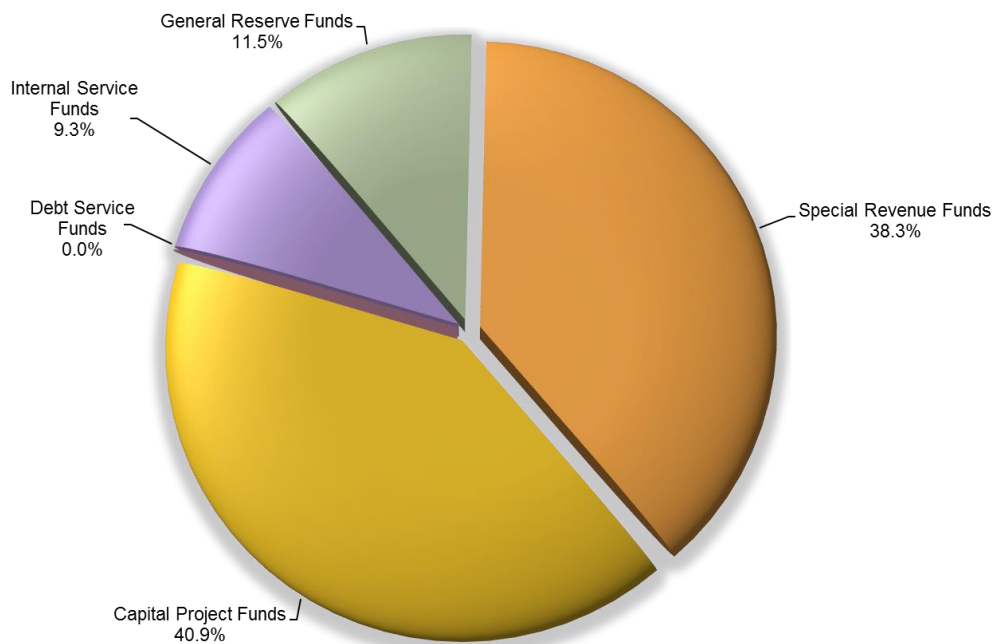
Category Summary	Appropriations	Transfers-Out	Appropriations & Transfers-Out
General Reserve Funds	\$35,023,679	\$11,851,935	\$46,875,614
Special Revenue Funds	\$59,599,613	\$97,169,279	\$156,768,892
Capital Project Funds	\$142,805,201	\$24,386,605	\$167,191,806
Debt Service Funds	-	-	-
Internal Service Funds	36,875,763	1,094,659	37,970,422
Total	\$274,304,255	\$134,502,478	\$408,806,733

Special Funds Budget Summary

Revenues & Transfers- In: \$305,888,563



Appropriations & Transfers- Out: \$408,806,733



Special Funds

General Reserve Funds

Fund 002: ASSET MANAGEMENT PLAN FUND

The City's Asset Management Plan (AMP) has a fundamental purpose similar to an endowment to provide 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 2013-14, the AMP makes annual payments of \$5 to \$7 million over a 10 year period. The City Council approves repayment to the AMP fund through General Fund year end allocations and annual pension rate savings. FY 2018-19 pension rate savings is estimated to be \$1,605,170. 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 compensated absences, including earned sick and vacation time that is expected to be paid out when employees separate from the City. In the past, funding came from a percentage of employee salaries in an amount sufficient to meet current expected payouts, plus an amount to cover future anticipated payouts based on an actuarial analysis. The rates for FY 2017-18 were 4.121% of net base pay for sworn employees and 2.069% of net base pay for non-sworn employees. FY 2018-19 projected payouts upon separation are estimated to be \$0.9 million and the fund balance at the end of the fiscal year is expected to be approximately \$5.5 million. The City's goal is to accumulate funding to cover 50% of the actuarially determined accrued liability.

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.

Fund 006: CONTINGENCY RESERVE FUND

At the close of FY 2011-12, the City Council adopted a policy goal of increasing the Contingency Reserve Fund balance to 20 percent. In December 2015, the balance in the Contingency Reserve Fund reached \$34.6 million, which enabled us to meet the 20 percent goal. Additionally, the City Council set a new goal of bringing its reserve fund up to 25 percent of its adopted General Fund appropriations budget over the next three years. \$1.5 million from the 2016-17 General Fund surplus was allocated to the Contingency Reserve Fund balance to increase the balance to the new target.

Special Funds

General Reserve Funds

Fund 007: SCHOOL SUPPORT FUND

This fund accounts for the City's direct financial support of Irvine schools and Irvine students through the Educational Partnership Fund and Challenge Match Grant Programs, known as the Partnership for Educational Excellence. The programs were established by City Council action in January 2006, continued per Measure R passed by voters in November 2010, and expanded and extended through FY 2015-16 per Measure BB passed by voters in November 2012. The City Council subsequently adopted resolutions to continue the school support funding. Most recently, Resolutions No. 17-78 and 17-79 were adopted to continue both programs in FY 18-19 and FY 19-20. Educational Partnership Fund program funds are used to support program areas such as health and guidance services, school nurses, classroom and support staff, supplies, field trips, and middle school resource officer program. The Challenge Match Grant program is a matching grant program 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. Beginning Fiscal Year 2017-18, this fund recovers a portion of the investment management contract fees from the Special Districts, whose portfolio management is handled under the same agreement. The recovered contract costs are allocated based on portfolio amount and number of executed transactions.

Fund 010: INFRASTRUCTURE & REHABILITATION FUND

This fund was created to provide for the accumulation and distribution of funds for City rehabilitation projects. The source of revenue for this fund is the interest earnings from the Asset Management Plan Fund (AMP) and an allocation from the General Fund. In FY 2018-19, \$0.4 million will be received from the AMP. In FY 2018-19, two projects are appropriated from the fund's reserves: \$2.4 million to the existing Animal Care Center Rehabilitation project and \$0.2 million for the Truck Route Roadway Rehabilitation project. 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. For FY 2017-18, \$1.3 million of Fund Balance Reserved for the Marine Way Project was transferred to the Assigned Fund Balance to ensure adequate fund balance remained for the reservation of \$3.0 million of Bowerman Landfill funding for future street projects. In return the Systems Development Fund (SDC) fund will reserve an additional \$1.3 million of its circulation fund balance for the Marine Way Project, maintaining the Marine Way Reserve Balances.

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. For FY 2018-19, \$30,000 is appropriated for a Citizen Relationship Management tool for the City Manager's Office. This project was identified for funding since it is expected to create efficiencies internally, provide long-term cost savings and strategic value.

Special Funds

General Reserve Funds

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 almost 2 billion for permits issued in calendar year 2017, consistent with the previous year. This level of development activity is expected to continue in FY 2018-19 led by new residential development across a broad area of the City including Eastwood, Portola Springs, Great Park Neighborhoods, Orchard Hills, Hidden Canyon, 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 the Spectrum Entertainment Center expansion, as well as ongoing office developments such as a campus style office development in Quail Hill. Non-residential tenant improvements will continue to be 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.

Special Funds

Special Revenue Funds

Fund 107: ROAD MAINTENANCE AND REHABILITATION FUND

This fund was established to account for the revenues and expenditures for the Road Repair and Accountability Act of 2017, which provides funding to cities and counties through Road Maintenance and Rehabilitation Account (RMRA). RMRA local streets and roads allocations must be primarily used for road maintenance and rehabilitation, safety projects, railroad grade separations, traffic control devices, and complete street components. In FY 2018-19, appropriation are for two projects: Jamboree Pavement Rehabilitation, \$2.0 million and Alton Parkway Pavement Rehabilitation, \$2.4 million.

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 2018-19 is approximately \$10.0 million, \$6.3 million is appropriated for various new and existing projects for slurry seal and street pavement rehabilitation, including \$1.5 million for the first phase of the realignment of the Marine Way. The remaining \$2.2 million is earmarked for repair and maintenance of asphalt roadways, repair of traffic signs, street markings and stripping, and support of the annual street landscape maintenance contracts.

Fund 112: LOCAL PARK FEES FUND

The Subdivision Map Act of the California Government Code requires developers to provide either land or fees to the local municipal government for the purpose of providing or improving recreational facilities in the area and adjacent areas of the proposed developer improvements. This legislation is also known as the Quimby Act. The City allocates these funds to various parks and recreation projects in conjunction with the annual CIP budget. During FY 2018-19, the estimated appropriations are \$36.2 million to the following capital projects funds: \$19.6 million to Orange County Great Park Development Fund, \$4.6 million to Colonel Bill Barber Marine Corp Memorial Park Fund, and \$12 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 & 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 2018-19, appropriations include \$184,000 from developers for the Kelvin Pedestrian Bridge project. Proceeds from the sale of City-owned land are appropriated for the 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.

Special Funds

Special Revenue Funds

Fund 114: HOME GRANT FUND

This fund was established to satisfy legal requirements that HOME Investment Partnership Program (HOME) funds be segregated from other funds. HOME funds are awarded to the City by the U.S. Department of Housing and Urban Development. HOME funds are used for eligible affordable housing activities throughout the community. A separate staff report will be presented to the City Council for budgeting purposes for FY 2018-19, which will include reprogramming of remaining unused budgeted funds from prior years and programming of new grant revenue and related appropriations.

Fund 118: SYSTEMS DEVELOPMENT FUND

The City imposes a 1 percent Systems Development Charge (SDC) on all new development within the City, which is accounted for in this special revenue fund. This fee was established pursuant to Title 2, Division 9, Chapter 6 of the City's Municipal Code, with 50 percent of the receipts applied to circulation projects and 50 percent to non-circulation projects. Revenues are collected within this fund and subsequently transferred to the capital improvement construction funds to finance the infrastructure development. For FY 2018-19, \$24.6 million of the SDC Non Circulation fee is appropriated to various new and existing projects, some of the larger projects are: \$21.1 million for the Animal Care Center; and \$1.6 million for the rehabilitation and expansion of the Bommer Canyon Cattle Camp area. The appropriations for SDC Circulation fee is \$4.4 million, some of the largest projects are: \$2.2 million for design and right-of-way phase at the Trabuco and Remington intersection; and \$0.7 million for the design and right-of-way improvements at the intersection of University and Ridgeline. For FY 2017-18, the Infrastructure & Rehabilitation fund transferred \$1.3 million of Fund Balance from the Marine Way Project Reserve to the Assigned Fund Balance in order to maintain adequate funding required for the \$3.0 million reservation of Bowerman Landfill funding for future street projects. To preserve the Marine Way Project funding, the Systems Development Fund (SDC) fund reallocated \$1.3 million of its circulation fund balance to the Marine Way Project.

Fund 119: MAINTENANCE DISTRICT FUND

This fund accounts for the collection and distribution of maintenance assessments levied for street lighting, community park and neighborhood park landscape, lighting and maintenance. Projected revenues include \$3.2 million of ad valorem property taxes for lighting, \$0.2 million in miscellaneous revenues and an estimated \$9.4 million in Landscape, Lighting and Park Maintenance (LLPM) special assessments. Total service costs are estimated at \$18.9 million and exceed funds available through these assessments. The General Fund will be contributing \$5.1 million towards the costs and the balance of \$1 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.

Special Funds

Special Revenue Funds

Fund 125: COMMUNITY DEVELOPMENT BLOCK GRANT FUND

This fund was established to satisfy legal requirements that Community Development Block Grant (CDBG) funds be segregated from other funds. CDBG funds are awarded to the City by the U.S. Department of Housing and Urban Development, and are used to provide a variety of public service programs throughout the community. A separate staff report will be presented to the City Council for budgeting purposes for FY 2018-19, 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 \$98,546. 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 the donors designates.

Fund 128: OFFICE ON AGING PROGRAM FUND

This fund was established to account for senior programs partially funded by the Title III Older Americans Act Contract with the County of Orange. These funds are used for congregate and home delivered meal programs (meal preparation and program administration) to provide high quality meals for seniors at the Lakeview Senior Center and through home delivery. In addition, nutrition transportation, case management and in-home services are provided to the homebound vulnerable senior population. The programs are largely funded by five grants from the County of Orange Area Agency on Aging and the United States Department of Health & Human Services. Funding is supplemented by donations (participant contributions and community donations). General Fund support for these activities are represented by a transfer of funds. Each year, the City holds a seasonal campaign for community and corporate donations. In FY 2018-19 the corporate donation campaign is expanding to a year round effort with the support of National Charity League, Irvine Chapter and the UCI Circle K (Kiwanis) club.

Special Funds

Special Revenue Funds

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 2018-19, \$626,406 is budgeted to support the following: \$179,421 for the security service provided to Irvine Station by Public Safety; \$40,000 for Bike/Pedestrian Transit Access and Stops improvements; \$50,000 for low emission vehicles (CNG vehicles and TRIP bus); \$326,953 for installation of electric vehicle infrastructure on City property and 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 \$10,032 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 proposed budget includes \$7.0 million for the FY 2018-19 Slurry Seal and Local Street Rehabilitation project. 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 is expected to double due to an expected full concert season at the new Five Points Amphitheatre.

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 2017-18 and funds projected to be received in FY 2018-19 are budgeted for direct patrol overtime, and supplies/services. Funds received must be expended or encumbered no later than June 30 of the fiscal year following receipt.

Special Funds

Special Revenue Funds

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 2018-19 for various public safety programs, officer training, equipment, and supplies. The Maruchan donations received in previous fiscal years were not completely expended; the remaining amount of the donation is expected to be spent on supplies. The Public Safety Vehicle Abatement Program (SAAV) administered by Orange County Transportation Authority and authorized through Assembly Bill 4114, ended during FY 2012-13. The remaining SAAV funds will continue to be expended until depleted; approximately \$33,000 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, 2017, 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 2018-19, the City plans to appropriate approximately \$456,000 for two part-time public safety administrators, Community Emergency Response Team supplies, and funding for equipment.

Fund 146: iSHUTTLE

This fund was established to account for operation of iShuttle services in the Irvine Business Center (IBC) and Irvine Spectrum areas. In January 2011, the City entered into a cooperative agreement with the Orange County Transportation Authority (OCTA) to transfer \$121.3 million of Proposition 116 funds to OCTA in exchange for a 30-year funding stream for iShuttle operations and maintenance, bus purchases and/or leases, and support costs up to a maximum annual obligation provided in the agreement. On February 23, 2016, City Council approved an amendment to the original Cooperative Agreement allowing OCTA to operate the shuttle service on behalf of the City at a reduced cost using the same funding obligations provided in the agreement. The City is responsible to provide an annual contribution to OCTA of ten percent of the operating expenditures.

Special Funds

Special Revenue Funds

Fund 149: SPECIAL PROGRAMS GRANTS

This fund was established in FY 2009-10 to account for miscellaneous grants for all departments that do not pertain to other special revenue funds. In November 2014, the California Transportation Commission awarded \$500,000 to the City for a Regional Active Transportation Program project in Orange County. The funds will be used for the development of a citywide bicycle, pedestrian, and motorist safety program which will include educational materials, maps, training classes, events, media outreach, etc. The purpose of the project is to educate, encourage, and enforce community safe practices for bicyclists, pedestrians, and motorists. The project encompasses multiple fiscal years with \$200,000 programmed in FY 2018-19 for this effort. In addition, per a cooperative agreement with the County of Orange, \$25,000 is appropriated for public education for recycling efforts and a \$75,000 multi-year grant to implement an organic waste recycling program to divert organic waste generated by 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 2018-19, \$1,140,020 will be used for supplies and 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.

Special Funds

Special Revenue Funds

Fund 153 : ASSET FORFEITURE ORANGE COUNTY AND STATE

The Regional Narcotics Suppression Program has served the citizens of Orange County since December 1986. Under state and federal statutes, the City of Irvine receives an equitable share of seized drug funds and real property, along with reimbursement of related overtime expenses in exchange for participating in the program. These funds may only be spent for law enforcement purposes and are intended to supplement, not supplant, existing funds. Revenues may not be budgeted until actually received due to the uncertainty of timing and amount of forfeitures. Appropriations are funded by the available fund balance. Fifteen percent of the funds must be spent to combat drug abuse and divert gang activity. The funds are expected to be used for one-time purchases of operational supplies.

Fund 154: MEASURE 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 2018-19, the City will receive approximately \$4.8 million in Measure M2 Fairshare funding and appropriations are approximately \$4.9 million. Capital improvement projects appropriations are \$4.4 million which includes \$0.4 million for various traffic signal and street rehabilitation projects and \$4.0 million for slurry seal projects. An additional \$0.5 million is appropriated for non-CIP activities such as proactive funding application support and the annual replacement LED lamps for traffic signals.

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 2018-19, the Community Services Program Fund anticipates \$589,300 in donations, special events, merchandise sales, and sponsorship revenue. The fund appropriations are: \$58,683 for Athletic Programs; \$47,033 for Child, Youth and Family Programs; \$186,000 for TRIPS vehicles; and \$456,500 for Animal Care Center Programs.

Fund 180: ORANGE COUNTY GREAT PARK FUND

This fund is used to account for the 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 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 Park related expenditures and investment decisions in accordance with the City's investment policy.

Special Funds

Capital Projects Funds

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. 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 with improvement proceeds in the amount of \$69.6 million and the second phase of bonds was issued in September 2016 with improvement proceeds in the amount of \$137.2 million. A third phase of bond issue is anticipated this fiscal year.

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 also provided partial funding for the Jamboree pedestrian bridge, located at the Jamboree/Michelson intersection. The remaining funds will fund park and IBC fees as development occurs within the CFD boundaries.

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 were completed and City Council approved the fund's final report in 2017. The fund's closure process is underway.

Fund 208: AD 87-8 SPECTRUM 5

This fund accounts for the construction of circulation improvements in and around Spectrum 5 North. Major construction activities in this district included improvements to Irvine Center Drive, Lake Forest Drive, Research Drive, Bake Parkway, and other arterial streets. The improvements were completed and City Council approved the fund's final report in 2017. The fund's closure process is underway.

Special Funds

Capital Projects Funds

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 Road, Sand Canyon, Alton Parkway, and Irvine Center Drive. The improvements were completed and City Council approved the fund's final report in 2017. The fund's closure process is underway.

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

This fund accounts for the construction of improvements in the Spectrum 6 and Spectrum 7 areas. The improvements consist of roadways, drainage, and related improvements to existing and new arterials, including Barranca Parkway, Irvine Center Drive, Laguna Canyon Road, Sand Canyon Avenue, Oak Canyon Road, and Technology Drive. Construction activity is performed by the developer, while City staff provides the inspection, reimbursement, and acquisition functions. Current construction activity in this district is the extension of Technology Drive to intersect with Laguna Canyon Road.

Fund 215: AD 97-16 NORTHWEST IRVINE

This fund accounts for the construction of improvements in the Northwest Irvine area including Jamboree Road, Portola Parkway, Irvine Boulevard, and Bryan Avenue. The cities of Irvine and Tustin and the developer recently agreed to complete the remaining mitigation improvements in Tustin. At the completion of these improvements, staff will proceed with closing this fund and use residual construction funds to redeem outstanding bonds.

Fund 216: AD 97-17 LOWER PETERS CANYON EAST

This fund accounts for the construction of improvements in the Lower Peters Canyon East area including Culver Drive, Portola Parkway, and El Camino Real. The cities of Irvine and Tustin and the developer recently agreed to complete the remaining mitigation improvements in Tustin. At the completion of these improvements, staff will proceed with closing this fund and use residual construction funds to redeem outstanding 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, and several internal streets. The timeframe for constructing the remaining improvements is dependent on factors such as progress of land development and availability of additional supplemental funds.

Special Funds

Capital Projects Funds

Fund 218: AD 03-19 NORTHERN SPHERE

This fund accounts for the construction of 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 Canyon, Sand Canyon Avenue, Bryan Avenue, and several internal streets. The remaining funded project is a fire station, which is under construction and scheduled for completion in 2018. Construction is being performed by the developer and City staff is providing 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 Great Park to the southwest and southeast, and SR 241 and open space lands to the northeast. Four phases of bonds were issued to fund roadway, drainage, traffic signal, utility, and trail improvements to Portola Parkway, Irvine Boulevard, Ridge Valley, Arrowhead, and several internal streets. Construction activities are being 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 were 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 being performed by the developer while City staff is providing the inspection, project review and reimbursement functions.

Fund 221: AD 07-22 STONEGATE

This fund accounts for construction activities in the Stonegate development, located north of Irvine Boulevard and south of Portola Parkway, between Jeffrey Road and State Route 261. Public improvements included public roadway, sanitary sewer, domestic water, reclaimed water, utility, and flood control improvements. Construction activities were performed by the developer while City staff provided the inspection, acquisition, project review and reimbursement functions. All improvements are completed, and City staff is in the process of closing 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 district have been completed. Construction was performed by the developer while 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.

Special Funds

Capital Projects Funds

Fund 224: AD 11-24 CYPRESS VILLAGE

This fund accounts for construction activities in Planning Area 40, also known as Cypress Village. Public improvements included streets, drainage facilities and utilities in the development, which is bounded by Bay Tree, Trabuco Canyon, Sand Canyon Avenue and Interstate 5. The improvements were completed and City Council approved the fund's final report in 2017. The fund's closure process is underway.

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. Improvements are substantially complete. Construction activity was performed by the developer while 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 250: CAPITAL IMPROVEMENT PROJECT FUND – CIRCULATION

This fund accounts for the construction and rehabilitation of the City's general circulation related infrastructure, including traffic signals, streets, medians, and bridges. The Capital Improvement Program budget provides specific project information regarding estimated revenue and appropriations impacting this fund. Total new allocations within the fund for FY 2018-19 are approximately \$14.1 million, \$0.2 million from Infrastructure and Rehabilitation Fund, \$0.3 million from Fees and Exaction Fund, \$4.5 million from the Road Maintenance and Rehabilitation Account (RMRA), \$5.9 million from Gas Tax and System Development Charge (SDC) Funds. The remaining balance of \$3.2 million are M2 Competitive Grants from Orange County Transportation Authority (OCTA). Some of the larger project appropriations include: relocation of the OCTA Sand Canyon Bus Facility for the first phase of the realignment of Marine Way, \$3.0 million; Alton Parkway Pavement (I-5 to Barranca) rehabilitation, \$2.5 million; University and Ridgeline intersection improvements, \$2.5 million; Trabuco and Remington intersection design and right-of-way, \$2.2 million; and Jamboree Pavement (Michelle to Railroad Tracks) rehabilitation, \$2.0 million. Also, the Yale Pavement Rehabilitation project is complete, therefore, \$0.2 million of Slurry Seal Funds will be removed from the project.

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 Sand Canyon Grade Separation project is managed by the Orange County Transportation Authority (OCTA). Both of the projects are complete and in the final closeout process. Due to the complexity of the final grant filing requirements to the County, State, and Federal transportation agencies, these projects are anticipated to be formally closed at the annual close out of CIP projects in November 2018.

Special Funds

Capital Projects Funds

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 Office. The Capital Improvement Program (CIP) budget provides specific project information regarding estimated revenue and appropriations affecting this fund. New budgeted appropriations in FY 2018-19 for CIP projects are approximately \$34.7 million, \$8.1 million for new projects and \$26.6 million for existing projects. Some of the largest project appropriations are: Animal Care Center Rehabilitation and Expansion, \$23.5 million; Bommer Canyon Rehabilitation, \$2.5 million; and Oak Creek Community Park Improvement, \$3.0 million.

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 based on the Parks and Park Facilities Master Plan. Total new allocations for FY 2018-19 are approximately \$2.8 million: \$2.1 million for a new parking lot; and \$0.7 million for the preparation of structural plans and design 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 2018-19, \$6.2 million of accumulated NITM fees are appropriated for the following existing and new projects: \$5.3 million for the Bake and Jeronimo Intersection widening, \$0.8 million for the Jeffrey and Walnut Intersection Improvement, and \$40,000 for a new intersection improvement project at Laguna Canyon and Lake Forrest. An additional \$250,000 is appropriated for the preliminary and feasibility studies, environmental clearance, preliminary engineering, and cost estimate updates for citywide transportation improvements.

Special Funds

Capital Projects Funds

Fund 271: IRVINE BUSINESS COMPLEX FUND

This fund was established to account for fee revenues generated by development activity within the Irvine Business Complex (IBC) area of the City and to track infrastructure spending within the same area. Over the years, the City has received various grants from state, county, and federal agencies to supplement its fee revenue in the development of infrastructure projects within the IBC area. For FY 2018-19, two new projects are proposed for intersection improvements at Culver/Alton and Harvard/Michelson. These projects have been awarded \$0.2 million in grant funding. The remaining \$0.7 million for the projects is appropriated from IBC Transportation fees. Also, \$0.4 million is requested for the following: preliminary studies, environmental clearance, consultant support for the traffic and park plans, and a fee update for the projects within the IBC area. A transfer of approximately \$0.7 million of the IBC Transportation fees to the IBC Transportation Management Program (TMP) Fund will support the goals and objectives of this program, such as the implementation and expansion of the iShuttle. Annually, 5 percent of the IBC transportation fees are transferred to the TMP fund.

Fund 271: IBC TRANSPORTATION MGMT PROGRAM

The IBC Transportation Management Program (TMP) Fund was established to account for transportation demand management strategies within the Irvine Business Complex (IBC) area. Funding for the Transportation Management Program originates from an annual contribution of 5 percent of the IBC Transportation Fee received. The TMP fund supports the five goals and objectives of the program, one of these goals is the implementation and expansion of the iShuttle. In FY 2018-19, a transfer out of \$0.3 million to the iShuttle fund for the operation and expansion of the iShuttle within the IBC area.

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, Carousel rehabilitation, Visitor Center plaza refurbishment, Hangar 244 north hardscape replacement, basin slope repair and inlet/outlet pipe structure retaining wall, South Lawn pump station enclosure, Western Sector 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 utility connection fees.

Special Funds

Internal Service Funds

Fund 501: INVENTORY FUND

This fund accounts for the acquisition cost of materials and supplies maintained at the City's central warehouse. Funding for acquisition of materials 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, 2017, the City has set aside approximately \$15 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 vehicles, this fund accounts for the replacement, ongoing maintenance, and operation of significant equipment. Significant equipment is defined as equipment costing \$5,000 or more and has a useful life of more than two years. The useful life assigned to significant equipment is based upon established City policy and is consistent with generally accepted equipment life cycles and/or based upon City experiences. Fleet Services manages the City's fleet vehicles and equipment. Rental rates are charged to the various user departments and those rates are designed to recover the associated 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 2017-18 vehicle purchases are estimated at \$1.7 million and the budgeted purchases for FY 2018-19 total \$1.5 million.

Fund 578: MAIL SERVICES FUND

This fund was established to centralize Telecommunications, Mail and Print Services. The Telecommunications Services 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 provides for the administration of a centralized duplicating center, citywide copier machines, print devices and print supplies. Effective July 1, 2017, Telecommunications and Print Services moved to the Strategic Technology Plan Fund. Effective July 1, 2018, Print Services will be moved back to the Mail and Print Internal Services Fund. The Mail Center processes all incoming and outgoing mail citywide, serving City Hall and 25 satellite City 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 2018-19 budgeted expenditures total \$749,611 for mail costs and \$1,286,202 for duplicating costs.

Special Funds

Internal Service Funds

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 2018-19 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, are added to this fund. Both programs were recorded in Fund 578 (Telephone, Mail and Print Services) prior to July 1, 2017. Effective July 1, 2018, Print Services will be moved back to Fund 578.

Fund 580: CIVIC CENTER MAINTENANCE & 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.

Special Funds

Internal Service Funds

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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	-	-	-	-	3,794,000
006	CONTINGENCY RESERVE FUND	-	-	-	-	-
007	SCHOOL SUPPORT FUND	-	-	-	-	-
009	REVENUE CLEARING FUND	-	-	-	-	-
010	INFRASTRUCTURE & REHABILITATION FUND	-	-	-	-	-
012	INNOVATION FUND-ADMIN	-	-	-	-	-
024	BUILDING AND SAFETY FUND	-	-	10,000	-	16,140,000
027	DEVELOPMENT ENGINEERING FUND	-	-	-	-	1,795,000
107	ROAD MAINT & REHAB ACCT RMRA	-	-	4,435,243	-	-
111	GAS TAX FUND	-	-	6,483,359	303,631	-
112	LOCAL PARK FEES FUND	-	-	-	-	-
113	FEES & EXACTIONS FUND	-	-	300,000	-	-
114	HOME GRANT FUND	-	-	-	636,694	-
118	SYSTEMS DEVELOPMENT FUND	-	-	12,500,000	-	-
119	MAINTENANCE DISTRICT FUND	3,147,360	-	-	-	-
125	COMM DEVELOP BLOCK GRANT FUND	-	-	-	1,448,320	-
126	SENIOR SERVICES FUND	-	-	-	-	-
128	NUTRITION PROGRAM FUND	-	-	-	381,785	-
130	AB2766 - AIR QUALITY IMPROVMNT	-	-	-	310,000	-
132	SLURRY SEAL SUR CHG FUND	-	-	-	-	-
136	PUBLIC SAFETY SPECIAL EVENTS FUND	-	-	-	-	-
139	SUPPL.LAW ENFORCEMENT SERV FD	-	-	-	400,000	-
143	PUBLIC SAFETY GRANTS	-	-	-	738,999	-
145	STRUCTURAL FIRE FUND	-	-	-	456,461	-
146	ISHUTTLE	-	-	-	23,600	-
149	SPECIAL PROGRAMS GRANTS FUND	-	-	-	395,720	-
151-153	ASSET FORFEITURE FUNDS	-	-	-	-	-
154	MEASURE M FAIRSHARE M2	-	4,858,323	-	-	-
155	COMMUNITY SERVICES PRGRM FUND	-	-	-	186,000	-
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	-	-	-	4,858,477	-
254	RAILROAD GRADE SEPARATION	-	-	-	-	-
260	CAPITAL IMPROV PROJ FUND-NON C	-	-	-	1,513,348	-
262	COL BILL BARBER MC MEMORIAL PK	-	-	-	-	-
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	-	-	-	-	-
271	IRVINE BUSINESS COMPLEX FUND	-	-	4,957,874	49,693	-
272	IBC TRANSPORTATION MGMT PROGRAM	-	-	-	-	-
282	FEE DISTRICT NO. 92-1	-	-	-	-	-
286	OCGP DEVELOPMENT FUND	-	-	-	-	-
501	INVENTORY	-	-	-	-	-
570	INSURANCE FUND	-	-	-	-	-
574	FLEET SERVICES FUND	-	-	-	-	-
578	TELEPHONE, MAIL, DUPLIC SRV FUND	-	-	-	-	-
579	STRATEGIC TECHNOLOGY PLAN FUND	-	-	-	-	-
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	-	-	-	-	-
TOTAL		3,147,360	4,858,323	28,686,476	11,702,728	21,729,000

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	-	-	-	2,381,090	-	-	2,000,000	4,381,090
003	-	-	-	100,146	-	-	-	100,146
005	-	-	160,000	20,000	-	-	-	3,974,000
006	-	-	-	506,613	-	-	-	506,613
007	-	-	-	18,842	-	-	4,000,000	4,018,842
009	-	-	102,000	642,222	-	-	-	744,222
010	-	-	-	217,476	-	-	386,000	603,476
012	-	-	-	2,403	-	-	-	2,403
024	250	-	432,000	146,616	-	-	-	16,728,866
027	-	-	5,000	30,529	-	-	-	1,830,529
107	-	-	-	266	-	-	-	4,435,509
111	-	-	-	137,347	-	-	-	6,924,337
112	-	-	-	1,943,491	-	-	-	1,943,491
113	-	-	-	285,152	-	-	-	585,152
114	-	-	-	-	-	-	-	636,694
118	-	-	-	317,270	-	-	-	12,817,270
119	-	-	103,000	60,000	9,452,700	-	5,175,112	17,938,172
125	-	-	-	-	-	-	-	1,448,320
126	-	-	-	28,804	-	-	-	28,804
128	14,224	-	-	174,605	-	-	420,000	990,614
130	-	-	-	4,878	-	-	-	314,878
132	-	-	17,650	339,565	-	-	5,528,746	5,885,961
136	-	-	1,422,080	-	-	-	-	1,422,080
139	-	-	-	4,710	-	-	-	404,710
143	-	-	-	64,670	-	-	-	803,669
145	-	-	-	-	-	-	-	456,461
146	-	-	-	88,531	-	-	268,159	380,290
149	-	-	-	-	-	-	-	395,720
151-153	-	-	-	12,120	-	-	-	12,120
154	-	-	-	3,249	-	-	-	4,861,572
155	99,500	-	60,000	254,149	-	-	-	599,649
180	5,922,800	-	-	10,418,202	10,229,728	-	40,628	26,611,358
204	-	-	-	222,790	682,953	-	22,519,935	23,425,678
205	-	-	-	119,738	-	-	857,685	977,423
206-225	-	-	-	2,185,034	-	-	-	2,185,034
250	-	5,992,370	-	557,501	-	-	16,662,265	28,070,613
254	-	-	-	3,412	-	-	-	3,412
260	-	1,905,013	-	363,409	-	-	43,755,504	47,537,274
262	-	-	-	4,344	-	-	4,560,068	4,564,412
270	-	-	-	1,274,810	-	-	-	1,274,810
271	-	701,075	-	1,513,493	-	-	-	7,222,135
272	-	-	-	13,299	-	-	740,826	754,125
282	-	-	-	646	-	-	-	646
286	-	-	-	11,040	-	-	33,961,716	33,972,756
501	-	-	-	408,460	-	-	-	408,460
570	-	-	-	255,640	-	6,053,354	1,767,755	8,076,749
574	4,600	700,000	-	397,367	-	3,017,204	50,000	4,169,171
578	-	-	-	14,679	-	1,929,924	134,442	2,079,045
579	-	-	-	64,167	-	16,106,127	-	16,170,294
580	-	-	-	14,603	-	2,194,905	-	2,209,508
	6,041,374	9,298,458	2,301,730	25,627,378	20,365,381	29,301,514	142,828,841	305,888,563

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	888,317	-	-	-	-	-
005	DEVELOPMENT SERVICES FUND	1,856,488	489	-	-	-	-
006	CONTINGENCY RESERVE FUND	-	-	-	-	-	-
007	SCHOOL SUPPORT FUND	194,858	1,070	4,072	-	-	-
009	REVENUE CLEARING FUND	443,872	435	1,735	-	3,778	-
010	INFRASTRUCTURE & REHABILITATION FUND	44,659	12	-	-	-	-
012	INNOVATION FUND-ADMIN	-	-	-	-	-	-
024	BUILDING AND SAFETY FUND	8,885,021	351,797	139,000	1,799,262	117,000	7,000
027	DEVELOPMENT ENGINEERING FUND	682,787	257	-	-	-	-
107	ROAD MAINT & REHAB ACCT RMRA	-	-	-	-	-	-
111	GAS TAX FUND	32,656	6	-	-	-	150,000
112	LOCAL PARK FEES FUND	-	-	-	-	-	-
113	FEES & EXACTIONS FUND	-	-	-	-	-	-
114	HOME GRANT FUND	87,622	24	-	-	-	-
118	SYSTEMS DEVELOPMENT FUND	-	-	-	-	-	-
119	MAINTENANCE DISTRICT FUND	4,828,681	27,811	311,500	223,092	100	70,000
125	COMM DEVELOP BLOCK GRANT FUND	89,598	12	-	-	-	-
126	SENIOR SERVICES FUND	-	-	115,200	-	2,500	1,600
128	NUTRITION PROGRAM FUND	704,141	532	259,562	-	-	-
130	AB2766 - AIR QUALITY IMPROVMNT	187,923	35	-	-	-	-
132	SLURRY SEAL SUR CHG FUND	78,942	132	-	-	-	-
136	PUBLIC SAFETY SPECIAL EVENTS FUND	-	1,371,500	-	6,551	-	-
139	SUPPL.LAW ENFORCEMENT SERV FD	-	400,000	247,928	-	-	-
143	PUBLIC SAFETY GRANTS	33,449	485,090	321,002	-	30,718	19,733
145	STRUCTURAL FIRE FUND	45,131	-	411,330	-	-	-
146	ISHUTTLE	-	-	-	-	-	-
149	SPECIAL PROGRAMS GRANTS FUND	-	-	-	-	-	-
151-153	ASSET FORFEITURE FUNDS	-	-	888,423	-	87,740	-
154	MEASURE M FAIRSHARE M2	167,981	23	-	-	-	-
155	COMMUNITY SERVICES PRGRM FUND	24,533	-	124,083	-	-	-
180	ORANGE COUNTY GREAT PARK FUND	6,771,816	67,766	630,450	1,165,686	73,100	8,500
204	CFD 2013-3 GREAT PARK	165,143	6	-	-	-	-
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	-	-	-	-	-	-
206-225	ASSESSMENT DISTRICTS	156,837	102	-	-	-	-
250	CAPITAL IMPROV PROJ FUND - CIR	298,030	96	-	-	-	-
260	CAPITAL IMPROV PROJ FUND-NON C	356,689	244	-	-	-	-
262	COL BILL BARBER MC MEMORIAL PK	-	-	-	-	-	-
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	75,862	9	-	-	-	-
271	IRVINE BUSINESS COMPLEX FUND	144,380	23	-	-	-	-
272	IBC TRANSPORTATION MGMT PROGRAM	-	-	-	-	-	-
282	FEE DISTRICT NO. 92-1	-	-	-	-	-	-
286	OCGP DEVELOPMENT FUND	-	-	-	-	-	-
501	INVENTORY	4,891	-	402,500	-	-	-
570	INSURANCE FUND	800,238	-	121,950	-	3,700	-
574	FLEET SERVICES FUND	1,264,763	1,295	1,726,276	10,071	7,000	221,000
578	TELEPHONE, MAIL, DUPLIC SRV FUND	386,051	2,616	499,000	43,898	500	5,156
579	STRATEGIC TECHNOLOGY PLAN FUND	1,598,086	273	5,475,835	131,694	80,150	-
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	630,360	3,720	91,500	1,200	2,500	-
TOTAL		38,929,804	2,715,374	11,771,346	3,381,453	408,786	482,989

Special Funds Appropriations Table

FUND	UTILITIES	CAPITAL EQUIPMENT	MISCELLANEOUS	CLAIMS EXPENSE	CIP EXPENDITURES	CONTRACT SERVICES	DEBT & A.D. ADMINISTRATION	TRANSFERS OUT	TOTAL ALLOCATIONS
002	-	-	-	-	-	-	-	386,000	7,386,000
003	-	-	-	-	-	-	-	-	888,317
005	-	-	-	-	-	1,494,000	-	527,040	3,878,017
006	-	-	-	-	-	-	-	1,700,000	1,700,000
007	-	-	-	-	-	5,136,150	-	-	5,336,150
009	-	-	16,000	-	-	278,400	-	-	744,220
010	-	-	-	-	-	-	-	6,700,338	6,745,009
012	-	-	-	-	-	30,000	-	-	30,000
024	-	188,000	200,000	-	-	4,483,720	-	2,169,557	18,340,356
027	-	-	-	-	-	775,500	-	369,000	1,827,544
111	-	-	-	-	-	-	-	4,468,444	4,468,444
111	-	-	-	-	-	2,077,500	-	7,764,318	10,024,480
112	-	-	-	-	-	-	-	36,159,073	36,159,073
113	-	-	-	-	-	100,000	-	484,000	584,000
114	-	-	-	-	-	549,048	-	-	636,694
118	-	-	-	-	-	740,000	-	28,728,819	29,468,819
119	4,710,023	-	-	-	-	8,743,348	-	40,628	18,955,183
125	-	-	-	-	-	1,358,710	-	-	1,448,320
126	-	6,900	-	-	-	99,300	-	-	225,500
128	-	5,000	-	-	-	85,344	-	-	1,054,578
130	-	-	-	-	-	61,495	-	376,953	626,406
132	-	-	-	-	5,557,083	-	-	-	5,636,157
136	-	-	-	-	-	5,580	-	55,000	1,438,631
139	-	150,000	-	-	-	-	-	-	797,928
143	-	234,200	-	-	-	-	-	-	1,124,192
145	-	-	-	-	-	-	-	-	456,461
146	-	-	-	-	-	340,684	-	-	340,684
149	-	-	-	-	-	395,720	-	-	395,720
151-153	-	399,870	-	-	-	-	-	-	1,376,033
154	-	-	-	-	-	330,000	-	4,471,668	4,969,671
155	-	186,000	-	-	-	413,600	-	-	748,216
180	1,138,249	426,000	333,780	-	-	10,597,979	-	14,620,376	35,833,701
204	-	-	-	-	22,732,276	-	-	22,519,935	45,417,360
205	-	-	2,162,085	-	-	-	-	857,685	3,019,770
206-225	-	-	-	-	13,334,888	19,000	5,291,688	-	18,802,514
250	-	-	-	-	17,276,353	-	-	-	17,574,480
260	-	-	-	-	21,668,951	-	-	-	22,025,884
262	-	-	-	-	2,827,450	-	-	-	2,827,450
270	-	-	-	-	8,579,752	250,000	-	-	8,905,623
271	-	-	-	-	11,420,541	900,000	-	740,826	13,205,770
272	-	-	-	-	-	-	-	268,159	268,159
282	-	-	-	-	-	-	-	-	-
286	-	-	-	-	35,144,796	-	-	-	35,144,796
501	-	-	-	-	-	-	-	-	407,391
570	-	-	-	4,115,089	-	3,737,940	-	-	8,778,917
574	-	1,519,000	-	-	-	200,500	-	900,000	5,849,906
578	-	13,000	-	-	-	1,136,410	-	-	2,086,632
579	960,600	232,000	-	-	-	9,980,300	-	134,442	18,593,381
580	552,000	45,000	-	-	-	867,700	-	60,217	2,254,196
	7,360,872	3,404,970	2,711,865	4,115,089	138,542,090	55,187,928	5,291,688	134,502,478	408,806,733

Special Funds

Appropriations by Department Table¹

FUND	FUND NAME	DEPARTMENT							
		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
024	BUILDING AND SAFETY FUND			X					X
027	DEVELOPMENT ENGINEERING FUND						X		X
107	ROAD MAINTENANCE AND REHABILITATION FUND		X				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		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

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Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is an extension of the Strategic Business Plan, a long range fiscal forecast, which identifies major public improvements to the City's infrastructure over the next ten years. The CIP is important for planning and managing the City'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 Transportation Commission, and 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 2018-19 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, while promoting cost efficiency and environmental sustainability. Emphasizing rehabilitation and effective maintenance practices minimizes deterioration and costly remediation

Capital Improvement Program

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. In FY 2018-19 the remaining City facilities are scheduled to be assessed 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 2018-19 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 2018-19.

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

Capital Improvement Program

FY 2018-19 capital expenditures total \$77.5 million as displayed in Table 2. Capital improvement projects consist of: \$28.9 million for street and mobility projects; \$36.1 million for facility projects; \$0.8 million for landscape projects; and \$11.7 million for Great Park 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
Streets & Mobility Improvements	22	17,010,708	11,911,888	28,922,596
Facility Improvements	16	34,133,398	1,930,117	36,063,515
Landscape Improvements	2	350,000	450,000	800,000
Great Park Improvements	8	9,740,000	1,961,100	11,701,100
Total	48	61,234,106	16,253,105	77,487,211

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

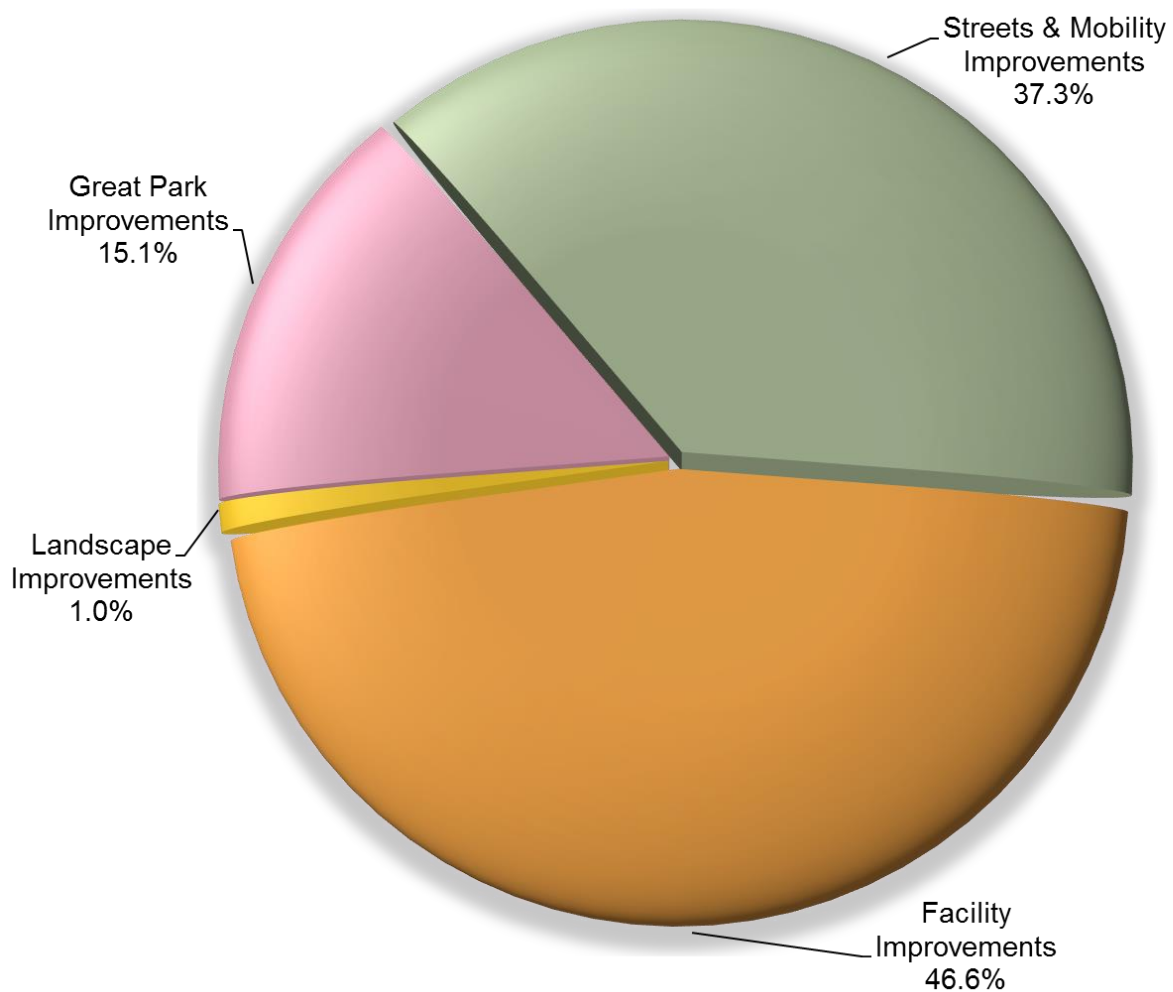
New construction projects preserve and enhance the City's ability to serve the community and sustain Irvine's planned growth.

The FY 2018-19 CIP Budget funds 48 projects; of which 19 are part of the City's infrastructure rehabilitation program. The remaining 29 projects are classified as new construction. Rehabilitation projects make up 21 percent of the CIP Budget, while new projects account for 79 percent. Rehabilitation funding of \$16.3 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

Capital Improvement Program

projects are anticipated for arterial road improvements and Great Park infrastructure and construction projects. The FY 2018-19 CIP projects are summarized by category in Table 2 and Chart 1.

Chart 1
CIP Projects by Type
Revenue Total: \$77,487,211



Capital Improvement Program

Revenue Sources and Categories

The CIP outlines planned capital improvements, given available financial resources. Funding for capital projects is received from a variety of sources as displayed in Table 3 and Chart 2.

Approximately 6.8 percent of the FY 2018-19 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	8,769,831	9,931,789	18,701,620
Developer Impact Fees ²	35,020,899	3,260,216	38,281,115
Grants	5,274,913	0	5,274,913
Internal Service Funds ³	0	900,000	900,000
Orange County Great Park Fund	9,740,000	1,961,100	11,701,100
Rehabilitation Reserve	2,428,463	200,000	2,628,463
Total	61,234,106	16,253,105	77,487,211

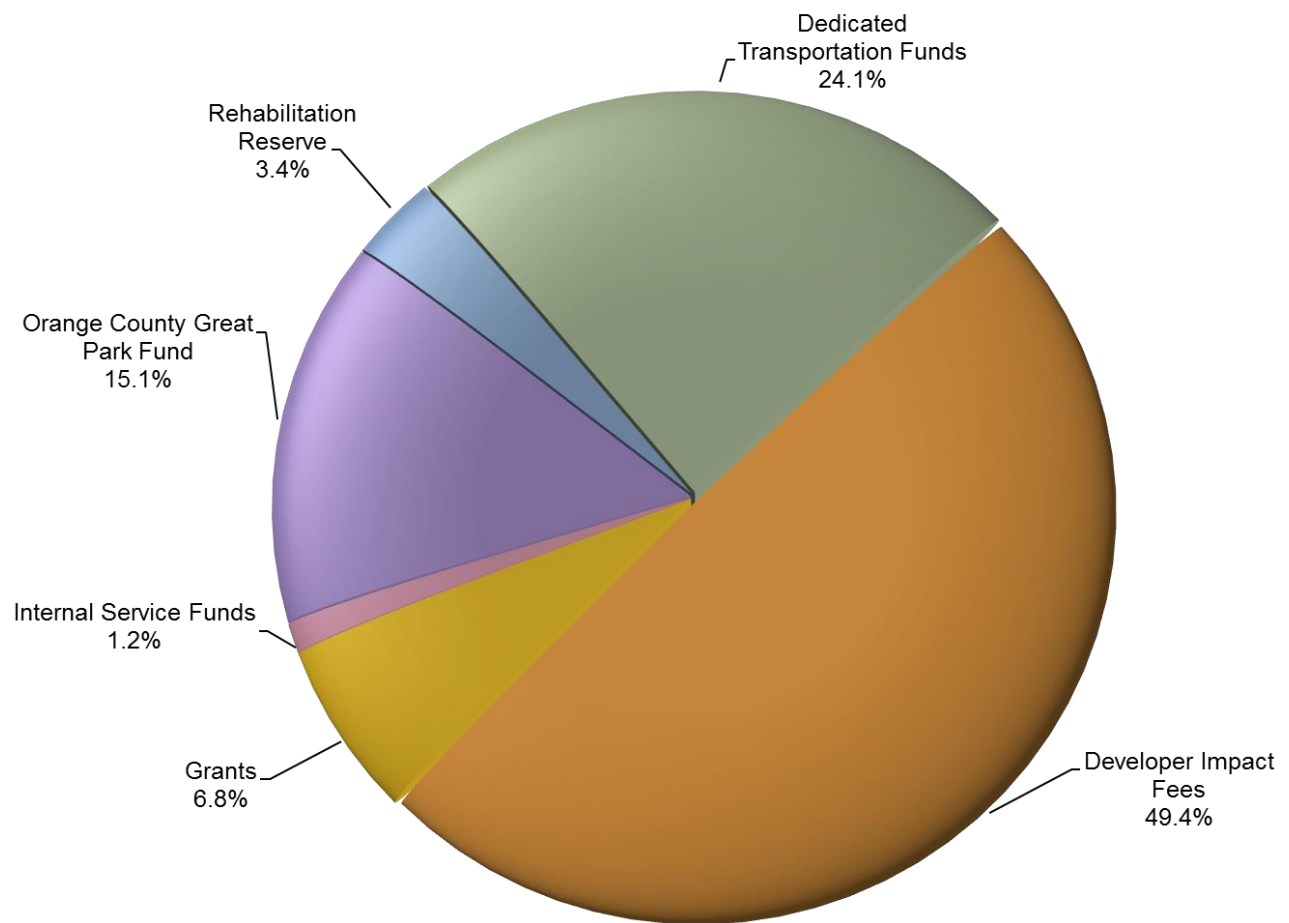
¹ Dedicated Transportation Funds include: Gas Tax, Measure M funds and Air Quality Management Program (AQMD)

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

³ Internal Service Funds include: Fleet Services

Capital Improvement Program

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



Capital Improvement Program

Summary by Category

Project information pages, located in the last section of this chapter, provide the most detailed information about a project, funding level, 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. Signal synchronization projects are planned for Culver Drive/Bonita Canyon Road, Main Street and Rockfield Boulevard.

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.

Capital Improvement Program

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 2018-19 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 2018-19 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 2018-19 include:

- Bommer Canyon Rehabilitation
- Hicks Canyon Community Park Improvements
- Irvine Animal Care Center and Dog Park
- Mike Ward Community Park Pickleball Courts
- Oak Creek Community Park Improvements
- Playground Equipment Replacement
- Sweet Shade Park Universal Playground

Capital Improvement Program

Landscape Improvements

Landscape improvement projects include:

- Landscape rehabilitation
- Streetscape rehabilitation
- Irrigation controller upgrades

Projects for FY 2018-19 include landscaping for the Hicks Canyon Wash and Walnut Bike Trail.

Great Park Improvements

The Great Park-related Capital Improvement Projects for FY 2018-19 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.

Capital Improvement Program

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

Project Title	Annual O&M Cost
Bake/Jeronimo Intersection Widening	730
Culver/Alton Intersection Improvement	450
Harvard/Michelson Intersection Improvement	450
Jeffrey/Walnut Intersection Improvements	730
JOST/I-5 Bicycle and Pedestrian Bridge	1,500
Trabuco/Remington Traffic Signal - Design	5,000
University Drive Widening (Ridgeline to I-405)	5,670
University/Ridgeline Intersection Improvements	450
Walnut Avenue/The Mall Traffic Signal - Design	5,000
Total Estimated O&M Costs	19,980

Conclusion

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

Capital Improvement Program

Table 5
Open CIP Projects
Remaining Balance as of March 2018

Project Title	Budget	Remaining Balance
13-14 STORM DRAIN & SLOPE REH	200,000	61,411
14-15 STREETSCAPE REHAB	1,100,000	990,575
15-16 ADA FACILITY IMPROVEMNT	620,000	370,705
15-16 CP EXTERIOR WOOD SIDING	200,000	200,000
15-16 CP INTERIOR/FIXTURE REHA	500,000	249,085
15-16 FENCING REPLACEMENTS	200,000	4,457
15-16 PARK LANDSCAPE REHAB	350,000	67,066
15-16 STORM DR REH/SLOPE MAINT	200,000	102,552
15-16 STREETSCAPE REHAB	1,100,000	991,724
16-17 ADA FACILITY IMPROVEMENT	250,000	211,406
16-17 BUILDING SAFETY UPGRADES	200,000	153,757
16-17 ELECTRICAL UPGRADES	200,000	180,740
16-17 INT/FIXTURES REHAB	460,000	412,501
16-17 IRRIGATION CONTLER UPG	600,000	219,225
16-17 LIGHT POLE REPLACEMENTS	80,000	63,543
16-17 OFF-ST BIKE TRAIL REHAB	200,000	30,000
16-17 PARK LANDSCAPE REHAB	500,000	224,254
16-17 STREETSCAPE REHAB	500,000	499,192
17-18 ATHLETIC COURT RESURFACE	80,000	79,964
17-18 PARKING LOTS REHAB	300,000	80,000
17-18 ROOF REPLACEMENTS	450,000	432,716
17-18 SLURRY SEAL & ST REHAB	6,985,000	854,512
ALTERNATIVE TRANSPORT IMPROVNT	350,000	166,915
ALTON PARKWY PAVEMENT REHAB	275,000	44,536
ALTON PWY SIGNAL SYNCHRO	1,561,746	231,222
ANIMAL CARE CTR IMP&EXPAN DES	2,350,000	2,350,000
BAKE PKWY SIG SYNCHRONIZATION	116,646	9,966
BARRANCA PKWY PAVEMENT REHAB	295,000	44,514
BARRANCA PWY SIGNAL SYNCHRO	2,683,043	729,409
BILL BARBER SHADE STRUCTURE	175,000	175,000
BOMMER CANYON MASTER PLAN	180,000	0
C STREET & 8TH STREET IMPROVEMENTS	9,075,000	8,578,142
CAMPUS DR PAVEMENT REHAB	1,500,000	1,313,824
CC CHAMBERS/CTC LIGHTING	85,000	85,000
CITYWIDE MONUMENT SIGN ASSMNT	150,000	150,000
CIVIC CENTER OFFICE RELOCATION	2,000,000	1,980,869
CIVIC CENTER SPACE STUDY	250,000	21,722
CIVIC CENTER TENANT IMPROVE	500,000	500,000
CIVIC CTR 3RD FL SERVER RM UPG	172,500	167,305
COL BILL BARBER PARK-BLDGS	2,360,171	1,765,568
CULVER UNDERCROSS PUMP REPLACE	300,000	255,714
CULVER/UNIVERSITY	5,158,600	3,966,620

Capital Improvement Program

Table 5
Open CIP Projects
Remaining Balance as of March 2018

Project Title	Budget	Remaining Balance
DEERFIELD COMM CTR MODERNIZATN	500,000	500,000
FARM&FOOD LAB DES & RELOCATION	1,333,000	1,244,657
G STREET CONSTRUCTION	2,727,181	2,507,305
GP ENVIRONMENTAL REMEDIATION	2,000,000	197,563
HANGAR 244 N HARDSCAPE REPLACE	341,000	341,000
HARVARD COMM CTR MODERNIZATION	500,000	500,000
HERITAGE FLD /(JBI) ENVIR REM	380,000	84,503
HERITAGE PARK IMPROVEMENTS	2,621,362	2,476,096
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	1,965,353
ICD/EDINGER AVE SIGNAL SYNCH	2,297,330	1,670,850
IRVINE BLVD SIG SYNCHRO PROJ	472,715	56,760
IRVINE STATION - PAINTING	630,000	630,000
JAMBOREE PEDESTRIAN BRIDGE	20,000,000	19,899,731
JAMBOREE REHAB (MICHELLE - RR) - Design	250,000	194,686
JAMBOREE/BARRANCA INTERS IMP	6,569,566	5,912,422
JAMBOREE/MAIN INTERS IMP	10,684,110	9,571,271
JEFFREY & WALNUT	2,194,000	1,746,521
JEFFREY/ALTON INTER IMPROVMENT	2,931,307	2,701,758
JEFFREY/ICD INT IMPROVEMENTS	1,007,000	627,138
JOST - BARRANCA TO I-5	2,250,000	1,734,435
JOST-I-5 BIKE/PED BRIDGE	1,700,005	1,269,404
KELVIN PEDESTRIAN BRIDGE	755,203	540,587
KIDS ROCK PLAYGROUND REHAB	120,000	120,000
MIKE WARD COMMUNITY PARK	870,000	811,028
NORTHWOOD AQUATIC CTR REHAB	280,000	264,029
NORTHWOOD GRATITUDE HONOR MEM	130,000	6,520
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 ADMINISTRATION BUILDING	1,656,415	1,623,365
PARK MAINTENANCE FACLTY ENLARG	3,675,000	3,675,000
PARK SECURITY TECHNOLOGY	609,500	274,049
PARK UTILITY CONNECTION FEES	10,780,515	862,834
PARK-WIDE SIGNAGE & WAYFINDING	1,600,000	1,592,091
PETER CNYON LIGHTING/WALNUT-RR	878,000	779,482
PLAZA NP PLAYGROUND&ADA REHAB	694,096	616,199
PROTECT/PERMIS LEFT-TURN PHASE	2,500,000	2,324,840
RIDGE VLY/MARINE WAY LNDSCAPE	750,000	750,000
SITE UTILITY INFRASTRUCTURE	1,850,000	1,209,165
SOUTH LAWN PUMP STATION ENCLOSURE	595,000	316,561

Capital Improvement Program

Table 5
Open CIP Projects
Remaining Balance as of March 2018

Project Title	Budget	Remaining Balance
SPORTS PARK SUBAREA IMPROVEMNT	5,366,665	834,337
TRABUCO CTR EXPANSION DESIGN	200,000	200,000
TRABUCO RD/E TRNSPTN CORRIDOR	4,846,629	4,475,414
TRABUCO/REMINGTON TRAFFIC SIG	675,000	319,595
TRAF SIG VEH&BICYCLE DETECTION	520,000	474,891
TURTLE ROCK PARK - DRAIN STUDY	100,000	55,188
TURTLE ROCK PARK PG RENOVATION	114,700	101,627
UNI WIDENING (RIDGELINE-I/405)	650,000	414,097
UNI/RIDGELINE INTERSECT IMP	1,066,070	542,509
UNIVERSITY DRIVE WIDENING	20,796,000	6,464,839
VENTA SPUR/SR-133 BIKE BRIDGE	500,000	95,000
VISITOR'S CTR PLAZA REFURBISH	3,522,800	3,442,717
VON KARMAN/TUSTIN R RD SIG SYN	1,800,000	1,353,096
WATER QUALITY ENHANCEMENT	330,000	310,290
WAYFINDING SIGNAGE TRAIL	105,000	56,583
WESTERN SECTOR - NEW RESTROOM	690,000	607,535
WESTERN SECTOR EDGE LANDSCAPING	4,375,000	4,137,463
WESTERN SECTOR SECURITY EQUIP	1,791,501	1,778,598
WOOLLETT AQUATICS CTR REMODEL	245,000	226,060
WOOLLETT AQUATICS REHAB	230,000	13,156
Total	198,980,037	140,074,430

Capital Improvement Program

Table 5
Open CIP Projects (Developer-Dependent)
Remaining Balance as of March 2018

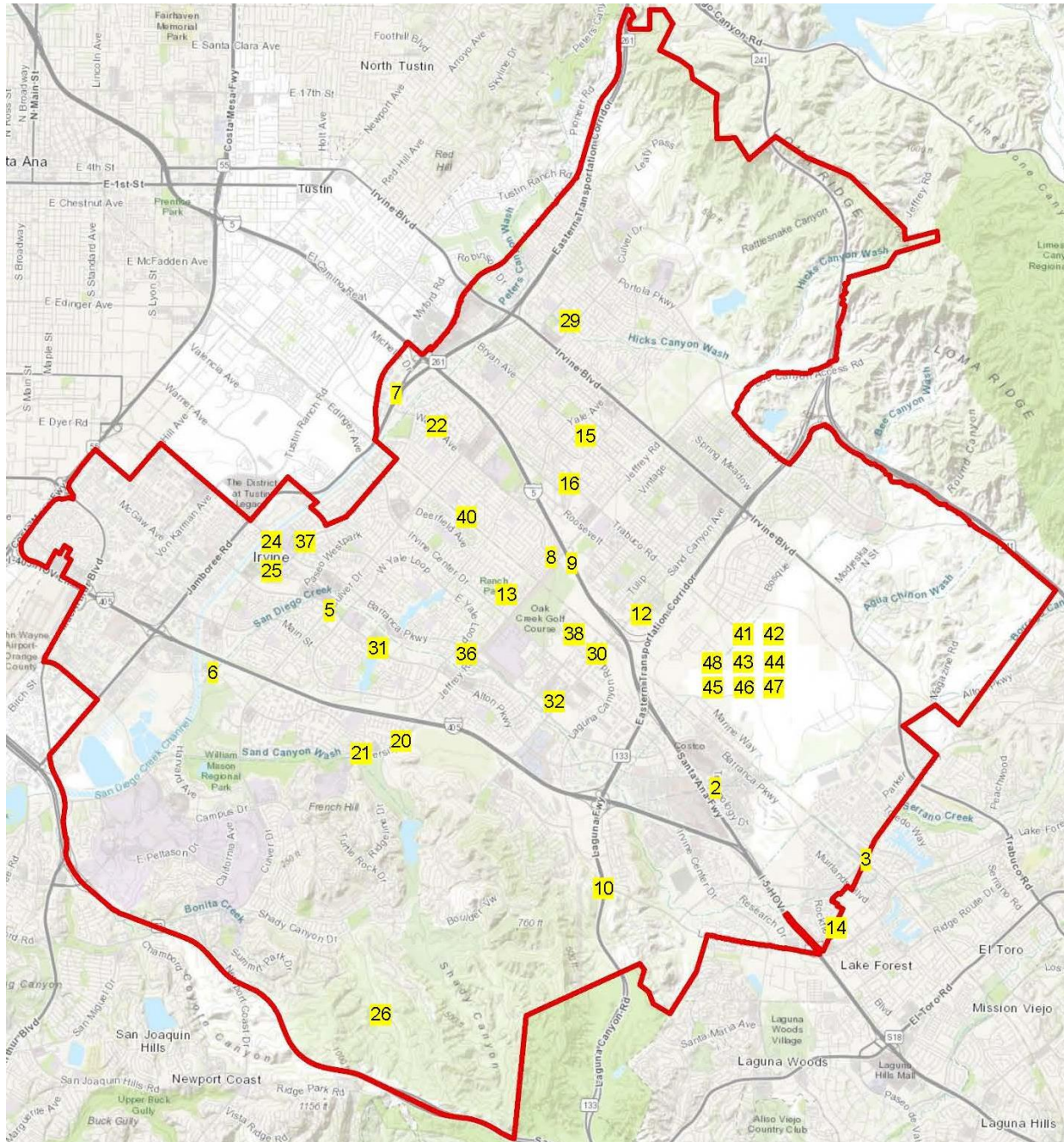
Project Title	Budget	Remaining Balance
ALTON/I5 SOUTHBOUND RAMPS	257,329	257,273
BAKE AND JERONIMO	1,637,130	1,628,488
BAKE PKWY/IRVINE (PHYS.IMPRV.)	783,000	781,442
I-405 AT IRVINE CENTER DRIVE	119,102	119,102
I-5 AT BAKE PKWY (SB OFF-RAMP)	116,188	116,188
I-5 AT SAND CANYON NB ON-RAMP	38,405	38,405
JAMBOREE & I5 NORTHBOUND RAMPS	110,809	110,809
JAMBOREE & I5 SOUTHBOUND RAMPS	51,838	51,838
JAMBOREE/IRVINE INTERSECTION	138,000	138,000
LK FRST&AVE DE CARLOTA/I5 SB	853,000	853,000
RED HILL & IRVINE ATMS	356,185	178,336
SAND/OAK CANYON INTER IMPROVNT	61,000	61,000
TMSOS LAKE FOREST DR/I5 SB RMP	272,000	272,000
Total	4,793,986	4,605,882

All Open CIP Projects
(excluding Assessment District and Community Facilities District Projects)
Remaining Balance as of March 2018

Project Title	Budget	Remaining Balance
Total All CIP Projects	203,774,023	144,680,312

Capital Improvement Program

City of Irvine CIP Project Locations Citywide projects not displayed



CITY OF IRVINE - PROJECT INDEX

CIP PROJECTS BY PROJECT NUMBER

Project-CIP #	Project Name	Category	Project Type	FY 2018/19 Budget
1 331907	Adaptive Traffic Signal Control System	Street & Mobility Improvements	New Construction	\$500,000
2 311904	Alton Parkway Pavement Rehabilitation (I-5 To Technology E.)	Street & Mobility Improvements	Rehabilitation	\$2,462,750
3 314210	Bake/Jeronimo Intersection Widening	Street & Mobility Improvements	New Construction	\$5,288,872
4 331901	Culver Drive/Bonita Canyon Road Signal Synchronization	Street & Mobility Improvements	New Construction	\$1,424,660
5 311905	Culver/Alton Intersection Improvement	Street & Mobility Improvements	New Construction	\$388,094
6 311906	Harvard/Michelson Intersection Improvement	Street & Mobility Improvements	New Construction	\$544,204
7 311802	Jamboree Pavement Rehab (Michelle To Railroad Tracks)	Street & Mobility Improvements	Rehabilitation	\$2,005,694
8 314240	Jeffrey/Walnut Intersection Improvements	Street & Mobility Improvements	New Construction	\$816,300
9 341502	JOST/I-5 Bicycle and Pedestrian Bridge	Street & Mobility Improvements	New Construction	\$567,566
10 311903	Laguna Canyon/Lake Forest Intersection Improvements	Street & Mobility Improvements	New Construction	\$40,000
11 331902	Main Street Signal Synchronization Project	Street & Mobility Improvements	New Construction	\$256,000
12 311907	Marine Way / OCTA Bus Base Reconstruction	Street & Mobility Improvements	New Construction	\$1,500,000
13 341901	Ranch Bike Trail Rehabilitation	Street & Mobility Improvements	Rehabilitation	\$280,000
14 331903	Rockfield Boulevard Signal Synchronization Project	Street & Mobility Improvements	New Construction	\$20,000
15 311901	Slurry Seal And Local Streets Rehabilitation	Street & Mobility Improvements	Rehabilitation	\$6,963,444
16 331802	Trabuco/Remington Traffic Signal	Street & Mobility Improvements	New Construction	\$2,200,000
17 331904	Traffic Monitoring Cameras and System	Street & Mobility Improvements	New Construction	\$300,000
18 331905	Traffic Signal Controller Module Upgrade	Street & Mobility Improvements	New Construction	\$125,000
19 311902	Truck Route Roadway Rehabilitation	Street & Mobility Improvements	Rehabilitation	\$200,000
20 311803	University Drive Widening (Ridgeline to I-405)	Street & Mobility Improvements	New Construction	\$327,262

**CITY OF IRVINE - PROJECT INDEX
CIP PROJECTS BY PROJECT NUMBER**

Project-CIP #	Project Name	Category	Project Type	FY 2018/19 Budget
21 311504	University/Ridgeline Intersection Improvements	Street & Mobility Improvements	New Construction	\$2,462,750
22 331906	Walnut Avenue/The Mall Traffic Signal	Street & Mobility Improvements	New Construction	\$250,000
23 361909	Athletic Court Resurfacing	Facility Improvements	Rehabilitation	\$80,000
24 361907	Bill Barber Community Park Parking Lot	Facility Improvements	New Construction	\$2,146,000
25 361802	Bill Barber Community Park Softball Complex Shade Structure	Facility Improvements	New Construction	\$723,500
26 371801	Bommer Canyon Rehabilitation	Facility Improvements	New Construction	\$2,535,000
27 361911	Elevator Rehabilitation	Facility Improvements	Rehabilitation	\$315,000
28 361908	EV Infrastructure	Facility Improvements	New Construction	\$440,653
29 361902	Hicks Canyon Community Park Improvements	Facility Improvements	New Construction	\$880,000
30 361718	Irvine Animal Care Center and Dog Parks	Facility Improvements	New Construction	\$23,550,000
31 361903	Mike Ward Community Park Pickleball Courts	Facility Improvements	New Construction	\$335,000
32 361904	Oak Creek Community Park Improvements	Facility Improvements	New Construction	\$3,093,245
33 361905	Playground Equipment Replacement	Facility Improvements	Rehabilitation	\$100,000
34 361913	Playground Surface Rehabilitation for ADA Compliance	Facility Improvements	Rehabilitation	\$150,000
35 361912	Roof Repair And Replacements	Facility Improvements	Rehabilitation	\$385,117
36 361914	Ryan Lemmon Stadium Improvements	Facility Improvements	New Construction	\$180,000
37 361906	Sweet Shade Park Universal Playground	Facility Improvements	New Construction	\$250,000
38 361901	Underground Storage Tanks Replacements	Facility Improvements	Rehabilitation	\$900,000
39 381901	Hicks Canyon Wash Landscaping	Landscape Improvements	Rehabilitation	\$450,000
40 381902	Walnut Bike Trail Landscaping	Landscape Improvements	New Construction	\$350,000

**CITY OF IRVINE - PROJECT INDEX
CIP PROJECTS BY PROJECT NUMBER**

Project-CIP #	Project Name	Category	Project Type	FY 2018/19 Budget
41 361921	Great Park Western Sector Water Quality Basins	Great Park Improvements	Rehabilitation	\$136,100
42 361732	Great Park Utility Connection Fees	Great Park Improvements	New Construction	\$9,740,000
43 361915	OCGP Carousal Rehabilitation	Great Park Improvements	Rehabilitation	\$360,000
44 361916	OCGP Great Park Electrical Upgrades	Great Park Improvements	Rehabilitation	\$50,000
45 361917	OCGP HVAC & Refrigeration Replacements	Great Park Improvements	Rehabilitation	\$100,000
46 361918	OCGP Interior Finishes and Fixtures Replacements/Plumbing Improvements	Great Park Improvements	Rehabilitation	\$100,000
47 361919	OCGP Light Pole Replacements	Great Park Improvements	Rehabilitation	\$100,000
48 361722	Operations Trailer Relocation	Great Park Improvements	Rehabilitation	\$1,115,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Adaptive Traffic Signal Control System	Project-CIP #:	1 - 331907
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Improvements other than buildings

Project Description:

Design and construction of an adaptive traffic signal control system. The project will provide adjustment of signal timing to accommodate changing traffic patterns and ease traffic congestion.

Justification or Significance of Improvements:

This project is identified as part of the City Council's initiative to improve traffic congestion as recommended in the Citywide Traffic Management Study.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	150,000	-	-	-	-	-	150,000
Construction	-	350,000	-	-	-	-	-	350,000
Total Project Cost	-	500,000	-	-	-	-	-	500,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Circ	-	500,000	-	-	-	-	-	500,000
Total Revenue	-	500,000	-	-	-	-	-	500,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Alton Parkway Pavement Rehab (I-5 To Technology E.)	Project-CIP #:	2 - 311904
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	Rehabilitation	Asset Type:	Infrastructure

Project Description:

Rehabilitation of Alton Parkway from the I-5 Freeway to Technology East. Work consists of rehabilitating pavement surface, upgrading access ramps, replacing damaged curb/gutter and sidewalk and installing of video detection cameras. The estimated project construction schedule is 4th quarter of 2018 to 2nd quarter of 2019.

Justification or Significance of Improvements:

A new layer of rubberized asphalt will be placed on the milled, existing road surface to restore the pavement's structural stability. The project is anticipated to extend the useful life of the roadway by an additional 20 years.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	2,462,750	-	-	-	-	-	2,462,750
Total Project Cost	-	2,462,750	-	-	-	-	-	2,462,750

Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
RMRA	-	2,462,750	-	-	-	-	-	2,462,750
Total Revenue	-	2,462,750	-	-	-	-	-	2,462,750

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Bake/Jeronimo Intersection Widening	Project-CIP #:	3 - 314210
Category:	Street & Mobility Improvements	Fund:	270
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Widen the intersection 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 or Significance of Improvements:

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

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	337,130	-	-	-	-	-	-	337,130
Final Design	500,000	-	-	-	-	-	-	500,000
Right-of-Way (Acquisition)	340,000	-	-	-	-	-	-	340,000
Construction	460,000	5,288,872	-	-	-	-	-	5,748,872
Total Project Cost	1,637,130	5,288,872	-	-	-	-	-	6,926,002
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
NITM Fees	1,637,130	5,288,872	-	-	-	-	-	6,926,002
Total Revenue	1,637,130	5,288,872	-	-	-	-	-	6,926,002

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Culver Drive/Bonita Canyon Road Signal Synchronization	Project-CIP #:	4 - 331901
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Enhancements to existing traffic signal software and equipment on Culver Drive/Bonita Canyon Drive/Ford Road from Portola Parkway to Jamboree Road to improve traffic flow and assist with traffic management in coordination with Caltrans and the City of Newport Beach.

Justification or Significance of Improvements:

This project will address changing traffic patterns and to coordinate signal timing with adjacent agencies. This project will improve traffic flow and assist with traffic management efforts.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	-	524,660	-	-	-	-	-	524,660
Construction	-	900,000	-	-	-	-	-	900,000
Total Project Cost	-	1,424,660	-	-	-	-	-	1,424,660
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Circ	-	284,932	-	-	-	-	-	284,932
Grant M2-TSSP	-	1,139,728	-	-	-	-	-	1,139,728
Total Revenue	-	1,424,660	-	-	-	-	-	1,424,660

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Culver/Alton Intersection Improvement	Project-CIP #:	5 - 311905
Category:	Street & Mobility Improvements	Fund:	271
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Preliminary design phase for the conversion of the eastbound Alton Parkway approach from two through lanes plus a right-turn lane to three through lanes including a de-facto right-turn lane.

Justification or Significance of Improvements:

This improvement is identified in the 2015 IBC Vision Plan Traffic Study.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	-	388,094	-	-	-	-	-	388,094
Total Project Cost	-	388,094	-	-	-	-	-	388,094
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
IBC Fees Trans	-	194,047	-	-	-	-	-	194,047
Grant M2-ICE	-	194,047	-	-	-	-	-	194,047
Total Revenue	-	388,094	-	-	-	-	-	388,094

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Harvard/Michelson Intersection Improvement	Project-CIP #:	6 - 311906
Category:	Street & Mobility Improvements	Fund:	271
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Preliminary design phase to add a second southbound left-turn lane on Harvard Avenue at Michelson Drive and accommodate future traffic demands.

Justification or Significance of Improvements:

This improvement is identified in the 2015 IBC Vision Plan Traffic Study.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	-	544,204	-	-	-	-	-	544,204
Total Project Cost	-	544,204	-	-	-	-	-	544,204
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
IBC Fees Trans	-	489,784	-	-	-	-	-	489,784
Grant M2-ICE	-	54,420	-	-	-	-	-	54,420
Total Revenue	-	544,204	-	-	-	-	-	544,204

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Jamboree Pavement Rehab (Michelle To Railroad Tracks)	Project-CIP #:	7 - 311802
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	Rehabilitation	Asset Type:	Infrastructure

Project Description:

Rehabilitation of Jamboree Road from Michelle Drive to the railroad tracks. Work consists of rehabilitating pavement surface and sidewalk replacement. The estimated project schedule is 1st quarter of 2019 to 3rd quarter of 2019.

Justification or Significance of Improvements:

A new layer of rubberized asphalt will be placed on the existing surface to restore the pavement's structural stability. The project is anticipated to extend the useful life of the roadway by an additional 20 years.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	250,000	-	-	-	-	-	-	250,000
Construction	-	2,005,694	-	-	-	-	-	2,005,694
Total Project Cost	250,000	2,005,694	-	-	-	-	-	2,255,694
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
RMRA	-	2,005,694	-	-	-	-	-	2,005,694
Gas Tax	250,000	-	-	-	-	-	-	250,000
Total Revenue	250,000	2,005,694	-	-	-	-	-	2,255,694

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Jeffrey/Walnut Intersection Improvements	Project-CIP #:	8 - 314240
Category:	Street & Mobility Improvements	Fund:	270
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Widening eastbound Walnut Avenue west of Jeffrey Road to accommodate two left turn lanes, a through lane, a through/right-turn, and a dedicated right-turn lane.

Justification or Significance of Improvements:

This project will widen and rehabilitate the infrastructure, increasing traffic flow, replenishing the infrastructure's useful life, and restoring the pavement's structural stability.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	410,000	-	-	-	-	-	-	410,000
Final Design	385,000	-	-	-	-	-	-	385,000
Right-of-Way (Acquisition)	430,000	-	-	-	-	-	-	430,000
Construction	969,000	816,300	-	-	-	-	-	1,785,300
Total Project Cost	2,194,000	816,300	-	-	-	-	-	3,010,300
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
NITM Fees	2,194,000	816,300	-	-	-	-	-	3,010,300
Total Revenue	2,194,000	816,300	-	-	-	-	-	3,010,300

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	JOST/I-5 Bicycle and Pedestrian Bridge	Project-CIP #:	9 - 341502
Category:	Street & Mobility Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Infrastructure

Project 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 or Significance of Improvements:

This project encourages a growing population to use of alternative modes of transportation and is consistent with the City's Master Plan of Bikeways.

10-Year Fiscal Project Costs								
Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	500,000	567,566	-	-	-	-	-	1,067,566
Final Design	1,085,005	-	-	-	-	-	-	1,085,005
Right-of-Way (Acquisition)	115,000	-	-	-	-	-	-	115,000
Construction	-	-	-	10,600,000	-	-	-	10,600,000
Total Project Cost	1,700,005	567,566	-	10,600,000	-	-	-	12,867,571
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Non-Circ	1,011,570	-	-	10,600,000	-	-	-	11,611,570
AB2766	200,000	-	-	-	-	-	-	200,000
Grant BCIP-Bicycle	488,435	567,566	-	-	-	-	-	1,056,001
Total Revenue	1,700,005	567,566	-	10,600,000	-	-	-	12,867,571

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Laguna Canyon/Lake Forest Intersection Improvements	Project-CIP #:	10 - 311903
Category:	Street & Mobility Improvements	Fund:	270
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Restriping to add a third southbound left-turn lane.

Justification or Significance of Improvements:

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

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	40,000	-	-	-	-	-	40,000
Total Project Cost	-	40,000	-	-	-	-	-	40,000

Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
NITM Fees	-	40,000	-	-	-	-	-	40,000
Total Revenue	-	40,000	-	-	-	-	-	40,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Main Street Signal Synchronization Project	Project-CIP #:	11 - 331902
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Enhancements to existing traffic signal software and equipment on Main Street from Culver Drive to Taft Avenue to improve traffic flow and assist with traffic management in coordination with Caltrans and the cities of Santa Ana and Orange. OCTA is the lead agency.

Justification or Significance of Improvements:

This project will address changing traffic patterns and coordinate signal timing with adjacent agencies. This project will improve traffic flow and assist with traffic management efforts.

10-Year Fiscal Project Costs								
Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	-	256,000	-	-	-	-	-	256,000
Total Project Cost	-	256,000	-	-	-	-	-	256,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Circ	-	256,000	-	-	-	-	-	256,000
Total Revenue	-	256,000	-	-	-	-	-	256,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Marine Way / OCTA Bus Base Reconstruction	Project-CIP #:	12 - 311907
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Final design of the OCTA Sand Canyon Bus Facility. The facility is being relocated for the construction of the re-aligned Marine Way.

Justification or Significance of Improvements:

This project is an integral part of the Marine Way realignment.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	1,500,000	-	-	-	-	-	1,500,000
Construction	-	-	-	21,000,000	-	-	-	21,000,000
Total Project Cost	-	1,500,000	-	21,000,000	-	-	-	22,500,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Contributions	-	-	-	8,500,000	-	-	-	8,500,000
Reserves - Rehab	-	-	-	7,592,117	-	-	-	7,592,117
Reserves - SDC-C	-	-	-	1,488,404	-	-	-	1,488,404
Reserves - Gas Tax	-	1,500,000	-	3,419,479	-	-	-	4,919,479
Total Revenue	-	1,500,000	-	21,000,000	-	-	-	22,500,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Ranch Bike Trail Rehabilitation	Project-CIP #:	13 - 341901
Category:	Street & Mobility Improvements	Fund:	260
Project Type:	Rehabilitation	Asset Type:	Infrastructure

Project Description:

Repair, slurry seal and/or rehabilitate of The Ranch community bike trail pavement.

Justification or Significance of Improvements:

This project will extend the useful pavement life of the trail and keep it in safe and useful condition.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	30,000	-	-	-	-	-	30,000
Construction	-	250,000	-	-	-	-	-	250,000
Total Project Cost	-	280,000	-	-	-	-	-	280,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Interest Rev-Fund 260	-	280,000	-	-	-	-	-	280,000
Total Revenue	-	280,000	-	-	-	-	-	280,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Rockfield Boulevard Signal Synchronization Project	Project-CIP #:	14 - 331903
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Enhancements to existing traffic signal software and equipment on Rockfield Boulevard from Bake Parkway to Los Alisos Boulevard to improve traffic flow and assist with traffic management in coordination with the City of Lake Forest. City of Lake Forest is the lead agency.

Justification or Significance of Improvements:

This project is needed to address changing traffic patterns and to coordinate signal timing with adjacent agencies. This project will improve traffic flow and assist with traffic management efforts.

10-Year Fiscal Project Costs								
Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	-	20,000	-	-	-	-	-	20,000
Total Project Cost	-	20,000	-	-	-	-	-	20,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Circ	-	20,000	-	-	-	-	-	20,000
Total Revenue	-	20,000	-	-	-	-	-	20,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Slurry Seal And Local Streets Rehabilitation	Project-CIP #:	15 - 311901
Category:	Street & Mobility Improvements	Fund:	132
Project Type:	Rehabilitation	Asset Type:	Infrastructure

Project Description:

Slurry seal and/or rehabilitation of roadway pavements throughout the community of Northwood.

Justification or Significance of Improvements:

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.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	5,000	-	-	-	-	-	5,000
Construction	-	6,958,444	7,200,000	8,550,000	6,000,000	6,500,000	38,900,000	74,108,444
Total Project Cost	-	6,963,444	7,200,000	8,550,000	6,000,000	6,500,000	38,900,000	74,113,444
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Gas Tax	-	1,411,854	5,711,619	5,400,000	5,400,000	5,400,000	27,000,000	50,323,473
Slurry Seal	-	850,099	300,000	300,000	300,000	300,000	1,500,000	3,550,099
M2 Fairshare	-	4,051,491	1,188,381	2,850,000	300,000	800,000	10,400,000	19,589,872
Interest Rev-Fund 250	-	650,000	-	-	-	-	-	650,000
Total Revenue	-	6,963,444	7,200,000	8,550,000	6,000,000	6,500,000	38,900,000	74,113,444

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Trabuco/Remington Traffic Signal	Project-CIP #:	16 - 331802
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Construction of a new traffic signal at the intersection of Trabuco Road and Remington.

Justification or Significance of Improvements:

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

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	399,000	-	-	-	-	-	-	399,000
Right-of-Way (Acquisition)	276,000	-	-	-	-	-	-	276,000
Construction	-	2,200,000	-	-	-	-	-	2,200,000
Total Project Cost	675,000	2,200,000	-	-	-	-	-	2,875,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Circ	675,000	2,200,000	-	-	-	-	-	2,875,000
Total Revenue	675,000	2,200,000	-	-	-	-	-	2,875,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Traffic Monitoring Cameras and System	Project-CIP #:	17 - 331904
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Other miscellaneous equipment

Project Description:

Design and installation of new cameras for monitoring traffic throughout the City. The development of plans, specifications, estimates for the installations of cameras, licenses and management system.

Justification or Significance of Improvements:

The cameras are key components for incident management, event and construction support.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	50,000	60,000	65,000	70,000	80,000	-	325,000
Construction	-	250,000	285,000	330,000	385,000	425,000	-	1,675,000
Total Project Cost	-	300,000	345,000	395,000	455,000	505,000	-	2,000,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Fees & Exactions	-	300,000	-	-	-	-	-	300,000
TBD	-	-	345,000	395,000	455,000	505,000	-	1,700,000
Total Revenue	-	300,000	345,000	395,000	455,000	505,000	-	2,000,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Traffic Signal Controller Module Upgrade	Project-CIP #:	18 - 331905
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Improvements other than buildings

Project Description:

Installation of modules to existing signal controllers at remaining intersections throughout the City to enable current signal management and synchronization for the central traffic system. This includes upgrade includes corresponding software licenses for the modules for necessary computer servers to support the additional intersections.

Justification or Significance of Improvements:

This project will improve the overall efficiency of the City's circulation system.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	125,000	125,000	-	-	-	-	250,000
Total Project Cost	-	125,000	125,000	-	-	-	-	250,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Circ	-	125,000	125,000	-	-	-	-	250,000
Total Revenue	-	125,000	125,000	-	-	-	-	250,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Truck Route Roadway Rehabilitation	Project-CIP #:	19 - 311902
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	Rehabilitation	Asset Type:	Infrastructure

Project Description:

Final design phase for pavement rehabilitation of roadways impacted by increased trash truck activity. Roads may include, but are not limited to, Sand Canyon Avenue, Portola Parkway and Jeffrey Road.

Justification or Significance of Improvements:

This project is scheduled for design in FY 18-19 and for construction in FY 19-20. It will be funded as part of the Bowerman Landfill Extension Agreement between the City and Bowerman Landfill.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	200,000	-	-	-	-	-	200,000
Construction	-	-	2,800,000	-	-	-	-	2,800,000
Total Project Cost	-	200,000	2,800,000	-	-	-	-	3,000,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Reserves - Rehab	-	200,000	2,800,000	-	-	-	-	3,000,000
Total Revenue	-	200,000	2,800,000	-	-	-	-	3,000,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	University Drive Widening (Ridgeline to I-405)	Project-CIP #:	20 - 311803
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

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

Justification or Significance of Improvements:

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

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	250,000	-	-	-	-	-	-	250,000
Final Design	260,000	327,262	-	-	-	-	-	587,262
Right-of-Way (Acquisition)	140,000	-	-	-	-	-	-	140,000
Construction	-	-	3,000,000	-	-	-	-	3,000,000
Total Project Cost	650,000	327,262	3,000,000	-	-	-	-	3,977,262
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Circ	650,000	-	3,000,000	-	-	-	-	3,650,000
Grant M2-ACE	-	327,262	-	-	-	-	-	327,262
Total Revenue	650,000	327,262	3,000,000	-	-	-	-	3,977,262

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	University/Ridgeline Intersection Improvements	Project-CIP #:	21 - 311504
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Construction phase to add a third through lane for the eastbound movement on University Drive and extend the eastbound and westbound left turn pockets.

Justification or Significance of Improvements:

This project will improve traffic flow through the intersection.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	250,000	-	-	-	-	-	-	250,000
Final Design	636,070	-	-	-	-	-	-	636,070
Right-of-Way (Acquisition)	180,000	-	-	-	-	-	-	180,000
Construction	-	2,462,750	-	-	-	-	-	2,462,750
Total Project Cost	1,066,070	2,462,750	-	-	-	-	-	3,528,820
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Gas Tax	340,142	-	-	-	-	-	-	340,142
SDC Fees - Circ	192,695	738,725	-	-	-	-	-	931,420
Contributions	21,070	-	-	-	-	-	-	21,070
Grant M2-ICE	512,163	1,724,025	-	-	-	-	-	2,236,188
Total Revenue	1,066,070	2,462,750	-	-	-	-	-	3,528,820

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Walnut Avenue/The Mall Traffic Signal	Project-CIP #:	22 - 331906
Category:	Street & Mobility Improvements	Fund:	250
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Design phase for the installation of a new traffic signal at the intersection of Walnut Avenue and The Mall.

Justification or Significance of Improvements:

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

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	250,000	-	-	-	-	-	250,000
Construction	-	-	750,000	-	-	-	-	750,000
Total Project Cost	-	250,000	750,000	-	-	-	-	1,000,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Circ	-	250,000	750,000	-	-	-	-	1,000,000
Total Revenue	-	250,000	750,000	-	-	-	-	1,000,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Athletic Court Resurfacing	Project-CIP #:	23 - 361909
Category:	Facility Improvements	Fund:	260
Project Type:	Rehabilitation	Asset Type:	Improvements other than buildings

Project Description:

Athletic court hardscape resurfacing and top finishing at Northwood, Las Lomas, Bill Barber, Homestead, Cypress, Stonegate, and other locations deemed necessary.

Justification or Significance of Improvements:

This project will extend the useful life of the playing surface and provide a more even surface for public use and enjoyment.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	80,000	-	160,000	-	160,000	320,000	720,000
Total Project Cost	-	80,000	-	160,000	-	160,000	320,000	720,000

Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Rehab Reserve	-	-	-	160,000	-	160,000	320,000	640,000
Interest Rev-Fund 260	-	80,000	-	-	-	-	-	80,000
Total Revenue	-	80,000	-	160,000	-	160,000	320,000	720,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Bill Barber Community Park Parking Lot	Project-CIP #:	24 - 361907
Category:	Facility Improvements	Fund:	262
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Construction of a permanent paved parking lot on an existing dirt parcel at Colonel Bill Barber Marine Corps Community Park.

Justification or Significance of Improvements:

Provide additional parking opportunities to improve access and circulation for the park.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	120,000	-	-	-	-	-	120,000
Construction	-	2,026,000	-	-	-	-	-	2,026,000
Total Project Cost	-	2,146,000	-	-	-	-	-	2,146,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Park In-Lieu	-	2,146,000	-	-	-	-	-	2,146,000
Total Revenue	-	2,146,000	-	-	-	-	-	2,146,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Bill Barber Community Park Softball Complex Shade Structure	Project-CIP #:	25 - 361802
Category:	Facility Improvements	Fund:	262
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Design and preparation of structural plans for the installation of spectator shading on all softball fields at Bill Barber Community Park.

Justification or Significance of Improvements:

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

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	50,000	-	-	-	-	-	-	50,000
Construction	125,000	723,500	-	-	-	-	-	848,500
Total Project Cost	175,000	723,500	-	-	-	-	-	898,500
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Park In-Lieu	175,000	723,500	-	-	-	-	-	898,500
Total Revenue	175,000	723,500	-	-	-	-	-	898,500

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Bommer Canyon Rehabilitation	Project-CIP #:	26 - 371801
Category:	Facility Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Rehabilitation and expansion of the Bommer Canyon and Irvine Ranch Cattle Camp area.

Justification or Significance of Improvements:

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

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	180,000	-	-	-	-	-	-	180,000
Final Design	-	335,000	-	-	-	-	-	335,000
Construction	-	2,200,000	-	-	-	-	-	2,200,000
Total Project Cost	180,000	2,535,000	-	-	-	-	-	2,715,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Non-Circ	180,000	1,597,625	-	-	-	-	-	1,777,625
Grant HRPP	-	937,375	-	-	-	-	-	937,375
Total Revenue	180,000	2,535,000	-	-	-	-	-	2,715,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Elevator Rehabilitation	Project-CIP #:	27 - 361911
Category:	Facility Improvements	Fund:	260
Project Type:	Rehabilitation	Asset Type:	Buildings and systems

Project Description:

Modernization of elevators including motors, hydraulics, cabling, brakes, controllers and other critical components at the Irvine Station and Civic Center.

Justification or Significance of Improvements:

This project is necessary to rehabilitate and modernize aging facility structures.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	315,000	400,000	200,000	-	200,000	400,000	1,515,000
Total Project Cost	-	315,000	400,000	200,000	-	200,000	400,000	1,515,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Rehab Reserve	-	-	400,000	200,000	-	200,000	400,000	1,200,000
Interest Rev-Fund 260	-	315,000	-	-	-	-	-	315,000
Total Revenue	-	315,000	400,000	200,000	-	200,000	400,000	1,515,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	EV Infrastructure	Project-CIP #:	28 - 361908
Category:	Facility Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Other miscellaneous equipment

Project Description:

Design and installation of electric vehicle charging stations on City properties.

Justification or Significance of Improvements:

This project will encourage the use of electric vehicles which can assist with vehicle emission reductions.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	70,000	-	-	-	-	-	70,000
Construction	-	370,653	-	-	-	-	-	370,653
Total Project Cost	-	440,653	-	-	-	-	-	440,653
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
AB2766	-	110,163	-	-	-	-	-	110,163
Grant MSRC	-	330,490	-	-	-	-	-	330,490
Total Revenue	-	440,653	-	-	-	-	-	440,653

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Hicks Canyon Community Park Improvements	Project-CIP #:	29 - 361902
Category:	Facility Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Improvements other than buildings

Project Description:

Construct two lighted permanent batting cages with ADA pathways, renovate playground, rehabilitate two soccer fields, and develop an outdoor fitness course at Hicks Canyon Community Park.

Justification or Significance of Improvements:

This project will enhance user enjoyment of the park by renovating and creating new recreational amenities for the local community.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	150,000	-	-	-	-	-	150,000
Construction	-	730,000	-	-	-	-	-	730,000
Total Project Cost	-	880,000	-	-	-	-	-	880,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Park In-Lieu	-	880,000	-	-	-	-	-	880,000
Total Revenue	-	880,000	-	-	-	-	-	880,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Irvine Animal Care Center and Dog Parks	Project-CIP #:	30 - 361718
Category:	Facility Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Buildings and systems

Project Description:

Design and construction of the Irvine Animal Care Center and dog park.

Justification or Significance of Improvements:

This project will address the growing needs of the community and provide sheltering, care and enrichment for homeless, neglected, abused or unwanted animals and a play area for dogs.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Preliminary Design/Planning	350,000	-	-	-	-	-	-	350,000
Final Design	2,000,000	-	-	-	-	-	-	2,000,000
Construction	-	23,550,000	-	-	-	-	-	23,550,000
Total Project Cost	2,350,000	23,550,000	-	-	-	-	-	25,900,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Non-Circ	2,350,000	13,961,869	-	-	-	-	-	16,311,869
Reserves - Rehab	-	2,428,463	-	-	-	-	-	2,428,463
Reserves - SDC-NC	-	7,159,668	-	-	-	-	-	7,159,668
Total Revenue	2,350,000	23,550,000	-	-	-	-	-	25,900,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Mike Ward Community Park Pickleball Courts	Project-CIP #:	31 - 361903
Category:	Facility Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Improvements other than buildings

Project Description:

Construct four pickleball courts adjacent to the Lakeview Senior Center in Mike Ward Community Park.

Justification or Significance of Improvements:

Pickleball courts will provide new recreation opportunities consistent with public feedback and sport trends, and complement the Lakeview Senior Center. Pickleball is identified in the City Council-approved Parks Master Plan as an ideal site improvement opportunity for Mike Ward Community Park. These new features will address the growing community's interest.

10-Year Fiscal Project Costs								
Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	335,000	-	-	-	-	-	335,000
Total Project Cost	-	335,000	-	-	-	-	-	335,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Non-Circ	-	335,000	-	-	-	-	-	335,000
Total Revenue	-	335,000	-	-	-	-	-	335,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Oak Creek Community Park Improvements	Project-CIP #:	32 - 361904
Category:	Facility Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Improvements other than buildings

Project Description:

Convert two existing natural turf soccer fields to synthetic turf, update field lighting, add one full court lighted basketball court, and add one lighted sand volleyball court.

Justification or Significance of Improvements:

This project will enhance user enjoyment of the park by renovating and creating new recreational amenities for the local community.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	100,000	-	-	-	-	-	100,000
Construction	-	2,993,245	-	-	-	-	-	2,993,245
Total Project Cost	-	3,093,245	-	-	-	-	-	3,093,245
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Park In-Lieu	-	3,093,245	-	-	-	-	-	3,093,245
Total Revenue	-	3,093,245	-	-	-	-	-	3,093,245

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Playground Equipment Replacement	Project-CIP #:	33 - 361905
Category:	Facility Improvements	Fund:	260
Project Type:	Rehabilitation	Asset Type:	Improvements other than buildings

Project Description:

Replace playground equipment based on age and condition throughout the City, as appropriate. Priority playgrounds include those located at Deerfield Community Park and Hicks Canyon Community Park.

Justification or Significance of Improvements:

This project is necessary to replace play equipment in worn and poor condition and maintain State of California park safety standards.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	100,000	-	100,000	-	100,000	200,000	500,000
Construction	-	-	495,000	-	495,000	-	1,485,000	2,475,000
Total Project Cost	-	100,000	495,000	100,000	495,000	100,000	1,685,000	2,975,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Non-Circ	-	100,000	495,000	100,000	495,000	100,000	1,685,000	2,975,000
Total Revenue	-	100,000	495,000	100,000	495,000	100,000	1,685,000	2,975,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Playground Surface Rehabilitation for ADA Compliance	Project-CIP #:	34 - 361913
Category:	Facility Improvements	Fund:	260
Project Type:	Rehabilitation	Asset Type:	Improvements other than buildings

Project Description:

Rehabilitation and installation of playground safety surface to comply with updated ADA and State park safety standards to accommodate growth and usage of existing playgrounds at Heritage, Las Lomas, Valley Oak, and other locations as deemed necessary.

Justification or Significance of Improvements:

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 of California park safety standards.

10-Year Fiscal Project Costs								
Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	150,000	-	150,000	-	150,000	300,000	750,000
Total Project Cost	-	150,000	-	150,000	-	150,000	300,000	750,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Non-Circ	-	150,000	-	150,000	-	150,000	300,000	750,000
Total Revenue	-	150,000	-	150,000	-	150,000	300,000	750,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Roof Repair And Replacements	Project-CIP #:	35 - 361912
Category:	Facility Improvements	Fund:	260
Project Type:	Rehabilitation	Asset Type:	Buildings and systems

Project Description:

Repair/replacement of roofs at the Civic Center, Irvine Child Development Center, Irvine Train Station, Operations Support Facility, and other locations deemed necessary.

Justification or Significance of Improvements:

This project addresses rehabilitation and preventive maintenance of aging facility structures and provides for roof repair and replacements at City facilities.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	385,117	-	300,000	-	250,000	600,000	1,535,117
Total Project Cost	-	385,117	-	300,000	-	250,000	600,000	1,535,117

Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Rehab Reserve	-	-	-	300,000	-	250,000	600,000	1,150,000
Interest Rev-Fund 260	-	385,117	-	-	-	-	-	385,117
Total Revenue	-	385,117	-	300,000	-	250,000	600,000	1,535,117

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Ryan Lemmon Stadium Improvements	Project-CIP #:	36 - 361914
Category:	Facility Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Improvements other than buildings

Project Description:

Design and preparation of plans for the installation of spectator shading for Ryan Lemmon Stadium in Windrow Park.

Justification or Significance of Improvements:

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

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	180,000	-	-	-	-	-	180,000
Construction	-	-	207,500	-	-	-	-	207,500
Total Project Cost	-	180,000	207,500	-	-	-	-	387,500
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Rehab Reserve	-	-	207,500	-	-	-	-	207,500
Park In-Lieu	-	180,000	-	-	-	-	-	180,000
Total Revenue	-	180,000	207,500	-	-	-	-	387,500

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Sweet Shade Park Universal Playground	Project-CIP #:	37 - 361906
Category:	Facility Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Improvements other than buildings

Project Description:

Develop the City's first Universal Playground at Sweet Shade Neighborhood Park. Universal play areas will be designed for use by people of all ages and abilities, to the greatest extent possible, without the need for adaptation.

Justification or Significance of Improvements:

Identified as a facility innovation and site opportunity in the City Council-approved Parks Master Plan, this project will provide for inclusionary recreational amenities that add meaningful play opportunities and enhance users' physical, cognitive, social/emotional and sensory development. These new features will address the growing community's interest.

10-Year Fiscal Project Costs								
Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	250,000	-	-	-	-	-	250,000
Total Project Cost	-	250,000	-	-	-	-	-	250,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Non-Circ	-	250,000	-	-	-	-	-	250,000
Total Revenue	-	250,000	-	-	-	-	-	250,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Underground Storage Tanks Replacements	Project-CIP #:	38 - 361901
Category:	Facility Improvements	Fund:	260
Project Type:	Rehabilitation	Asset Type:	Infrastructure

Project Description:

Replace two existing underground fuel storage tanks at the Operations Support Facility.

Justification or Significance of Improvements:

Existing buried tanks are reaching the end of life expectancy. Replacement will reduce the risk of leaks into the ground water and a contaminated fuel supply.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	900,000	-	-	-	-	-	900,000
Total Project Cost	-	900,000	-	-	-	-	-	900,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Fleet Services	-	900,000	-	-	-	-	-	900,000
Total Revenue	-	900,000	-	-	-	-	-	900,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Hicks Canyon Wash Landscaping	Project-CIP #:	39 - 381901
Category:	Landscape Improvements	Fund:	260
Project Type:	Rehabilitation	Asset Type:	Infrastructure

Project Description:

Design a rehabilitation plan for landscaping of the Hicks Canyon Wash from the western edge of Eastwood Village to Culver Drive. The plan will address appropriate removal and replacement of Eucalyptus Windrow trees, miscellaneous trees, and vegetation, and develop an aesthetically pleasing area for safe and long-term public access and use.

Justification or Significance of Improvements:

Provide for the enhancement and safety of an aging landscape element while providing additional recreational space for residents.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	450,000	-	-	-	-	-	450,000
Construction	-	-	600,000	5,000,000	-	-	-	5,600,000
Total Project Cost	-	450,000	600,000	5,000,000	-	-	-	6,050,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Non-Circ	-	450,000	600,000	5,000,000	-	-	-	6,050,000
Total Revenue	-	450,000	600,000	5,000,000	-	-	-	6,050,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Walnut Bike Trail Landscaping	Project-CIP #:	40 - 381902
Category:	Landscape Improvements	Fund:	260
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Design a landscaping plan for the un-landscaped portion of the Walnut Bike Trail from Jeffrey to Harvard. The design concept will include landscaping along both sides of the trail to create shade and respite areas.

Justification or Significance of Improvements:

This project provides for the long-term enhancement and safety of the bike trail.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	350,000	-	-	-	-	-	350,000
Construction	-	-	-	3,000,000	-	3,000,000	-	6,000,000
Total Project Cost	-	350,000	-	3,000,000	-	3,000,000	-	6,350,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
SDC Fees - Non-Circ	-	350,000	-	3,000,000	-	3,000,000	-	6,350,000
Total Revenue	-	350,000	-	3,000,000	-	3,000,000	-	6,350,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Great Park Western Sector Water Quality Basins	Project-CIP #:	41 - 361921
Category:	Great Park Improvements	Fund:	286
Project Type:	Rehabilitation	Asset Type:	Buildings and systems

Project Description:

Design plan for rehabilitation and modification of storm water recirculation system for the Western Sector.

Justification or Significance of Improvements:

The plan will detail the re-engineering and installation of effective water treatment and filtration systems.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	-	136,100	115,000	50,000	-	-	-	301,100
Total Project Cost	-	136,100	115,000	50,000	-	-	-	301,100
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
OCGP	-	136,100	115,000	50,000	-	-	-	301,100
Total Revenue	-	136,100	115,000	50,000	-	-	-	301,100

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Great Park Utility Connection Fees	Project-CIP #:	42 - 361732
Category:	Great Park Improvements	Fund:	286
Project Type:	New Construction	Asset Type:	Infrastructure

Project Description:

Payment to Irvine Ranch Water District (IRWD) for utility connections for new and existing facilities at the Great Park.

Justification or Significance of Improvements:

This project will pay IRWD for utility connections for water, sewer, and recycled irrigation systems to new park space.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	10,780,532	9,740,000	-	-	3,613,375	-	-	24,133,907
Total Project Cost	10,780,532	9,740,000	-	-	3,613,375	-	-	24,133,907
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Park In-Lieu	676,000	-	-	-	-	-	-	676,000
Fees & Exactions	324,017	-	-	-	-	-	-	324,017
OCGP	9,780,515	9,740,000	-	-	3,613,375	-	-	23,133,890
Total Revenue	10,780,532	9,740,000	-	-	3,613,375	-	-	24,133,907

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	OCGP Carousel Rehabilitation	Project-CIP #:	43 - 361915
Category:	Great Park Improvements	Fund:	286
Project Type:	Rehabilitation	Asset Type:	Improvements other than buildings

Project Description:

Painting of carousel animals, canopy top replacement, service of mechanical parts and other work as deemed necessary.

Justification or Significance of Improvements:

This project is necessary to replace and rehabilitate aging equipment.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	360,000	-	-	-	-	360,000	720,000
Total Project Cost	-	360,000	-	-	-	-	360,000	720,000

Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
OCGP	-	360,000	-	-	-	-	360,000	720,000
Total Revenue	-	360,000	-	-	-	-	360,000	720,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	OCGP Great Park Electrical Upgrades	Project-CIP #:	44 - 361916
Category:	Great Park Improvements	Fund:	286
Project Type:	Rehabilitation	Asset Type:	Buildings and systems

Project Description:

Testing and replacement of electrical switch gears and transformers at the Orange County Great Park.

Justification or Significance of Improvements:

This project is necessary to maintain and replace equipment that has reached the end of its useful life cycle.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	50,000	-	-	50,000	-	100,000	200,000
Total Project Cost	-	50,000	-	-	50,000	-	100,000	200,000

Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
OCGP	-	50,000	-	-	50,000	-	100,000	200,000
Total Revenue	-	50,000	-	-	50,000	-	100,000	200,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	OCGP HVAC & Refrigeration Replacements	Project-CIP #:	45 - 361917
Category:	Great Park Improvements	Fund:	286
Project Type:	Rehabilitation	Asset Type:	Buildings and systems

Project Description:

Rehabilitate and replace HVAC and refrigeration units at the Orange County Great Park.

Justification or Significance of Improvements:

This project is necessary to replace aging equipment.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	100,000	-	-	-	100,000	100,000	300,000
Total Project Cost	-	100,000	-	-	-	100,000	100,000	300,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
OCGP	-	100,000	-	-	-	100,000	100,000	300,000
Total Revenue	-	100,000	-	-	-	100,000	100,000	300,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	OCGP Interior Finishes and Fixtures Replacements	Project-CIP #:	46 - 361918
Category:	Great Park Improvements	Fund:	286
Project Type:	Rehabilitation	Asset Type:	Buildings and systems

Project Description:

Replacement of flooring, carpeting, cabinets, countertops, appliances, light fixtures, doors, and hardware, blinds and other interior finishes at the Orange County Great Park.

Justification or Significance of Improvements:

This project is necessary to replace aging facility fixtures.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	100,000	-	-	100,000	-	200,000	400,000
Total Project Cost	-	100,000	-	-	100,000	-	200,000	400,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
OCGP	-	100,000	-	-	100,000	-	200,000	400,000
Total Revenue	-	100,000	-	-	100,000	-	200,000	400,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	OCGP Light Pole Replacements	Project-CIP #:	47 - 361919
Category:	Great Park Improvements	Fund:	286
Project Type:	Rehabilitation	Asset Type:	Improvements other than buildings

Project Description:

Maintain and replace light poles, fixtures and footings, if necessary, at the Orange County Great Park. In addition, install new light poles if necessary and conduct specialized testing to determine the structural integrity of light poles.

Justification or Significance of Improvements:

This project is necessary to replace aging facility fixtures.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Construction	-	100,000	-	-	-	-	-	100,000
Total Project Cost	-	100,000	-	-	-	-	-	100,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
OCGP	-	100,000	-	-	-	-	-	100,000
Total Revenue	-	100,000	-	-	-	-	-	100,000

CITY OF IRVINE - PROJECT DETAILS

2018/19 - 2027/28 CAPITAL IMPROVEMENT PROGRAM

Project Title:	Operations Trailer Relocation	Project-CIP #:	48 - 361722
Category:	Great Park Improvements	Fund:	286
Project Type:	Rehabilitation	Asset Type:	Buildings and systems

Project Description:

Relocation of existing operations trailers at the Great Park.

Justification or Significance of Improvements:

These trailers need to be relocated to accommodate the demolition plan required as part of the development of the 688 acres of the Orange County Great Park.

10-Year Fiscal Project Costs

Project Allocation	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Final Design	81,387	75,000	-	-	-	-	-	156,387
Construction	493,613	1,040,000	-	-	-	-	-	1,533,613
Total Project Cost	575,000	1,115,000	-	-	-	-	-	1,690,000
Revenue Sources	Prior Year(s) Funding	FY 2018/19 Budget	2019/20	2020/21	2021/22	2022/23	2023/24 - 2027/28	Total
Park In-Lieu	575,000	-	-	-	-	-	-	575,000
OCGP	-	1,115,000	-	-	-	-	-	1,115,000
Total Revenue	575,000	1,115,000	-	-	-	-	-	1,690,000

STRATEGIC BUSINESS PLAN

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Strategic Business Plan Summary

Strategic Business Plan

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

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

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

Long term financial planning involves financial forecasting and strategizing how to meet both current and future needs of the community within a growing City. The process requires developing a financial forecast projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other significant variables.

Preparing for an uncertain future requires consideration of a wide range of factors as well as direct and indirect influences on the City providing the community's desired service delivery level on a sustainable basis. The planning process stimulates discussion and provides a framework for decision-makers to develop a long-range perspective. 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 2018-19 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 based upon a detailed, short-term plan based upon the City's core services and City Council priorities. 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.

The City is projecting a funding imbalance over the forecast period due to expenditures outpacing revenue growth. Although expenditures are outpacing revenues throughout the forecasted period, the main driver of the funding gap next fiscal year is the goal to fund the Contingency Reserve Fund at 25 percent of adopted General Fund appropriations. As expenditures grow, the amount

Strategic Business Plan Summary

to keep the fund at policy levels increases. At the close of FY 2014-15, City Council set a goal of bringing the contingency reserve fund to 25 percent to serve as a buttress for future unexpected events and economic uncertainty.

Slowing revenue growth is primarily attributable to flattening sales tax revenue. Sales and property tax are the City's two largest revenue sources, comprising nearly 70 percent of operating revenues. At the outset of this year's long range planning process, the City engaged the sales tax and property tax experts, HdL Coren & Cone (HdL) to assist in the development of the City's 5-year revenue projections for these two revenue sources. Due to economic uncertainty, the City is planning cautiously and the remaining revenue estimates are set at conservative assumptions.

Expenditures growth is due to a multitude of factors, including increasing costs for pensions and health insurance benefits, maintaining and building reserves, such as the self-insurance and the contingency reserve, and adding resources to maintain service levels for a growing City.

Given ongoing economic uncertainty, the City will revisit and adjust the SBP projections annually and make further adjustments to reflect the latest available information.

Summary of SBP Five-Year General Fund Projection

Summary Forecast	2017-18E	2018-19B	2019-20F	2020-21F	2021-22F	2022-23F
Total Resources	194,308,838	199,387,497	205,391,494	212,227,462	219,845,053	227,541,103
Total Expenses	189,556,213	199,300,461	207,614,066	216,026,516	219,536,479	226,647,709
Net Increase/(Decrease)	4,752,626	87,036	(2,222,572)	(3,799,054)	308,574	893,393

Strategic Priorities

An important component of the City's long-term planning efforts is the identification of strategic priorities, both programmatic and infrastructure related, to guide the General Fund outlook. Priorities, and the funding available to achieve them, change over time given evolving community needs, and through the leadership of the City Council. While it is not an exhaustive list of initiatives, it provides important examples of a diverse set of strategic priorities.

Strategic Priorities include:

- 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;
 - Status: In progress. In January 2017 the City Council appropriated \$6 million from the FY 2015-16 Year-End Balance to increase the Reserve Balance to approximately \$41 million, or 21.67 percent. The FY 2017-18 Budget included funding of \$1.5 million to meet the second year goal of 23.33 percent. Due to the gap in revenue and expenditures as the FY 2018-19 budget was prepared, no additional funding to the contingency reserve is proposed. Staff is recommending \$1.7 million from the contingency reserve be utilized to help balance the budget

Strategic Business Plan Summary

with replenishment of this amount from year-end surplus savings, estimated to be \$4.7 million.

- Infrastructure rehabilitation;
 - Status: In the FY 2018-19 Budget, including, but not limited to, the following projects: Irvine Animal Care Center and Dog Park; rehabilitation and expansion of the Bommer Canyon and Irvine ranch Cattle Camp area to improve functionality due to increased public use and need of these facilities.
- Hire additional police officers to maintain the City's high quality police services as the City grows;
 - Status: Four additional police officers are proposed in FY 2018-19 to meet the needs of the growing population.
- Develop parks;
 - Status: The Parks and Facilities Master Plan was approved by the City Council in June 2017. FY 2018-19 funding is proposed for Community Park improvements at Oak Creek, Hicks Canyon, Mike Ward, Bill Barber, Windrow (Ryan Lemmon Stadium) and Bommer Canyon. At various locations, playground replacement and rehabilitation as well as athletic court resurfacings are proposed.
- Recruit and retain high quality employees;
 - Status: Ongoing
- Upgrade the 800MHz radio system in Public Safety's Mobile Command Post vehicles in cooperation with the County of Orange;
 - Status: In progress
- Develop new operational facilities to accommodate population, program, and infrastructure growth;
 - Status: Construction of a new and expanded Irvine Animal Care Center at the existing site and construct satellite Dog Parks. \$23 million is included for FY 2018-19 to build the Council approved facilities to provide sheltering, care and enrichment for homeless, neglected, abused or unwanted animals and satellite dog parks during construction.
- Enhance citywide mobility; and
 - Status: Enhancements to existing traffic signal software and equipment for Main Street and Culver Drive Signal Synchronization improvements; funding is also allocated for the final design and right-of-way acquisition to widen University Drive between Ridgeline and I-405 in FY 2018-19 budget as part of the continuous efforts to improve the City's circulation system.
- Retire the City's unfunded pension liability.
 - Status: The ten year Accelerated Pension Pay-down Plan adopted in 2013 is in progress. FY 2018-19 marks the sixth year of the Pay-down Plan. Further information is located later in this section as well as the Financial Policies section.

Strategic Business Plan Summary

New Facilities

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

An opportunity exists for City Council to allocate General Fund contributions from year-end fund balance when available to priority projects.

Five-Year Fiscal Outlook

The Five-Year General Fund Outlook (Table 1, page 365) 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 2018-19 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. 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 from growth seen in recent years. Over the forecast period, City operating revenues are anticipated to grow by an annual average of 3.3 percent. The residential real estate market continues to improve with nearly 7,000 new construction homes projected over the next five years, adding nearly 20,000 new residents. Irvine hotels have seen improvements from FY 2017-18; projected increases in revenue are in large part due to the full year operation of three hotels that opened in FY 2017-18 and are included in the five-year forecast period. The Hyatt House and the Marriott Irvine Spectrum opened in December 2017 and the Hampton Inn opened in March 2018. Although we are seeing continued growth in property tax and hotel tax, we are already seeing the impacts of sales tax moderating. According to the City's consultant, HDL, sales tax is anticipated to slow as consumer preferences toward spending more on services rather than goods will be a drag on sales of consumer goods.

Expenditures are projected to increase over the five-year forecast. The main driver is the current goal of increasing the Contingency Reserve to 25 percent of General Fund Appropriations. For FY 2019-20 it would be necessary to include \$6.5 million from the General Fund to reach the 25 percent target. The forecast includes projections to reach the goal over a two-year period. Expenditures are projected to increase on average of 3.6 percent over the five-year forecast. Expenditure growth continues beyond funding the reserves and this is due to a number of expenditures across the City, including new park facilities, new personnel, increasing retirement and medical costs, funding the self-insurance reserve to a policy level of 70 percent, and meeting the increased demands for City services from a growing population.

Growth in Irvine's population also requires additional investments in City Infrastructure. Consistent with the City's General Plan, Zoning Ordinance, and Subdivision Ordinance requirements, two additional park projects are fully online for FY 2018-19 that were constructed in FY 2017-18. These include the Portola Community Center and Los Olivos Community Center as well as the

Strategic Business Plan Summary

conversion of Sweet Shade as the central hub for Disability Services. Irvine's development of new park facilities and associated new personnel to operate the facilities are incorporated in the five-year forecast. In addition to new personnel to operate planned park facilities, the outlook includes new personnel for Public Safety to better align with increases in population and inventory growth. To maintain the City's high quality police services four new police officers are planned in the forecast. The forecast includes adopted employee agreements. As future negotiations are completed, the approved updates will be included in upcoming forecasts.

The City closely monitors the economic environment and makes revisions to its forecasts as necessary as part of the budget process. Corresponding adjustments will also be made in the City's operational strategy to adapt to changing economic conditions.

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. The power of the long-range forecast is that we can start to make incremental adjustments now. To that end, we are evaluating our revenues, fees for services for full cost recovery, examining revenue options, and evaluating service delivery.

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.
- Full annualized revenues from three added hotels
- 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
- Frank R. Bowerman Landfill host-fee revenues, average \$3.4 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
- 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

Strategic Business Plan Summary

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

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

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 and Los Olivos Community Park and Center (FY 2017-18) and fully online in 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	2017-18E	2018-19B	2019-20F	2020-21F	2021-22F	2022-23F
Sales Tax	63,819,151	64,609,782	65,386,546	66,334,180	67,636,652	69,048,937
Property Tax	65,370,163	69,902,446	74,332,932	78,733,570	83,383,159	88,296,658
Hotel Tax	14,798,856	16,293,000	17,176,043	17,519,564	17,869,955	18,227,354
Franchise Tax	8,542,149	8,890,100	9,088,806	9,288,440	9,416,876	9,545,584
Program And Services Fees	13,360,697	14,104,775	14,806,612	15,532,681	16,211,676	16,913,968
Utility User's Tax	4,685,000	4,649,369	4,778,121	4,906,694	5,012,311	5,117,929
Fines & Forfeitures	1,200,695	1,493,000	1,493,000	1,493,000	1,493,000	1,493,000
Development Fees	344,501	327,100	364,335	372,659	379,497	386,335
Doc. Transfer Tax	4,482,100	4,362,066	4,580,169	4,809,178	5,049,637	5,302,118
Licenses & Permits	330,000	360,000	360,000	360,000	360,000	360,000
Hotel Improvement Dst Assmnt	3,699,000	4,073,250	4,294,011	4,379,891	4,467,489	4,556,839
Miscellaneous	5,599,065	5,314,512	5,416,510	5,120,658	5,124,065	4,786,581
General Fund Revenues	186,231,378	194,379,400	202,077,085	208,850,515	216,404,317	224,035,302
Transfers from Other Funds						
Development Services	2,914,806	3,065,597	3,126,909	3,189,447	3,253,236	3,318,301
OCGP Reimbursement	100,000	187,500	187,500	187,500	187,500	187,500
Other-In	4,631,367	55,000	-	-	-	-
Contingency Reserve-In (Use of Fund Balance)	431,287	1,700,000	-	-	-	-
Total Resources - All Sources	194,308,838	199,387,497	205,391,494	212,227,462	219,845,053	227,541,103
Department Expenditures						
Salaries & Overtime	79,580,683	82,868,096	85,354,139	87,914,763	90,552,206	93,268,772
Other Benefits	19,473,596	21,062,660	22,637,046	25,114,639	27,002,664	28,708,850
Retirement	23,599,687	25,525,445	26,239,987	29,199,432	24,542,189	26,199,825
Contracts & Supplies	51,129,520	56,389,800	57,714,482	58,977,905	60,936,926	63,329,673
Capital Expenditures	250,803	120,000	120,000	120,000	120,000	120,000
Total Operating Appropriations	174,034,289	185,966,001	192,065,654	201,326,739	203,153,985	211,627,120
Transfers to Other Funds						
Educational Partnership Fund	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Contingency Reserve	1,500,345	0	2,832,181	1,676,355	3,036,761	1,618,289
Landscape, Lighting & Park Maintenance	4,281,894	5,146,705	5,388,085	5,640,787	5,905,340	6,182,300
Asset Management Plan	5,739,685	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other-Out		2,187,755	1,328,146	1,382,635	1,440,393	1,220,000
Total Appropriations	189,556,213	199,300,461	207,614,066	216,026,516	219,536,479	226,647,709
Summary Forecast						
Total Resources	194,308,838	199,387,497	205,391,494	212,227,462	219,845,053	227,541,103
Total Expenses	189,556,213	199,300,461	207,614,066	216,026,516	219,536,479	226,647,709
Net Increase/(Decrease)	4,752,626	87,036	(2,222,572)	(3,799,054)	308,574	893,393
Use of Fund Balance	(1,700,000)					
Remaining Fund Balance	3,052,626					
Contingency Reserve Ending Balance						
Contingency Reserve Fund	41,034,103	42,743,248	46,075,429	48,251,784	51,788,545	53,906,834
% of OpEx & Education Partnership	21.6%	22.5%	23.5%	23.5%	25.0%	25.0%

¹Retirement 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.

Strategic Business Plan Summary

Contingency Planning

The forecast is based on the prevailing economic outlook as of April 2018. 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. The economic expansion that began nine 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.

The five-year outlook has been prepared using recent experience, trends and the assumptions discussed throughout the section. However, as part of the effort to anticipate economic conditions with the potential impact to Irvine's fiscal health, the City evaluated two alternative scenarios. Scenario planning is a powerful tool in establishment of strategic direction and priorities and provide perspective on potential events and their consequences, providing a decision-making context for policy makers and managers. Scenarios focus on the interrelated effect of multiple factors and provide a range of possible future outcomes allowing for informed decisions and a strategy based on deeper insight. It is important to remember that this analysis is not a prediction and are assumptions in the event of possible fiscal issues.

Examination of potential strategies in the City's long-term plan are based on the baseline forecast assumptions. Chart 1, Scenario 1 reflects the impact of an economic downturn that resembles the Great Recession. In this scenario, beginning in FY 2019-20 revenues have sharp declines in all areas and include a one percent decline in year one and six percent decline in year two and three before revenues begin to rebound. Scenario 1 does not take into account expenditure measures that would typically be enacted. The City's Contingency Reserves are exhausted in FY 2022-23, assuming no course corrections are made. In Scenario 1, anticipated course corrections would require expenditures to decline 3 percent and contingency reserve funds would be completely utilized through the forecast period.

Strategic Business Plan Summary

Chart 1
Scenario 1

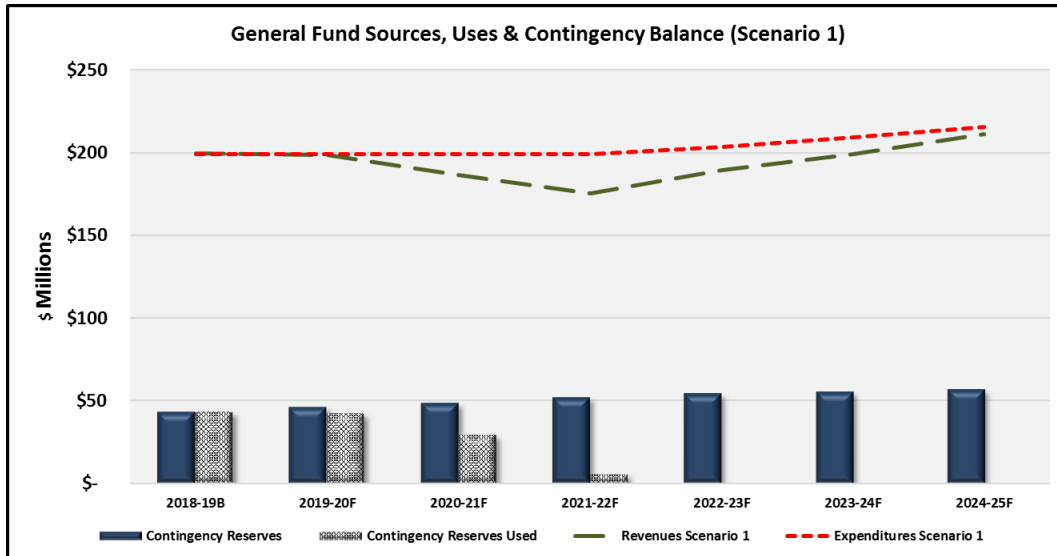
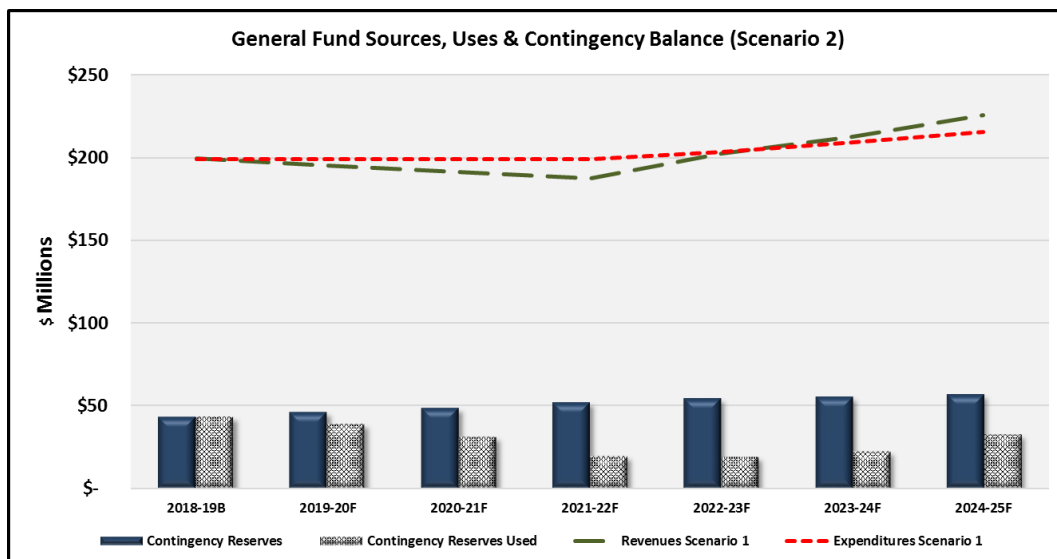


Chart 2, Scenario 2 reflects the impact of an economic downturn that resembles a 2 percent decline in revenues for three years before recovery begins. Scenario 2 does not take into account expenditure measures that would typically be enacted. \$24 million of the City's Contingency Reserves are utilized over the forecasted period, assuming no course corrections are made.

Chart 2
Scenario 2



Strategic Business Plan Summary

Pension Plan

The City participates in the California Public Employees Retirement System (CalPERS) to provide retirement and other benefits to its employees. Detailed information on the City's plans with CalPERS can be found in the City's Comprehensive Annual Financial Report and annual Actuarial Valuation Reports¹ 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 adopted a number of policy and assumption changes including: lowering the discount rate from 7.5 percent to 7.0 percent incrementally over three years; accelerating the amortization period for gains and losses; and updating actuarial assumptions to better align with mortality, salary scales, and inflation. These changes negatively affect the planned timing of the Pay Down Plan. The table below summarizes the projected rates for the Miscellaneous and Safety Plans. The drop in rates in FY 2021-22 is due to the City's Pay Down Plan and the complete payment of the unfunded liability created when the City joined CalPERS.

Projected Employer Rates

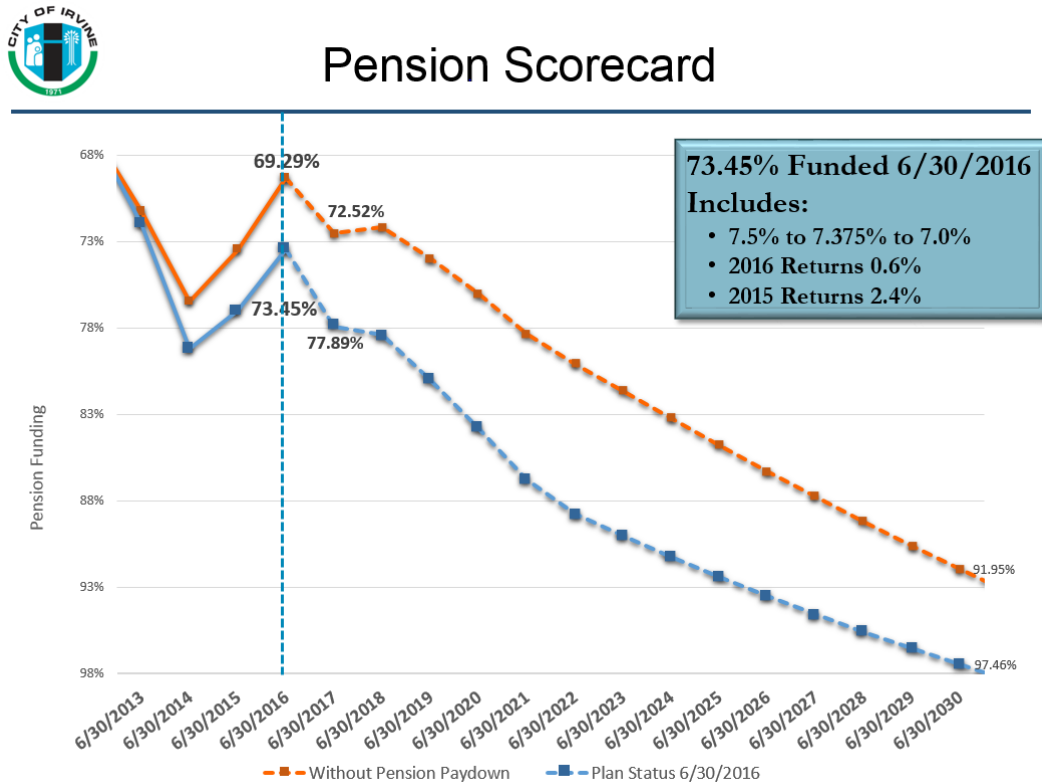
Fiscal Year	2018-19B	2019-20	2020-21	2021-22	2022-23
Safety Rate	40.46%	43.69%	47.50%	39.84%	41.04%
Misc. Rate	27.40%	28.93%	30.58%	22.25%	22.63%

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) of \$5 million per year for ten years to make accelerated funding payments. This plan leverages the City's AMP funding, earning one percent, to reduce its unfunded pension liability growing at 7.375 percent per year (reducing to 7.0 percent in FY 2019-20). With the accelerated payment plan, savings resulting from lower pension rates will be used to repay the AMP over time. The FY 2018-19 contributions from the AMP is recommended as part of budget adoption process. Since adoption of the City Council's plan, \$37 million to-date has been used to accelerate payment of the City's unfunded pension liability (\$30 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). In FY 2017-18, the City Council took action to include an additional \$2 million from the General Fund each year to maintain the plan following CalPERS adjustments.

¹ [CalPERS, Public Agency Actuarial Valuations: www.calpers.ca.gov](http://www.calpers.ca.gov)

Strategic Business Plan Summary

The Pension Scorecard graphic below was presented to the City Council in February 2018 as a component of the City's General Fund Year-end Report.



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. It is anticipated rate and prepayment savings for FY 2017-18 will be \$2.4 million. FY 2018-19 prepayment savings are estimated to be substantially lower than prior year due to CalPERS changing the payment structure of the unfunded liabilities. The payment towards the unfunded liability portion is expressed as a dollar amount instead of a rate that fluctuated with staffing levels. In total, over \$12.1 million has already been repaid to the AMP from the FY 2012-13 through FY 2016-17 General Fund closeout surplus, as well as pre-payment and rate savings.

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.

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 2018-19 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 Tournament/Local Access Model selected by the Board at its June 28, 2016 meeting. The GP-SBP does not include future development and operations for the Cultural Terrace area or for new features at the Great Park outside of the 688-acres being developed on behalf of the City by Heritage Fields. Golf revenues and expenditures are expected to begin in FY2019-20. 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 three years. Interest earning calculations assume a rate of one percent per year, reflecting the low prevailing interest rate environment.

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

Revenues

The three categories of funding sources available to the Great Park are; non-recurring, non-recurring funds restricted for capital improvements and recurring revenues available for operations. Non-Recurring revenues are finite resources that include funds received from agreements with Heritage Fields and public-private ground leases for interim non-park uses that will eventually terminate with build-out of the park. 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 remains available to the City Council for future appropriation.

Annual revenues expected to be available to the Orange County Great Park over the GP-SBP forecast period include:

- \$2.3 million in Public Benefit Fees.
- \$67.0 million in annual Guaranteed and Maintenance payments from the Community Facilities District (CFD).
- \$12.8 million in Secondary Maintenance payments from the Community Facilities District.
- \$1.9 million in public-private Ground Leases.
- \$2.7 million from program revenues.
- \$74.9 million in sports revenues, which includes \$7.5 million of the \$10 million that Five Point has committed toward maintenance and operation costs as part of the Second Adjacent Landowner Agreement.
- \$5 million in developer deposits for the construction of Marine Way.
- \$3.0 million in Other Miscellaneous Revenues.

Strategic Business Plan Summary

The GP-SBP approach to Golf Course revenues utilizes the “downside” revenue projection from the study commissioned by Heritage Fields. The projections assume that the golf course will be operational in FY2019-20.

An important assumption is the projection that Secondary Maintenance funding will be available from the CFD in approximately FY 2022-23. The CFD is estimated to provide approximately \$20 million in available annual Secondary Maintenance Funds, beginning in FY 2022-23. These funds can only be used to reimburse eligible park expenditures under the Amended and Restated Development Agreement (ARDA). This amount increases at a rate of three percent per year. If adequate funds are not available within the CFD, no Secondary Maintenance will be available. If the estimated cost of remaining backbone infrastructure plus a 25 percent contingency exceeds \$20 million, then Secondary Maintenance will be delayed until the remaining backbone infrastructure and contingency is less than \$20 million. Secondary Maintenance Funds will be paid for 40 years after bond issuance within each CFD improvement area.

Expenditures

Expenditures in the FY 2018-19 Great Park Budget are used as the baseline for future projections. The FY2018-19 expenditures assume all sports park facilities and the 75 acres of landscape trails in the Upper Bee and Bosque will be completed and available for public use. Expenditures for Golf operations are expected to begin in FY2019-20. Expenditure projections are escalated at 3 percent per year.

At the November 26, 2013 Irvine City Council meeting, the City Council approved the Second Adjacent Landowner Agreement (ALA II) to develop 688-acres of parkland at the Great Park over a five year phased schedule. Park improvements provided by the ALA II include a 175-acre Sports Park with 18 new additional soccer and multi-use fields, 25 tennis courts, 4 sports courts, 12 baseball/softball fields and 5 sand volleyball courts, a 188-acre golf course, golf practice facility and clubhouse, a 71-acre agriculture component, 75 acres of landscaped trails, and a 178-acre Wildlife Corridor. The ALA II calls for the completion of the 688-acre improvements within five years of final approval which was in October, 2014.

Strategic Business Plan Summary

Table 2
CITY OF IRVINE
FY 2018-19 ORANGE COUNTY GREAT PARK FUND PROJECTIONS

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
RESOURCES						
Revenues:						
Developer Agreements	2,750,000	2,000,000	1,250,000	1,250,000	1,250,000	1,250,000
ARDA - Guaranteed Amount	10,229,728	10,692,333	11,013,104	11,343,497	11,683,802	12,034,316
ARDA - Secondary Maintenance ¹	-	-	-	1,362	6,296,741	6,485,643
Public-Private Ground Leases	1,216,491	364,420	67,776	68,454	69,139	69,830
Program Revenues	451,300	451,300	451,300	455,813	455,813	455,813
Sports Revenues	5,475,500	11,581,401	11,863,147	12,439,382	12,710,971	13,403,459
Miscellaneous	6,447,711	383,402	353,662	311,306	269,543	261,085
TOTAL RESOURCES	26,570,730	25,472,857	24,998,989	25,869,814	32,736,009	33,960,146
APPROPRIATIONS						
Operating Appropriations:						
Ongoing Costs	17,612,315	23,728,814	24,440,678	25,173,899	25,929,116	26,706,989
Planning Studies, Design & Other	3,601,010	2,529,690	2,605,581	2,683,748	2,764,261	-
Total Operating Appropriations	21,213,325	26,258,504	27,046,259	27,857,647	28,693,376	26,706,989
Net Transfers -Out/(In)						
General & Special Funds	175,279	188,352	188,378	188,404	188,431	188,459
Great Park Development Fund	14,404,469	-	-	-	-	-
Total Operating Transfers-Out	14,579,748	188,352	188,378	188,404	188,431	188,459
TOTAL APPROPRIATIONS	35,793,073	26,446,856	27,234,637	28,046,051	28,881,808	26,895,448
Reserve for Rehabilitation ⁴	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
DOF Funds Repayment ²	-	-	-	-	2,700,000	2,700,000
NET INCREASE (DECREASE) IN FUND BALANCE ³	(11,222,343)	(2,974,000)	(4,235,648)	(4,176,237)	(845,799)	2,364,698

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

2 - Repayment of Department of Finance Settlement Agreement funds use to pay IRWD water connection fees.

3 - Forecast does not include \$262.8M from the Department of Finance settlement agreement, expected to be paid over the next 6 years.

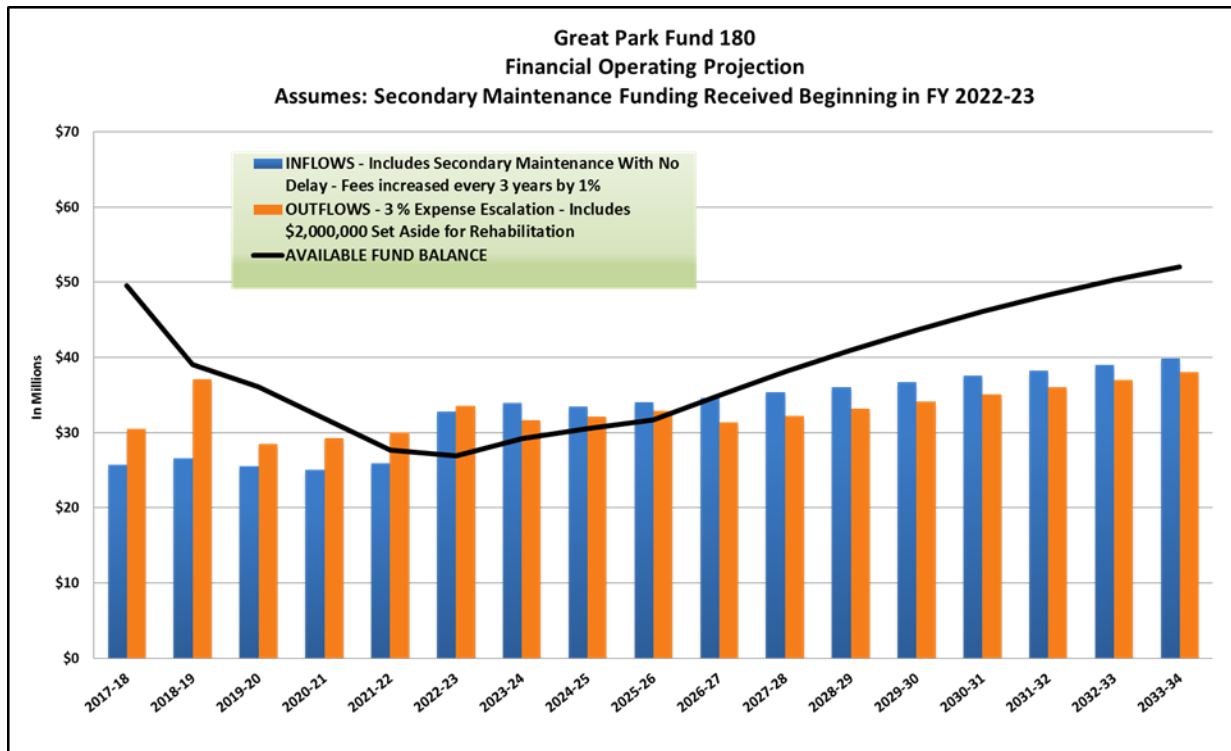
4 - The Reserve for Rehabilitation includes the 5% RAMP reserve approved by the OCGP Board and additional set aside as presented in the April 24, 2018 Financial Operating Projections.

Table 3
REHABILITATION ASSET MANAGEMENT PLAN (RAMP) RESERVE PROJECTIONS

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Beginning Balance	2,430,688	4,347,408	5,549,026	7,613,080	9,712,925	11,727,718
Addition: Annual RAMP Reserve	782,000	672,000	634,000	649,000	978,000	1,005,000
Addition: Additional Reserve	1,218,000	1,328,000	1,366,000	1,351,000	1,022,000	995,000
Addition: Interest Income	61,721	73,618	94,054	114,845	134,793	155,941
Deletion: Qualified Expense	(145,000)	(872,000)	(30,000)	(15,000)	(120,000)	(20,000)
Ending Balance	4,347,408	5,549,026	7,613,080	9,712,925	11,727,718	13,863,659

Strategic Business Plan Summary

The following graph projects the fund balance over a period of 15 years. The projection assumes the receipt of up to \$20 million in secondary maintenance funding (as needed) beginning in FY 2022-23.



Strategic Business Plan Summary

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Strategic Business Plan Summary

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 2018-19 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. In FY 2018-19 the remaining City facilities are scheduled to be assessed 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 2018-19 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 2018-19. 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 2018-19 CIP projects.

Strategic Business Plan Summary

Table 4
Ten-Year Capital Improvement Program

	PRIMARY FUNDING SOURCES	PRIOR YEAR(S)	2019
STREET & MOBILITY IMPROVEMENTS			
Adaptive Traffic Signal Control System	Developer Impact Fees		500,000
Alton Median Rehabilitation (Culver To Jeffrey)	Dedicated Transportation Funds		
Alton Median Rehabilitation (Jeffrey To Sand Canyon)	Dedicated Transportation Funds		
Alton Median Rehabilitation (San Diego Creek To Culver)	Dedicated Transportation Funds		
Alton Median Rehabilitation (Sand Canyon To Tech East)	Dedicated Transportation Funds		
Alton Parkway Pavement Rehabilitation (I-5 To Technology E.)	Dedicated Transportation Funds		2,462,750
Alton/Irvine Intersection Improvements	Developer Impact Fees		
Bake/Jeronimo Intersection Widening	Developer Impact Fees	1,637,130	5,288,872
Barranca Parkway Pavement Rehabilitation (I-5 To Alton)	Dedicated Transportation Funds		
Bike Trail Pavement Rehabilitation	Rehabilitation Reserve		
Bikeway Gap Closure	Developer Impact Fees		
Bridge Maintenance	Dedicated Transportation Funds		
Campus Drive Rehabilitation (University To Carlson)	Dedicated Transportation Funds		
Culver Drive Pavement Rehabilitation	Dedicated Transportation Funds		
Culver Drive/Bonita Canyon Road Signal Synchronization	Developer Impact Fees Grants		1,424,660
Culver/Alton Intersection Improvement	Developer Impact Fees Grants		388,094
Freeway Bike Trail Pavement Rehabilitation	Rehabilitation Reserve		
Harvard/Michelson Intersection Improvement	Developer Impact Fees Grants		544,204
IBC Sidewalk Improvements	Developer Impact Fees		
Irvine Blvd Pavement Rehabilitation (Culver To Jamboree)	Dedicated Transportation Funds		
Irvine Center Drive Pavement Rehabilitation (Barranca To Lake Forest)	Dedicated Transportation Funds		
Irvine Center Drive Pavement Rehabilitation (Jeffrey To Barranca)	Dedicated Transportation Funds		
Jamboree Pavement Rehab (Michelle To Railroad Tracks)	Dedicated Transportation Funds	250,000	2,005,694
Jeffrey/ICD Intersection Improvements	Developer Impact Fees		
Jeffrey/Walnut Intersection Improvements	Developer Impact Fees	2,194,000	816,300
JOST Trail Segment (Barranca To Walnut)	Developer Impact Fees		
	Dedicated Transportation Funds		
	Developer Impact Fees		
JOST/I-5 Bicycle and Pedestrian Bridge	Grants	1,700,005	567,566
Laguna Canyon/Lake Forest Intersection Improvements	Developer Impact Fees		40,000
Main Street Pavement Rehab (West City Limits To Jamboree)	Dedicated Transportation Funds		
Main Street Signal Synchronization Project	Developer Impact Fees		256,000
	Dedicated Transportation Funds		
	Developer Impact Fees		
Marine Way / OCTA Bus Base Reconstruction	Rehabilitation Reserve		1,500,000
Michelson Drive Pavement Rehabilitation (Culver To University)	Dedicated Transportation Funds		
New Traffic Signal Construction	Rehabilitation Reserve		
New Traffic Signal Design	Rehabilitation Reserve		
Portola Parkway Pavement Rehabilitation (Jamboree To Culver)	Dedicated Transportation Funds		
Ranch Bike Trail Rehabilitation	Developer Impact Fees		280,000
Rockfield Boulevard Signal Synchronization Project	Developer Impact Fees		20,000
	Dedicated Transportation Funds		
Slurry Seal And Local Streets Rehabilitation	Developer Impact Fees		6,963,444
Storm Drain Rehabilitation/Slope Restoration	Dedicated Transportation Funds		
Trabuco Road Pavement Rehab (Jeffrey To Sand Canyon)	Dedicated Transportation Funds		
Trabuco/Remington Traffic Signal	Developer Impact Fees	675,000	2,200,000
Traffic Monitoring Cameras and System	Developer Impact Fees		300,000
Traffic Signal Controller Module Upgrade	Developer Impact Fees		125,000
Traffic Signal Fiber Systems Study	Developer Impact Fees		
Traffic Signal Vehicle & Bicycle Detection Systems Installation	Rehabilitation Reserve		
Truck Route Roadway Rehabilitation	Rehabilitation Reserve		200,000
	Developer Impact Fees		
University Drive Widening (Ridgeline to I-405)	Grants	650,000	327,262
	Dedicated Transportation Funds		
	Developer Impact Fees		
University/Ridgeline Intersection Improvements	Grants	1,066,070	2,462,750
Valley Oak Fiber Installation	Developer Impact Fees		
Venta Spur/SR-133 Bike Bridge	Developer Impact Fees		
Walnut Avenue/The Mall Traffic Signal	Developer Impact Fees		250,000
TOTAL STREET & MOBILITY IMPROVEMENTS		8,172,205	28,922,596

Strategic Business Plan Summary

Table 4
Ten-Year Capital Improvement Program

2020	2021	2022	2023	2024	2025	2026	2027	2028	Total Budget
									500,000
	800,000								800,000
		800,000							800,000
800,000									800,000
		500,000							500,000
									2,462,750
		52,000							52,000
									6,926,002
3,640,000									3,640,000
	250,000	250,000	225,000	250,000	225,000	250,000	225,000	250,000	1,925,000
200,000	600,000		200,000		200,000		200,000		1,400,000
400,000	225,000	225,000	225,000	250,000	250,000	250,000	275,000	275,000	2,375,000
1,612,745									1,612,745
150,000	1,320,300								1,470,300
									1,424,660
									388,094
200,000									200,000
									544,204
500,000	1,500,000		500,000	1,500,000		500,000	1,500,000		6,000,000
250,000	3,250,000								3,500,000
350,000	7,645,000								7,995,000
300,000	6,100,000								6,400,000
									2,255,694
7,732,000	6,530,000								14,262,000
									3,010,300
	3,300,000								3,300,000
	10,600,000								12,867,571
									40,000
	300,000		3,000,000						3,300,000
									256,000
	21,000,000								22,500,000
1,800,000									1,800,000
	750,000		750,000		750,000		750,000		3,000,000
500,000		500,000		500,000		500,000		500,000	2,500,000
300,000	2,900,000								3,200,000
									280,000
									20,000
7,200,000	8,550,000	6,000,000	6,500,000	7,000,000	8,700,000	8,000,000	7,200,000	8,000,000	74,113,444
150,000		150,000		150,000		150,000		150,000	750,000
	300,000		4,000,000						4,300,000
									2,875,000
345,000	395,000	455,000	505,000						2,000,000
125,000									250,000
150,000									150,000
600,000									600,000
2,800,000									3,000,000
3,000,000									3,977,262
									3,528,820
250,000									250,000
1,000,000	5,000,000								6,000,000
750,000									1,000,000
35,104,745	81,315,300	8,932,000	15,905,000	9,650,000	10,125,000	9,650,000	10,150,000	9,175,000	227,101,846

Strategic Business Plan Summary

Table 4
Ten-Year Capital Improvement Program

	PRIMARY FUNDING SOURCES	PRIOR YEAR(S)	2019
FACILITY IMPROVEMENTS			
ADA Facility Rehabilitation/Upgrades	Developer Impact Fees		
Aquatics Center Pool Rehabilitation	Rehabilitation Reserve		
Athletic Court Resurfacing	Developer Impact Fees		80,000
Bill Barber Community Park Parking Lot	Rehabilitation Reserve		
Bill Barber Community Park Softball Complex Shade Structure	Developer Impact Fees		2,146,000
Bill Barber Memorial Park - Master Plan	Developer Impact Fees	175,000	723,500
	TBD		
Bommer Canyon Rehabilitation	Developer Impact Fees		
Civic Center Bollards Replacements	Grants	180,000	2,535,000
Civic Center Parking Lot Rehabilitation	Internal Service		
Culver Undercrossing Pump Station Replacement - Phase 2	Developer Impact Fees		
Deerfield Community Park - Master Plan	Internal Service		
Electrical Upgrades	Rehabilitation Reserve		
	Developer Impact Fees		
Elevator Rehabilitation	Internal Service		
	Rehabilitation Reserve		315,000
EV Infrastructure	Dedicated Transportation Funds		
Exterior Wood Siding Replacement & Exterior Painting	Grants		440,653
Facility Rehabilitation	Rehabilitation Reserve		
Fencing Replacements	Developer Impact Fees		
Fire Suppression System for Traffic Signal Network Server Room	Rehabilitation Reserve		
Harvard - Master Plan	Rehabilitation Reserve		
Hicks Canyon Community Park Improvements	TBD		
HVAC & Refrigeration Replacements	Developer Impact Fees		880,000
Interior Finishes and Fixtures Replacements/Plumbing Improvements	Rehabilitation Reserve		
	Rehabilitation Reserve		
Irvine Animal Care Center and Dog Parks	Dedicated Transportation Funds		
Light Pole Replacements	Developer Impact Fees		
Mike Ward Community Park & Lakeview Senior Center - Master Plan	Rehabilitation Reserve	2,350,000	23,550,000
Mike Ward Community Park Pickleball Courts	Rehabilitation Reserve		
Northwood Aquatics Center Pool Deck Replacement	TBD		
Oak Creek Community Park Improvements	Developer Impact Fees		335,000
Outdoor Fitness Amenities	Rehabilitation Reserve		
Parking Lot Rehabilitation	Developer Impact Fees		3,093,245
Patio Covers & Shade Structures Rehabilitation	Developer Impact Fees		
Playground Equipment Replacement	Rehabilitation Reserve		
Playground Surface Rehabilitation for ADA Compliance	Developer Impact Fees		100,000
Rancho San Joaquin Senior Center - Master Plan	Developer Impact Fees		150,000
	TBD		
Roof Repair And Replacements	Developer Impact Fees		
	Rehabilitation Reserve		385,117
Ryan Lemmon Stadium Improvements	Developer Impact Fees		
Sweet Shade Park Universal Playground	Rehabilitation Reserve		180,000
Turtle Rock - Master Plan	Developer Impact Fees		250,000
Turtle Rock Community Park - Site Drainage	TBD		
Turtle Rock Parking Lot Rehabilitation	Rehabilitation Reserve		
Underground Storage Tanks Replacements	Developer Impact Fees		
	Internal Service		900,000
TOTAL FACILITY IMPROVEMENTS		2,705,000	36,063,515

Strategic Business Plan Summary

Table 4
Ten-Year Capital Improvement Program

2020	2021	2022	2023	2024	2025	2026	2027	2028	Total Budget
	400,000		350,000		400,000		400,000		1,550,000
500,000									500,000
	160,000		160,000		160,000		160,000		720,000
									2,146,000
									898,500
					250,000				250,000
									2,715,000
200,000									200,000
1,429,750									1,429,750
350,000									350,000
300,000									300,000
200,000		250,000	100,000		300,000		200,000		1,050,000
400,000	200,000		200,000		200,000		200,000		1,515,000
									440,653
200,000		350,000		300,000		350,000		300,000	1,500,000
	275,000		250,000		300,000		225,000		1,050,000
250,000			200,000			200,000			650,000
125,000									125,000
300,000									300,000
									880,000
450,000		400,000		400,000		400,000		400,000	2,050,000
300,000		500,000		500,000		500,000		500,000	2,300,000
									25,900,000
100,000		100,000		100,000		100,000		100,000	500,000
		350,000							350,000
									335,000
315,000									315,000
									3,093,245
310,000									310,000
175,000	225,000	175,000	175,000	225,000	175,000	175,000	225,000	225,000	1,775,000
250,000			250,000			250,000			750,000
495,000	100,000	495,000	100,000	495,000	100,000	495,000	100,000	495,000	2,975,000
	150,000		150,000		150,000		150,000		750,000
		250,000							250,000
	300,000		250,000		300,000		300,000		1,535,117
207,500									387,500
									250,000
			400,000						400,000
646,000									646,000
580,000									580,000
									900,000
8,083,250	1,810,000	2,870,000	2,585,000	2,020,000	2,335,000	2,470,000	1,960,000	2,020,000	64,921,765

Strategic Business Plan Summary

Table 4
Ten-Year Capital Improvement Program

	PRIMARY FUNDING SOURCES	PRIOR YEAR(S)	2019
LANDSCAPE IMPROVEMENTS			
Athletic Turf Replacement	Rehabilitation Reserve		
Electrical Pedestal Rehabilitation	Rehabilitation Reserve		
Eucalyptus Windrow Trees Removal and Replacement	Rehabilitation Reserve		
Hicks Canyon Wash Landscaping	Developer Impact Fees		450,000
Irrigation Controller Rehabilitation	Rehabilitation Reserve		
Streetscape Rehabilitation	TBD		
Walnut Bike Trail Landscaping	Developer Impact Fees		350,000
TOTAL LANDSCAPE IMPROVEMENTS		-	800,000
GREAT PARK IMPROVEMENTS			
Great Park Administration Building	Orange County Great Park Fund		
	Developer Impact Fees		
Great Park Utility Connection Fees	Orange County Great Park Fund	10,780,532	9,740,000
Great Park Western Sector Water Quality Basins	Orange County Great Park Fund		136,100
OCGP Carousel Rehabilitation	Orange County Great Park Fund		360,000
OCGP Great Park Electrical Upgrades	Orange County Great Park Fund		50,000
OCGP HVAC & Refrigeration Replacements	Orange County Great Park Fund		100,000
OCGP Interior Finishes and Fixtures Replacements/Plumbing	Orange County Great Park Fund		100,000
OCGP Light Pole Replacements	Orange County Great Park Fund		100,000
	Developer Impact Fees		
Operations Trailer Relocation	Orange County Great Park Fund	575,000	1,115,000
TOTAL GREAT PARK IMPROVEMENTS		11,355,532	11,701,100
GRAND TOTAL		22,232,737	77,487,211

Strategic Business Plan Summary

Table 4
Ten-Year Capital Improvement Program

2020	2021	2022	2023	2024	2025	2026	2027	2028	Total Budget
330,000		330,000		330,000		330,000		330,000	1,650,000
135,240									135,240
500,000	900,000	680,000							2,080,000
600,000	5,000,000								6,050,000
1,420,825		600,000	600,000		600,000	600,000		600,000	4,420,825
1,500,000	600,000	1,200,000	600,000	1,200,000	600,000	1,200,000	600,000	1,200,000	8,700,000
	3,000,000		3,000,000						6,350,000
4,486,065	9,500,000	2,810,000	4,200,000	1,530,000	1,200,000	2,130,000	600,000	2,130,000	29,386,065
8,500,000									8,500,000
		3,613,375							24,133,907
115,000	50,000								301,100
				360,000					720,000
		50,000			50,000			50,000	200,000
			100,000				100,000		300,000
		100,000			100,000			100,000	400,000
									100,000
									1,690,000
8,615,000	50,000	3,763,375	100,000	360,000	150,000	-	100,000	150,000	36,345,007
56,289,060	92,675,300	18,375,375	22,790,000	13,560,000	13,810,000	14,250,000	12,810,000	13,475,000	357,754,683

Strategic Business Plan Summary

Conclusion

Irvine is fortunate to serve a dynamic and growing community that includes an increasingly diverse population and a thriving business community. Through thoughtful leadership and planning, the City will continue to provide high quality services to the community.

Short-term projections indicate continued financial discipline. 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

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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 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 its 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.

Financial Policies

Accounting & Reporting Policies

Accounting and Annual Reporting Policies

The City's Comprehensive Annual Financial Report presents the government and its component units (entities for which the government is considered to be financially accountable) financial and operating activities. The City's blended component units, although legally separate entities, are, in substance, part of the City's operations and financial data from these units are combined with data of the City.

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities that rely, to a significant extent, on fees and charges for support. All City activities are governmental; no business-type activities are reported in the statements.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Direct expenses have not been eliminated from the functional categories; indirect expenses and internal payments have been eliminated.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and are therefore recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered measurable and available only when the City receives cash.

Financial Policies

Accounting & Reporting Policies

The City reports the following fund types:

- Special Revenue Funds account for proceeds of specific revenue sources that are legally restricted or otherwise designated for specific purposes;
- Debt Service Funds account for the accumulation of resources for and the payment of principal and interest on general long-term debt;
- Capital Projects Funds account for financial resources used for the acquisition or construction of infrastructure and major capital facilities;
- Permanent Funds account for resources that are legally restricted, to the extent that only earnings and not principal, may be used for purposes that support City programs. Adult day health services and senior citizen programs are funded from interest earnings and additional donations;
- Internal Service Funds account for operations that provide services to other departments of the City on a cost reimbursement basis. These services include self-insurance; acquisition, replacement and maintenance of the City's vehicle fleet; mail, telephone and duplicating; strategic technology; Civic Center maintenance and operations; and the central supplies warehouse;
- Pension and Employee Benefit Trust Funds account for the activities of the City's Defined Benefit Pension Plan for sworn employees, the Defined Contribution Pension Plan for non-sworn employees;
- Private-Purpose Trust Funds serve as custodian for the assets and liabilities of the Successor Agency Trust pending distribution to the appropriate taxing entities and the payment of enforceable obligations; and,
- Agency Funds are used to account for various activities in which the City acts as an agent, not as a principal. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Audit and Financial Reporting

Each year, as specified within Article X, Section 1008 of the City's Charter, entitled "Independent Audit," an audit will be conducted by an independent Certified Public Accountant Firm (CPA Firm). The selection of the independent CPA Firm shall be in conformance with the City's competitive bidding procedures. The City shall request bids for audit services no less frequently than every five years. The CPA Firm shall provide the City Council with an Audit Communication Letter addressing significant findings of the auditors in conjunction with their opinion on the City's Comprehensive Annual Financial Report. These reports shall be submitted to the City Council within 60 days of receipt of the report.

At the conclusion of each fiscal year, the City Manager will make available a preliminary year-end General Fund, fund balance. It should be recognized, however, that the balance provided is subject to both unforeseen financial transactions of a material nature and subject to findings of the independent audit. An audit verified year-end balance will be available by the end of November and will be included within the year-end budget analysis report.

Financial Policies

Accounting & Reporting Policies

At the conclusion of the 1st fiscal quarter, and monthly thereafter, a financial report, which evaluates and details financial performance relative to the adjusted budget shall be provided to the Finance Commission and City Council.

Monthly Financial Reporting

On a regular basis, the Budget Office will evaluate financial performance relative to the adopted and adjusted budget, and prepare and present reports to the City Council, City management, and Finance Commission. The purpose of these reports is as follows:

- Provide an early warning of potential concerns and problems;
- Identify, investigate and correct accounting errors;
- Evaluate and explain significance of on-going variances;
- Give decision makers time to consider actions that may be needed if major deviations in budget-to-actual expenditures or revenues become evident.

Retirement Plan Administration

The City's retirement plans shall be in conformance with the Memorandum of Understanding with each of the employees associations.

Plans for Public Safety Sworn Employees:

- City of Irvine Defined Benefit Pension Plan

This Plan was only available to those Public Safety sworn employees hired before February 2, 2002, who elected to remain in this plan. This plan is now closed.

A Board of Trustees comprised of three members of City management appointed by the City Manager shall administer the plan.

Retirement plan investment vehicles are governed by a different set of guidelines than City investments. The Defined Benefit Pension Plan investments shall be controlled by the Trustee, which shall include adherence to the prudent investor rule, the safety of principal, liquidity, and reasonable rate of return.

The City's CPA Firm shall conduct an annual audit and submit an Audit Report and Audit Communication Letter to the City Council, Finance Commission, City Manager, and Board of Trustees. The Defined Benefit Pension Plan shall have an annual 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.

Financial Policies

Accounting & Reporting Policies

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 goal of the City Manager that this budget proposal be balanced. A budget will be adopted by the City Council before the beginning of the fiscal year.

It is the City's goal 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 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.

Financial Policies

Budget Policies

Reporting Responsibilities

The City's level of budgetary control is at the department level for the General Fund, at the budget category by department for the Orange County Great Park Fund, and at the individual fund level for all other funds. In overseeing the City's General Fund budget, the City Manager is responsible for assuring departmental expenditures stay within the department's budget. The City Manager will notify the City Council as soon as possible of the necessity to over-expend any department appropriation, or to transfer funds between departments.

The City Manager will submit regularly scheduled budgetary reports to the City Council and Finance Commission comparing actual revenues and expenditures to the adjusted budget, explaining variances greater than \$100,000 or 10 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.

Financial Policies

Budget Policies

The annual budget for each Special Fund shall be prepared in conjunction with the General Fund budget and shall be submitted to the City Council for adoption prior to the beginning of the fiscal year. Special Funds budgetary and accounting procedures will conform to GAAP.

Activities of the Special Funds shall be reported to the Finance Commission and City Council on a regular basis consistent with General Fund reporting responsibilities. To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided between funds will be budgeted as an expense in the fund receiving the services and as revenue to the fund providing the services.

Contract Budgeting

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

In addition to the City's general requirements set forth above, the City Council retains the authority to specifically identify any contract during the fiscal year budget process for further review and approval prior to contract award regardless of contract value.

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

From time to time, unanticipated circumstances may arise during the fiscal year that requires the City to enter into a contractual agreement for services not identified in the adopted budget. This includes new contract requirements, as well as contract amendments for additional scope of work and/or costs when the additional scope and/or costs are not consistent with items in the approved adopted budget.

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

Amount Exceeding Adopted Budget

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

Financial Policies

Budget Policies

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

Financial Policies

Budget Policies

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 and duplicating, strategic technology and telephone, 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.

Financial Policies

Budget Policies

Procedure

The City utilizes professional actuarial services to assess the self-insured liability associated with workers' compensation and general liability claims and follows Governmental Accounting Standards Board (GASB) guidelines with regard to reporting.

An annual actuarial study shall be conducted to provide an estimate of the self-insured liability to be recorded by the City in accordance with GASB Statement #10. GASB #10 requires the City to accrue a liability on its financial statements for a reasonable estimate of the cost of claims and expenses associated with all reported and unreported claims. For financial reporting purposes, the City is required to present a liability at an "expected" amount which corresponds to approximately a 50 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 significant equipment. 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 replacement costs, maintenance, fleet services overhead costs, fuel island and fuel tank maintenance costs, and any lease payment costs, loan amortization or related financing costs where applicable. Within the annual budget document, new and replacement equipment is individually identified.

Financial Policies

Budget Policies

Mail and Printing

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. The duplicating division centrally administers all copier acquisition and contract negotiations, networking equipment, training, maintenance and on on-site contractor's representative, who performs server maintenance and assistance with customer service. These services include support staff and contract oversight for all mail and printing 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 and related infrastructure. The fund shall also provide maintenance support of the assets, staff training services, supplies and services for related government-wide needs, and administer the project management, programming, and training services contract with the City's third-party information systems provider.

The Strategic Technology Plan, like the City's Strategic Business Plan, is a five-year projection of technological capital equipment and service needs. This Plan will be updated annually and presented for the City Council's review as part of the budgetary process. The Plan's multi-year projects shall be incorporated into the fund's annual operating budget, along with related administration costs.

Annual technology costs are budgeted in the General Fund in each department on a pro-rata basis, and revenues are budgeted to the Strategic Technology Fund.

Civic Center Facility Maintenance Fund

The Civic Center Facility Maintenance Fund was established in FY 2002-03. All maintenance, custodial and staffing costs associated with the operation of the Civic Center are included. All expenses associated with facility maintenance are expensed from this fund with supporting revenues budgeted from the General Fund (and other funds with offices at the Civic Center) on a per square foot basis and transferred monthly to the Civic Center Facility Maintenance Fund.

Maintenance of Capital Assets and City Infrastructure

It is the City's intent to provide adequate annual funding to meet annual rehabilitation needs. The budget should provide sufficient funds for the regular repair and maintenance of all City capital assets.

When contemplating new capital facilities, the City will calculate and take into account the related future maintenance costs.

Financial Policies

Budget Policies

Inter-fund Transfers

To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or services shall revert to the General Fund's fund balance, unless City Council direction establishing the transfer for other items is enacted.

Fund Balances

To maintain the City's credit rating and meet seasonal cash flow shortfalls, economic downturns or a local disaster, the budget shall provide for an anticipated fund balance for general government and enterprise fund types. Fund balance shall be exclusive of all restrictions, commitments, and assignments not available for use in emergencies and contingencies.

At the close of FY 2014-15, the City Council adopted a policy goal of increasing the Contingency Reserve Fund balance from the target level of 20 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 2018-19 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:

Financial Policies

Budget Policies

- 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 SDC funding).
- Assigned: amounts a government intends to use for a specific purpose; intent can be expressed by the governing body, or by an official or body to which the governing body delegates the authority (year-end encumbrances, infrastructure and rehabilitation funding).
- Unassigned: amounts available for any purpose; reported only in the General Fund.

Long-term Financial Planning

The City shall enhance the economic development of the community as a whole through prudent long-range financial planning, as well as providing competitive economic inducements to businesses locating within the City.

In the context of the Strategic Business Plan, the City will project revenues for the current and following five fiscal years, re-evaluating each existing and potential revenue source. The City shall develop and maintain methods for the inventory and projection of current and future development in the City and the related fiscal impacts in current budget dollars; these models should be maintained and refined on an annual basis.

Proposition 4 – Gann Initiative

Purpose

Article XIII B of the California Constitution (enacted with the passage of Proposition 4 in 1979 and modified with the passage of Proposition 111 in 1990) restricts the appropriations growth rate for cities and other local jurisdictions. The legislation provides that the governing body shall annually establish its appropriations limit by resolution.

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in the 1978/79 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This appropriation limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The appropriation limit may be amended at any time during the fiscal year to reflect new data.

Financial Policies

Budget Policies

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.

Financial Policies

Budget Policies

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.

Financial Policies

Budget Policies

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, when available, 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 the unfunded liability portion of 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. It is important to note in previous years CalPERS permitted paying the total employer contribution. Beginning in FY 2017-18 CalPERS only allows the unfunded liability portion of the employer contribution to be prepaid.

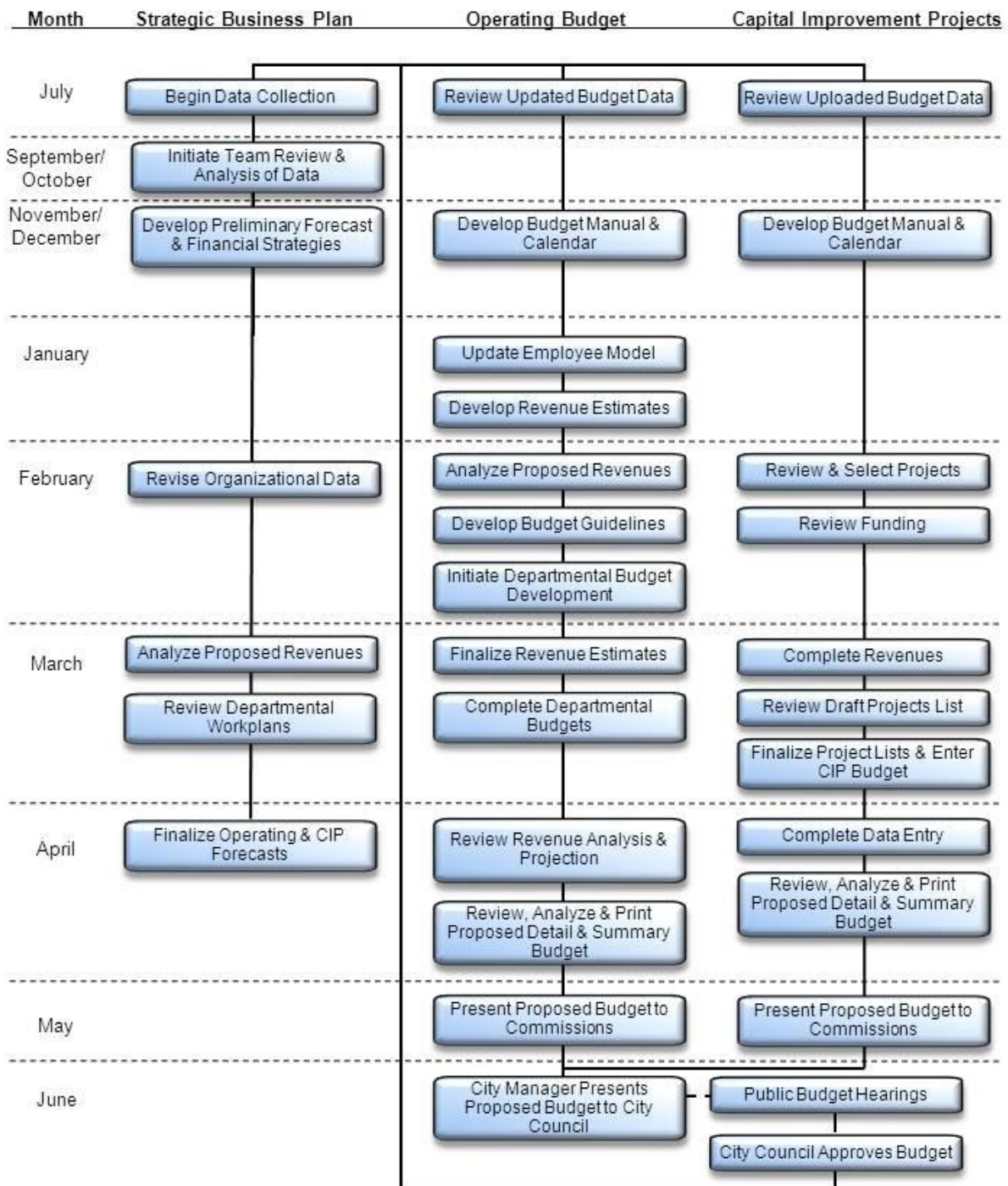
Financial Policies

Budget Policies

Budget Calendar

Development of the City's annual budget will occur in a planned and consistent manner. The Budget Office shall publish an annual budget preparation calendar:

Strategic Business Plan, Operating Budget and CIP Process



Financial Policies

Budget Adjustments

Operating Budget Adjustments

Purpose

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

Policy

Adjustments to the adopted or adjusted budget must be approved by the City Manager; Department Director; Manager of Budget and Business Planning; and Manager of Fiscal Services, reviewed by the Finance Commission (except when previously reviewed and approved by the Orange County Great Park Board of Directors, or when direction for the budget adjustment originates from a majority vote of the City Council) and approved by a majority vote of the City Council, unless the budget adjustment falls under one of the exceptions below. No budget adjustment for less than \$5,000 will be processed unless legally required for a new grant agreement.

Budget adjustment exceptions will be classified as one of the following types:

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

- A. Adjustments to revenues and/or expenditures in a single fund up to \$30,000 that do not decrease fund balance.
- B. Adjustments in a single department within a single fund that do not change the overall budgeted expenditures and have no net effect to salaries and benefits.
- C. Donations and related expenditures up to \$30,000 that do not require on-going financial commitment, long-term commitment to a program or service, matching funds, or recognition by the City Council.
- D. Grant agreements that have previously been approved by the City Council during the application process.

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

- E. Adjustments to revenues and/or expenditures in a single fund between \$30,000 and \$50,000 that do not decrease fund balance.
- F. Adjustments in a single department within a single fund that do not change the overall budgeted expenditures but do change overall salaries and benefits.
- G. Donations and related expenditures between \$30,000 and \$50,000 that do not require on-going financial commitment, long-term commitment to a program or service, matching funds, or recognition by the City Council.

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

- H. City Manager adjustment within the General Fund only that does not increase or decrease the overall fund balance of the General Fund.

Financial Policies

Budget Adjustments

Capital Project Budget Adjustments

Purpose

To provide an administrative process, along with budget and accounting control, for the Capital Improvement Program budget (excluding the Great Park budget).

Policy

Adjustments to the adopted or adjusted budget over \$50,000 must be approved by the City Manager; Department Director; Manager of Budget and Business Planning; and Manager of Fiscal Services, reviewed by the Finance Commission (except when previously reviewed and approved by the Orange County Great Park Board of Directors, or when direction for the budget adjustment originates from a majority vote of the City Council) and approved by a majority vote of the City Council, unless the budget adjustment falls under one of the exceptions below. Budget adjustments under \$50,000 do not need Finance Commission review. No budget adjustment for less than \$5,000 will be processed unless required to close a capital project.

Budget adjustment exceptions will be classified as one of the following types:

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

- I. Removal of up to \$30,000 of surplus funds from a capital project, returning funding to the original source(s).
- J. Adjustments to revenues and/or expenditures within a single project that does not change total project budget.
- K. Grant agreements that have previously been approved by the City Council during the application process.
- L. Adjustments within an Assessment District (AD) or Community Facilities District (CFD) Capital Project Fund, provided the projects are identified in an approved AD Engineer's Report for CFD Resolution of Formation.

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

- M. Removal of between \$30,000 and \$50,000 of surplus funds from a capital project, returning funding to the original source(s).
- N. Adjustments between projects within the same fund of up to \$50,000 that do not increase overall capital improvement project revenue, expenditures or related transfers (allowed one time per fiscal year per project, excluding year-end report adjustments).

Financial Policies

Budget Adjustments

Great Park Funds Budget Adjustment

Purpose

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

Policy

Adjustments to the adopted or adjusted budget must be approved by the City Manager; Department Director; Manager of Budget and Business Planning; and Manager of Fiscal Services, reviewed by the Finance Commission (except when previously approved by the Orange County Great Park Board of Directors (Board), or when direction for the budget adjustment originates from a majority vote of the Board or City Council) approved by the Orange County Great Park Board of Directors, and approved by a majority vote of the City Council, unless the budget adjustment falls under one the exceptions below.

Budget adjustment exceptions will be classified as one of the following types:

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

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

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

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

Financial Policies

Budget Adjustments

Budget Adjustment Procedure

The originating department's personnel will either generate the budget adjustment form or request Fiscal Services staff help to prepare the form. The Manager of Budget and Business Planning will initiate budget adjustments that affect more than one department (such as year-end funds and citywide salary and benefit changes). The budget adjustment request form must be filled out completely and include the following:

- General Information: department, division, section, service, name of person initiating request, and date of commission and council meetings (only for those that require this level of review);
- Reason for Request: reason code, short description, and justification;
- Fiscal Impact: description, account number, fund number, and amount of increase/decrease (rounded to the nearest dollar);
- Back up documentation supporting the budget adjustment; and,
- All required signatures.

If the budget adjustment requires Finance Commission review and/or City Council approval, one of the recommended actions should be to approve, or recommend approval of, the budget adjustment. If the City Council report does not clearly authorize the adjustment, it will be necessary to return to the City Council with another report for authorization for the budget adjustment.

Budget Office and Fiscal Services Review

The Manager of Budget and Business Planning and Manager of Fiscal Services shall review all budget adjustments for availability of funds and compliance with budget policy. The Department Director, Manager of Budget and Business Planning, and Manager of Fiscal Services or their designees shall sign the budget adjustment form prior to inclusion in the Finance Commission and/or City Council agenda packet. If the request is denied, it will be returned to the department with an explanation of why it was rejected. The request may then be revised and resubmitted or withdrawn by the department.

Final Signatures, Distribution and Posting

After the request has the appropriate approvals and signatures, it will be forwarded to Fiscal Services for posting. Fiscal Services will post the budget adjustment to the City's financial reporting system.

Budget adjustments will be posted to the City's financial system by month-end if all approvals are obtained and the budget adjustment is submitted to the Budget Office on or before the last business day of the month (for requests that do not require City Council approval) or in the month the City Council approved the budget adjustment (for requests that require City Council approval).

General Fund budget adjustments initiated by the City Manager will be reported to the Finance Commission and City Council in the next scheduled Monthly Financial Report.

Fiscal Services shall retain the original copy of all budget adjustments in accordance with the City's records retention schedule.

Financial Policies

Budget Adjustments

Continuous Auditing

Each month, the budget will be reconciled to the approved budget adjustments. Prior to the distribution of the monthly reports, the Fiscal Services designee shall verify the City's financial records reflect approved budget adjustments. Each month, the Manager of Budget and Business Planning will also verify all approved budget adjustments have been reflected in the budget model and are accounted for in the monthly financial report.

Financial Policies

Capital Improvement Finance Policies

The City utilizes the following policies to govern its Capital Improvement Program and the use of special funds that address community capital project needs.

Capital Improvement Program

The City Manager shall develop and maintain a 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.

Financial Policies

Capital Improvement Finance Policies

Capital Improvement Funding

Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test required to achieve City goals and to the extent that projects must be placed in priority in order to utilize outside funding.

Unexpended project balances shall be carried forward to future fiscal years to complete the intent of the original budget, contingent upon approval by the City Council. Upon completion of capital projects, unspent funds shall be reported to the City Council through the year-end report. The City Manager shall provide recommendations to redirect the use of unspent capital project funds in the year-end report and the annual budget.

In no case shall projects incur a funding deficit without the approval of the City Council.

Financial Policies

Capital Improvement Project Policies

Resident Budget Requests

Purpose

To promote resident participation in maintaining and enhancing City owned or maintained infrastructure such as, but not limited to: roadways, storm drains, bike trails, parks, and facilities.

Policy

The City will facilitate resident input into the City's Capital Improvement Program with a systematic process designed to evaluate and track requests. Specifically, staff will evaluate each new project suggestion in the context of the City's existing 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.

Financial Policies

Capital Improvement Project Policies

- 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).

Financial Policies

Debt Limits

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 2017

	2015	2016	2017
Assessed Valuation	\$ 55,693,885,275	\$ 60,912,693,965	\$ 65,754,243,380
Conversion Percentage	25%	25%	25%
Adjusted Assessed Valuation	\$ 13,923,471,319	\$ 15,228,173,491	\$ 16,438,560,845
Debt Limit Percentage	15%	15%	15%
Debt Limit	\$ 2,088,520,698	\$ 2,284,226,024	\$ 2,465,784,127
Total Net Debt Applicable to Limit:			
General Obligation Bonds	\$0	\$0	\$0
Legal Debt Margin	\$ 2,088,520,698	\$ 2,284,226,024	\$ 2,465,784,127

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.

Financial Policies

Investment Policy

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:

<u>Category</u>	<u>Percent</u>
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	25 percent
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.

Financial Policies

Revenue Policies

Community Services Department Fees

The Community Services Department is responsible for managing a public park and recreation system and delivering a broad mix of programs and services including classes, outdoor recreation, health and human services and community events that enhance the quality of life enjoyed by the community. In an effort to continuously improve the Department's overall effectiveness in delivery of service, City Council adopted the Cost Recovery Policy for Community Services programs and services on November 28, 2017 (Resolution No. 17-84) to ensure programs and services are: (1) aligned with the City's core values, vision and mission; (2) fiscally responsible; and (3) supportive of a healthy, vibrant and sustainable community.

The Cost Recovery Policy establishes a five-tier model for cost recovery and expands the effectiveness to provide increased oversight of expenditures and revenues. The cost recovery guidelines are expressed as a range to account for the broad variety of programs in each tier and variable participation rates at the individual program or service level. Below are descriptions of each tier and the associated cost recovery guidelines.

TIER 1: Mostly Community Benefit - 0% - 15%

Represents public services that benefit the community as a whole. The activities may promote education, health and safety; provide support services for seniors, families, youth and persons with disabilities; may be open to the entire community; and enhance the overall quality of life for residents.

TIER 2: Considerable Community Benefit – 10% to 35%

Represents activities that serve the community, but have an increased level of individual benefit. The activities may address social needs and focus on underserved populations such as youth and seniors.

TIER 3: Balanced Community & Individual Benefit – 30% to 60%

Represents activities with balanced individual and community benefit. Activities provide social, health and educational enrichment that increases quality of life and enhances the scope of opportunities available to participants.

TIER 4: Considerable Individual Benefit – 55% to 100%

Represents activities that are defined as highly specialized or highly individualized personal development, and, while may be available elsewhere, offering is predicated on community demand.

TIER 5: Mostly Individual Benefit – minimum of 100%

Represents activities that may fall outside the core mission of the City or may be similar to activities seen in the private sector. These services are designed to recover full costs since the activity provides significant direct individual benefits on a pay-as-you-go basis. These services may generate revenue to offset other City expenses where appropriate and as permitted by state and federal law.

Financial Policies

Revenue Policies

Additional City Policies

The Community Services department is also governed by other City Council policies that establish user fee structures and/or cost recovery goals for specific programs and services.

- Community Facilities Reservation Policy
- Athletics and Aquatics Facilities Reservation Policy
- Joint Use Agreements for reciprocal use of City and school district facilities
- Orange County Great Park Sports Complex Field Allocation and Fee Policy
- Orange County Great Park Balloon and the Carousel Fees
- Relationship Policy for reciprocal support between the City and community partner

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

Financial Policies

Revenue Policies

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.

Financial Policies

Adopting Resolutions – Budget & Policies

Resolution to be Added

Financial Policies

Adopting Resolutions – Budget & Policies

Resolution to be Added

Financial Policies

Adopting Resolutions – Appropriations Limit

Resolution to be Added

Financial Policies

Adopting Resolutions – Appropriations Limit

Resolution to be Added

Financial Policies

Adopting Resolutions – Appropriations Limit

Resolution to be Added

COMMUNITY PROFILE

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General Information and Irvine Profile

City of Irvine

The City of Irvine is located 40 miles southeast of Los Angeles and six miles from the ocean in Orange County, California. Incorporated as a Charter City in 1971 with a City Council-City Manager form of government, the first City Council revised the master plan developed by world-famous architect William Pereira for the landowner, the Irvine Company; the Irvine General Plan is the basis for all development in the City.

As one of the nation's largest master-planned communities, the City of Irvine will increase from its current size of 66 square miles to 74 square miles at build-out, and is the largest city in Orange County (in square miles). Over the last 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 26 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 270,000 and encompasses 66 square miles.

General Information and Irvine Profile

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	2,034 lane miles
Median Household Income²	\$97,496
Housing	
Dwelling Units ³	106,331
Median Home Value ⁵	\$820,000
Median Gross Rent ¹	\$1,997
Assessed Valuation⁴	
Total Assessed Value:	\$71,898,708,288
Secured:	\$67,809,744,481
Unsecured:	\$4,088,963,807

Top 25 Sales Tax Producers⁵

Alcon Surgical	Norm Reeves Honda
Apple	Office Furniture Group
Arbonne	PC Mall
Autonation Toyota Irvine	Pine Environmental Services
Best Buy	Ralphs
Carmax	Simpson Chevrolet of Irvine
Chevron	Target
Costco	Tilly's
Edwards Lifesciences	Tuttle Click Ford
Financial Services Vehicle Trust	Tuttle Click Mazda
Hanwha Q Cells	Victor Medical
IPC USA	Walmart Supercenter
Irvine BMW	

Top 25 producers account for 36% of Irvine sales tax

² U.S. Census Bureau, 2016 American Community Survey 1-Year Estimates

³ City of Irvine Land Use Database (excludes institutional housing)

⁴ Orange County Auditor - Controller

⁵ HdL Companies, State Board of Equalization (Calendar Year 2017)

⁵ HdL Companies, the City's property tax consultant (2017/18)

General Information and Irvine Profile

Principal Property Tax Payers⁶

% Total Taxable Assessed Value	
Irvine Company	5.58%
Irvine Apartment Communities LP	0.72%
Jamboree Center	0.59%
Heritage Fields El Toro LLC	0.56%
Park Place Michelson LLC	0.56%
Toll California LP	0.54%
Allergan USA Inc	0.53%
B Braun Medical Inc	0.53%
LBA IV-PPI	0.46%
Hancock S-REIT Irvine Corporation	0.42%
Total	10.49%

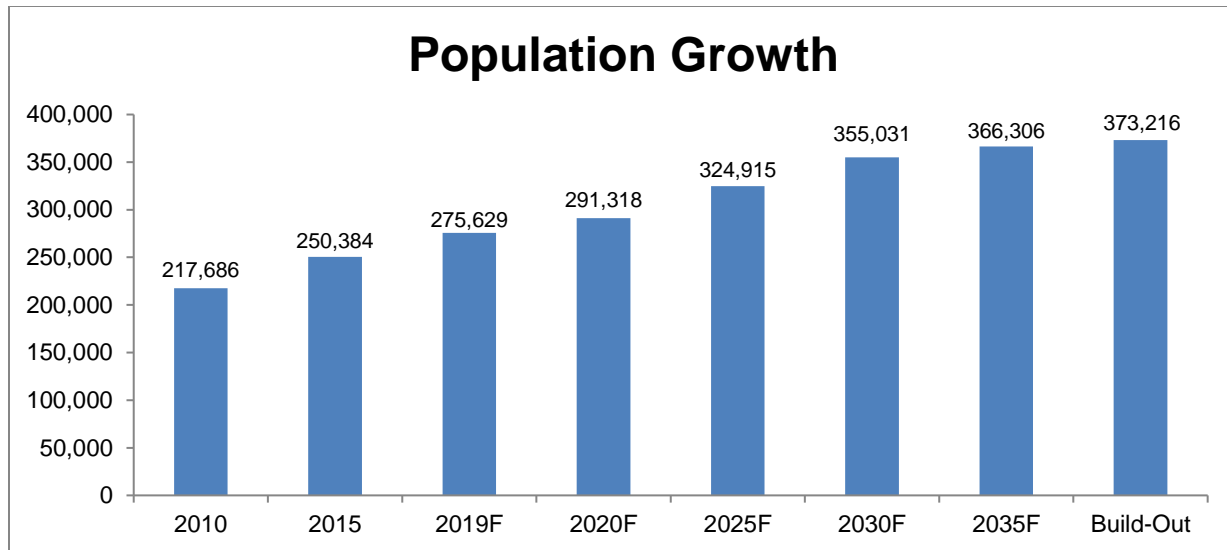
Demographics

Irvine's strength is its people. The City is the success it is today because of the estimated 275,629 hard-working and community minded citizens who have chosen Irvine as their home. 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.

⁶ HdL Companies, the City's property tax consultant (2017/18)

General Information and Irvine Profile



Median Age¹ 34.6

Registered Voters⁷ 115,345

Ethnicity¹

White	39.8%
Asian	43.1%
Hispanic	11.4%
African American	1.0%
Other	4.7%

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.

¹ U.S. Census Bureau, 2016 American Community Survey 1-Year Estimates

⁷ Orange County of Registrar of Voters as of April 2018

General Information and Irvine Profile

Education¹	High School Graduates	97%
	College Graduates	72%

Irvine Unified School District	<u>Enrollment</u>	33,480
	26 Elementary Schools	
	6 Junior High Schools	
	6 High Schools	

Colleges	<u>Enrollment</u>	
	UCI	35,958
	Concordia University	4,046
	Irvine Valley College	23,133

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.



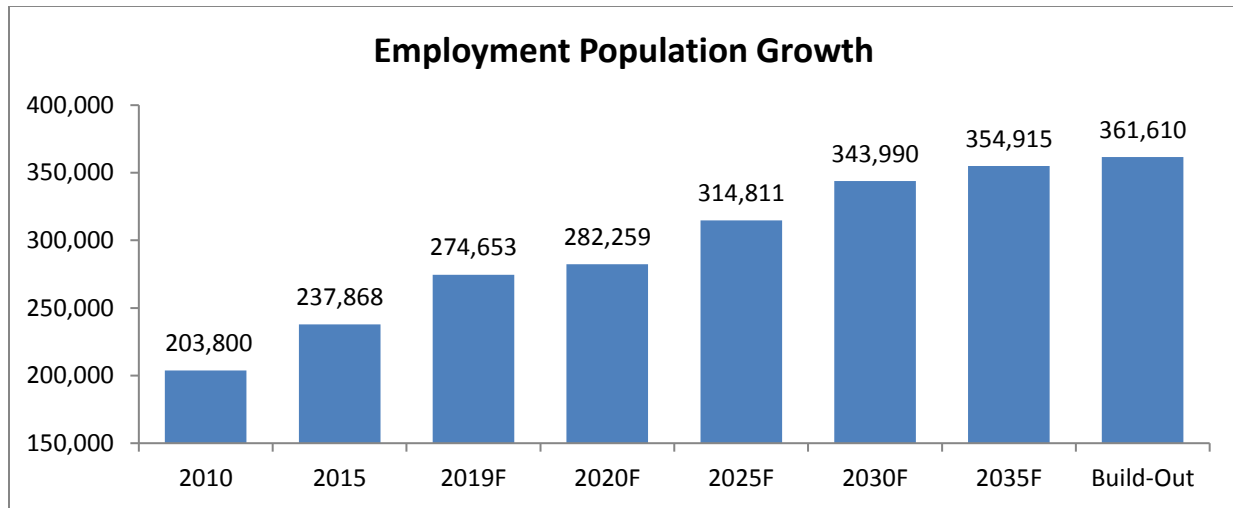
Irvine Business Complex

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.

¹ U.S. Census Bureau, 2016 American Community Survey 1-Year Estimates

General Information and Irvine Profile



Employment Base⁸

274,653

Top Employers⁹

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 21 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 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.

⁸ Strategic Business Plan

⁹ City of Irvine Comprehensive Annual Financial Report Year Ended June 30, 2016

General Information and Irvine Profile

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	21
Neighborhood Parks/Vista Points	41
Trees and Palms	79,729
Athletic Fields	96
Sports Courts	141
Sports Fields (acres)	179
Streetscape (acres)	933
Shrubs and Ornamental Grasses (acres)	129
Turf (acres, 9 acres for Athletic Fields)	79
Synthetic Turf (acres)	16

GLOSSARY

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

Glossary

Acronyms

COPS	Community Oriented Policing Services
CPI	Consumer Price Index
CS	Community Services
CSMFO	California Society of Municipal Finance Officers
CUP	Conditional Use Permit
DARE	Drug Abuse Resistance Education
DOF	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 Systems
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
OCFA	Orange County Fire Authority

Glossary

Acronyms

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
PCI	Pavement Condition Index
PS	Public Safety
PT	Part-Time
PUC	Public Utilities Commission
PW	Public Works
RDA	Redevelopment Agency
ROW	Right of Way
RPT	Regular Part-Time
RSTP	Regional Surface Transportation Program
SBP	Strategic Business Plan
SCAG	Southern California Association of Governments
SCRRA	Southern California Regional Rail Authority

Glossary

Acronyms

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
TRO	Trip Reduction Ordinance
TUSD	Tustin Unified School District
UASI	Urban Areas 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 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. 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 payoff 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 (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, 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 Education (DARE)	A police officer-led series of classroom lessons that teaches children from kindergarten through 12 th grade how to resist peer pressure and live productive drug- and violence-free lives (www.dare.com).
Eastern/Foothill Transportation Corridor (E/FTC)	A network of toll roads extending from Anaheim Hills south to Coto de Caza.
Encumbrance	An amount of money committed for the payment of goods and services not yet received or paid for.
Environmental Enhancement and Mitigation Program (EEMP)	A state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.

Glossary

Terms

Environmental Impact Report (EIR)	A public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.
Expenditure	The actual payment for goods and services.
Fair Housing Council of Orange County (FHCOC)	A private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal fair housing laws (www.fairhousingoc.org).
Fees	A general term used for any charge levied by government for providing a service or permitting an activity.
Fiscal Year	Any period of 12 consecutive months designated as the budget year. Irvine's budget year begins on July 1 and ends on June 30.
FOR Families Program	A Community Services 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").
General Plan	

Glossary

Terms

	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 (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 percent hotel tax, on top of the City's 8 percent base Transient Occupancy Tax (TOT) is collected for the Business (Hotel) Improvement District, with 1.5 percent designated for the Irvine Chamber of Commerce and 0.5 percent used for City sponsored cultural events.
Hotel Tax	Also known as the Transient Occupancy Tax (TOT) or bed tax – an 8 percent tax added to the cost of renting a hotel room within the City.

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Terms

Infrastructure	Includes the City's street, bridge, traffic signal, landscaping, and trail networks. To be capitalized as part of the City's infrastructure network, a related component must have an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.
Inputs	Resources (e.g. dollars, staff and other assets) required to accomplish a job or provide a service.
Integrated Financial Accounting System (IFAS)	Irvine's computerized accounting system used to coordinate the City's purchasing and general accounting procedures.
Inter-Fund Transfers	Payments from one fund to another fund, primarily for work or services provided.
Irvine Adult Day Health Services (IADHS)	Offers day-care programs to frail elderly and disabled adults over 50 who reside in Irvine, Newport Beach, Tustin, Corona Del Mar and surrounding areas (www.irvineadhs.org).
Irvine Barclay Theatre Operating Company (IBTOC)	A private not-for-profit performing arts organization (www.thebarclay.org).
Irvine Company	A privately held company best known for its comprehensive focus on quality of life in the balanced, sustainable communities it has planned and developed on the Irvine Ranch in Orange County, California (www.irvinecompany.com).
Irvine Child Care Project (ICCP)	A Joint Powers Authority between the City of Irvine and the Irvine Unified School District. The project promotes quality before and after school child care by providing financial assistance to children from low-income working families through community-based, non-profit organizations located on elementary school sites for children of families who live and/or work in Irvine.
Irvine Child Development Center Operations Corporation	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).

Glossary

Terms

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 (IUSC)	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	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	Reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies (www.oclafco.org).
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.

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Terms

Long-Term Debt	Debt with a maturity of more than one year after issuance.
Major Fund	A fund that comprises more than 10 percent of total citywide budgeted revenues and transfers-in and/or 10 percent 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.
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.

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Terms

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	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 Condition Index (PQC)	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.
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.

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Terms

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 percent with the exception of pre-Proposition 13 approved bond debt service.
Proposition 13	On June 6, 1978, the California electorate approved Proposition 13, the "People's Initiative to Limit Property Taxation," which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property.
Proposition 218	On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIIC and XIID to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.
Public Employees' Retirement System	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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Terms

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 (GJHTC)	A toll road extending from Costa Mesa south to Laguna Niguel.
Service Center	Used for budgetary reporting, an organizational unit that provides a distinct and unique service. Various sections within a department that provide substantially similar services may be combined into one service center – for instance, the City Clerk’s Office and City Clerk Records are combined into one service center.
Southern California Association of Governments (SCAG)	The Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management and air quality (www.scag.ca.gov).
Special Funds	The City’s accounts are broken into distinct funds, each earmarked for a different purpose, with the principle and interest of the funds tracked separately. The City’s main operating fund is its General Fund, while all other City funds are designated as Special Funds.
Strategic Business Plan (SBP)	A five-year planning “blueprint,” updated annually, that evaluates the City’s financial capability to achieve its goals; helps set priorities for City operations and the annual budget; and guides the City’s capital improvement and rehabilitation program (www.cityofirvine.org/sbp).
Strategic Technology Plan (STP)	A plan that defines the City’s strategic goals for technology and defines the steps and costs to implement the new technology system over a five-year period.
Systems Development Charge (SDC)	Fees that are collected when expansion, new development or an intensification of use occurs on property served by City infrastructure. The fees are used to fund the non-assessable portion of the construction of infrastructure (wastewater, storm water, transportation and park facilities) needed to support growth in the community and to recoup a portion of the community’s investment in the infrastructure already in place.
Traffic Enforcement Index	The number of moving citations divided by the number of injury accidents.

Glossary

Terms

Transfers-In/Out	A transfer of resources between different City funds (see glossary definition of “Fund”). A transfer of cash from the City’s General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.
Transient Occupancy Tax	An 8 percent tax added to the cost of renting a hotel room within the City. Also known as the Hotel Tax.
Transportation Corridor Agencies	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	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	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	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).