

CITY OF IRVINE, CALIFORNIA 2012-13 BUDGET



ADOPTED



IRVINE CITY OFFICIALS



SUKHEE KANG
Mayor



BETH KROM
Mayor Pro Tem



LARRY AGRAN
Councilmember



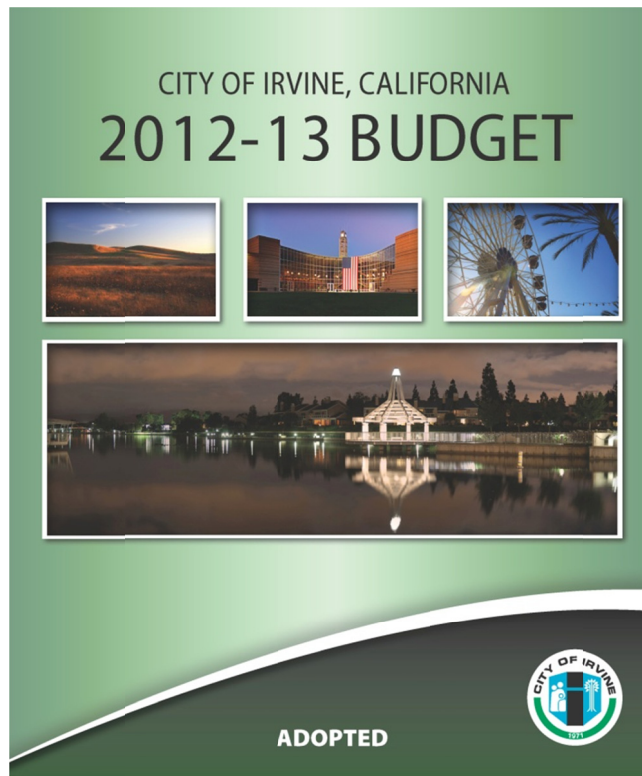
STEVEN CHOI
Councilmember



JEFFREY LALLOWAY
Councilmember

City Manager • Sean Joyce

Assistant City Manager.....	Sharon Landers
Orange County Great Park CEO.....	Mike Ellzey
City Attorney.....	Phil Kohn
City Clerk	Sharie Apodaca
Director of Administrative Services.....	Gary Burton
Director of Community Development.....	Eric Tolles
Director of Community Services.....	Brian Fisk
Director of Public Affairs & Communications	Craig Reem
Director of Public Safety.....	Dave Maggard
Director of Public Works.....	Manuel Gomez



About the cover.....

On December 28, 2011, the City of Irvine turned 40! In celebration of Irvine's 40th Anniversary, the City hosted a photo contest designed to explore Irvine through the unique perspective of our residents and visitors. This year's budget cover features some of the winning and finalist photos from top left:

- *Finalist: Christopher Walsh, Quail Hill 2010*
- *Finalist: Karen Fogarty, Irvine Civic Center 2010*
- *17 and Under Winner: Dana Lansigan, Irvine Spectrum Center Giant Wheel 2011*
- *Grand Prize Winner: Sakumi Yokoyama, Woodbridge North Lake 2010*

Please visit the City's website at www.cityofirvine.org for more information on the City of Irvine and up-to-date information on upcoming City events.

City of Irvine – Summary Budget

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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.C-201 of the Irvine Code of Ordinances set forth the legal requirements for preparation of the annual budget. The City of Irvine's Budget provides the residents of Irvine with a plan for matching available resources to the services, goals and objectives specified in Irvine's Strategic Business Plan.



The below guide is designed to assist readers in understanding the information provided in the FY 2012-13 Budget, as well as how the document is organized. The FY 2012-13 Budget document includes 18 chapters and a glossary. The explanations below provide additional details for each of the sections.

Introduction

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

City Manager's Budget Message

Overview of the budget including a summary of critical economic issues, City Council directed core services, and basic operations and strategic goals for FY 2012-13.

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, General Fund costs per capita, and General Fund budget comparison with benchmark cities.

Departmental Chapters

Presents summary information on the City's operating departments:

City Manager's Office	Public Safety
Administrative Services	Public Works
Community Development	Orange County Great Park
Community Services	Non-Departmental

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

Information is further presented by service center, including FY 2012-13 standards, performance measures, and summary of staffing, revenues and expenditures over three fiscal years.

Special Funds

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

Special Funds are classified into one of six categories:

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

Capital Improvement Program

Overview of the City's Capital Improvement Program (CIP), including FY 2012-13 revenues, expenditures, and a citywide map highlighting project locations. This section also includes a project description page for each project, detailing its location, classification, expenditures, sustainability feature, and operations and maintenance costs.

Strategic Business Plan

Summary information from the 2012 Strategic Business Plan (SBP) and how the SBP impacts the budget development process. Includes a summary chart of the SBP's five-year General Fund revenue and expenditure projections, as well as the five-year CIP projection.

Introduction

Financial Policies

Describes the City's financial objectives and financial management policies that guide the development and administration of the annual operating and capital budgets. Includes a budget calendar, debt limits, and adopting resolutions for the FY 2012-13 Budget.

Community Profile

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

Glossary

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

Budget Policy Summary

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

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

Budget Process Summary

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

Budget Structure

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

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 & Agency Funds.

Responsibility for Preparation

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

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

Budget Review

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

Budget Adoption

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

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.

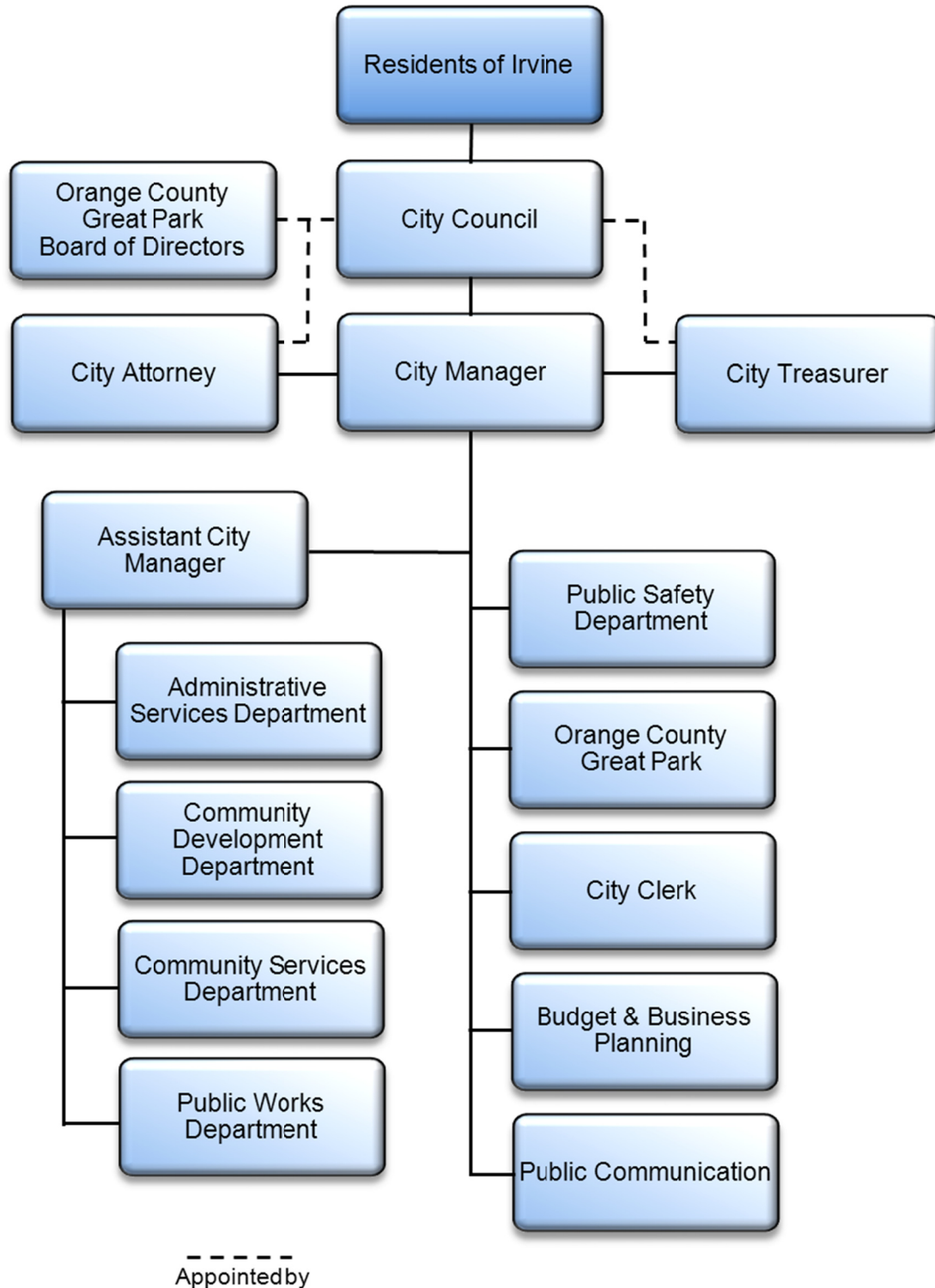
A carefully designed system of internal accounting controls is in operation at all times. These controls are designed to provide reasonable, but not absolute, assurances that safeguard assets against loss from unauthorized use or disposition and to ensure the reliability of financial records used in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

Introduction

City of Irvine Organizational Chart



Introduction

General Contacts

Elected and Appointed Officials

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

Administrative Offices

General Information	(949) 724-6000
Administrative Services Department	(949) 724-6255
City Clerk's Office	(949) 724-6205
City Manager's Office	(949) 724-6246
Community Development Department	(949) 724-6450
Community Services Department	(949) 724-6682
Orange County Great Park	(949) 724-7412
Public Safety Department	(949) 724-7103
Public Works Department	(949) 724-7516
City of Irvine Internet Home Page	www.cityofirvine.org
Orange County Great Park Internet Home Page	www.ocgp.org

Introduction

Advisory Commissions

Community Services Commission

Shiva Farivar
Kevin Trussell
Tim Cheng
K. Cal Hibrawi
Lynn Schott

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Finance Commission

Omar Ezzeldine
John Duong
William Bollard
Min Chai
Alex Frank

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Planning Commission

Nancy Neudorf
Mary Ann Gaido
Doug Sheldon
Anthony Kuo
Jeffrey Pierson

Chair
Vice-Chair
Chair Pro Tem
Commissioner
Commissioner

Senior Citizens Council

PK Wong
Kathleen Pfeiffer
Sam Castelo
Charlie Choi
Greta Jacobs
Janet Klein
Najma Quader

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

Introduction

GFOA Distinguished Budget Presentation Award – FY 2011-12:



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 2011-12 beginning July 1, 2011. 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 2011-12:



The California Society of Municipal Finance Officers (CSMFO) presented an Excellence in Operational Budgeting Award to the City of Irvine, California for its annual budget for the fiscal year 2011-12 beginning July 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets the criteria for excellence established by CSMFO.

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

City Manager's Budget Message

TO: CITY COUNCIL
FROM: SEAN JOYCE, CITY MANAGER

The City of Irvine is admired for its thriving business community, public safety, excellent schools, aesthetics and high quality of life. Irvine's solid foundation of more than 40 years of impeccable planning and innovation has pulled us through one of the worst recessions in recent memory.

At the beginning of the recession, the City planned for the worst and adopted a Bridge Plan to weather the economic downturn. The City anticipated completely depleting the City's contingency reserve funds by the end of FY 2011-12. At the end of FY 2010-11, however, the City outperformed budget expectations by nearly \$14 million. This allowed the City Council to achieve its priority goal of replenishing the City's contingency reserve funding. Irvine will now have an estimated \$20.1 million in contingency reserves at the end of FY 2011-12. The City Council also earmarked an additional \$2.3 million to enhance the beauty of the City's parks and landscaping and preserve its well-maintained streets and facilities. In facing the challenge of the recession, we have discovered, once again, the dynamic resilience of our community.

Furthering the City's tradition of excellence, it is my pleasure to present the operating budget for FY 2012-13. This budget incorporates our firm commitment to fiscal responsibility and effective management of the City's planned development. We take great pride in the recognition the City continues to receive for our consistency of purpose and focus on long-term financial and community planning. For example, this year Irvine was honored to be ranked the second best run city in the nation by 24/7 Wall Street.

Economic Environment

Our local economy is showing signs of improvement as evidenced by the City exceeding budget expectations by nearly \$14 million in FY 2010-11 (resulting in only a \$4 million difference between ongoing revenues and ongoing expenditures for the year versus the adopted budget estimate of \$18 million). In FY 2011-12, we hope to end the year with another significant year-end fund balance. This additional funding will be available to further bolster the City's reserve funds or achieve other strategic priorities identified by the City Council.

The City's accomplishment of preserving core services and maintaining the community's high quality of life throughout the recession is underscored by the fact revenues, even today, remain below their peak from five years earlier. In the first two years of the recession, the City's largest revenue source, sales tax, plunged nearly 30%. Since then, taxable sales within the City have rebounded, but sales tax revenue is still projected to be 8% lower in FY 2012-13 than at its peak. Adding to this challenge, the City's second largest revenue source, property tax, is expected to remain virtually unchanged from five years earlier. In the meantime, the City's population has grown by 16% and inflation has grown by 11%.

Irvine hotel tax revenue is the City's third largest revenue source. While hotel tax revenue has rebounded strongly from the recessionary bottom, growth has moderated in the last year. In FY 2012-13, hotel tax is expected to be 6% below the FY 2006-07 peak even though 132 new hotel rooms have been added to the City's inventory in the last two years. These three revenue sources (sales tax, property tax and hotel tax) account for more than 75% of the City's General Fund operating revenues.

City Manager's Budget Message

General Fund operating revenues are projected at \$134.8 million compared with expenditures of \$138.5 million. In FY 2012-13, the difference between ongoing revenues and ongoing expenditures is approximately \$4.7 million, with the gap bridged by one-time measures including transfers to the General Fund from the closure of a fee district fund and surplus funds identified from the completed Jeffrey Road Grade Separation project. Additionally, funding from the Bowerman agreement will be used to meet this year's commitment to Irvine schools. The FY 2012-13 Budget also includes a \$474,000 transfer from the General Fund that will replenish the City's contingency reserves to the target 15% level of General Fund appropriations, or \$20.8 million (with \$4.2 million representing the City's required 3% minimum reserve). This does not include additional funds that could be added at the end of the year from an expected General Fund year-end balance.

After absorbing cost increases for health benefits, workers' compensation and the impact of State of California budget actions, the City increased General Fund operating expenditures by \$5.0 million from FY 2011-12. This is a reduction in budgeted operating costs of nearly \$8.9 million over the last five years while preserving all core services. It should also be noted, the City made the final pay-off of its Civic Center debt in November 2010.

Maintaining Services

The budget continues the City's tradition of effectively utilizing available resources to provide the services and staff necessary to accomplish the City Council's top priorities: public safety, enhanced public transit, development of the Orange County Great Park Western Sector, public schools support, outstanding and aesthetically pleasing facilities, environmental stewardship, and excellent services, including health and human services.

The City actively monitors state policy decisions that could potentially impact our community, including the recent elimination of redevelopment agencies in California. Approximately \$1.2 million in salaries and benefits were associated with the City's Redevelopment Agency in FY 2011-12. We have been able to offset more than \$0.5 million of this cost to the General Fund through the careful management of staffing resources. While redevelopment funds have been eliminated, the activities and priorities of those staff members continue.

Additionally, Motor Vehicle License Fee revenue was eliminated with the adoption of the State of California's FY 2011-12 Budget. Though a lawsuit has been filed to challenge the elimination of these revenue payments, the City is budgeting with the expectation that it will not receive this revenue source, a loss of approximately \$768,000 per year. However, the City will continue to receive revenue for penalties on vehicle registration from the state, which are budgeted in FY 2012-13 at \$108,000. We will continue to monitor state policy decisions and respond, as needed, to ensure the City's provision of services is protected.

Community Values

Since its incorporation, Irvine has been widely regarded as one of the most successful master-planned communities in the United States. An estimated 223,000 people have chosen Irvine as their hometown, drawn to the City for its beauty, safety, family-focused environment and high-quality educational opportunities. These shared community values have been critical to Irvine's success over time and its natural evolution as a multi-layered, culturally integrated City.

City Manager's Budget Message

Irvine is proud to have recently been recognized by the FBI as the safest big city in America for the eighth consecutive year. Irvine strives to recruit and retain a highly professional police force and utilizes progressive policing strategies, such as Geographic Policing, to maintain the City's leadership position in crime prevention.

Irvine is also an active partner with its school districts, working to provide safe school campuses throughout the City. Irvine has maintained its focus on education since the very beginning, when, more than 40 years ago, our community was incorporated surrounding the newly founded University of California, Irvine (UCI). UCI is regarded as one of the premier public universities in the country, with coordination between UCI and the City in terms of strategic interests enduring to this day. We are proud of the partnership that has been developed and continues to evolve for our mutual benefit.

In addition to UCI, Irvine is home to Concordia University; California State University, Fullerton – Irvine Campus; Irvine Valley College; and a significant number of satellite campuses for other regional universities. Education is a priority for Irvine residents, with 65% of its residents age 25 and older having a bachelor's degree or higher, compared with 30% for the nation and 35% for Orange County.

Irvine's local primary and secondary schools are also exceptionally well regarded, with Irvine Unified School District (IUSD) consistently ranked as one of the finest educational systems in the nation and its students consistently leading Orange County in SAT scores. The school district is known for its innovative educational programs, open-style classrooms, team-teaching and high level of community involvement. Serving residents in the western and northern areas of the City, the Tustin Unified School District (TUSD) is also an exceptionally accomplished district, placing a major emphasis on educational technology in the classroom. Most importantly, approximately 90% of all Irvine high school graduates of both districts attend college.

The Four Pillars

At the beginning of the recession, the City Council outlined a "Four Pillars" approach for responding to decreases in the City's revenues as a result of the faltering economy:

- No tax increases
- No staff layoffs
- No pay raises
- No material reduction in core services

The City has taken extensive action over the last four years to enhance its financial position and ensure its ongoing ability to provide high quality services to its residents in the face of the recession. Everything the City has done has followed the "Four Pillars" framework. Moreover, in several cases, routine fee increases have been postponed or deferred to limit the financial impact on the community. Business friendly initiatives have also been approved by the City Council to ease both the financial burden on Irvine companies and to spur economic development. In addition, transportation mitigation fees in the Irvine Business Complex (IBC) have been reduced by more than 70% to support development in this mixed-use area.

In the midst of the recent economic downturn, the City has not laid off any employees, nor have any employees been furloughed. However, net employee pay has been frozen. At the same

City Manager's Budget Message

time, momentum has not been lost as we continue to advance City Council priorities, including expansion at the Orange County Great Park, affordable housing, transportation and traffic management, parks and open space access, public safety, environmental management, and public outreach. City employees are dedicated to continue to provide high quality services to the community despite staffing decreases realized through attrition. City staff is aware it is times like these that our services matter the most.

Strategic Priorities

To help ensure our long-term financial stability, we continue our tradition of planning for the future through the annual Strategic Business Plan (SBP) update that was adopted by the City Council in March 2012 and is available on the City's website. An important component of our planning efforts is the identification of strategic priorities, which were included in the 2012 SBP. First and foremost, we are focused on closing the City's budget gap, the difference between ongoing revenues and ongoing expenditures. Other strategic priorities include:

- Accumulating additional funding earmarked for the purpose of infrastructure rehabilitation;
- Planning to hire additional police officers over the long term to maintain the City's high quality police services as the City grows both in population and size;
- Moving forward with park development and expansion (e.g. Oak Creek Community Park, Adventure Playground, Cypress Community Park and Quail Hill Community Park);
- Working with Orange County to participate in the replacement of the existing countywide 800 MHz radio system; and
- Planning other future investments in new operations and administrative facilities, as well as staffing, to accommodate population, program and infrastructure growth.

Core Services

The City is delivering on all aspects of the "Four Pillars" strategy. Most importantly, we have ensured there are no material reductions in the City's core services:

- 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
- Preservation of the City's aesthetics and beauty

Our success in continuing to deliver core services is highlighted by:

- Remaining the safest city in the nation for eight consecutive years.
- Providing support and assistance programs at the Al and Dorothy Keen Center for Senior Resources to help our older residents with physical, emotional and care giving demands.
- Delivering hot meals to home-bound seniors.

City Manager's Budget Message

- 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.
- Moving forward with construction of the Western Sector Park Development Plan at the Orange County Great Park.

Education is an important Irvine community value and the City Council has, over time, provided significant support to local schools. In FY 2012-13, the budget dedicates approximately \$5.7 million in direct and indirect support to Irvine's schools, including:

- Passage of Measure R, the Irvine School Support Initiative, by more than 78% of voters in November 2010, continuing the City's direct financial support to IUSD and TUSD (\$1.5 million annually through FY 2013-14).
- Dedication of three D.A.R.E. police officers and a part-time public safety assistant to provide drug prevention, safety education and life choices guidance to elementary school students (\$640,000).
- Employment and funding of 32 school crossing guards by the City (\$697,000).
- Administration of the Middle School Youth Action Team, High School Youth Action Team, After-School Sports Program, recreation programs, teen camps, and other special events at schools throughout the City (\$656,000).
- Use of City aquatic centers for team practices and games (\$608,000).
- Use of athletic fields for sports and physical education activities (\$215,000).

This year's budget maintains core services and includes the following additional investments:

- Citywide staff training (\$75,000 increase)
- Community Services Scholarship Program (\$28,000 increase)
- Services for labor negotiations
- Resident Satisfaction Study
- Economic Development Team
- Administration of the November 2012 General Municipal Election

Capital Improvement Program

Irvine places a high priority on infrastructure construction, rehabilitation and maintenance, while emphasizing best practices in environmental sustainability. Recently completed infrastructure projects include:

- Jeffrey Road Grade Separation Project
- University Community Park Community Center modernization

City Manager's Budget Message

- Bommer Canyon Trailhead
- Turtle Ridge Trail

Projects that are underway include:

- Northwood Community Park Community Center modernization and expansion
- Culver Drive Rehabilitation Project, north of the Metrolink tracks to Walnut Avenue
- Jamboree at I-5 widening and interchange improvements

Additionally, new major infrastructure projects are included in the FY 2012-13 Capital Improvement Program (CIP), including:

- University Community Park/Adventure Playground
- Culver Drive widening – Scottsdale to I-5
- Jamboree Road pavement rehabilitation
- Woodbridge Community Park improvements
- Slurry seal and local streets rehabilitation
- Maintenance of streets, parks, landscaping and recreation facilities consistent with the City's high standards

Steps Taken to Address the Recession

City staff continues to identify ways to reduce costs and improve efficiency while preserving core services. CPI adjusted per capita General Fund spending is at a record low per available data. This is one demonstration of significant operational efficiency, despite the City's growing population, inventory and service demands. The City implemented an array of initiatives to reduce costs in response to the recession while preserving core services. Some notable examples include:

- Deploying operating reserves, accumulated in recent years during better economic times, to help offset lower revenues of the past few years.
- Eliminating 46 full-time positions, or 6% of full-time staff, through attrition over the past five years.
- Consolidating programs split between departments, including environmental program administration, traffic review and analysis, water quality, concrete repair and advanced planning.
- Meeting growing service demands by maintaining a team of highly skilled professional in-house staff and complementing their efforts with consultants and contractors, when appropriate, to maximize the quality and value of our services to the community.
- Deferring design and construction of the new Public Safety headquarters.
- Reducing and more effectively managing maintenance and supply inventories, as well as overtime.
- Capitalizing on smart irrigation control technology to enhance water management and efficiency.
- Implementing an Office Products Standardization and Cost Reduction Program.

City Manager's Budget Message

- Deploying an electronic purchase order process resulting in immediate electronic delivery of purchase orders to vendors and more than 5,000 fewer sheets of paper used each year.
- Transitioning all police report records to an optical imaging system integrated with the City's existing records management system, reducing the amount of manual data entry and supporting a secure off-site copy of data for use in disaster recovery.
- Publishing "Inside Irvine" quarterly and combining it with the "Activity Guide."
- Consolidating after-school and camp programs.
- Combining Club X pre-teen summer camp with the teen camp offered at Heritage Park.

Each department continues to carefully review its budget and identify ways to reduce costs without jeopardizing core services, while seeking to implement efficiency efforts whenever feasible.

General Fund Resources: \$139.2 million

General Fund operating revenues are projected at \$134.8 million, with a budget gap of approximately \$4.7 million. Transfers-in include a \$3.4 million transfer from the closure of a fee district fund and a \$1 million transfer from remaining Jeffrey Road Grade Separation project funds.

Revenue projections are based on a number of factors, including forecasts from economic experts (UCLA, Chapman University and the Los Angeles Area Economic Development Corporation); trend analysis; judgmental forecasting; established formulas that measure relationships between revenue categories and growth within the City; and projections by the City's sales and property tax consultants. Revenue estimates are conservative and reflect the expectation that there will be slow growth in City revenues over the next year.

General Fund Expenditures: \$139.0 million

General Fund expenditures (including transfers-out) are \$139.0 million. Excluding transfers-out, operating expenditures are \$5.0 million, or 3.8%, more than the FY 2011-12 adjusted budget. Expenditures have increased due to rising medical and workers' compensation costs, state budget impacts, inflation and new inventory, including the planned opening of Cypress Community Park. The City continuously examines its operations to determine how to best serve the community with available resources. Through these efforts, the City has achieved an impressive degree of service provision efficiency and effectiveness, with outstanding customer satisfaction ratings.

City Manager's Budget Message

Budget Highlights

The FY 2012-13 Budget continues the City's basic operations and strategic goals identified below:

- *Assuring a Safe and Secure Community*
 - Maintain a high level of commitment to safety by devoting 39% of all full-time staff (205 sworn police officers and 85 support staff) and 41% of General Fund expenditures to Public Safety to ensure Irvine remains the safest city in the nation.
 - Continue to utilize geographic policing to reduce crime and address community concerns.
 - Explore and utilize effective technologies to track and manage crime data.
- *Enhancing the City's Mobility*
 - Respond to increasing infrastructure maintenance responsibilities, including approximately 12.74 acres of new streetscape, 12.67 new community park acres, two new athletic fields, seven new signalized intersections, and the cost of electricity for 150 new City street lights in FY 2012-13.
 - Maintain and rehabilitate all City landscape, roadways, traffic signals, bike trails, parking lots and bridges in accordance with the City's strategic goals.
 - Develop and enhance public transit systems and improve the effectiveness of the iShuttle program.
 - Operate the City's circulation and traffic signal system to maximize roadway capacity while minimizing vehicular delays, property loss and personal injury.
- *Protecting the Environment and Saving Energy*
 - Implement the citywide Environmental/Energy Plan and Community Energy Partnership programs.
 - Promote best practices and sustainability in the pursuit of facility modernization and energy efficiency improvement projects, and track and benchmark through a new utility management software program.
 - Complete development of planning tools, including a General Plan Sustainability Framework, citywide Sustainable Operations Strategic Plan and revised California Environmental Quality Act Guidelines Document.
 - Administer the Healthy City Healthy Planet initiative.
- *Growing the Orange County Great Park*
 - Maintain the forward momentum of the Great Park's development through the advancement of the Western Sector Park Development Plan and its sub-projects, the Wildlife Corridor Study, Aircraft Restoration Building Rehabilitation project, and O Club Study.
 - Process new Great Park neighborhoods development entitlements.
 - Continue activation of the Great Park through park programming, including Great Park signature events, educational programs, art and cultural programs, and maintenance and operations.

City Manager's Budget Message

- *Maintaining a Clean and Beautiful City*
 - Budgeted CIP costs for projects already underway or identified in prior fiscal years total \$76.1 million.
 - FY 2012-13 capital expenditures total \$21.3 million, including \$3.7 million in routine expenditures for property and equipment and \$17.6 million in significant non-routine capital infrastructure improvements (\$13.2 million for circulation projects; \$1.2 million for landscaping; and \$3.2 million for facility and park related projects).
- *Acquiring Open Space and Making it More Accessible*
 - Construct the remaining Southern Open Space Trail System.
 - Coordinate open space implementation efforts and enhancement and restoration projects in compliance with the County of Orange Natural Community Conservation Plan.
- *IBC Residential/Mixed-Use Development Strategy and Vision Plan*
 - Implement the IBC Mixed-Use Development Strategy and Vision Plan – an inclusive approach to realize the vision for IBC transformation.
- *Engaging the Community and Public Outreach*
 - Maintain high customer satisfaction and public confidence through the City's commitment to public access and community governance.
 - Conduct a resident satisfaction study to track the City's performance in meeting the evolving needs of its residents.
 - Implement the City's Strategic Plan for Children, Youth and Families, while working with the community to identify continuing and emerging areas of need.
 - Promote voter registration and participation through the City Clerk and Public Information Offices' ongoing outreach efforts.
 - Continue efforts of the City's Economic Development Team to attract, retain and grow businesses.
 - Recognize and celebrate community diversity through programs and services, including the annual Global Village Festival and Community Banner Program.

Staffing: 737 Full-Time Employees & 247.6 Part-Time Employees (FTE)

The FY 2012-13 Budget includes funding for 737 full-time positions, a net decrease of two full-time positions from FY 2011-12, and 247.6 FTE part-time positions, an increase of 13.6 FTEs. Part-time positions are increasing primarily in the Community Services Department to meet program demands, including implementation of the Senior Strategic Plan and Safe Routes to School Grant, as well as the planned opening of Cypress Community Park. The budget also includes 69.4 positions paid by stipend. These positions include councilmembers, commissioners, agency directors and crossing guards. From FY 2011-12, there was a decrease of five non-hourly (stipend) employees due to the elimination of redevelopment agencies.

Looking Forward with Optimism

The City has adapted to the loss of revenues experienced over the last few years due to the recession. Although the recession was deeper than anticipated, the City remains on track, has been able to replenish the City's contingency reserve funds to the target 15% level (reserves

City Manager's Budget Message

had originally been projected to be depleted by the end of FY 2011-12), and is well positioned for the future. At the end of FY 2012-13, the Contingency Reserve Fund's balance is estimated to be \$20.8 million (not including additional funds that could be added to the reserves at the end of the year from any potential General Fund year-end balance).

The City has navigated troubled economic times with prudent fiscal management and the City Council's strategic approach to both community and financial planning. Benefiting from the City Council's leadership and staff's dedication, I am confident the City will fulfill its priority goals ensuring Irvine continues to build an even greater future for our community.

The recession has required our entire organization to focus its talents on preserving core services. I am very proud of the hard work and sacrifices we have made during the past four years to continue to provide our residents with the outstanding services they expect and deserve. The City of Irvine maintains its place among America's premier cities. We work now to meet the challenges, and embrace the opportunities, that lie ahead.

A handwritten signature in black ink, reading "Sean Joyce", written over a horizontal line.

Sean Joyce
City Manager

Revenue and Resource Estimates

General Fund

Introduction



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

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

The recovery from the Great Recession of 2007-2009 has been slow and erratic. While still sluggish, a variety of recent economic reports have outperformed expectations indicating that national business activity has accelerated in recent months. The local economy is also improving, with the Bureau of Labor Statistics reporting the unemployment rate in Orange County has dropped from 9.0% to 7.8% in the last year through December 2011 (preliminarily reported as of April 2012). According to LAEDC, Orange County was first in Southern California to witness economic growth in 2010. LAEDC's most recent forecast report now projects Orange County will lead the transition from recovery to a slow, steady expansion, fostered by the area's universities, high-tech industries and tourist attractions.

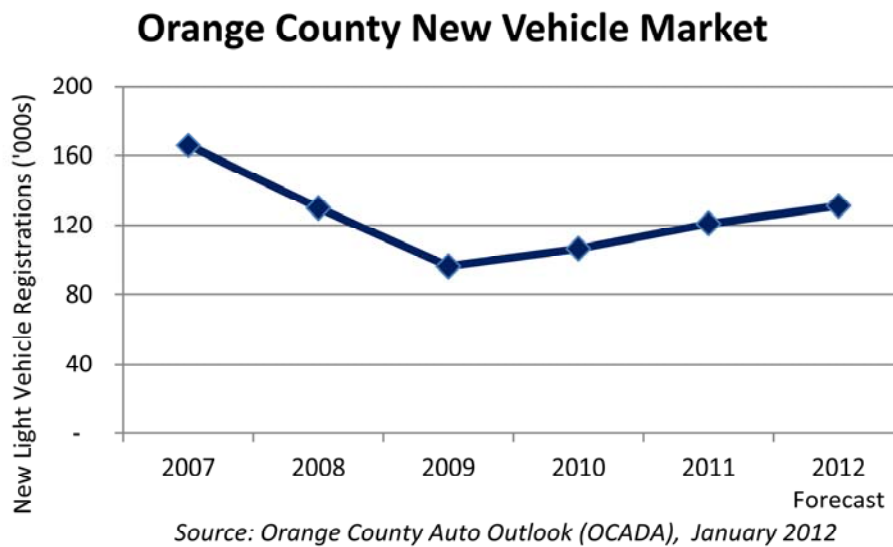
Risks to the forecast include the potential for fallout from the lingering Eurozone financial crisis, continuing budget problems at the state level that might result in local financial impacts, a potential "hard landing" in the Chinese economy, or a conflict in the Middle East that disrupts world oil supplies. While risks are ever-present, the consensus expectation among economists, including those from LAEDC, UCLA and Chapman University, is the economy will continue to grow, despite these headwinds, though at a slower rate than historically experienced in typical post recessionary environments. As a result, the City's total General Fund revenues for FY 2012-13 are projected to increase overall by a modest amount from current estimates for FY 2011-12. Economically sensitive revenues, including sales tax and hotel tax, are expected to increase, but still remain lower than the peak five years earlier, in FY 2007-08.

Revenue and Resource Estimates

General Fund

Key Indicators

Vehicle sales are one of the most economically sensitive categories of consumer spending. Auto sales are also a significant component of the City of Irvine's overall sales tax revenues, the City's largest General Fund revenue source. The following chart, from the Orange County Automobile Dealers Association (OCADA) 2011 Annual Report, shows an increasing trend in local auto sales since the end of the recession in 2009. OCADA is forecasting continued growth in 2012, with an 8.4% increase predicted for the year. Similar to the City of Irvine's overall sales tax revenue, auto sales are expected to remain below their 2007 peak, despite steady increases since the end of the recession in 2009.

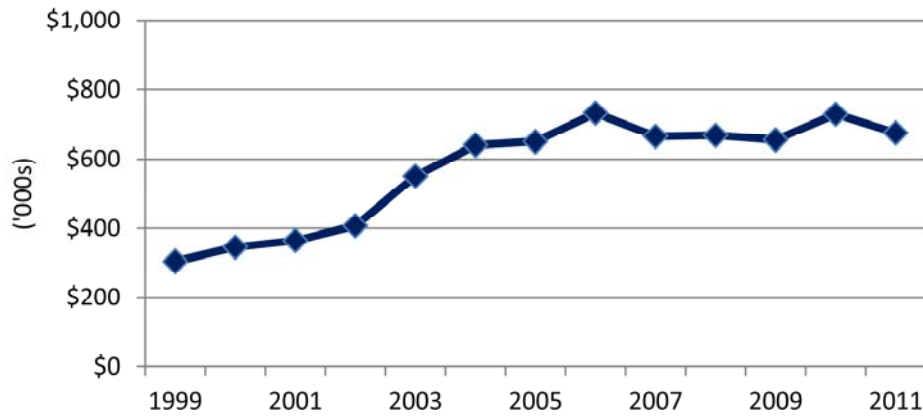


Residential real estate pricing continues to languish with the median Irvine home price down approximately 7% last year. The decline in home prices will impact the City's property tax revenues in FY 2012-13, though the impact will be significantly offset by valuation adjustments for the many properties in Irvine still assessed under the current market value. In addition, 1,100 new homes, condominiums and apartment dwelling units were constructed in Irvine last year that will add to the City's property tax rolls.

Revenue and Resource Estimates

General Fund

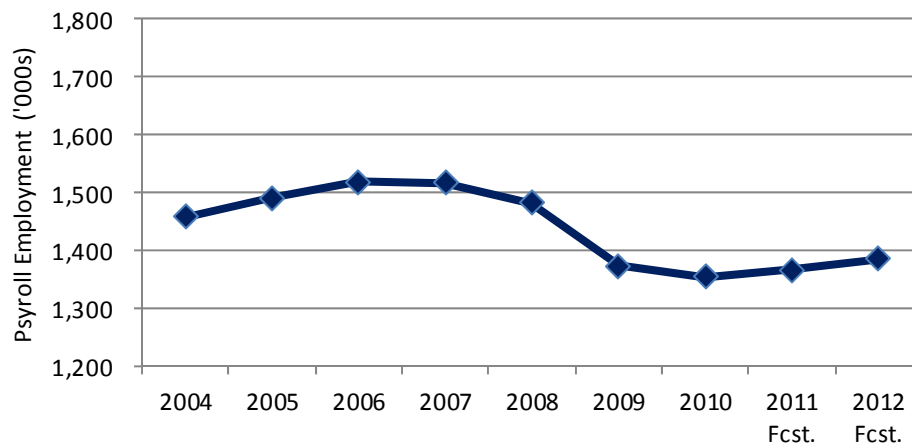
Irvine Median Single Family Home Price



Source: HdL Coren & Cone

Finally, Orange County payroll employment has increased since the end of the recession indicating improvement in local business activity. Increased local business activity is positive for the City's hotel and sales tax receipts, and also for future commercial development activity within the City. Chapman University and UCLA are projecting additional local hiring, with approximately 1.4% growth. Local payrolls are expected to be higher in 2012 than any time since 2008.

Orange County Payroll Employment



Source: UCLA & Chapman Orange County Forecasts

Revenue and Resource Estimates

General Fund

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2010-11, an estimate of FY 2011-12 resources, and projected FY 2012-13 resources. The emphasis of this table is to provide a comparison between the FY 2011-12 revenue and resource *estimate* and FY 2012-13's projection.

Table 1 Resources by Category	FY 2010-11	FY 2011-12	FY 2012-13	Increase / (Decrease)	
	Actual	Estimate	Adopted	\$	%
Sales Tax	\$ 45,788,319	\$ 48,416,000	\$ 51,328,000	\$ 2,912,000	6.0%
Property Tax	41,883,903	42,428,000	42,010,000	(418,000)	(1.0%)
Hotel Tax	8,293,642	8,503,000	8,799,000	296,000	3.5%
Hotel Improvement District	2,073,412	2,125,750	2,200,000	74,250	3.5%
Franchise Tax	7,477,157	7,300,000	7,496,000	196,000	2.7%
Program and Service Fees	7,627,259	7,856,000	8,037,637	181,637	2.3%
Utility Users Tax	4,070,565	4,000,000	4,088,000	88,000	2.2%
Documentary Transfer Tax	1,535,549	1,417,000	1,417,000	0	0.0%
Miscellaneous	8,429,644	8,309,091	7,040,837	(1,268,254)	(15.3%)
Overhead Reimbursements	1,655,500	2,110,623	2,365,169	254,546	12.1%
Total Revenues by Category	\$128,834,950	\$132,465,464	\$134,781,643	\$ 2,316,179	1.7%
Other Transfers-In	14,464,289	4,609,303	4,442,063	(167,240)	(3.6%)
Total General Fund Resources	\$143,299,239	\$137,074,767	\$139,223,706	\$ 2,148,939	1.6%

In FY 2012-13, it is anticipated that General Fund operating revenues will increase 1.7% compared to FY 2011-12 estimates, while total General Fund resources (including transfers-in) will increase by 1.6%. The increase is due primarily to growth in sales tax, hotel tax, overhead reimbursements, franchise tax, and program and service fees. The miscellaneous category is expected to decline in FY 2012-13 after the one-time receipt of funds from the sale of the roller hockey facility adjacent to Bill Barber Park in FY 2011-12. Property tax revenue is also expected to decline slightly due to home price reductions that occurred near the end of 2011.

Table 2 summarizes and compares actual General Fund resources realized in FY 2010-11, the adjusted FY 2011-12 Budget, and projected FY 2012-13 resources. The emphasis of this table is to provide a comparison between the FY 2011-12 revenue and resource *budget* and FY 2012-13's projection.

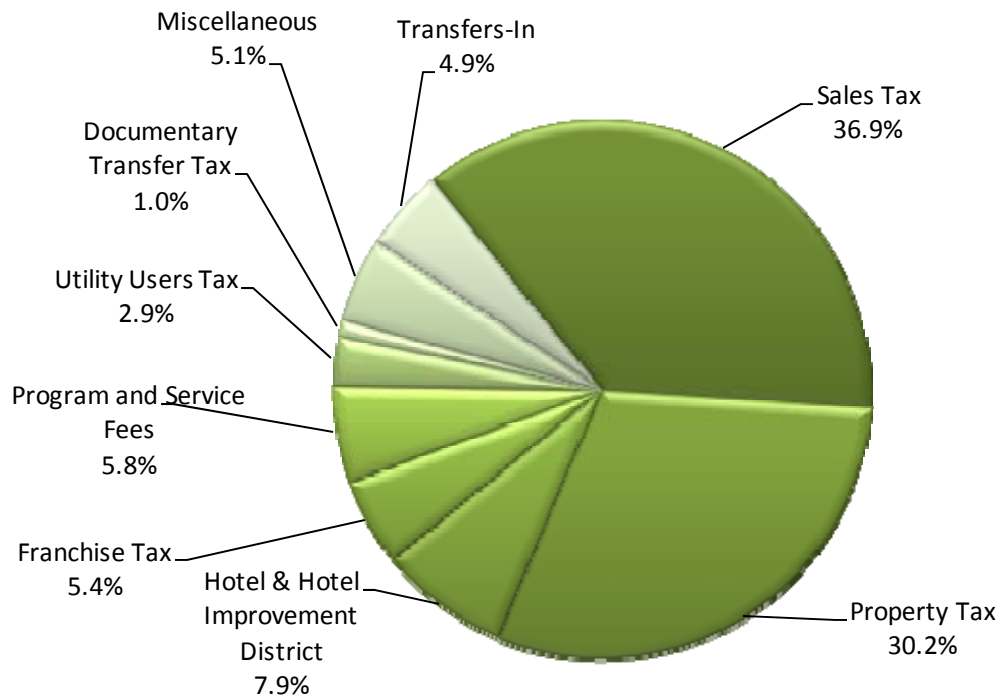
Table 2 Resources by Category	FY 2010-11	FY 2011-12	FY 2012-13	Increase / (Decrease)	
	Actual	Budget	Adopted	\$	%
Sales Tax	\$ 45,788,319	\$ 46,614,000	\$ 51,328,000	\$ 4,714,000	10.1%
Property Tax	41,883,903	42,269,000	42,010,000	(259,000)	(0.6%)
Hotel Tax	8,293,642	8,137,000	8,799,000	662,000	8.1%
Hotel Improvement District	2,073,412	2,034,000	2,200,000	166,000	8.2%
Franchise Tax	7,477,157	7,365,000	7,496,000	131,000	1.8%
Program and Service Fees	7,627,259	7,246,346	8,037,637	791,291	10.9%
Utility Users Tax	4,070,565	4,050,000	4,088,000	38,000	0.9%
Documentary Transfer Tax	1,535,549	1,310,000	1,417,000	107,000	8.2%
Miscellaneous	8,429,644	7,347,422	7,040,837	(306,585)	(4.2%)
Overhead Reimbursements	1,655,500	1,799,301	2,365,169	565,868	31.4%
Total Revenues by Category	\$128,834,950	\$128,172,069	\$134,781,643	\$ 6,609,574	5.2%
Other Transfers-In	14,464,289	4,609,232	4,442,063	(167,169)	(3.6%)
Total General Fund Resources	\$143,299,239	\$132,781,301	\$139,223,706	\$ 6,442,405	4.9%

Revenue and Resource Estimates

General Fund

General Fund resources are anticipated to increase from the FY 2011-12 Budget by \$6.4 million, or 4.9%, due primarily to increases in sales tax, program and service fees, and hotel tax revenue.

The following chart illustrates the composition of the City's General Fund resources projected for FY 2012-13.



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 any tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in Orange County is currently 7.75%, of which Irvine receives 1% from the California Board of Equalization (BOE) for transactions occurring within the City. Also included in the City's sales tax revenue projection is \$326,000 in funding from the state's Public Safety Augmentation Fund. Sales tax is the single largest component of the City's General Fund operating revenue sources, comprising 37% of next year's overall General Fund resources.

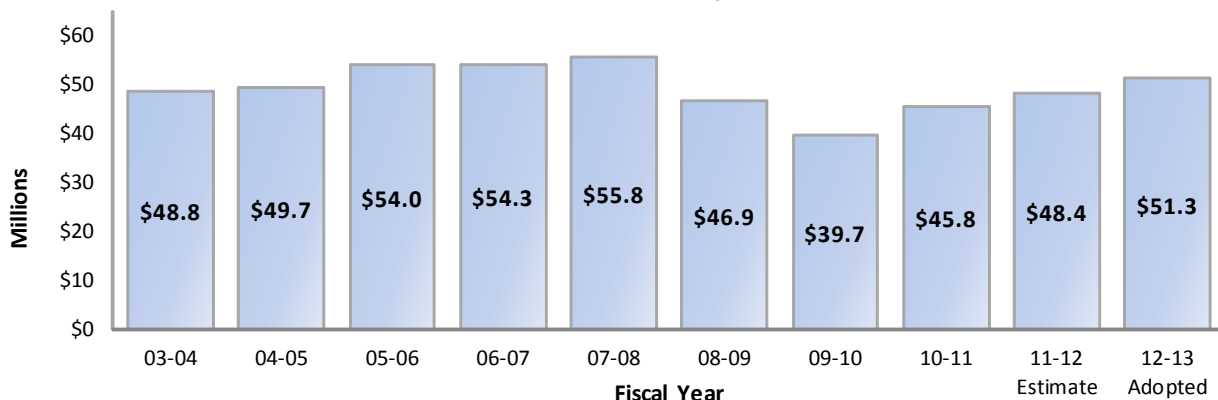
Trend

Sales tax revenues have increased in the last year as consumers and businesses have regained confidence since the end of the recession. Gross taxable sales in the City of Irvine were up 8.4% in calendar year 2011 compared to 2010. Revenue continues to exceed this year's budget projections on a year-to-date basis, particularly in the categories of building and construction (up 40%) and fuel and service stations (up 27%), as of the third quarter. While revenues are increasing, they still remain below the peak year of FY 2007-08 when the City received \$55.8 million.

Outlook

The City works closely with its sales tax consultant, HdL Coren & Cone, in projecting sales tax revenue. Based on HdL's analysis of the trend in year-to-date tax receipts, macroeconomic conditions (done in collaboration with its partner Beacon Economics) and an examination of local business data, the consultant anticipates the City will receive sales tax revenue of \$48.4 million this year, exceeding budget expectations by approximately \$1.8 million. FY 2012-13 revenues are anticipated to increase by an additional \$2.9 million. In forecasting these revenues, the consultant assumed growth in point-of-sale revenue of 4.2% overall after making adjustments for fund transfer corrections expected from the BOE, business closeouts and new business openings, expected to include Wal-Mart and a Kia auto dealership. The consultant also added \$535,000 for an expected positive true-up payment from the BOE. The growth projection is slightly less than the expectations of local forecast institutions, Chapman University, UCLA and LAEDC, who, on average, are projecting a 5.2% increase in Orange County sales.

Sales Tax History



Revenue and Resource Estimates

Property Tax

Description

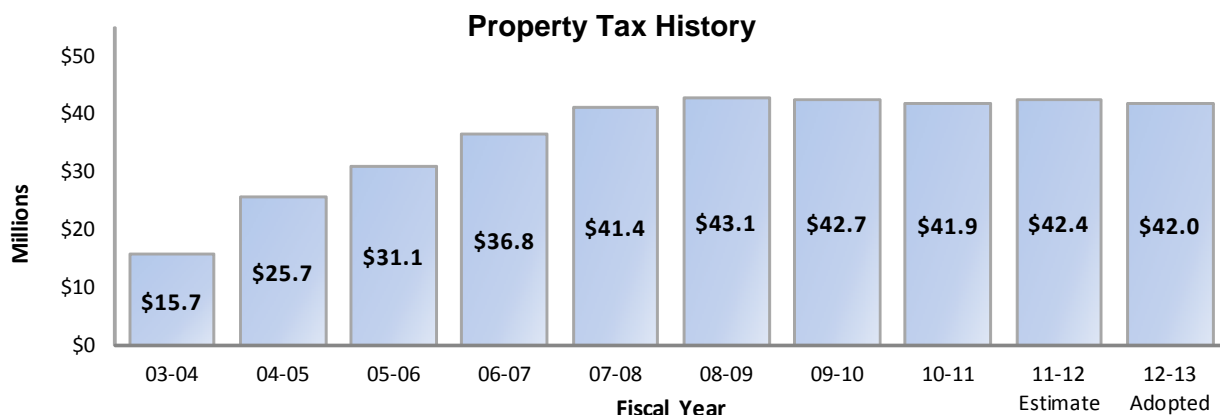
Property tax is an ad valorem (value-based) tax imposed on real property, such as land, buildings and tangible personal property. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts and special districts. Irvine property owners pay a basic tax equal to 1% of the assessed value on real property. 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). In total (including in-lieu of VLF revenue), the City receives approximately 9¢ of every \$1 of property taxes collected, with larger shares going to local schools, community colleges and the Orange County Fire Authority. Property tax accounts for 30% of all General Fund resources projected next year.

Trend

Since FY 1997-98, property tax revenue has increased significantly, reflecting both new development and increasing property values in Irvine. The large jump in FY 2004-05 resulted from new property tax in-lieu of VLF revenue payments received from the state. In recent years, however, property tax revenue has dipped slightly due to declining property values impacted by the recession, though Irvine retains the highest assessed valuation in the county.

Outlook

The City works with its property tax consultant in projecting property tax revenue, an estimate made with four factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. After considering these factors, the City's consultant has projected that Irvine's property tax revenue will decline 1% in FY 2012-13. The primary reason for the expected decline is that Irvine home prices fell 7% in the second-half of 2011, increasing the City's appeals exposure. The consultant estimates the City's overall residential and commercial appeals exposure at \$1.7 billion from the City's current assessed valuation of \$47.1 billion. Helping to offset these losses, however, will be a positive 2% Proposition 13 inflation adjustment, the first time in three years that the City will receive the full 2% adjustment. In addition, 1,100 new apartments, homes and condominiums were constructed in 2011, adding an estimated \$380 million to the City's assessed valuation.



Revenue and Resource Estimates

Hotel Tax

Description

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

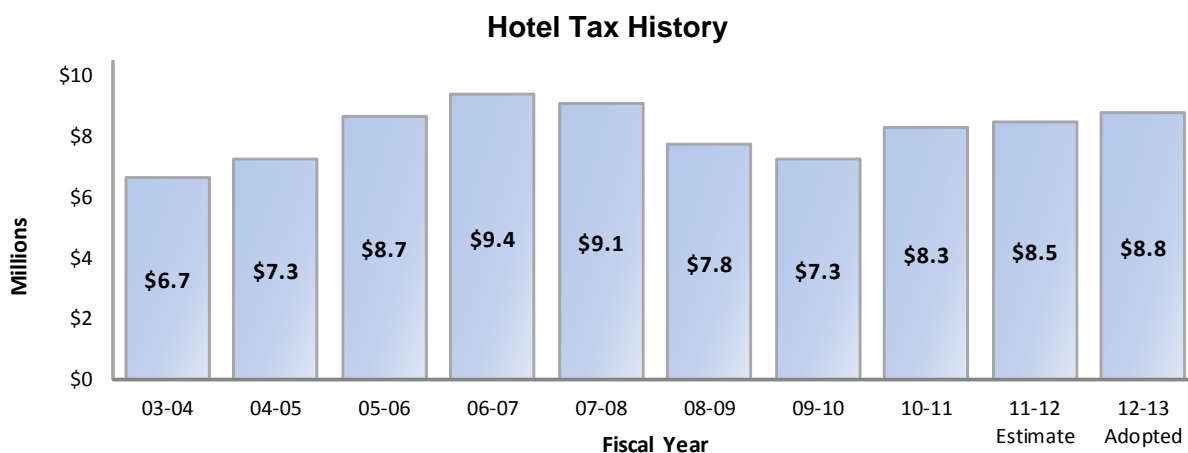
Trend

Irvine hotel revenue has rebounded strongly from the recessionary bottom resulting in higher room rates and increased occupancy, though growth has moderated in the last year. Despite recent increases, hotel tax remains below the FY 2006-07 peak of \$9.4 million even though 132 new hotel rooms have been added to the City's inventory in the last two years.

Outlook

The FY 2012-13 Budget projects continued growth in Irvine hotel tax revenue consistent with increases in local business activity, reflected in recent improvement in Orange County jobs and decreasing office vacancy rates within Irvine. The City is projecting 3.5% growth in hotel tax revenue, matching the City's sales tax consultant's projection for taxable sales growth in the restaurant and hotel business category next year.

The City is expecting to receive an average of approximately \$2,600 in hotel tax revenue per hotel room citywide.



Revenue and Resource Estimates

Hotel Improvement District Tax

Description

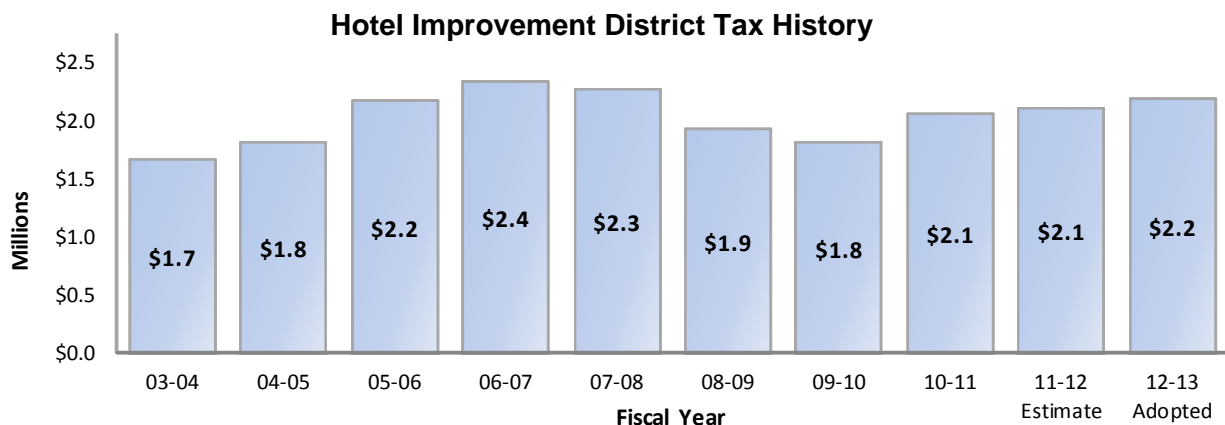
The City's hotel improvement district (HID) tax is a 2% tax applied to the cost of hotel or other lodging stays of less than 30 days. The HID tax is charged in addition to the City's base 8% hotel tax rate, with 75% of the proceeds designated for the Irvine Chamber of Commerce and the remaining 25% used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

Trend

Irvine HID revenue has rebounded strongly from the recessionary bottom, resulting in higher room rates and increased occupancy though this growth has moderated in the last year. Despite recent increases, HID revenue remains below the FY 2006-07 peak of \$2.4 million even though 132 new hotel rooms have been added to the City's inventory in the last two years.

Outlook

The FY 2012-13 Budget projects continued growth in Irvine HID revenue consistent with increases in local business activity, reflected in recent improvement in Orange County jobs and decreasing office vacancy rates within Irvine. The City is projecting 3.5% growth in hotel tax revenue, matching the City's sales tax consultant's projection for taxable sales growth in the restaurant and hotel business category next year.



Revenue and Resource Estimates

Franchise Tax

Description

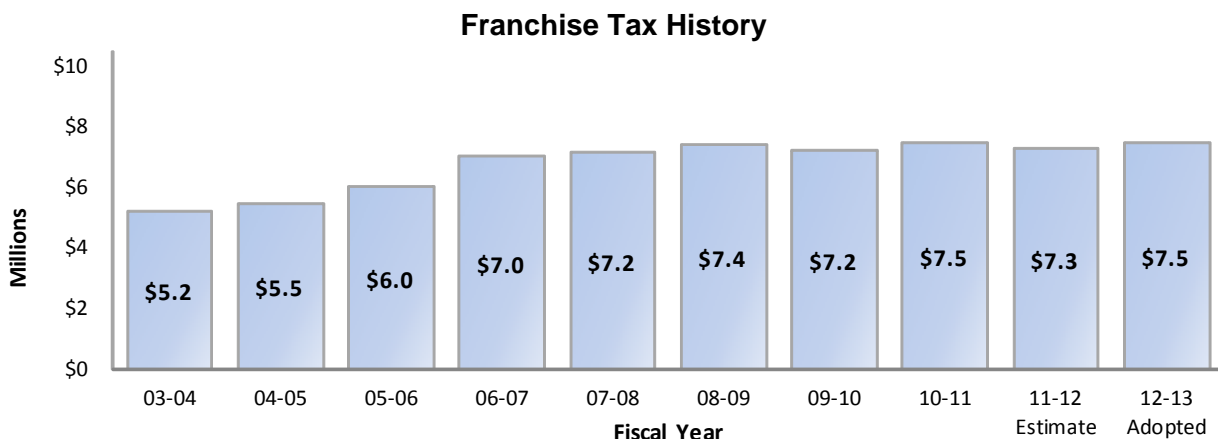
Franchise tax revenue consists of a tax on four franchise operations in Irvine: electric, gas, cable television and refuse. The state sets electric and gas tax rates that equal 1% of gross annual revenues and 5% of gross cable television revenues from within the City of Irvine. Refuse revenue is based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

Trend

Franchise tax dipped very slightly during the recession, but otherwise has been stable and consistent. Over the long-term, revenues have increased with growth in the City's residential population and business activity. Revenues are also impacted by changes in gas and electric pricing.

Outlook

For FY 2012-13, franchise tax revenue is estimated at \$7.5 million, an increase of \$196,000, or 2.7%, from the current fiscal year-end estimate. Electrical related revenue is the largest component of the City's Franchise Tax revenue, and the price of electricity is expected to increase next year, resulting in additional revenues. Electrical rates are evaluated every three years by the Public Utilities Commission (PUC). Southern California Edison is proposing a rate increase, though the PUC has not yet made a final decision on the case. The forecast also assumes additional improvement associated with increased business activity (Orange County office vacancy rates have declined nearly 3% in the last year) and continued residential development within the City. Refuse related franchise fee revenue is expected to increase as the City was recently notified by the county to expect increased activity. Cable television revenue is expected to increase with the City's growing population. Franchise fee revenue related to natural gas, however, is expected to decline as the spot-price of gas has fallen due to expanded domestic production and a warm winter.



Revenue and Resource Estimates

Program and Service Fees

Description

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

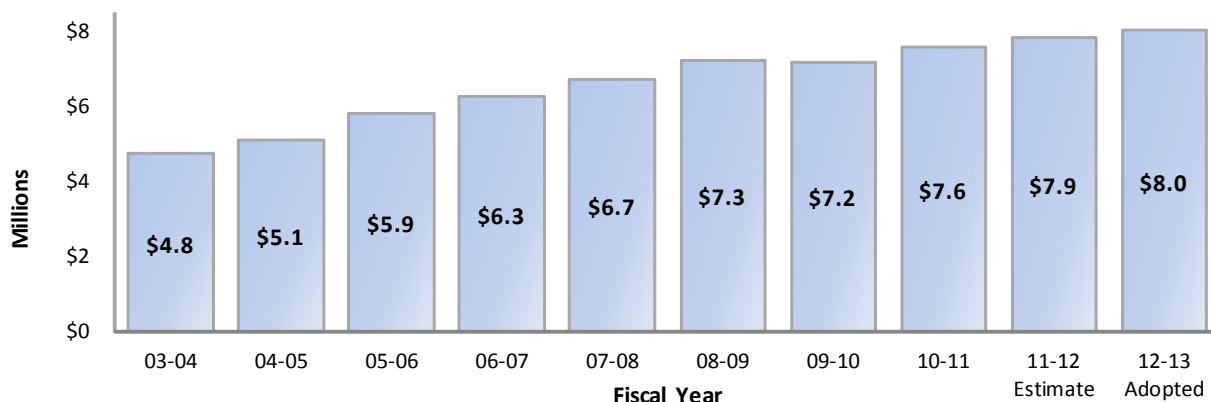
Trend

Program and service fees revenue has grown significantly over time as population has grown and the City's offerings of classes and recreational programs have expanded. In the last few years, program and service fees revenue has grown with increases in the City's residential population and popularity of Community Service's program offerings.

Outlook

Revenue estimates are based on the projected number of classes and facilities, number of participants and fee charges, and staff's estimate regarding the demand for classes and programs. For FY 2012-13, Community Services fees revenue is estimated at \$8.0 million, an increase of \$181,637, or 2.3%, from the current FY 2011-12 estimate to reflect continuing population and program growth. There has been particularly strong demand for tennis and soccer classes in the City and these program revenues have demonstrated considerable growth in recent years.

Program and Service Fees History



Revenue and Resource Estimates

Utility Users Tax

Description

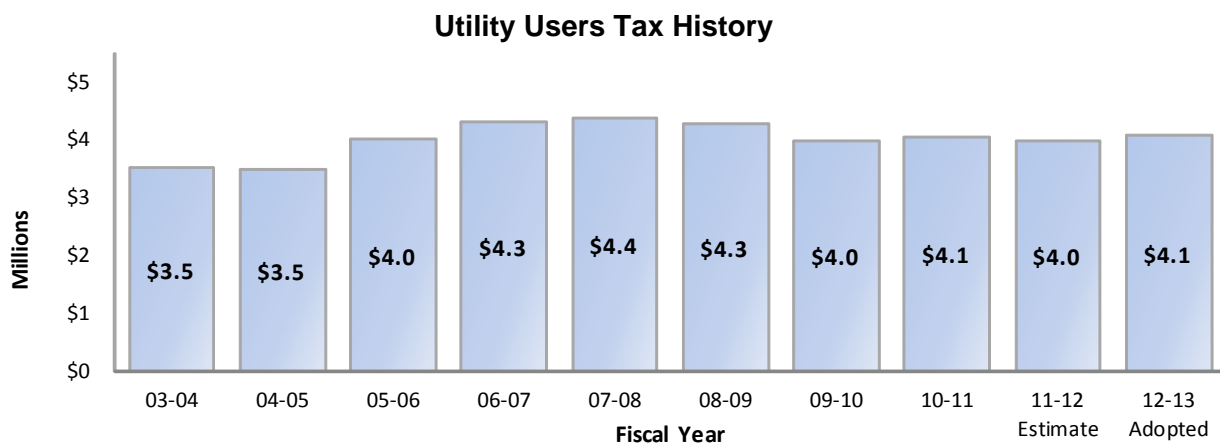
Utility users tax (UUT) is a 1.5% charge on all commercial utility activity in Irvine. The tax is assessed on electricity, natural gas and telephone charges, with the option of prepaying a \$5,000 maximum payment. Residential utility use is not taxed.

Trend

UUT revenues have been relatively consistent in the long-term, but remain below levels reached at the peak of the last economic cycle due to heightened commercial vacancy rates as a result of the recession.

Outlook

For FY 2012-13, UUT revenue is budgeted at \$4,088,000, reflecting a modest \$88,000, or 2.2%, increase from the current FY 2011-12 estimate. Cushman & Wakefield reports that the Orange County office vacancy rate has decreased nearly 3% since last year. As of December 2011, Orange County employment is preliminarily reported by the Bureau of Labor Statistics to have increased 2.8% since 2010. Both Chapman University and UCLA are forecasting continued job growth in Orange County next year, with Chapman University projecting 1.6% growth in 2012, and UCLA expecting 1.3% growth. UCLA's longer-term forecast projects local job growth accelerating to 2.2% in 2013. Accelerating business activity is expected to contribute to modest growth in the City's UUT revenues over time. The natural gas component of the City's UUT revenues is expected to fall next year, however, due to a recent decrease in the spot-price of natural gas from expanded domestic production and a warm winter. The spot price of natural gas in the United States fell 12% from 2010 to 2011 according to the U.S. Energy Information Administration.



Revenue and Resource Estimates

Documentary Transfer Tax

Description

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

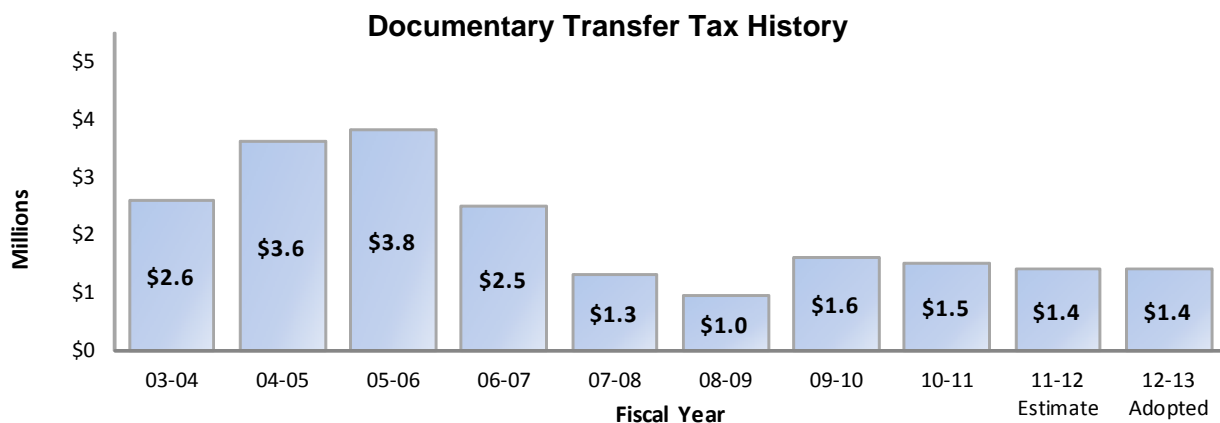
Trend

Documentary transfer tax revenue is highly correlated with the ebb and flow of local real estate development activity, with revenues exhibiting significant volatility from year-to-year. Revenues are particularly influenced by large commercial property transactions. Revenues have declined significantly from the peak years of commercial and residential development in the middle of the last decade, but have since rebounded.

Outlook

According to the most recent economic forecast from LAEDC, Orange County commercial real estate is showing signs of recovery with office vacancy rates improving, though lease rates continue to fall. While the residential real estate market remains subdued, LAEDC indicates that 2012 should be a transitional year with prices expected to bottom-out and construction activity beginning to increase.

No increase in documentary transfer tax revenue is expected in FY 2012-13 given the mixed signals in the residential and commercial real estate markets.



Revenue and Resource Estimates

Miscellaneous Revenue

Description

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

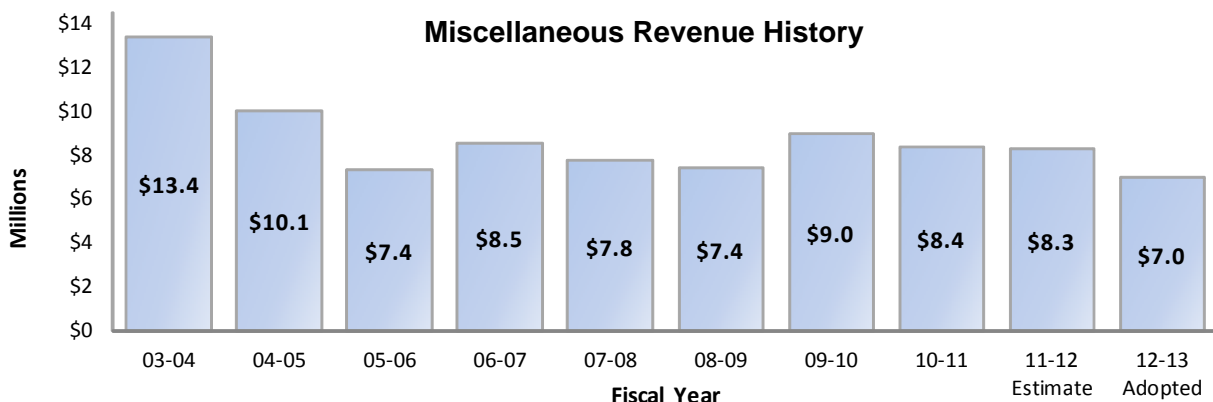
Detail of Miscellaneous Revenues	FY 2010-11	FY 2011-12	FY 2012-13	Increase / (Decrease)	
	Actual	Estimate	Adopted	\$	%
Licenses & Permits	\$ 1,728,877	\$ 1,870,000	\$ 1,870,000	\$ 0	0.0%
Fines & Forfeitures	1,916,411	1,741,500	1,841,500	100,000	5.7%
Fees for Services	1,714,551	1,573,000	1,449,067	(123,933)	(7.9%)
Miscellaneous	1,082,041	2,101,491	858,379	(1,243,112)	(59.2%)
Revenue from Other Agencies	761,556	692,000	690,791	(1,209)	(0.2%)
Development/Inspection Fees	244,833	223,100	223,100	0	0.0%
Vehicle License Fees	981,375	108,000	108,000	0	0.0%
Total Miscellaneous Revenues	\$ 8,429,644	\$ 8,309,091	\$ 7,040,837	\$ (1,268,254)	(15.3%)

Trend

Motor vehicle license fee (VLF) revenue made up a significant portion of the City's overall revenues until 2004 when Governor Schwarzenegger reduced the vehicle license fee rate, replacing this revenue with increased city and county allocations of property tax (property tax in lieu of VLF). However with the adoption of the State of California FY 2011-12 Budget, the City will no longer be receiving the same level of VLF revenues. Now, the City will only continue to receive revenue for penalties on vehicle registration fees from the state. The City's VLF revenue has decreased from nearly \$8 million in FY 2003-04 to the FY 2012-13 estimate of \$108,000. Revenues from other sources, including animal licenses, traffic fines, and business permit fee revenue, have increased over time as the City has grown, but have not made up for the 2004 and 2011 loss of VLF revenue.

Outlook

Miscellaneous revenues for FY 2012-13 are estimated at \$7.0 million, a decrease of \$1.3 million from what is now expected in FY 2011-12. The decrease is primarily due to the sale in FY 2011-12 of the roller hockey facility adjacent to Bill Barber Park that resulted in \$1.1 million in additional revenue for the year.



Revenue and Resource Estimates

Transfers-In

Transfers-In

Transfers-in include overhead and operating reimbursements, as well as one-time transfers that include fund and project close-outs.

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 2012-13, the overhead reimbursement transfer-in will be \$1.8 million, an increase of \$0.1 million from the current year budget.

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. The City is also expecting to receive \$258,036 in reimbursement of administrative costs associated with the dissolution of redevelopment agencies. This revenue is budgeted as a transfer from the City's newly established RDA Obligation Retirement Fund.

The Air Quality Management District (AQMD) Fund is also expected to contribute \$200,000 toward operational and maintenance costs for the Irvine Transportation Center, as well as bike and pedestrian transit access and stop improvements.

In FY 2012-13, the difference between ongoing revenues and ongoing expenditures is approximately \$4.7 million, with the gap bridged by one-time measures that include transfers to the General Fund from the closure of a fee district fund (\$3.4 million) and from a surplus identified in the completed Jeffrey Road Grade Separation project (\$1.0 million). Additionally, funding from the Bowerman agreement will be used to meet this year's commitment to Irvine schools.

Conclusion

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue estimates based on trends and forecasts available as of April 2012. These estimates take into account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen over the next 14 months.

Revenue and Resource Estimates

Transfers-In

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Personnel and Staffing

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 2010-11	ADJUSTED 2011-12	ADOPTED 2012-13	ADOPTED INC. (DEC.)
City Manager	38.00	37.00	37.00	0.00
Administrative Services	42.00	43.00	43.00	0.00
Community Development	101.00	101.00	100.00	-1.00
Community Services	114.50	114.00	117.00	3.00
Public Safety	291.00	290.00	290.00	0.00
Public Works	123.00	121.00	120.00	-1.00
Orange County Great Park ¹	29.50	33.00	30.00	-3.00
TOTAL	739.00	739.00	737.00	-2.00

PART-TIME PERSONNEL²

DEPARTMENT	ACTUAL 2010-11	ADJUSTED 2011-12	ADOPTED 2012-13	ADOPTED INC. (DEC.)
City Manager	7.56	6.35	6.68	0.33
Administrative Services	1.50	2.25	2.60	0.35
Community Development	2.60	2.60	1.80	-0.80
Community Services	177.54	185.11	196.63	11.52
Public Safety	31.33	31.05	30.95	-0.10
Public Works	3.50	1.75	1.75	0.00
Orange County Great Park	4.68	4.88	7.13	2.25
TOTAL	228.71	233.99	247.54	13.55

NON-HOURLY POSITIONS³

DEPARTMENT	ACTUAL 2010-11	ADJUSTED 2011-12	ADOPTED 2012-13	ADOPTED INC. (DEC.)
City Manager	5.00	5.00	5.00	0.00
Administrative Services	5.00	5.00	5.00	0.00
Community Development	11.00	11.00	6.00	-5.00
Community Services	12.00	12.00	12.00	0.00
Public Safety	30.40	32.40	32.40	0.00
Public Works	0.00	0.00	0.00	0.00
Orange County Great Park	9.00	9.00	9.00	0.00
TOTAL	72.40	74.40	69.40	-5.00

¹ Position decreases for the Orange County Great Park represent positions that are authorized in the Position Control Resolution but unfunded in the FY 2012-13 Budget.

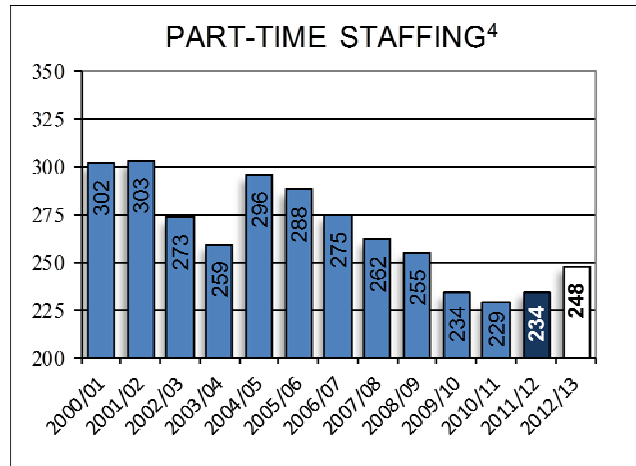
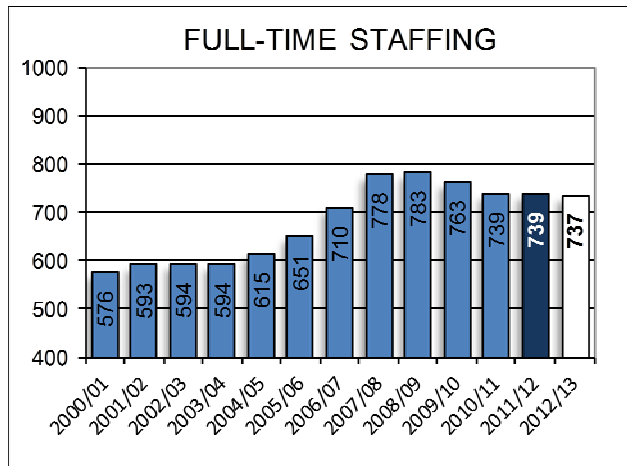
² Part-time staff hours converted to full-time equivalencies (FTEs) - one FTE equals 40 hours per week, 52 weeks per year.

³ Positions paid by stipend

Personnel and Staffing

Funded Personnel

TOTAL STAFFING (In Full-Time Equivalencies²):



POSITION INCREASES & DECREASES

<u>Department</u>	<u>Position</u>	<u>Section</u>	<u>Increase</u>	<u>Decrease</u>
City Manager	no changes from prior year			
Administrative Services	no changes from prior year			
Community Development	CD Project Administrator	Planning & Devt Services		1.00
Community Services	Animal Care Center Supervisor (N)	Animal Care Center	1.00	
	CS Program Coordinator (N)	Athletic Services	1.00	
	CS Specialist (N)	Parks & Events	1.00	
Public Safety	no changes from prior year			
Public Works	Lead Street Maintenance Technician	Streets & ROW		1.00
Orange County Great Park ⁵	Board Services Assistant/Clerk, OCGP	Administration		1.00
	Media Services Coordinator	Administration		1.00
	Manager, Great Park	GP Capital Development		1.00
TOTAL			3.00	5.00
NET INCREASE (DECREASE)				-2.00

⁴ Part-time does not include elected, appointed or stipend staff.

⁵ Position decreases for the Orange County Great Park represent positions that are authorized in the Position Control Resolution but are unfunded in the FY 2012-13 Budget. The unfunded positions' duties are being consolidated and assigned to existing staff for FY 2012-13

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
<u>Management</u>			
Animal Care Center Veterinarian	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00
Chief Executive Officer - Great Park	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Council Services Manager	1.00	1.00	1.00
Deputy CEO - Great Park Corporation	1.00	1.00	1.00
Deputy Director, Community Development	1.00	1.00	1.00
Deputy Director, Public Safety/Police Chief	1.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director of Administrative Services	1.00	1.00	1.00
Director of Community Development	1.00	1.00	1.00
Director of Community Services	1.00	1.00	1.00
Director of Public Affairs and Communications	1.00	1.00	1.00
Director of Public Safety/Chief of Police	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00
Manager, Advance Planning	1.00	1.00	1.00
Manager, Budget and Business Planning	1.00	1.00	1.00
Manager, Building and Safety/CBO	0.00	1.00	1.00
Manager, Business Services	1.00	1.00	1.00
Manager, Community Services	3.00	3.00	3.00
Manager, Fiscal Services	1.00	1.00	1.00
Manager, Great Park Corporation	6.00	7.00	6.00
Manager, Housing and Redevelopment	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Manager, Public Services	1.00	2.00	2.00
Manager, Transit and Transportation	1.00	1.00	1.00
Police Commander	3.00	3.00	3.00
Police Lieutenant	8.00	8.00	8.00
Special Assistant to the Chief of Police	1.00	1.00	1.00
TOTAL MANAGEMENT:	46.00	49.00	48.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
<u>Exempt/Administrative</u>			
Accountant	1.00	1.00	1.00
Administrative Coordinator	5.00	5.00	5.00
Animal Care Administrator	1.00	1.00	1.00
Animal Care Center Supervisor (N)	0.00	0.00	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
Associate Engineer	3.00	6.00	6.00
Associate Plan Check Engineer	1.00	1.00	1.00
Board Services Assistant/Clerk, OCGP	1.00	1.00	0.00
Budget Officer	1.00	1.00	1.00
Building Inspection Supervisor	4.00	4.00	4.00
Business Services Administrator	1.00	1.00	1.00
Buyer	1.00	0.00	0.00
City Engineer	1.00	1.00	1.00
City Traffic Engineer	1.00	0.00	0.00
Code Enforcement Supervisor	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Community Development Project Administrator	1.00	1.00	0.00
Community Services Superintendent	4.00	5.00	5.00
Community Services Supervisor	14.00	13.00	13.00
Construction Inspection Supervisor	1.00	1.00	1.00
Crime Analyst	2.00	2.00	2.00
Deputy Building Official	1.00	0.00	0.00
Emergency Management Coordinator	1.00	1.00	1.00
Engineering Geologist	1.00	1.00	1.00
Environmental Programs Administrator	1.00	1.00	1.00
Environmental Programs Engineer	1.00	0.00	0.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	4.00	4.00	4.00
Facilities Construction Administrator	1.00	1.00	1.00
Facilities Maintenance Superintendent	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00
Finance Administrator	3.00	3.00	3.00
Fleet Services Superintendent	1.00	1.00	1.00
Fleet Services Supervisor	1.00	1.00	1.00
FOR Families Specialist	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Human Resources Administrator	2.00	3.00	3.00
Human Resources Analyst II	2.00	1.00	1.00
Information Technology Administrator	1.00	1.00	1.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
<u>Exempt/Administrative (continued)</u>			
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	4.00	3.00	3.00
Management Analyst I	2.00	5.00	5.00
Management Analyst II	3.00	3.00	3.00
Media Services Coordinator	2.00	2.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Permit Services Supervisor	1.00	1.00	1.00
Principal Plan Check Engineer	2.00	2.00	2.00
Principal Planner	6.00	6.00	6.00
Project Development Administrator	3.00	3.00	3.00
Public Information Officer	1.00	1.00	1.00
Public Safety Records Supervisor	1.00	1.00	1.00
Public Safety Technology Analyst	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Right-of-Way Administrator	1.00	1.00	1.00
Risk Management Administrator	1.00	1.00	1.00
Senior Accountant	4.00	4.00	4.00
Senior Buyer	2.00	3.00	3.00
Senior Civil Engineer	8.00	6.00	6.00
Senior GIS Analyst	2.00	2.00	2.00
Senior Management Analyst	11.00	12.00	12.00
Senior Media Services Coordinator	2.00	2.00	2.00
Senior Plan Check Engineer	4.00	4.00	4.00
Senior Planner	14.00	14.00	14.00
Senior Project Manager	8.00	8.00	8.00
Senior Transportation Analyst	8.00	8.00	8.00
Senior Transportation Engineer	2.00	2.00	2.00
Social Services Supervisor/Counselor	1.00	1.00	1.00
Special Programs Administrator	1.00	1.00	1.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	3.00	3.00	3.00
Supervising Information Specialist	1.00	1.00	1.00
Supervising Traffic Systems Specialist	1.00	1.00	1.00
Supervising Transportation Analyst	1.00	1.00	1.00
Supervisor of Accounting Services	1.00	1.00	1.00
Transit Programs Administrator	1.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Water Quality Administrator	1.00	1.00	1.00
TOTAL EXEMPT/ADMINISTRATIVE:	183.00	184.00	182.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
<u>Hourly</u>			
Accounting Technician	3.00	3.00	3.00
Administrative Aide	4.00	4.00	4.00
Administrative Secretary	22.00	21.00	21.00
Animal Services Officer	3.00	3.00	3.00
Aquatics Coordinator	2.00	2.00	2.00
Armorer	1.00	1.00	1.00
Assistant Engineer	5.00	2.00	2.00
Assistant Planner	2.00	1.00	1.00
Assistant Transportation Analyst	1.00	1.00	1.00
Associate Planner	6.00	7.00	7.00
Associate Transportation Analyst	1.00	1.00	1.00
Civilian Investigator I	2.00	2.00	2.00
Civilian Investigator II	6.00	6.00	6.00
Community Services Program Coordinator	20.00	19.00	19.00
Community Services Program Coordinator (N)	0.00	0.00	1.00
Community Services Specialist	13.00	14.00	14.00
Community Services Specialist (N)	0.00	0.00	1.00
Construction Inspector	2.00	2.00	2.00
Deputy City Clerk I	1.00	1.00	1.00
Deputy City Clerk II	2.00	2.00	2.00
Disability Services Coordinator	1.00	1.00	1.00
Duplicating Technician	1.00	1.00	1.00
Engineering Technician	3.00	3.00	3.00
Equipment Mechanic	1.00	1.00	1.00
Equipment Operator I	5.00	5.00	5.00
Equipment Operator II	2.00	2.00	2.00
Exhibition Coordinator	1.00	1.00	1.00
Facilities Maintenance Specialist	2.00	3.00	3.00
Facilities Maintenance Technician	9.00	8.00	8.00
Facilities Reservation Coordinator	2.00	2.00	2.00
Food Services Specialist	1.00	1.00	1.00
Forensic Specialist I	1.00	1.00	1.00
Forensic Specialist II	3.00	3.00	3.00
Forensic Supervisor	1.00	1.00	1.00
GIS Applications Specialist	1.00	1.00	1.00
HRIS Specialist	2.00	2.00	2.00
Information Specialist	5.00	5.00	5.00
Landscape Contract Specialist	3.00	3.00	3.00
Landscape Maintenance Specialist	5.00	5.00	5.00
Landscape Maintenance Technician	3.00	3.00	3.00
Lead Accounting Technician	1.00	1.00	1.00
Lead Facilities Maintenance Technician	3.00	3.00	3.00
Lead Landscape Maintenance Technician	6.00	6.00	6.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
<u>Hourly (continued)</u>			
Lead Mail Coordinator	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Lead Street Maintenance Technician	8.00	8.00	7.00
License Specialist	4.00	4.00	4.00
Mail Coordinator	1.00	1.00	1.00
Master Facilities Maintenance Specialist	2.00	2.00	2.00
Media Services Specialist	2.00	2.00	2.00
Office Specialist	1.00	1.00	1.00
Para-Transit Driver	4.00	4.00	4.00
Permit Specialist I	2.00	4.00	4.00
Permit Specialist II	2.00	1.00	1.00
Plans Examiner	2.00	2.00	2.00
Police Officer	163.00	164.00	164.00
Police Sergeant	28.00	28.00	28.00
Program Assistant	12.00	11.00	11.00
Program Specialist	10.00	12.00	12.00
Property & Evidence Specialist I	1.00	1.00	1.00
Property & Evidence Specialist II	1.00	1.00	1.00
Public Safety Assistant	5.00	5.00	5.00
Public Safety Dispatcher I	5.00	3.00	3.00
Public Safety Dispatcher II	10.00	12.00	12.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Public Safety Records Specialist	7.00	7.00	7.00
Registered Veterinarian Technician	1.00	1.00	1.00
Senior Accounting Technician	6.00	6.00	6.00
Senior Animal Care Specialist	3.00	3.00	3.00
Senior Animal Services Officer	2.00	2.00	2.00
Senior Building Inspector	14.00	13.00	13.00
Senior Code Enforcement Inspector	2.00	3.00	3.00
Senior Construction Inspector	8.00	7.00	7.00
Senior Equipment Mechanic	3.00	3.00	3.00
Senior Office Specialist	9.00	8.00	8.00
Senior Permit Specialist	3.00	3.00	3.00
Senior Police Officer	1.00	0.00	0.00
Senior Public Safety Assistant	3.00	3.00	3.00
Senior Vehicle Installation Technician	1.00	1.00	1.00
Street Maintenance Specialist	4.00	4.00	4.00
Street Maintenance Technician	7.00	7.00	7.00
Supervising Public Safety Dispatcher	4.00	4.00	4.00
Traffic Systems Analyst	1.00	1.00	1.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
<u>Hourly (continued)</u>			
Traffic Systems Specialist	2.00	2.00	2.00
Traffic Systems Technician	2.00	2.00	2.00
Transit Program Dispatcher	1.00	1.00	1.00
Vehicle Installation Technician	1.00	1.00	1.00
TOTAL HOURLY:	510.00	506.00	507.00
 TOTAL - FULL-TIME FUNDED PERSONNEL:	 739.00	 739.00	 737.00

Personnel and Staffing

Full-Time Personnel by Classification

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Budget Summary

General Fund Summary

Budget at a Glance

Introduction

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

The General Fund Budget is the City's fiscal operating blueprint. The FY 2012-13 General Fund operating budget is based on resource projections (including transfers-in) of \$139,223,706. Departmental operating expenditures and transfers-out are budgeted at \$138,985,926.

The City has anticipated and planned for turbulent economic cycles. Over the past several years, the City Council and City management have been carefully charting a course for the City's fiscal future to ensure that existing service levels are maintained not only during cycles of economic growth, but also during cycles of economic decline.

In response to the current cycle, the City has taken a number of steps to ensure the continuation of City services through potential years of sharp constraints on City General Fund revenues. These measures include utilizing the City's surplus funds to support ongoing operations; efficiently using grants and other restricted funds; paying-off the City's debt obligations on its Civic Center facility; providing adequate funding for liabilities such as compensated absences and self-insurance; strategically reducing expenditures; and filling only those vacancies necessary for the delivery of critical City services.

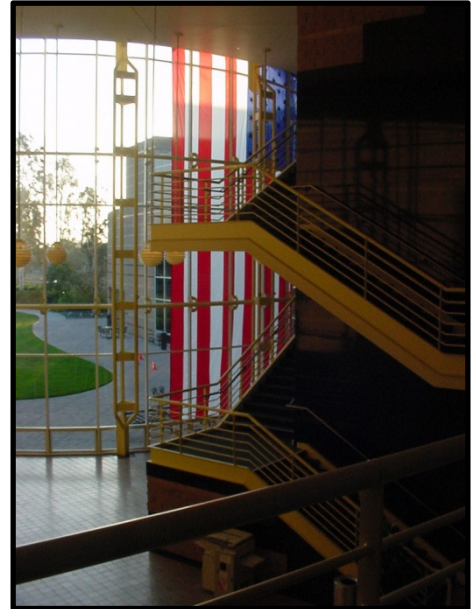
The CIP Budget details the acquisition or construction of major capital facilities, infrastructure or equipment. The CIP Budget is used to account for the receipt and disbursement of funds for specific project related purposes and may span more than one year. Special Funds budgets are used to account 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 each of the General and Special Funds is provided in the following pages.

Departmental Summaries

City Manager's Office

The City Manager's Office provides legislative support, policy implementation, City Clerk, budget and strategic planning, elections, communication services, international and multicultural affairs, major capital improvement investments, and legal services. In addition, the City Manager's Office provides leadership for the City's operational departments. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$7,635,499 and revenues of \$37,200. The budget



Budget Summary

General Fund Summary

provides for a total of 37 full-time employees funded by both the General Fund and Special Funds.

Administrative Services

The Administrative Services Department includes human resources, risk management, payroll, fiscal services, purchasing, and information technology services. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$5,036,921 and revenues of \$285,267. The budget provides for a total of 43 full-time employees funded by both the General Fund and Special Funds.

Community Development

The Community Development Department provides services that ensure community values and standards are reflected in the physical environment. The Planning and Development Services Divisions provide a full range of planning services including land use planning, general plan amendments, development case processing, redevelopment plan implementation, and environment programs administration. The Building and Safety Division provides permit issuance, plan review, and building inspection services. Code enforcement and GIS mapping services ensure that the built environment complies with adopted codes and meets the needs of Irvine citizens. The Housing Division works to provide a full spectrum of housing options and manages the City of Irvine Community Land Trust. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$9,698,589 and revenues of \$260,700. The budget provides for a total of 100 full-time employees funded by both the General Fund and Special Funds.

Community Services

The Community Services Department is responsible for the design, development, maintenance, rehabilitation, and operation of a variety of public facilities, including parks and trails. Recreation and other programs are conducted at two senior centers, fine arts center, multiple community and neighborhood parks, a nature center, two aquatics facilities, and an animal care center. The department is also responsible for maintenance and rehabilitation at the Civic Center and Operations Support Facility, Irvine Transportation Center, two childcare centers, an adventure playground facility, protected 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 \$30,218,318 and revenues of \$10,577,028. The budget provides for a total of 117 full-time employees funded by both the General Fund and Special Funds.

Public Safety

The Public Safety Department is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$57,145,930 and revenues of \$3,734,583. The budget provides for a total of 290 full-time employees.

Budget Summary

General Fund Summary

Public Works

The Public Works Department is responsible for developing, building and maintaining the City's public infrastructure through the application of timely, cost-effective and quality services to the Irvine community. Key services include /Shuttle operation, transportation planning, signal operations, street and landscape maintenance, engineering, fleet services, and capital improvement project administration and inspection. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$24,980,469 and revenues of \$530,160. The budget provides for a total of 120 full-time positions funded by both the General Fund and Special Funds.

Orange County Great Park

The Orange County Great Park is entirely budgeted in Special Funds with no charges to the City's General Fund. Thirty (30) full-time positions are budgeted in the Orange County Great Park Department to work toward achieving the goals of developing, building, and maintaining the Orange County Great Park.

Non-Departmental

The Non-Departmental operating budget encompasses Hotel Improvement District (HID) pass-through payments to the Irvine Chamber of Commerce, financial support for other community organizations, citywide taxes and assessments, sales tax and property tax audits and payments for recovered revenues, and also special situations not related to a specific department. No staff is budgeted in the Non-Departmental operating budget. The department's General Fund expenditures are \$3,265,000.

General Fund Resources

General Fund revenues total \$132,416,474. In addition, General Fund resources include transfers-in of \$1,807,133 to offset the cost of City overhead support for development related activities in Special Funds, \$100,000 from the Orange County Great Park (OCGP) to reimburse the General Fund for the time that City Council Executive Assistants work on OCGP matters, \$200,000 in AQMD funding to support transit enhancement efforts, \$3.4 million from the closure of the Bake/I-5 Fee District Fund, \$1.0 million in surplus funds identified from the completed Jeffrey Road Grade Separation capital improvement project, and \$258,036 from the Redevelopment Agency Obligation Retirement Fund for costs associated with administering the dissolution of the City's former redevelopment agency. FY 2012-13 revenues and transfers-in total \$139,223,706. See the Resources table on next page for revenue and transfers-in details.

Budget Summary

General Fund Summary

RESOURCES

	<i>FY 10-11 Actual</i>	<i>FY 11-12 Adjusted</i>	<i>FY 12-13 Adopted</i>
<u>Revenues</u>			
Sales Tax	\$45,788,319	\$46,614,000	\$51,328,000
Property Tax	41,883,903	42,269,000	42,010,000
Vehicle License Fees	981,375	589,000	108,000
Hotel Tax	8,293,642	8,137,000	8,799,000
Franchise Tax	7,477,157	7,365,000	7,496,000
Program and Service Fees	7,627,259	7,246,346	8,037,637
Utility Users Tax	4,070,565	4,050,000	4,088,000
Fines & Forfeitures	1,916,410	1,757,500	1,841,500
Development/Inspection Fees	244,833	222,200	223,100
Documentary Transfer Tax	1,535,549	1,310,000	1,417,000
Licenses & Permits	1,728,877	1,630,000	1,870,000
Miscellaneous	1,082,041	991,491	858,379
Fees for Services	1,714,552	1,465,562	1,449,067
Revenue From Other Agencies	761,556	691,669	690,791
Assessment Revenue (HID)	2,073,412	2,034,000	2,200,000
<i>Sub-Total General Fund Revenue</i>	\$127,179,450	\$126,372,768	\$132,416,474
<u>General Fund Transfers-In (From)</u>			
Fund 005 (Overhead)	\$408,338	\$376,023	\$351,457
Fund 024 (Overhead)	938,218	982,434	1,169,476
Fund 027 (Overhead)	208,944	340,844	286,200
Fund 006 - Contingency Reserve	14,000,000	4,488,000	0
Fund 030 - CS Programs	130,135	0	0
Fund 130 - AQMD	0	0	200,000
Fund 143 - Public Safety Grants	9,065	0	0
Fund 156 - RDA Obligation Retire	0	0	258,036
Fund 180 - OCGP (CC Aides)	100,000	100,000	100,000
Fund 254 - Project Close Outs	0	0	1,048,633
Fund 260 - Project Close Outs	25,000	0	0
Fund 281 - Fee-District Fund Closure	0	0	3,393,430
Fund 367 - Infrstr. Fund Closure	0	121,232	0
Fund 577 - Eqpt. Fund Closure	300,089	0	0
<i>Sub-Total GF Transfers-In</i>	\$16,119,789	\$6,408,533	\$6,807,232
TOTAL GENERAL FUND RESOURCES	\$143,299,239	\$132,781,301	\$139,223,706

Budget Summary

General Fund Summary

General Fund Expenditures

General Fund expenditures are \$139.0 million. The budget includes a transfer of \$474,000 to the Contingency Reserve Fund bringing the fund's projected balance to \$20.8 million at the end of the year (15% of budgeted appropriations).

APPROPRIATIONS

	<i>FY 10-11 Actual</i>	<i>FY 11-12 Adjusted</i>	<i>FY 12-13 Adopted</i>
<u>Operating Appropriations</u>			
City Manager's Office	\$6,711,827	\$7,744,883	\$7,635,499
Administrative Services	4,379,841	4,844,131	5,036,921
Community Development	8,477,447	9,098,777	9,698,589
Community Services	26,668,690	28,738,076	30,218,318
Public Safety	52,793,941	55,693,595	57,145,930
Public Works	21,471,897	23,667,298	24,980,469
Non-Departmental	4,779,449	3,194,000	3,265,000
<i>Total Operating Appropriations</i>	\$125,283,092	\$132,980,760	\$137,980,726
<u>Operating Transfers-Out (To)</u>			
Educational Partnership Fund	\$23,300	\$500,000	\$531,200
Contingency Reserve	3,500,000	11,090,884	474,000
Infrastructure & Rehabilitation Fund	0	2,300,000	0
Gas Tax Fund	50,665	0	0
<i>Total Operating Transfers-Out</i>	\$3,573,965	\$13,890,884	\$1,005,200
TOTAL APPROPRIATIONS	\$128,857,057	\$146,871,644	\$138,985,926

AVAILABLE FOR ALLOCATION OR RESERVES	\$237,780
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PROJECTED CONTINGENCY RESERVE FUND (AT YEAR END)	\$20,776,947
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<i>Percent of GF budgeted appropriations</i>	<i>15.0%</i>
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Budget Summary

General Fund Summary

General Fund Summary

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

PER CAPITA EXPENDITURES

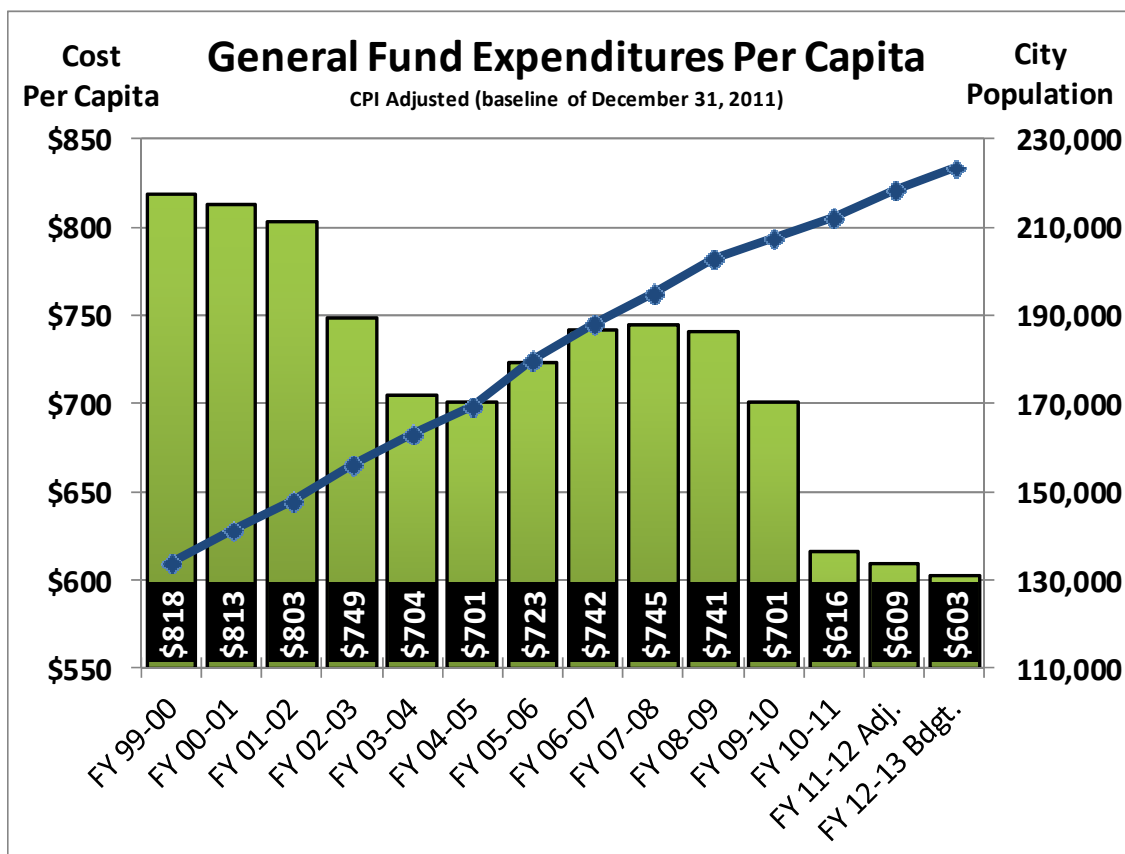


Chart Notes

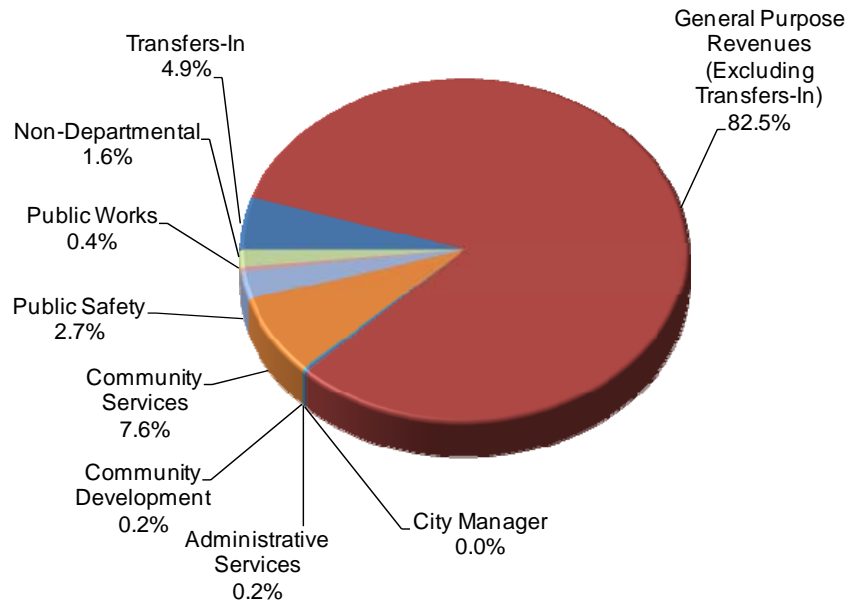
- The FY 11-12 forecast inflation rate used in the chart is 2.3% year-over-year, estimated for December 2012 (source: March 2012 WSJ economist survey). The forecast rate is used to project CPI adjusted FY 2012-13 per capita costs (the chart is presented from the perspective of December 2011).
- Expenditures exclude transfers-out to other funds to enhance comparability between fiscal years.
- Population data is reported by the California Department of Finance (DOF) as of January 1 of each year (FY 2011-12 uses the January 1, 2011 population figure). Historical population data through 2001 was revised by the DOF in September 2011 based on 2010 Census data.

Budget Summary

General Fund Summary

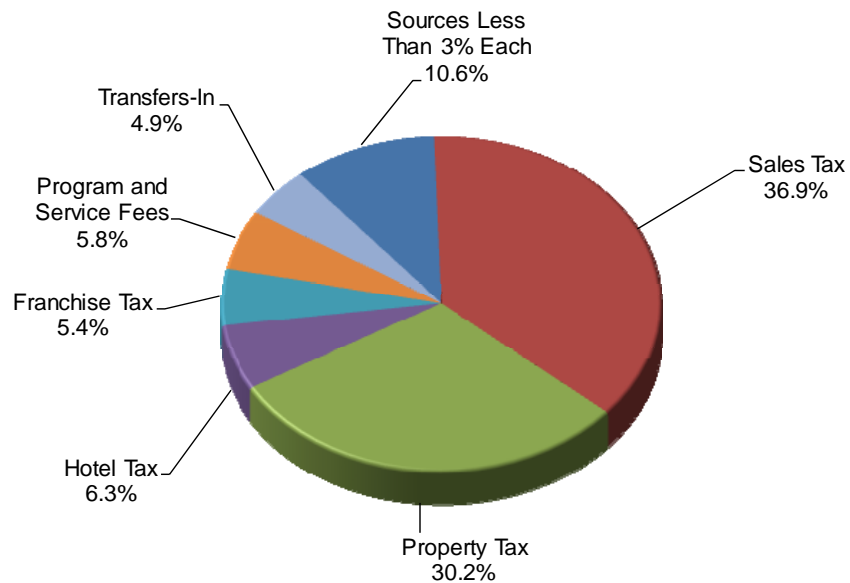
OPERATING REVENUES & TRANSFERS-IN: \$139,223,706

By Department:



Note: The above presentation separates Transfers-In and General Purpose Revenues into two distinct categories

By Budget Category:

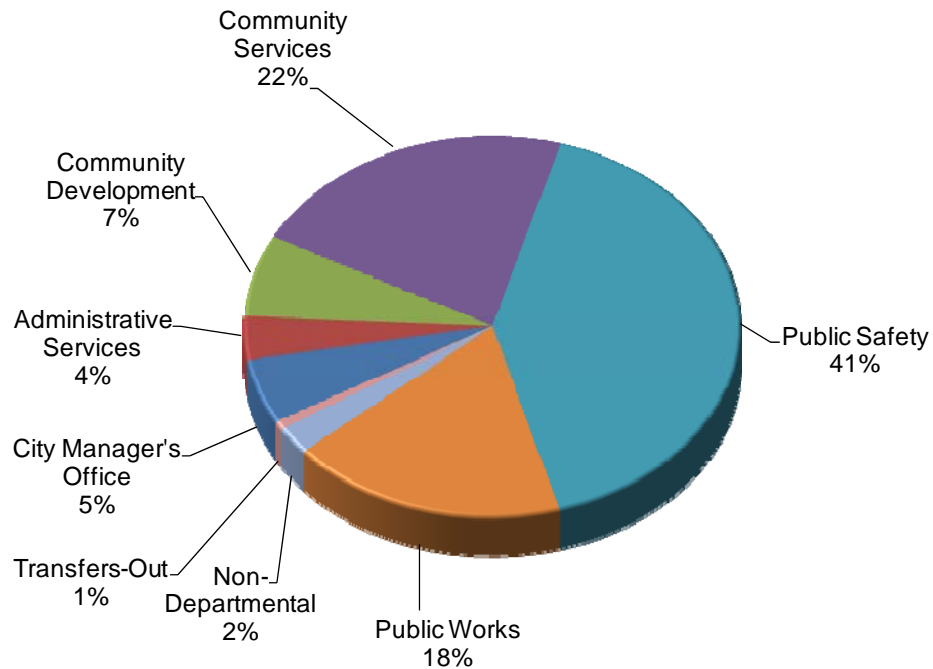


Budget Summary

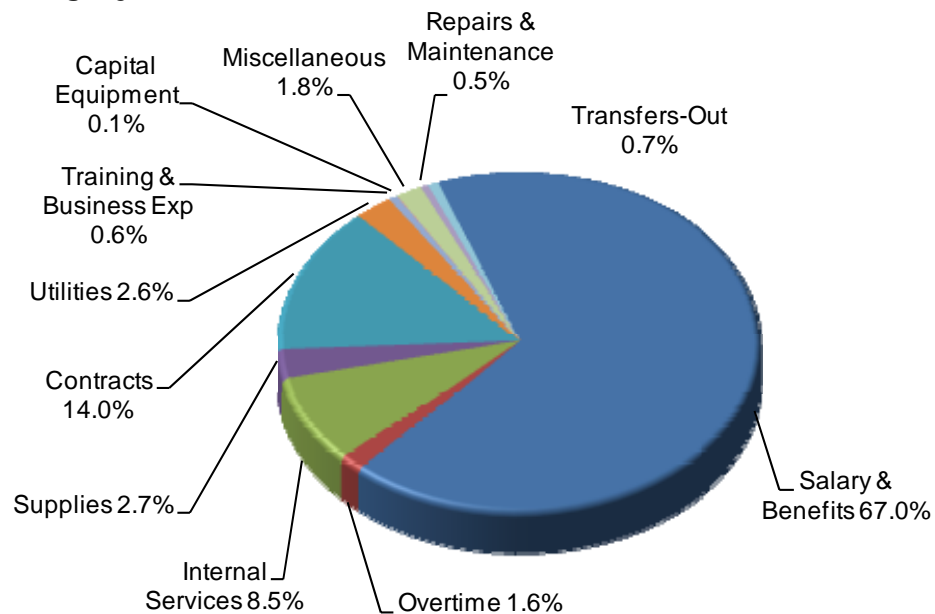
General Fund Summary

OPERATING EXPENDITURES & TRANSFERS-OUT: \$138,985,926

By Department:



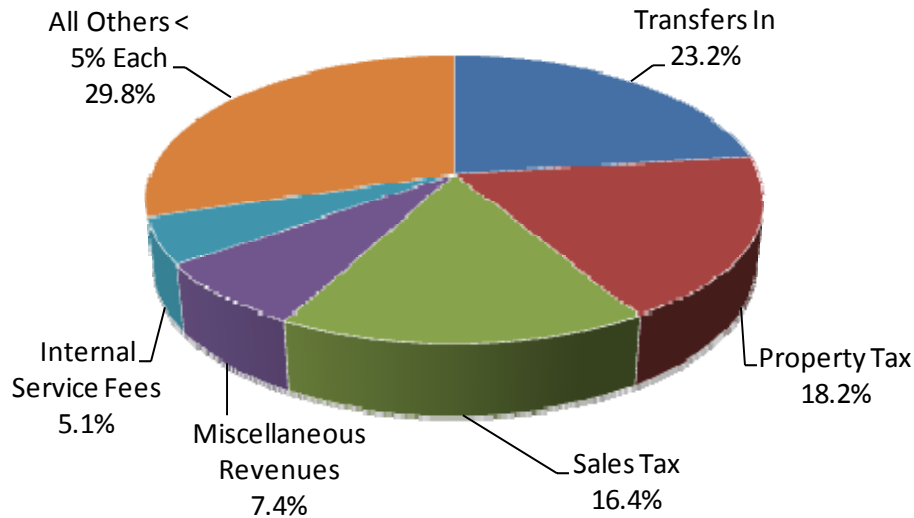
By Budget Category:



Budget Summary

All Funds – Summary

TOTAL RESOURCES (Including Transfers-In): \$334,571,705

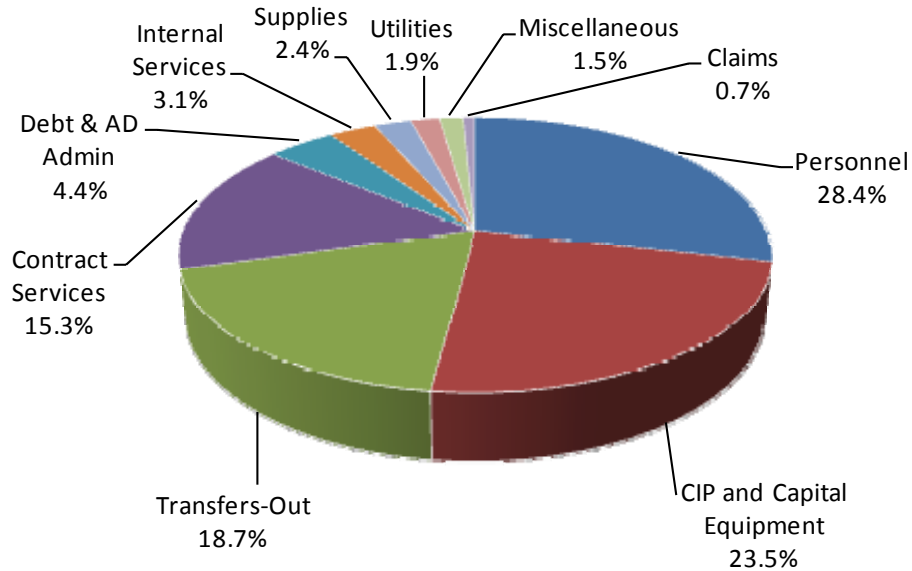


Transfers In	\$77,478,370
Property Tax	60,892,207
Sales Tax	54,777,893
Miscellaneous Revenues	24,801,473
Internal Service Fund Fees & Rev	17,074,705
Revenue From Other Agencies	14,437,118
Development Fees	13,323,750
Other Taxes & Fees	12,613,489
Hotel Tax	8,799,000
Program And Service Fees	8,694,737
Assessment Revenue	8,035,785
Bond Proceeds	7,917,231
Franchise Tax	7,496,000
CIP Revenue	5,813,084
Utility Users Tax	4,088,000
Fees For Services	3,090,363
Documentary Transfer Tax	1,417,000
Motor Vehicle In-Lieu	108,000
	<hr/>
	\$334,571,705

Budget Summary

All Funds – Summary

TOTAL APPROPRIATIONS (Including Transfers-Out): \$414,039,194



Personnel	\$117,793,731
CIP and Capital Equipment	97,398,773
Transfers-Out	77,486,534
Contract Services	63,367,985
Debt & AD Admin	18,272,511
Internal Services	12,638,269
Supplies	9,990,442
Utilities	7,741,958
Miscellaneous	6,313,949
Claims	3,035,042
	<hr/>
	\$414,039,194

Note: All Funds Expenditures are more than All Funds Revenues due primarily to large budgeted CIP expenditures, where resources to pay for these expenditures have, in many cases, been accumulated in prior years. Some of these capital expenditures pertain to City assessment districts.

Budget Summary

Major Funds¹ – Summary by Budget Category

GENERAL FUND (FUND #001)

BUDGET CATEGORY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ADOPTED
REVENUES			
ASSESSMENT REVENUE	\$2,073,412	\$2,125,750	\$2,200,000
DEVELOPMENT FEES	244,833	223,100	223,100
DOCUMENTARY TRANSFER TAX	1,535,549	1,417,000	1,417,000
FEES FOR SERVICES	1,714,552	1,573,000	1,449,067
FINES & FORFEITURES	1,916,410	1,741,500	1,841,500
FRANCHISE TAX	7,477,157	7,300,000	7,496,000
HOTEL TAX	8,293,642	8,503,000	8,799,000
LICENSES & PERMITS	1,728,877	1,870,000	1,870,000
MISCELLANEOUS REVENUES	1,082,041	2,101,491	858,379
MOTOR VEHICLE IN-LIEU REVENUES	981,375	108,000	108,000
PROGRAM AND SERVICE FEES	7,627,259	7,856,000	8,037,637
PROPERTY TAX	41,883,903	42,428,000	42,010,000
REVENUE FROM OTHER AGENCIES	761,557	692,000	690,791
SALES TAX	45,788,319	48,416,000	51,328,000
UTILITY USERS TAX	4,070,565	4,000,000	4,088,000
SUB-TOTAL REVENUE	\$127,179,451	\$130,354,841	\$132,416,474
TRANSFERS-IN	16,119,789	6,719,926	6,807,232
TOTAL RESOURCES	\$143,299,240	\$137,074,767	\$139,223,706
EXPENDITURES			
CAPITAL EQUIPMENT	\$44,758	\$28,000	\$79,000
CONTRACT SERVICES	15,640,396	17,497,358	19,461,602
DEBT & A.D. ADMINISTRATION	6,627	425	0
INTERNAL SERVICE	13,305,023	11,506,256	11,779,567
LESS COST ALLOCATED	(324,913)	(250,000)	(225,000)
MISCELLANEOUS	2,581,681	2,511,625	2,675,475
OVERTIME SALARIES	1,859,673	2,112,338	2,182,125
REPAIRS & MAINTENANCE	589,236	653,000	728,090
SALARY & BENEFITS	84,917,260	88,834,000	93,165,417
SUPPLIES	3,092,032	3,494,380	3,735,332
TRAINING/BUS EXPENSE	616,266	679,116	815,632
UTILITIES	2,955,053	3,391,065	3,583,486
SUB-TOTAL APPROPRIATIONS	\$125,283,092	\$130,457,563	\$137,980,726
TRANSFERS-OUT	3,573,965	13,892,439	1,005,200
TOTAL EXPENDITURES	\$128,857,057	\$144,350,002	\$138,985,926
NET INCREASE (DECREASE) IN FUND BALANCE	\$14,442,183	(\$7,275,235)	\$237,780
BEGINNING BALANCE - JULY 1	\$233,051	\$14,675,234	\$7,400,000
ENDING BALANCE - JUNE 30	\$14,675,235	\$7,400,000	\$7,637,780

¹ A "Major Fund" is typically defined for the purpose of this presentation as a fund with more than 10% of total budgeted resources or expenditures in the budget year. The City's only qualifying fund this year, however, is the General Fund. To provide additional information, other funds are presented by major fund category in addition to the General Fund.

Budget Summary

Major Funds¹ – Summary by Budget Category

GENERAL RESERVE FUNDS (EXCLUDING THE GENERAL FUND)

BUDGET CATEGORY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ADOPTED
REVENUES			
DEVELOPMENT FEES	\$12,027,713	\$12,367,754	\$13,100,650
FEES FOR SERVICES	233,093	399,158	200,000
INTERNAL SERVICE FEES&REVENUE	0	1,274,016	1,329,835
LICENSES & PERMITS	3,920	2,000	2,000
MISCELLANEOUS REVENUES	1,746,358	1,433,168	1,541,165
PROGRAM AND SERVICE FEES	299	0	0
SUB-TOTAL REVENUE	\$14,011,383	\$15,476,096	\$16,173,650
TRANSFERS-IN	18,951,599	16,118,444	2,891,092
TOTAL RESOURCES	\$32,962,982	\$31,594,540	\$19,064,742
EXPENDITURES			
CAPITAL EQUIPMENT	\$0	\$0	\$5,000
CONTRACT SERVICES	3,852,653	5,684,386	7,970,985
INTERNAL SERVICE	8,401,794	187,513	170,449
MISCELLANEOUS	60	200	0
OVERTIME SALARIES	195,387	115,000	130,500
REPAIRS & MAINTENANCE	1,241	2,500	7,000
SALARY & BENEFITS	8,862,205	8,856,436	9,788,114
SUPPLIES	60,337	69,205	70,105
TRAINING/BUS EXPENSE	279	5,361	13,605
UTILITIES	6,155	0	0
SUB-TOTAL APPROPRIATIONS	\$21,380,111	\$14,920,601	\$18,155,758
TRANSFERS-OUT	20,085,719	8,553,411	6,689,769
TOTAL EXPENDITURES	\$41,465,830	\$23,474,012	\$24,845,527
NET INCREASE (DECREASE) IN FUND BALANCE	(\$8,502,848)	\$8,120,528	(\$5,780,785)
BEGINNING BALANCE - JULY 1	\$102,581,190	\$94,078,342	\$102,198,870
ENDING BALANCE - JUNE 30	\$94,078,342	\$102,198,870	\$96,418,085

Budget Summary

Major Funds¹ – Summary by Budget Category

SPECIAL REVENUE FUNDS

BUDGET CATEGORY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ADOPTED
REVENUES			
ASSESSMENT REVENUE	\$5,372,492	\$5,656,933	\$5,835,785
CIP REVENUE	0	0	388,476
DEVELOPMENT FEES	2,351,308	0	0
FEES FOR SERVICES	1,065,185	1,621,587	1,441,296
MISCELLANEOUS REVENUES	13,111,984	8,932,176	17,431,867
OTHER TAXES & FEES	11,676,083	7,940,220	12,613,489
PROGRAM AND SERVICE FEES	291,471	490,076	654,100
PROPERTY TAX	3,535,419	14,090,638	18,882,207
REVENUE FROM OTHER AGENCIES	12,540,227	11,140,390	10,725,205
SALES TAX	2,698,938	3,770,840	3,449,893
SUB-TOTAL REVENUE²	\$52,643,107	\$53,642,860	\$71,422,318
TRANSFERS-IN	76,586,077	4,653,551	28,759,781
TOTAL RESOURCES	\$129,229,184	\$58,296,411	\$100,182,099
EXPENDITURES			
CAPITAL EQUIPMENT	\$467,822	\$919,953	\$763,413
CIP EXPENDITURES	10,450,558	9,620,849	12,158,077
CONTRACT SERVICES	23,606,510	24,035,035	24,860,027
DEBT & A.D. ADMINISTRATION	47,250	47,250	47,250
INTERNAL SERVICE	511,733	508,872	514,734
LESS COST ALLOCATED	(63,946)	0	0
MISCELLANEOUS	219,359	170,010	196,500
OVERTIME SALARIES	939,038	1,182,073	1,194,142
REPAIRS & MAINTENANCE	136,310	97,633	132,640
SALARY & BENEFITS	6,466,783	6,389,792	6,883,488
SUPPLIES	1,435,136	894,572	2,840,225
TRAINING/BUS EXPENSE	55,289	50,185	128,516
UTILITIES	2,890,767	2,598,665	2,961,472
SUB-TOTAL APPROPRIATIONS	\$47,162,609	\$46,514,889	\$52,680,484
TRANSFERS-OUT	89,000,603	27,235,236	43,840,084
TOTAL EXPENDITURES	\$136,163,212	\$73,750,125	\$96,520,568
NET INCREASE (DECREASE)			
IN FUND BALANCE	(\$6,934,028)	(\$15,453,714)	\$3,661,531
BEGINNING BALANCE - JULY 1	\$322,731,623	\$315,797,595	\$300,343,882
ENDING BALANCE - JUNE 30	\$315,797,595	\$300,343,882	\$304,005,413

² Excludes estimated future revenue of \$2,611,740 for future anticipated restricted funds.

Budget Summary

Major Funds¹ – Summary by Budget Category

CAPITAL IMPROVEMENT PROJECT FUNDS

BUDGET CATEGORY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ADOPTED
REVENUES			
BOND PROCEEDS	\$38,317,513	\$1,736,732	\$7,917,231
CIP REVENUE	980,477	180,535	5,424,608
MISCELLANEOUS REVENUES	1,639,187	615,998	426,839
OTHER TAXES & FEES	462	0	
REVENUE FROM OTHER AGENCIES	26,688,227	9,432,890	3,021,122
SUB-TOTAL REVENUE³	\$67,625,866	\$11,966,155	\$16,789,800
TRANSFERS-IN	22,710,049	17,565,547	22,671,669
TOTAL RESOURCES	\$90,335,915	\$29,531,702	\$39,461,469
EXPENDITURES			
CIP EXPENDITURES	\$85,517,551	\$50,097,271	\$81,542,283
CLAIMS EXPENSE	0	568,000	0
CONTRACT SERVICES	2,106,202	1,528,500	2,350,000
DEBT & A.D. ADMINISTRATION	1,787,877	107,969	0
OVERTIME SALARIES	46,417	9,156	0
SALARY & BENEFITS	2,130,239	1,909,043	1,783,527
SUPPLIES	51,072	112,000	0
SUB-TOTAL APPROPRIATIONS	\$91,639,358	\$54,331,939	\$85,675,810
TRANSFERS-OUT	13,810,234	41,311,586	10,266,186
TOTAL EXPENDITURES	\$105,449,592	\$95,643,525	\$95,941,996
NET INCREASE (DECREASE) IN FUND BALANCE	(\$15,113,677)	(\$66,111,823)	(\$56,480,527)
BEGINNING BALANCE - JULY 1	\$278,481,720	\$263,368,043	\$197,256,220
ENDING BALANCE - JUNE 30	\$263,368,043	\$197,256,220	\$140,775,693⁴

³ Excludes estimated future revenue of \$30,030,437 for future anticipated restricted funds.

⁴ Discussion of projected changes in fund balance (exceeding 10%): Fund balance is projected to decrease in the Capital Improvement Project and Internal Service Funds as resources accumulated in prior years for specific projects and activities are expended, particularly in the City's assessment district and community facilities district construction funds, and for the purchase of vehicles and other capital equipment.

Budget Summary

Major Funds¹ – Summary by Budget Category

DEBT SERVICE FUNDS

BUDGET CATEGORY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ADOPTED
REVENUES			
MISCELLANEOUS REVENUES	\$9,863,559	\$13,923	\$0
PROPERTY TAX	5,188,823	2,651,256	0
SUB-TOTAL REVENUE	\$15,052,382	\$2,665,179	\$0
TRANSFERS-IN	65,916,500	10,836,237	16,318,596
TOTAL RESOURCES	\$80,968,882	\$13,501,416	\$16,318,596
EXPENDITURES			
CONTRACT SERVICES	\$2,633,945	\$1,936,237	\$898,596
DEBT & A.D. ADMINISTRATION	24,606,240	16,715,637	18,201,261
SALARY & BENEFITS	3,521	0	0
SUB-TOTAL APPROPRIATIONS	\$27,243,706	\$18,651,874	\$19,099,857
TRANSFERS-OUT	71,538,944	9,521,303	15,420,000
TOTAL EXPENDITURES	\$98,782,650	\$28,173,177	\$34,519,857
NET INCREASE (DECREASE) IN FUND BALANCE	(\$17,813,768)	(\$14,671,761)	(\$18,201,261)
BEGINNING BALANCE - JULY 1	(\$171,264,686)	(\$189,078,454)	(\$203,750,215)
ENDING BALANCE - JUNE 30	(\$189,078,454)	(\$203,750,215)	(\$221,951,476)

Budget Summary

Major Funds¹ – Summary by Budget Category

INTERNAL SERVICE FUNDS

BUDGET CATEGORY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ADOPTED
REVENUES			
FEES FOR SERVICES	\$165	\$30	\$0
INTERNAL SERVICE FEES&REVENUE	14,506,227	13,703,158	15,744,870
MISCELLANEOUS REVENUES	4,604,799	4,511,749	4,543,223
OTHER REV-RECOVER'D EXPENDITUR	17,401	0	\$0
PROGRAM AND SERVICE FEES	3,035	3,115	3,000
SUB-TOTAL REVENUE	\$19,131,627	\$18,218,052	\$20,291,093
TRANSFERS-IN	111,113	31,350	30,000
TOTAL RESOURCES	\$19,242,740	\$18,249,402	\$20,321,093
EXPENDITURES			
CAPITAL EQUIPMENT	\$3,345,724	\$2,703,485	\$2,851,000
CLAIMS EXPENSE	3,977,224	3,058,438	3,035,042
CONTRACT SERVICES	6,425,042	7,386,694	7,826,775
DEBT & A.D. ADMINISTRATION	12,369	23,322	24,000
INTERNAL SERVICE	277,629	182,421	173,519
OVERTIME SALARIES	546	948	0
REPAIRS & MAINTENANCE	1,816,362	1,700,944	1,836,141
SALARY & BENEFITS	2,415,209	2,550,171	2,666,418
SUPPLIES	2,654,464	2,912,443	3,344,780
TRAINING/BUS EXPENSE	4,089	4,155	5,350
UTILITIES	1,003,785	751,915	1,197,000
SUB-TOTAL APPROPRIATIONS	\$21,932,443	\$21,274,936	\$22,960,025
TRANSFERS-OUT	2,300,089	504,705	265,295
TOTAL EXPENDITURES	\$24,232,532	\$21,779,641	\$23,225,320
NET INCREASE (DECREASE) IN FUND BALANCE	(\$4,989,792)	(\$3,530,239)	(\$2,904,227)
BEGINNING BALANCE - JULY 1	\$24,982,773	\$19,992,981	\$16,462,742
ENDING BALANCE - JUNE 30	\$19,992,981	\$16,462,742	\$13,558,515 ⁴

Budget Summary

All Funds – Summary

ALL FUNDS COMBINED

BUDGET CATEGORY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ADOPTED
REVENUES			
ASSESSMENT REVENUE	\$7,445,904	\$7,782,683	\$8,035,785
BOND PROCEEDS	38,317,513	1,736,732	7,917,231
CIP REVENUE	980,477	180,535	5,813,084
DEVELOPMENT FEES	14,623,854	12,590,854	13,323,750
DOCUMENTARY TRANSFER TAX	1,535,549	1,417,000	1,417,000
FEES FOR SERVICES	3,012,995	3,593,775	3,090,363
FINES & FORFEITURES	1,916,410	1,741,500	1,841,500
FRANCHISE TAX	7,477,157	7,300,000	7,496,000
HOTEL TAX	8,293,642	8,503,000	8,799,000
INTERNAL SERVICE FEES&REVENUE	14,506,227	14,977,174	17,074,705
LICENSES & PERMITS	1,732,797	1,872,000	1,872,000
MISCELLANEOUS REVENUES	32,047,928	17,608,505	24,801,473
MOTOR VEHICLE IN-LIEU REVENUES	981,375	108,000	108,000
OTHER REV-RECOVER'D EXPENDITUR	17,401	0	0
OTHER TAXES & FEES	11,676,545	7,940,220	12,613,489
PROGRAM AND SERVICE FEES	7,922,064	8,349,191	8,694,737
PROPERTY TAX	50,608,145	59,169,894	60,892,207
REVENUE FROM OTHER AGENCIES	39,990,011	21,265,280	14,437,118
SALES TAX	48,487,257	52,186,840	54,777,893
UTILITY USERS TAX	4,070,565	4,000,000	4,088,000
SUB-TOTAL REVENUE⁵	\$295,643,816	\$232,323,183	\$257,093,335
TRANSFERS-IN	200,395,127 ⁶	55,925,055 ⁶	77,478,370 ⁶
TOTAL RESOURCES	\$496,038,943 ⁷	\$288,248,238 ⁷	\$334,571,705 ⁷
EXPENDITURES			
CAPITAL EQUIPMENT	\$3,858,304	\$3,651,438	\$3,698,413
CIP EXPENDITURES	95,968,109	59,718,120	93,700,360
CLAIMS EXPENSE	3,977,224	3,626,438	3,035,042
CONTRACT SERVICES	54,264,748	58,068,210	63,367,985
DEBT & A.D. ADMINISTRATION	26,460,363	16,894,603	18,272,511
INTERNAL SERVICE	22,496,179	12,385,062	12,638,269
LESS COST ALLOCATED	(388,859)	(250,000)	(225,000)
MISCELLANEOUS	2,801,100	2,681,835	2,871,975
OVERTIME SALARIES	3,041,061	3,419,515	3,506,767
REPAIRS & MAINTENANCE	2,543,149	2,454,077	2,703,871
SALARY & BENEFITS	104,795,217	108,539,442	114,286,964
SUPPLIES	7,293,041	7,482,600	9,990,442
TRAINING/BUS EXPENSE	675,923	738,817	963,103
UTILITIES	6,855,760	6,741,645	7,741,958
SUB-TOTAL APPROPRIATIONS	\$334,641,319	\$286,151,802	\$336,552,660
TRANSFERS-OUT	200,309,554 ⁶	101,018,680 ⁶	77,486,534 ⁶
TOTAL EXPENDITURES	\$534,950,873 ⁷	\$387,170,482 ⁷	\$414,039,194 ⁷
NET INCREASE (DECREASE) IN FUND BALANCE	(\$38,911,930)	(\$98,922,244)	(\$79,467,489)
BEGINNING BALANCE - JULY 1	\$557,745,672	\$518,833,742	\$419,911,498
ENDING BALANCE - JUNE 30	\$518,833,742	\$419,911,498	\$340,444,009

⁵ Excludes anticipated future revenue of \$32,642,175 from Special Revenue and Capital Project Funds.

⁶ Transfers-In/Out do not match primarily due to transfers between assessment district capital project and assessment district financing funds (Trust and Agency) to be used to redeem bonds and to refund prepaid assessments upon completion of construction. These funds are not a liability of the City and therefore are not subject to annual budgeting.

⁷ Expenditures exceed revenues due primarily to large capital project expenditures, where resources required to pay for these expenditures were accumulated in prior periods. Some of these capital expenditures pertain to City assessment districts.

Budget Summary

All Funds - Summary

FUND	FY 2012-13 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	7,400,000	132,416,474	6,807,232	93,165,417	44,815,309	1,005,200	7,637,780
002	ASSET MANAGEMENT PLAN FUND	68,076,223	550,571	0	0	0	917,012	67,709,782
003	COMPENSATED ABSENCES FUND	1,839,927	1,347,537	0	1,329,835	0	0	1,857,629
005	DEVELOPMENT SERVICES FUND	1,116,368	3,217,150	0	1,762,375	1,083,500	351,457	1,136,186
006	CONTINGENCY RESERVE FUND	20,125,808	177,139	474,000	0	0	0	20,776,947
007	EDUCATIONAL PARTNERSHIP FUND	1,502,100	8,097	1,500,080	0	2,377,800	0	632,477
009	REVENUE CLEARING FUND	0	705,456	0	438,761	266,695	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	6,978,265	42,694	917,012	416,780	1,989,434	3,965,624	1,566,133
024	BUILDING AND SAFETY FUND	1,906,647	8,689,280	0	5,293,825	1,971,715	1,169,476	2,160,911
027	DEVELOPMENT ENGINEERING FUND	653,532	1,435,726	0	546,538	678,500	286,200	578,020
Subtotal		109,598,870	148,590,124	9,698,324	102,953,531	53,182,953	7,694,969	104,055,865

FUND	FY 2012-13 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
109	FORMER HOUSING FUNCTION FOR THE IRDA	-222,118	0	0	0	47,250	0	-269,368
110	MEASURE M LOCAL TURNBACK (M1) FUND	2,327,953	11,547	0	0	0	2,253,973	85,527
111	GAS TAX FUND	9,823,207	5,704,775	0	25,591	1,705,000	13,712,585	84,806
112	LOCAL PARK FEES FUND	30,355,819	4,112,525	0	0	0	1,018,600	33,449,744
113	FEES & EXACTIONS FUND	204,662	60,256	0	0	0	968,880	-703,962
114	HOME GRANT FUND	0	451,769	0	39,996	411,773	0	0
118	SYSTEMS DEVELOPMENT FUND	9,671,548	1,605,440	552,827	0	100,000	2,629,000	9,100,815
119	MAINTENANCE DISTRICT FUND	898,098	8,139,727	0	441,758	7,776,158	0	819,909
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	26,379,439	214,615	178,000	127,891	4,527,849	0	22,116,314
123	IRVINE BUSINESS COMPLEX FUND	46,840,717	2,125,260	0	84,186	748,240	0	48,133,551
125	COMM DEVELOP BLOCK GRANT FUND	0	1,223,776	0	175,428	1,048,348	0	0
126	SENIOR SERVICES FUND	593,021	16,623	0	10,010	65,682	0	533,952
128	NUTRITION PROGRAM FUND	45,815	397,348	0	185,697	188,392	0	69,074
130	AB2766 - AIR QUALITY IMPROVMNT	707,222	242,434	0	5,314	11,175	230,000	703,167
132	SLURRY SEAL SUR CHG FUND	305,626	753,822	12,499,229	42,966	7,328,584	0	6,187,127
136	PUBLIC SAFETY SPECIAL EVENTS FUND	-7,082	1,117,901	0	304,894	796,184	0	9,741
138	IBC TRANSPORTATION MGMT PROGRAM	707,766	135,100	0	39,580	15,920	109,725	677,641
139	SUPPL.LAW ENFORCEMENT SERV.FD	453,155	1,778	0	0	453,155	0	1,778
143	PUBLIC SAFETY GRANTS	392,306	661,483	0	33,812	657,214	0	362,763
145	STRUCTURAL FIRE FUND	0	498,827	0	22,890	475,937	0	0
146	ISHUTTLE	-214,860	2,886,518	109,725	288,907	2,158,815	0	333,661
147	IRVINE LAND TRUST	934,653	4,447,646	0	207,162	3,110,985	0	2,064,152
149	SPECIAL PROGRAMS GRANTS FUND	0	54,294	0	0	54,294	0	0
150	IBC VISION PLAN	730,039	6,628	0	0	0	0	736,667
151	ASSET FORFEITURE JUSTICE DEPT	99,187	416	0	0	98,340	0	1,263
152	ASSET FORFEITURE TREASURY DEPT	478,698	4,911	0	0	474,549	0	9,060
153	ASSET FORFEITURE OC AND STATE	226,332	1,433	0	0	224,463	0	3,302
154	MEASURE M FAIRSHARE M2	2,521,182	3,642,428	0	152,271	544,034	5,390,689	76,616
155	COMMUNITY SERVICES PRGRM FUND	863,966	576,159	0	87,713	1,003,995	0	348,417
156	REDEVELOPMENT OBLIGATION RETIREMENT FUN	0	16,576,632	0	0	0	16,576,632	0
180	ORANGE COUNTY GREAT PARK FUND	165,227,531	15,750,247	15,420,000	4,607,422	11,770,660	950,000	179,069,696
Subtotal		300,343,882	71,422,318	28,759,781	6,883,488	45,796,996	43,840,084	304,005,413

Budget Summary

All Funds – Summary

FUND	FY 2012-13 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	13,603,501	2,260	0	44,703	6,455,297	187,029	6,918,732
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	22,307	2,407	0	0	10,000	0	14,714
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	2,874,867	25,040	0	0	0	0	2,899,907
207	AD 85-7 SPECTRUM 1, 3 & 4	3,169,256	-1,941	0	0	3,080,000	0	87,315
208	AD 87-8 SPECTRUM 5	8,967,259	16,605	1,822,000	86,895	10,718,969	0	0
209	AD 89-9 & 94-15 WESTPARK II	7,452	712	0	0	0	8,164	0
213	AD 94-13 OAKCREEK	1,193,075	324	0	0	10,000	0	1,183,399
214	AD 93-14 IRVINE SPECTRUM 6 & 7	23,808,837	5,115	0	0	20,000	0	23,793,952
215	AD 97-16 NORTHWEST IRVINE	17,911,381	4,468	0	3,364	996,636	0	16,915,849
216	AD 97-17 LOWER PETERS CANYON EAST	32,834,843	14,665	0	3,364	996,636	0	31,849,508
217	AD 00-18 SHADY CYN - TURTLE RIDGE	5,386,320	173	0	17,179	2,577	3,254,103	2,112,634
218	AD 03-19 NORTHERN SPHERE	8,917,899	2,101	0	8,410	1,491,590	0	7,420,000
219	AD 04-20 PORTOLA SPRINGS	3,358,596	318	0	23,006	3,451	0	3,332,457
220	AD 05-21 ORCHARD HILLS	252,238	45	0	0	10,000	0	242,283
221	AD 07-22 STONEGATE	14,320,802	2,626	0	102,414	3,397,586	0	10,823,428
223	AD 10-23 LAGUNA ALTURA	1,689,213	111	0	61,459	1,627,219	0	646
224	AD 11-24 PLANNING AREA 40	-77,582	7,917,115	0	61,459	7,500,000	0	278,074
250	CAPITAL IMPROV PROJ FUND - CIR	8,947,964	4,591,294	14,709,412	950,688	6,767,714	0	20,530,268
254	RAILROAD GRADE SEPARATION	2,212,810	555,671	0	0	0	1,601,460	1,167,021
260	CAPITAL IMPROV PROJ FUND-NON C	11,233,871	3,513,672	5,290,257	418,686	9,064,656	0	10,554,458
262	COL BILL BARBER MC MEMORIAL PK	2,412,118	11,059	0	0	2,176,748	0	246,429
280	OCGP INFRASTRUCTURE	958,077	4,788	0	0	781,000	0	181,865
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	5,215,430	0	0	0	0	5,215,430	0
282	FEE DISTRICT NO. 92-1	37,811	336	0	0	0	0	38,147
286	OCGP DEVELOPMENT FUND	27,997,875	120,836	850,000	1,900	28,782,204	0	184,607
Subtotal		197,256,220	16,789,800	22,671,669	1,783,527	83,892,283	10,266,186	140,775,693

FUND	FY 2012-13 DEBT SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
390	IRDA SUCCESSOR AGENCY-DEBT SERVICE	-203,750,215	0	16,318,596	0	19,099,857	15,420,000	-221,951,476
Subtotal		-203,750,215	0	16,318,596	0	19,099,857	15,420,000	-221,951,476

FUND	FY 2012-13 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	124,230	280,356	0	3,703	285,800	0	115,083
570	INSURANCE FUND	642,839	6,325,381	0	676,329	5,978,612	0	313,279
574	FLEET SERVICES FUND	8,049,912	4,140,947	30,000	1,063,207	3,778,140	265,295	7,114,217
578	TELEPHONE, MAIL, DUPLIC SRV FUND	1,807,937	2,687,723	0	349,470	2,259,681	0	1,886,509
579	STRATEGIC TECHNOLOGY PLAN FUND	5,224,662	5,350,841	0	138,932	6,732,400	0	3,704,171
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	613,161	1,505,845	0	434,777	1,258,974	0	425,255
Subtotal		16,462,741	20,291,093	30,000	2,666,418	20,293,607	265,295	13,558,514
Total		419,911,498	257,093,335	77,478,370	114,286,964	222,265,696	77,486,534	340,444,009

Budget Summary

All Funds – Expenditure Comparison⁸

FUND	FY 2012-13 GENERAL FUND	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
001	GENERAL FUND	\$125,283,092	\$132,980,760	\$137,980,726
	General Fund Total	\$125,283,092	\$132,980,760	\$137,980,726

FUND	FY 2012-13 GENERAL RESERVE FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
002	ASSET MANAGEMENT PLAN FUND	\$8,260,000	\$0	\$0
003	COMPENSATED ABSENCES FUND	1,559,516	951,000	1,329,835
005	DEVELOPMENT SERVICES FUND	2,746,022	2,991,719	2,845,875
007	EDUCATIONAL PARTNERSHIP FUND	1,129,516	1,876,838	2,377,800
009	REVENUE CLEARING FUND	682,102	689,400	705,456
010	INFRASTRUCTURE & REHABILITATION FUND	983,963	2,226,076	2,406,214
024	BUILDING AND SAFETY FUND	5,311,987	6,893,877	7,265,540
027	DEVELOPMENT ENGINEERING FUND	707,006	1,413,086	1,225,038
	General Reserve Funds Total	\$21,380,112	\$17,041,996	\$18,155,758

FUND	FY 2012-13 SPECIAL REVENUE FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
108	IRDA SUCCESSOR AGENCY-OPERATIONS	\$1,153,488	\$1,225,385	\$0
109	FORMER HOUSING FUNCTION FOR THE IRDA	\$1,543,029	\$1,291,235	\$47,250
110	MEASURE M LOCAL TURNBACK (M1) FUND	211,277	200,000	0
111	GAS TAX FUND	\$673,817	\$1,082,875	\$1,730,591
114	HOME GRANT FUND	\$874,631	\$584,166	\$451,769
119	MAINTENANCE DISTRICT FUND	\$9,152,311	\$8,656,272	\$8,217,916
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	259,867	8,338,686	4,655,740
123	IRVINE BUSINESS COMPLEX FUND	\$6,940,414	\$8,087,290	\$832,426
125	COMM DEVELOP BLOCK GRANT FUND	1,751,451	1,709,093	1,223,776
126	SENIOR SERVICES FUND	\$39,616	\$66,132	\$75,692
128	NUTRITION PROGRAM FUND	364,099	391,137	374,089
130	AB2766 - AIR QUALITY IMPROVMNT	\$1,804	\$15,597	\$16,489
132	SLURRY SEAL SUR CHG FUND	2,889,498	3,565,597	7,371,550
136	PUBLIC SAFETY SPECIAL EVENTS FUND	\$970,095	\$1,047,346	\$1,101,078
138	IBC TRANSPORTATION MGMT PROGRAM	887,146	251,680	55,500
139	SUPPL.LAW ENFORCEMENT SERV.FD	\$146,720	\$674,927	\$453,155
143	PUBLIC SAFETY GRANTS	290,957	1,223,983	691,026
145	STRUCTURAL FIRE FUND	22,771	680,427	498,827
147	IRVINE LAND TRUST	3,333,661	1,094,105	3,318,147
148	AMERICAN RECOVERY/REINVEST ACT	\$691,731	\$239,959	\$0
149	SPECIAL PROGRAMS GRANTS FUND	233,693	0	54,294
150	IBC VISION PLAN	\$0	\$0	\$0
151	ASSET FORFEITURE JUSTICE DEPT	227,346	75,218	98,340
152	ASSET FORFEITURE TREASURY DEPT	\$44,767	\$187,025	\$474,549
153	ASSET FORFEITURE OC AND STATE	0	151,643	224,463
154	MEASURE M FAIRSHARE M2	\$0	\$599,735	\$696,305
155	COMMUNITY SERVICES PRGRM FUND	581,508	768,366	1,091,708
180	ORANGE COUNTY GREAT PARK FUND	\$12,365,437	\$18,723,121	\$16,378,082
	Special Revenue Funds Total	\$47,162,608	\$64,115,047	\$52,680,484

⁸ Not including transfers

Budget Summary

All Funds – Expenditure Comparison⁸

FUND	FY 2012-13 CAPITAL PROJECTS FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	\$879,868	\$2,000,000	\$6,500,000
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	0	0	10,000
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	0	100,000	0
207	AD 85-7 SPECTRUM 1, 3 & 4	34,504	50,000	3,080,000
208	AD 87-8 SPECTRUM 5	1,785,152	5,000,000	10,805,864
209	AD 89-9 & 94-15 WESTPARK II	1,505	75,000	0
213	AD 94-13 OAKCREEK	2,076,056	25,000	10,000
214	AD 93-14 IRVINE SPECTRUM 6 & 7	-150,271	25,000	20,000
215	AD 97-16 NORTHWEST IRVINE	-78,105	25,000	1,000,000
216	AD 97-17 LOWER PETERS CANYON EAST	-147,470	25,000	1,000,000
217	AD 00-18 SHADY CYN - TURTLE RIDGE	3,924	200,000	19,756
218	AD 03-19 NORTHERN SPHERE	275,635	1,548,891	1,500,000
219	AD 04-20 PORTOLA SPRINGS	103,099	1,000,000	26,457
220	AD 05-21 ORCHARD HILLS	8,539	0	10,000
221	AD 07-22 STONEGATE	656,107	5,000,000	3,500,000
223	AD 10-23 LAGUNA ALTURA	11,430,234	10,049,027	1,688,678
224	AD 11-24 PLANNING AREA 40	5,872	8,400,000	7,561,459
250	CAPITAL IMPROV PROJ FUND - CIR	12,765,243	22,401,351	7,718,402
254	RAILROAD GRADE SEPARATION	23,924,943	3,685,329	0
260	CAPITAL IMPROV PROJ FUND-NON C	7,691,473	12,042,822	9,483,342
262	COL BILL BARBER MC MEMORIAL PK	\$34,555	\$2,000,000	\$2,176,748
280	OCGP INFRASTRUCTURE	2,634	793,979	781,000
286	OCGP DEVELOPMENT FUND	30,335,862	35,234,792	28,784,104
Capital Projects Funds Total		\$91,639,358	\$109,681,191	\$85,675,810

FUND	FY 2012-13 DEBT SERVICE FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
349	INFRASTRUCTURE AUTHORITY FUND	\$8,283,147	\$0	\$0
390	IRDA SUCCESSOR AGENCY-DEBT SERVICE	18,960,559	78,685,049	19,099,857
Debt Service Funds Total		\$27,243,706	\$78,685,049	\$19,099,857

FUND	FY 2012-13 INTERNAL SERVICE FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
501	INVENTORY	\$322,891	\$330,118	\$289,503
570	INSURANCE FUND	7,133,100	6,723,243	6,654,941
574	FLEET SERVICES FUND	3,650,114	4,015,137	4,841,347
577	MISC. EQUIPMENT INT. SERVICE F	38,338	0	0
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,407,461	2,651,354	2,609,151
579	STRATEGIC TECHNOLOGY PLAN FUND	7,016,832	9,688,110	6,871,332
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,363,708	1,598,253	1,693,751
Internal Service Funds Total		\$21,932,443	\$25,006,215	\$22,960,025

ALL FUNDS EXPENDITURE TOTALS		\$334,641,320	\$427,510,258	\$336,552,660
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Budget Summary

All Funds – Revenue Comparison⁸

FUND	FY 2012-13 GENERAL FUND	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
001	GENERAL FUND	\$127,179,450	\$126,372,768	\$132,416,474
	General Fund Total	\$127,179,450	\$126,372,768	\$132,416,474

FUND	FY 2012-13 GENERAL RESERVE FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
002	ASSET MANAGEMENT PLAN FUND	\$759,225	\$923,526	\$550,571
003	COMPENSATED ABSENCES FUND	11,049	1,357,332	1,347,537
005	DEVELOPMENT SERVICES FUND	3,649,797	3,444,000	3,217,150
006	CONTINGENCY RESERVE FUND	115,627	105,853	177,139
007	EDUCATIONAL PARTNERSHIP FUND	11,687	11,672	8,097
009	REVENUE CLEARING FUND	682,102	689,400	705,456
010	INFRASTRUCTURE & REHABILITATION FUND	86,649	69,796	42,694
024	BUILDING AND SAFETY FUND	7,404,033	9,021,527	8,689,280
027	DEVELOPMENT ENGINEERING FUND	1,291,214	1,650,173	1,435,726
	General Reserve Funds Total	\$14,011,382	\$17,273,279	\$16,173,650

FUND	FY 2012-13 SPECIAL REVENUE FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
108	IRDA SUCCESSOR AGENCY-OPERATIONS	\$33,287	\$4,046	\$0
109	FORMER HOUSING FUNCTION FOR THE IRDA	1,321,183	1,243,985	0
110	MEASURE M LOCAL TURNBACK (M1) FUND	2,520,378	36,454	11,547
111	GAS TAX FUND	5,985,565	5,935,447	5,704,775
112	LOCAL PARK FEES FUND	357,809	451,219	4,112,525
113	FEES & EXACTIONS FUND	185,392	66,738	60,256
114	HOME GRANT FUND	874,631	584,166	451,769
118	SYSTEMS DEVELOPMENT FUND	6,249,574	2,638,045	1,605,440
119	MAINTENANCE DISTRICT FUND	7,626,827	7,850,593	8,139,727
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	2,649,330	322,566	214,615
123	IRVINE BUSINESS COMPLEX FUND	3,028,761	2,342,023	2,125,260
125	COMM DEVELOP BLOCK GRANT FUND	1,751,451	1,709,093	1,223,776
126	SENIOR SERVICES FUND	23,475	18,417	16,623
128	NUTRITION PROGRAM FUND	366,095	397,348	397,348
130	AB2766 - AIR QUALITY IMPROVMNT	245,601	242,840	242,434
131	TRANSP DEVELOPMT ACT ARTICLE III	103,238	0	0
132	SLURRY SEAL SUR CHG FUND	1,875,926	397,286	753,822
136	PUBLIC SAFETY SPECIAL EVENTS FUND	957,339	1,065,892	1,117,901
138	IBC TRANSPORTATION MGMT PROGRAM	1,005,558	42,615	135,100
139	SUPPL.LAW ENFORCEMENT SERV.FD	216,286	418,032	1,778
143	PUBLIC SAFETY GRANTS	368,926	1,004,647	661,483
145	STRUCTURAL FIRE FUND	22,771	680,427	498,827
146	ISHUTTLE	792,291	2,925,500	2,886,518
147	IRVINE LAND TRUST	2,069,210	1,296,649	4,447,646
148	AMERICAN RECOVERY/REINVEST ACT	2,635,475	334,959	0
150	IBC VISION PLAN	-14,831	941,650	6,628
151	ASSET FORFEITURE JUSTICE DEPT	46,845	327	416
152	ASSET FORFEITURE TREASURY DEPT	150,752	1,277	4,911
153	ASSET FORFEITURE OC AND STATE	13,844	1,042	1,433
154	MEASURE M FAIRSHARE M2	220,681	3,288,456	3,642,428
155	COMMUNITY SERVICES PRGRM FUND	476,914	424,072	576,159
156	REDEVELOPMENT OBLIGATION RETIREMENT	0	0	16,576,632
180	ORANGE COUNTY GREAT PARK FUND	10,898,208	69,423,128	15,750,247
	Special Revenue Funds Total	\$55,254,847	\$106,099,050	\$71,422,318

Budget Summary

All Funds – Revenue Comparison⁸

FUND	FY 2012-13 CAPITAL PROJECTS FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	\$24,163	\$12,801	\$2,260
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	368	4,109	2,407
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	3,696	41,121	25,040
207	AD 85-7 SPECTRUM 1, 3 & 4	1,196	3,054	-1,941
208	AD 87-8 SPECTRUM 5	32,079	15,938	16,605
209	AD 89-9 & 94-15 WESTPARK II	10,929	95,700	712
213	AD 94-13 OAKCREEK	5,086	3,584	324
214	AD 93-14 IRVINE SPECTRUM 6 & 7	8,110	22,262	5,115
215	AD 97-16 NORTHWEST IRVINE	6,200	17,929	4,468
216	AD 97-17 LOWER PETERS CANYON EAST	12,165	42,761	14,665
217	AD 00-18 SHADY CYN - TURTLE RIDGE	2,374	5,746	173
218	AD 03-19 NORTHERN SPHERE	18,269	8,937	2,101
219	AD 04-20 PORTOLA SPRINGS	1,098	287	318
220	AD 05-21 ORCHARD HILLS	7,124	-124	45
221	AD 07-22 STONEGATE	17,855,765	16,042	2,626
223	AD 10-23 LAGUNA ALTURA	20,470,086	11,820	111
224	AD 11-24 PLANNING AREA 40	623	9,804,365	7,917,115
250	CAPITAL IMPROV PROJ FUND - CIR	24,865,353	5,358,725	4,591,294
252	TRAILS DEVELOPMENT FUND B NLU	0	0	0
254	RAILROAD GRADE SEPARATION	26,449,623	5,136,443	555,671
260	CAPITAL IMPROV PROJ FUND-NON C	6,596,586	859,827	3,513,672
262	COL BILL BARBER MC MEMORIAL PK	27,099	16,850	11,059
280	OCGP INFRASTRUCTURE	8,811	7,916	4,788
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	69,364	86,064	0
282	FEE DISTRICT NO. 92-1	-1,322	564	336
286	OCGP DEVELOPMENT FUND	1,137,521	346,522	120,836
Capital Projects Funds Total		\$97,656,303	\$21,919,243	\$16,789,800
FUND	FY 2012-13 DEBT SERVICE FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
349	INFRASTRUCTURE AUTHORITY FUND	\$9,822,852	\$0	\$0
367	INFRASTRUCTURE FINANCING PLAN	1,460	0	0
390	IRDA SUCCESSOR AGENCY-DEBT SERVICE	5,228,070	5,013,344	0
Debt Service Funds Total		\$15,052,382	\$5,013,344	\$0
FUND	FY 2012-13 INTERNAL SERVICE FUNDS	ACTUALS 2010-11	ADJUSTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
501	INVENTORY	\$317,015	\$336,006	\$280,356
570	INSURANCE FUND	4,968,361	4,889,591	6,325,381
574	FLEET SERVICES FUND	3,873,989	4,126,805	4,140,947
577	MISC. EQUIPMENT INT. SERVICE F	4,226	0	0
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,380,650	2,743,427	2,687,723
579	STRATEGIC TECHNOLOGY PLAN FUND	5,996,259	5,237,929	5,350,841
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,591,127	1,391,127	1,505,845
Internal Service Funds Total		\$19,131,627	\$18,724,885	\$20,291,093
ALL FUNDS REVENUE TOTALS		\$328,285,991	\$295,402,569	\$257,093,335

Budget Summary

Comparison with Other Cities

	Irvine			Anaheim ³			Costa Mesa ³			Newport Beach ³		
Population¹	Population	% Change		Population	% Change		Population	% Change		Population	% Change	
Jan-09	207,380	2.14%		332,120	0.44%		109,808	2.09%		84,595	2.22%	
Jan-10	212,117	2.23%		336,208	1.22%		110,008	0.18%		85,093	0.59%	
Jan-11	218,353	2.86%		340,995	1.40%		110,008	0.00%		85,367	0.32%	
Jan-12	223,729	2.40%		343,793	0.81%		110,757	0.68%		85,990	0.72%	
FY 11-12 Assessed Valuation²	\$47,136,231,043			\$34,676,021,795			\$14,118,380,437			\$39,107,166,149		
All Fund Expenditures	\$414,039,194			\$1,486,192,193			\$158,246,489			\$241,392,568		
Major Revenues	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
Sales Tax	51,328,000	229		62,370,138	181		44,300,000	400		26,793,879	312	
Property Tax	42,010,000	188		57,745,756	168		21,170,000	191		72,975,146	849	
Hotel Tax	8,799,000	39		96,026,927	279		6,500,000	59		17,259,375	201	
Franchise Fee	7,496,000	34		N/A	-		4,400,000	40		3,490,000	41	
General Fund Expenditures	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
General Government	7,635,499	34		12,736,410	37		4,030,076	36		7,345,597	85	
Administrative Services	5,036,921	23		12,320,009	36		5,458,315	49		6,750,893	79	
Community Development	9,698,589	43		13,738,584	40		3,429,089	31		8,537,778	99	
Community Services	30,218,318	135		23,912,070	70		3,472,248	31		17,405,096	202	
Public Safety	57,145,930	255		100,853,924	293		39,287,587	355		41,820,180	486	
Public Works	24,980,469	112		13,930,973	41		19,018,881	172		13,909,556	162	
Total	\$ 134,715,726	\$ 602		\$ 177,491,970	\$ 516		\$ 74,696,196	\$ 674		\$ 95,769,099	\$ 1,114	

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

2-Orange County Auditor-Controller

3-Information derived from the FY 2012-13 Proposed Budget for Anaheim, Costa Mesa and Newport Beach; Department totals are estimated by arranging other city budgets to reflect those departments of Irvine's.

City Manager's Office

Budget Summary:

The FY 2012-13 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, budget, legal, public information, and City Clerk functions of the organization. The department's budget is based on the continuation of essential, mandated and City Council-directed services, which includes expenditures of \$7,635,499 and revenues of \$37,200. The budget provides for a total of 37 full-time employees, 6.7 part-time employees (in FTEs), and the City Council.



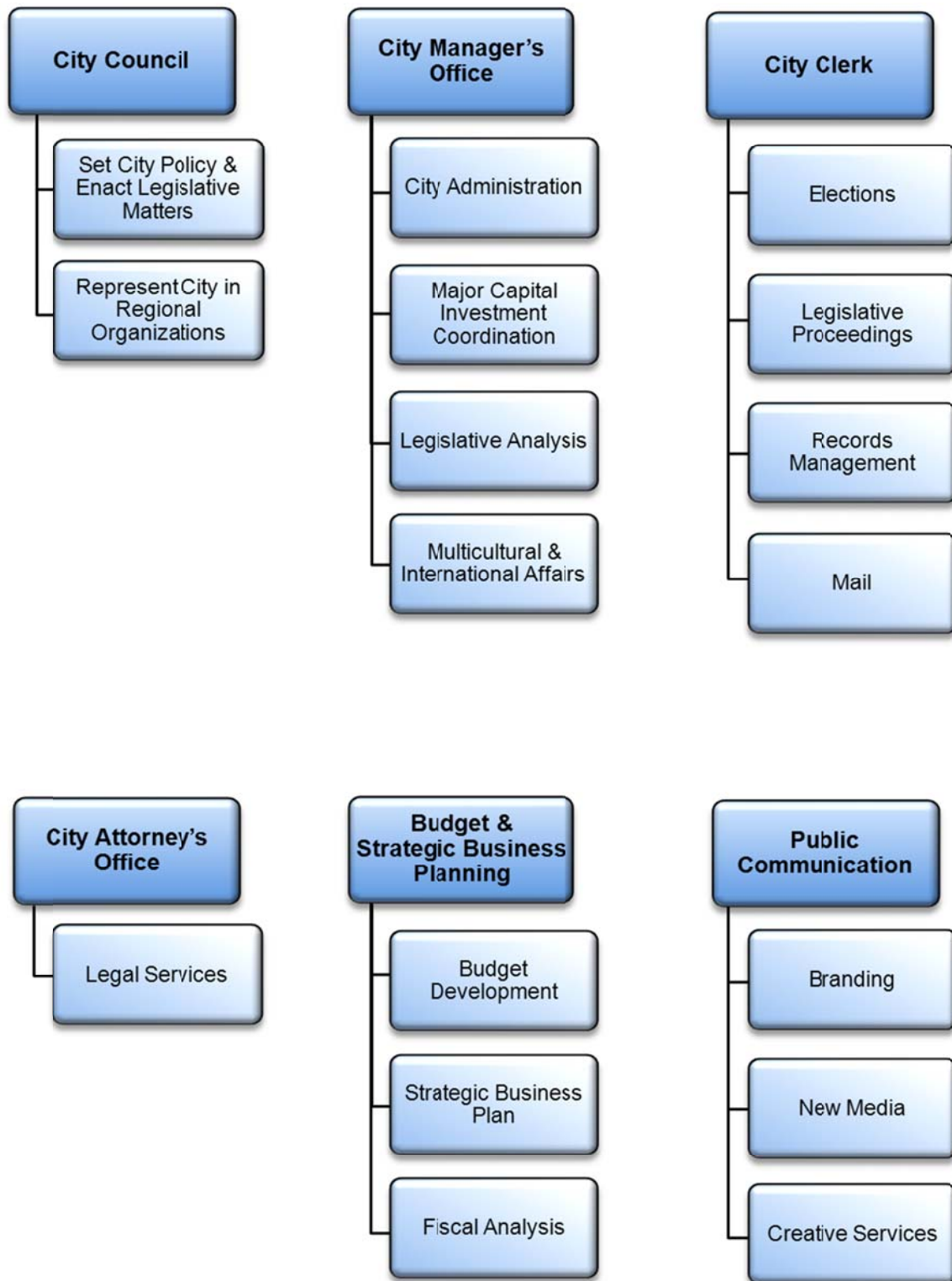
The department's organizational structure, the services it provides during the year, and the revenues and expenditures required to implement the services are detailed in the subsequent pages.

Strategic Goals:

1. Maintain and enhance the physical environment
 - Provide administrative support to operating departments to ensure an attractive physical environment is maintained throughout the community.
2. Promote a safe and secure community
 - Provide administrative support to operating departments for the elimination and prevention of disorder within the community.
3. Promote economic prosperity
 - Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
 - Conduct analysis of legislation that may impact City operations, particularly those pertaining to budget issues.
4. Promote effective government
 - Oversee the development of the City's annual budget, as well as the Strategic Business Plan, a five-year fiscal forecast that guides the annual allocation of resources.
 - 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 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,749,792	\$5,108,918	\$5,152,233
Services & Supplies	1,962,035	2,627,965	2,483,266
Capital Equipment	0	8,000	0
Subtotal	\$6,711,827	\$7,744,883	\$7,635,499
Cost Allocated	0	0	0
Revenues	(78,152)	(38,500)	(37,200)
GENERAL FUND SUPPORT	\$6,633,675	\$7,706,383	\$7,598,299
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$328,319	\$244,384	\$191,478
Services & Supplies	1,286,220	1,870,062	2,379,321
Capital Equipment	0	0	0
Subtotal	\$1,614,539	\$2,114,446	\$2,570,799
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,078,111	\$5,353,302	\$5,343,711
Services & Supplies	3,248,255	4,498,027	4,862,587
Capital Equipment	0	8,000	0
Cost Allocated	0	0	0
TOTAL COST	\$8,326,366	\$9,859,329	\$10,206,298
STAFFING SUMMARY			
Full Time	38.0	37.0	37.0
Part Time	7.6	6.4	6.7
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	50.6	48.4	48.7

City Manager's Office

City Council

Purpose:

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

Summary of Services:

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

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 71 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Conducted City Council Meeting (# of meetings)	27	27	27
• Budget Proposed (annual budget)	1	1	1
Efficiency			
• Percent of City Council meetings held within scheduled timeframes	100%	100%	100%
• Annual budget proposed within established timeframes	Met	Met	Meet
• Percent of constituent inquiries responded to within established timeframes	99%	99%	99%
Unit Cost			
• City Council costs as a percent of overall General Fund Budget	0.9%	1.0%	0.9%
• Per capita cost	\$5.16	\$5.85	\$5.54
Effectiveness			
• Constituent satisfaction with City services	93%	93%	93%

City Manager's Office

City Council

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$788,975	\$821,817	\$838,583
Services & Supplies	305,633	455,420	400,734
Capital Equipment	0	0	0
Subtotal	\$1,094,608	\$1,277,237	\$1,239,317
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,094,608	\$1,277,237	\$1,239,317
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,761	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$2,761	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$791,737	\$821,817	\$838,583
Services & Supplies	305,633	455,420	400,734
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,097,369	\$1,277,237	\$1,239,317

City Manager's Office

City Council

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Council Services Manager	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Senior Office Specialist	0.50	0.50	0.50
Subtotal:	3.50	3.50	3.50
PART TIME			
Council Executive Assistant	3.32	0.66	1.03
Council Executive Assistant-EPT	1.11	0.00	0.00
Senior Council Executive Assistant-EPT	0.53	3.60	1.40
Senior Council Executive Assistant-PT	0.75	0.23	2.40
Subtotal:	5.71	4.49	4.83
NON-HOURLY			
Council Person	3.00	3.00	3.00
Mayor	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	14.21	12.99	13.32

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; promoting and supporting multicultural organizations; and fostering Irvine's international relationships.

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 71 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Weekly meetings with City Councilmembers (# of meetings)	255	255	255
• Executive Management Team meetings (# of meetings)	50	50	50
• Annual budget proposed	1	1	1
• Number of foreign dignitaries/visitors received	285	570	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	44.0%	45.1%	45.0%
• City Manager's section budget as a percent of the citywide General Fund Budget	2.4%	2.6%	2.5%
Effectiveness			
• Percent of resident satisfaction with City services	93%	93%	93%

City Manager's Office

City Manager

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,400,930	\$2,604,730	\$2,658,881
Services & Supplies	548,927	879,060	773,652
Capital Equipment	0	8,000	0
Subtotal	\$2,949,857	\$3,491,790	\$3,432,533
Cost Allocated	0	0	0
Revenues	(3,193)	0	0
NET GENERAL FUND SUPPORT	\$2,946,664	\$3,491,790	\$3,432,533
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$101,605	\$68,698	\$0
Services & Supplies	837,301	1,388,700	1,888,700
Capital Equipment	0	0	0
Subtotal	\$938,906	\$1,457,398	\$1,888,700
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,502,534	\$2,673,428	\$2,658,881
Services & Supplies	1,386,228	2,267,760	2,662,352
Capital Equipment	0	8,000	0
Cost Allocated	0	0	0
TOTAL	\$3,888,762	\$4,949,188	\$5,321,233

City Manager's Office

City Manager

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	1.00	0.00	0.00
Assistant City Manager	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Director of Public Affairs & Communications	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	2.00	2.00	2.00
Media Services Coordinator	1.00	1.00	1.00
Media Services Specialist	2.00	2.00	2.00
Program Assistant	1.00	1.00	1.00
Program Specialist	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 Office Specialist	0.50	0.50	0.50
Special Programs Administrator	1.00	1.00	1.00
Subtotal:	18.50	17.50	17.50
PART TIME			
Council Services Manager-PT	0.48	0.48	0.48
Intern II-PT	0.50	0.50	0.50
Subtotal:	0.98	0.98	0.98
TOTAL STAFFING:	19.48	18.48	18.48

City Manager's Office

City Clerk

Purpose:

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

Summary of Services:

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

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 71 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Documents imaged (# of documents)	1,868,239	1,700,000	1,700,000
• Number of visits to Irvine Quick Records	92,175	90,000	90,000
• Subpoenas and Public Information Requests processed	3,897	3,100	3,200
• Conflict of Interest filings	442	430	430
• Campaign filings	224	130	224
• City Council & Redevelopment Agency (2010-11 and 2011-12 only) meetings attended	35	29	30
Efficiency			
• Percent of services provided within legal timeframes (Legislative/Records/Mail/Reception Divisions)	100%	100%	100%
Unit Cost			
• Per capita costs for the City Clerk's Office	\$7.89	\$8.29	\$8.84
Effectiveness			
• Percent of constituent satisfaction with City services	93%	93%	93%

City Manager's Office

City Clerk

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,130,783	\$1,190,157	\$1,202,914
Services & Supplies	\$542,432	\$619,465	\$775,567
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$1,673,215	\$1,809,622	\$1,978,481
Cost Allocated	\$0	\$0	\$0
Revenues	<u>(\$74,959)</u>	<u>(\$38,500)</u>	<u>(\$37,200)</u>
NET GENERAL FUND SUPPORT	\$1,598,256	\$1,771,122	\$1,941,281
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$165,776	\$175,686	\$191,478
Services & Supplies	\$448,919	\$481,362	\$490,621
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$614,695	\$657,048	\$682,099
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,296,559	\$1,365,843	\$1,394,392
Services & Supplies	\$991,351	\$1,100,827	\$1,266,188
Capital Equipment	\$0	\$0	\$0
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$2,287,910	\$2,466,670	\$2,660,580

City Manager's Office

City Clerk

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
City Clerk	1.00	1.00	1.00
Deputy City Clerk I	1.00	1.00	1.00
Deputy City Clerk II	2.00	2.00	2.00
Information Specialist	4.00	4.00	4.00
Lead Mail Coordinator	1.00	1.00	1.00
Mail Coordinator	1.00	1.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00
Supervising Information Specialist	1.00	1.00	1.00
Subtotal:	13.00	13.00	13.00
PART TIME			
Information Specialist-EPT	0.88	0.88	0.88
Subtotal:	0.88	0.88	0.88
TOTAL STAFFING:	13.88	13.88	13.88

City Manager's Office

City Attorney's Office

Purpose:

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

Summary of Services:

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

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 71 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• City Council meetings attended (# of meetings)	27	27	27
• City Commission meetings attended (# of meetings)	19	19	22
Efficiency			
• Percent of City Council meetings attended	100%	100%	100%
• Percent of City Commission meetings attended	100%	100%	100%
• Percent of written service requests completed within established schedules	100%	100%	100%
• Average completion time	9 days	9 days	9 days
Unit Cost			
• Percent of the City Manager's Department General Fund operating expenditures devoted to the City Attorney section	7.4%	7.1%	5.9%
• Per capita cost	\$2.34	\$2.52	\$2.01
Effectiveness			
• Percent of user satisfaction with City Attorney services	93%	93%	93%

City Manager's Office

City Attorney's Office

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	496,666	550,000	450,000
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$496,666	\$550,000	\$450,000
Cost Allocated	0	0	0
Revenues	<u>0</u>	<u>0</u>	<u>0</u>
NET GENERAL FUND SUPPORT	\$496,666	\$550,000	\$450,000
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	\$0	\$0	\$0
Services & Supplies	496,666	550,000	450,000
Capital Equipment	0	0	0
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$496,666	\$550,000	\$450,000

City Manager's Office

City Attorney's Office

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME & PART TIME	None	None	None
TOTAL STAFFING:	None	None	None

City Manager's Office

Budget & Strategic Business Planning

Purpose:

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

Summary of Services:

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

2012-13 Standards:

	Strategic Goal(s)*
• Provide City Council with a proposed budget for adoption by June 30.	1,2,3,4
• Publish the Strategic Business Plan for City Council review in January.	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 71 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Preparation of the Budget (# of documents)	2	2	2
• Preparation/approval of budget adjustments (# of adjustments)	179	145	160
• Preparation of Monthly and Quarterly Budget Reports (# of reports)	10	10	10
Efficiency			
• Percent of financial reports submitted to Finance Commission within 30 days of month end close	100%	100%	100%
• Percent of City Attorney bills processed within standards	100%	100%	100%
• Percent of budget adjustments processed within standards	100%	100%	100%
Unit Cost			
• Percent of the City Manager's Department General Fund operating expenditures for the Budget section	7.4%	8.0%	7.0%
• Cost per capita	\$2.35	\$2.82	\$2.39
Effectiveness			
• Received GFOA Budget Award	Yes	Yes	Yes
• Received CSMFO Budget Award	Yes	Yes	Yes
• Average number of follow-up questions for monthly financial reports	4	4	2

City Manager's Office

Budget & Strategic Business Planning

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$429,104	\$492,214	\$451,855
Services & Supplies	68,377	124,020	83,313
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$497,480	\$616,234	\$535,168
Cost Allocated	0	0	0
Revenues	<u>0</u>	<u>0</u>	<u>0</u>
NET GENERAL FUND SUPPORT	\$497,480	\$616,234	\$535,618
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$58,177	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$58,177	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$487,281	\$492,214	\$451,855
Services & Supplies	68,377	124,020	83,313
Capital Equipment	0	0	0
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$555,658	\$616,234	\$535,168

City Manager's Office

Budget & Strategic Business Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Budget Officer	1.00	1.00	1.00
Manager, Budget And Business Planning	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	3.00	3.00	3.00
TOTAL STAFFING:	3.00	3.00	3.00

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, duplicating, telecommunications and purchasing functions. The department serves the City Council, City Commissions, City Manager, departments, employees and residents of Irvine. The FY 2012-13 General Fund Budget of \$5,051,921 is an increase from the prior year by \$207,790, or 4.3%. This modest increase allows the department to provide additional citywide training, streamline the labor negotiations process, and enhance accounting and controls related to the payroll process. The budget provides funding for a total of 43 full-time and 2.6 part-time employees (in FTEs), as well as five Finance Commissioners.



Strategic Goals:

1. Maintain and enhance the physical environment

- Provide personnel, purchasing, technology, duplicating, financial and risk management support to all departments in their efforts to enhance the City's physical environment.

2. Promote a safe and secure community

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

3. Promote economic prosperity

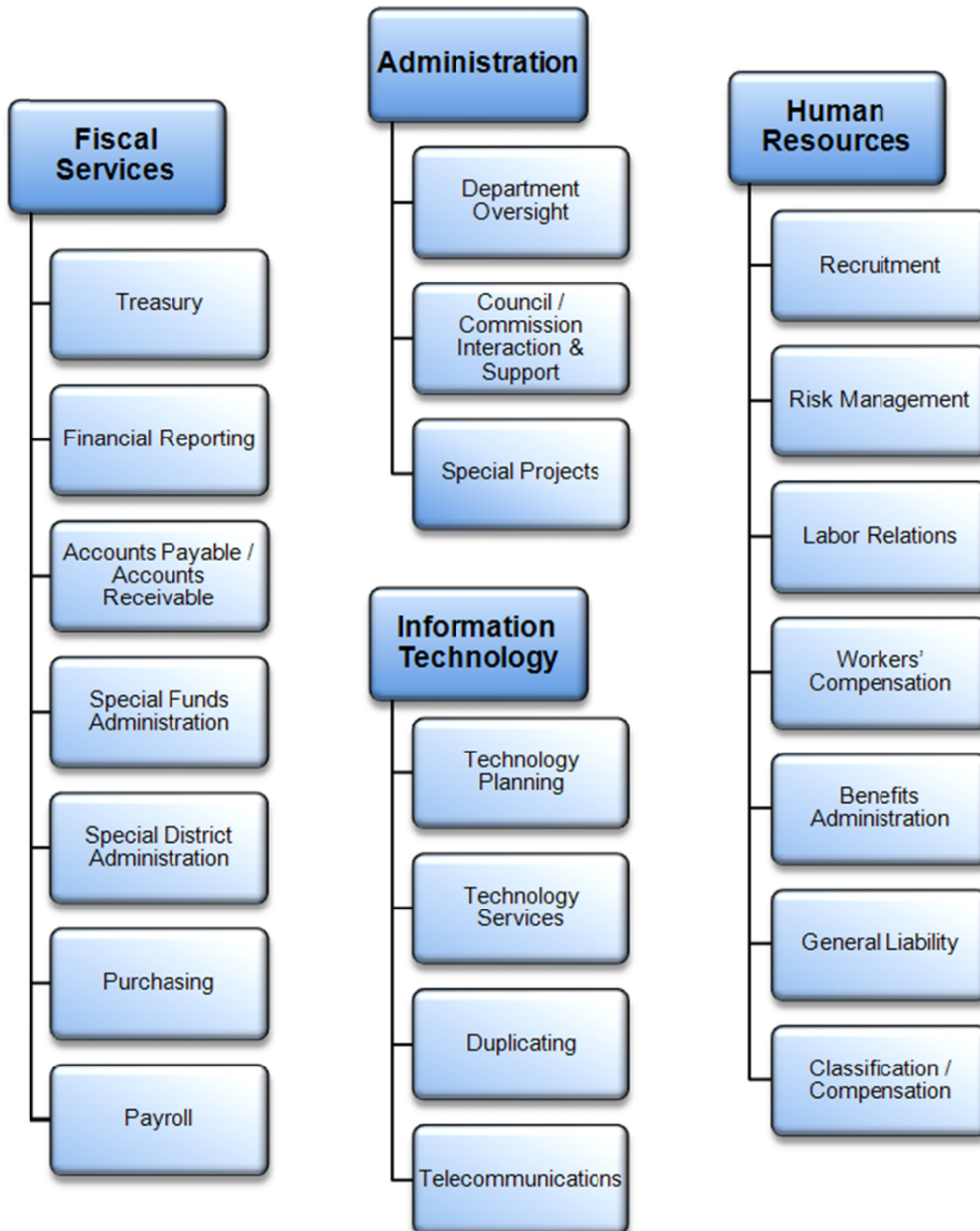
- Provide efficient government services that minimize the cost of services to the community.
- Provide and add value to the community with quality services and infrastructure enhancements through the administration of the City's financial assets.
- Effectively manage City debt to maintain the highest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

4. Promote effective government

- Provide professional, effective and efficient support services.
- Establish standards for employee conduct, job classifications, recruitments, financial transactions, City computer use, and the purchase of goods and services.
- Provide an efficient and effective information technology infrastructure.
- 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 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$2,872,384	\$3,081,711	\$3,283,634
Services & Supplies	1,524,739	1,762,420	1,768,287
Capital Equipment	0	0	0
Subtotal	\$4,397,124	\$4,844,131	\$5,051,921
Cost Allocated	(17,283)	0	(15,000)
Revenues	(255,761)	(281,272)	(285,267)
GENERAL FUND SUPPORT	\$4,124,079	\$4,562,859	\$4,751,654
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,279,416	\$2,185,614	\$1,986,559
Services & Supplies	17,183,429	14,670,351	14,189,397
Capital Equipment	0	3,324,500	885,000
Subtotal	\$19,462,845	\$20,180,465	\$17,060,956
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,151,800	\$5,267,325	\$5,270,193
Services & Supplies	18,708,168	16,432,771	15,957,684
Capital Equipment	0	3,324,500	885,000
Cost Allocated	(17,283)	0	(15,000)
TOTAL COST	\$23,842,686	\$25,024,596	\$22,097,877
STAFFING SUMMARY			
Full Time	42.0	43.0	43.0
Part Time	1.5	2.3	2.6
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	48.5	50.3	50.6

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, personnel, risk management, information technology, and purchasing.

Summary of Services:

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

2012-13 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 89 for details.

Measurements	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Output			
• System-wide backups performed daily	97.0%	99.8%	99.8%
Unit Cost			
• Total Administrative Services General Fund Budget as a percentage of the citywide General Fund Budget	3.5%	3.6%	3.7%
Effectiveness			
• Computer network availability	99.4%	99.8%	99.8%
• Software application availability	98.7%	99.8%	99.8%
• Network security updates	99.9%	99.9%	99.9%

Administrative Services Department

Administration

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$361,142	\$376,595	\$383,622
Services & Supplies	1,080,240	1,139,446	857,473
Capital Equipment	0	0	0
Subtotal	\$1,441,382	\$1,516,041	\$1,241,095
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,441,382	\$1,516,041	\$1,241,095
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$173,627	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$173,627	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$534,770	\$376,595	\$383,622
Services & Supplies	1,080,240	1,139,446	857,473
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,615,009	\$1,516,041	\$1,241,095

Administrative Services Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Director of Administrative Services	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	2.00	2.00	2.00
NON-HOURLY			
Finance Commissioner	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	7.00	7.00	7.00

Administrative Services Department

Fiscal Services

Purpose:

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

Summary of Services:

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

2012-13 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 purchasing, 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 89 for details.

Measurements	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services (Output)			
• Number of A/P warrants and direct deposits	12,520	12,360	13,350
• Number of active developer deposit cases	498	750	750
• Number of purchase orders placed	2,211	2,200	2,200
• Number of debt issues administered	51	38	42
• Number of formal requests for proposals/invitations for bids managed	57	55	55
• Percentage of employees participating in direct deposit	99%	98%	99%
• Average number of timesheets processed each pay period	1,196	1,233	1,250
Unit Cost			
• Fiscal Services as a percentage of the citywide General Fund Budget	1.4%	1.4%	1.7%
Effectiveness			
• Percent of funds placed in interest bearing accounts	99.8%	99.7%	99.7%
• Annual physical inventory of warehouse accuracy	99.5%	99.5%	99.5%
• Percent of purchasing services completed within service level agreement timeframes	100%	99%	99%

Administrative Services Department

Fiscal Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,508,799	\$1,572,115	\$1,927,659
Services & Supplies	216,496	308,505	375,945
Capital Equipment	0	0	0
Subtotal	\$1,725,295	\$1,880,620	\$2,303,604
Cost Allocated	(17,283)	0	(15,000)
Revenues	(255,761)	(281,272)	(285,267)
NET GENERAL FUND SUPPORT	\$1,452,251	\$1,599,348	\$2,003,337
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,146,959	\$1,197,688	\$1,074,460
Services & Supplies	2,410,792	660,766	609,325
Capital Equipment	0	0	0
Subtotal	\$3,557,752	\$1,858,454	\$1,683,785
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,655,758	\$2,769,803	\$3,002,119
Services & Supplies	2,627,289	969,271	985,270
Capital Equipment	0	0	0
Cost Allocated	(17,283)	0	(15,000)
TOTAL	\$5,265,764	\$3,739,074	\$3,972,389

Administrative Services Department

Fiscal Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Accountant	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00
Administrative Secretary	1.00	1.00	1.00
Buyer	1.00	0.00	0.00
Finance Administrator	2.00	2.00	2.00
HRIS Specialist	0.00	0.00	1.00
Lead Accounting Technician	1.00	1.00	1.00
Management Analyst I	0.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00
Senior Accountant	4.00	4.00	4.00
Senior Accounting Technician	4.00	4.00	4.00
Senior Buyer	2.00	3.00	3.00
Senior Management Analyst	1.00	1.00	1.00
Supervisor of Accounting Services	1.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	24.00	25.00	26.00
PART TIME			
Accountant-PT	0.00	0.00	0.50
Subtotal:	0.00	0.00	0.50
TOTAL STAFFING:	24.00	25.00	26.50

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.

2012-13 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 89 for details.

Measurements	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Output			
• Number of COBRA and retiree health plan participants	157	153	160
Efficiency			
• Percentage of City facilities in compliance with the Safety Policy and Standards within 90 days of inspection	70%	85%	85%
Unit Cost			
• Average workers' compensation cost per closed claim	\$17,811	\$15,637	\$18,000
• New workers' compensation claims per budgeted FTE	0.14	0.13	0.13
• Human Resources expenditures as a percentage of citywide General Fund expenditures	1.0%	1.1%	1.1%
Effectiveness			
• Percentage of appointments made from the first tier of the eligibility list	95%	95%	95%
• Percentage of appointments that pass probation	92%	90%	90%
• Litigated cases as a percentage of total open workers' compensation claims	28%	27%	10%
• Number of liability claims litigated per year	11	7	13

Administrative Services Department

Human Resources

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,002,443	\$1,133,001	\$972,353
Services & Supplies	228,003	314,469	534,869
Capital Equipment	0	0	0
Subtotal	\$1,230,446	\$1,447,470	\$1,507,222
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,230,446	\$1,447,470	\$1,507,222
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$688,759	\$715,146	\$663,980
Services & Supplies	6,454,621	5,975,039	5,963,612
Capital Equipment	0	0	0
Subtotal	\$7,143,380	\$6,690,185	\$6,627,592
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,691,202	\$1,848,147	\$1,636,333
Services & Supplies	6,682,624	6,289,508	6,498,481
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$8,373,826	\$8,137,655	\$8,134,814

Administrative Services Department

Human Resources

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	0.00	1.00	1.00
HRIS Specialist	2.00	2.00	1.00
Human Resources Administrator	2.00	2.00	2.00
Human Resources Analyst II	2.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Program Assistant	5.00	4.00	4.00
Program Specialist	0.00	1.00	1.00
Risk Management Administrator	1.00	1.00	1.00
Subtotal:	14.00	14.00	13.00
PART TIME			
Human Resources Analyst II-PT	0.00	0.50	0.50
Lead Payroll Systems Specialist	0.50	1.00	0.00
Management Analyst II-PT	0.50	0.50	0.50
Office Assistant I-PT	0.50	0.25	0.30
Office Specialist-PT	0.00	0.00	0.80
Subtotal:	1.50	2.25	2.10
TOTAL STAFFING:	15.50	16.25	15.10

Community Development Department

Budget Summary:

The FY 2012-13 Community Development Department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The department is entrusted with planning the City's residential communities and commercial/industrial centers, as well as ensuring that all construction in the City complies with building codes. Additionally, the department is responsible for implementing the City's housing programs. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes expenditures of \$9,698,589 and revenues of \$260,700. The budget provides for a total of 100 full-time employees and two part-time positions (1.8 FTEs).



Strategic Goals:

1. Maintain and enhance the physical environment

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

2. Promote a safe and secure community

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

3. Promote economic prosperity

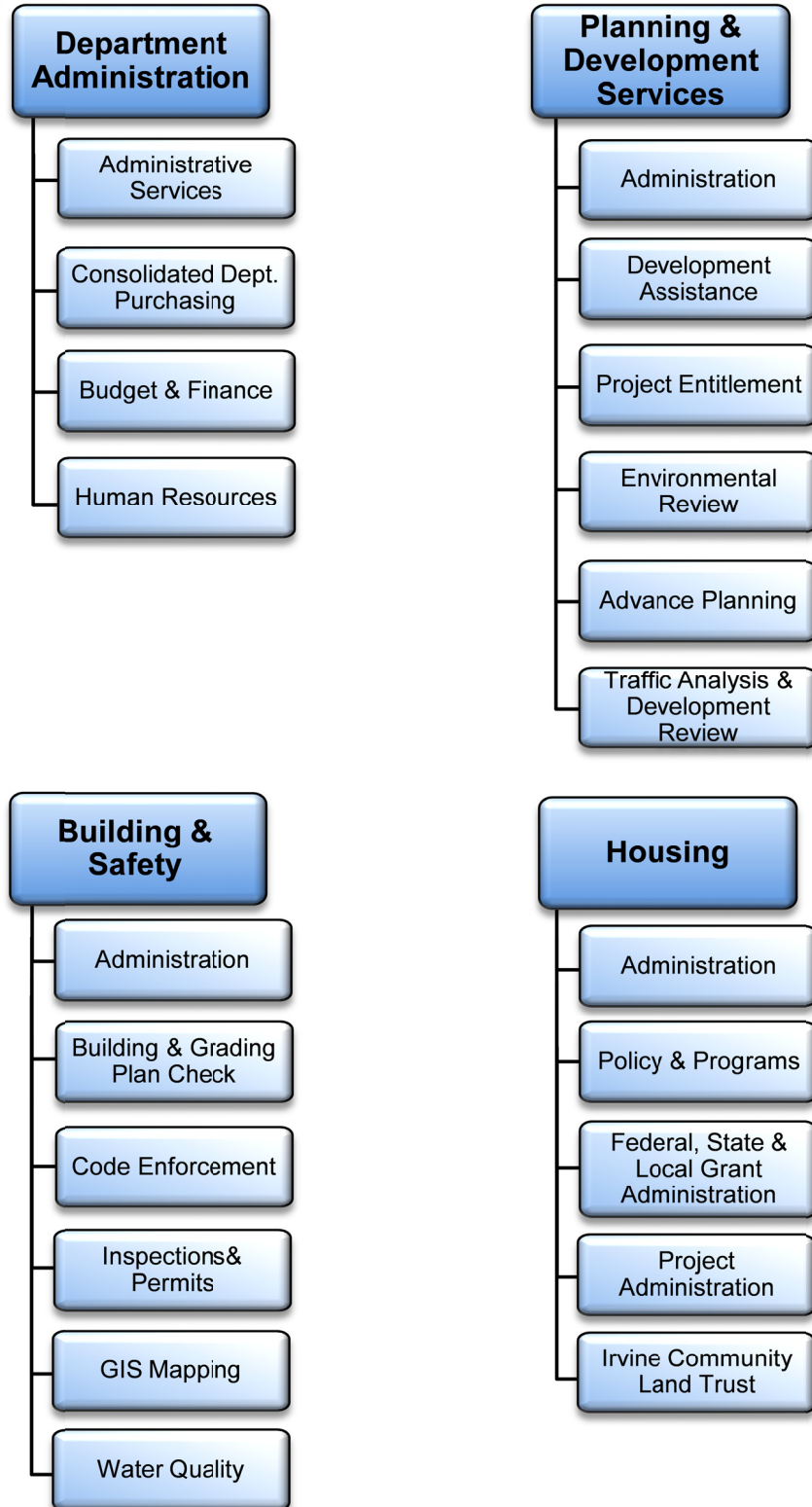
- Continue to take actions that make Irvine an attractive place to do business, such as maintaining development processing time standards and competitive fee structures.

4. Promote effective government

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

Community Development Department

Services to the Community:



Community Development Department

Department Budget Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$5,763,307	\$6,318,515	\$6,649,107
Services & Supplies	2,718,239	2,780,262	3,049,482
Capital Equipment	0	0	0
Subtotal	\$8,481,546	\$9,098,777	\$9,698,589
Cost Allocated	(4,099)	0	0
REVENUES	(228,348)	(208,750)	(260,700)
GENERAL FUND SUPPORT	\$8,249,099	\$8,890,027	\$9,437,889
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$7,283,419	\$7,617,460	\$7,313,635
Services & Supplies	11,628,159	8,777,584	8,103,167
Capital Equipment	0	5,000	5,000
Subtotal	\$18,911,578	\$16,400,044	\$15,421,802
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$13,046,726	\$13,935,975	\$13,962,742
Services & Supplies	14,346,398	11,557,846	\$11,152,649
Capital Equipment	0	5,000	\$5,000
Cost Allocated	(4,099)	0	0
TOTAL COST	\$27,389,025	\$25,498,821	\$25,120,391
STAFFING SUMMARY			
Full Time	101.0	101.0	100.0
Part Time	2.6	2.6	1.8
Non-Hourly	11.0	11.0	6.0
TOTAL STAFFING	114.6	114.6	107.8

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

2012-13 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 and follow up with the appropriate City employee(s).	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 101 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Planning Commission meetings conducted	19	19	22
• Zoning Administrator meetings conducted	22	17	22
• Subdivision Committee meetings conducted	18	8	22
Efficiency			
• Percent of public requests for files and information responded to within 10 days.	100%	100%	100%
Unit Cost			
• CD Administration as a percent of the department General Fund Budget	23.9%	21.1%	24.2%
• CD Administration as a percent of the citywide General Fund Budget	1.6%	1.4%	1.7%
Effectiveness			
• Overall customer service evaluations that met or exceeded customer expectations	95%	92%	95%

Community Development Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$348,319	\$536,845	\$688,614
Services & Supplies	1,676,924	1,385,399	1,653,899
Capital Equipment	0	0	0
Subtotal	\$2,025,243	\$1,922,244	\$2,342,513
Cost Allocated	0	0	0
Revenues	(19,253)	(1,250)	(53,200)
NET GENERAL FUND SUPPORT	\$2,005,990	\$1,920,994	\$2,289,313
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$318,703	\$335,278	\$61,369
Services & Supplies	3,037,678	2,159,049	0
Capital Equipment	0	0	0
Subtotal	\$3,356,381	\$2,494,327	\$61,369
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$667,022	\$872,123	\$749,983
Services & Supplies	4,714,602	3,544,448	1,653,899
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$5,381,624	\$4,416,571	\$2,403,882

Community Development Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Deputy Director, Community Development	0.25	0.25	0.00
Director of Community Development	1.00	1.00	1.00
Permit Services Supervisor	0.20	0.20	0.00
Principal Plan Check Engineer	0.25	0.25	0.00
Senior Construction Inspector	0.10	0.10	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	5.80	5.80	5.00
NON-HOURLY			
Irvine Redevelopment Board-PT	5.00	5.00	0.00
Subtotal:	5.00	5.00	0.00
TOTAL STAFFING:	10.80	10.80	5.00

Community Development Department

Building & Safety Services

Purpose:

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

Summary of Services:

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

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 101 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Number of applications received	1,775	1,800	1,900
• Number of inspections completed	94,483	153,800	150,000
• Number of permits issued	10,610	11,250	12,000
• Number of Code Enforcement cases received	1,229	1,450	1,500
• Number of GIS projects completed	345	300	330
Efficiency			
• Respond to water quality, fire and life safety complaints within two days	99%	99%	99%
• Plan checks completed within established timeframes	85%	85%	85%
Unit Cost			
• Average plan check cost per sq/ft – new SFD units	\$0.41	\$0.41	\$0.41
• Average inspection cost per sq/ft – new SFD units	\$0.30	\$0.30	\$0.30
Effectiveness			
• % of inspections performed within one day of request	99%	99%	99%

Community Development Department

Building & Safety Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,602,722	\$2,718,759	\$2,441,887
Services & Supplies	842,970	1,043,817	1,085,483
Capital Equipment	0	0	0
Subtotal	\$3,445,692	\$3,762,576	\$3,527,370
Cost Allocated	(3,525)	0	0
Revenues	(2,357)	(7,500)	(7,500)
NET GENERAL FUND SUPPORT	\$3,439,811	\$3,755,076	\$3,519,870
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,795,187	\$5,158,179	\$5,424,325
Services & Supplies	637,800	1,730,698	1,836,215
Capital Equipment	0	5,000	5,000
Subtotal	\$5,432,987	\$6,893,877	\$7,265,540
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$7,397,909	\$7,876,938	\$7,866,212
Services & Supplies	1,480,770	2,774,515	\$2,921,698
Capital Equipment	0	5,000	\$5,000
Cost Allocated	(3,525)	0	0
TOTAL	\$8,875,154	\$10,656,453	\$10,792,910

Community Development Department

Building & Safety Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Associate Plan Check Engineer	1.00	1.00	1.00
Building Inspection Supervisor	4.00	4.00	4.00
Code Enforcement Supervisor	1.00	1.00	1.00
Deputy Building Official	1.00	0.00	0.00
Deputy Director, Community Development	0.75	0.75	0.00
Engineering Geologist	1.00	1.00	1.00
GIS Applications Specialist	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Manager, Building & Safety/CBO	0.00	1.00	1.00
Permit Services Supervisor	0.80	0.80	1.00
Permit Specialist I	2.00	4.00	4.00
Permit Specialist II	2.00	1.00	1.00
Plans Examiner	2.00	2.00	2.00
Principal Plan Check Engineer	1.75	1.75	2.00
Senior Building Inspector	14.00	13.00	13.00
Senior Civil Engineer	1.00	1.00	1.00
Senior Code Enforcement Inspector	2.00	3.00	3.00
Senior Construction Inspector	4.90	4.90	5.00
Senior GIS Analyst	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	4.00	3.00	3.00
Senior Permit Specialist	3.00	3.00	3.00
Senior Plan Check Engineer	4.00	4.00	4.00
Water Quality Administrator	1.00	1.00	1.00
Subtotal:	58.20	58.20	58.00
PART TIME			
GIS Applications Specialist-PT	0.50	0.50	0.50
Senior Building Inspector-EPT	0.80	0.80	0.00
Subtotal:	1.30	1.30	0.50
TOTAL STAFFING:	59.50	59.50	58.50

Community Development Department

Housing Services

Purpose:

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

Summary of Services:

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

2012-13 Standards:

Strategic Goal(s)*

- Secure state funding to leverage City resources for affordable housing projects. 1,2,4
- Initiate the 2014-2021 Housing Element Update. 2,4
- Complete the federally mandated Annual Action Plan by May 2013, and Consolidated Annual Performance Evaluation Report by October 2013. 2,4
- Respond to questions and requests for housing information within five business days. 2,3,4
- Monitor federal CDBG and HOME recipients for compliance with agreement requirements on an annual basis. 2,4
- Monitor affordable housing agreements to ensure timely compliance by developers and operators. 1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 101 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Number of public agencies assisted	16	16	15
• Number of responses to requests for affordable housing information	600	600	700
• Number of Orange County Fair Housing Council calls for assistance	214	300	170
Efficiency			
• Complete interagency review within timeframes established by the requesting agencies	100%	100%	100%

Community Development Department

Housing Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$39,081	\$105,510	\$387,220
Services & Supplies	56,120	157,000	135,000
Capital Equipment	0	0	0
Subtotal	\$95,201	\$262,510	\$522,220
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$95,201	\$262,510	\$522,220
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$737,100	\$688,927	\$389,396
Services & Supplies	7,211,402	4,137,837	5,516,952
Capital Equipment	0	0	0
Subtotal	\$7,948,501	\$4,826,764	\$5,906,348
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$776,180	\$794,437	\$776,616
Services & Supplies	7,267,522	4,294,837	5,651,952
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$8,043,702	\$5,089,274	\$6,428,568

Community Development Department

Housing Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Manager, Housing and Redevelopment	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Planner	2.00	2.00	1.80
Subtotal:	5.00	5.00	4.80
PART TIME			
Assistant Planner-EPT	0.80	0.80	0.80
Subtotal:	0.80	0.80	0.80
TOTAL STAFFING:	5.80	5.80	5.60

Community Development Department

Planning & Development Services

Purpose:

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

Summary of Services:

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

2012-13 Standards:

Strategic Goal(s)*

- Continue to implement the IBC Vision Plan and Overlay Zoning Code. 1,2,3,4
- Continue the entitlement process for the Great Park, Heritage Fields and North Irvine areas. 1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 101 for details.

Measurements:

Actual 2010-11	Estimate 2011-12	Budget 2012-13
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Services

• Number of cases reviewed by the Planning Commission	104	100	100
• Number of cases reviewed by the Zoning Administrator	48	50	50
• Number of cases reviewed by the Subdivision Committee	22	25	25
• Number of code compliance cases processed	360	325	350

Efficiency

• Permits processed within established timeframes	97%	97%	97%
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Unit Cost

• Average processing cost for a Tentative Tract Map	\$10,600	\$10,600	\$10,600
• Average processing cost for a Master Plan	\$10,500	\$10,500	\$10,500
• Average processing cost for a Conditional Use Permit (PC)	\$11,800	\$11,800	\$11,800
• Average processing cost for a Major Code Compliance	\$3,500	\$3,500	\$3,500

Effectiveness

• Division customer survey ratings that met or exceeded customer expectations	95%	92%	95%
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Community Development Department

Planning & Development Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,773,185	\$2,957,401	\$3,131,386
Services & Supplies	142,225	194,046	175,100
Capital Equipment	0	0	0
Subtotal	\$2,915,410	\$3,151,447	\$3,306,486
Cost Allocated	(574)	0	0
Revenues	(206,738)	(200,000)	(200,000)
NET GENERAL FUND SUPPORT	\$2,708,098	\$2,951,447	\$3,106,486
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,432,429	\$1,435,076	\$1,438,545
Services & Supplies	741,280	750,000	750,000
Capital Equipment	0	0	0
Subtotal	\$2,173,709	\$2,185,076	\$2,188,545
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,205,614	\$4,392,477	\$4,569,931
Services & Supplies	883,505	944,046	925,100
Capital Equipment	0	0	0
Cost Allocated	(574)	0	0
TOTAL	\$5,088,544	\$5,336,523	\$5,495,031

Community Development Department

Planning & Development Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	2.00	1.00	1.00
Associate Planner	5.00	6.00	6.00
CD Project Administrator	1.00	1.00	0.00
Deputy Director, Community Development	0.00	0.00	1.00
Manager, Advance Planning	1.00	1.00	1.00
Principal Planner	4.00	4.00	4.00
Project Development Administrator	1.00	1.00	1.00
Senior Planner	11.00	11.00	11.20
Senior Transportation Analyst	4.00	4.00	4.00
Supervising Transportation Analyst	1.00	1.00	1.00
Subtotal:	32.00	32.00	32.20
PART TIME			
Program Assistant-PT	0.50	0.50	0.50
Subtotal:	0.50	0.50	0.50
NON-HOURLY			
Planning Commissioner	5.00	5.00	5.00
Zoning Administrator	1.00	1.00	1.00
Subtotal:	6.00	6.00	6.00
TOTAL STAFFING:	38.50	38.50	38.70

Community Development Department

Planning & Development Services

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Community Services Department

Budget Summary:

The Community Services Department operating budget focuses resources on core services to meet the City's strategic goals. The Community Services Department delivers or coordinates programs that enhance the quality of life enjoyed by Irvine's residents; coordinates the development and building of public facilities; and is directly responsible for the maintenance and rehabilitation of public facilities. General Fund expenditures are \$30,228,318 and revenues are \$10,577,028, resulting in a net cost to the General Fund of \$19,641,290. The Budget provides for a total of 117 full-time employees, 196.6 part-time employees (in FTEs), and 12 non-hourly employees for the Community Services Commission and Senior Council.



Strategic Goals:

1. Maintain and enhance the physical environment

- Maintain all City buildings, playgrounds, pedestrian and athletic field lighting, and park amenities in accordance with the City's service standards.
- Design, construct and 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 well-maintained neighborhood and community parks in which organized and passive recreation, programs for youth and family, and senior activities take place.
- Provide activities and resources that support and assist families and decrease social isolation in the community.

3. Promote economic prosperity

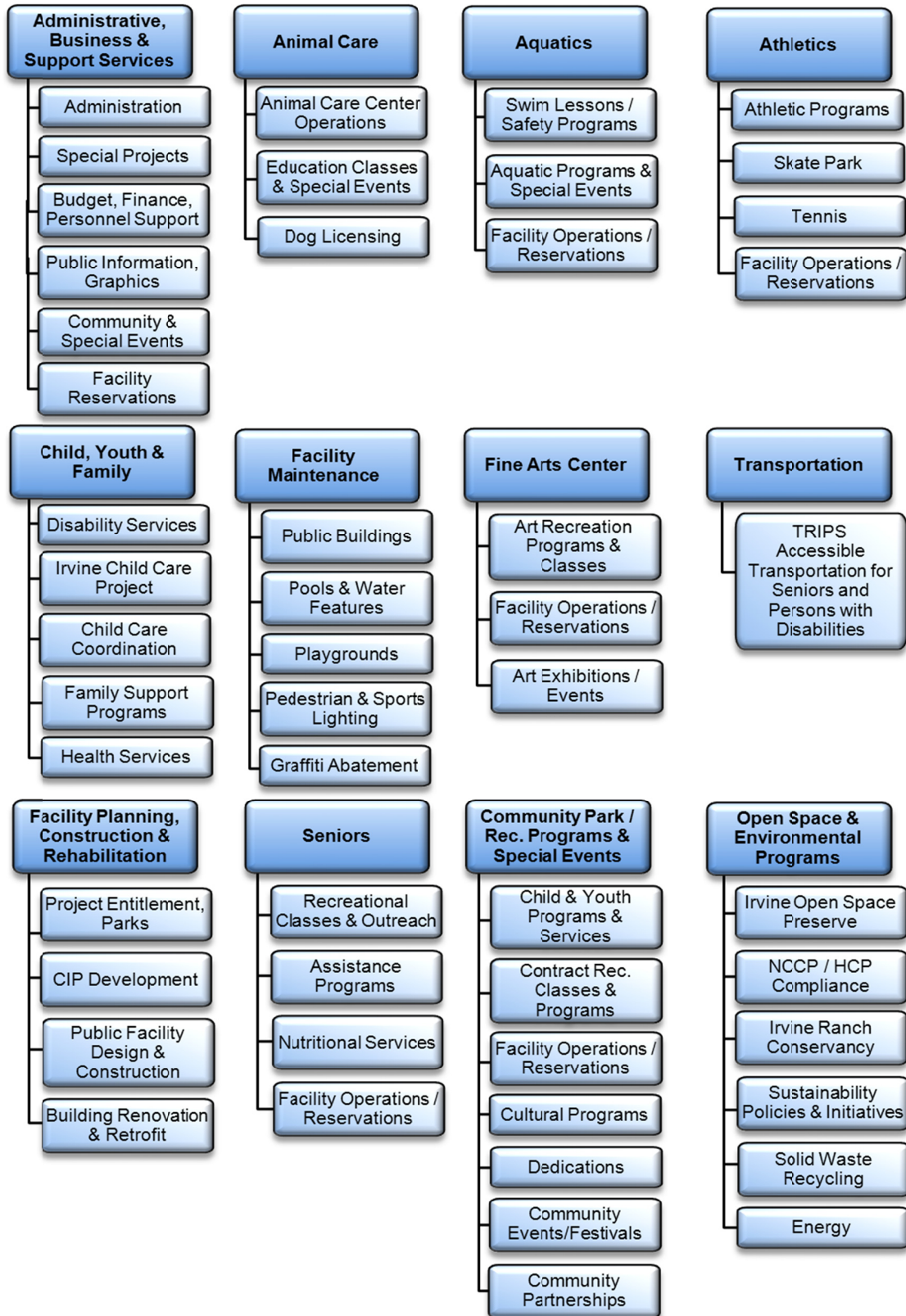
- Support local businesses and non-profit organizations through collaboration and coordination of activities.
- Implement the City's annual Capital Improvement Program and advance the City's goals for capital improvement.

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.

Community Services Department

Services to the Community:



Community Services Department

Department Budget Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$16,956,958	\$18,018,646	\$18,950,213
Services & Supplies	9,709,715	10,699,430	11,269,105
Capital Equipment	20,451	20,000	9,000
Subtotal	\$26,687,124	\$28,738,076	\$30,228,318
Cost Allocated	(18,434)	0	(10,000)
Revenues	10,332,221	(9,660,932)	(10,577,028)
GENERAL FUND SUPPORT	\$16,336,469	\$19,077,144	\$19,641,290
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,571,439	\$1,638,185	\$1,682,754
Services & Supplies	5,113,903	6,689,676	6,862,967
Capital Equipment	35,365	0	245,850
Subtotal	\$6,720,707	\$8,327,861	\$8,791,571
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$18,528,396	\$19,656,831	\$20,632,967
Services & Supplies	14,823,619	17,389,106	18,132,072
Capital Equipment	55,815	20,000	254,850
Cost Allocated	(18,434)	0	(10,000)
TOTAL COST	\$33,389,397	\$37,065,937	\$39,009,889
STAFFING SUMMARY			
Full Time	114.5	114.0	117.0
Part Time	177.5	184.1	196.6
Non-Hourly	12.0	12.0	12.0
TOTAL STAFFING	304.0	310.1	325.6

Community Services Department

Administration, Business & Support Services

Purpose:

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

Summary of Services:

Provide resources necessary to direct, manage and support operations of the department; conduct long-range planning; and manage the human, fiscal, capital and natural resources of the department. Provide administrative and management support to the City Council, City commissions and City Manager, as well as assist community groups and organizations. Provide administrative, analytical and technical assistance to the department management team and staff in the areas of technology, budget development, fiscal operations, graphics and website development, clerical and special projects, and human resources activities. Provide a centralized reservation system for use of City facilities and centralized class registration services for department recreational and instructional classes. Nearly \$1.8 million in shared department costs (facility maintenance, mail and duplicating, telecommunications and technology) are charged to this service center.

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 117 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Facility bookings	31,500	31,000	38,000
• Class registrations	71,000	72,000	80,000
• Job applications	3,500	3,900	4,700
Efficiency			
• Part-time FTE budgeted for Class Registration and Facility Reservation transactions	5.8	5.6	5.4
• Class Registration and Facility Reservation transactions per part-time budgeted FTE	17,672	18,392	21,852
• Part-time staff appointments per recruitment	3.0	3.4	3.6
Unit Cost			
• Net General Fund cost as a percent of the department budget	26.0%	23.1%	24.3%
• Net General Fund cost per capita (City population)	\$20.04	\$20.18	\$21.37
Effectiveness			
• % of class transactions via Internet or Voice Recognition	58%	60%	55%

Community Services Department

Administration, Business & Support Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,258,266	\$2,424,002	\$2,517,726
Services & Supplies	2,366,044	2,303,914	2,417,919
Capital Equipment	0	0	0
Subtotal	\$4,624,310	\$4,727,916	\$4,935,645
Cost Allocated	0	0	0
Revenues	(372,787)	(321,450)	(154,150)
NET GENERAL FUND SUPPORT	\$4,251,523	\$4,406,466	\$4,781,495
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$42,528	\$156,270	\$162,096
Services & Supplies	0	155,334	135,000
Capital Equipment	0	0	0
Subtotal	\$42,528	\$311,604	\$297,096
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,300,795	\$2,580,272	\$2,679,822
Services & Supplies	\$2,366,044	\$2,459,248	\$2,552,919
Capital Equipment	\$0	\$0	\$0
Cost Allocated	0	0	0
TOTAL	\$4,666,839	\$5,039,520	\$5,232,741

Community Services Department

Administration, Business & Support Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	4.00	3.00	3.00
Community Services Superintendent	0.00	0.60	0.15
Community Services Supervisor	1.00	1.00	1.00
Director of Community Services	1.00	1.00	1.00
Facilities Reservation Coordinator	2.00	2.00	2.00
Manager, Community Services	3.00	3.00	3.00
Program Assistant	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Management Analyst	1.00	2.00	2.00
Subtotal:	15.00	15.60	15.15
PART TIME			
Administrative Aide-EPT	0.80	0.80	0.80
Administrative Secretary-EPT	0.00	0.80	0.75
Community Services Leader III-PT	0.00	0.48	0.48
Graphics Designer-EPT	0.80	0.80	0.80
Human Resources Specialist-EPT	0.75	0.75	0.75
Office Assistant I-PT	1.25	0.80	0.25
Reservation Specialist I-EPT	0.78	0.75	0.00
Reservation Specialist II-EPT	1.55	1.50	2.25
Reservation Specialist II-PT	1.56	1.08	0.00
Reservation Specialist I-PT	0.58	1.49	2.90
Senior Graphics Designer-RPT	0.80	0.80	0.80
Senior Management Analyst-EPT	0.81	0.81	0.81
Senior Office Specialist-EPT	0.80	0.00	0.00
Subtotal:	10.48	10.86	10.59
NON-HOURLY			
Community Services Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	30.48	31.46	30.74

Community Services Department

Animal Care Center

Purpose:

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

Summary of Services:

The Animal Care Center provides a program that strongly promotes pet owner responsibility, pet registration, community involvement, animal spay and neutering, humane education, and service to the community. On an annual basis, over 1,500 animals are spayed/neutered, 2,300 animals are adopted and over 575 animals are returned to their owners. Additionally, volunteers provide over 60,000 hours of service hours to exercise, socialize and groom animals, as well as provide support for front office duties and special events. The new pet license canvassing program was implemented in January and is expected to continue to show increases in active dog licenses, while also increasing awareness in the community of the need to properly vaccinate and license animals.

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 117 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Inventory			
• Animal Care Center (# of facilities)	2	2	2
• Facility – Animal Care Center (square feet)	20,670	20,670	20,670
• Kennels (# of kennels)	222	222	222
• Animal registration (# of active dog licenses)	11,777	14,000	21,600
Efficiency			
• Annual number of animals sheltered	4,080	3,875	3,975
• Annual number of sheltered days	91,927	90,365	93,810
• Average number of sheltered days	22.5	23.3	23.6
• Annual volunteer hours	50,559	55,000	58,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	5.3%	4.7%	4.9%
• Net General Fund cost per capita (City population)	\$4.07	\$4.09	\$4.33
• Net cost per animal per shelter day	\$9.40	\$9.88	\$10.32
Effectiveness			
• Customer Service Survey responses			
▪ Overall impression of the facility (excellent / good)	95% / 5%	95% / 5%	95% / 5%
▪ Overall quality of service received (excellent / good)	95% / 5%	95% / 5%	95% / 5%

Community Services Department

Animal Care Center

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND : APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,487,919	\$1,606,012	\$1,725,544
Services & Supplies	268,527	228,950	253,563
Capital Equipment	0	0	0
Subtotal	\$1,747,446	\$1,834,962	\$1,979,107
Cost Allocated	0	0	0
Revenues	(883,339)	(942,100)	(1,011,100)
NET GENERAL FUND SUPPORT	\$864,107	\$892,862	\$968,007
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$11,979	\$8,017	\$0
Services & Supplies	359,661	349,000	392,300
Capital Equipment	0	0	0
Subtotal	\$371,640	\$357,017	\$392,300
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,490,898	\$1,614,029	\$1,725,544
Services & Supplies	628,188	577,950	645,863
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,119,086	\$2,191,979	\$2,371,407

Community Services Department

Animal Care Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Animal Care Administrator	1.00	1.00	1.00
Animal Care Center Supervisor (N)	0.00	0.00	1.00
Animal Care Center Veterinarian	1.00	1.00	1.00
Community Services Program Coordinator	1.00	1.00	1.00
Registered Veterinarian Technician	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00
Senior Animal Care Specialist	3.00	3.00	3.00
Subtotal:	8.00	8.00	9.00
PART TIME			
Animal Care Attendant-PT	4.80	7.90	9.12
Animal Care Specialist-EPT	5.25	5.25	4.50
Animal Care Specialist-PT	0.25	0.48	0.00
Community Services Leader III-PT	1.23	1.26	0.63
Community Services Senior Leader-EPT	0.00	0.00	0.75
Department Aide-PT	0.15	0.15	0.15
Office Assistant III-EPT	1.50	1.50	1.50
Office Assistant II-PT	0.60	1.59	1.44
Subtotal:	13.77	18.13	18.09
TOTAL STAFFING:	21.77	26.13	27.09

Community Services Department

Aquatic Services

Purpose:

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

Summary of Services:

The Aquatics section strives to provide, support and enhance educational, recreational and special interest aquatic programs to 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; and year-round Lap Swimming and Recreation Swimming programs, welcoming participants with special needs whenever possible. The section also provides staff support to the Irvine Aquatics Advisory Board, Southern California Public Pool Operators Association, and Aquatics section of the California Parks and Recreation Society.

2012-13 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 117 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Inventory			
• Pools (# of pools)	4	4	4
• Pool facilities (square feet)	13,400	13,400	13,400
• Participants - Learn to Swim	6,161	7,000	7,000
• Participants - Lap & Rec.	18,000	15,000	16,500
• Special Events (# of days)	109	185	138
Efficiency			
• Percent of program registrations processed within one business day	100%	100%	100%
• Percent of Facility Use applications processed within three business days	100%	100%	100%
• Annual hours of operations	4,254	4,106	4,106
Unit Cost			
• Net General Fund cost as a percent of the department budget	2.8%	2.6%	2.1%
• Net General Fund cost per capita (City population)	\$2.12	\$2.23	\$1.83
• Net General Fund cost per hour	\$105.93	\$118.56	\$99.71
Effectiveness			
• Percent of satisfied program customers	98%	98%	98%

Community Services Department

Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,139,030	\$1,077,417	\$1,038,796
Services & Supplies	77,294	63,400	64,100
Capital Equipment	0	0	0
Subtotal	\$1,216,324	\$1,140,817	\$1,102,896
Cost Allocated	0	0	0
Revenues	(765,677)	(654,000)	(693,500)
NET GENERAL FUND SUPPORT	\$450,647	\$486,817	\$409,396
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$197	\$0	\$0
Services & Supplies	3,143	0	0
Capital Equipment	0	0	0
Subtotal	\$3,340	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,139,227	\$1,077,417	\$1,038,796
Services & Supplies	80,437	63,400	64,100
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,219,664	\$1,140,817	\$1,102,896

Community Services Department

Aquatic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Aquatics Coordinator	2.00	2.00	2.00
Aquatics Supervisor	1.00	1.00	1.00
Community Services Superintendent	0.50	0.30	0.30
Subtotal:	3.50	3.30	3.30
PART TIME			
Community Services Leader III-PT	0.65	0.10	0.10
Lifeguard-PT	3.54	3.39	3.58
Pool Manager-EPT	2.25	3.19	3.20
Pool Manager-PT	1.65	2.60	2.50
Swim Instructor/Lifeguard-PT	7.86	9.69	9.46
Subtotal:	15.95	18.97	18.83
TOTAL STAFFING:	19.45	22.27	22.13

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 adult sports leagues serve over 1,400 teams (800+ softball teams, 280+ gym league teams and 360+ adult soccer teams). The section manages a large share of the City park system and many large sports tournaments and events. These events are typically hosted by local youth sports organizations; however, the Athletics section hosts other events such as the Harvest Cup Soccer Tournament and USTA National Open Tennis Championships. The section also manages comprehensive youth and adult tennis programs and reservations, as well as allocations of all City, school district and some local college sports facilities under joint use agreements. The section provides supervision of City sports parks, Bill Barber Community Park, Sweet Shade Park, Harvard Skate Park, City neighborhood parks, and the Park Ambassador Program, as well as provides staff support to the Irvine Sports Committee.

2012-13 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 117 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Inventory			
• Facilities (# of joint use gyms)	10	10	10
• Community Parks	18	18	19
• Neighborhood Parks/Vista Points	36	37	37
• Skate Park	1	1	1
• Tennis Courts	59	61	64
Efficiency			
• Number of adult sports teams	1,400	1,400	1,450
• Number of adult league games	6,738	6,738	7,025
• Number of youth sports organizations	27	25	29
• Number of youth sports participants	15,000	15,000	15,000
• Tennis classes and camps	13,800	13,800	14,800
Unit Cost			
• Net General Fund cost as a percent of the department budget	0.4%	1.5%	1.0%
• Net General Fund cost per capita (population)	\$0.33	\$1.31	\$0.84
Effectiveness			
• Percentage of satisfied athletic participants	98%	98%	98%

Community Services Department

Athletic Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,534,726	\$1,617,070	\$1,737,435
Services & Supplies	1,181,890	1,159,732	1,274,836
Capital Equipment	20,451	20,000	9,000
Subtotal	\$2,737,066	\$2,796,802	\$3,021,271
Cost Allocated	0	0	0
Revenues	(2,667,778)	(2,509,843)	(2,833,866)
NET GENERAL FUND SUPPORT	\$69,287	\$286,959	\$187,405
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	800	142,087	235,493
Capital Equipment	25,515	0	0
Subtotal	\$26,315	\$142,087	\$235,493
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,534,726	\$1,617,070	\$1,737,435
Services & Supplies	1,182,690	1,301,819	1,510,329
Capital Equipment	45,966	20,000	9,000
Cost Allocated	0	0	0
TOTAL	\$2,763,381	\$2,938,889	\$3,256,764

Community Services Department

Athletic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Community Services Program Coordinator	3.00	3.00	3.00
Community Services Program Coordinator(N)	0.00	0.00	1.00
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	0.50	0.50	0.70
Community Services Supervisor	2.00	2.00	2.00
Subtotal:	7.50	7.50	8.70
PART TIME			
Community Services Leader III-EPT	6.75	6.75	5.55
Community Services Leader III-PT	4.66	4.59	3.91
Community Services Leader III-RPT	0.80	0.80	0.80
Community Services Leader II-PT	9.45	9.76	10.15
Community Services Leader I-PT	0.58	0.22	0.00
Community Services Senior Leader-EPT	0.00	0.00	1.60
Reservation Specialist II-EPT	0.75	0.75	0.80
Subtotal:	22.99	22.87	22.82
TOTAL STAFFING:	30.49	30.37	31.52

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.

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 117 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Efficiency			
• Number of child care coordination hours of direct service	4,900	4,918	5,000
• Number of school sites served through the Irvine Child Care Project (JPA)	22	22	22
• Number of children per day served through the Irvine Child Care Project	2,000	2,000	2,000
• Number of school sites served by Youth Action Team programs	11	12	12
• Number of individuals trained for employment preparations	1,000	800	1,600
Effectiveness			
• Net General Fund cost as a percent of the department budget	9.1%	9.6%	9.5%
• Net General Fund cost per capita (City population)	\$6.97	\$8.41	\$8.35

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,533,886	\$1,653,058	\$1,765,051
Services & Supplies	315,466	545,232	470,728
Capital Equipment	0	0	0
Subtotal	\$1,849,353	\$2,198,290	\$2,235,779
Cost Allocated	0	0	0
Revenues	(370,172)	(361,343)	(368,343)
NET GENERAL FUND SUPPORT	\$1,479,181	\$1,836,947	\$1,867,436
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$386	\$0	\$14,122
Services & Supplies	615,521	592,331	590,551
Capital Equipment	0	0	0
Subtotal	\$615,907	\$592,331	\$604,673
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,534,272	\$1,653,058	\$1,779,173
Services & Supplies	930,987	1,137,563	1,061,279
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,465,259	\$2,790,621	\$2,840,452

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Community Services Program Coordinator	3.00	3.00	3.00
Community Services Superintendent	0.40	0.40	0.50
Community Services Supervisor	2.50	2.25	2.25
Disability Services Coordinator	1.00	1.00	1.00
FOR Families Specialist	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	9.90	9.65	9.75
PART TIME			
Community Services Leader III-EPT	6.40	6.40	4.80
Community Services Leader III-PT	0.45	0.95	1.29
Community Services Leader II-PT	2.41	1.36	1.05
Community Services Senior Leader-EPT	4.00	4.00	4.80
Community Services Senior Leader-PT	0.00	0.00	0.20
Department Aide-PT	1.65	1.65	1.65
Office Assistant III-EPT	0.00	0.00	0.80
Office Assistant III-PT	0.50	0.75	0.75
Outreach Assistant-EPT	0.80	0.80	0.80
Outreach Assistant-PT	0.00	0.00	0.32
Subtotal:	16.21	15.91	16.46
TOTAL STAFFING:	26.11	25.56	26.21

Community Services Department

Civic Center & Facility Maintenance

Purpose:

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

Summary of Services:

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

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 117 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Inventory			
• Community Parks	18	18	19
• Neighborhood Parks/Vista Points	36	37	37
• Trails (# of trails)	11	11	11
• Facilities/Buildings (square feet)	1,018,485	1,019,895	1,026,595
Services			
• Graffiti removal (# of calls)	684	725	825
• Corrective work requests (# of requests)	2,580	2,470	1,710
Efficiency			
• Percent of graffiti removed within 48 hours of report	98%	99%	99%
• Percent of corrective work requests completed	92%	92%	92%
• Percent of preventive work requests completed	96%	96%	92%
Unit Cost			
• Net General Fund cost as a percent of the department budget	20.5%	20.9%	20.9%
• Net General Fund cost per capita (City population)	\$15.78	\$18.30	\$18.39
Effectiveness			
• Work requests & orders completed	6,210	6,315	6,160

Community Services Department

Civic Center & Facility Maintenance

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,267,093	\$1,387,270	\$1,419,516
Services & Supplies	2,258,506	2,697,932	2,773,699
Capital Equipment	0	0	0
Subtotal	\$3,525,599	\$4,085,202	\$4,193,215
Cost Allocated	0	0	0
Revenues	(178,628)	(89,981)	(79,261)
NET GENERAL FUND SUPPORT	\$3,346,972	\$3,995,221	\$4,113,954
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$736,963	\$691,621	\$701,709
Services & Supplies	2,794,323	2,942,517	3,048,714
Capital Equipment	0	0	125,000
Subtotal	\$3,531,286	\$3,634,138	\$3,875,423
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,004,057	\$2,078,891	\$2,121,225
Services & Supplies	5,052,829	5,640,449	5,822,413
Capital Equipment	0	0	125,000
Cost Allocated	0	0	0
TOTAL	\$7,056,885	\$7,719,340	\$8,068,638

Community Services Department

Civic Center & Facility Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Facilities Maintenance Specialist	2.00	3.00	3.00
Facilities Maintenance Superintendent	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00
Facilities Maintenance Technician	9.00	8.00	8.00
Lead Facilities Maintenance Technician	3.00	3.00	3.00
Master Facilities Maintenance Specialist	2.00	2.00	2.00
Program Assistant	0.80	1.00	1.00
Subtotal:	18.80	19.00	19.00
PART TIME			
Administrative Aide-EPT	0.66	0.84	0.66
Community Services Leader III-EPT	0.80	1.60	0.80
Community Services Leader III-PT	1.90	0.00	0.48
Office Assistant II-PT	0.00	0.47	0.48
Office Assistant I-PT	0.48	0.00	0.00
Subtotal:	3.84	2.91	2.41
TOTAL STAFFING:	22.64	21.91	21.41

Community Services Department

Community Parks & Special Events

Purpose:

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

Summary of Services:

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

The Special Events section produces a variety of cultural arts and citywide special events for all ages and populations within the community. Events for FY 2012-13 include the Irvine Global Village Festival, Pacific Symphony, Summer Concerts, Joyful Jingles, Cypress Community Park dedication, Northwood Community Park re-dedication, Veterans' Day Event and Memorial Day Ceremonies.

2012-13 Standards:

- | | Strategic Goal(s)* |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| • Operate Community Park facilities, which meet the recreational needs of Irvine residents and are safe, clean and green. | 1,2,3,4 |
| • Deliver programming and services to fulfill the goals and strategies of the Strategic Plan for Children, Youth and Families. | 2,3,4 |
| • 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 117 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Inventory			
• Community Park facilities (# of facilities)	9	9	10
• Facilities (square feet)	80,652	80,652	90,952
• Cultural Arts and Activities/Special Events	5	6	9
Services			
• Number of supervised programs	211	215	233
• Number of unique registrants served (Irvine households)	16,000	16,000	17,000
• Number of participants (special events)	16,300	23,400	28,500
Unit Cost			
• Net General Fund cost as a percent of the department budget	14.7%	15.2%	15.4%
• Net General Fund cost per capita (City population)	\$11.29	\$13.31	\$13.55
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 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,906,017	\$4,019,611	\$4,287,052
Services & Supplies	1,340,210	1,536,646	1,743,758
Capital Equipment	0	0	0
Subtotal	\$5,246,227	\$5,556,257	\$6,030,810
Cost Allocated	0	0	0
Revenues	(2,850,772)	(2,650,316)	(2,999,143)
NET GENERAL FUND SUPPORT	\$2,395,455	\$2,905,941	\$3,031,667
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$14,065	\$0	\$53,254
Services & Supplies	39,883	2,466	32,401
Capital Equipment	9,850	0	27,750
Subtotal	\$63,797	\$2,466	\$113,405
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,920,082	\$4,019,611	\$4,340,306
Services & Supplies	1,380,093	1,539,112	1,776,159
Capital Equipment	9,850	0	27,750
Cost Allocated	0	0	0
TOTAL	\$5,310,024	\$5,558,723	\$6,144,215

Community Services Department

Community Parks & Special Events

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Community Services Program Coordinator	7.00	7.00	7.00
Community Services Specialist	7.00	7.00	7.00
Community Services Specialist (N)	0.00	0.00	1.00
Community Services Superintendent	1.50	1.60	1.65
Community Services Supervisor	5.50	4.25	4.25
Subtotal:	21.00	19.85	20.90
PART TIME			
Community Services Leader III-EPT	7.20	6.40	7.97
Community Services Leader III-PT	14.30	12.70	13.66
Community Services Leader II-PT	15.89	17.94	21.56
Community Services Leader I-PT	4.16	4.74	6.89
Community Services Senior Leader-EPT	9.55	7.96	8.75
Department Aide-PT	0.09	0.04	0.41
Graphics Designer-EPT	0.38	0.36	0.38
Office Assistant III-EPT	0.80	0.80	0.00
Office Specialist-RPT	0.80	0.80	0.80
Subtotal:	53.17	51.74	60.41
TOTAL STAFFING:	74.17	71.59	81.31

Community Services Department

Fine Arts Center

Purpose:

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

Summary of Services:

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

2012-13 Standards:

Strategic Goal(s)*

- Plan, organize, implement and evaluate programs and services identified in the Fine Arts 2012-13 Program Plan. 1,2,3,4
- Achieve a 95% rating of "good" or "excellent" on customer satisfaction. 2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 117 for details.

Measurements:

Actual 2010-11	Estimate 2011-12	Budget 2012-13
-------------------	---------------------	-------------------

Inventory

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

Services

- | | | | |
|----------------------------------------|--------|--------|--------|
| Classes & Events (# of classes/events) | 652 | 625 | 625 |
| Participants (# of participants) | 23,678 | 23,678 | 24,678 |
| Volunteer help (# of hours) | 8,857 | 8,857 | 8,907 |
| Programs per hour of operation | N/A | N/A | 4.5:1 |

Efficiency

- | | | | |
|----------------------------------------------------------------------------|-------|-------|-------|
| Percent change in the number of participants from the previous fiscal year | 3.2% | 0% | 4.2% |
| Number of hours open/supervised | 3,235 | 3,235 | 3,154 |

Unit Cost

- | | | | |
|-------------------------------------------------------------|--------|--------|--------|
| Net General Fund cost as a percent of the department budget | 3.5% | 3.5% | 3.4% |
| Net General Fund cost per capita (City population) | \$2.73 | \$3.08 | \$2.96 |

Effectiveness

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

Community Services Department

Fine Arts Center

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$867,387	\$996,464	\$981,176
Services & Supplies	282,778	297,200	309,300
Capital Equipment	0	0	0
Subtotal	\$1,150,165	\$1,293,664	\$1,290,476
Cost Allocated	0	0	0
Revenues	(571,398)	(620,500)	(628,500)
NET GENERAL FUND SUPPORT	\$578,767	\$673,164	\$661,976
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,157	\$0	\$0
Services & Supplies	9,353	0	0
Capital Equipment	0	0	0
Subtotal	\$10,510	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$868,544	\$996,464	\$981,176
Services & Supplies	292,131	297,200	309,300
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,160,675	\$1,293,664	\$1,290,476

Community Services Department

Fine Arts Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Community Services Program Coordinator	2.00	2.00	2.00
Community Services Specialist	1.00	1.00	1.00
Community Services Superintendent	0.00	0.00	0.10
Community Services Supervisor	1.00	1.00	1.00
Exhibition Coordinator	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.10
PART TIME			
Community Services Leader III-EPT	2.25	2.26	2.25
Community Services Leader III-PT	4.10	3.62	3.48
Community Services Leader II-PT	0.59	1.34	2.14
Community Services Leader I-PT	0.58	0.56	0.77
Community Services Senior Leader-EPT	2.25	2.25	2.25
Department Aide-PT	1.15	1.12	0.72
Graphics Designer-EPT	0.38	0.38	0.38
Office Assistant II-PT	0.48	0.48	0.48
Office Assistant I-PT	0.38	0.38	0.38
Subtotal:	12.15	12.39	12.85
TOTAL STAFFING:	17.15	17.39	17.95

Community Services Department

Open Space & Environmental Programs

Purpose:

To provide quality wilderness-type recreational, educational experiences and comply with environmental quality requirements to protect, restore and enhance the natural and environmental resources that are cornerstones of Irvine's community priorities.

Summary of Services:

The Open Space program directs and coordinates open space implementation efforts including trail design and construction, public access program management and habitat protection, and restoration initiatives in compliance with the Natural Community Conservation Plan/Habitat Conservation Plan of the Central Coastal Reserve.

Environmental Programs is responsible for engaging in sustainability planning, implementing sustainable policies and programs, and promoting community outreach and education that integrate efforts related to energy, green building, water quality, recycling and zero waste. These efforts provide the foundation for the successful development and management of the Strategic Plan for Environmental Programs.

2012-13 Standards:

	Strategic Goal(s)*
• Administer contract with the Irvine Ranch Conservancy (IRC) for effective habitat preservation and restoration, infrastructure improvements and public access programs.	1,2,3,4
• Maintain a close collaborative relationship with open space groups and wildlife agencies through ongoing City participation with such organizations as the Nature Reserve of Orange County.	3,4
• Manage franchise agreements to reduce waste to landfills and promote recycling.	3,4
• Coordinate implementation of the City's Sustainable Operations Strategic Plan.	4
• Facilitate community partnerships, including Cans for Cash and composting 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 117 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Open Space – City Owned Preservation Areas (acres)	5,250	5,250	5,250
• Open Space – Programs Implemented	338	350	450
• Open Space – Volunteer Hours	4,435	4,750	7,500
• Open Space – 7 Day Access Trails (visitors)	3,300	45,500	60,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	3.7%	5.5%	4.6%
• Net General Fund cost per capita (City population)	\$2.82	\$4.82	\$4.03

Community Services Department

Open Space & Environmental Programs

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$499,728	\$598,589	\$596,260
Services & Supplies	1,228,582	1,429,535	1,412,485
Capital Equipment	0	0	0
Subtotal	\$1,728,310	\$2,028,124	\$2,008,745
Cost Allocated	0	0	0
Revenues	(1,129,855)	(976,000)	(1,106,044)
NET GENERAL FUND SUPPORT	\$598,455	\$1,052,124	\$902,701
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$2,700	\$2,706
Services & Supplies	406,134	239,959	0
Capital Equipment	0	0	0
Subtotal	\$406,134	\$242,659	\$2,706
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$499,728	\$601,289	\$598,966
Services & Supplies	1,634,716	1,669,494	1,412,485
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,134,444	\$2,270,783	\$2,011,451

Community Services Department

Open Space & Environmental Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Environmental Programs Administrator	1.00	1.00	1.00
Environmental Programs Engineer	1.00	0.00	0.00
Management Analyst I	0.00	1.00	1.00
Management Analyst II	1.00	0.00	0.00
Senior Management Analyst	1.00	2.00	2.00
Subtotal:	4.00	4.00	4.00
PART TIME			
Community Services Senior Leader-EPT	0.00	0.00	0.80
Program Assistant-PT	0.50	0.50	0.50
Subtotal:	0.50	0.50	1.30
TOTAL STAFFING:	4.50	4.50	5.30

Community Services Department

Public Facility Planning & Rehabilitation

Purpose:

Provide direct and indirect management of all public park and facility planning, construction and rehabilitation; administrative support for long-range public facility, parks and open space planning; review zoning, tentative tract maps, park plan and park design for all public and private park developments; and project management for open space, public park, and facilities construction and rehabilitation.

Summary of Services:

The Public Facility Planning and Rehabilitation section provides coordination and administration of construction of new public parks and facilities, as well as project management for rehabilitation of all public buildings, parks, and athletic and playground equipment. Planning provides support on all public park planning and development issues, including General Plan Amendments, zoning issues, environmental impact reports, tentative tract maps, park design and plan reviews, and screen checks.

2012-13 Standards:

- | | Strategic Goal(s)* |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------|
| • Review and analyze all park, open space, public facilities and other development projects within specified timelines. | 1,2,3,4 |
| • Effectively respond to resident requests. | 4 |
| • Establish community relations for project development, ensuring City policy and public review, including community workshops. | 3,4 |
| • Develop and administer an annual rehabilitation program consistent with the City's strategic goals. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 117 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Planning Park Projects (# of projects)	40	35	37
• Rehabilitation Projects (# of projects)	45	40	37
• Screen Checks (# of screen checks)	320	330	315
Efficiency			
• Percent of park planning projects completed on time	95%	95%	100%
• Percent of construction milestones achieved	80%	80%	100%
• Percent of rehabilitation projects completed	80%	80%	100%
• Percent of screen checks completed on time	90%	90%	100%
Unit Cost			
• Net General Fund cost as a percent of the department budget	1.8%	1.4%	1.6%
• Net General Fund cost per capita (City population)	\$1.37	\$1.22	\$1.41

Community Services Department

Public Facility Planning & Rehabilitation

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND : APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$282,375	\$252,436	\$297,558
Services & Supplies	27,125	13,200	28,200
Capital Equipment	0	0	0
Subtotal	\$309,500	\$265,636	\$325,758
Cost Allocated	(18,434)	0	(10,000)
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$291,066	\$265,636	\$315,758
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$590,587	\$573,569	\$553,160
Services & Supplies	603,467	2,014,721	2,174,434
Capital Equipment	0	0	0
Subtotal	\$1,194,054	\$2,588,290	\$2,727,594
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$872,962	\$826,005	\$850,718
Services & Supplies	630,591	2,027,921	2,202,634
Capital Equipment	0	0	0
Cost Allocated	(18,434)	0	(10,000)
TOTAL	\$1,485,120	\$2,853,926	\$3,043,352

Community Services Department

Public Facility Planning & Rehabilitation

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Associate Engineer	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
Facilities Construction Administrator	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Program Assistant	0.20	0.00	0.00
Senior Planner	1.00	1.00	1.00
Senior Project Manager	1.00	1.00	1.00
	<hr/>	<hr/>	<hr/>
Subtotal:	6.20	6.00	6.00
PART TIME			
Administrative Aide-EPT	0.14	0.14	0.14
Office Assistant II-PT	0.00	0.00	0.35
	<hr/>	<hr/>	<hr/>
Subtotal:	0.14	0.14	0.49
TOTAL STAFFING:	6.34	6.14	6.49

Community Services Department

Senior Services

Purpose:

To provide essential and critical services to senior residents to ensure their safety and wellness.

Summary of Services:

The Senior Services program offers a range of services including:

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

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

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 117 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Inventory			
• Senior Facilities (# of facilities)	2	2	2
• Facilities (square feet)	41,610	41,610	41,610
Services			
• Programs (# of programs)	300	300	300
• Number of participant contact units	220,000	230,000	241,500
• Supervised hours (# of hours)	8,520	8,520	8,520
• Volunteer hours (# of hours)	50,000	47,100	47,100
Efficiency			
• Percent of programs reaching maximum enrollment	85%	85%	85%
• Percent change in the number of participant contacts from previous fiscal year	0%	5%	5%
Unit Cost			
• Net General Fund cost as a percent of the department budget	7.9%	7.4%	8.0%
• Net General Fund cost per capita (City population)	\$6.11	\$6.49	\$7.04
Effectiveness			
• Percentage of outreach customers successfully connected to other agencies	80%	80%	80%

Community Services Department

Senior Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND : APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,435,404	\$1,533,820	\$1,694,564
Services & Supplies	148,148	156,394	249,863
Capital Equipment	0	0	0
Subtotal	\$1,583,551	\$1,690,214	\$1,944,427
Cost Allocated	0	0	0
Revenues	(287,901)	(273,612)	(369,612)
NET GENERAL FUND SUPPORT	\$1,295,650	\$1,416,602	\$1,574,815
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$171,428	\$191,845	\$181,358
Services & Supplies	280,950	251,261	254,074
Capital Equipment	0	0	0
Subtotal	\$452,378	\$443,106	\$435,432
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,606,832	\$1,725,665	\$1,875,922
Services & Supplies	429,097	407,655	503,937
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,035,929	\$2,133,320	\$2,379,859

Community Services Department

Senior Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Community Services Program Coordinator	2.00	2.00	2.00
Community Services Specialist	1.00	1.00	1.00
Community Services Superintendent	0.40	0.40	0.40
Community Services Supervisor	1.00	1.00	1.00
Food Services Specialist	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00
Social Services Supervisor/Counselor	1.00	1.00	1.00
Subtotal:	8.40	8.40	8.40
PART TIME			
Community Services Leader III-EPT	1.60	1.60	1.60
Community Services Leader III-PT	1.15	1.92	1.90
Community Services Leader II-PT	6.05	6.21	6.15
Community Services Leader I-PT	0.33	0.33	0.33
Community Services Senior Leader-EPT	3.20	2.40	3.20
Department Aide-PT	0.48	1.05	0.93
Kitchen Assistant II-EPT	0.00	0.00	0.75
Kitchen Assistant I-PT	1.90	2.18	0.95
Lead Cook-EPT	0.00	0.80	0.80
Lead Cook-PT	0.73	0.00	0.00
Office Assistant III-EPT	0.80	0.80	0.80
Office Assistant II-PT	0.68	0.68	0.68
Office Assistant I-PT	2.10	2.14	2.40
Outreach Assistant-EPT	0.80	0.80	2.40
Outreach Assistant-PT	1.20	1.05	1.09
Program Specialist-EPT	0.80	0.80	0.80
Subtotal:	21.81	22.76	24.77
NON-HOURLY			
Senior Citizens Council	7.00	7.00	7.00
Subtotal:	7.00	7.00	7.00
TOTAL STAFFING:	37.21	38.16	40.17

Community Services Department

Transportation Services

Purpose:

To provide consolidated paratransit services for qualified Irvine senior residents and residents with disabilities.

Summary of Services:

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

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 117 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Passenger boarding (# of one-way trips)	25,000	25,000	29,000
• Referrals to other agencies (# of referrals)	600	144	220
• New registrations processed (# of registrations)	90	80	90
Efficiency			
• Percent change in the number of boardings from previous fiscal year	0%	0%	16%
• Percent change in number of new registrations processed from previous fiscal year	0%	-11%	13%
Unit Cost			
• Net General Fund cost as a percent of the department budget	4.4%	4.5%	4.2%
• Net General Fund cost per capita (City population)	\$3.37	\$3.93	\$3.70
Effectiveness			
• Percentage of request turndowns	5%	3%	2%

Community Services Department

Transportation Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$754,127	\$852,897	\$889,535
Services & Supplies	215,146	267,295	270,654
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$969,272	\$1,120,192	\$1,160,189
Cost Allocated	0	0	0
Revenues	<u>(253,914)</u>	<u>(261,787)</u>	<u>(333,509)</u>
NET GENERAL FUND SUPPORT	\$715,358	\$858,405	\$826,680
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,149	\$14,163	\$14,349
Services & Supplies	670	0	0
Capital Equipment	<u>0</u>	<u>0</u>	<u>93,100</u>
Subtotal	\$2,819	\$14,163	\$107,449
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$756,275	\$867,060	\$903,884
Services & Supplies	215,816	267,295	270,654
Capital Equipment	0	0	93,100
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$972,091	\$1,134,355	\$1,267,638

Community Services Department

Transportation Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Community Services Program Coordinator	1.00	1.00	1.00
Community Services Superintendent	0.20	0.20	0.20
Community Services Supervisor	0.00	0.50	0.50
Information Specialist	1.00	1.00	1.00
Para-Transit Driver	4.00	4.00	4.00
Transit Program Dispatcher	1.00	1.00	1.00
Subtotal:	7.20	7.70	7.70
PART TIME			
Office Assistant II-PT	1.20	1.22	1.21
Para-Transit Driver-EPT	4.00	4.03	4.00
Para-Transit Driver-PT	1.33	1.68	2.41
Subtotal:	6.53	6.93	7.62
TOTAL STAFFING:	13.73	14.63	15.32

Community Services Department

Transportation Services

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Public Safety Department

Budget Summary:

The FY 2012-13 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 \$57.1 million and revenues of \$3.7 million. The budget provides for a total 290 full-time and 63.35 part-time employees (in FTEs).

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



Strategic Goals:

1. Maintain and enhance the physical environment

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

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

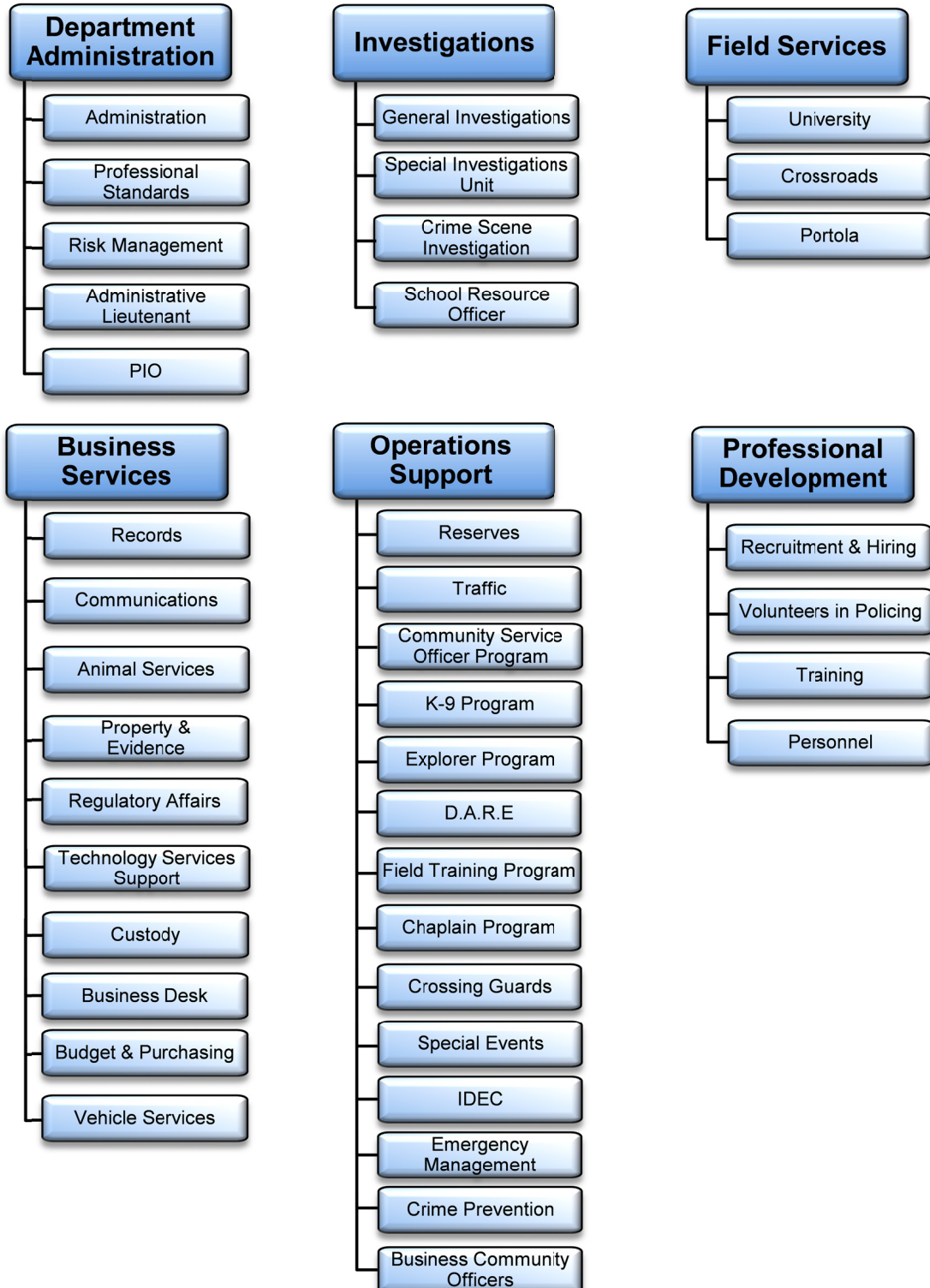
- Support local businesses and non-profit organizations through collaboration and coordination of activities that enhance community safety.

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 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$45,977,929	\$48,284,997	\$49,689,261
Services & Supplies	6,791,705	7,408,598	7,456,669
Capital Equipment	24,307	0	0
Subtotal	\$52,793,941	\$55,693,595	\$57,145,930
Cost Allocated	0	0	0
Revenues	(4,054,630)	(3,635,583)	(3,734,583)
GENERAL FUND SUPPORT	\$48,739,311	\$52,058,012	\$53,411,347
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,257,189	\$1,739,392	\$1,528,238
Services & Supplies	486,681	1,367,873	1,511,637
Capital Equipment	87,103	969,304	537,563
Subtotal	\$2,830,973	\$4,076,569	\$3,577,438
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$48,235,118	\$50,024,389	\$51,217,499
Services & Supplies	7,278,386	8,776,471	\$8,968,306
Capital Equipment	111,410	969,304	\$537,563
Cost Allocated	0	0	0
TOTAL COST	\$55,624,915	\$59,770,164	\$60,723,368
STAFFING SUMMARY			
Full Time	291.0	290.0	290.0
Part Time	31.3	31.1	31.0
Non-Hourly	30.4	32.4	32.4
TOTAL STAFFING	352.7	353.5	353.4

Public Safety Department

Administration & Professional Development

Purpose:

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

Summary of Services:

The Office of the Director of Public Safety provides overall direction and guidance to the department's divisions, including coordination and liaison responsibilities with the Orange County Fire Authority. Fire protection is provided to the citizens of Irvine under an agreement with the Orange County Fire Authority. Administration also includes the Office of Professional Standards, Public Information Office and Planning Review. Professional Development coordinates departmental recruitments and training, as well as conducts department research projects.

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 157 for details.

Measurements	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Community-initiated calls (# of calls)	78,241	81,246	84,333
• Officer-initiated calls (# of calls)	102,766	104,375	106,045
• Total calls for service	181,007	185,621	190,378
Efficiency			
• Percent of calls initiated by the community	43%	44%	44%
• Percent of activity initiated by officers	57%	56%	56%
• Percent change in community and officer-initiated calls for service from the previous year	-3%	3%	3%
Unit Cost			
• Percent of Public Safety Department budget dedicated to Administration & Professional Development	9%	9%	9%
Effectiveness			
• Part I Uniform Crime Rates – violent crimes per 1,000 residents	.54	.55	N/A
• Part I Uniform Crime Rates – property crimes per 1,000 residents	14.83	14.68	N/A

Public Safety Department

Administration & Professional Development

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,873,878	\$3,900,329	\$4,417,627
Services & Supplies	998,148	1,128,469	1,059,899
Capital Equipment	0	0	0
Subtotal	\$4,872,026	\$5,028,798	\$5,477,526
Cost Allocated	0	0	0
Revenues	(361,234)	(337,200)	(353,000)
NET GENERAL FUND SUPPORT	\$4,510,791	\$4,691,598	\$5,124,526
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$211,308	\$9,700	\$0
Services & Supplies	9,378	19,801	20,000
Capital Equipment	0	0	0
Subtotal	\$220,686	\$29,501	\$20,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,085,185	\$3,910,029	\$4,417,627
Services & Supplies	1,007,527	1,148,270	1,079,899
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$5,092,712	\$5,058,299	\$5,497,526

Public Safety Department

Administration & Professional Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00
Armorer	1.00	1.00	1.00
Crime Analyst	0.00	0.00	2.00
Deputy Director, Public Safety/Police Chief	1.00	1.00	1.00
Director of Public Safety/Chief of Police	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00
Police Officer	2.00	2.00	2.00
Police Sergeant	2.00	2.00	2.00
Program Assistant	1.00	1.00	1.00
Program Specialist	2.00	2.00	2.00
Public Safety Assistant	1.00	1.00	2.00
Senior Public Safety Assistant	1.00	1.00	1.00
Special Assistant to the Chief of Police	1.00	1.00	1.00
Subtotal:	21.00	21.00	24.00
PART TIME			
GIS Analyst-PT	0.00	0.00	0.73
Management Analyst I-PT	0.78	0.61	0.48
Public Safety Assistant-PT	0.81	0.61	0.96
Subtotal:	1.59	1.22	2.17
TOTAL STAFFING:	22.59	22.22	26.17

Public Safety Department

Police Operations

Purpose:

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

Summary of Services:

Police Operations provides a variety of field, traffic, investigation, and operations support, including emergency service requests; responding to in-progress and reported crimes; citizen assistance; and a wide range of non-criminal activities. In 2010-11, while patrolling 65 square miles, Patrol and Traffic Enforcement investigated 1,575 traffic collisions, responded to 87% of the Priority I calls within 10 minutes, and issued over 24,500 traffic citations.

2012-13 Standards:

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

Strategic Goal(s)*

2,4

2,4

2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 157 for details.

Measurements	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Priority E calls (# of calls)	458	467	476
• Priority I calls (# of calls)	2,602	2,598	2,600
• Arrestees processed (# of arrestees)	2,579	2,769	2,971
• Traffic citations (# of citations)	24,553	30,609	32,415
• Traffic collisions (# of traffic collisions)	1,575	1,608	1,592
Efficiency			
• Percent of Priority E calls responded to within established timeframe	91%	89%	89%
• Percent of Priority I calls responded to within established timeframe	87%	87%	87%
• Percent change in arrestees processed from the previous year	-8%	7%	7%
• Percent change in traffic citations from the previous year	-18%	24%	6%
• Percent change in traffic collisions from the previous year	2%	2%	-1%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to the Police Operations division	74%	74%	74%
Effectiveness			
• Traffic Index (hazardous citations divided by the number of injury collisions)	31.1	36.5	N/A
• Traffic collisions per 1,000 population	7.4	7.3	N/A

Public Safety Department

Police Operations

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$36,501,428	\$38,500,734	\$39,477,114
Services & Supplies	2,609,395	2,812,040	2,757,018
Capital Equipment	0	0	0
Subtotal	\$39,110,823	\$41,312,774	\$42,234,132
Cost Allocated	0	0	0
Revenues	(2,407,487)	(2,194,843)	(2,261,583)
NET GENERAL FUND SUPPORT	\$36,703,337	\$39,117,931	\$39,972,549
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,045,460	\$1,729,692	\$1,528,238
Services & Supplies	477,202	1,348,072	1,491,637
Capital Equipment	87,103	969,304	537,563
Subtotal	\$2,609,766	\$4,047,068	\$3,557,438
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$38,546,888	\$40,230,426	\$41,005,352
Services & Supplies	3,086,598	4,160,112	4,248,655
Capital Equipment	87,103	969,304	537,563
Cost Allocated	0	0	0
TOTAL	\$41,720,589	\$45,359,842	\$45,791,570

Public Safety Department

Police Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Civilian Investigator I	2.00	2.00	2.00
Civilian Investigator II	6.00	6.00	6.00
Crime Analyst	1.00	1.00	0.00
Emergency Management Coordinator	1.00	1.00	1.00
Forensic Specialist I	1.00	1.00	1.00
Forensic Specialist II	3.00	3.00	3.00
Forensic Supervisor	1.00	1.00	1.00
Police Commander	3.00	3.00	3.00
Police Lieutenant	4.00	4.00	4.00
Police Officer	161.00	162.00	162.00
Police Sergeant	26.00	26.00	26.00
Program Specialist	2.00	1.00	1.00
Public Safety Assistant	3.00	3.00	2.00
Senior Police Officer	1.00	0.00	0.00
Senior Public Safety Assistant	1.00	1.00	1.00
Subtotal:	217.00	216.00	214.00
PART TIME			
Civilian Investigator I-PT	0.48	0.48	0.48
GIS Analyst-PT	0.73	0.73	0.00
Public Safety Aide-PT	0.54	0.55	0.67
Public Safety Assistant-EPT	1.60	1.60	1.60
Public Safety Assistant-PT	12.87	13.52	13.36
Senior Public Safety Assistant-EPT	0.80	0.80	0.80
Senior Public Safety Assistant-PT	0.96	0.96	0.96
Subtotal:	17.98	18.64	17.87
NON-HOURLY			
Crossing Guard-EPT	20.00	23.00	22.80
Crossing Guard-RPT	10.40	9.40	9.60
Subtotal:	30.40	32.40	32.40
TOTAL STAFFING:	265.37	267.04	264.26

Public Safety Department

Business Services

Purpose:

To maintain a support network for Police Operations.

Summary of Services:

Business Services is responsible for the management of Regulatory Affairs, the Police Business Desk, Police Records, Custody, Communications, Auxiliary Services, Technology Services Support, and Animal Services. Auxiliary Services is responsible for property and evidence control, vehicle fleet maintenance and inventory control. Technology Services Support coordinates department computer-related applications and new technology applications. The Animal Services program provides support for animal control activities.

2012-13 Standards:

Strategic Goal(s)*

- Effectively receive and secure evidence and property to ensure no items are lost.
- Receive, file and process all police reports in a timely manner.

2,4

2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 157 for details.

Measurements	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Business licenses processed (# of licenses)	14,728	15,234	15,752
• Evidence/property received (# of items received into Property)	10,796	11,765	12,012
• Records processed (# of records)	18,306	18,332	18,716
• Animal control service calls (# of calls)	8,639	8,645	8,826
Efficiency			
• % change in the number of business licenses processed from previous year	-7%	3%	3%
• % change in the number of property items processed from previous year	1%	9%	2%
• % change in the number of records processed from previous year	-5%	0.1%	2%
• % change in number of calls for animal services from previous year	2%	0.1%	2%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to Business Services	17%	17%	17%
Effectiveness			
• % of 9-1-1 emergency calls answered by call receivers within 10 seconds	95%	95%	95%

Public Safety Department

Business Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$5,602,624	\$5,883,934	\$5,794,520
Services & Supplies	3,184,162	3,468,089	3,639,752
Capital Equipment	24,307	0	0
Subtotal	\$8,811,092	\$9,352,023	\$9,434,272
Cost Allocated	0	0	0
Revenues	(1,285,909)	(1,103,540)	(1,120,000)
NET GENERAL FUND SUPPORT	\$7,525,183	\$8,248,483	\$8,314,272
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$421	\$0	\$0
Services & Supplies	100	0	0
Capital Equipment	0	0	0
Subtotal	\$521	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$5,603,045	\$5,883,934	\$5,794,520
Services & Supplies	3,184,262	3,468,089	3,639,752
Capital Equipment	24,307	0	0
Cost Allocated	0	0	0
TOTAL	\$8,811,614	\$9,352,023	\$9,434,272

Public Safety Department

Business Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Animal Services Officer	3.00	3.00	3.00
Animal Services Supervisor	1.00	1.00	1.00
Applications/Programmer Analyst	1.00	1.00	1.00
Business Services Administrator	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Crime Analyst	1.00	1.00	0.00
License Specialist	4.00	4.00	4.00
Manager, Business Services	1.00	1.00	1.00
Property & Evidence Specialist I	1.00	1.00	1.00
Property & Evidence Specialist II	1.00	1.00	1.00
Public Safety Assistant	1.00	1.00	1.00
Public Safety Dispatcher I	5.00	3.00	3.00
Public Safety Dispatcher II	10.00	12.00	12.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Public Safety Records Specialist	7.00	7.00	7.00
Public Safety Records Supervisor	1.00	1.00	1.00
Public Safety Technology Analyst	1.00	1.00	1.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Senior Animal Services Officer	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Senior Public Safety Assistant	1.00	1.00	1.00
Senior Vehicle Installation Technician	1.00	1.00	1.00
Supervising Public Safety Dispatcher	4.00	4.00	4.00
Vehicle Installation Technician	1.00	1.00	1.00
Subtotal:	53.00	53.00	52.00
PART TIME			
Computer Technician-PT	0.48	0.48	0.00
License Specialist-PT	0.96	0.96	0.96
Office Assistant I-PT	0.60	0.00	0.00
Office Specialist-PT	2.88	2.40	2.88
Public Safety Assistant-EPT	1.60	1.60	1.60
Public Safety Assistant-PT	4.04	4.54	4.28
Public Safety Dispatcher II-PT	1.21	1.21	1.21
Subtotal:	11.77	11.19	10.92
TOTAL STAFFING:	64.77	64.19	62.92

Public Works Department

Budget Summary:

The FY 2012-13 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.

The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$25,180,469 and revenues of \$530,160. The budget provides for a total of 120 full-time employees and 1.75 part-time employees (in FTEs). The department's organizational structure, the services it will provide during the year, and the revenue and expenditures required to implement the services are detailed in the subsequent pages.



Strategic Goals:

1. Maintain and enhance the physical environment

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

2. Promote a safe and secure community

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

3. Promote economic prosperity

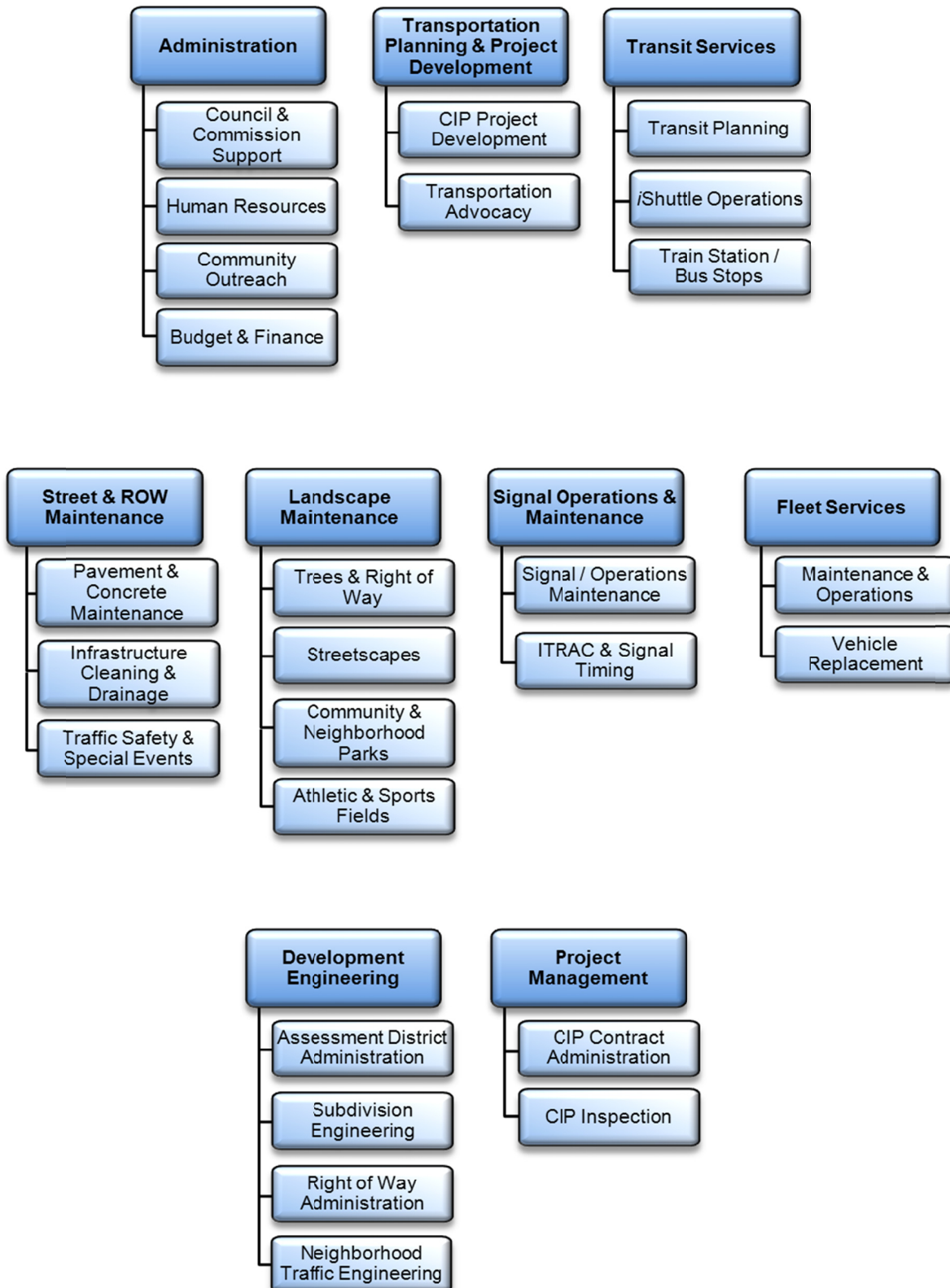
- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.
- Ensure the City's eligibility for transportation funding and actively pursue funding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

4. Promote effective government

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

Public Works Department

Services to the Community:



Public Works Department

Department Budget Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$10,478,095	\$10,744,555	\$11,623,094
Services & Supplies	11,300,431	12,922,743	13,487,375
Capital Equipment	0	0	70,000
Subtotal	\$21,778,526	\$23,667,298	\$25,180,469
Cost Allocated	(306,629)	0	(200,000)
Revenues	(690,614)	(573,195)	(530,160)
GENERAL FUND SUPPORT	\$20,781,283	\$23,094,103	\$24,450,309
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,083,006	\$4,533,707	\$3,884,954
Services & Supplies	12,156,750	13,442,153	13,573,332
Capital Equipment	0	1,755,283	1,841,000
Subtotal	\$16,239,756	\$19,731,143	\$19,299,286
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$14,561,101	\$15,278,262	\$15,508,048
Services & Supplies	\$23,457,181	\$26,364,896	\$27,060,707
Capital Equipment	\$0	\$1,755,283	\$1,911,000
Cost Allocated	(306,629)	0	(200,000)
TOTAL COST	\$37,711,653	\$43,398,441	\$44,279,755
STAFFING SUMMARY			
Full Time	123.0	121.0	120.0
Part Time	3.5	1.8	1.8
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	126.5	122.8	121.8

Public Works Department

Administration

Purpose:

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

Summary of Services:

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

2012-13 Standards:

	Strategic Goal(s)*
• Provide quality support to all Public Works divisions through on-time and error-free 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 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 169 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
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 Department General Fund Budget as a percent of citywide General Fund Budget	17.4%	17.8%	18.2%
• Percent of Public Works Department General Fund operating expenditures devoted to Administration	8.7%	7.5%	8.1%
• Public Works Department General Fund Budget per capita	\$102.67	\$108.39	\$112.55
Effectiveness			
• Percent of standards achieved	100%	100%	100%

Public Works Department Administration

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$706,149	\$695,539	\$870,195
Services & Supplies	1,193,057	1,074,346	1,167,686
Capital Equipment	0	0	0
Subtotal	\$1,899,206	\$1,769,885	\$2,037,881
Cost Allocated	0	0	0
Revenues	(46,621)	(88,775)	(119,890)
NET GENERAL FUND SUPPORT	\$1,852,584	\$1,681,110	\$1,917,991
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,981	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$5,981	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$712,130	\$695,539	\$870,195
Services & Supplies	1,193,057	1,074,346	1,167,686
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,905,187	\$1,769,885	\$2,037,881

Public Works Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Administrative Coordinator	1.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00
Human Resources Administrator	0.00	1.00	1.00
Management Analyst II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	4.00	5.00	5.00
 TOTAL STAFFING:	 4.00	 5.00	 5.00

Public Works Department

Development Engineering

Purpose:

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

Summary of Services:

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

2012-13 Standards:

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| <ul style="list-style-type: none"> • Provide efficient processing of improvement plans, discretionary reviews and subdivision maps. • Ensure improvements associated with all submittals are in compliance with City standards. | Strategic Goal(s)*
1,2,3,4

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

* Numbers denote linkage to the department's Strategic Goals; please see page 169 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Plan Checks reviewed (# of plans)	676	420	615
• Assessment District Funds reimbursed	\$14.4M	\$26.0M	\$29.5M
• Neighborhood traffic service requests	26	24	21
Efficiency			
• Percent of first plan checks completed within the established timeframe of 15 business days	100%	100%	100%
• Percent of subsequent plan checks completed within the established timeframe of eight business days	100%	100%	100%
Unit Cost			
• Development Engineering General Fund Budget as a percent of citywide General Fund Budget	1.4%	1.1%	1.1%
• Percent of Public Works Department General Fund operating expenditures devoted to Development Engineering	7.8%	6.4%	6.1%
• Development Engineering General Fund Budget per capita	\$8.01	\$6.96	\$6.85
Effectiveness			
• Percent of applications approved with three or fewer plan check reviews	90%	94%	100%

Public Works Department

Development Engineering

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,026,458	\$939,907	\$918,182
Services & Supplies	672,011	580,915	613,536
Capital Equipment	0	0	0
Subtotal	\$1,698,469	\$1,520,822	\$1,531,718
Cost Allocated	(52,608)	0	(40,000)
Revenues	(7,200)	0	0
NET GENERAL FUND SUPPORT	\$1,638,661	\$1,520,822	\$1,491,718
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$820,372	\$1,047,253	\$1,003,921
Services & Supplies	1,919,775	2,491,355	2,034,989
Capital Equipment	0	0	0
Subtotal	\$2,740,147	\$3,538,608	\$3,038,910
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,846,830	\$1,987,160	\$1,922,103
Services & Supplies	2,591,785	3,072,270	2,648,525
Capital Equipment	0	0	0
Cost Allocated	(52,608)	0	(40,000)
TOTAL	\$4,386,008	\$5,059,430	\$4,530,628

Public Works Department

Development Engineering

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Administrative Secretary	1.50	0.50	0.50
Assistant Engineer	2.00	0.00	0.00
Associate Engineer	0.00	3.00	3.00
City Engineer	0.50	0.70	1.00
Engineering Technician	1.00	1.00	1.00
Manager, Public Services	0.00	0.50	0.50
Right-of-Way Administrator	1.00	1.00	1.00
Senior Civil Engineer	5.00	3.00	3.00
Senior Project Manager	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Senior Transportation Engineer	1.00	1.00	1.00
Subtotal:	14.00	12.70	13.00
PART TIME			
Office Assistant III-EPT	0.75	0.75	0.75
Subtotal:	0.75	0.75	0.75
TOTAL STAFFING:	14.75	13.45	13.75

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, 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.

2012-13 Standards:

Strategic Goal(s)*

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

* Numbers denote linkage to the department's Strategic Goals; please see page 169 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Inventory			
• Community Parks (# of parks)	18	18	19
• Neighborhood Parks/Vista Points	36	37	37
• Athletic Infields (# of infields)	43	44	46
• Sports Fields (Acres)	129	131	135
• Streetscapes (Acres)	781	808	816
• Trees (# of trees)	62,912	63,470	64,088
• Water Meters/Smart Irrigation Controllers	-	551/711	562/726
Efficiency			
• Public service requests completed within 15 days	100%	100%	100%
• Parks & streetscapes meeting water usage guidelines	97%	98%	100%
Unit Cost			
• Landscape Maintenance General Fund Budget as a percent of citywide General Fund Budget	6.9%	7.7%	8.2%
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	39.6%	43.4%	44.7%
• Landscape Maintenance General Fund Budget per capita	\$40.69	\$47.01	\$50.35
• Per acre cost to maintain streetscape	\$7,968	\$7,820	\$7,573
Effectiveness			
• Percent of landscape maintained at service standards	95%	94%	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 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,944,208	\$2,150,790	\$2,808,826
Services & Supplies	6,686,737	8,113,001	8,456,215
Capital Equipment	0	0	0
Subtotal	\$8,630,945	\$10,263,791	\$11,265,041
Cost Allocated	(5,086)	0	0
Revenues	(188,380)	(100,800)	(100,800)
NET GENERAL FUND SUPPORT	\$8,437,478	\$10,162,991	\$11,164,241
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$537,359	\$549,522	\$0
Services & Supplies	4,156,363	3,603,836	3,493,890
Capital Equipment	0	0	0
Subtotal	\$4,693,721	\$4,153,358	\$3,493,890
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,481,566	\$2,700,312	\$2,808,826
Services & Supplies	10,843,100	11,716,837	11,950,105
Capital Equipment	0	0	0
Cost Allocated	(5,086)	0	0
TOTAL	\$13,319,580	\$14,417,149	\$14,758,931

Public Works Department

Landscape Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Administrative Secretary	0.50	0.50	0.50
Landscape Contract Specialist	3.00	3.00	3.00
Landscape Maintenance Specialist	5.00	5.00	5.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	3.00	3.00	3.00
Landscape Maintenance Technician	3.00	3.00	3.00
Lead Landscape Maintenance Technician	6.00	6.00	6.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Program Specialist	1.00	1.00	1.00
Senior Project Manager	0.66	0.66	0.66
Subtotal:	23.91	23.91	23.91
PART TIME			
Office Assistant II-PT	0.10	0.10	0.10
Subtotal:	0.10	0.10	0.10
TOTAL STAFFING:	24.01	24.01	24.01

Public Works Department

Project Management

Purpose:

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

Summary of Services:

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

2012-13 Standards:

Strategic Goal(s)*
1,2,3,4

- The Project Management Division ensures that CIP projects are designed in accordance with City standards and constructed in compliance with City approved plans and specifications.

* Numbers denote linkage to the department's Strategic Goals; please see page 169 for details.

Measurements:

Actual 2010-11	Estimate 2011-12	Budget 2012-13
-------------------	---------------------	-------------------

Services

- | | | | |
|--------------------------------------------|----|----|---|
| • CIP Projects Designed (# of projects) | 6 | 15 | 7 |
| • Contracts Awarded (# of contracts) | 18 | 16 | 8 |
| • CIP Projects Constructed (# of projects) | 15 | 9 | 8 |

Efficiency

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

Unit Cost

- | | | | |
|--------------------------------------------------------------------------------------------------------|--------|--------|--------|
| • Project Management General Fund Budget as a percent of citywide General Fund Budget | 0.4% | 0.3% | 0.3% |
| • Percent of Public Works Department General Fund operating expenditures devoted to Project Management | 2.2% | 1.5% | 1.9% |
| • Project Management General Fund Budget per capita | \$2.28 | \$1.60 | \$2.13 |

Effectiveness

- | | | | |
|------------------------------------------------------------------|-----|-----|------|
| • Percentage of CIP projects completed within established budget | 98% | 98% | 100% |
|------------------------------------------------------------------|-----|-----|------|

Public Works Department

Project Management

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$396,046	\$251,002	\$369,780
Services & Supplies	87,358	98,828	106,950
Capital Equipment	0	0	0
Subtotal	\$483,404	\$349,830	\$476,730
Cost Allocated	(208,527)	0	(160,000)
Revenues	(12,273)	(4,000)	(6,000)
NET GENERAL FUND SUPPORT	\$262,604	\$345,830	\$310,730
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,395,976	\$1,573,772	\$1,363,599
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$1,395,976	\$1,573,772	\$1,363,599
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,792,023	\$1,824,774	\$1,733,379
Services & Supplies	87,358	98,828	106,950
Capital Equipment	0	0	0
Cost Allocated	(208,527)	0	(160,000)
TOTAL	\$1,670,853	\$1,923,602	\$1,680,329

Public Works Department

Project Management

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer	1.00	0.00	0.00
City Engineer	0.50	0.30	0.00
Construction Inspection Supervisor	1.00	1.00	1.00
Construction Inspector	2.00	2.00	2.00
Manager, Public Services	0.00	0.25	0.25
Program Assistant	1.00	1.00	1.00
Project Development Administrator	1.00	1.00	1.00
Senior Civil Engineer	2.00	2.00	2.00
Senior Construction Inspector	3.00	2.00	2.00
Senior Project Manager	<u>2.34</u>	<u>2.34</u>	<u>2.34</u>
Subtotal:	14.84	12.89	12.59
PART TIME			
Intern I-PT	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal:	1.00	0.00	0.00
TOTAL STAFFING:	15.84	12.89	12.59

Public Works Department

Signal Operations & Maintenance

Purpose:

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

Summary of Services:

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

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 169 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Special events/construction traffic management incidents	31	33	32
• Signalized Intersections (# of intersections)	327	330	337
• CCTV Cameras (# of cameras)	177	180	182
• Pedestrian Countdown Signals (# of intersections)	327	330	337
• Battery Backup Systems (# of intersections)	184	215	220
Efficiency			
• Response to signal timing and service requests within one business day	90%	100%	100%
• Completion of service requests within three business days	95%	100%	100%
Unit Cost			
• Signal Operations & Maintenance General Fund Budget as a percent of citywide General Fund Budget	2.1%	2.1%	2.0%
• Percent of Department General Fund operating expenditures devoted to Signal Operations & Maintenance	12.2%	12.0%	10.9%
• Signal Operations & Maintenance General Fund Budget per capita	\$12.51	\$13.02	\$12.25
Effectiveness			
• Percent of service requests completed within three days	99%	100%	100%
• Percent of preventative maintenance and rehabilitation projects completed within budget	96%	98%	100%

Public Works Department

Signal Operations & Maintenance

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,152,057	\$2,285,576	\$2,189,149
Services & Supplies	500,583	556,543	551,312
Capital Equipment	0	0	0
Subtotal	\$2,652,640	\$2,842,119	\$2,740,461
Cost Allocated	(1,208)	0	0
Revenues	(12,756)	(10,000)	(10,000)
NET GENERAL FUND SUPPORT	\$2,638,677	\$2,832,119	\$2,730,461
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$39,089	\$5,983	\$5,996
Services & Supplies	1,264,546	1,315,506	1,122,654
Capital Equipment	0	0	0
Subtotal	\$1,303,635	\$1,321,489	\$1,128,650
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,191,146	\$2,291,559	\$2,195,145
Services & Supplies	1,765,129	1,872,049	1,673,966
Capital Equipment	0	0	0
Cost Allocated	(1,208)	0	0
TOTAL	\$3,955,067	\$4,163,608	\$3,869,111

Public Works Department

Signal Operations & Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Administrative Secretary	0.50	0.50	0.50
Assistant Engineer	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
City Traffic Engineer	1.00	0.00	0.00
Engineering Technician	2.00	2.00	2.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.50	0.50
Senior Office Specialist	1.00	1.00	1.00
Senior Project Manager	2.00	2.00	2.00
Senior Transportation Analyst	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
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	2.00	2.00
Traffic Systems Technician	2.00	2.00	2.00
Subtotal:	18.25	17.50	17.50
PART TIME			
Office Assistant II-PT	0.20	0.20	0.20
Subtotal:	0.20	0.20	0.20
TOTAL STAFFING:	18.45	17.70	17.70

Public Works Department

Street & Right-of-Way Maintenance

Purpose:

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

Summary of Services:

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

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 169 for details.

Measurements:

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Roadway (Asphalt - # of centerline miles)	388	393	394
• Bike Trails (Asphalt - # of lane miles)	44.2	44.2	53.6
• Parking Lots (Asphalt – acres)	60.91	60.91	60.91
• Curbs & Gutters (Concrete - # of miles)	1,435	1,439	1,443
• Sidewalks (Concrete - # of miles)	888	893	895
• Storm Drain Catch Basins (# of basins)	4,136	4,167	4,176
• Street Sweeping (# of curb miles)	38,204	38,300	38,401
Efficiency			
• Percent of public service requests completed within three business days	98%	100%	100%
• Percent of school crosswalks re-painted annually	100%	100%	100%
• Percent arterial/residential street sweeping on schedule	98%	100%	100%
Unit Cost			
• Street and Right-of-Way Maintenance General Fund Budget as a percent of citywide General Fund Budget	4.3%	4.2%	4.2%
• Percent of Public Works General Fund operating expenditures devoted to Street & ROW Maintenance	24.8%	23.8%	23.1%
• Street & ROW General Fund Budget per capita	\$25.50	\$25.82	\$25.97
Effectiveness			
• Percent of public roadways maintained at or above 65 PCI standard (*introduced new system of evaluation)	82%	84%*	84%

Public Works Department

Street & Right-of-Way Maintenance

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,495,562	\$3,702,427	\$3,705,018
Services & Supplies	1,914,335	1,934,506	2,036,058
Capital Equipment	0	0	70,000
Subtotal	\$5,409,898	\$5,636,933	\$5,811,076
Cost Allocated	(18,641)	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$5,391,257	\$5,636,933	\$5,811,076
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$33,176	\$0	\$0
Services & Supplies	579,748	1,344,315	2,006,550
Capital Equipment	0	0	0
Subtotal	\$612,924	\$1,344,315	\$2,006,550
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,528,738	\$3,702,427	\$3,705,018
Services & Supplies	2,494,083	3,278,821	4,042,608
Capital Equipment	0	0	70,000
Cost Allocated	(18,641)	0	0
TOTAL	\$6,004,181	\$6,981,248	\$7,817,626

Public Works Department

Street & Right-of-Way Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Administrative Secretary	0.50	0.50	0.50
Assistant 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	8.00	8.00	7.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Street Maintenance Specialist	4.00	4.00	4.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	3.00	3.00	3.00
Street Maintenance Technician	7.00	7.00	7.00
Subtotal:	32.25	32.25	31.25
PART TIME			
Office Assistant II-PT	0.10	0.10	0.10
Subtotal:	0.10	0.10	0.10
TOTAL STAFFING:	32.35	32.35	31.35

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.

2012-13 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 169 for details.

Measurements:	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Grant Applications Submitted (# of applications)	17	20	20
• Grant Awards (# awarded)	8	10	10
Efficiency			
• Percent of customer requests resolved within designated timeframe	95%	100%	100%
• Percent of mandated reports completed in timeframe	100%	100%	100%
Unit Cost			
• Transportation Planning and Project Development General Fund Budget as a percent of citywide General Fund Budget	0.4%	0.5%	0.5%
• Percent of Public Works Department General Fund operating expenditures devoted to Transportation Planning & Project Development	2.4%	2.8%	2.7%
• Transportation Planning and Project Development General Fund Budget per capita	\$2.47	\$3.03	\$3.06
Effectiveness			
• Maintained Measure M2/CMP funding consistency	100%	100%	100%
• Percent of written citizen requests completed within 15 days	100%	100%	100%

Public Works Department

Transportation Planning & Project Development

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$476,852	\$488,536	\$519,094
Services & Supplies	48,014	172,604	165,218
Capital Equipment	0	0	0
Subtotal	\$524,866	\$661,140	\$684,312
Cost Allocated	(20,560)	0	0
Revenues	(665)	0	0
NET GENERAL FUND SUPPORT	\$503,642	\$661,140	\$684,312
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$175,929	\$186,116	\$202,543
Services & Supplies	171,903	460,000	819,294
Capital Equipment	0	0	0
Subtotal	\$347,832	\$646,116	\$1,021,837
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$652,780	\$674,652	\$721,637
Services & Supplies	219,918	632,604	984,512
Capital Equipment	0	0	0
Cost Allocated	(20,560)	0	0
TOTAL	\$852,138	\$1,307,256	\$1,706,149

Public Works Department

Transportation Planning & Project Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Administrative Secretary	0.50	0.50	0.50
Assistant Transportation Analyst	1.00	1.00	0.00
Associate Transportation Analyst	1.00	1.00	1.00
Management Analyst I	0.00	1.00	1.00
Manager, Transit And Transportation	0.50	0.50	0.50
Project Development Administrator	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Subtotal:	5.00	6.00	5.00
TOTAL STAFFING:	5.00	6.00	5.00

Public Works Department

Transit Services

Purpose:

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

Summary of Services:

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

2012-13 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 furniture and advertising panels. 1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 169 for details.

Measurements:

Actual 2010-11	Estimate 2011-12	Budget 2012-13
---------------------------	-----------------------------	---------------------------

Services

• Transit grant applications submitted (applications)	N/A	4	4
• Transit grants approved and/or awarded	N/A	4	2
• Review maintenance of street furniture at bus stops	215	215	215
• Annual <i>iShuttle</i> boardings	86,814	164,283	167,569

Efficiency

• Percent <i>iShuttle</i> operating cost recovery	100%	100%	100%
• Annual vehicle miles reduced	1,699,800	3,922,729	4,001,184

Unit Cost

• Transit Services General Fund Budget as a percent of citywide General Fund Budget	0.4%	0.5%	0.5%
• Percent of Public Works Department General Fund operating expenditures devoted to Transit Division	2.2%	2.6%	2.5%
• Transit Services General Fund Budget per capita	\$2.26	\$2.85	\$2.83

Effectiveness

• Irvine Station tenant occupancy	40%	40%	100%
• Percent of written citizen requests completed within 15 days	95%	100%	100%

Public Works Department

Transit Services

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$280,763	\$230,778	\$242,850
Services & Supplies	198,336	392,000	390,400
Capital Equipment	0	0	0
Subtotal	\$479,100	\$622,778	\$633,250
Cost Allocated	0	0	0
Revenues	(422,707)	(369,620)	(293,470)
NET GENERAL FUND SUPPORT	\$56,392	\$253,158	\$339,780
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$144,766	\$208,947	\$288,907
Services & Supplies	1,366,708	2,235,100	2,158,815
Capital Equipment	0	740,000	0
Subtotal	\$1,511,474	\$3,184,047	\$2,447,722
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$425,529	\$439,725	\$531,757
Services & Supplies	1,565,045	2,627,100	2,549,215
Capital Equipment	0	740,000	0
Cost Allocated	0	0	0
TOTAL	\$1,990,574	\$3,806,825	\$3,080,972

Public Works Department

Transit Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
Administrative Secretary	0.50	0.50	0.50
Assistant Transportation Analyst	0.00	0.00	1.00
Manager, Transit and Transportation	0.50	0.50	0.50
Senior Transportation Analyst	1.00	1.00	1.00
Transit Programs Administrator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	3.00	3.00	4.00
PART TIME			
Program Assistant-EPT	<u>0.75</u>	<u>0.00</u>	<u>0.00</u>
Subtotal:	0.75	0.00	0.00
TOTAL STAFFING:	3.75	3.00	4.00

Public Works Department

Transit Services

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Orange County Great Park

Budget Summary:

The Orange County Great Park is a multi-year development project encompassing approximately 1,300 acres received by the City of Irvine as part of the Heritage Fields Development Agreement and the Amended and Restated Development Agreement.

The Orange County Great Park Corporation is a 501(c) (3) Non-Profit Public Benefit Corporation whose mission is to develop, operate, preserve and protect the Orange County Great Park.

The Orange County Great Park Corporation is also an operating department of the City of Irvine and will be staffed by 30 full-time employees and nine Board of Directors positions. The Board members (five of whom are members of the City Council) are responsible for recommending the course of development, build out and operation of the Orange County Great Park. In addition to staff, the Great Park has retained consultants, designers and contractors to provide the expertise and support necessary to ensure the Orange County Great Park will truly be a great park now and in the future.

The FY 2012-13 budget supports the mission of the Great Park by funding the continuation of essential work efforts with expenditures of \$18,618,626 and revenues and contributions of \$16,259,338. Five ongoing capital improvement projects (CIP) are funded this fiscal year with combined expenditures of \$27,213,204. The department's organizational structure, the work efforts that will occur during the year, and the revenue and expenditures required to implement those work efforts are detailed in the subsequent pages.



Strategic Goals:

1. Maintain and enhance the physical environment

- Design, develop, operate, preserve, and protect the Orange County Great Park.
- Create a Great Park environment that is sustainable and energy efficient and protects the long-term viability of the Park's natural resources.

2. Promote a safe and secure community

- Ensure Orange County Great Park programs address the needs of all interest groups by creating realistic development standards and guidelines.

3. Promote economic prosperity

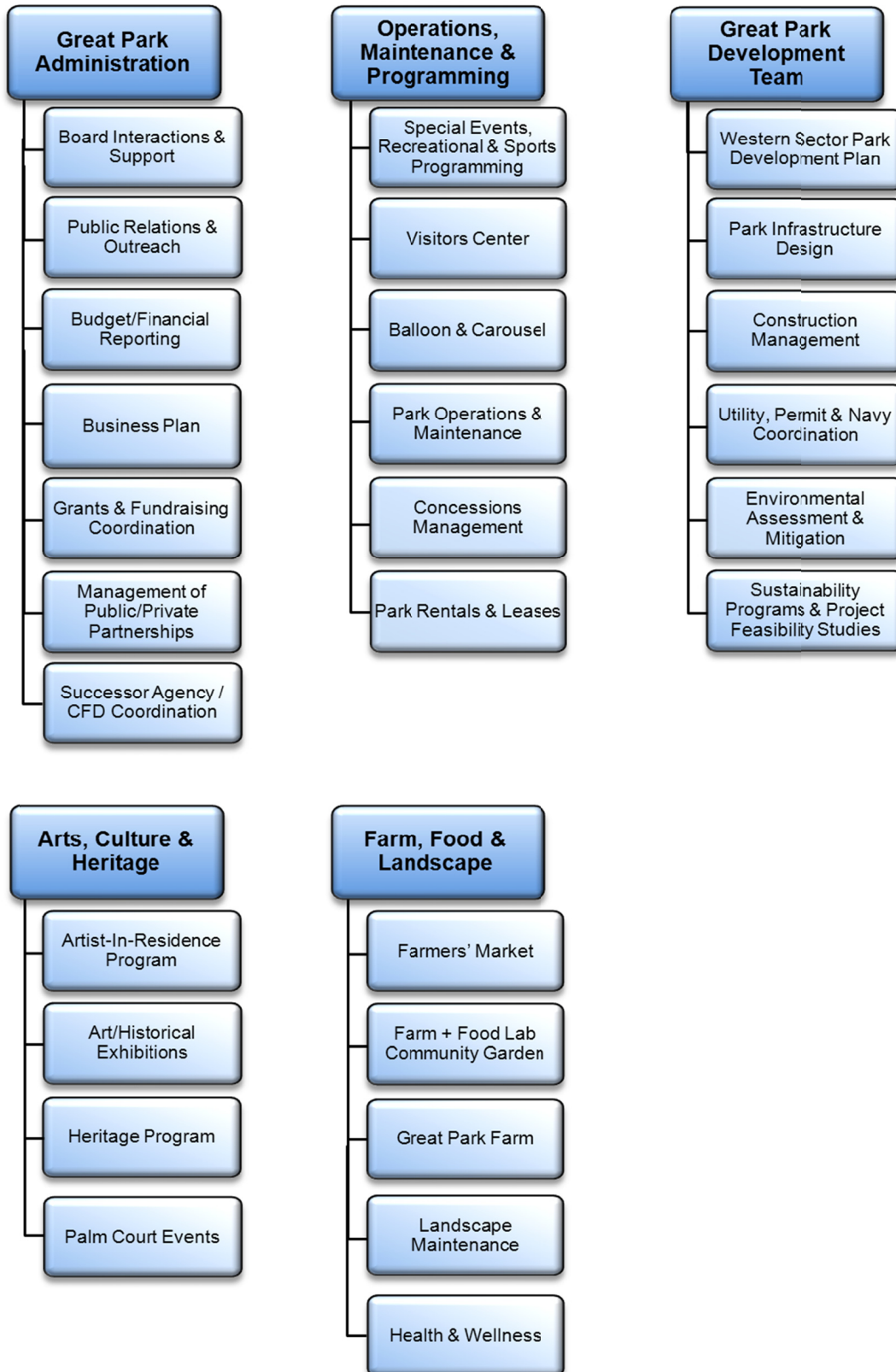
- Maximize the economic potential of the Orange County Great Park as a world-class park and be attentive to its value as a long-term asset.

4. Promote effective government

- Provide timely and accurate information to our constituency and assess their needs and interests as they relate to the Great Park.

Orange County Great Park

Services to the Community:



Orange County Great Park

Department Budget Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS AND 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
GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$3,369,353	\$4,875,619	\$4,528,736
Services & Supplies	11,229,111	17,163,543	13,984,890
Capital Equipment	321,759	258,000	105,000
Subtotal	\$14,920,223	\$22,297,162	\$18,618,626
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$3,369,353	\$4,875,619	\$4,528,736
Services & Supplies	\$11,229,111	\$17,163,543	\$13,984,890
Capital Equipment	\$321,759	\$258,000	\$105,000
Cost Allocated	0	0	0
TOTAL COST	\$14,920,223	\$22,297,162	\$18,618,626
STAFFING SUMMARY			
Full Time	29.5	33.0	30.0
Part Time	4.7	4.9	7.1
OCGP Board	9.0	9.0	9.0
TOTAL STAFFING	43.2	46.9	46.1

Orange County Great Park Administration

Purpose:

The goal of the Orange County Great Park Administration Division is to maximize the economic potential of the Orange County Great Park as a world-class park, and provide the stewardship necessary to protect its value as a long-term asset.

Summary of Services:

The Administration Division is responsible for agenda development, financial reporting, compliance, contracts, grants, budget development and monitoring, business planning, and public information and relations. This fiscal year, the focus of the division is to coordinate with Heritage Fields on the Community Facilities District implementation; provide regular financial reports; investigate and analyze ongoing public/private funding opportunities; seek grant opportunities; and update the business plan. Human resources, purchasing and general administrative functions are also coordinated by this division.

2012-13 Standards:

- | | Strategic
Goal(s)* |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| • Investigate and analyze public funding and grant opportunities to develop the Great Park. | 1,2,3,4 |
| • Continue to present regular financial reports during the fiscal year. | 4 |
| • Update and adopt the multi-year Business Plan based on the Western Sector Park Development Plan and other intervening factors. | 1,2,3,4 |
| • Assist the City's Administrative Services Department in implementing a Community Facilities District in coordination with Heritage Fields, LLC to facilitate construction of the Joint Backbone Infrastructure. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 197 for details.

Measurements

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Conduct Orange County Great Park Board meetings	10	11	11
• Adopt the Orange County Great Park Operating and CIP Budget	1	1	1
• Present regular financial reports during the fiscal year (number of reports provided)	9	10	10
• Press Releases issued	46	65	80
Efficiency			
• Annual budget proposed within established timeframes	Met	Met	Met
• Financial reports presented regularly	Met	Met	Met
Unit Cost			
• Administration Division budget as a percentage of the OCGP budget as a whole, including CIP appropriations	10%	9.2%	12.6%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Orange County Great Park Administration

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
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	\$2,016,717	\$1,895,891	\$2,390,985
Services & Supplies	2,289,878	3,029,809	3,225,301
Capital Equipment	0	100,000	80,000
Subtotal	\$4,306,596	\$5,025,700	\$5,696,286
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,016,717	\$1,895,891	\$2,390,985
Services & Supplies	2,289,878	3,029,809	3,225,301
Capital Equipment	0	100,000	80,000
Cost Allocated	0	0	0
TOTAL	\$4,306,596	\$5,025,700	\$5,696,286

Orange County Great Park Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Secretary	2.00	3.00	3.00
Board Services Assistant/Clerk, OCGP	1.00	1.00	0.00
Chief Executive Officer - Great Park	0.40	0.40	1.00
Deputy CEO - Great Park Corporation	0.20	0.25	0.75
Executive Secretary	1.00	1.00	1.00
Finance Administrator	0.70	0.70	0.95
Management Analyst II	0.00	1.00	1.00
Manager, Great Park Corporation	1.50	2.50	3.00
Media Services Coordinator	1.00	1.00	0.00
Office Specialist	1.00	1.00	1.00
Public Information Officer	1.00	1.00	1.00
Senior Management Analyst	1.65	0.70	1.00
Senior Project Manager	0.00	0.00	1.00
Subtotal:	11.45	13.55	14.70
PART TIME			
Senior Accounting Technician-EPT	0.00	0.00	0.80
Senior Office Specialist-EPT	0.75	0.75	0.80
Subtotal:	0.75	0.75	1.60
NON-HOURLY			
OCGP Board Member	9.00	9.00	9.00
Subtotal:	9.00	9.00	9.00
TOTAL STAFFING:	21.20	23.30	25.30

Orange County Great Park

Operations

Purpose:

The goal of the Orange County Great Park Operations Division is to operate, maintain and protect the Orange County Great Park for the benefit and enjoyment of all its visitors, those of today and those in the future.

Summary of Services:

The Operations Division is responsible for the operations and maintenance of the Park's amenities such as the balloon, carousel and Visitors Center. The division also maintains the Palm Court complex, Hangar 244 and other property-wide facilities. The Operations Division manages volunteer programs such as the Ambassador Program and coordinates and produces recreational activities, sports programs and special events; seeks opportunities to generate interim revenues through park rentals and sponsorships; assists in the development of public/private partnerships; manages on-site leases; analyzes future operational/maintenance costs to ensure maintenance at City standards; and manages other day-to-day operational activities.

2012-13 Standards:

	Strategic Goal(s)*
• Continue to manage the Park's current and future amenities and facilities in order to provide services that enhance the visitor's experience at the Great Park with reasonable cost and high customer satisfaction.	1,2,3,4
• Activate current and future Park areas by coordinating and producing high quality special events, sports programs and recreational activities that serve the Orange County community.	1,2,3,4
• Manage onsite leases and continue to identify and develop revenue sources related to Park rentals and/or new leases.	4
• Develop and implement plans that allow newly constructed areas of the Park to be effectively and efficiently incorporated into the current operational/maintenance program.	2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 197 for details.

Measurements	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Production of public programming, special events & exhibitions	40	105	105
• Days per year the Park is open to the public	200	358	358
• Acres of the Park open to the public & maintained during the fiscal year	27.5	83.5	103
Efficiency			
• Number of visitors to the Park during public programming & special events	76,000	95,837	110,000
• Number of balloon and carousel passengers	50,000	345,250	375,000
Unit Cost			
• Operations budget as a percent of the OCGP budget as a whole, including CIP appropriations	19.0%	20.1%	17.9%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Orange County Great Park

Operations

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
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	\$914,135	\$1,461,791	\$1,323,935
Services & Supplies	6,772,877	9,387,138	6,899,289
Capital Equipment	321,759	138,000	0
Subtotal	\$8,008,771	\$10,986,929	\$8,223,224
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$914,135	\$1,461,791	\$1,323,935
Services & Supplies	6,772,877	9,387,138	6,899,289
Capital Equipment	321,759	138,000	0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$8,008,771	\$10,986,929	\$8,223,224

Orange County Great Park

Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Community Services Program Coordinator	1.00	0.00	0.00
Community Services Specialist	2.00	3.00	3.00
Community Services Superintendent	0.50	0.00	0.00
Community Services Supervisor	1.00	1.00	1.00
Deputy CEO - Great Park Corporation	0.05	0.25	0.25
Finance Administrator	0.05	0.05	0.05
Landscape Maintenance Supervisor	1.00	0.00	0.00
Management Analyst II	1.00	1.00	1.00
Manager, Great Park Corporation	3.10	1.10	1.00
Program Specialist	2.00	2.00	2.00
Senior Management Analyst	0.05	0.05	0.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	13.75	10.45	10.30
PART TIME			
Administrative Secretary-PT	0.73	0.73	0.73
Community Services Leader III-EPT	0.00	1.00	0.80
Community Services Senior Leader-EPT	3.20	2.40	3.20
Subtotal:	3.93	4.13	4.73
TOTAL STAFFING:	17.68	14.58	15.03

Orange County Great Park

Arts, Culture & Heritage

Purpose:

The goal of the Orange County Great Park Arts, Culture & Heritage Division is to build community by providing creative opportunities and experiences for the public and artists of all disciplines to interact; create memorable encounters with art, culture and history; foster memories and traditions that punctuate and animate the quality of life of the community; and provide an identity for the Orange County Great Park as a place for exploring imagination, originality and beauty.

Summary of Services:

The division is responsible for operating and programming the Palm Court Arts Complex, including the Great Park Gallery and Artist Studios, as well as managing the Park's Heritage Program. Public programs include artists-in-residence, art and heritage exhibitions, Palm Court arts happenings, art receptions, Flights and Sounds Summer Festival, heritage events, Oral History Project, Legacy Project, historical documentation of the Great Park founding and development, support to the History Committee, and hosting or participating in community meetings related to the arts and heritage development.

2012-13 Standards:

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| | Strategic Goal(s)* |
| • Activate the Palm Courts Arts Complex by coordinating and producing high-quality special events and cultural programs that serve the Orange County community. | 1,2,3,4 |
| • Preserve the heritage of MCAS El Toro through the Oral History Project, Legacy Project, Historical Timeline, History Room in Hangar 244, and maintaining historical archives. | 1,2,3,4 |
| • Foster a sense of community in the heart of Orange County through artist-in-residence interaction, community engagement through interactive arts programs, and public exhibitions and events that exemplify the site-specific focus of the public arts program. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 197 for details.

Measurements	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Production of public programming, special events and exhibitions	N/A	50	50
• Annual hours Gallery and Artist Studios are staffed	N/A	2,500	2,500
Efficiency			
• Number of visitors to the Gallery	N/A	28,000	29,400
• Number of visitors to the Artist Studios	N/A	16,600	17,430
• Number of special event attendees	N/A	6,250	6,600
Unit Cost			
• Arts, Culture & Heritage budget as a percentage of the OCGP budget as a whole, including CIP appropriations	N/A	1.6%	1.8%
Effectiveness			
• Percentage of standards achieved	N/A	100%	100%

Orange County Great Park

Arts, Culture & Heritage

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
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	\$5,631	\$376,180	\$468,711
Services & Supplies	0	501,000	367,300
Capital Equipment	0	0	0
Subtotal	\$5,631	\$877,180	\$836,011
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$5,631	\$376,180	\$468,711
Services & Supplies	0	501,000	367,300
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$5,631	\$877,180	\$836,011

Orange County Great Park

Arts, Culture & Heritage

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Community Services Superintendent	0.00	1.00	1.00
Manager, Great Park Corporation	0.00	1.00	1.00
Program Specialist	0.00	1.00	1.00
Subtotal:	0.00	3.00	3.00
TOTAL STAFFING:	0.00	3.00	3.00

Orange County Great Park

Farm, Food & Landscape

Purpose:

The goal of the Orange County Great Park Farm, Food, & Landscape Division is to plan and deliver relevant programs, projects, services, and agricultural products, in a manner that leverages key public/private partnerships and serves the needs of the Park's constituency.

Summary of Services:

The Farm, Food & Landscape Division is responsible for the planning, programming and maintenance of the Park's landscape assets, including water quality/storm water systems, tree forestation and landscape water management. The division supervises all agricultural farming operations, including the Park's Giving Grove; all agricultural-related tenant and subtenant activities; plans and manages all health and agriculture-related programming; Farm + Food Lab educational workshops; volunteer group "service days"; supplemental programs for the weekly *Great Park Farmers Market*; cooking demonstrations; the *Food for Thought* film series; and collaborative food bank initiatives and community outreach programs, such as *Scarecrows in the Park*. The division also oversees the planning and management of the Community Garden, as well as the expansion efforts of the Farm + Food Lab. The division looks to expand on its substantial base of educational and community partners, through its oversight of the *Great Park Agricultural Advisory Council* and agritourism efforts in conjunction with the County of Orange.

2012-13 Standards:

	Strategic Goal(s)*
• Maintain the Park's landscape assets in a condition that is safe, aesthetically pleasing and in accordance with City standards.	1,2,3,4
• Engage the community with new educational programs and volunteer events.	1,2,3,4
• Continue to work with agricultural tenants to support innovative programs and technologies, thereby enhancing and expanding Park agritourism activities.	1,2,3,4
• Expand job-creating initiatives, such as the Great Park Farmers Market, and continue to identify and develop innovative funding mechanisms for the Park.	1,2,3,4
• Effectively manage the launch and implementation of the Great Park Community Garden.	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 197 for details.

Measurements

	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Farm + Food Lab programs and educational workshops	N/A	60	71
• Agriculture-related public tours	N/A	31	45
• Farm + Food lab educational exhibits and amenities	N/A	9	14
Efficiency			
• Average monthly attendance for Farmers Market	N/A	2,400	2,750
• Number of volunteer hours	N/A	4,150	4,300
Unit Cost			
• Farm, Food & Landscape budget as a percent of the OCGP budget as a whole, including CIP appropriations	N/A	3.2%	3.3%
Effectiveness			
• Percentage of standards achieved	N/A	N/A	100%

Orange County Great Park

Farm, Food & Landscape

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
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	\$3,164	\$336,037	\$345,105
Services & Supplies	0	1,359,556	1,143,000
Capital Equipment	0	20,000	25,000
Subtotal	\$3,164	\$1,715,593	\$1,513,105
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,164	\$336,037	\$345,105
Services & Supplies	0	1,359,556	1,143,000
Capital Equipment	0	20,000	25,000
Cost Allocated	0	0	0
TOTAL	\$3,164	\$1,715,593	\$1,513,105

Orange County Great Park

Farm, Food & Landscape

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Manager, Great Park Corporation	0.00	1.00	1.00
Program Specialist	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	0.00	2.00	2.00
PART TIME			
Community Services Leader III-EPT	<u>0.00</u>	<u>0.00</u>	<u>0.80</u>
Subtotal:	0.00	0.00	0.80
TOTAL STAFFING:	0.00	2.00	2.80

Orange County Great Park

Great Park Capital Development

Purpose:

The goal of the Orange County Great Park Capital Development Division is to ensure the Great Park serves the needs and interests of its constituency by creating realistic development standards and guidelines, while incorporating energy efficient and sustainable features that protect the long-term viability of the Park's natural resources.

Summary of Services:

The Great Park Development Team was established to facilitate the development and construction of the Orange County Great Park. The team combines professional staff, design and construction management consultants, and other technical professionals to implement the Western Sector Park Development Plan, as well as ongoing capital improvement projects. The South Lawn, Timeline West, Visitor Center Pavilion, Community Garden, Farm + Food Lab (Phase 2), Promenade, Preview Park Parking Lot Extension, and Timeline East Pavement Repair projects total \$25.8 million in the FY 2012-13 Great Park budget. Other ongoing projects and studies include the CFD Joint Backbone Infrastructure, Wildlife Corridor Study, Aircraft Restoration Building Rehabilitation, and O Club Study.

2012-13 Standards:

Strategic
Goal(s)*

- The Great Park Capital Development Division has been organized to ensure realistic development standards, guidelines, energy efficiency and sustainable features are designed, engineered and constructed in compliance with approved plans and specifications and within budget.

1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 197 for details.

Measurements	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Services			
• Number of Park CIP projects	5	9	5
Efficiency			
• Percent of Park projects completed on time	100%	100%	100%
• Percent of Park projects completed on budget	100%	100%	100%
Unit Cost			
• Great Park Capital Development budget as a percent of the OCGP budget as a whole, including CIP appropriations	71%	65.8%	64.2%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Orange County Great Park

Great Park Capital Development

Service Center Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
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	\$429,706	\$805,720	\$0
Services & Supplies	2,166,356	2,886,040	2,350,000
Capital Equipment	0	0	0
Subtotal	\$2,596,062	\$3,691,760	\$2,350,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$429,706	\$805,720	\$0
Services & Supplies	2,166,356	2,886,040	2,350,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,596,062	\$3,691,760	\$2,350,000

Orange County Great Park

Great Park Capital Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME			
Chief Executive Officer - Great Park	0.60	0.60	0.00
Deputy CEO - Great Park Corporation	0.75	0.50	0.00
Finance Administrator	0.25	0.25	0.00
Manager, Great Park Corporation	1.40	1.40	0.00
Senior Management Analyst	0.30	0.25	0.00
Senior Project Manager	1.00	1.00	0.00
Subtotal:	4.30	4.00	0.00
TOTAL STAFFING:	4.30	4.00	0.00

Non-Departmental

Budget Summary:

The FY 2012-13 Non-Departmental budget of \$3,265,000 provides funds for the continuation of essential, mandated and City Council directed services. In particular, the Non-Departmental budget includes legal and litigation services; sales and property tax audits; property taxes and assessments on City properties; and the City's contribution to Adult Day Health Services, Irvine Barclay Theatre, and other community organizations.

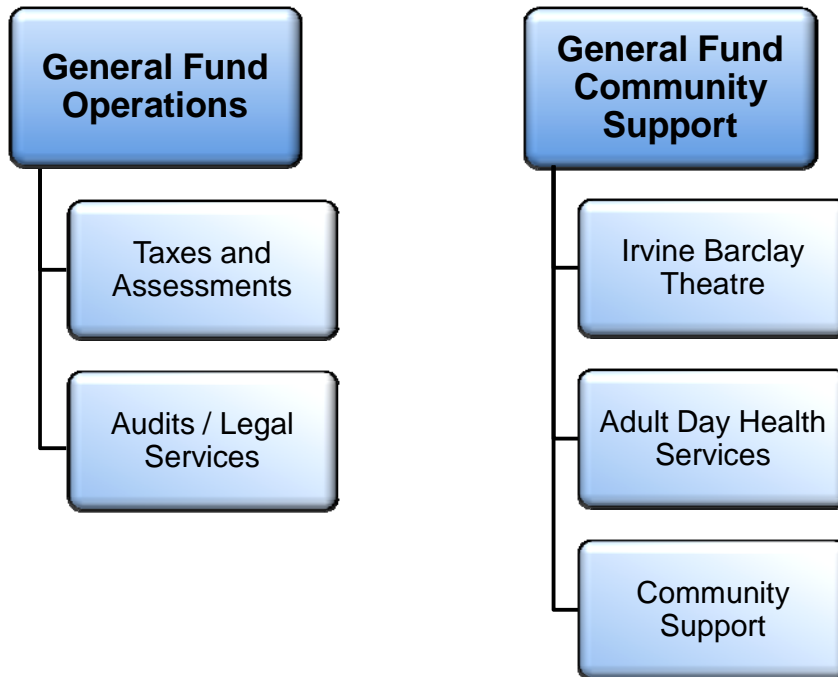


Strategic Goals:

1. Maintain and enhance the physical environment
 - Provide funding to continue community facilities and activities such as the Barclay Theatre and Adult Day Health programs.
2. Promote a safe and secure community
 - Provide funding to continue support for the Adult Day Health program.
3. Promote economic prosperity
 - Provide funding to continue the City's ongoing Non-Departmental programs that enhance economic prosperity in the community.
4. Promote effective government
 - Provide the highest quality service at the most cost-effective rate.
 - Maximize property and sales tax revenues by using auditors to correct misallocation of taxes.

Non-Departmental

Services to the Community:



Non-Departmental

Department Budget Summary:

Funds Summary	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	4,779,449	3,194,000	3,265,000
Capital Equipment	0	0	0
Subtotal	\$4,779,449	\$3,194,000	\$3,265,000
Cost Allocated	0	0	0
Revenues	(2,074,997)	(2,034,000)	(2,200,000)
GENERAL FUND SUPPORT	\$2,704,452	\$1,160,000	\$1,065,000
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$951,000	\$1,329,835
Services & Supplies	83,094,438	16,705,286	18,201,261
Capital Equipment	0	0	0
Subtotal	\$83,094,438	\$17,656,286	\$19,531,096
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$951,000	\$1,329,835
Services & Supplies	87,873,887	19,899,286	\$21,466,261
Capital Equipment	0	0	\$0
Cost Allocated	0	0	0
TOTAL COST	\$87,873,887	\$20,850,286	\$22,796,096
STAFFING SUMMARY			
Full Time	0.0	0.0	0.0
Part Time	0.0	0.0	0.0
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	0.0	0.0	0.0

Non-Departmental

Service Center Summary:

Staffing Detail – All Funds	Actuals 2010-11	Adjusted Budget 2011-12	Adopted Budget 2012-13
FULL TIME & PART TIME	None	None	None
TOTAL STAFFING:	None	None	None

Special Funds

Introduction

The FY 2012-13 Budget is comprised of 74 individual funds. Each of these individual funds is classified into one of six categories: General Reserve, Special Revenue, Capital Projects, Debt Service, Internal Service, or Trust & Agency Funds.

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



Additional special fund summary information can be found in the Budget Summary section of this document. An expanded presentation of each special fund is presented in the FY 2012-13 Detail Budget.

Top Special Fund Revenue Sources

There are a variety of sources of special fund revenue. However, four significant sources are Miscellaneous Revenues (\$23,943,094), Property Tax (\$18,882,207), Internal Services Fees and Revenue (\$17,074,705), and Bonds and Assessments (\$13,753,016). Combined with General Fund revenue (excluding transfers-in), these sources account for approximately 80% of the total revenues of all appropriated funds.

A majority of Miscellaneous Revenues (\$11.9 million) are from the Orange County Great Park Fund as the result of two agreements with Heritage Fields. The remaining miscellaneous revenues include a variety of small revenue sources, predominantly comprised of interest, which is conservatively projected at 0.9% based on current and future market conditions; rent from the Fleet Services Fund based on its operating budget and costs; and rent anticipated to be received from Orange County Great Park lease and rental agreements.

Property Tax Revenues are largely comprised of allocations (formally tax increment) from Orange County to pay debt service obligations of the former Irvine Redevelopment Agency. The remaining revenues include the collection and distribution of property taxes levied for lighting.

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

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

Special Funds

General Reserve Funds

The nine General Reserve Funds are required to be separated by City Council direction, state or federal statutes, or for accountability purposes. Funds in this category include: the General Fund, Asset Management Plan Fund; Compensated Absences Fund; three development related funds; Contingency Reserve Fund; Educational Partnership Fund; Infrastructure & Rehabilitation Fund; and Revenue Clearing Fund. The General Fund is detailed in other sections of this document. For purposes of clarity, the following review of General Reserve Funds does not include General Fund totals. For FY 2012-13, General Reserve Fund revenues are estimated to be \$16,173,650 and appropriations are \$18,155,758 (not including transfers).

Special Revenue Funds

The 33 Special Revenue Funds are established to account for financial transactions from restricted revenue sources, as determined by law or administrative action. The Irvine Redevelopment Successor Agency, Former Redevelopment Agency Housing, Gas Tax, Measure M Sales Tax, Systems Development Charge (SDC), Maintenance Assessment District, Irvine Business Complex (IBC), Community Development Block Grants (CDBG), iShuttle, and numerous other grant related funds are included in this classification. For FY 2012-13, Special Revenue Fund revenues are estimated to be \$71,422,318 and appropriations are \$52,680,484 (not including transfers).

Capital Projects Funds

The 25 Capital Projects Funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2012-13, Capital Projects revenues are estimated to be \$16,789,800 and appropriations are \$85,675,810 (not including transfers).

Debt Service Funds

The City's one Debt Service Fund provides for property tax and lease revenue receipts designated for payment of City of Irvine debt obligations. The current City debt fund is the RDA Successor Agency Debt Service Fund. For FY 2012-13, no Debt Service Fund revenues are projected. Appropriations are estimated to be \$19,099,857 (not including transfers).

Internal Services Funds

The six Internal Services Funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include: Inventory; Insurance; Fleet Services; Telephone, Mail, and Duplicating; Civic Center Maintenance & Operations; and Strategic Technology Plan. For FY 2012-13, Internal Service Fund revenues are estimated to be \$20,291,093 and appropriations are \$22,960,025 (not including transfers).

Special Funds

Budget Summary

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

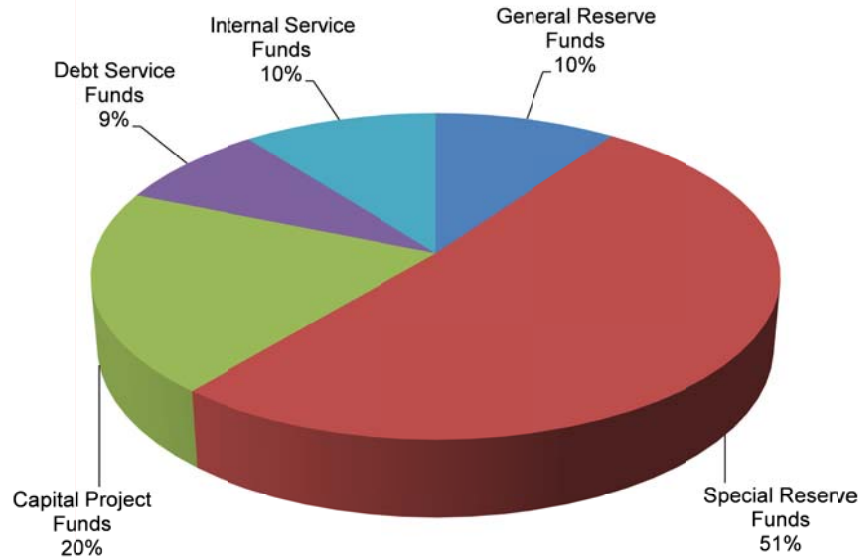
For FY 2012-13, estimated Special Funds revenues and transfers-in (exclusive of the General Fund) are \$195,347,999, and appropriations and transfers-out are \$275,053,268. The majority of these revenues and appropriations are restricted as to their use in Capital Projects and Special Revenue Funds.

Category Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	\$19,064,742	\$24,845,527
Special Revenue Funds	100,182,099	96,520,568
Capital Project Funds	39,461,469	95,941,996
Debt Service Funds	16,318,596	34,519,857
Internal Service Funds	20,321,093	23,225,320
Total	\$195,347,999	\$275,053,268

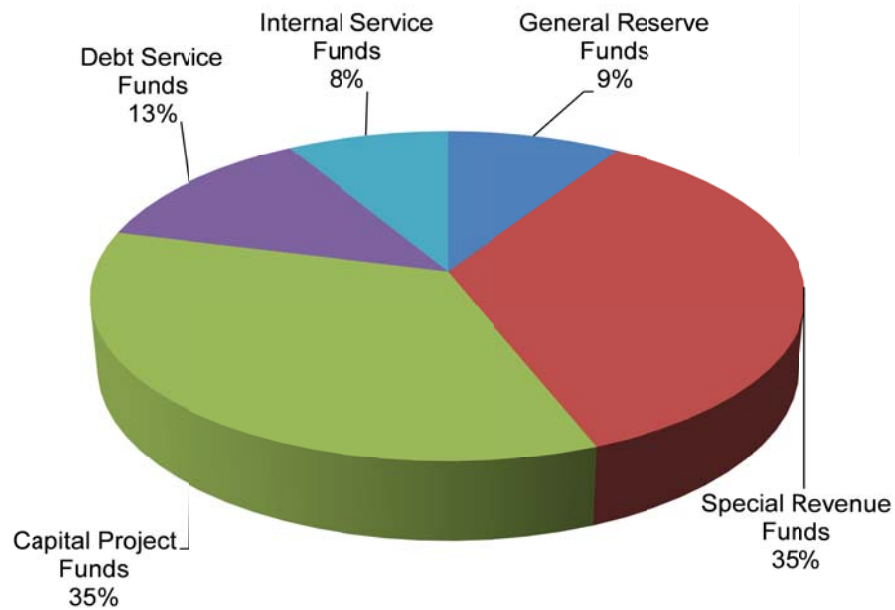
Special Funds

Budget Summary

Revenues & Transfers- In: \$195,347,999



Appropriations & Transfers- Out: \$275,053,268



Special Funds

General Reserve Funds

Fund 002: ASSET MANAGEMENT PLAN FUND

This fund accounts for the City's Asset Management Plan (AMP), a long term resource to fund the City's rehabilitation needs. Total assets are expected to be \$68.1 million as of June 30, 2012. In FY 2005-06 the AMP loaned \$6,568,137 to the Irvine Redevelopment Agency. The AMP is earning interest on the outstanding balance of loans at the rate of the City's investment return plus 3%. However, because the repayment of loans and interest is not scheduled to begin until FY 2015-16, the interest is not reflected in this budget. The AMP also had an outstanding loan to the General Fund for the purchase of the roller hockey facility adjacent to Colonel Bill Barber Park. The loan was fully repaid with funds from the sale of this facility in December 2011. The FY 2012-13 allocation from the AMP for rehabilitation funding is \$917,012.

Fund 003: COMPENSATED ABSENCES FUND

This fund was created in FY 1996-97 to accumulate funding for the City's anticipated payments for compensated absences due to imminent retirements and terminations. Departments pay a percentage of their salaries sufficient to meet current payouts, plus a contribution to future liabilities to this fund. Contributions were deferred for one year in FY 2010-11. The City's goal is to accumulate enough funding to cover 50% of the accrued liability for estimated accrued leave termination payments. This year's rates, per the latest actuarial study (July 1, 2010), are 2.97% of net base pay for sworn employees and 1.99% of net base pay for non-sworn employees. An updated actuarial study is being prepared for next budget year. FY 2012-13 projected payouts upon separation are estimated to be \$1.3 million. Fund balance at the end of FY 2012-13 is expected to be approximately \$1.8 million.

Fund 005: DEVELOPMENT SERVICES FUND

The Development Services Fund accounts for the financial transactions related to development case processing. Developers are required to make an initial deposit upon opening a case project. The deposit is drawn down upon as processing costs are incurred until the balance reaches the minimum required deposit established by the City. Any costs incurred in excess of the minimum required deposit are billed to and paid directly by the developer. Fees for development processing costs, such as those related to General Plan amendments, zone changes, master plans, park plans and park design, transportation impacts, development agreements, tentative tract and parcel maps, and sign programs, are based on the direct costs required to review, check and inspect development applications submitted to the City for approval, plus applicable overhead costs. These fees are set and approved by City Council action. When a development case is completed and all related costs have been billed, any balance remaining in the developer's deposit account is refunded. Due to continued increase in development activity, FY 2012-13 revenue is expected to increase by \$490,000, or 18%, from FY 2011-12 estimated revenues of \$2.7 million.

Fund 006: CONTINGENCY RESERVE FUND

The City has an established policy to maintain a Contingency Reserve Fund balance of 15% of its General Fund operating expenditures, with a minimum reserve of 3%. The City has relied on this funding, set-aside by the City Council during more prosperous economic times, to weather the economic downturn. The City has utilized these reserves in concert with strategic expenditure reductions to preserve core services. The FY 2012-13 budget includes a \$474,000 transfer from the General Fund that will replenish the City's reserves to the 15% target level of General Fund budgeted appropriations. The Contingency Fund's projected year-end balance of

Special Funds

General Reserve Funds

\$20.8 million (not including additional funds that could be added at the end of the year from an expected General Fund year-end balance) serves as a buttress against future economic uncertainty.

Fund 007: EDUCATIONAL PARTNERSHIP FUND

This fund is used to account for the City of Irvine Educational Partnership Fund Program, which was established by City Council action in January 2006. Program funds are used to support Irvine students' academic performance through enhanced and innovative health and guidance services for K-12 Irvine students attending public schools located within the City of Irvine boundary. Distributions from the fund are made to eligible organizations resulting from an annual application process, subject to City Council approval. Measure R was passed on November 2, 2010, which directs the City of Irvine to continue financial support to Irvine schools through the Irvine Educational Partnership Fund and Challenge Match Grant programs for FY 2011-12 through FY 2013-14.

Fund 009: REVENUE CLEARING FUND

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

Fund 010: INFRASTRUCTURE & REHABILITATION FUND

This fund was created to provide for the accumulation and distribution of funds for City rehabilitation projects. The primary source of revenue for this fund is the interest earnings from the Asset Management Plan Fund. For FY 2012-13, approximately \$1.3 million in new infrastructure and rehabilitation funding is appropriated for various new capital projects, \$2.6 million for continuing capital projects, and \$2.4 million for facility maintenance efforts. It is typical to see fluctuations in spending levels due to project timing and funding availability. These funds will not transfer immediately; instead, the transfer will be completed after the expenditures have been incurred in the capital projects funds in order to maximize interest earnings in the Infrastructure and Rehabilitation Fund.

Fund 024: BUILDING AND SAFETY FUND

The Building and Safety Fund was created in FY 2003-04 to account for development processing activities such as plan check, inspection and permit issuance. Prior to FY 2003-04, these fees and related costs were accounted for in the General Fund as part of the Community Development Department budget. User fees are charged for services in order to recoup the cost of providing them. The rate structure for the user fees imposed for these services was approved by City Council Resolution No. 09-54. During FY 2011-12, the City has experienced an increase in residential and tenant improvement development activity in the City's Northern Sphere, Orange County Great Park area, and other areas within the City. This activity is expected to continue through FY 2012-13.

Fund 027: DEVELOPMENT ENGINEERING FUND

The Development Engineering Fund is used to account for development processing activities and the corresponding user fees charged in order to recoup the cost of services. The rate structure for the fees imposed for these services was approved by City Council Resolution No. 09-54.

Special Funds

Special Revenue Funds

Fund 108: REDEVELOPMENT AGENCY SUCCESSOR OPERATIONS FUND

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

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

Fund 109: FORMER REDEVELOPMENT AGENCY HOUSING FUND

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

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

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

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

Fund 110: MEASURE M LOCAL TURNBACK (M1) FUND

This fund was created to account for the Measure M sales tax revenues available to fund local transportation improvements. The original Measure M program concluded on March 31, 2011, and has been replaced with Measure M2 funding accounted for in fund 154, the Measure M Local Turnback (M2) Fund. Total Measure M Turnback appropriations in FY 2012-13 are approximately \$2.3 million, including \$0.9 million for FY 2012-13 slurry seal and local street rehabilitation and \$1.4 million for previously appropriated circulation CIP projects.

Special Funds

Special Revenue Funds

Fund 111: GAS TAX FUND

The City receives gas tax funds from Sections 2103 (R&T 7360), 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 or maintenance. Specific capital projects for street and traffic signal improvements and rehabilitation endeavors are identified in the Capital Improvement Program budget. The total FY 2012-13 appropriations are \$15.4 million: \$6.0 million for new projects, \$7.7 million for previously appropriated CIP projects in progress, and \$1.7 million for street and signal maintenance.

Fund 112: LOCAL PARK FEES FUND

The Subdivision Map Act of the California State Constitution requires developers to provide either land or fees to the local municipal government for the purpose of providing or improving recreational facilities in the area of the proposed developer improvements. This legislation is also known as the Quimby Act. The City allocates these funds to various parks and recreation projects in conjunction with the annual CIP budget. These funds are restricted by the area listed in the fund balance. When new projects or new phases to existing projects are budgeted, the funds are transferred to the project. For FY 2012-13, \$1 million is to be used at the following parks: \$14,900 at Turtle Rock, \$864,900 at Woodbridge, \$14,000 at Birdwing Neighborhood, and \$124,800 at Heritage.

Fund 113: FEES & EXACTIONS FUND

The Fees and Exactions Fund collects fees imposed on developers and property owners for future capital improvement projects from which they will receive a direct benefit. Funds are collected in advance of the actual construction of the project. When the project's priority places it in the current year construction project list, reserve funds and accumulated interest in this fund are transferred to the capital project construction fund to finance the project construction. In FY 2011-12, the City provided \$1 million for the Challenge Match Grant to the Irvine and Tustin Unified School Districts, \$1.4 million for the Irvine Business Center Vision Plan, and \$184,000 of the Pedestrian Bridge reserves to the Kelvin Pedestrian Bridge project. For FY 2012-13, the fund will again provide funding for the Challenge Match Grant program (\$968,880). This fund also tracks the outstanding Mitigation Measure 123 fee credit due to the University of California, Irvine (UCI) for future development in the University Research Park. These fee credits have caused the overall fund balance to appear negative. As UCI uses the fee credit, fund balance will become positive.

Fund 114: HOME GRANT FUND

This fund was established in FY 2002-03 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 2012-13, which will include a reprogramming of remaining unused budgeted funds from prior years and programming of new grant revenue and related appropriations.

Special Funds

Special Revenue Funds

Fund 118: SYSTEMS DEVELOPMENT FUND

The City imposes a 1% Systems Development Tax on all new development within the City, which is accounted for in this special revenue fund. This tax was instituted by Title 2, Division 9, Chapter 6 of the City's Municipal Code, with 50% of the receipts applied to circulation projects and 50% to non-circulation projects. Revenues are collected within this fund and subsequently transferred to the capital improvement construction funds to finance infrastructure development. For FY 2012-13, non-circulation appropriations include \$0.8 million for the planning of the Jeffrey Open Space Trail, and \$0.4 million for four new projects to plan, design, improve and rehabilitate community parks and playground equipment for various locations. Additionally, \$1 million and \$0.3 million in circulation appropriations are requested for widening the Culver Drive and University Drive projects, respectively.

Fund 119: MAINTENANCE DISTRICT FUND

This fund accounts for the collection and distribution of maintenance assessments levied for street lighting, community and neighborhood park landscape, lighting and maintenance. Projected revenues include \$2.3 million of ad valorem property taxes for lighting and an estimated \$5.8 million in Landscape, Lighting and Park Maintenance special assessments. Total service costs are estimated at \$13.8 million and exceed funds available through these assessments. Therefore, \$5.6 million of expenditures for the costs are budgeted within the General Fund. Receipt of assessment and property tax revenues are cyclical, while fund expenditures occur fairly evenly throughout the fiscal year.

Fund 122: NORTH IRVINE TRANSPORTATION MITIGATION PROGRAM

The North Irvine Transportation Mitigation (NITM) Fund was created in FY 2002-03 by City Council Ordinance No. 03-20, to adopt the North Irvine Transportation Mitigation Program. The NITM program was established for the purpose of providing funding for the coordinated and phased installation of required traffic and transportation improvements identified in the Comprehensive NITM Traffic Study in connection with land use entitlements for City Planning Areas 1, 2, 5, 6, 8, 9, 30, 40, and 51. Developers are required to pay NITM fees for new development in these aforementioned planning areas.

Fund 123: 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 also to track infrastructure spending within the same area. Over the years the City has received numerous grants from state, county, and federal agencies to supplement its fee revenue in the development of infrastructure projects within the IBC area. Existing IBC area capital improvement project design and construction activities are expected to continue into FY 2012-13 with the largest projects being the Barranca/Red Hill to State Route 55 improvement and Alton at State Route 55 overcrossing improvement. For FY 2012-13, a total of \$0.8 million of IBC fees are appropriated, including \$0.1 million for the preliminary design of the new Jamboree/I-405 improvement project and the balance of the appropriations for the continuation of existing capital improvement projects.

Special Funds

Special Revenue Funds

Fund 125: COMMUNITY DEVELOPMENT BLOCK GRANT FUND

This fund was established in FY 1985-86 to satisfy legal requirements that Community Development Block Grant (CDBG) funds be segregated from other funds. CDBG funds are used to provide a variety of public service programs throughout the community. A separate staff report will be presented to the City Council for budgeting purposes for FY 2012-13, which will include a reprogramming of remaining unused budgeted funds from prior years, repayments to the CDBG Fund for loans previously made, and programming of new grant revenue and related appropriations.

Fund 126: SENIOR SERVICES FUND

This fund was created as a result of the agreement to terminate the Irvine Senior Foundation dated March 12, 2002. The funds received have been designated according to the signed agreement. All programs will be funded by interest allocations or private donations. The funds are used to purchase services and materials to benefit older adults at Lakeview Senior Center (LSC) and the Irvine Adult Day Health Services (IADHS). The funds are also used for class scholarships at the senior centers. Private donations will be used as donors designated (i.e. gazebo, billiards, education center, special needs, etc.).

Fund 128: NUTRITION PROGRAM FUND

This fund was established in FY1998-99 to account for the senior nutrition program. These funds are used to provide high quality meals for seniors both at the Lakeview Senior Center and through home delivery. City staff costs for meal preparation and program administration are covered by this fund. The nutrition program is funded by grants from the County of Orange Area Agency on Aging and the United States Department of Health and Human Services. Funding is supplemented by donations from the National Charity League for home deliveries and from those served at the Lakeview Senior Center.

Fund 130: AB2766 - AIR QUALITY IMPROVEMENT FUND

This fund accounts for the City's programs implementing Assembly Bill (AB) 2766, the California Clean Air Act of 1988. Under the provisions of AB 2766, 40% of the fees imposed by the South Coast Air Quality Management District (SCAQMD) are allocated to local jurisdictions to fund expenditures for the reduction of air pollution from motor vehicles. Past qualifying projects have included the purchase of alternative fuel (CNG) vehicles, acquisition of emission credits pursuant to SCAQMD Rule 2202, implementation of online access systems for City services, and various educational and outreach programs to encourage commuter use of transit and rail systems. In FY 2012-13, \$230,000 is budgeted to support the following: \$125,000 for Irvine Station operations and maintenance; \$75,000 for bike/pedestrian transit access and stops improvements; and \$30,000 for the conversion of two vehicles from gasoline to CNG.

Fund 132: SLURRY SEAL SURCHARGE FUND

The slurry seal development surcharge fee was established by City Ordinance No. 86-10 in order to provide funds for up to a one-inch overlay on City streets that had wear and tear due to construction related traffic. Revenues collected are restricted to slurry seal and overlay projects (not to exceed one-inch) and are appropriated within this fund. These efforts are coordinated with the Pavement Management Program in order to most efficiently maintain the City's circulation system. Beginning in FY 2011-12, all Local Street Rehabilitation efforts were combined with the Slurry Seal Program into one project. Appropriations for the FY 2012-13

Special Funds

Special Revenue Funds

Slurry Seal and Local Street Rehabilitation project exceeds the FY 2011-12 project due to additional roadways in new development areas. Due to the nature of the slurry seal work, most projects span two fiscal years beginning in May and concluding in September.

Fund 136: PUBLIC SAFETY SPECIAL EVENTS FUND

This fund is used to account for major special events (i.e. Verizon Wireless Amphitheater, Pacific Symphony), non-major special events, and intergovernmental services such as security provided at the Orange County Great Park. 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 purchase and maintenance of equipment necessary to provide the services.

Fund 138: IBC TRANSPORTATION MANAGEMENT PROGRAM

In 1985, as part of the environmental review for the Irvine Business Complex (IBC) development, the City Council approved an IBC area-wide fee program. During FY 1989-90, the Transportation Management Program Fund was established to account for expenditure activity implementing transportation demand management strategies within the IBC area. One of these strategies is the iShuttle route in the IBC area. In FY 2012-13, \$109,725 is to be transferred to the iShuttle Fund as a match for a federal grant received for the iShuttle service. There are also three active remaining projects, which are scheduled for completion during FY 2012-13. Once all projects are complete, this fund will be closed and the residual balance will be transferred to the Irvine Business Complex Fund.

Fund 139: SUPPLEMENTAL LAW ENFORCEMENT SERVICES

On July 10, 1996, 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. This funding has been renewed each year since 1996, although the funding amount to the City of Irvine varies year to year. A county oversight committee monitors expenditures to ensure all funds are expended in accordance with AB 3229 provisions to supplement and not supplant front line local law enforcement needs. Effective April 1, 2009, the programs authorized by California Government Code Sections 30061 to 30065 shall be funded from the Local Safety and Protection Account in the Transportation Fund authorized by Section 10752.2 of the Revenue and Taxation Code. The State Controller allocates funds on a quarterly basis, beginning October 1. Anticipated revenues will be budgeted after City Council approval at a public hearing as required by California Government Code Section 30061. For FY 2012-13, funds received in FY 2011-12 will be spent on overtime salaries, supplies (i.e. tactical headsets, microphones for gas masks), equipment (i.e. defibrillators, GPS trackers, and forensic equipment), and software (i.e. license plate recognition readers). 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 in FY 2000-01 to account for several sources of federally funded grants for supplementary law enforcement activities previously included in the General Fund. In FY 2009-10, the fund was expanded to include all federal, state, and local grants for Public Safety. Previously awarded grants, the Urban Area Security Initiative (UASI) 2010 for \$270,000 and STEP Grant for \$30,226, will be expended in FY 2012-13. During FY 2012-13, the City will receive the following new grants: UASI 2011, \$270,000; Avoid the 26, \$20,114; and Bullet Proof Vests, \$14,338. These grants will be appropriated for officer overtime to administer the various programs, officer training, capital equipment, supplies, DNA collection, and crime scene investigation equipment. Public Safety also has three investigators who work with two federal agencies. The investigators' overtime, appropriated for approximately \$50,000, is a direct reimbursement from these federal agencies. Public Safety has an ongoing Vehicle Abatement program (SAAV) with the Orange County Transportation Authority (OCTA), authorized through Assembly Bill 4114. The City receives annual funding from OCTA based on vehicle abatements, population, and jurisdiction. The accumulated Vehicle Abatement fund balance is \$302,020. Approximately \$35,000 is appropriated in FY 2012-13 for two part-time parking officers and supplies.

Fund 145: STRUCTURAL FIRE FUND

The Orange County Fire Authority (OCFA) established its Structural Fire Entitlement Fund on July 22, 1999, to compensate certain cities for being net financial contributors to overall OCFA operations. Irvine, as a "donor" city, will receive approximately \$3.1 million plus interest for the initial Structural Fire Entitlement allocation. As of December 31, 2011, the City spent \$3.4 million on the Community Emergency Response Team, firebreaks, Traffic Signal Preempt System, and other fire safety related projects. The OCFA's Structural Fire Entitlement fund balance for future projects as of December 31, 2011, was approximately \$0.72 million. These funds may only be used for OCFA Board approved and OCFA related service or response enhancements. The City and OCFA must agree upon and approve all qualifying projects in advance.

Fund 146: iSHUTTLE

This fund was established to account for operation of iShuttle services in the Irvine Business Center (IBC) area, and was expanded to the Irvine Spectrum area in FY 2011-12. In January 2011, the City entered into a cooperative agreement with the Orange County Transportation Authority (OCTA) to transfer \$121.3 million of Proposition 116 funds to OCTA in exchange for a 30-year funding stream for iShuttle operations and maintenance, bus purchases and/or leases, and support costs up to a maximum annual obligation provided in the agreement. Per the cooperative agreement, the City will be allocated \$2.5 million in FY 2012-13 from OCTA. This fund is also expected to receive \$241,000 in contributions through a public-private partnership and \$82,000 in iShuttle fare revenue.

Fund 147: IRVINE LAND TRUST

This fund was established in FY 2008-09 to account for revenues and expenditures associated with the Irvine Community Land Trust (Land Trust). The Land Trust was created in July 2007 by the City of Irvine to provide permanent, high-quality affordable housing. The Land Trust will achieve its mission through operating as a nonprofit community land trust, securing and retaining title to the land on which permanently affordable rental, ownership, and special needs housing will be constructed and maintained for the benefit of income-eligible families. By year 2025, the Land Trust will have created approximately 5,000 units of permanently affordable

Special Funds

Special Revenue Funds

housing in Irvine, contributing more than 50% of the City's 2025 goal of 9,700 affordable units.

On February 8, 2011, the Irvine Redevelopment Agency (RDA) entered into an agreement with the Land Trust to grant it all unencumbered tax increment receipts set aside for affordable housing uses. The Land Trust is obligated with the grant funds to increase, improve and preserve affordable housing throughout the City. In FY 2011-12, the Land Trust is expected to receive \$2.2 million as a result of this agreement for affordable housing uses.

In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and subsequently was upheld by the California Supreme Court on December 29, 2011. As a result of the Court's ruling, all redevelopment agencies in California were dissolved effective February 1, 2012. Since the Land Trust is a recipient of tax increment receipts from the RDA per the terms of its agreement, future revenues from the RDA are contingent on approval from the Oversight Board. The Oversight Board approves the obligations of the former RDA, including grant funds to the Land Trust, and meets every six months to approve the obligations for the next six months. In November 2012, the Oversight Board will meet to consider the obligations for January thru June 2013.

Fund 148: AMERICAN RECOVERY/REINVESTMENT ACT

This fund was formed as a result of the American Recovery and Reinvestment Act enacted by Congress on February 18, 2009. The City of Irvine applied for and received funding for federal stimulus grants. The grants awarded are the Energy Efficiency and Conservation Block Grant (EECBG) for \$2.3 million from the Department of Energy; two grants from the Department of Housing and Urban Development, one for the Homelessness Prevention and Rapid Re-housing Program (\$0.5 million) and the other a Community Development Block Grant to remodel bathrooms at Irvine Station (\$0.4 million); \$2.5 million for Red Hill Rehabilitation; and \$0.4 million for the Jeffrey Bike Bridge Landscaping project. During FY 2011-12, the City will be completing the final projects of the stimulus grants. Once all projects are completed this fund will be closed.

Fund 149: SPECIAL PROGRAMS GRANTS

This fund was established in FY 2009-10 to account for miscellaneous grants for all departments that do not pertain to other Special Revenue Funds. In FY 2012-13, the State of California Department of Transportation has awarded a grant for \$54,294 to pass-through to the University of California, Irvine for the Los Trancos Bikeway Extension project.

Fund 150 : IRVINE BUSINESS COMPLEX VISION PLAN

This fund was established to account for fee revenues collected based on the new fee structure driven by the zone change study within the Irvine Business Complex (IBC). The original fee program, approved by the City Council in 1992 and known as Ordinance 92-3, has become outdated due to development pattern changes in the last 10 years that required a zone change and led to a new fee mechanism known as the IBC Vision Plan. The new IBC Vision Plan was approved by the City Council through a series of ordinances and resolutions (Ordinance No. 10-07, Resolution No. 11-13, and Resolution No. 11-14). For FY 2012-13, no IBC Vision Plan fees are projected.

Special Funds

Special Revenue Funds

FUND 151: ASSET FORFEITURE JUSTICE DEPARTMENT

The Asset Forfeiture Justice Department Fund is the depository for assets seized under federal statutes through the process of equitable sharing of drug money and real property. 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 the forfeitures. Appropriations are budgeted out of available fund balance. Use of the funds must support law enforcement. Examples of uses of these funds include training, supplies, equipment, and ammunition.

Fund 152 : ASSET FORFEITURE TREASURY DEPARTMENT

The Asset Forfeiture Treasury Department Fund is the depository for assets seized under federal statutes through the process of equitable sharing of drug money and real property. By law, these funds may only be spent for law enforcement purposes and are intended to supplement, not supplant, existing funds. Due to the uncertain nature of the timing and amount of the forfeitures, and in accordance with fund guidelines, revenues are not budgeted until actually received. Appropriations are funded by the available fund balance. These funds are to be used for one-time purchases of operational supplies.

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 the timing and amounts of the forfeitures. Appropriations are funded by the available fund balance. Fifteen percent of the funds must be spent to combat drug abuse and divert gang activity. The funds are expected to be used for one-time purchases of operational supplies.

Fund 154: MEASURE M FAIRSHARE M2

On November 7, 2006, nearly 70% of Orange County voters extended the Measure M one-half cent sales tax for transportation improvements in Orange County. The new program, Measure M2, is administered by the Orange County Transportation Authority, and is estimated to provide almost \$15 billion to improve transportation in Orange County over a 30-year period beginning in spring 2011.

This fund was created to account for the Measure M2 funding allocated to the City for streets, roads and transit projects. In FY 2012-13, the City will receive approximately \$3.5 million in new Measure M2 funding. Total Measure M2 appropriations in FY 2012-13 are \$6.1 million for both capital improvement projects and maintenance operations. The largest of the new appropriations is \$1.3 million for the rehabilitation of street and drainage systems for the Jamboree Road project.

Special Funds

Special Revenue Funds

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 services not provided in the General Fund. In FY 2012-13, the Community Services Program Fund is anticipated to receive \$286,000 in donations to benefit the Animal Care Center; \$111,000 in a Safe Routes to Schools Grant; \$93,000 from a Caltrans Grant; and \$26,000 from special events. The funds are recommended to be used on the following programs: \$200,000 for Athletic Programs; \$111,000 for a bicycle and walking safety education program for Irvine students; \$93,000 to replace a TRIPS van with an alternative fuel CNG van, which reduces air pollution; and \$40,000 for Animal Care Center programs.

Fund 156: REDEVELOPMENT OBLIGATION RETIREMENT FUND

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

This fund is created by the legislation to take in allocations (formally tax increment) from the county and utilize the allocations to pay obligations specified on the Recognized Obligation Payment Schedule (Payment Schedule). Transfers to the IRDA Successor Agency - Debt Service Fund (390) are to satisfy the requirement to pay enforceable obligations on the Payment Schedule. Transfers to the General Fund are to pay the administrative costs for winding down the affairs and administering the dissolution of the former redevelopment agency. The Payment Schedule is to be approved by the Successor Agency and Oversight Board every six months for the enforceable obligations due during the next six months of the fiscal year. The FY 2012-13 budget is for the first six months of the fiscal year, July through December. In November 2012, the Oversight Board will meet to consider the Payment Schedule for January through June 2013.

Fund 180: ORANGE COUNTY GREAT PARK FUND

This fund is used to account for administrative, operating, maintenance, and programming expenditures of the Orange County Great Park (OCGP). Formed by the Irvine City Council on July 7, 2003, the Orange County Great Park Corporation is a California Nonprofit Public Benefit Corporation, created for the specific purpose of managing the development, operation, maintenance, and activation of the Orange County Great Park. The Orange County Great Park Corporation is governed by a nine member board of directors, five of which are the members of the Irvine City Council. The OCGP Corporation Board is responsible for adopting policies concerning planning, designing, constructing, operating, and maintaining the public portions of the Park; ensuring that policy guidelines and design principles are implemented; providing direction with respect to planning, designing, and constructing the Park; and overseeing construction of the Park. The City of Irvine is responsible for initiating and approving land use modifications; managing all financial matters, including contracts for professional and maintenance services related to the Park; and managing all funds related to development of the Park, including accounting for all Park related expenditures and investing portions of the funds not needed for immediate use in accordance with the City's investment policy.

Special Funds

Capital Projects Funds

Fund 203: CFD 05-2 IMPROVEMENTS - COLUMBUS GROVE

The improvement fund for Irvine's Community Facilities District (CFD) 2005-02, Columbus Grove, is used to track approximately \$22 million in infrastructure improvements associated with the CFD. The infrastructure improvements include enhancements to the intersection at Harvard and Warner, Marble Mountain Road, biking and hiking trails, construction of Sweet Shade Neighborhood Park, and channel and trail improvements to Peters Canyon Wash. Construction activities are being performed by the developer, while City staff is providing the inspection and reimbursement functions.

Fund 205: CFD 04-1 IMPROVEMENTS - CENTRAL PARK

The improvement fund for Irvine's Community Facilities District (CFD) 2004-01, Central Park, will be used to track approximately \$21 million in infrastructure improvements associated with the CFD. The improvements will include community park improvements and construction of infrastructure improvements intended to mitigate the impact of the development on the surrounding Irvine Business Complex (IBC) area. These improvements may include enhancements to Jamboree Road and Michelson Drive, as well as other streets within the IBC area, and an investment in the IBC's public transportation infrastructure. Partial funding for a pedestrian bridge over Jamboree is also contemplated, which would be located immediately north of Jamboree's intersection with Michelson Drive. The developer has advanced \$250,000 towards the bridge that will be refunded from the sale of bonds. The developer is currently considering the timing of the first CFD bond sale, which could occur within the next year depending on the rate of home sales and rentals.

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

This fund accounts for the \$69.5 million of bond proceeds under the 1915 Street Improvement Act and related expenditures incurred in the construction of circulation improvements in Village 14 (Westpark). Street and drainage improvement construction is complete. The remaining proceeds in Assessment District (AD) 84-6 will fund the riding and hiking trails along the west side of San Diego Creek, south of Barranca to I-405. City staff is monitoring the implementation of this trail project and, following its completion, a final report will be prepared to close this district.

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

This fund accounts for \$112 million in net construction bond proceeds under the 1915 Improvement Act and related expenditures incurred in 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. City staff is working with the County of Orange to complete the remaining project, the improvement of San Diego Creek between Sand Canyon Avenue and State Highway 133.

Fund 208: AD 87-8 SPECTRUM 5

This fund accounts for bond construction proceeds under the 1915 Improvement Act and the related expenditures incurred in the construction of circulation improvements in and around Spectrum 5 North. The developer is responsible for the construction activity, while City staff is providing the inspection and reimbursement functions. Major construction activity in this district includes improvements to Irvine Center Drive, Lake Forest Drive, Research Drive, Bake

Special Funds

Capital Projects Funds

Parkway, and several other smaller streets. The last phase of construction will complete the extension of Bake Parkway and Lake Forest Drive. It is scheduled for completion in early 2013. In FY 2012-13, a surplus of \$1.8 million from Fee District 89-1 will be returned to this assessment district.

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

This fund accounted for construction activities associated with Assessment Districts 89-9 and 94-15 (Westpark North). Construction of all infrastructure is complete and City staff has identified a surplus in construction funds in these assessment districts. The City Council declared a surplus in November 2011 and the surplus improvement funds were used to redeem variable and fixed rate bonds and to refund prepaid assessments. The remaining surplus construction funds will be used to credit the FY 2012-13 assessment district levy.

Fund 213: AD 94-13 OAKCREEK

This fund accounts for costs associated with Assessment District 94-13 (Oakcreek). Construction activity in this district consists of improvements to roadways, bridges, traffic signals, flood control and drainage facilities, trails, and utilities in and around Jeffrey, Sand Canyon, Alton Parkway and Irvine Center Drive. The only remaining improvement to be funded is a bicycle trail on the north side of I-405, between Jeffrey and Sand Canyon. Following completion of the bicycle trail, staff will proceed to close this assessment district. In addition, City staff has identified a surplus in construction funds in this assessment district. The City Council declared a surplus of \$16.7 million in April 2011, and the surplus improvement funds were used to redeem variable and fixed rate bonds, as well as to refund prepaid assessments during FY 2011-12.

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

This fund accounts for the improvement costs in Assessment District 93-14 (Planning Area 31). These improvements consist of the construction of roadways, drainage and related improvements to existing and new arterials, including Barranca Parkway, Irvine Center Drive, Laguna Canyon, Sand Canyon, Oak Canyon, and Technology Drive. The district has contributed to the Jeffrey Road Railroad Crossing/Grade Separation and Sand Canyon Grade Separation projects. Construction in this district has slowed due to the downturn in the commercial development market, but is, however, expected to resume over the next few years.

Fund 215: AD 97-16 NORTHWEST IRVINE

This fund accounts for costs associated with Assessment District 97-16 in Planning Areas 4, 7 and 10 (Lower Peters Canyon). In September 1997, bonds were issued in the amount of \$73.1 million. Major construction activity in this district consists of improvements to various roadways, bridges, traffic signals, flood control, drainage facilities, and utilities on and around Jamboree Road, Portola Parkway, Irvine Boulevard, and Bryan Avenue. Construction activity is performed by the developer, while City staff provides the inspection and reimbursement functions. Additionally, the cities of Irvine and Tustin and the developer have reached agreement on the funds to be contributed by both this assessment district and Assessment District 97-17, Lower Peters Canyon East, towards a portion of the improvements at Tustin Ranch Road and Edinger Avenue. These expenditures will be incurred at the completion of this road improvement. The designated improvements are intended to be implemented over the next several years.

Special Funds

Capital Projects Funds

Fund 216: AD 97-17 LOWER PETERS CANYON EAST

This fund accounts for costs associated with Assessment District 97-17 (Lower Peters Canyon East). In June 1998, bonds were issued in the amount of \$77.9 million. Major construction activity in this district consists of improvements to various streets including Culver Drive, Portola Parkway and El Camino Real, along with traffic signal, drainage and utility improvements. Construction activity is performed by the developer, while City staff provides the inspection and reimbursement functions. Additionally, the cities of Irvine and Tustin and the developer have reached agreement on the funds to be contributed by this assessment district and Assessment District 97-16, Northwest Irvine, towards a portion of the improvements at Tustin Ranch Road and Edinger Ave. These expenditures will be incurred at the completion of this road improvement. The designated improvements are intended to be implemented over the next several years.

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

This fund accounts for construction activities related to Assessment District 00-18, Shady Canyon - Turtle Ridge - Quail Hill. The total construction cost is estimated at \$114 million and will be funded from bond proceeds. Bonds have been issued in phases in order to reduce borrowing costs. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions. This assessment district will be contributing to the Laguna Canyon Road and I-405 Overcrossing Project. The fair share contribution is contingent upon the award of the construction contract.

Fund 218: AD 03-19 NORTHERN SPHERE

This fund accounts for activities associated with Assessment District 03-19, Northern Sphere, which is bounded by Trabuco Road to the south, Jeffrey Road to the west, Irvine Boulevard to the north, and the Eastern Transportation Corridor (ETC) to the east. Bonds have been issued in phases in order to reduce borrowing costs. The first phase of bonds was issued in the amount of \$84 million in February 2004, with the second phase of \$37.6 million issued in March 2006. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions. The City Council declared a surplus in April 2011, and the surplus improvement funds were used to redeem variable and fixed rate bonds and to refund prepaid assessments. The remaining project to be funded is the construction of a fire station, which is scheduled for completion within the next five years.

Fund 219: AD 04-20 PORTOLA SPRINGS

This fund accounts for construction activities associated with Assessment District 04-20, Portola Springs (Planning Area 6). The district is bounded generally by SR-133 to the northwest, Irvine Boulevard and the site of the Great Park to the southwest and southeast, and SR-241 and open space lands to the northeast. Bonds have been issued in phases in order to reduce borrowing costs, with the first phase issued in May 2005 and second phase issued in August 2006. A fixed rate bond conversion and a new bond issue are anticipated to occur in May 2012. Construction activities are being performed by the developer, while City staff is providing the inspection and reimbursement functions.

Special Funds

Capital Projects Funds

Fund 220: AD 05-21 ORCHARD HILLS

This fund accounts for construction activities associated with Assessment District 05-21 (Orchard Hills). The district is located north of Portola Parkway and south of Santiago Hills between SR-261 and Jeffrey Road. Additional bonds will be sold to fund key public roadways, sanitary sewer, domestic water, reclaimed water and flood control improvements within and adjacent to Planning Areas 1 and 2. These areas include Portola Parkway, Orchard Hills Loop Road, and interior public streets for four planned neighborhoods. Construction activities will be performed by the developer, but are on hold due to the economic downturn. City staff will provide the inspection and reimbursement functions.

Fund 221: AD 07-22 STONEGATE

This fund accounts for construction activities associated with Assessment District 07-22 (Stonegate). The district will fund public improvements for a planned residential community located north of Irvine Boulevard and south of Portola Parkway, between Jeffrey Road and SR-261. Bonds are being issued in phases in order to reduce borrowing costs, with the first phase issued in June 2007 and second phase issued in November 2010. Construction activities are being performed by the developer, while City staff is providing the inspection and reimbursement functions.

Fund 223: AD 08-23 LAGUNA ALTURA

This fund accounts for construction activities associated with Assessment District 10-23 (Laguna Altura). The district will fund public improvements for a planned residential community located in Planning Area 18, which is bounded by State Highway 133 and south of the I-405. The district was formed in November 2010 and bonds are being issued in phases in order to reduce borrowing costs, with the first phase issued in May 2011. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

Fund 224: AD 11-24 PLANNING AREA 40

This fund was established to account for construction activities associated with the formation of Assessment District 11-24 (Planning Area 40). The district will fund public improvements for streets, drainage facilities and utilities in Planning Area 40, which is bounded by Trabuco Road, Jeffrey Road, Sand Canyon and Interstate 5. The district was formed in April 2011 and bonds will be issued in phases in order to reduce borrowing costs, with the first phase to be issued in December 2012.

Fund 250: CAPITAL IMPROVEMENT PROJECT FUND - CIRCULATION

The purpose of this fund is to track revenue and expenditures resulting from 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 information regarding estimated revenue and appropriations impacting this fund. For FY 2012-13, in addition to the continuation of the existing Culver Drive widening project (\$1.7 million), the largest new allocations budgeted within the fund are for Jamboree Road rehabilitation project, \$1.3 million, and the citywide streetscape rehabilitation project, \$0.7 million. Total new allocations within the fund for FY 2012-13 are approximately \$5.7 million, \$5.0 million of which is from a combination of Gas Tax, Measure M Sales Tax and development fees. The remaining balance is from outside competitive grants.

Special Funds

Capital Projects Funds

Fund 254: RAILROAD GRADE SEPARATION

This fund accounts for the City's railroad grade separation projects. The two grade separation projects currently funded are the Sand Canyon Grade Separation and Jeffrey Road Grade Separation projects. The construction for the Jeffrey Road Grade Separation was recently completed and is in the project closeout process. As a result of the project review and maximizing of federal grant funds, approximately \$1 million of funding will be returned to the General Fund during FY 2012-13. Construction for the Sand Canyon Grade Separation project has begun and will be managed by the Orange County Transportation Authority.

Fund 260: CAPITAL IMPROVEMENT PROJECT FUND - NON CIRCULATION

This fund accounts for the City's non-circulation capital improvement projects, including the construction and rehabilitation of parks, facilities, landscaping, and related projects. The separation of circulation and non-circulation projects within different funds is necessary for preparation of the City's Annual Street Report required by the State Controller. The Capital Improvement Program budget provides specific information regarding estimated revenue and appropriations affecting this fund. New budgeted appropriations within the fund in FY 2012-13 are approximately \$4.3 million. The largest new projects for next fiscal year are \$0.9 million for the design of the Community Center at Woodbridge Community Park, and \$0.7 million for the planning of the Jeffrey Open Space Trail extension. Additionally, \$1.0 million is recommended for the reconstruction of the existing Adventure Playground at University Community Park.

Fund 262: COLONEL BILL BARBER MARINE CORPS MEMORIAL PARK

This fund accounts for the development of the Colonel Bill Barber Marine Corps Memorial Park. The park is located on a 48-acre park-site adjacent to the Irvine Civic Center. Construction for Phase I and Phase II is complete, and includes tennis courts, picnic areas, open play area, expansive playground, amphitheater, formal garden, and lighted athletic field. During FY 2012-13, work will continue on completing the design and construction of Phase III, a combined community center and gymnasium.

Fund 280: ORANGE COUNTY GREAT PARK INFRASTRUCTURE

This fund is used to account for expenditures related to the planning, design and construction of the Great Park Communities Joint Backbone Infrastructure Project. It is anticipated some of these costs will be reimbursed through the issuance of Community Facilities District Bonds. The Great Park Communities Joint Backbone Infrastructure Project (CFD Backbone Infrastructure) is a multi-year project that includes the demolition of structures, foundations and existing hardscape along the alignment of future infrastructure facilities in the project area. This also includes the construction of some utilities, streets and right-of-way development, such as street lights and traffic signalization; grading and drainage facilities for the Agua Chinon, approximately 25 acres of wetland mitigation; the purchase of easements and/or rights-of-way; and other drainage facilities as required.

Special Funds

Capital Projects Funds

Fund 281: FEE DISTRICT 89-1 (BAKE/I5 INTERCHANGE)

This fund accounts for revenue and expenditure activity of Fee District 89-1. The district was formed in 1990 pursuant to City Council Resolution No. 90-84 to fund the bridge improvements and interchange ramp improvements for the Bake Parkway overcrossing of the Santa Ana (I-5) Freeway, and for construction of roadway improvements for the existing terminus of Bake Parkway west of Rockfield to the bridge. The improvements were completed by 1997 and surplus funds remain. Per Resolution 90-84, Section 10, the surplus shall be returned to the property owners from whom the fees were originally collected. Any portion of the surplus which has not been paid to or claimed by the persons entitled thereto within four years from the date of the completion of the improvements shall be transferred to the General Fund of the City.

Refunds will be made to claimants (who claim the fee through the City's public noticing process and within 30 days after the adoption of the budget), in proportion to the amount each individual property owner paid to the total fees collected. The FY 2012-13 proposes to return unspent funds originally contributed by Assessment District No. 87-8 (Spectrum 5). Once all confirmed claims have been paid, the remaining fund surplus will be transferred to the General Fund.

Fund 282: FEE DISTRICT 92-1

This fund was established in FY 1991-92 to account for activity within Fee District 92-1. The district was formed to fund equipment and a portion of the construction costs for Fire Station No. 6 located in Westpark North. This fire station serves Planning Area 38 (Westpark North) and portions of planning areas 14 (Westpark) and 36 (Irvine Business Complex). Fees are collected at the time permits are issued for development of the parcels within the district. In order to fund district expenditures prior to collection of fees, the developer was bound by an agreement to advance an equal amount of the fee district's contribution toward the construction of the Fire Station. The developer is reimbursed as the anticipated fees are received.

Fund 286: ORANGE COUNTY GREAT PARK DEVELOPMENT FUND

This fund is used to account for expenditures related to the planning, design, demolition, and construction of the Orange County Great Park. The original funding source was, and continues to be, a transfer from the Orange County Great Park Fund 180. Projects in this fund include: the Western Sector Park Development Plan and its sub-projects; Wildlife Corridor Study; Aircraft Restoration Building Rehabilitation; and O Club Study.

Special Funds

Debt Service Funds

Fund 390: REDEVELOPMENT AGENCY SUCCESSOR DEBT SERVICE

Fund 390 was the Debt Service Fund for the Irvine Redevelopment Agency (Agency). This fund accumulated tax increment receipts, made debt service payments and statutory pass through payments to affected agencies, such as special districts, and funded Agency operations. Annually, the Agency received revenues in the form of tax increment, depositing 80% of those revenues in the RDA Debt Service Fund (390) and the remaining 20% in the RDA Housing Fund (109).

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

This fund will now be used to receive funding from the Redevelopment Obligation Retirement Fund to pay the enforceable obligations recorded on the Recognized Obligation Payment Schedule (Payment Schedule), which was approved by the Successor Agency and the Oversight Board. The Payment Schedule is to be approved by the Successor Agency and Oversight Board every six months for the enforceable obligations due during the next six months of the fiscal year. The FY 2012-13 budget is for the first six months of the fiscal year, July through December. Prior to November 2012, the City Council as Successor Agency will approve the January thru June 2013 Payment Schedule, and in November, the Oversight Board will meet to consider the Payment Schedule for January through June 2013.

Special Funds

Internal Service Funds

Fund 501: INVENTORY FUND

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

Fund 570: INSURANCE FUND

The Insurance Fund administers a loss prevention program that protects the City against financial loss from on-the-job injuries; accumulates resources; administers the City's general risk, property insurance, loss exposure, and citywide wellness programs; and accounts for unemployment insurance. This fund is financed from self-insurance premiums paid by the departments as a percentage of salaries. The fund is administered by the Human Resources Risk Management Division. In addition to the reserve amount in the fund balance as of June 30, 2011, the City has set aside approximately \$9.8 million as a liability within the fund to pay for future claims costs.

Fund 574: FLEET SERVICES FUND

The Fleet Services Fund is the operating fund that provides for all vehicle maintenance, fueling, and replacements. Fleet Services manages the City's Fleet Vehicles. Rental rates are charged to the various user departments and those rates are designed to recover the associated acquisition, replacement, maintenance and fuel costs. Those rental rates, based on this fund's operating budget and costs, are included in each department's budgeted expenditures. As of June 30, 2011, fund capital assets totaled \$13.2 million with accumulated depreciation of \$9.7 million. FY 2011-12 vehicle purchases are estimated at \$477,000 and recommended purchases for FY 2012-13 total \$1.5 million.

Fund 578: TELEPHONE, MAIL, DUPLICATING SERVICES FUND

This fund was established to centralize Telecommunications, Mail and Duplicating Services. The Telecommunications Program provides coordination and administration of all telephone lines, voice mail functions and design, equipment administration, and paging and cellular services. The Duplicating Division provides for the administration of a centralized duplicating center, all copier acquisition and contract negotiations, networking equipment, training, and maintenance. The Mail Center processes all incoming and outgoing mail citywide. The Mail Center provides services for City Hall and its 25 satellite facilities, such as the parks and senior centers. These services include support staff and contract oversight for all mail operations. All costs associated with these services are expensed from this fund with supporting revenues from the General Fund, as well as other funds that use these services. FY 2012-13 budgeted expenditures for these service areas are as follows: \$941,945 for duplicating costs, \$682,099 for mail costs, and \$973,349 for telecommunications costs.

Fund 579: STRATEGIC TECHNOLOGY PLAN FUND

The Strategic Technology Plan Fund receives revenue from each department based on software use and the number of workstations connected to the network. The Strategic Technology Fund uses those revenues to plan, build and maintain the City's networks. In addition, new technologies are evaluated and cost benefit analysis is performed on those which might be of value to the City. Due to uncertain economic conditions, the primary emphasis for FY 2012-13 will be to maintain existing infrastructure and service levels, contain costs, and

Special Funds

Internal Service Funds

implement initiatives with a high return on investment. New information technology additions will be limited and/or deferred to future years, pending increased revenues.

Fund 580: CIVIC CENTER MAINTENANCE & OPERATIONS FUND

The Civic Center Facility Maintenance Fund was established in FY 2002-03, and includes all maintenance, custodial, and staffing 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/ OTHER AGENCIES	DEVELOPMENT FEES
002	ASSET MANAGEMENT PLAN FUND	0	0	0	0	0
003	COMPENSATED ABSENCES FUND	0	0	0	0	0
005	DEVELOPMENT SERVICES FUND	0	0	0	0	3,009,650
006	CONTINGENCY RESERVE FUND	0	0	0	0	0
007	EDUCATIONAL PARTNERSHIP FUND	0	0	0	0	0
009	REVENUE CLEARING FUND	0	0	0	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	0	0	0	0	0
024	BUILDING AND SAFETY FUND	0	0	2,000	0	8,660,000
027	DEVELOPMENT ENGINEERING FUND	0	0	0	0	1,431,000
108	IRDA SUCCESSOR AGENCY-OPERATIONS	0	0	0	0	0
109	FORMER HOUSING FUNCTION FOR THE IRDA	0	0	0	0	0
110	MEASURE M LOCAL TURNBACK (M1) FUND	0	0	0	0	0
111	GAS TAX FUND	0	0	5,643,641	0	0
112	LOCAL PARK FEES FUND	0	0	3,814,160	0	0
113	FEES & EXACTIONS FUND	0	0	0	0	0
114	HOME GRANT FUND	0	0	0	451,769	0
118	SYSTEMS DEVELOPMENT FUND	0	0	1,517,000	0	0
119	MAINTENANCE DISTRICT FUND	2,305,575	0	0	0	0
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	0	0	0	0	0
123	IRVINE BUSINESS COMPLEX FUND	0	0	1,638,688	58,600	0
125	COMM DEVELOP BLOCK GRANT FUND	0	0	0	1,223,776	0
126	SENIOR SERVICES FUND	0	0	0	0	0
128	NUTRITION PROGRAM FUND	0	0	0	266,519	0
130	AB2766 - AIR QUALITY IMPROVMNT	0	0	0	235,000	0
132	SLURRY SEAL SUR CHG FUND	0	0	0	60,000	0
136	PUBLIC SAFETY SPECIAL EVENTS FUND	0	0	0	0	0
138	IBC TRANSPORTATION MGMT PROGRAM	0	0	0	0	0
139	SUPPL.LAW ENFORCEMENT SERV.FD	0	0	0	0	0
143	PUBLIC SAFETY GRANTS	0	0	0	608,282	0
145	STRUCTURAL FIRE FUND	0	0	0	498,827	0
146	ISHUTTLE	0	0	0	2,535,900	0
147	IRVINE LAND TRUST	0	0	0	4,360,314	0
148	AMERICAN RECOVERY/REINVEST ACT	0	0	0	0	0
149	SPECIAL PROGRAMS GRANTS FUND	0	0	0	54,294	0
150	IBC VISION PLAN	0	0	0	0	0
151-153	ASSET FORFEITURE FUNDS	0	0	0	0	0
154	MEASURE M FAIRSHARE M2	0	3,449,893	0	167,647	0
155	COMMUNITY SERVICES PRGRM FUND	0	0	0	204,277	0
156	REDEVELOPMENT OBLIGATION RETIREMENT FUND	16,576,632	0	0	0	0
180	ORANGE COUNTY GREAT PARK FUND	0	0	0	0	0
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	0	0	0	0	0
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	0	0	0	0	0
206-224	ASSESSMENT DISTRICTS	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	0	0	0	2,501,194	0
254	RAILROAD GRADE SEPARATION	0	0	0	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	0	0	0	519,928	0
262	COL BILL BARBER MC MEMORIAL PK	0	0	0	0	0
280	OCGP INFRASTRUCTURE	0	0	0	0	0
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	0	0	0	0	0
282	FEE DISTRICT NO. 92-1	0	0	0	0	0
286	OCGP DEVELOPMENT FUND	0	0	0	0	0
390	IRDA SUCCESSOR AGENCY-DEBT SERVICE	0	0	0	0	0
501	INVENTORY	0	0	0	0	0
570	INSURANCE FUND	0	0	0	0	0
574	FLEET SERVICES FUND	0	0	0	0	0
578	TELEPHONE, MAIL, DUPLIC SRV FUND	0	0	0	0	0
579	STRATEGIC TECHNOLOGY PLAN FUND	0	0	0	0	0
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	0	0	0	0	0
TOTAL		18,882,207	3,449,893	12,615,489	13,746,327	13,100,650

Special Funds Resources Table

FUND	PROGRAM & SERVICE FEES	CIP REVENUE	FEES FOR SERVICES	MISC REVENUES	BOND & ASSMNT. REVENUE	INTERNAL SERVICES	TRANSFERS IN	TOTAL RESOURCES
002	0	0	0	550,571	0	0	0	550,571
003	0	0	0	17,702	0	1,329,835	0	1,347,537
005	0	0	200,000	7,500	0	0	0	3,217,150
006	0	0	0	177,139	0	0	474,000	651,139
007	0	0	0	8,097	0	0	1,500,080	1,508,177
009	0	0	0	705,456	0	0	0	705,456
010	0	0	0	42,694	0	0	917,012	959,706
024	0	0	0	27,280	0	0	0	8,689,280
027	0	0	0	4,726	0	0	0	1,435,726
108	0	0	0	0	0	0	0	0
109	0	0	0	0	0	0	0	0
110	0	0	0	11,547	0	0	0	11,547
111	0	0	0	61,134	0	0	0	5,704,775
112	0	0	0	298,365	0	0	0	4,112,525
113	0	0	0	60,256	0	0	0	60,256
114	0	0	0	0	0	0	0	451,769
118	0	0	0	88,440	0	0	552,827	2,158,267
119	0	0	0	-1,633	5,835,785	0	0	8,139,727
122	0	0	0	214,615	0	0	178,000	392,615
123	0	0	0	427,972	0	0	0	2,125,260
125	0	0	0	0	0	0	0	1,223,776
126	0	0	0	16,623	0	0	0	16,623
128	30,400	0	0	100,429	0	0	0	397,348
130	0	0	0	7,434	0	0	0	242,434
132	262,000	240,000	0	191,822	0	0	12,499,229	13,253,051
136	0	0	1,102,296	15,605	0	0	0	1,117,901
138	0	133,307	0	1,793	0	0	0	135,100
139	0	0	0	1,778	0	0	0	1,778
143	0	0	0	53,201	0	0	0	661,483
145	0	0	0	0	0	0	0	498,827
146	0	0	107,000	243,618	0	0	109,725	2,996,243
147	0	0	0	87,332	0	0	0	4,447,646
148	0	0	0	0	0	0	0	0
149	0	0	0	0	0	0	0	54,294
150	0	0	0	6,628	0	0	0	6,628
151-153	0	0	0	6,760	0	0	0	6,760
154	0	15,169	0	9,719	0	0	0	3,642,428
155	36,700	0	45,000	290,182	0	0	0	576,159
156	0	0	0	0	0	0	0	16,576,632
180	325,000	0	187,000	15,238,247	0	0	15,420,000	31,170,247
203	0	0	0	2,260	0	0	0	2,260
205	0	0	0	2,407	0	0	0	2,407
206-224	0	0	0	70,246	7,917,231	0	1,822,000	9,809,477
250	0	1,949,001	0	141,099	0	0	14,709,412	19,300,706
254	0	563,721	0	-8,050	0	0	0	555,671
260	0	2,911,886	0	81,858	0	0	5,290,257	8,803,929
262	0	0	0	11,059	0	0	0	11,059
280	0	0	0	4,788	0	0	0	4,788
281	0	0	0	0	0	0	0	0
282	0	0	0	336	0	0	0	336
286	0	0	0	120,836	0	0	850,000	970,836
390	0	0	0	0	0	0	16,318,596	16,318,596
501	0	0	0	280,356	0	0	0	280,356
570	0	0	0	84,455	0	6,240,926	0	6,325,381
574	3,000	0	0	4,137,947	0	0	30,000	4,170,947
578	0	0	0	11,779	0	2,675,944	0	2,687,723
579	0	0	0	22,841	0	5,328,000	0	5,350,841
580	0	0	0	5,845	0	1,500,000	0	1,505,845
TOTAL	657,100	5,813,084	1,641,296	23,943,094	13,753,016	17,074,705	70,671,138	195,347,999

Special Funds

Appropriations Table

FUND	FUND NAME	SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICE	TRAINING/BUSINESS EXPENSE	REPAIR/ MAINT.
002	ASSET MANAGEMENT PLAN FUND	0	0	0	0	0	0
003	COMPENSATED ABSENCES FUND	1,329,835	0	0	0	0	0
005	DEVELOPMENT SERVICES FUND	1,762,375	0	0	0	0	0
006	CONTINGENCY RESERVE FUND	0	0	0	0	0	0
007	EDUCATIONAL PARTNERSHIP FUND	0	0	0	0	0	0
009	REVENUE CLEARING FUND	438,761	0	605	0	2,105	0
010	INFRASTRUCTURE & REHABILITATION FUND	416,780	0	0	16,434	0	0
024	BUILDING AND SAFETY FUND	5,293,825	130,500	69,500	154,015	11,500	7,000
027	DEVELOPMENT ENGINEERING FUND	546,538	0	0	0	0	0
108	IRDA SUCCESSOR AGENCY-OPERATIONS	0	0	0	0	0	0
109	FORMER HOUSING FUNCTION FOR THE IRDA	0	0	0	0	0	0
110	MEASURE M LOCAL TURNBACK (M1) FUND	0	0	0	0	0	0
111	GAS TAX FUND	25,591	0	0	0	0	87,640
112	LOCAL PARK FEES FUND	0	0	0	0	0	0
113	FEES & EXACTIONS FUND	0	0	0	0	0	0
114	HOME GRANT FUND	39,996	0	0	0	0	0
118	SYSTEMS DEVELOPMENT FUND	0	0	0	0	0	0
119	MAINTENANCE DISTRICT FUND	441,758	0	170,000	27,418	0	45,000
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	127,891	0	0	0	0	0
123	IRVINE BUSINESS COMPLEX FUND	84,186	0	0	0	0	0
125	COMM DEVELOP BLOCK GRANT FUND	175,428	0	0	0	0	0
126	SENIOR SERVICES FUND	10,010	0	31,100	0	4,000	0
128	NUTRITION PROGRAM FUND	185,697	0	158,051	0	891	0
130	AB2766 - AIR QUALITY IMPROVMNT	5,314	0	0	0	0	0
132	SLURRY SEAL SUR CHG FUND	42,966	0	0	0	0	0
136	PUBLIC SAFETY SPECIAL EVENTS FUND	304,894	779,521	0	11,581	0	0
138	IBC TRANSPORTATION MGMT PROGRAM	39,580	0	0	0	0	0
139	SUPPL. LAW ENFORCEMENT SERV. FD	0	150,000	178,155	0	0	0
143	PUBLIC SAFETY GRANTS	33,812	237,121	254,919	0	36,000	0
145	STRUCTURAL FIRE FUND	22,890	0	140,000	0	0	0
146	ISHUTTLE	288,907	0	29,800	0	0	0
147	IRVINE LAND TRUST	207,162	0	0	0	10,000	0
148	AMERICAN RECOVERY/REINVEST ACT	0	0	0	0	0	0
149	SPECIAL PROGRAMS GRANTS FUND	0	0	0	0	0	0
150	IBC VISION PLAN	0	0	0	0	0	0
151-153	ASSET FORFEITURE FUNDS	0	0	797,352	0	0	0
154	MEASURE M FAIRSHARE M2	152,271	0	0	0	0	0
155	COMMUNITY SERVICES PRGRM FUND	87,713	0	398,322	0	0	0
156	REDEVELOPMENT OBLIGATION RETIREMENT FUND	0	0	0	0	0	0
180	ORANGE COUNTY GREAT PARK FUND	4,607,422	27,500	682,526	475,735	77,625	0
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	44,703	0	0	0	0	0
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	0	0	0	0	0	0
206-224	ASSESSMENT DISTRICTS	367,550	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	950,688	0	0	0	0	0
254	RAILROAD GRADE SEPARATION	0	0	0	0	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	418,686	0	0	0	0	0
262	COL BILL BARBER MC MEMORIAL PK	0	0	0	0	0	0
280	OCGP INFRASTRUCTURE	0	0	0	0	0	0
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	0	0	0	0	0	0
282	FEE DISTRICT NO. 92-1	0	0	0	0	0	0
286	OCGP DEVELOPMENT FUND	1,900	0	0	0	0	0
390	IRDA SUCCESSOR AGENCY-DEBT SERVICE	0	0	0	0	0	0
501	INVENTORY	3,703	0	285,800	0	0	0
570	INSURANCE FUND	676,329	0	49,850	0	3,000	0
574	FLEET SERVICES FUND	1,063,207	0	1,666,405	23,335	300	0
578	TELEPHONE, MAIL, DUPLIC SRV FUND	349,470	0	526,725	33,310	300	183,146
579	STRATEGIC TECHNOLOGY PLAN FUND	138,932	0	706,000	106,000	1,250	1,652,995
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	434,777	0	110,000	10,874	500	0
TOTAL		21,121,547	1,324,642	6,255,110	858,702	147,471	1,975,781

Special Funds

Appropriations Table

FUND	UTILITIES	CAPITAL EQPT	CLAIMS	MISC.	CIP	CONTRACT SERVICES	DEBT/AD ADMIN	TRANSFERS OUT	TOTAL ALLOCATION
002	0	0	0	0	0	0	0	917,012	917,012
003	0	0	0	0	0	0	0	0	1,329,835
005	0	0	0	0	0	1,083,500	0	351,457	3,197,332
006	0	0	0	0	0	0	0	0	0
007	0	0	0	0	0	2,377,800	0	0	2,377,800
009	0	0	0	0	0	263,985	0	0	705,456
010	0	0	0	0	0	1,973,000	0	3,965,624	6,371,838
024	0	5,000	0	0	0	1,594,200	0	1,169,476	8,435,016
027	0	0	0	0	0	678,500	0	286,200	1,511,238
108	0	0	0	0	0	0	0	0	0
109	0	0	0	0	0	0	47,250	0	47,250
110	0	0	0	0	0	0	0	2,253,973	2,253,973
111	0	0	0	0	0	1,617,360	0	13,712,585	15,443,176
112	0	0	0	0	0	0	0	1,018,600	1,018,600
113	0	0	0	0	0	0	0	968,880	968,880
114	0	0	0	0	0	411,773	0	0	451,769
118	0	0	0	0	0	100,000	0	2,629,000	2,729,000
119	2,594,972	0	0	0	0	4,938,768	0	0	8,217,916
122	0	0	0	0	4,327,849	200,000	0	0	4,655,740
123	0	0	0	0	568,240	180,000	0	0	832,426
125	0	0	0	0	0	1,048,348	0	0	1,223,776
126	0	0	0	0	0	30,582	0	0	75,692
128	0	0	0	0	0	29,450	0	0	374,089
130	0	0	0	0	0	11,175	0	230,000	246,489
132	0	0	0	0	7,077,034	251,550	0	0	7,371,550
136	0	0	0	0	0	5,082	0	0	1,101,078
138	0	0	0	0	15,920	0	0	109,725	165,225
139	0	75,000	0	0	0	50,000	0	0	453,155
143	0	126,626	0	0	0	2,548	0	0	691,026
145	0	335,937	0	0	0	0	0	0	498,827
146	0	0	0	0	0	2,129,015	0	0	2,447,722
147	0	0	0	0	0	3,100,985	0	0	3,318,147
148	0	0	0	0	0	0	0	0	0
149	0	0	0	0	0	54,294	0	0	54,294
150	0	0	0	0	0	0	0	0	0
151-153	0	0	0	0	0	0	0	0	797,352
154	0	0	0	0	169,034	375,000	0	5,390,689	6,086,994
155	0	120,850	0	0	0	484,823	0	0	1,091,708
156	0	0	0	0	0	0	0	16,576,632	16,576,632
180	366,500	105,000	0	196,500	0	9,839,274	0	950,000	17,328,082
203	0	0	0	0	6,455,297	0	0	187,029	6,687,029
205	0	0	0	0	10,000	0	0	0	10,000
206-224	0	0	0	0	29,854,664	0	0	3,262,267	33,484,481
250	0	0	0	0	6,767,714	0	0	0	7,718,402
254	0	0	0	0	0	0	0	1,601,460	1,601,460
260	0	0	0	0	9,064,656	0	0	0	9,483,342
262	0	0	0	0	2,176,748	0	0	0	2,176,748
280	0	0	0	0	781,000	0	0	0	781,000
281	0	0	0	0	0	0	0	5,215,430	5,215,430
282	0	0	0	0	0	0	0	0	0
286	0	0	0	0	26,432,204	2,350,000	0	0	28,784,104
390	0	0	0	0	0	898,596	18,201,261	15,420,000	34,519,857
501	0	0	0	0	0	0	0	0	289,503
570	0	0	3,005,042	0	0	2,920,720	0	0	6,654,941
574	0	1,841,000	30,000	0	0	193,100	24,000	265,295	5,106,642
578	685,000	20,000	0	0	0	811,200	0	0	2,609,151
579	0	865,000	0	0	0	3,401,155	0	0	6,871,332
580	512,000	125,000	0	0	0	500,600	0	0	1,693,751
TOTAL	4,158,472	3,619,413	3,035,042	196,500	93,700,360	43,906,383	18,272,511	76,481,334	275,053,268

Special Funds

Appropriations by Department Table¹

FUND	FUND NAME	DEPARTMENT							
		CM	AS	CD	CS	PS	PW	GP	ND
001	GENERAL FUND ²	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		X
007	EDUCATIONAL PARTNERSHIP FUND	X			X				
009	REVENUE CLEARING FUND		X						
010	INFRASTRUCTURE & REHABILITATION FUND		X		X		X		X
024	BUILDING AND SAFETY FUND			X					X
027	DEVELOPMENT ENGINEERING FUND						X		X
109	FORMER HOUSING FUNCTION FOR THE IRDA			X					
110	MEASURE M LOCAL TURNBACK (M1) FUND								X
111	GAS TAX FUND		X				X		X
112	LOCAL PARK FEES FUND								X
113	FEES & EXACTIONS FUND								X
114	HOME GRANT FUND		X	X					
118	SYSTEMS DEVELOPMENT FUND						X		X
119	MAINTENANCE DISTRICT FUND		X		X		X		
122	NORTH IRVINE TRANSP MITIGATION PROGRAM		X				X		
123	IRVINE BUSINESS COMPLEX FUND		X				X		
125	COMM DEVELOP BLOCK GRANT FUND		X	X					
126	SENIOR SERVICES FUND				X				
128	NUTRITION PROGRAM FUND				X				
130	AB2766 - AIR QUALITY IMPROVMNT		X				X		X
132	SLURRY SEAL SUR CHG FUND		X				X		
136	PUBLIC SAFETY SPECIAL EVENTS FUND					X			
138	IBC TRANSPORTATION MGMT PROGRAM						X		X
139	SUPPL.LAW ENFORCEMENT SERV.FD					X			
143	PUBLIC SAFETY GRANTS					X			
145	STRUCTURAL FIRE FUND					X			
146	ISHUTTLE						X		
147	IRVINE LAND TRUST			X					
149	SPECIAL PROGRAMS GRANTS						X		
151-153	ASSET FORFEITURE FUNDS					X			
154	MEASURE M FAIRSHARE M 2		X				X		X
155	COMMUNITY SERVICES PRGRM FUND				X				
156	REDEVELOPMENT OBLIGATION RETIREMENT FUND								X
180	ORANGE COUNTY GREAT PARK FUND		X					X	X
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV						X		X
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK						X		
206-224	ASSESSMENT DISTRICTS						X		X
250	CAPITAL IMPROVEMENT PROJ FUND - CIR		X				X		
254	RAILROAD GRADE SEPARATION								X
260	CAPITAL IMPROVEMENT PROJ FUND - NON C		X		X		X		
262	COLONEL BILL BARBER MEMORIAL PARK				X				
280	OCGP INFRASTRUCTURE							X	
281	FEE DISTRICT 89-1 (BAKE/I5 INT)								X
286	OCGP DEVELOPMENT FUND		X					X	
390	IRDA SUCCESSOR AGENCY-DEBT SERVICE			X					X
501	INVENTORY		X						
570	INSURANCE FUND		X						
574	FLEET SERVICES FUND		X				X		X
578	TELEPHONE, MAIL, DUPLIC. SRV FUND	X	X						
579	STRATEGIC TECHNOLOGY PLAN FUND		X						
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	X	X		X				

¹ This table shows which departments charge to specific funds.

² Denotes a major fund.

Capital Improvement Program

Introduction

In general, the Capital Improvement Program (CIP) Budget provides funding for infrastructure construction and rehabilitation, while the operating budget and other special funds provide funding for routine infrastructure maintenance. The CIP Budget functions as an extension of the City's long-term capital plan outlined in the Strategic Business Plan.

The Strategic Business Plan is a five-year forecast that is updated annually. This comprehensive plan identifies new construction and rehabilitation projects, along with major infrastructure maintenance programs essential for managing Irvine's growth and development.



Although the 2012 Strategic Business Plan spans five years, funds for only the first year are appropriated within the FY 2012-13 Budget. The plan provides cost estimates for each project and identifies funding sources with consideration given to ongoing City, county, state, and federal resources. The remaining four years of the plan serve as a guide for future capital investments.

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

CIP infrastructure projects, including streets, bridges, traffic signals, landscapes, buildings, recreational facilities and trail networks, are defined as assets with an initial individual cost of at least \$50,000 and an estimated useful life greater than two years. These significant non-routine capital expenditures are accounted for as capital projects within the CIP special funds.

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 2012-13 capital expenditures total \$21.3 million, consisting of \$3.7 million in routine expenditures for property and equipment and \$17.6 million in significant non-routine capital infrastructure improvements, which are displayed in Table 2. Due to the multi-year construction periods of most significant CIP projects, capital expenditures tend to span several years. Consequently, a line item of nearly \$76.1 million has been incorporated in this table to account for continuing CIP project appropriations funded in prior years. These continuing projects are reevaluated annually during the fiscal year-end review process.

Table 2
Capital Expenditures

Capital Equipment - Office Furniture	\$60,000
Capital Equipment - Computer Hardware	645,000
Capital Equipment - Computer Software	335,000
Capital Equipment - Vehicles	1,629,726
Capital Equipment - Miscellaneous	688,687
Lease Purchase Agreements	340,000
Routine Capital Expenditures Total	3,698,413
<u>FY 2012-13 CIP Appropriations</u>	
Circulation Related Infrastructure (Streets, Traffic Signals, etc.)	12,687,543
Facility and Park Infrastructure	3,169,600
Landscape Infrastructure	1,220,000
Off-Street Bicycle Trail Infrastructure	513,420
FY 2012-13 Nonroutine Capital Expenditures Subtotal	17,590,563
<u>Prior Year CIP Appropriations</u>	
Continuing Multi-Year Infrastructure Projects	76,109,797
Nonroutine Capital Expenditures Total	93,700,360
Total Capital Expenditures	<u>\$97,398,773</u>

CIP Projects

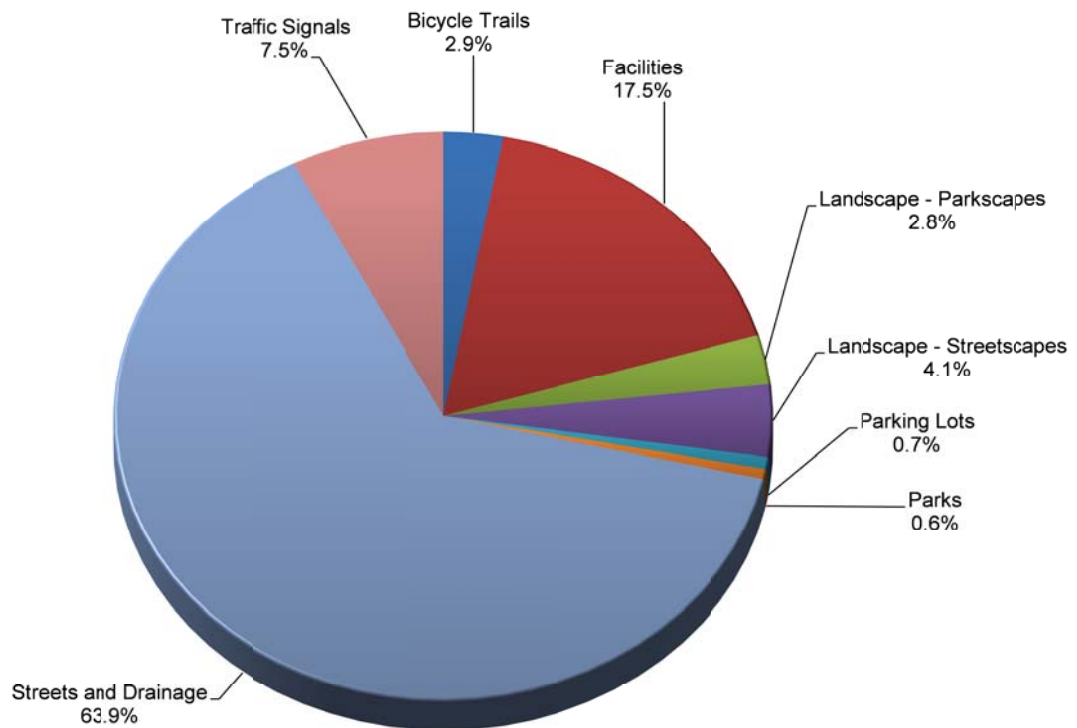
The FY 2012-13 CIP Budget funds 28 projects; 12 of which are classified as new construction or design. The remaining 16 projects are part of the City's infrastructure rehabilitation program. New projects make up 35% of the CIP Budget, while rehabilitation projects account for 65%. At \$11.5 million, rehabilitation funding remains on par with the prior year, while new construction increases by \$3.8 million for significant arterial road improvements and construction of community park facilities. The 2012-13 CIP projects are summarized by project type in Table 3 and Chart 1.

Capital Improvement Program

Table 3
CIP Project Summary

Project Type	Count	New Construction and Design	Rehabilitation	Total CIP Projects
Bicycle Trails	3	\$388,420	\$125,000	\$513,420
Facilities	6	2,854,900	214,700	3,069,600
Landscape - Parks	2	0	500,000	500,000
Landscape - Streetscapes	1	0	720,000	720,000
Parking Lots	1	0	120,000	120,000
Parks	1	100,000	0	100,000
Streets and Drainage	8	2,177,871	9,065,000	11,242,871
Traffic Signals	6	564,672	760,000	1,324,672
Totals	28	\$6,085,863	\$11,504,700	\$17,590,563

Chart 1
CIP Projects by Type
Total Appropriations: \$17,590,563



Capital Improvement Program

Revenue Sources and Categories

CIP projects are funded from a variety of sources including federal, state, regional, and local resources as displayed in Table 4 and Chart 2.

Approximately 14% of the FY 2012-13 CIP Budget is derived from grants, developer contributions to build specific projects, and other one-time revenue sources, while the rest originates from recurring City revenues and ongoing allocations from other governments. In addition, certain revenue sources are restricted to specific kinds of projects (circulation versus non-circulation), geographic areas, or construction types (new construction versus rehabilitation).

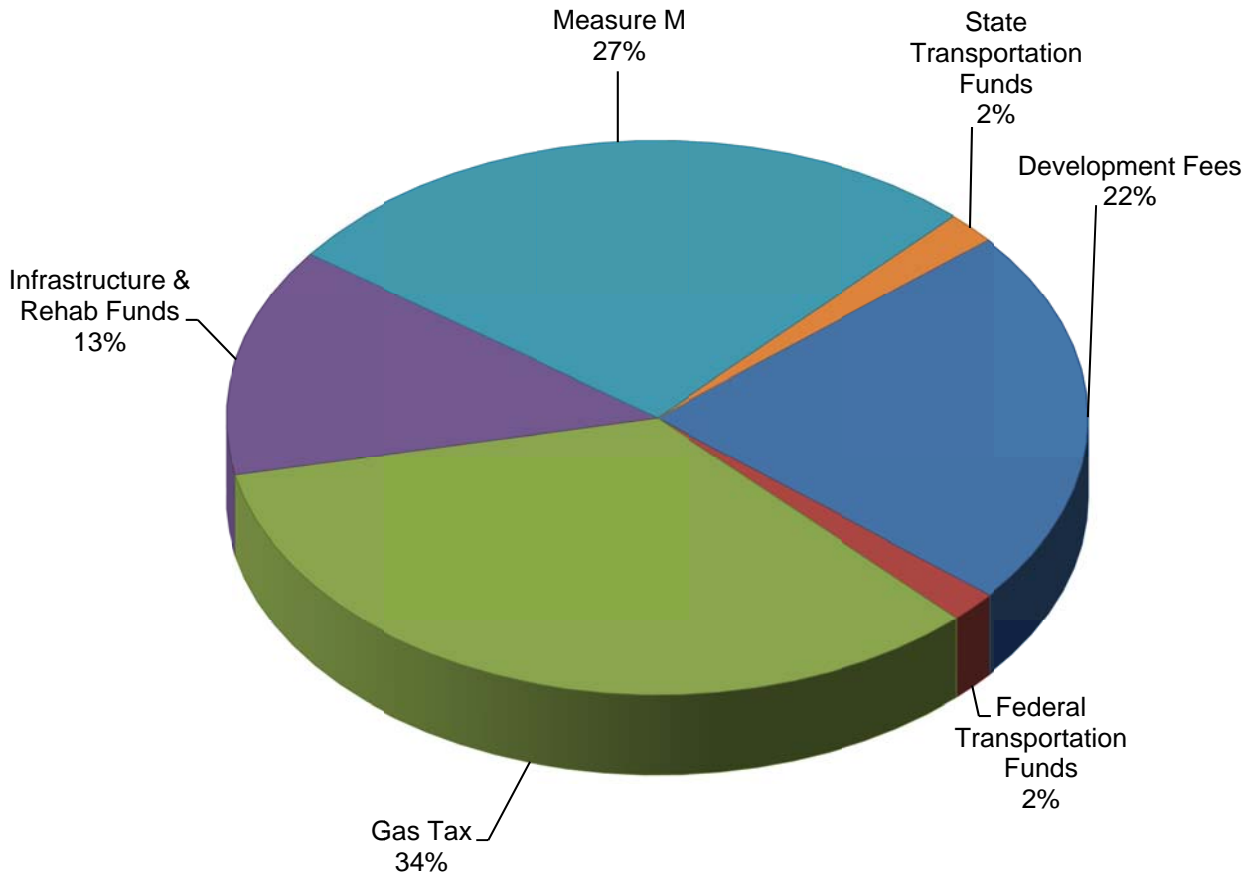
These funding sources are budgeted within the applicable special fund group: General Reserve (Fund 010), Special Revenue (Funds 110, 111, 118, 123, 132, and 154), Capital Projects (Funds 250 and 260) and Internal Service (Fund 574). Fund summaries and descriptions are located in the Special Funds section of this document.

Table 4
CIP Revenue Source Summary

Revenue Source	New Construction and Design	Rehabilitation	Total Funding
Contributions	\$3,672	\$0	\$3,672
Fund Balance (260-NC)	1,000,000	0	1,000,000
Gas Tax	0	5,952,961	5,952,961
IBC Fees	100,000	0	100,000
M1 Turnback	0	650,000	650,000
M2 - ACE	777,871	0	777,871
M2 - TSSP	44,064	0	44,064
M2 Fairshare	510,000	2,755,360	3,265,360
Park In-Lieu	1,003,900	14,700	1,018,600
Rehab Reserve	0	1,353,248	1,353,248
Renewed MM2	6,936	0	6,936
SDC Circulation	1,300,000	0	1,300,000
SDC Non-Circulation	951,000	200,000	1,151,000
Slurry Seal	0	278,431	278,431
State of California Transportation Enhancement Activities	27,000	300,000	327,000
UCI Funding	318,394	0	318,394
	43,026	0	43,026
Total	\$6,085,863	\$11,504,700	\$17,590,563

Capital Improvement Program

Chart 2
CIP Projects by Revenue Type
Revenue Total: \$17,590,563



Summary by Category

Circulation: \$13.2 million is budgeted for circulation projects which include new street and traffic signal construction and rehabilitation projects. New construction circulation projects total \$3.1 million, consisting of: \$1.8 million for one additional northbound lane on Culver Drive between Scottsdale Drive and the I-5 ramps; \$0.5 million for traffic signal installation at Trabuco and Monroe; \$0.4 million for a Class I off-street bikeway at Campus Drive between California Avenue and Culver Drive; and \$0.1 million in monument gateway signage at the I-405 and Jamboree Road interchange.

Circulation related rehabilitation projects total \$10.1 million, highlighted by: \$7.4 million of local street rehabilitation in the Spectrum, and Villages of El Camino Real and Oak Creek areas; \$1.3 million for rehabilitation of northbound Jamboree Road lanes from MacArthur to Campus Drive; and \$0.8 million for traffic signal system improvements and LED replacement.

Capital Improvement Program

Facilities and Parks: \$3.2 million has been budgeted for facility and park related projects, highlighted by: \$1.0 million to design and construct the new Adventure Playground at University Community Park; and \$0.9 million to initiate park design and feasibility studies for Master Plan Phase III improvements at Woodbridge Community Park.

Landscape: \$1.2 million has been budgeted for landscaping projects highlighted by \$0.7 million for street landscape rehabilitation in the Village of Northwood.

General Fund Impact of Significant and Non-Routine Capital Projects

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

Table 5 identifies new CIP projects expected to impact the City's ongoing operating and maintenance (O&M) costs once the projects are built and fully operational. Only one project, Heritage Community Park, is not expected to have an impact on the City's operating budget as it replaces existing equipment to comply with safety regulations.

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 Plan which analyzes long-term operating revenues and expenditures and the impact of planned infrastructure improvements.

Table 5
Estimated Operating and Maintenance Costs

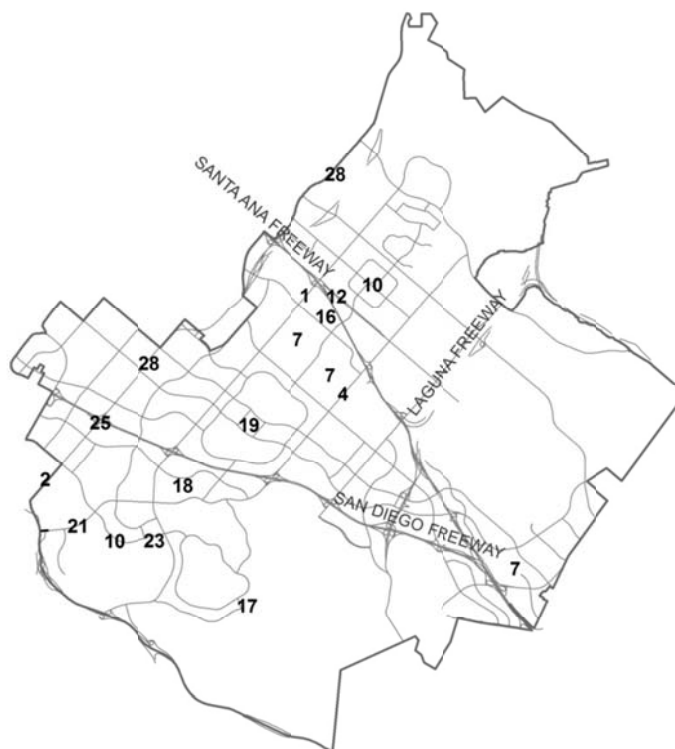
Project Title	Annual O&M Cost
Culver Drive Widening	\$4,300
Jeffrey Open Space Trail	74,880
University Community Park/Adventure Playground	88,000
Campus Drive Class I Off-Street Bikeway	400
Jamboree Road Signal Synchronization	31,200
Trabuco/Monroe Signal Improvement	5,000
Wayfinding Signage	500
Total Estimated O&M Costs	<u>\$204,280</u>

Conclusion

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

Capital Improvement Program

City of Irvine CIP Project Locations Citywide projects not displayed



#	CIP Project Title	#	CIP Project Title
1	Culver Drive Widening	15	Traffic Signal Rehab & Upgrade
2	Jamboree Road Rehab	16	Heritage Community Park Improvements
3	Off-Street Bicycle Trails Rehab	17	Turtle Rock Park Playground Renovation
4	Jeffrey Open Space Trail	18	University Community Park/Adventure Playground
5	ADA Handicap Ramp Improvements	19	Woodbridge Community Park
6	Curbs/Gutters/Sidewalks Rehab	20	Park Landscape
7	Slurry Seal & Local Streets Rehab	21	University Drive Widening
8	Parking Lot Rehab	22	Wayfinding Signage
9	Storm Drain & Slope Maintenance Rehabilitation & Upgrade	23	Campus Drive Class I Off-Street Bikeway
10	Streetscape Rehab	24	Athletic Turf
11	LED Traffic Signal Replacement	25	Jamboree/I-405 Improvement Project
12	Trabuco/Monroe Signal Improvement	26	Citywide Playground Safety Surfacing
13	Irvine Traffic Research & Control Center Computer Support	27	IBC Neighborhood Park & Acquisition Study
14	Traffic Signal Emergency Back-up System	28	Jamboree Road Signal Synchronization

Capital Improvement Program

Project Descriptions

Title: Culver Drive Widening **#1**

Category: Circulation & Mobility

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

Description: Add one northbound lane on Culver Drive from Scottsdale to the I-5 ramps.

Sustainable Feature: Improves the overall efficiency of the City's circulation system; thereby reducing automobile emissions.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
SDC Circulation	\$ 1,000,000					\$ 1,000,000
Measure M2 ACE	\$ 777,871					\$ 777,871
Total	\$ 1,777,871	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,777,871

Operating Budget Impact:

Type	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Supplies & Services		\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 17,200
Total	\$ 0	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 17,200

Location Map:

Culver Drive Widening - from Scottsdale to I-5



Capital Improvement Program

Project Descriptions

Title:	Jamboree Road Rehab	#2
Category:	Circulation & Mobility	
Type:	Streets & Drainage	Classification: Rehabilitation
Description:	Rehabilitate pavement surface on the Jamboree northbound lanes from MacArthur to Campus to extend the design life of the roadway by an additional 10 to 15 years.	
Sustainable Feature:	Arterial rehabilitation will utilize miscellaneous base (recycled aggregate) and rubberized asphalt concrete (recycled tires).	

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Measure M2 Fairshare	\$ 1,320,000					\$ 1,320,000
Total	\$ 1,320,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,320,000

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

Location Map:

Jamboree Road Rehab - MacArthur to Campus



Capital Improvement Program

Project Descriptions

Title: Off-Street Bicycle Trails Rehab **#3**

Category: Circulation & Mobility

Type: Bike Trails **Classification:** Rehabilitation

Description: Preventive maintenance and rehabilitation of existing off-street bicycle trails throughout the City, including the San Diego Creek Trail, Peters Canyon Trail and Walnut Trail, and other locations as needed. The City has established a maintenance cycle, which reduces costs by extending the pavement's life; thereby deferring expensive reconstruction projects. This strategy allows the City to address off-street bicycle trails requiring immediate attention and maintain the appearance of the bicycle trail network.

Sustainable Feature: The trail system provides alternate commuting options. If the trails are not properly maintained, the option of using this alternative mode of transportation is reduced.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Rehab Reserve	\$ 125,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 925,000
Total	\$ 125,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 925,000

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

Location: Citywide

Location Map:

**City of Irvine
Off Street Bike Trails**



Capital Improvement Program

Project Descriptions

Title: Jeffrey Open Space Trail **#4**

Category: Circulation & Mobility

Type: Facilities **Classification:** Planning

Description: Planning, environmental review and design of a new hiking and biking trail.

Sustainable Feature: Not applicable

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
SDC Non-Circulation	\$ 750,000			\$ 1,000,000		\$ 1,750,000
Total	\$ 750,000	\$ 0	\$ 0	\$ 1,000,000	\$ 0	\$ 1,750,000

Operating Budget Impact:

Type	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Supplies & Services					\$ 74,880	\$ 74,880
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 74,880	\$ 74,880

Location Map:

Jeffrey Open Space Trail - Barranca to I-5



Capital Improvement Program

Project Descriptions

Title: ADA Handicap Ramp Improvements **#5**

Category: Circulation & Mobility

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

Description: These improvements involve handicap access ramps in the El Camino Real, Oak Creek and Spectrum areas and other locations as needed.

Sustainable Feature: Greener concrete mixes are an option for inclusion in this project.

Project Budget:

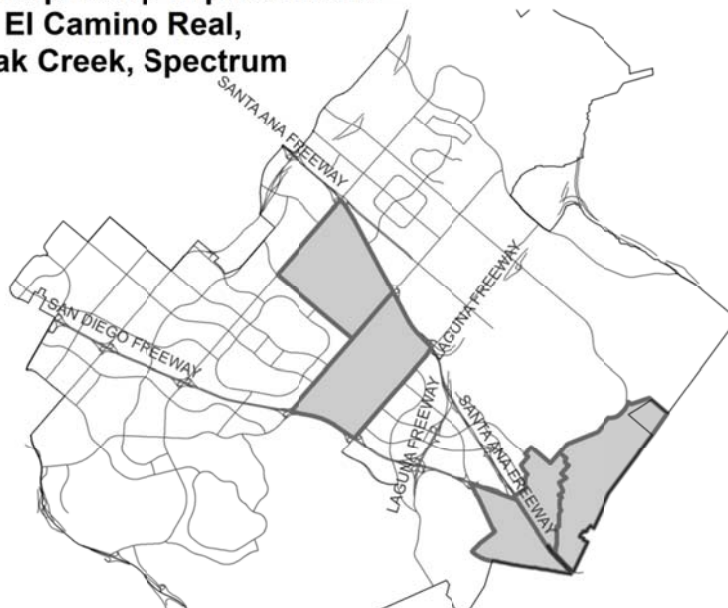
Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Gas Tax	\$ 63,000	\$ 65,500				\$ 128,500
Rehab Reserve			\$ 68,000	\$ 71,000	\$ 74,000	\$ 213,000
Total	\$ 63,000	\$ 65,500	\$ 68,000	\$ 71,000	\$ 74,000	\$ 341,500

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

Location: Citywide, including the El Camino Real, Oak Creek and Spectrum areas

Location Map:

**ADA Handicap Ramp Improvements -
El Camino Real,
Oak Creek, Spectrum**



Capital Improvement Program

Project Descriptions

Title: **Curbs/Gutters/Sidewalks Rehab** **#6**

Category: Circulation & Mobility

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

Description: Rehabilitation and repair of various damaged curbs, gutters and sidewalks, including areas in El Camino Real, Oak Creek and Spectrum, as well as other locations as needed.

Sustainable Feature: Greener concrete mixes are an option for inclusion in this project.

Project Budget:

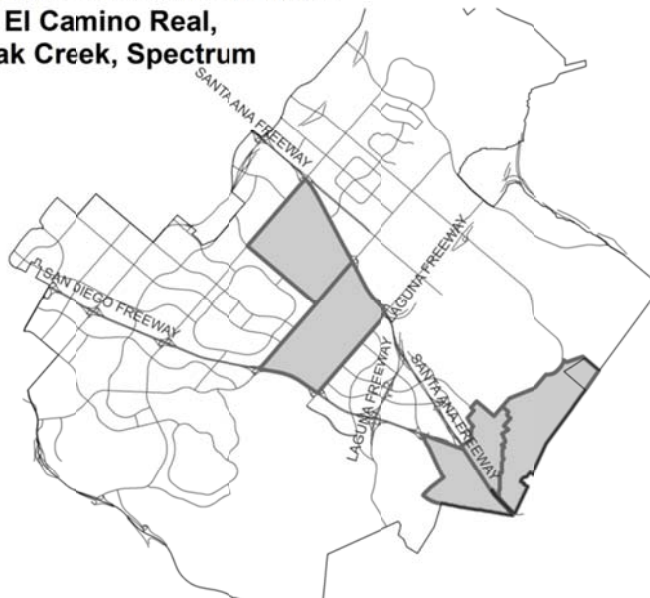
Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Gas Tax	\$ 157,000	\$ 164,000				\$ 321,000
Rehab Reserve			\$ 171,000	\$ 178,500	\$ 186,000	\$ 535,500
Total	\$ 157,000	\$ 164,000	\$ 171,000	\$ 178,500	\$ 186,000	\$ 856,500

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

Location: Citywide, including areas in El Camino Real, Oak Creek and Spectrum

Location Map:

**Curbs/Gutters/Sidewalks Rehab -
El Camino Real,
Oak Creek, Spectrum**



Capital Improvement Program

Project Descriptions

Title:	Slurry Seal & Local Streets Rehab	#7
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Category: Circulation & Mobility

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

Description: Preventive maintenance, rehabilitation and slurry seal of roadways within the El Camino Real, Oak Creek and Spectrum areas. This system allows the City to reduce costs by extending the pavement's life and deferring expensive reconstruction.

Sustainable Feature: Greener asphalt-concrete and slurry mixes are an option for inclusion in this project.

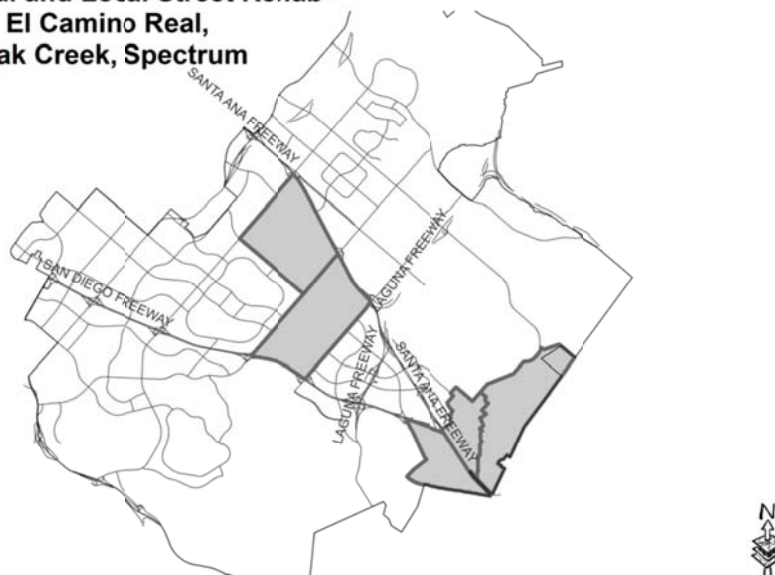
Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Rehab Reserve	\$ 483,248					\$ 483,248
Gas Tax	\$ 4,832,961	\$7,692,170	\$ 8,128,671	\$ 5,332,131		\$25,985,933
Measure M1 Turnback	\$ 650,000					\$ 650,000
Measure M2 Fairshare	\$ 855,360			\$ 992,908	\$ 6,320,945	\$ 8,169,213
Slurry Seal	\$ 278,431	\$ 167,830	\$ 171,329	\$ 174,961	\$ 179,055	\$ 971,606
State of California	\$ 300,000					\$ 300,000
Total	\$7,400,000	\$7,860,000	\$ 8,300,000	\$ 6,500,000	\$ 6,500,000	\$36,560,000

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

Location Map:

Slurry Seal and Local Street Rehab - El Camino Real, Oak Creek, Spectrum



Capital Improvement Program

Project Descriptions

Title: **Parking Lots Rehab** **#8**

Category: Circulation & Mobility

Type: Parking Lots **Classification:** Rehabilitation

Description: Preventive maintenance, rehabilitation and repair of City parking lots, including Heritage Park, Lakeview Senior Center, Irvine Animal Care Center and other areas as needed. Preventive maintenance practices include slurry sealing and rehabilitation. The City has established a maintenance cycle for slurry seal and a rehabilitation cycle that can reduce future costs by extending the pavement's design life; thereby deferring expensive reconstruction projects. This strategy is important because it allows the City to address parking lots requiring immediate attention and maintain the current aesthetics of all the parking lots.

Sustainable Feature: Greener asphalt-concrete and slurry mixes are an option for inclusion in this project.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Rehab Reserve	\$ 120,000		\$ 150,000	\$ 150,000	\$ 150,000	\$ 570,000
Total	\$ 120,000	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000	\$ 570,000

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

Location: Citywide, including Heritage Park, Lakeview Senior Center and Irvine Animal Care Center

Location Map:

**Parking Lots Rehab - Heritage Park,
Lakeview Senior Center,
Irvine Animal Care Center**



Capital Improvement Program

Project Descriptions

Title: Storm Drain & Slope Maintenance Rehabilitation & Upgrade **#9**

Category: Circulation & Mobility

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

Description: Rehabilitation and upgrade of storm drain infrastructure throughout the City to meet existing drainage area conditions and standards. These drainage systems are annually inspected to address storm drain facilities in need of rehabilitation.

Sustainable Feature: Greener concrete mixes are an option for inclusion in this project.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Rehab Reserve	\$ 125,000	\$ 200,000	\$ 200,000			\$ 525,000
Measure M2 Fairshare				\$ 200,000	\$ 200,000	\$ 400,000
Total	\$ 125,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 925,000

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

Location: Citywide



Capital Improvement Program

Project Descriptions

Title: Streetscape Rehab **#10**

Category: Circulation & Mobility

Type: Landscape - Streetscapes **Classification:** Rehabilitation

Description: Remove and replace failing landscape plants, fill plant voids and improve irrigation systems to upgrade points of connection to meet current City standards, including installation of master valves, central controlled irrigation controllers and flow sensors to improve water management.

Sustainable Feature: Sustainable features for the rehabilitation of street landscaping may include some, if not all, of the following: use of reclaimed water, high efficiency irrigation controllers that adjust to weather conditions, and California friendly plants that require less water and fertilization. These improvements use less water, thus saving energy and natural resources.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Rehab Reserve		\$ 500,000	\$ 1,200,000	\$ 1,200,000	\$1,200,000	\$ 4,100,000
Gas Tax	\$ 500,000	\$ 700,000	\$ 600,000			\$ 1,800,000
Measure M2 Fairshare	\$ 220,000					\$ 220,000
Total	\$ 720,000	\$ 1,200,000	\$ 1,800,000	\$ 1,200,000	\$ 1,200,000	\$ 6,120,000

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

Location: Village of Northwood, Campus Drive

Location Map:

Streetscape Rehab - Northwood



Capital Improvement Program

Project Descriptions

Title: LED Traffic Signal Replacement **#11**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

Description: The red-yellow-green light emitting diode (LED) signal indicators and pedestrian countdown signals are replaced every year on a five-year preventive maintenance. Approximately one-fifth of the LED indicators and pedestrian countdown timers are replaced every fiscal year. The LED signal indicators and pedestrian countdown timers must be operable to effectively maintain the traffic signal systems.

Sustainable Feature: Improves the overall efficiency of the City's circulation system; thereby reducing automobile emissions.

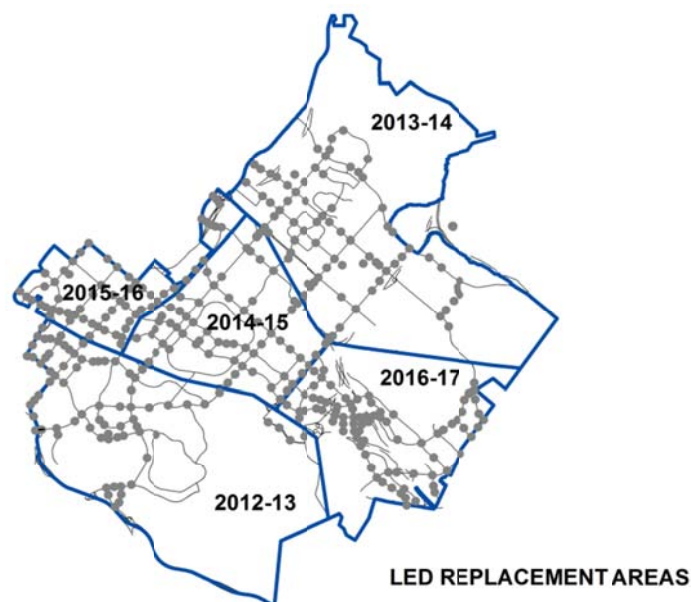
Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Gas Tax	\$ 200,000					\$ 200,000
Measure M2 Fairshare		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

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

Location: Citywide

Location Map:



Capital Improvement Program

Project Descriptions

Title: Trabuco/Monroe Signal Improvement **#12**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Final Design

Description: Initiate engineering work on the installation of a traffic signal at the intersection of Trabuco and Monroe. Maintaining safe and efficient traffic flow is a top priority for the City. New traffic signals are critical to minimizing potential traffic conflicts and improving traffic flow resulting from increasing population and traffic volume.

Sustainable Feature: Improves the overall efficiency of the City's circulation system; thereby reducing automobile emissions.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Measure M2 Fairshare	\$ 510,000					\$ 510,000
Total	\$ 510,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 510,000

Operating Budget Impact:

Type	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Supplies & Services		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Total	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000

Location Map:

Trabuco/Monroe Intersection



Capital Improvement Program

Project Descriptions

Title: Irvine Traffic Research & Control Center Computer Support **13**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

Description: Rehabilitation and maintenance of Irvine Traffic Research & Control (ITRAC) computing systems including computers, servers, software, network equipment and fiber optics to maintain communication to traffic signals and maintenance of the video wall.

Sustainable Feature: Improves the overall efficiency of the City's circulation system; thereby reducing automobile emissions.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Measure M2 Fairshare	\$ 60,000	\$ 60,000	\$ 60,000	\$ 80,000	\$ 90,000	\$ 350,000
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 80,000	\$ 90,000	\$ 350,000

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

Location: Citywide



Capital Improvement Program

Project Descriptions

Title: Traffic Signal Emergency Back-up System **#14**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

Description: Replacement of emergency power back-up systems consisting of batteries, switches and power conditioners. The use of battery backup systems has provided continued traffic signal service during power outages and has resulted in cost savings due to reduced instances of providing stop signs and hand control by Public Safety. The emergency power back-up system ensures safety and that traffic flow will not be compromised during power outages.

Sustainable Feature: Improves the overall efficiency of the City's circulation system; thereby reducing automobile emissions.

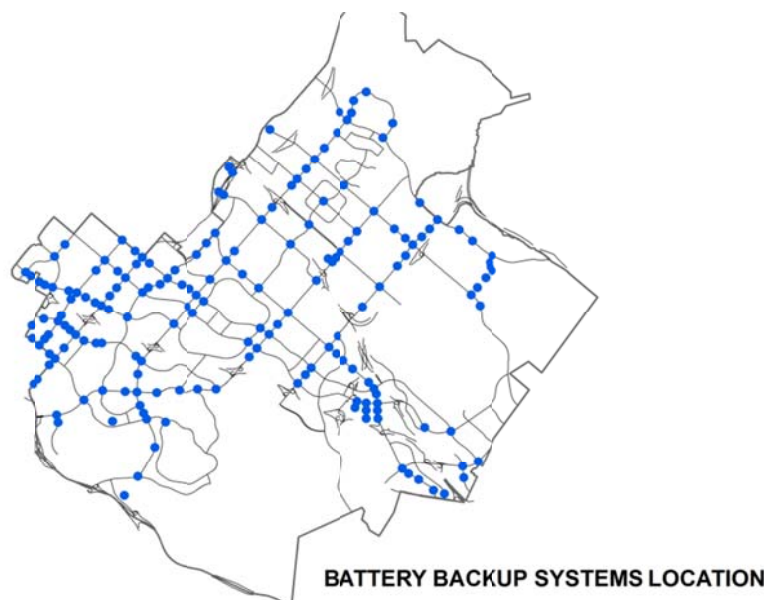
Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Gas Tax	\$ 200,000					\$ 200,000
Measure M2 Fairshare		\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 1,000,000
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 1,200,000

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

Location: Citywide

Location Map:



Capital Improvement Program

Project Descriptions

Title: Traffic Signal Rehab & Upgrade **#15**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

Description: Citywide rehabilitation of traffic signal indication heads, overhead street name signs, network communication infrastructures, closed-circuit surveillance cameras, in-pavement lighted crosswalks, fiber optics communications and vehicle detection. Continued rehabilitation and maintenance provides safe signalized intersections. It also provides visual directions of street names; centralized observation and control for incident management; and continued secure communications between ITRAC and traffic signal controllers.

Sustainable Feature: Improves the overall efficiency of the City's circulation system; thereby reducing automobile emissions.

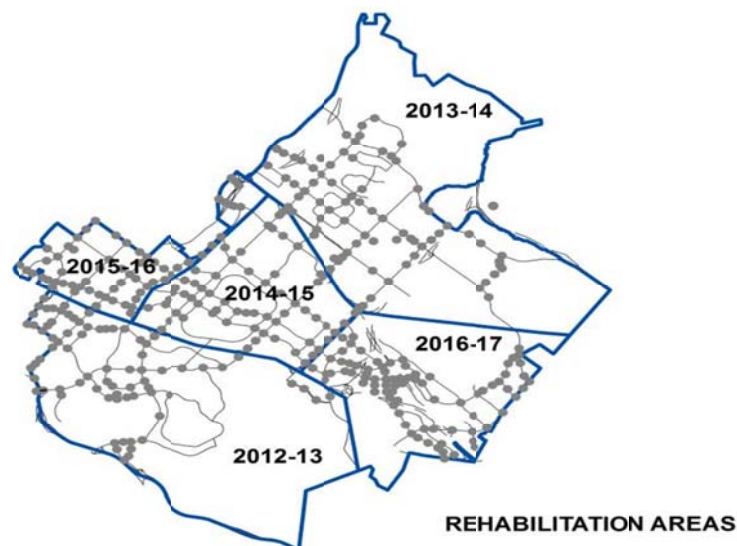
Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Measure M2 Fairshare	\$ 300,000	\$ 300,000		\$ 435,000	\$ 500,000	\$ 1,535,000
Gas Tax			\$ 300,000			\$ 300,000
Total	\$ 300,000	\$ 300,000	\$ 300,000	\$ 435,000	\$ 500,000	\$ 1,835,000

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

Location: Citywide

Location Map:



Capital Improvement Program

Project Descriptions

Title: Heritage Community Park Improvements **#16**

Category: Parks & Open Space

Type: Facilities **Classification:** Construction

Description: ADA upgrades and improvements to the community center outdoor patio area, including addition of shade structure.

Sustainable Feature: Not applicable

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
SDC Non-Circulation	\$ 101,000					\$ 101,000
Local Park Fees	\$ 133,900					\$ 133,900
Total	\$ 234,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 234,900

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

Location Map:

Heritage Park



Capital Improvement Program

Project Descriptions

Title: Turtle Rock Park Playground Renovation **#17**

Category: Parks & Open Space

Type: Facilities **Classification:** Rehabilitation

Description: Remove and replace aging playground equipment and safety surfacing to comply with ADA and State Playground Safety requirements.

Sustainable Feature: Playground renovation projects incorporate recycled plastic and recycled rubber products, where available.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
SDC Non-Circulation	\$ 100,000					\$ 100,000
Local Park Fees	\$ 14,700					\$ 14,700
Total	\$ 114,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 114,700

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

Location Map:

Turtle Rock Community Park



Capital Improvement Program

Project Descriptions

Title: University Community Park/Adventure Playground **#18**

Category: Parks & Open Space

Type: Facilities **Classification:** Construction

Description: Design and construct the new Adventure Playground.

Sustainable Feature: New playground plan will incorporate drought-tolerant and native landscaping and on-site stormwater capture and/or treatment basins.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Fund Balance (260-NC)	\$ 1,000,000					\$ 1,000,000
Total	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000

Operating Budget Impact:

Type	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Salaries & Benefits		\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 336,000
Supplies & Services		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 16,000
Capital Equipment		\$ 16,000				\$ 16,000
Total	\$ 0	\$ 104,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 368,000

Location Map:



Capital Improvement Program

Project Descriptions

Title: Woodbridge Community Park **#19**

Category: Parks & Open Space

Type: Facilities **Classification:** Construction

Description: Initiate park design modification and feasibility studies for Master Plan Phase III improvements at Woodbridge Community Park.

Sustainable Feature: Not applicable

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Local Park Fees	\$ 870,000					\$ 870,000
Total	\$ 870,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 870,000

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

Location Map:

Woodbridge Community Park



Capital Improvement Program

Project Descriptions

Title: Park Landscape **#20**

Category: Parks & Open Space

Type: Landscape - Parkscapes **Classification:** Rehabilitation

Description: Install new trees and shrubs to rehabilitate deteriorating shrubs, replace trash receptacles, and convert domestic water meters to reclaimed water meters at Willow Park. Unanticipated irrigation repairs and/or replantings including replacement of failing trees, elimination of tree voids, irrigation system improvements and rejuvenation of existing shrubs at various City parks.

Sustainable Feature: May include some if not all of the following: use of reclaimed water, high efficiency irrigation controllers that adjust to weather conditions, and California friendly plants. These improvements will require less water, saving energy and natural resources.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Rehab Reserve	\$ 250,000	\$ 100,000	\$ 250,000	\$ 450,000	\$ 100,000	\$ 1,150,000
Total	\$ 250,000	\$ 100,000	\$ 250,000	\$ 450,000	\$ 100,000	\$ 1,150,000

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

Location: Citywide



Capital Improvement Program

Project Descriptions

Title: University Drive Widening **#21**

Category: Circulation & Mobility

Type: Streets & Drainage **Classification:** Planning

Description: Preliminary engineering activities including the development of conceptual plan and preparation of project report and environmental document to widen University Drive from 4 lanes to 6 lanes between MacArthur to Campus.

Sustainable Feature: Not applicable

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
SDC Circulation	\$ 300,000					\$ 300,000
Total	\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000

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

Location Map:

University Drive between MacArthur and Campus



Capital Improvement Program

Project Descriptions

Title: Wayfinding Signage **#22**

Category: Circulation & Mobility

Type: Bike Trails **Classification:** Construction

Description: Implement wayfinding signage along Class I off-street bikeways.

Sustainable Feature: This project will assist the bicycle commuter in selecting the appropriate bicycle trail while providing automobile commuting alternatives, thus reducing mobile source emissions.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
State of California	\$ 27,000					\$ 27,000
Total	\$ 27,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,000

Operating Budget Impact:

Type	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Supplies & Services		\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,000
Total	\$ 0	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,000

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Campus Drive Class I Off-Street Bikeway **#23**

Category: Parks & Open Space

Type: Bike Trails **Classification:** Construction

Description: Construct a Class I off-street bikeway on the south side of Campus Drive between California Avenue and Culver Drive.

Sustainable Feature: The trail system provides alternate commuting options. If the trails are not properly maintained, the option of using this alternate mode of transportation is reduced.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Transportation Enhancement Activities	\$ 318,394					\$ 318,394
UCI Funding	\$ 43,026					\$ 43,026
Total	\$ 361,420	\$ 0	\$ 0	\$ 0	\$ 0	\$ 361,420

Operating Budget Impact:

Type	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Supplies & Services		\$ 400	\$ 400	\$ 400	\$ 400	\$ 1,600
Total	\$ 0	\$ 400	\$ 400	\$ 400	\$ 400	\$ 1,600

Location: Campus Drive between California Avenue and Culver Drive

Location Map:

Campus Drive Class I Off-Street Bikeway



Capital Improvement Program

Project Descriptions

Title: Athletic Turf **#24**

Category: Parks & Open Space

Type: Landscape - Parkscapes **Classification:** Rehabilitation

Description: Renovate existing athletic turf fields at several City parks. Renovation practices include re-sodding, re-seeding, topdressing, aerating and fertilizing heavily worn areas of turf. This project is required to maintain surface playability.

Sustainable Feature: Not applicable

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Rehab Reserve	\$ 250,000		\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,300,000
Total	\$ 250,000	\$ 0	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,300,000

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

Location: Citywide



Capital Improvement Program

Project Descriptions

Title: Jamboree/I-405 Improvement Project **#25**

Category: Circulation & Mobility

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

Description: Monument gateway signs at Jamboree/I-405 interchange to be constructed with Caltrans interchange landscaping project.

Sustainable Feature: Not applicable

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
IBC Fees	\$ 100,000					\$ 100,000
Total	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000

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

Location Map:

Jamboree/I-405 Improvement Project



Capital Improvement Program

Project Descriptions

Title: Citywide Playground Safety Surfacing **#26**

Category: Parks & Open Space

Type: Facilities **Classification:** Rehabilitation

Description: The rubberized safety surfaces at the City's playgrounds are replaced on a five to seven year preventive maintenance schedule. The useful life of the poured-in-place material is approximately this period of time, depending on use patterns and exposure to sun and recycled water.

Sustainable Feature: A high percentage of the material selected for these projects is comprised of recycled vehicle tires.

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
SDC Non-Circulation	\$ 100,000	\$ 50,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 500,000
Total	\$ 100,000	\$ 50,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 500,000

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

Location: Citywide



Capital Improvement Program

Project Descriptions

Title: IBC Neighborhood Park & Acquisition Study **#27**

Category: Parks & Open Space

Type: Parks **Classification:** Preliminary Design

Description: Consistent with City Council approval of the IBC Vision Plan, initiate preliminary planning and feasibility studies for public neighborhood park.

Sustainable Feature: Not applicable

Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
SDC Non-Circulation	\$ 100,000					\$ 100,000
Total	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000

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

Location Map:

IBC Neighborhood Park Planning & Acquisition Study



Capital Improvement Program

Project Descriptions

Title: Jamboree Road Signal Synchronoization **#28**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Construction

Description: Signal synchronization on Jamboree Road between Portola and MacArthur. This is a joint project with the Cities of Newport Beach and Tustin.

Sustainable Feature: The synchronization of traffic signals along this regional corridor will reduce the idling time of vehicles and assist in decreasing congestion.

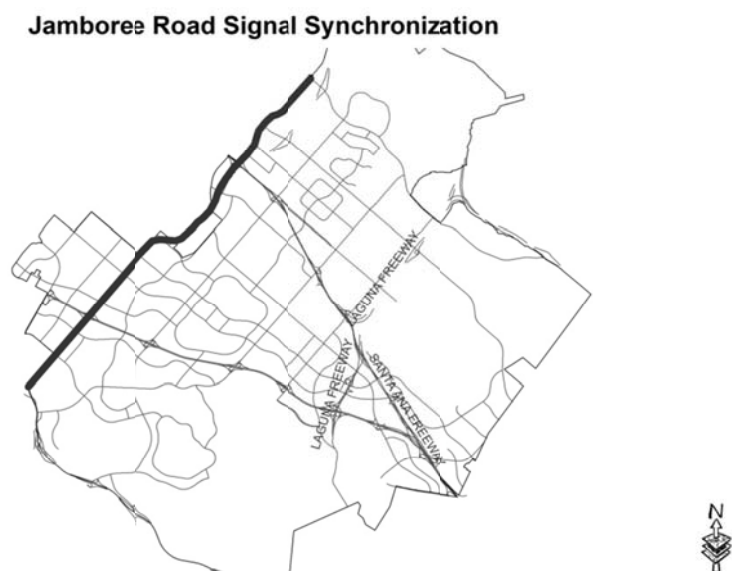
Project Budget:

Funding Source (s)	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Contributions	\$ 3,672					\$ 3,672
M2 - TSSP	\$ 44,064					\$ 44,064
Renewed MM2	\$ 6,936					\$ 6,936
Total	\$ 54,672	\$ 0	\$ 0	\$ 0	\$ 0	\$ 54,672

Operating Budget Impact:

Type	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Supplies & Services		\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 124,800
Total	\$ 0	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 124,800

Location Map:



Capital Improvement Program

Project Descriptions

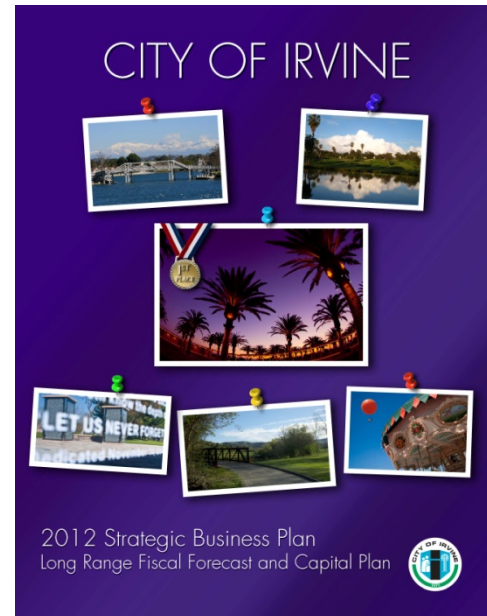
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Strategic Business Plan Summary

2012 Strategic Business Plan

The City of Irvine's Strategic Business Plan (SBP) is a separate and distinct document from the annual budget. The 2012 Strategic Business Plan was presented to the City's Finance Commission and adopted by the City Council in March 2012. This chapter provides a brief summary of the 2012 Strategic Business Plan. The complete document is available on the City's website at cityofirvine.org/sbp.

Irvine's first SBP was adopted 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 outlines the City's adopted strategic goals: maintain a clean and well maintained environment; maintain a safe community; foster economic prosperity and a livable community; and provide cost effective and quality government services.

Development of the SBP precedes the budgeting process and provides an early warning of potential budget challenges with 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 prepare for the upcoming budget and identify long-term financial trends and imbalances so they can be proactively addressed. SBP projections guide budgeted revenue and spending projections and reflect current economic conditions and expectations, as well as existing service levels and policies.

The City's priority goal, outlined in the SBP in recent years, has been to maintain core services in the face of revenue constraints imposed by the recent economic downturn. Through its planning process, the City anticipated and planned for the recent recession and took action to ensure the continuation of City services through years of sharp constraints on City General Fund revenues.

The City's plan has emphasized utilizing its reserve funds, built-up at the direction of the City Council before the onset of the recession, to support ongoing operations for a finite period of time, while at the same time making targeted expenditure reductions to adjust to lowered revenue expectations. The City's strategy has been to fill vacant positions only when deemed necessary for the delivery of critical City services, and also to carefully leverage grants and other restricted funding sources to meet essential service goals.

In the 2011 SBP, the City Council asked staff to add a statement emphasizing the importance of rebuilding the City's contingency reserves and the importance of accumulating additional resources for infrastructure rehabilitation purposes. At the close of FY 2010-11, the City Council accomplished each of these goals by directing \$11.1 million to the City's Contingency Reserve Fund, restoring the fund's balance to near the target 15% level of General Fund appropriations, and by directing \$2.3 million in additional funding for future infrastructure rehabilitation efforts.

Strategic Business Plan Summary

An important component of the City's long-term planning efforts is the identification of strategic priorities that can be considered by the City Council within the constraints of available funding. A Strategic Priorities chapter was added to the document this year to identify major initiatives, both programmatic and infrastructure related, to be considered on a long-term basis. The 2012 list of strategic priorities was developed with input from each of the City's operating departments. While it is not an exhaustive list of potential initiatives, it provides important examples of a diverse set of strategic priorities. Priorities, and the funding available to achieve them, change over time given evolving community needs, and through the leadership of the City Council.

The 2012 Strategic Priorities include:

- Maintaining essential services and closing the gap between ongoing operating revenues and expenditures;
- Accumulating additional funding earmarked for the purpose of infrastructure rehabilitation;
- Planning to hire additional police officers over the long term to maintain the City's high quality police services as the City grows in population and size;
- Moving forward with park development and expansion (e.g. Oak Creek Community Park, Adventure Playground, Cypress Community Park and Quail Hill Community Park);
- Working with Orange County to participate in the replacement of the existing countywide 800 MHz radio system; and
- Planning other future investments in new operations and administrative facilities, as well as staffing, to accommodate population, program and infrastructure growth.

Each year, the City revisits and adjusts SBP projections, and makes further adjustments during the budget development process to reflect the latest available information. It is important to note, SBP projections will not match the adopted budget because the budget incorporates more recent economic and financial information along with organizational changes and restructurings. The SBP and budget also differ in projection methodology. The SBP makes projections based on existing budgetary relationships, while the budget is based on an itemized analysis of supply, contract and staffing needs required to meet established service standards and City Council priorities. As a result, the SBP provides a big picture, long-term outlook and the budget a detailed, short-term plan.

The following narrative is excerpted from the 2012 Strategic Business Plan (approved by the City Council in March 2012):

Operating Environment

A comprehensive forecast requires an analysis of the factors related to the City's operating environment that impact its financial condition. The Financial Condition chapter contains an analysis of these factors, including the City's revenue structure, demographics, business environment, service demands, and other important components of the operating environment.

Key issues identified in the analysis include:

- The national economy is experiencing a slow recovery from the recent severe recession, which has resulted in tepid growth in the City's revenues.

Strategic Business Plan Summary

- The state's budget and overall financial condition continue to be precarious, with future potential impacts to the City.
- The City has been successful in containing costs while recovering from the recession.
- The City's financial position and ability to provide high quality services continue to benefit from the significant reserves City leaders have set-aside.
- Accumulated contingency reserves are expected to remain funded near the target 15% level entering FY 2012-13.

Economic Climate

Amidst the prosperity that marked the middle part of the 2000s, the City prepared for economic decline by setting aside significant accumulated year-end balances into reserves. As a result of the City Council's strong financial management policies that were in place before the economic decline, the City was well-positioned to navigate the recession through the use of reserves and strategic expenditure reductions, while maintaining high quality services for the community.

According to the National Bureau of Economic Research (NBER), the recession that began in December 2007 technically ended in June 2009. The consensus expectation, however, is that near-term economic growth will continue to be slow. Fortunately, not all the news is bad. Irvine's recovery appears to be ahead of the region. The Orange County Register reports "six out of every 10 new houses, condos and townhomes being built in Orange County this year are going up in Irvine." Further progress can be witnessed by the Irvine Company's success at the villages of Woodbury, Woodbury East and Stonegate East, as well as the new construction of multi-family units.

In the face of continued economic uncertainty, the City is planning cautiously, monitoring economic conditions, updating forecasts, and preparing to make adjustments to preserve the City's fiscal well-being and the top quality services it provides the community.

Summary of SBP Five-Year General Fund Projection¹

Summary Forecast	2012-13	2013-14	2014-15	2015-16	2016-17
Total Resources	\$137,714,000	\$144,634,000	\$149,566,000	\$154,675,000	\$159,086,000
Total Expenses	\$141,785,000	\$149,604,000	\$152,354,000	\$156,580,000	\$162,576,000
Forecast Balance	(\$4,071,000)	(\$4,970,000)	(\$2,788,000)	(\$1,905,000)	(\$3,490,000)

¹ SBP projections do not match the adopted budget since the budget incorporates more recent economic and financial information.

Five-Year Fiscal Outlook

The five-year outlook reflects a continued slow recovery from the recession and contains funding gaps that have been addressed as part of the budget development process for FY 2012-13. The outlook assumes operating revenues grow an average of 3.7%, while operating expenditures grow an average of 3%. The five-year outlook assumptions are detailed in the Financial Conditions chapter.

It is important to note, 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;

Strategic Business Plan Summary

changing land use or building patterns; and City Council priorities. To the extent these factors vary from the outlook's assumptions, outcomes will also vary. The City carefully monitors these factors and adjusts its operational and budget strategies accordingly.

The SBP's fiscal forecast includes the following assumptions:

- No tax increases
- Continued provision of Irvine's traditionally high level of services to the community
- No changes are projected from the agreements currently in place with the City's employee associations, pending new agreements
- Increased employee medical and retirement costs based on available information
- Additional costs for a citywide Housing Element update in FY 2012-13 and General Plan update in FY 2013-14 and FY 2014-15
- Additional costs to maintain and operate new and expanded City parks and facilities as described in the Financial Condition chapter
- New personnel, including new Public Safety, Public Works and Community Services staff, projected in FY 2013-14 and beyond, commensurate with increases in population and infrastructure, to maintain City services to the community at its traditionally high level
- Salary and benefits costs associated with the City's housing redevelopment program are projected to return to the General Fund as a result of the California Supreme Court's recent rulings on AB x1 26 and AB x1 27
- Additional annual funding for infrastructure and rehabilitation projects identified in the CIP chapter to maintain the City's aesthetics and preserve its infrastructure assets at a high level

Capital Improvement Program

The five-year Capital Improvement Program (CIP) forecasts infrastructure-related expenditures based on anticipated residential, commercial and industrial development, as well as the current condition of Irvine's infrastructure. CIP revenue projections are based on economic conditions, development estimates, special fund balances, and grants awarded to the City.

Like the operating budget, the CIP budget has adjusted in response to the recession. Many of the CIP's traditional funding sources (year-end surpluses, grants and Asset Management Plan Fund interest earnings) have diminished over the past few years. The resulting CIP is focused on projects preserving health and safety, as well as the long-term viability of infrastructure assets. Historically, CIP resources and expenditures only balance in the first year. The CIP's outer years are typically imbalanced, due in part to the City's conservative approach to estimating revenues. For example, the City does not budget competitively sourced funding until it is awarded.

The CIP summary forecast 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.

Strategic Business Plan Summary

Summary of SBP Five-Year CIP Projection²

CIP Summary	2012-13	2013-14	2014-15	2015-16	2016-17
CIP Revenues	\$21,506,471	\$27,063,913	\$29,493,407	\$32,166,448	\$17,267,536
CIP Expenditures	\$21,506,471	\$31,530,840	\$41,074,000	\$39,791,500	\$26,225,030
Funding Needed	\$0	(\$4,466,927)	(\$11,580,593)	(\$7,625,052)	(\$8,957,494)

²SBP projections do not match the adopted budget since the budget incorporates more recent economic and financial information.

Conclusion

Irvine is fortunate City policymakers thoughtfully and actively prepared for an economic downturn. The discipline to accumulate substantial reserves, act quickly to contain costs, and rebuild reserves again has enabled the City to navigate the past four years with little impact to the services it provides the community. Short-term projections indicate continued financial discipline will be necessary as the economy and the City's revenues fully recover with time.

Long-term, the City's financial future is bright. Irvine, with the City Council's leadership and in partnership with the community, will continue to fulfill its strategic goals, ensuring the community's high quality of life.

Strategic Business Plan Summary

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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 of Irvine and guide the development and administration of the annual operating and capital budgets through wise and prudent management of municipal finances, while providing for the adequate funding of the services desired by the public and the maintenance of public facilities.



Objectives

The City's financial objectives address revenues, cash management, expenditures, debt and risk management, capital needs, and budgeting and management. Specific objectives are:

- To protect the policy-making ability of the City Council by ensuring important policy decisions are not dictated by financial problems or emergencies;
- To assist City management by providing accurate and timely information on financial conditions;
- To provide sound principles to guide the fiscal decisions of the City Council and City management;
- To provide essential public and capital facilities and prevent their deterioration;
- To set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public;
- To enhance the policy-making ability of the City Council by providing accurate information on program costs;
- To employ revenue policies that seek to prevent undue or unbalanced reliance on one or a relatively few revenue sources; and,
- To implement a system of internal controls that ensures the legal and appropriate use of all City funds.

Financial Policies

Accounting & Reporting Policies

Accounting and Annual Reporting Policies

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

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

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

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

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

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

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

Financial Policies

Accounting & Reporting Policies

The City reports major governmental funds and the following fund types:

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

Audit and Financial Reporting

Each year, as specified within Article X, Section 1008 of the City's Charter, entitled "Independent Audit," an audit will be conducted by an independent Certified Public Accountant Firm (CPA Firm).

The selection of the independent CPA Firm shall be in conformance with the City's competitive bidding procedures. The City shall request bids for audit services no less frequently than every five years. The CPA Firm shall provide the City Council with a Management Letter addressing the findings of the auditors in conjunction with their opinion on the City's Comprehensive Annual Financial Report. These reports shall be submitted to the City Council within 60 days of receipt of the report.

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 at the end of October and will be included within the year-end budget analysis report.

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

Financial Policies

Accounting & Reporting Policies

Monthly Financial Reporting

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

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

Retirement Plan Administration

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

Plans for Public Safety Sworn Employees:

- City of Irvine Defined Benefit Pension Plan

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

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

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

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

- CalPERS Defined Benefit Pension Plan for Sworn Employees.

This Plan was available to those sworn employees employed on February 2, 2002, who elected to transfer from the City's Defined Benefit Pension Plan and is mandatory for those Public Safety sworn employees hired after February 2, 2002.

CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance.

Financial Policies

Accounting & Reporting Policies

Plans for Miscellaneous Non-Sworn Employees

- The City of Irvine Defined Contribution Pension Plan.

This Plan was only available to those miscellaneous non-sworn employees hired before July 1, 2003, who elected to remain in this Plan. This Plan is now closed.

The City and an appointed Trustee shall administer the Defined Contribution Pension Plan. Each individual employee has the ability to invest their retirement funds among a variety of diverse investment vehicles.

The City's CPA Firm shall conduct an annual audit and submit an Audit Report and Management Letter to the City Council, Finance Commission, City Manager, and Retirement Plan Committee.

- CalPERS Defined Benefit Pension Plan for Miscellaneous (Non-Sworn) Employees

This Plan was available to those non-sworn employees employed on July 1, 2003, who elected to transfer from the City's Defined Contribution Plan and is mandatory for those miscellaneous employees hired after July 1, 2003.

CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance.

Financial Policies

Budget Policies

The City utilizes the following policies to govern budget development and operations.

Balanced Budget

The Irvine City Charter, Article X, Section No. 1001 sets the legal requirement for the City Manager to submit to the City Council a proposed budget for the ensuing fiscal year, and an accompanying message at such time as the City Council shall prescribe. It is the policy of the City Manager that this budget proposal be balanced. A balanced budget will be adopted by the City Council before the beginning of the fiscal year.

It is the City's policy to fund current year operating expenses with current year revenues. The budget proposal as presented by the City Manager shall be balanced, with recurring revenues meeting or exceeding recurring expenditures for ongoing operations. Non-recurring revenues may not be used to fund recurring expenditures without the approval of the City Council.

It is the City's policy to maintain a reserve of 15% or more of General Fund adopted budget operating appropriations, with a minimum reserve of 3%.

The City Council may authorize the use of reserves and/or non-recurring revenues to balance the budget when unforeseen events occur that reduce the City's recurring revenues, and to direct the City Manager to make budgetary recommendations that will re-balance the budget within a specified timeframe.

Budget Process

Article X of the Irvine City Charter and Section I-3-210 of the Code of Ordinances set forth the legal requirements for the preparation of the annual budget.

The fiscal budget is prepared by the City Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the City Council prior to the beginning of each fiscal year.

The Budget Office shall prepare and disseminate a budget preparation calendar that provides clear and concise direction on tasks and due dates. Departmental budget coordinators have responsibility for ensuring compliance with budget development policies, procedures and timelines.

Public input/review of the proposed budget is encouraged. The entire budget document shall also be available at City Hall for review. The Finance and Community Services Commissions shall hold at least one public meeting regarding the City Manager's proposed budget. After providing public notice and opportunity for public review and comment, the City Council shall adopt the annual budget at a public meeting prior to July 1.

The budget proposal presented by the City Manager shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document.

After budget adoption, there shall be no changes in City programs or services that would result in significant and ongoing increases in City expenditures and obligations without City Manager and City Council review and approval.

Financial Policies

Budget Policies

Reporting Responsibilities

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

The City Manager will submit regularly scheduled budgetary reports to the City Council and Finance Commission comparing actual revenues and expenditures to the adjusted budget, explaining variances greater than \$100,000 or 10%. This report is to be prepared for the first quarter of the fiscal year and monthly thereafter, and shall include a written analysis and a re-projection, if appropriate.

General Fund Budgeting

The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments, or other organizations. All assumptions, transfers and other relevant budget data shall be clearly stated.

The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt. Where possible, the budget and subsequent status reports will integrate performance measurement and productivity indicators.

In instances where specific activities/purchases are authorized by the City Council in a certain fiscal year and remain incomplete and/or unexpended, revenues and/or fund balance may be carried forward, at City Council's discretion, into the next fiscal year to support such activities/purchases.

Provisions will be made for adequate maintenance of the capital plant and equipment and for orderly rehabilitation and replacement within available revenue and budgetary limits. To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided by Special Funds to General Fund activities will be budgeted as an expense in the General Fund and as revenue to the Special Fund.

Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

Special Fund Budgeting

The term "Special Funds" shall be used to identify all funds other than the General Fund (001), inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service, and Internal Service Funds. Special Funds shall be created when legally required, requested by the City Council, recommended by the Finance Commission, or to facilitate internal accounting and financial reporting procedures.

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

Activities of the Special Funds shall be reported to the Finance Commission and City Council on a regular basis consistent with General Fund reporting responsibilities. To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the

Financial Policies

Budget Policies

appropriate fund. Costs for services provided between funds will be budgeted as an expense in the fund receiving the services and as revenue to the fund providing the services.

Contract Budgeting

Staff will enter into the budget system specific line item detail describing the nature of the contract services requested, the dollar value and, when known, the contractor's name. The City Council retains the authority to specifically identify any contract during the fiscal year budget process for further review and approval prior to contract implementation.

From time to time, unanticipated circumstances may arise during the fiscal year that require the City to enter into a contractual agreement for services not identified in the adopted budget. This includes new contract requirements, as well as contract amendments for additional scope of work and/or costs when the additional scope and/or costs are not consistent with items in the adopted budget. When scope of work and/or increased costs are inconsistent with the adopted budget, approval for the amendment and/or increased costs must be obtained according to the following guidelines:

- Up to \$5,000 – No formal approval required
- \$5,001 to \$30,000 – Director's approval
- \$30,001 to \$100,000 – City Manager approval
- Greater than \$100,000 – Finance Commission review, except when previously reviewed and approved by the Orange County Great Park Board of Directors with a majority of City Councilmembers supporting the action, and City Council approval

To request approval to enter into the unanticipated contract or contract amendment, a memo should be prepared explaining the justification for the new contract or contract amendment. This memo should be directed to the Purchasing Agent, and include an acknowledgement signature line, where the appropriate City representative signs, in accordance with the limits set forth above. The memo should be attached to the contract folder when obtaining contract signatures. In cases exceeding \$100,000, a copy of the staff report and minutes from the City Council meeting approving the action should be attached. If the unanticipated contract or amendment requires sole source approval as set forth below, then the request for additional budget may be included in the sole source request form or staff report supporting the request for City Council or Orange County Great Park Board approval. Such budget adjustments are subject to the Budget Adjustment Policy.

Sole Source Procurements

The procurement of goods and services must be performed in accordance with all applicable legal requirements, as well as the City's Financial Policies & Procedures, which provide detailed guidance on the various processes involved. Although competitive bidding procedures are generally required for procurements exceeding \$5,000, there are some instances where this cannot be accomplished due to a "sole source" condition. Such procurements require special approval granted by the department director and Purchasing Agent. For sole source procurements exceeding \$30,000, additional approval is required by the Manager of Fiscal Services or Director of Administrative Services, along with the Assistant City Manager. For sole source requests exceeding \$100,000, review is required by the Finance Commission, except

Financial Policies

Budget Policies

when previously reviewed and approved by the Orange County Great Park Board of Directors with a majority of City Councilmembers supporting the action, and 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. For procurements involving rebates to the City, such rebate amounts may be deducted from the total cost of the procurement for the purpose of determining the appropriate level of approval required. In the event an actual procurement exceeds the approved sole source amount by greater than 30% and/or requires a higher approval level from the original request, a new Sole Source Request is required.

Leasing

A capital lease shall be considered only when the useful life of the item is equal to or greater than the length of the lease. If the item may become technologically obsolete or is likely to require major repair during the capital lease term, then the item should be either purchased or placed on a term operating lease.

Internal Service Funds

Internal Service Funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include self insurance, inventory, equipment, fleet, mail/telephone and duplicating, strategic technology, and Civic Center maintenance & operation funds.

Self Insurance Fund

The City's Insurance Fund is an internal service fund designed to recover the full cost of the risk management program through a percentage of payroll charges to the user departments. The major components of the City's risk management program are the self-insured workers' compensation and liability claims; excess insurance premiums; property insurance premiums and deductibles; unemployment claim payments; claims administration; and wellness programs.

Purpose

Provide a method of assessment, accounting and funding for the City's risk management program.

Policy

The City manages risk by self-insuring claims up to \$300,000 for workers' compensation claims, and \$350,000 for general liability claims. The City purchases additional coverage up to \$42 million through the California Insurance Pool Authority. The City purchases insurance for property with a \$25,000 deductible and automobile damage risk which carries a \$5,000 deductible. Earthquake losses are subject to a 5% co-insurance.

The City will maintain reserves to fund its outstanding self-insured liabilities at the 90% confidence level. This target applies to the outstanding liabilities in total, not on an individual program year basis. All estimates of the future costs of the program are uncertain due to the random nature of the events that will determine those costs. Actual results may vary, perhaps

Financial Policies

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significantly, from the estimates underlying the actuarial report. Any additional funding will be designated for future catastrophic losses and regular fund operations.

Procedure

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

An annual actuarial study shall be conducted to provide an estimate of the self-insured liability to be recorded by the City in accordance with GASB Statement #10. GASB #10 requires the City to accrue a liability on its financial statements for a reasonable estimate of the cost of claims and expenses associated with all reported and unreported claims. For financial reporting purposes, the City is required to present a liability at an "expected" amount which corresponds to approximately a 50% confidence level. The actuarially determined liability amounts may be adjusted for claim information available subsequent to the actuarial report and up to 15% for administrative expenses associated with the program, known as unallocated loss adjustment expenses.

The City establishes the funding level for its self-insurance fund more conservatively than the GASB #10 minimum liability accrual standard, maintaining reserves at the 90% confidence level, meaning the actuary believes funding will be sufficient to pay claims in nine years out of 10. Funding is provided by charging a percentage of payroll to all City departments. The percentage of payroll will be evaluated annually.

Inventory Fund

This fund provides for the acquisition of materials and supplies maintained at the City's central warehouse. Materials and supplies are "sold" as needed to various user departments. The City uses the "First In, First Out" (FIFO) method of inventory costing.

Fleet Services Fund

The City shall maintain an internal service fund to account for the original acquisition, replacement and ongoing maintenance, and operation of significant equipment. Significant equipment is defined as equipment costing \$5,000 or more, having a useful life of more than two years. The Fleet Services Fund shall own and maintain all rolling stock. The useful life assigned to equipment is based on established City policy and is consistent with generally accepted equipment life cycles and/or based upon City experiences. Replacement is determined by evaluation of criteria including age, and actual and projected vehicle maintenance costs. The goal is to maximize each vehicle's useful life, while minimizing lifetime cost.

Full purchase costs of new equipment shall be budgeted by the department purchasing the equipment. Thereafter, the department will budget for annual rental rates. The rental rates charged by the equipment internal service funds shall be adequate to cover equipment acquisition costs, other replacement cycle charges, maintenance, fleet services overhead costs, fuel island maintenance costs, where applicable, and any lease payment costs, loan amortization or related financing costs. Within the annual budget document, new and replacement equipment is individually identified.

Financial Policies

Budget Policies

Telephone, Mail and Duplicating Fund

The telecommunications program provides coordination and administration of all telephone lines, voicemail functions and design, equipment administration, paging and cellular services. The duplicating division centrally administers all copier acquisition and contract negotiations, networking equipment, training, maintenance and an on-site contractor's representative, who performs server maintenance and assistance with customer service. The Mail Center processes bulk and regular mailings, as well as assists in the design and creation of mailers to ensure the City meets United States Postal Service requirements. This division is also responsible for all mail services within the Civic Center and all of its satellite facilities, such as parks and senior centers. These services include support staff and contract oversight for all mail and duplicating operations. Expenses associated with these services are charged to user departments based on utilization.

Strategic Technology Fund

This internal service fund shall acquire and own information technology capital equipment, including workstations, network hardware, software applications and licenses, and related infrastructure. The fund shall also provide maintenance support of the assets, staff training services, supplies and services for related government-wide needs, and administer the project management, programming, and training services contract with the City's third-party information systems provider.

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

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

Civic Center Facility Maintenance Fund

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

Maintenance of Capital Assets and City Infrastructure

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

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

Financial Policies

Budget Policies

Inter-fund Transfers

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

Fund Balances/Reserves

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 reserves not available for use in emergencies and contingencies.

A contingency reserve of 15% or more of the General Fund adopted budget operating appropriations shall be maintained, with a minimum reserve of 3%. The contingency reserve may be used at the discretion of the City Council to:

- Provide resources to make up for temporarily decreased revenues, such as state subventions.
- Provide temporary resources in the event of an economic downturn while expenditure reductions are implemented.
- Provide resources to meet emergency expenditures in the case of flood, fire, earthquake, landslides, or other disasters.

Whenever contingency reserve funds are used, the reserve shall be replenished as soon as possible. Fifty percent or more of available year-end funds may be allocated to the Contingency Reserve Fund annually until the reserve is restored to 15% of adopted budget operating appropriations.

The City Council directs and approves the disposition of year-end fund balances. Annual rehabilitation needs will be funded using available year-end surplus funds. As a general rule, funds remaining after funding reservations and prior allocations will be divided accordingly: 60% to new capital projects, 20% to City Council discretionary projects, and 20% to the Asset Management Plan.

There are almost always important limitations on the purpose for which all or a portion of the resources of a governmental fund can be used. The forces of these limitations can vary significantly, depending upon their source. Therefore, the various components of fund balance are designed to indicate "the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent." Fund balance is categorized in five classifications, depicting the relative strength of the spending constraints placed on the purposes for which the resources can be used. The five classifications are:

- Nonspendable: amounts not in spendable form or are required to be maintained intact (inventories, prepaid items, endowment).
- Restricted: portions of fund balance that reflect resources subject to externally enforceable legal restrictions. Amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation (creditors, grantors, restricted donations or contributions, required 3% minimum contingency reserve).

Financial Policies

Budget Policies

- Committed: amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority (City Council), and remains binding unless removed in the same manner (over the required 3% minimum contingency reserve, SDC and IBC funding).
- Assigned: amounts a government intends to use for a specific purpose; intent can be expressed by the governing body, or by an official or body to which the governing body delegates the authority (education partnership, year-end encumbrances, infrastructure and rehabilitation funding).
- Unassigned: amounts available for any purpose; reported only in the General Fund.

Long-term Financial Planning

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

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

Proposition 4 – Gann Initiative

Purpose

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

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

Policy

The City shall annually calculate the Gann Limit according to legally established procedures (California Government Code Section 9710). The City shall conform and adhere to all Gann Limit and related requirements. The City Council shall adopt by resolution the City's Gann appropriations limit prior to the fiscal year in question.

Financial Policies

Budget Policies

Procedures

The City Council shall pass a resolution annually certifying the City is in conformance with Gann requirements. The adoption of the appropriations limit by resolution of the City Council is to be completed prior to the fiscal year in question. Once the appropriation limit has been adopted, there are two publication requirements:

- The appropriations limit and the total appropriation subject to limitation must be published in the annual budget.
- The State Controller's Office requires the submission of an informational form along with the filing of the Annual Statement of Financial Transactions no later than 110 days after the close of each fiscal year.

Annually during the City's financial audit, the auditors apply agreed-upon procedures to ensure the City meets the requirements of Section 1.5 of Article XIII-B of the California Constitution.

Summary

The City's General Plan identifies the level and pace of growth of the undeveloped areas of the City. The Strategic Business Plan models expenditures and revenues based on these growth projections. Based on the City's growth plan and the Strategic Business Plan projections, the City will not reach its Gann expenditure limit in the foreseeable future.

Cost Accounting

When feasible, costs will be charged directly to the appropriate funds/section/service. Costs for internal services such as insurance, duplicating, mail, telephone, equipment, vehicles, and technology will be charged to the end user (fund/section/service), using the most appropriate allocation method (number of computers, employees, phones, etc.).

To ensure that appropriate fees for services and cost recovery level goals are being met, the City will conduct formal cost of services studies on a regular basis. A cost of services analysis for development services shall be conducted at least every four years and at most every two years. Based on the cost of services study, development services and other fees as designated by the City Council shall include the cost of departmental and general City overhead costs. A cost of services analysis for Community Services programs and services shall be conducted every five years.

Asset Management Plan (AMP) Fund

Purpose

The purpose of the AMP Fund is to:

- Accumulate earnings to provide a long-term funding source for rehabilitation of City infrastructure while preserving the Fund's principal balance
- Provide financial reserves to respond to natural disasters and other emergencies
- Provide a source for internal loans and liquidity
- Serve as collateral for City debt issues

Financial Policies

Budget Policies

Policy

This policy provides staff direction regarding the use of AMP Fund assets through the City's annual Operating Budget and Strategic Business Plan. City Council approval is required for any appropriation of AMP Fund assets or change to the AMP Fund Policy.

- The AMP Fund will retain 10% of revenues earned on its assets to protect the Fund's principal from being eroded by inflation.
- The AMP Fund will contribute funding toward rehabilitation of the City's infrastructure at a level no greater than its actual interest earnings (less 10%) from the most recent closed accounting year at the time the contribution is budgeted.
- The AMP Fund will maintain liquid reserves of at least 25% of total AMP assets.
- Management of the AMP Fund will conform with the City's Financial Policies and all City resolutions and ordinances.
- The AMP Fund will not make loans or otherwise encumber its assets in a manner that would result in its earnings decreasing from the prior accounting year (assuming the decrease in earnings is attributable to the loan/encumbrance of AMP Fund assets and not the performance of the City's overall investment portfolio/overall investment environment).
- AMP Fund loans and advances will be reimbursed unless otherwise directed by the City Council.
- AMP Fund loans will charge interest rates reflecting the length of the loan and risk associated with the borrower/project; projects presenting a higher risk profile and/or requiring longer-term loans will be charged higher interest rates.
- AMP Fund assets may not be used for any purpose without approval of the City Council.

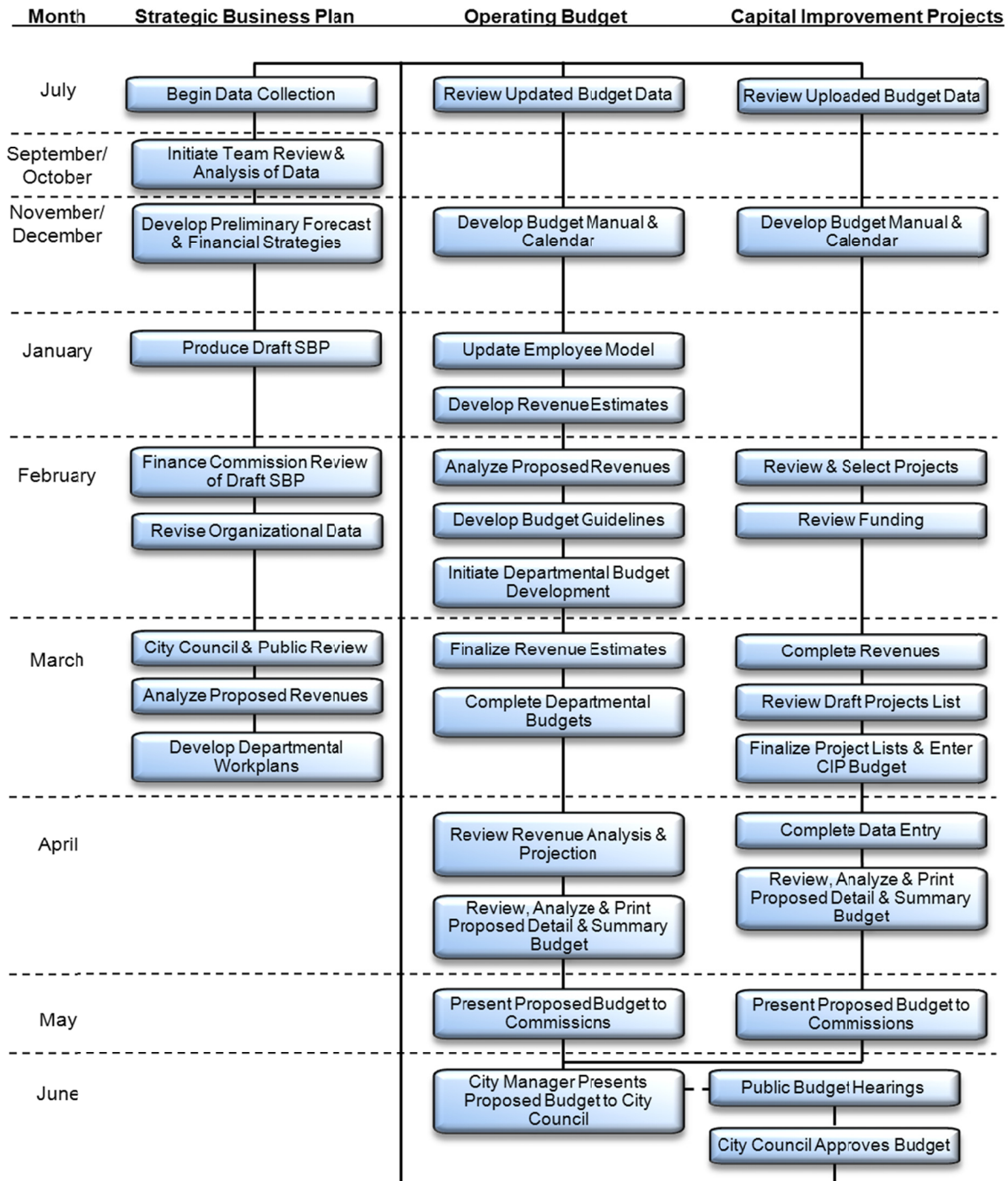
Financial Policies

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 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 with a majority of City Councilmembers supporting the action) 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.

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 with a majority of City Councilmembers supporting the action) and approved by a majority vote of the City Council, unless the budget adjustment falls under one of the exceptions below. Budget adjustments under \$50,000 do not need Finance Commission review. No budget adjustment for less than \$5,000 will be processed unless needed to close a capital project.

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

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

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

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

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

Financial Policies

Budget Adjustments

Budget Adjustment Procedure

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

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

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

Budget Office and Fiscal Services Review

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

Final Signatures, Distribution and Posting

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

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

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

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

Financial Policies

Budget Adjustments

Continuous Auditing

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

Financial Policies

Capital Improvement Project Policies

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

Capital Improvement Program

The City Manager shall develop and maintain a five-year projection of capital improvement projects based on the General Plan, Specific Plans, and on City Council approved projects. The five-year projection shall be presented as part of the annual Strategic Business Plan. The Capital Improvement Program (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall, and adjust projects and programs accordingly. The five-year projection shall include new capital projects, rehabilitation needs and long-term maintenance.

The City's CIP is budgeted on a multi-year basis. As a result, monies are allocated to projects in the fiscal year the funding sources are identified and available even though actual project construction may begin in later years. Annual appropriations for capital projects are contained in the appropriate special funds budget.

The City's capital program will recognize the borrowing limitation of not only the City but also the debt tolerance (direct and overlapping debt) of the City as a whole. The adopted annual budget shall contain a five-year summary projection of revenues and expenditures, which specifies the revenue sources and anticipated allocation schedule for the five-year CIP. This multi-year plan shall be updated on an annual basis. Individual capital improvement projects shall include a budgeted amount for City administration, whereby project estimates reflect the total cost of the project.

The City shall actively pursue outside funding sources for all capital improvement projects.

Capital Improvement Funding

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

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

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

Financial Policies

Capital Improvement Project Policies

Resident Budget Requests

Purpose

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

Policy

The City will facilitate resident input into the City's Capital Improvement Program with a systematic process designed to evaluate and track requests. Specifically, staff will evaluate each new project suggestion in the context of the City's existing five-year capital program plan and in terms of available funding opportunities.

Procedure

In order to promote, evaluate and track resident participation, staff will implement the following procedures:

- When a resident contacts the City with a capital improvement project request, it will be the responsibility of the department contacted to forward a Resident Budget Request Form to the resident, as well as assist them in correctly filling out the form. After the form has been completed and returned, the responsible department will forward a copy of the completed form to the Budget Office. The completed form shall contain cost estimates for the project developed by the appropriate department.
- If the resident's request does not fall within the contacted department's operations, the initial staff contacted will direct the resident to return the Resident Budget Request Form to the appropriate department, or to the City Manager's Office (CMO). Resident budget requests received by the CMO will be forwarded to the appropriate department.
- When the Budget Office receives a copy of the Resident Budget Request Form, it will be given a unique number for tracking purposes. Requests received before September 30 will be considered for funding in the next fiscal year's budget process.
- Departments will review each request in terms of existing programs and projects, feasibility and appropriateness. Some requests may already be funded, just not completed, and others may fall within jurisdictions such as the County of Orange, CalTrans or Irvine Unified School District. Once a request is deemed appropriate, the department will review the request in terms of its strategic goals, and provide a recommendation for funding. All resident budget requests recommended for funding will then have a detailed cost estimate prepared by the department.
- Once the status of the resident budget request has been determined, the appropriate department will prepare and send a detailed letter to the requester. This letter will include a restatement of the request, a detailed analysis of why the request is being recommended or rejected, and any relevant commission and City Council hearing dates. A copy of each response letter will be forwarded to the Budget Office.
- Department representatives will be required to attend commission and City Council budget hearings related to citizen capital improvement project requests, and be prepared to respond to questions regarding the status of each request.

Financial Policies

Capital Improvement Project Policies

- If the City's evaluation results in inclusion of the new project in its future work plans, it is typical for the project to then be incorporated into the City's Strategic Business Plan document as part of its five-year work program plan. The Strategic Business Plan is updated annually and, based on funding availability and changing City priorities, projects can be advanced, deferred or recommended for funding in the City's next annual capital budget proposal.
- Projects that are determined to have merit but which do not fit within the City's existing work program, or which are unfunded, may be added to the City's capital project watch list; this list is kept within the City's Strategic Business Plan document in a section titled "Potential Capital Improvement Projects for Future Consideration." The projects identified in this section are reviewed annually by staff when evaluating grant and other funding opportunities, and the projects listed there may be given future consideration as funding opportunities develop. The Strategic Business Plan document is reviewed annually by the City Council.

Financial Policies

Capital Improvement Finance Policies

The City uses the following policies relating to long-term financing of the City's Capital Improvement Program.

Capital Improvement Financing

The City of Irvine's debt management shall conform to all other budgeting and financial reporting policies where applicable. All debt issuance shall comply with federal, state and City Charter requirements.

The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness issues and utilize this reporting system as a performance criterion for the administration of the City's outstanding indebtedness.

Debt issuance is an acceptable method of financing infrastructure and public facility projects within the City; however, should only be used if current revenues cannot cover the costs. The term of any City debt issue shall not exceed the useful life of the assets being acquired by the debt issue.

The City should take a proactive approach to improving and enhancing the City's bond rating and institute financial reporting processes to enhance the marketability of the City debt. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget; commitments to future operations, maintenance costs and reliable debt retirement sources will also be identified.

Use of Debt Financing

Debt financing shall generally be limited to one-time capital improvement projects and only under the following circumstances:

- When the project's useful life will exceed the term of the financing;
- When project revenue or resources will be sufficient to service the debt; and
- When the project will benefit the residents of Irvine.

Debt financing shall not be considered appropriate for:

- Investment leveraging purposes;
- Current operating and maintenance expenses except for issuing short-term instruments such as revenue anticipation notes or tax anticipation notes; and
- Any recurring purpose (except as indicated above).

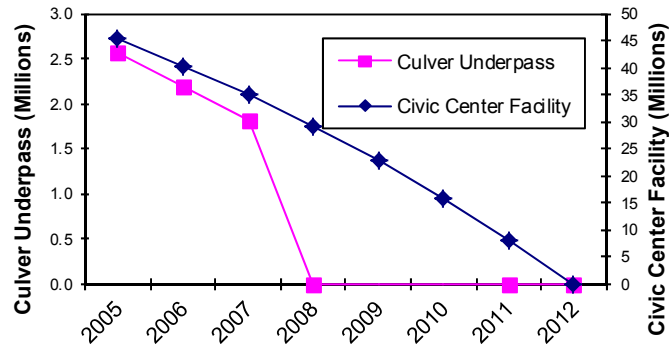
Financial Policies

Debt Limits

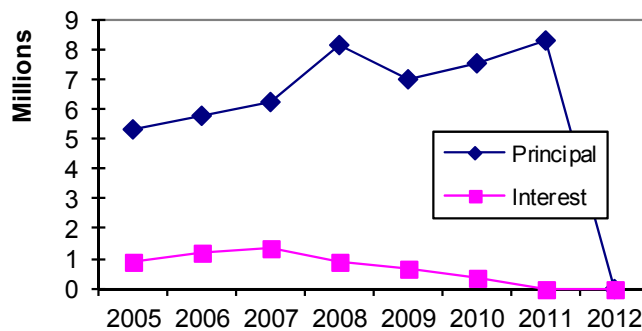
The City's outstanding long-term debt obligations were retired in FY 2010-11, as shown in the following tables.

Outstanding City Debt
Fiscal Years ended 2008 through 2012

Type of Debt	2008	2009	2010	2011	2012
Certificates of Participation					
<i>Culver Drive Underpass</i>	\$0	\$0	\$0	\$0	\$0
Lease Revenue Bonds					
<i>Civic Center Facility</i>	\$29,135,000	\$22,775,000	\$15,785,000	\$8,260,000	\$0
Total City Debt	\$29,135,000	\$22,775,000	\$15,785,000	\$8,260,000	\$0



Principal & Interest Costs:



Financial Policies

Debt Limits

Legal Debt Margin

Under state law, the City has a legal debt limitation not to exceed 15% of the total 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 2008 through 2010

	2008	2009	2010
Assessed Valuation	\$47,088,490,864	\$47,088,490,864	\$47,183,132,993
Debit Limit - 15% of Assessed Valuation	\$7,063,273,630	\$7,063,273,630	\$7,077,469,949
Less - Outstanding Debt	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Legal Debt Margin	\$7,063,273,630	\$7,063,273,630	\$7,077,469,949

At this time, the City has suspended design work for a new Public Safety facility and other related capital facilities. It is anticipated that sometime in the intermediate future, design work and eventually debt issuance to construct the facilities will commence. Upon resumption of planning, the specific facilities proposed, timing, amount, and financing method(s) will be presented to the City Council for review.

Financial Policies

Investment Policies

The City uses the following policies related to investing City funds.

Goals

- The City of Irvine's Investment Policy is intended to provide specific criteria for the prudent investment of City funds. The goal is to enhance the economic status of the City while protecting pooled funds and meeting daily cash flow demands.
- The Investment Policy is in conformance with all federal, state and local laws governing the investment of monies under the control of the City Treasurer.
- The Investment Policy applies to the City's Pooled Investment Portfolio, Bond Proceeds Portfolio and Special District Portfolio. These portfolios encompass all monies under the direct oversight of the treasurer and include the following funds:

General Fund	Capital Project
Debt Service	Trust & Agency
Proprietary	Redevelopment Agency
Special Revenue	Other Funds (which may
Reserve Funds	be created)

Delegation of Authority

- The Irvine City Charter and the authority granted by City Council assign the responsibility of investing unexpended cash to the City Treasurer.
- The City Treasurer may delegate daily investment activity, such as carrying out the treasurer's investment instructions, confirming treasury transactions and other routine activities.
- Investments with a maturity of greater than five years must be approved by the City Council.

Prudence

- The treasurer operates the City's pooled cash investment program under Section 53600.3 of the California Government Code, applicable state laws, and a Prudent Investor Rule. This affords a broad spectrum of investment opportunities so long as the investment is deemed prudent and permissible by the State of California, various bond indentures and the City's Annual Investment Policy. The treasurer strives to invest 100% of idle funds.

Treasury Objectives

- The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities.
- The treasurer maintains a diversified portfolio to accomplish the primary objectives in the following order of priority: safety, liquidity and yield.

Maximum Maturities

- Maturities of investments will be selected based on liquidity requirements to minimize interest rate risk and maximize earnings. Current and expected yield curve analysis will be monitored and the portfolio will be invested accordingly.

Financial Policies

Investment Policies

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

Portfolio Reporting

On a quarterly basis, or as otherwise requested by the City Manager, the City Treasurer shall provide to the City Council and Investment Advisory Committee a report indicating each of the City's investments. The report shall include a statement certifying the ability of the City to meet its expenditure requirements for the next six months, or provide an explanation as to why sufficient money shall, or may not, be available. The investment portfolio report shall include market information for all investments.

Investment Advisory Committee

The City has a five-member Investment Advisory Committee. The committee advises the City on matters relating to the City's Investment Policies and the investment of City funds. The committee meets at least quarterly and reports directly to the City Council. Each City Council member appoints one member.

Authorized Investments

The City is governed by the California Government Code, Sections 53600 et. seq. Within the context of these limitations, and based on the cost at time of purchase, the following investments are authorized, as further limited herein:

<u>Category</u>	<u>Percent</u>
US Treasuries	no limit
US Agencies	no limit
Banker's Acceptances	25%
Commercial Paper	15%
Repurchase Agreements	25%
Reverse Repurchase Agreement	15%
LAIF	25%
Municipal Bonds	no limit
Corporate Medium Term Notes	15%
Money Market Mutual Funds	20%

Financial Policies

Revenue Policies

Introduction

The City utilizes the following policies to govern its operations and methods regarding revenues that are used for operations.

Sources of Revenue

The City will strive to maintain a diversified and stable revenue system to provide protection from short-run fluctuations in any single revenue source to promote consistent service levels.

Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in operating budget forecasts.

Programs and services funded by restricted revenue will be clearly designated as such. Restricted revenue shall only be used for the purposes legally permissible and in a fiscally responsible manner. Restricted revenues shall be used prior to unrestricted revenue as legally permissible.

The City shall develop and maintain methods of forecasting future revenues and expenditures. These methods shall project the City's future revenues and expenditures through a variety of methods including, but not limited to, forecasts of the economy and future development of the City.

The portion of revenue from development fees that supports citywide overhead costs shall be classified as a General Purpose Revenue and identified as General Fund Revenue Transfers-In and be used to offset General Fund overhead costs.

Revenue Collection

The City shall strive to improve its tax collection rate through legislative initiative and advocacy at the state level and cooperative effort at the county level.

Revenue Projection

The Budget Office will estimate General Fund revenues using an objective and analytical process, as well as documenting and maintaining specific assumptions. In instances where there is uncertainty as to assumptions, conservative revenue projections shall be provided.

Fees and Cost Recovery

User fees and charges shall be established at a level related to the direct and indirect cost of providing the service, wherever possible. The City will recalculate the full cost of activities supported by user fees to identify the impact of inflation and other cost increases. Fees shall be adjusted where appropriate to reflect these increases.

Development process costs and related administrative expense shall be totally offset by development fees, wherever possible.

Financial Policies

Revenue Policies

Community Services Department Fees

The City shall set Community Services program fees that recover costs under the following guidelines:

- Self-Sufficient Activities (up to 100% recovery of direct, indirect, and department overhead costs).
Contract Activities for Adults, Adult Recreation, Excursions for Adults and Contract Excursions.
- Partially-Supported Activities (up to 100% recovery of direct and indirect costs).
Staffed Excursions for Children, Youth, and Families; Contract Activities for Children, Youth, and Families; Contract Activities for Seniors and Persons with Disabilities; and Animal Adoptions.
- Substantially-Supported Activities (up to 100% recovery of direct costs).
Child and Youth Recreation, Learn-to-Swim, Special Events, Senior Recreation, Recreation for Persons with Disabilities, Community Safety Educations, TRIPS, Kids Klub, Animal Licenses, and Sheltering.
- Reasonable fees for individual activities and/or services may be set above or below these standards at the discretion of the director, not to exceed the Department Cost Level.
- Fees for NON-RESIDENT users of Community Services fee-based activities and services, such as those itemized on the approved fees list, shall be determined to recover \$5 in administrative cost per participant and activity in addition to the Resident Fees; the total paid shall not result in cost recovery exceeding the Department Cost Level.
- Fees to residents for activities and services categorized as “MISCELLANEOUS” in the approved List of Community Services Fees shall be set with the goal to recover 100% of costs at the Indirect Cost Level, with exceptions as noted in said list above.
- Non-resident fees for activities and services categorized as “MISCELLANEOUS” in the approved List of Community Services Fees shall be set to recover an administrative cost of \$5 per participant in addition to the Resident Fees, with exceptions as noted in said list; the total fee shall not result in cost recovery exceeding the Department Cost Level.

Grants and Federal Funds

The City shall aggressively pursue all grant opportunities; however, before accepting grants, the City will consider the current and future implications of both accepting and rejecting the monies, including:

- The amount of matching funds required;
- In-kind services to be provided;
- Requirements for reporting, earmarking and level of effort requirements;
- The related operating expenses; and
- Length of grant and consequential disposition of service (i.e. is the City obliged to continue the services after the grant has ended).

Financial Policies

Revenue Policies

Gifts, Bequests and Donations to the City

Gifts and donations will be evaluated to determine what, if any, obligations are to be placed upon the City. Gifts and bequests will be considered as “over and above” basic City appropriations.

Gifts, donations and/or bequests given to the City for the use of any of its departments or divisions and accepted shall be solely for the purpose intended by the donor. Unrestricted gifts will be expended on the recommendation of the related commission or other advisory board.

Gifts, donations and bequests shall be recorded in accordance with the Generally Accepted Accounting Principles.

Development Fee Deferrals

Recognizing some fees are collected in advance of the work being performed and revenue collected in the prior year funds current expenses, a budget and accounting methodology for the recognition and deferral of Development Fees is necessary. By recognizing and deferring Development Fees on an established basis, the revenue activity will be more accurate relative to the revenue budget.

The Development Fee deferred revenues from the prior fiscal year will be recognized and posted to the appropriate current year revenue accounts during the new fiscal year. Beginning in April of each fiscal year, Community Development and Public Works staff will provide an estimate by the tenth of the month to Fiscal Services for the fee amount and accounts collected during the month that should be deferred to the next fiscal year.

Fiscal Services will process journal entries recognizing prior year deferred revenues and deferring appropriate current year revenues as appropriate. At the end of each fiscal year, the total amount deferred will be reallocated to the next fiscal year based on this procedure.

The development revenue and deferral policies are recognized in the City’s budget model.

Financial Policies

Adopting Resolutions – Budget & Policies

CITY COUNCIL RESOLUTION NO. 12-79

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
IRVINE ADOPTING AND APPROVING THE
APPROPRIATIONS BUDGET AND FINANCIAL POLICIES
FOR THE CITY OF IRVINE FOR FISCAL YEAR 2012-2013

THE CITY COUNCIL OF THE CITY OF IRVINE DOES HEREBY RESOLVE AS
FOLLOWS:

The budget for the City of Irvine for Fiscal Year 2012-2013 is approved and
adopted by the City Council of the City of Irvine as follows:

GENERAL FUND

Operating Appropriations

City Manager's Office	7,635,499
Administrative Services	5,036,921
Community Development	9,698,589
Community Services	30,218,318
Public Safety	57,145,930
Public Works	24,980,469
Non-Departmental	3,265,000
<i>Total Operating Appropriations</i>	<i>137,980,726</i>

Operating Transfers-Out (To)

Educational Partnership Fund	531,200
Contingency Reserve	474,000
<i>Total Operating Transfers-Out</i>	<i>1,005,200</i>

TOTAL - GENERAL FUND 138,985,926

SPECIAL FUNDS

Appropriations	198,571,934
Transfers-Out	76,481,334
<i>Sub-Total</i>	<i>275,053,268</i>
Reserves	340,444,009

TOTAL - SPECIAL FUNDS 615,497,277

TOTAL - ALL FUNDS 754,483,203

And the City Council adopts the Fiscal Year 2012-2013 Financial Policies.

Financial Policies

Adopting Resolutions – Budget & Policies

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 12th day of June, 2012.


MAYOR OF THE CITY OF IRVINE

ATTEST:


CITY CLERK OF THE CITY OF IRVINE

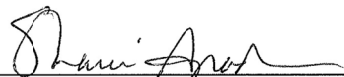
STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF IRVINE)

I, SHARIE APODACA, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at regular meeting of the City Council of the City of Irvine, held on the 12th day of June, 2012.

AYES: 5 COUNCILMEMBERS: Agran, Choi, Krom, Lalloway and Kang

NOES: 0 COUNCILMEMBERS: None

ABSENT: 0 COUNCILMEMBERS: None


CITY CLERK OF THE CITY OF IRVINE

Financial Policies

Adopting Resolutions – Appropriations Limit

CITY COUNCIL RESOLUTION NO. 12-81

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2012-2013

THE CITY COUNCIL OF THE CITY OF IRVINE HEREBY DOES RESOLVE AS
FOLLOWS:


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

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

WHEREAS, the City Council selected the City's change in population growth and
California per capita personal income change, and complied with all provisions of Article
XIII B in determining the Appropriations Limit for Fiscal Year 2012-2013.

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for Fiscal
Year 2012-2013 shall be \$242,308,594 and the Appropriations Subject to Limitation in
Fiscal Year 2012-2013 shall be \$112,485,731.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular
meeting held on the 12th day of June, 2012.


MAYOR OF THE CITY OF IRVINE

ATTEST:


CITY CLERK OF THE CITY OF IRVINE

Financial Policies

Adopting Resolutions – Appropriations Limit

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

I, SHARIE APODACA, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at regular meeting of the City Council of the City of Irvine, held on the 12th day of June, 2012.

AYES: 5 COUNCILMEMBERS: Agran, Choi, Krom, Lalloway and Kang

NOES: 0 COUNCILMEMBERS: None

ABSENT: 0 COUNCILMEMBERS: None



CITY CLERK OF THE CITY OF IRVINE

Financial Policies

Adopting Resolutions – Appropriations Limit

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General Information and Irvine Profile

City of Irvine

The City of Irvine is located 40 miles southeast of Los Angeles and six miles from the ocean in Orange County, California. Incorporated as a Charter City in 1971 with a City Council-City Manager form of government, the first City Council revised the master plan developed by world-famous architect William Pereira for the landowner, the Irvine Company; the Irvine General Plan is the basis for all development in the City.

As one of the nation's largest master-planned communities, the City of Irvine will increase from its current size of 66 square miles to 74 square miles at build-out, and is the largest city in Orange County (in square miles). Over the last 40 years, Irvine has strategically grown into one of the safest cities in the country, promoting environmental stewardship; state-of-the-art transportation programs and systems; an enterprising business environment; stellar educational institutions; and a high quality of life.

The City contracts for fire and medical services with the Orange County Fire Authority (a joint-powers organization), and has three independent districts: library, education and utility services. The Irvine Ranch Water District provides water and sewer service.

Services provided by the City include animal control; building and safety regulation and inspection; general administrative services; planning and zoning; police; public facility and capital improvement construction; recreation and cultural programs; open space administration; street lighting; street maintenance; landscape maintenance; and transportation management.

History

Archeological research establishes prehistoric man in the Irvine area at least 12,000 years ago, possibly even 18,000 years ago. Scattered evidence of early campsites and rock shelters can be seen in the undeveloped parts of the City.

Gabrielino Indians moved into the Irvine area 2,000 years ago, establishing dozens of villages. One village was located near the present San Joaquin marsh and another near the San Joaquin golf course. The Gabrielinos enjoyed an abundant food supply of shellfish, waterfowl and land animals. They lived in round, woven huts and were excellent basket weavers and makers of seashell and stone jewelry.



Gabrielino Indians were the original inhabitants of what is now Orange County.

Photograph courtesy of
The Irvine Historical Society

General Information and Irvine Profile

Gaspar de Portola, a Spanish explorer, entered the San Joaquin Valley in 1769, abruptly ending the tranquil life of the Gabrielinos. With the Spanish came forts, missions and herds of cattle. The King of Spain began to parcel out lands for missions and for a few large, private land grants. In 1831, after gaining independence from Spain, the Mexican government secularized the missions, assumed control of land holdings and began distributing ranchos to Mexican citizens who applied for grants.

In 1846, the Mexican army was defeated in the final battle of the Mexican-American War. The Treaty of Guadalupe was signed and California was annexed to the United States. The Congressional Act of 1851 forced landholders to reapply to the Board of Land Commissioners to get valid title to their ranchos. In 1868, outside investor Abel Stearns was successful in his suit to dissolve the rancho and divide the property among the claimants, four of whom were prosperous sheep ranchers: Benjamin and Thomas Flint, Llewellyn Bixby and James Irvine.



**Fly past parade at the El Toro airbase
Circa 1943**

Photograph courtesy of
The Flying Leatherneck Aviation Museum

The Irvine, Flint and Bixby ranches were devoted to sheep grazing, although in the 1870's tenant farming was permitted. During World War I, agriculture had intensified, and by 1918, some 60,000 acres of lima beans were grown on the Irvine Ranch. During World War II, two Marine Corps air facilities were built on land sold to the government by the Irvine Company.

In 1959, the University of California asked the Irvine Company for 1,000 acres for a new campus. The Irvine Company agreed, and the state accepted the land and purchased an additional 500 acres. The University's consulting architect, William Pereira, and Irvine Company planners drew up master plans for a city of 50,000 people surrounding the university. The area would include industrial zones, residential and recreational areas, commercial centers and greenbelts. The Irvine Industrial Complex West (now known as the Irvine Business Complex) opened and the villages of Turtle Rock, University Park, Culverdale, the Ranch, and Walnut were completed by 1970.

On December 28, 1971, the residents of these communities voted to incorporate a substantially larger city than that envisioned by the original Pereira plan in order to control the future of the area and protect its tax base. By January 1999, the City of Irvine had a population of 134,000 and a total area of 43 square miles.

Quick Facts

Date of Incorporation	December 28, 1971
Form of Government	Charter Law, City Council-City Manager
Incorporated Area	66 square miles
Sphere of Influence Area	74 square miles

General Information and Irvine Profile

Circulation System		1,851 lane miles
Median Household Income¹		\$85,615
Housing	Dwelling Units ²	82,283
	Median Value ³	\$515,000
	Median Gross Rent ⁴	\$1,705
Assessed Valuation⁴	Total Assessed Value:	\$47,136,231,043
	Secured:	\$43,706,256,330
	Unsecured:	\$3,429,974,713

Top 25 Sales Tax Producers⁵

Apple Computer	Nordstrom
Arbonne	Power Toyota/Scion
Carmax	Ralphs
Chevrolet of Irvine	Rohde & Schwarz
Chevron	Sarcom
Costco	Shell
Edwards Lifesciences	Target
Fladeboe Honda	Toshiba
IPC USA	Tuttle Click Dodge Chrysler Jeep
Irvine BMW	Tuttle Click Ford/Lincoln/Mercury
Irvine Service Station	University of California Irvine
Living Spaces	Victor Medical
Main Electric Supply	

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

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

³ DataQuick: Home Sales recorded in January 2012 (single family, condominiums and new homes)

⁴ Orange County Auditor - Controller

⁵ HdL Companies, the City's sales tax consultant

General Information and Irvine Profile

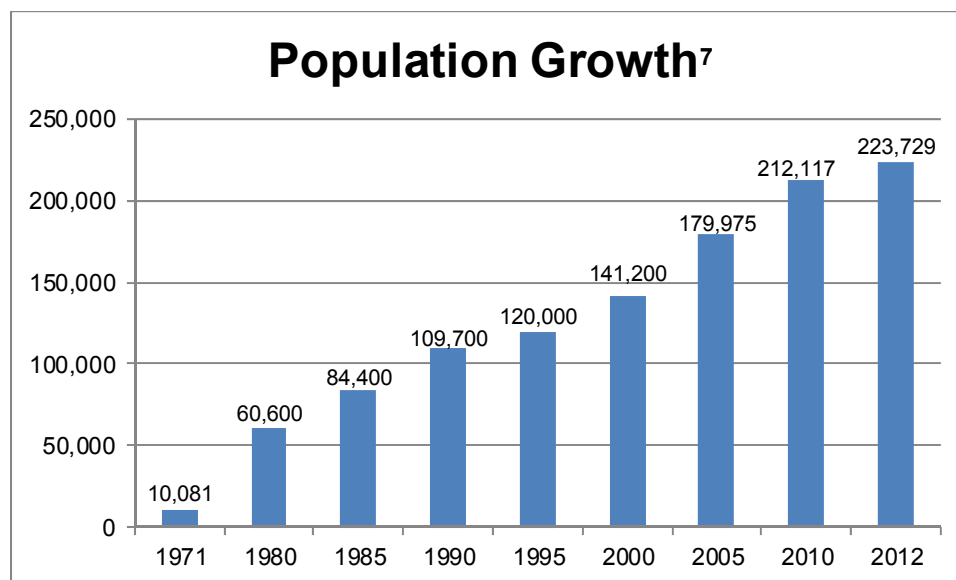
Principal Property Tax Payers⁶

Irvine Company	Allergan
Irvine Apartment Communities	Lakeshore Properties LLC
Heritage Fields El Toro	Capital Research Company
LBA IV PPC LLC	Central Park West
B Braun Medical Inc.	Kilroy Realty

Demographics

Irvine's strength is its people. The City is the success it is today because of the more than 223,000 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% per year between 1970 and 1980. Between 1980 and 1990, the average increase dropped to 8% per year; and since 1990, the annual increase has averaged 2% per year. Because Irvine is a relatively new City and started with a young population base, only 12.7% of Irvine's population was in the over-55 category in 1990. By the year 2020, however, 28% of the City's population is expected to be over 55.

As Irvine has grown, so has our diversity – helping enhance the City's economic growth as increasing globalization, international trade and fast-growing emerging economies provide important business opportunities overseas. Today, Irvine is recognized as one of the most ethnically diverse and fully integrated cities in the country.



⁶ City of Irvine Comprehensive Annual Financial Report Year-Ended June 30, 2011

⁷ California Department of Finance, E-1 Cities Population Estimates January 1, 2011 and 2012 (May 2012), E-4 Population Estimates for Cities, with 2000 & 2010 Census Counts (September 2011)

General Information and Irvine Profile

Median Age¹		34
Registered Voters⁸		115,592
Ethnicity¹	White	45.1%
	Asian	39.0%
	Hispanic	9.2%
	African American	1.6%
	Other	5.1%

Education

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

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

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

Education¹	High School Graduates	96%
	College Graduates	66%

Irvine Unified School District	Enrollment	27,400
	22 elementary schools	
	5 junior high schools	
	4 high schools	

Colleges	Enrollment	
	UCI	27,000
	Concordia University	3,300
	Irvine Valley College	15,000

⁸ City of Irvine, City Clerk's Office as of January 2012

General Information and Irvine Profile

Industry and Employment

Much of the credit for Irvine's success is attributable to the strength, dynamism and adaptability of the City's business community. Irvine has access to a highly educated, skilled labor force and a fully operational transportation network. Over 10,000 acres in the City are available for business uses. Irvine issued more than 21,000 business licenses ranging from Fortune 500 corporations to on-the-grow companies, as the City continues to emerge as one of the nation's most prestigious business addresses. Within Irvine there are several major commercial/industrial centers: the Irvine Business Complex, University Research Park, Irvine Spectrum and West Irvine.

The 2,700-acre Irvine Business Complex (IBC) is located adjacent to John Wayne Airport. A variety of professional and technical businesses, as well as residential properties, are located in this area. In 2010, the City Council adopted the IBC Vision Plan, a framework to facilitate the transition of IBC to a mixed-use neighborhood.



University Research Park is a 183-acre business, research and development office park located next to UCI. The Irvine Company developed University Research Park to promote a mutually beneficial association between innovative businesses and UCI. Some of University Research Park's companies include renowned local, regional and national companies such as America Online, Cisco Systems and Skyworks.

Irvine Spectrum, home to prestigious high-rises and campus-like environments, is one of California's leaders in its concentration of technology; research and development; and light manufacturing companies. Some of Irvine Spectrum's leading companies include Broadcom, Verizon Wireless, Advanced Sterilization Products, and Meade Instruments.

Employment Base⁹		190,600
Top Employers¹⁰	<u>Company</u>	<u>Employees</u>
	University of California, Irvine	14,227
	Irvine Unified School District	2,706
	Broadcom	2,604
	Edwards Lifesciences	2,337
	Cellco Partnership/Verizon Wireless	2,305
	Allergan	1,922
	Blizzard Entertainment Inc.	1,695
	Parker Hannifin	1,650
	St. John Knits	1,517
	B. Braun Medical	1,400

⁹ CA EDD & 2010 American Community Survey (includes payroll jobs & self-employed individuals)

¹⁰ City of Irvine Comprehensive Annual Financial Report Year Ended June 30, 2011

General Information and Irvine Profile

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 37 neighborhood public parks and 19 community public parks. More than one-third of the entire City has been or will eventually be preserved parks, trails and natural wild lands, protecting some of the most important and stunning chaparral landscapes in California.

In addition to its vast open space, the City of Irvine has three public golf courses, one 18-hole natural grass putting course, one golf practice center, one tennis club, and numerous public and private tennis courts. The City owns and manages over 485 acres of public park lands, 12 public facilities (including the Irvine Fine Arts Center, William Woollett Jr. Aquatics Center and two senior centers), over 40 miles of off-street trails, and more than 5,200 acres of protected open space with recreational trails for pedestrians, mountain bikers and equestrians.

Additionally, the Irvine Barclay Theatre was developed in partnership with UCI as a 750-seat community theater, featuring some of California's most imaginative performing arts showcases. The Verizon Wireless Amphitheater is a 15,500-seat outdoor venue that is home to the Pacific Symphony Orchestra and other shows and festivals during the summer. The Irvine Spectrum Center is one of Southern California's most popular shopping and dining destinations, visited by 13 million people each year and featuring more than 120 stores, restaurants and entertainment venues.



Parks and Landscape Areas

Community Parks	19
Neighborhood Parks/Vista Points	37
Trees	64,088
Athletic Infields	46
Sports Fields (acres)	135
Streetscape (acres)	816

General Information and Irvine Profile

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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
BOE	Board of Equalization
BID	Business (Hotel) Improvement District
CAFR	Comprehensive Annual Financial Report
CBO	Chief Building Official
CC	City Council
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CERT	Community Emergency Response Training
CFD	Community Facilities District
CIP	Capital Improvement Program
CMP	Congestion Management Plan
CNG	Compressed Natural Gas
COPS	Community Oriented Policing Services
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers

Glossary

Acronyms

CUP	Conditional Use Permit
DARE	Drug Abuse Resistance Program
DOF	California Department of Finance
E/FTC	Eastern/Foothill Transportation Corridor
EECBG	Energy Efficiency and Conservation Block Grant
EEMP	Environmental Enhancement and Mitigation Program
EIR	Environmental Impact Report
EPT	Extended Part-Time
ETC	Eastern Transportation Corridor
FHCOC	Fair Housing Council of Orange County
FTE	Full-Time Equivalent
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GMA	Growth Management Area
GMP	Growth Management Program
GPA	General Plan Amendment
GSP	Gross State Product
HID	Hotel Improvement District
HRIS	Human Resources Information System
HUD	U.S. Department of Housing and Urban Development

Glossary

Acronyms

HVAC	Heating, Ventilation and Air Conditioning
IADHS	Irvine Adult Day Health Services
IBC	Irvine Business Complex
IBTOC	Irvine Barclay Theatre Operating Company
ICCP	Irvine Child Care Project
ICDCOC	Irvine Child Development Center Operations Corporation
IFAC	Irvine Fine Arts Center
IFAS	Integrated Financial Accounting System
IRC	Irvine Ranch Conservancy
IRWD	Irvine Ranch Water District
ITA	Irvine Transportation Authority
ITAM	Irvine Transportation Analysis Model
ITC	Irvine Transportation Center
ITRAC	Irvine Traffic Research and Control Center
IUSD	Irvine Unified School District
IVC	Irvine Valley College
LAEDC	Los Angeles Economic Development Corporation
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LED	Light Emitting Diode
LLEBG	Local Law Enforcement Block Grant
LLPM	Landscape, Lighting and Park Maintenance

Glossary

Acronyms

LSC	Lakeview Senior Center
M2	Measure M Local Turnback
M2-ACE	Measure M (M2) – Arterial Capacity Enhancements
M2-TSSP	Measure M (M2) – Traffic Signal Synchronization Program
M-GMA	Measure M Growth Management Area
MCAS	Marine Corps Air Station
MOU	Memorandum of Understanding
(N)	Identifies a Budgeted Staff Position as New
NITM	North Irvine Transportation Mitigation
NPDES	National Pollutant Discharge Elimination System
OCADA	Orange County Automobile Dealers Association
OCFA	Orange County Fire Authority
OCGP	Orange Country Great Park
OCGPC	Orange County Great Park Corporation
OCIP	Orange County Investment Pool
OCTA	Orange County Transportation Authority
OCTAM	Orange County Transportation Analysis Model
OCUTT	Orange County Unified Transportation Trust
PERS	Public Employees' Retirement System
PMS	Pavement Management System
POST	Peace Officer Standards Training
PQI	Pavement Quality Index

Glossary

Acronyms

PT	Part-Time
PUC	Public Utilities Commission
RDA	Redevelopment Agency
ROW	Right of Way
RPT	Regular Part-Time
RSTP	Regional Surface Transportation Program
SBP	Strategic Business Plan
SCAG	Southern California Association of Governments
SDC	Systems Development Charge
SJHTC	San Joaquin Hills Transportation Corridor
SLTPP	State Local Transportation Partnership Program
STP	Strategic Technology Plan
TCA	Transportation Corridor Agencies
TEA	Tax Equity Allocation
TMA	Transportation Management Association
TMP	Transportation Management Plan
TOT	Transient Occupancy Tax
TRIPS	Transportation Service for Irvine Seniors and Residents with Disabilities
TRO	Trip Reduction Ordinance
TUSD	Tustin Unified School District
UASI	Urban Area Security Initiative
UCI	University of California, Irvine

Glossary

Acronyms

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

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Terms

Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.
Adjusted Budget	The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.
Air Quality Management District	AQMD – the air pollution control agency for the four-county region including Los Angeles and Orange counties, as well as parts of Riverside and San Bernardino counties (www.aqmd.gov).
Air Quality Management Plan	AQMP – a plan developed by the AQMD that serves as the blueprint for all the future rules necessary to bring the area into compliance with federal and state clean air standards.
Allocation of Funds	Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.
Appropriation	A specific amount of money authorized by the City Council for an approved work program.
Arterial Highway Financing Program	AHFP – a Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.
Assessed Property	The value set upon real estate or other property by the County Tax Assessor.
Assessed Valuation	A measure of the taxable value of property located within the City against which the tax rate is applied.
Assessed Valuation (Secured)	That part of the assessment roll containing state assessed property and property the taxes on which are a lien on real property sufficient to secure payment of taxes.
Assessed Valuation (Unsecured)	The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.
Assessment District	AD – a separate unit of government that manages specific resources within defined boundaries. Through self-financing, it can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services.
Balanced Budget	A budget in which planned expenditures do not exceed planned revenues.
Bond Refinancing	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.

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Terms

Bonds	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
Budget Surplus	The difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses (as opposed to year-end balance, which may be used only for one-time expenses).
California Environmental Quality Act	CEQA – a state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible (ceres.ca.gov/ceqa).
California Transportation Commission	CTC – the agency responsible for programming and allocating funds for the construction of highway, passenger rail and transit improvements throughout California (www.catc.ca.gov)
Capital Equipment	Equipment (fixed assets) with an initial individual cost of \$5,000 or more and an expected useful life greater than two years, such as automobiles, microcomputers and furniture.
Capital Expenditure	Expenditure for tangible property with an initial individual cost of \$5,000 or more and an expected useful life greater than two years per item.
Capital Improvement Program Budget	CIP Budget – a multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities with an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.
City Council	CC – comprised of the Mayor and four City Councilmembers who are elected at large by registered voters of the City. Councilmembers each serve a four-year term and the mayor serves a two-year term. The City of Irvine has a two-term limit for elected officials. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.
Community Development Block Grant	CDBG – provides eligible metropolitan cities and urban counties with annual direct grants to revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons.
Community Facilities District	CFD – a special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.
Community Oriented Policing Services	COPS – a grant program that provides partial funding of salaries for several front line law enforcement positions.

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Comprehensive Annual Financial Report	CAFR – the summarization of the City's financial activity for the previous fiscal year which also includes a summarization of significant milestones that were accomplished during the year by department, fiscal policies, and statistical information. The CAFR is prepared by December of each year.
Conditional Use Permit	CUP – allows a city or county to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district, through a public hearing process.
Congestion Management Plan	CMP – defines a network of state highways and arterials, level of service standards and related procedures.
Consumer Price Index	CPI – a statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.
Contingency Reserve	The City has established a policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve.
Cost Allocated	A method used to charge General Fund costs budgeted in one department to another department or another fund.
Debt Service	The payment of principal and interest on borrowed funds such as bonds.
Department, (Function) Division, Section	Organizational units within the Operations Budget that group resources together to provide related types of services.
Discretionary Funding Opportunities	Pertains to funds, grants or other resources that are not restricted as to use.
Drug Abuse Resistance Program	DARE – a police officer-led series of classroom lessons that teaches children from kindergarten through 12 th grade how to resist peer pressure and live productive drug- and violence-free lives (www.dare.com).
Eastern/Foothill Transportation Corridor	E/FTC – a network of toll roads extending from Anaheim Hills south to Coto de Caza.
Encumbrance	An amount of money committed for the payment of goods and services not yet received or paid for.
Environmental Enhancement and Mitigation Program	EEMP – a state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.

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Environmental Impact Report	EIR – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.
Expenditure	The actual payment for goods and services.
Fair Housing Council of Orange County	FHCOC – a private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal fair housing laws (www.fairhousingoc.org).
Fees	A general term used for any charge levied by government for providing a service or permitting an activity.
Fiscal Year	Any period of 12 consecutive months designated as the budget year. Irvine's budget year begins on July 1 and ends on June 30.
FOR Families Program	A Community Service program designed to strengthen families by providing support to individuals and families experiencing stress through short-term support; peer advisement and referral services; self-help groups; and information related to parenting, stress reduction, substance abuse and money management.
Fringe Benefits	These include retirement/pension; health, life, and disability insurance; workers' compensation; and vacation, administrative, medical and special leave of absence time.
Full-Time Equivalent	FTE – refers to part-time hours converted to one full-time equivalent position, which equals 40 hours per week, 52 weeks per year.
Fund	A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.
Fund Balance	Within a specific fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).
Gas Tax	State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.
General Fund	The primary operating fund of the City (as opposed to all other City funds, which are designated as "Special Funds").

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General Plan	A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.
Geographical Information System	GIS – a computer system capable of assembling, storing, manipulating and displaying geographically referenced information.
Goal	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
Government Finance Officers Association	GFOA - professional association of state/provincial and local finance officers in the United States and Canada (www.gfoa.org).
Governmental Accounting Standards Board	GASB – organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities (www.gasb.org).
Grants	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.
Gross Domestic Product (Real)	GDP – the total of the goods and services produced by labor and property located in the United States.
Gross State Product	GSP – the total of the goods and services produced by labor and property located in the State of California.
Growth Management Area	GMA – inter-jurisdictional planning regions within Orange County.
Growth Management Program	GMP – a Measure M funded program intended to address the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
HOME Program	Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately owned dwellings.
Hotel Improvement District	HID – an additional 2% hotel tax, on top of the City's 8% base Transient Occupancy Tax (TOT) is collected for the Business (Hotel) Improvement District, with 1.5% designated for the Irvine Chamber of Commerce and 0.5% used for City sponsored cultural events.
Hotel Tax	Also known as the Transient Occupancy Tax (TOT) or bed tax – an 8% tax added to the cost of renting a hotel room within the City.

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Infrastructure	Includes the City's street, bridge, traffic signal, landscaping, and trail networks. To be capitalized as part of the City's infrastructure network, a related component must have an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.
Inputs	Resources (e.g. dollars, staff and other assets) required to accomplish a job or provide a service.
Integrated Financial Accounting System	IFAS – Irvine's computerized accounting system used to coordinate the City's purchasing and general accounting procedures.
Inter-Fund Transfers	Payments from one fund to another fund, primarily for work or services provided.
Irvine Adult Day Health Services	IADHS – offers day-care programs to frail elderly and disabled adults over 50 who reside in Irvine, Newport Beach, Tustin, Corona Del Mar and surrounding areas (www.irvineadhs.org).
Irvine Barclay Theatre Operating Company	IBTOC – a private not-for-profit performing arts organization (www.thebarclay.org).
Irvine Company	A privately held company best known for its comprehensive focus on quality of life in the balanced, sustainable communities it has planned and developed on the Irvine Ranch in Orange County, California (www.irvinecompany.com).
Irvine Child Care Project	ICCP – a Joint Powers Authority between the City of Irvine and the Irvine Unified School District. The project promotes quality before and after school child care by providing financial assistance to children from low-income working families through community-based, non-profit organizations located on elementary school sites for children of families who live and/or work in Irvine.
Irvine Child Development Center Operations Corporation	ICDCOC – a company contracted by the City to operate and provide child care services at the City-owned Child Development Center at the Civic Center (www.icdcoc.com).
Irvine Fine Arts Center	IFAC – a City-operated arts facility located at Heritage Park offering classes, exhibitions and visual arts programming, as well as specialized studios for painting, ceramics, photography, jewelry, and culinary arts.
Irvine Ranch Water District	IRWD – provides domestic water service, sewage collection and water reclamation for the City of Irvine and portions of surrounding communities (www.irwd.com).

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Irvine Traffic Research and Control	ITRAC – manages, operates and maintains the City's master traffic signal system computer to analyze/implement traffic signal timing and coordination parameters.
Irvine Transportation Analysis Model	ITAM – Irvine's computerized analytical tool used by traffic engineers and transportation planners to predict traffic conditions. ITAM is designed to simulate driver behavior by replicating land use, socioeconomic and roadway conditions. The results assist the City in planning needed roadway improvements, coordinating traffic signals, monitoring traffic and evaluating the impacts of new development.
Irvine Transportation Authority	ITA – a decision-making body that can be activated to address current transportation issues within the City.
Irvine Transportation Center	ITC – a regional multi-modal transportation center served by Amtrak and Metrolink trains and Orange County Transportation Authority buses.
Irvine Unified School District	IUSD – a local school district comprised of 22 elementary schools, five middle schools, four comprehensive high schools, and one continuation high school (www.iusd.org).
Irvine Valley College	IVC – a two-year public community college located in Irvine (www.ivc.edu).
Landscape, Lighting, and Park Maintenance	LLPM – an assessment district to provide funds for park and parkway landscaping, lighting and park maintenance. The budget is detailed in Fund 119.
Lease-Purchase Agreement	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
Level of Effort	Generally used to identify the number of staff providing a particular service.
Level of Services	Generally used to define the existing or current services, programs and facilities provided by government.
Levy	To impose taxes, special assessments or service charges for the support of governmental activities.
Local Agency Formation Commission	LAFCO – reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies (www.oclafco.org).

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Terms

Local Agency Investment Fund	LAIF – a voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
Long-Term Debt	Debt with a maturity of more than one year after issuance.
Major Fund	A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out. Please see the “Major Funds – Summary by Budget Category” tables presented in the Budget Summary chapter.
Measure M	County-wide sales tax measure used to fund a variety of transportation-related projects.
Measure M - Growth Management Area	M-GMA – a county grant program that provides funding for projects that benefit the greatest number of jurisdictions within a designated growth management area (GMA) in Orange County. The primary objective of this program is to address current traffic deficiencies and the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
Measure M – Turnback	The non-competitive portion of the sales tax revenue generated through Measure M that is “turned back” to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.
Memorandum of Understanding	MOU – an agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
Modified Accrual Basis of Accounting	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
National Pollutant Discharge Elimination System	NPDES – a permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
Objective	Describes an outcome to be accomplished in specific, well-defined and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.

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Operating Budget	A budget for General Fund department service delivery expenditures such as salaries, utilities and supplies. The day-to-day costs of delivering City services.
Orange County Fire Authority	OCFA – an agency that provides fire prevention/suppression and emergency services to 22 cities and all the unincorporated areas in Orange County (www.ocfa.org).
Orange County Investment Pool	OCIP – a pooling of cash by the county, local agencies and school districts for investment purposes run by the Orange County Treasurer.
Orange County Transportation Authority	OCTA – a regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County (www.octa.net).
Ordinances	A formal legislative enactment by the governing board (i.e. City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.
Outputs	The general results expected from programs and functions.
Part I Crimes	The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.
Part II Crimes	All other criminal offenses not defined as Part I crimes.
Pavement Management System	PMS – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.
Pavement Quality Index	PQI – a scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.
Performance Budget	A budget wherein expenditures are tied to the measurable performance of activities and work programs.
Performance Measurements	Statistical measures that are collected to show the impact of dollars spent on City services.
Personnel Expenses	Salaries and fringe benefits, such as pensions and insurance, for full-time and part-time employees of the City.
Priority E Calls	Refers to the most serious calls for emergency response for serious emergencies, in-progress calls and potentially life-threatening incidents that require a Code 3 (use of lights and siren) response.

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Priority I Calls	Refers to calls for emergency response for serious emergencies, in-progress calls and potentially life-threatening incidents that do not require a Code 3 (use of lights and siren) response.
Program	Represents major areas or support functions that can be defined as a service provided to citizens, other departments or other agencies.
Program Budget	A budget wherein expenditures are displayed primarily on programs of work and secondarily by the character and object class of the expenditure.
Property Tax	A tax levied on the assessed value of real property; also known as ad valorem tax. In California, this tax is limited to 1% with the exception of pre-Proposition 13 approved bond debt service.
Proposition 13	On June 6, 1978, the California electorate approved Proposition 13, the "People's Initiative to Limit Property Taxation," which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property.
Proposition 218	On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIII C and XIII D to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.
Public Employees' Retirement System	PERS – provides retirement and health benefit services to members from the state, school districts and local public agencies (www.calpers.ca.gov).
Ralph M. Brown Act	The Brown Act is a California law that insures the public can attend and participate in meetings of local government.
Redevelopment Agency	RDA – formerly charged with the oversight for the redevelopment process for the City of Irvine. In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court. As a result, all redevelopment agencies in California were dissolved effective February 1, 2012.
Regional Surface Transportation Program	RSTP – a federal and state funded grant program used for projects located on highway systems (classified higher than local roads or rural minor collectors), bridges on any public highway, and transit systems.
Resolution	A special or temporary order of a legislative body (e.g. City Council or Planning Commission) requiring less formality than an ordinance.
Resources	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.

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Revenue	Annual income received by the City.
Right of Way	ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.
San Joaquin Hills Transportation Corridor	SJHTC – a toll road extending from Costa Mesa south to Laguna Niguel.
Service Center	Used for budgetary reporting, an organizational unit that provides a distinct and unique service. Various sections within a department that provide substantially similar services may be combined into one service center – for instance, the City Clerk’s Office and City Clerk Records are combined into one service center.
Southern California Association of Governments	SCAG – the Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management and air quality (www.scag.ca.gov).
Special Funds	The City’s accounts are broken into distinct funds, each earmarked for a different purpose, with the principle and interest of the funds tracked separately. The City’s main operating fund is its General Fund, while all other City funds are designated as Special Funds.
Strategic Business Plan	SBP – a five-year planning “blueprint,” updated annually, that evaluates the City’s financial capability to achieve its goals; helps set priorities for City operations and the annual budget; and guides the City’s capital improvement and rehabilitation program (www.cityofirvine.org/sbp).
Strategic Technology Plan	STP – a plan that defines the City’s strategic goals for technology and defines the steps and costs to implement the new technology system over a five-year period.
Systems Development Charge	SDC – fees that are collected when expansion, new development or an intensification of use occurs on property served by City infrastructure. The fees are used to fund the non-assessable portion of the construction of infrastructure (wastewater, storm water, transportation and park facilities) needed to support growth in the community and to recoup a portion of the community’s investment in the infrastructure already in place.
Traffic Enforcement Index	The number of moving citations divided by the number of injury accidents.

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Terms

Transfers-In/Out	A transfer of resources between different City funds (see glossary definition of “Fund”). A transfer of cash from the City’s General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.
Transient Occupancy Tax	TOT – an 8% tax added to the cost of renting a hotel room within the City. Also known as the Hotel Tax.
Transportation Corridor Agencies	TCA – formed in 1986 to plan, finance, construct and operate Orange County’s public toll road system (www.thetollroads.com).
Transportation Management Association	TMA – an association comprised of employers and property owners that promotes the use of alternative forms of commuting to the single occupant vehicle. Traffic congestion relief and air quality benefits are the primary goals of TMA.
Transportation Management Plan	TMP – a plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion.
Transportation Subventions	Funds from outside sources used to construct transportation improvements that must be used for specific projects.
Trip Reduction Ordinance	TRO – an ordinance that requires employers with 50 or more employees and/or driving aged students reporting to one site at least three days a week, six months per year to participate in the program.
TRIPS	A transit service for Irvine seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.
Unencumbered Appropriation	That portion of an allocation not yet expended or committed to a specific purpose.
Unexpended Appropriation	That portion of an allocation not yet actually paid.
University of California, Irvine	UCI – a traditional four-year and graduate level research university that offers courses of study in a variety of subject areas (www.uci.edu).
Voice Over Internet Protocol	VoIP – used to manage the delivery of voice information over the Internet.
Year-End Surplus	Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases (not for on-going programs or services).