

CITY OF IRVINE, CALIFORNIA

2013-14 BUDGET



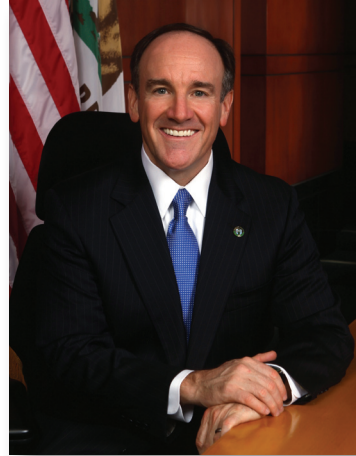
ADOPTED



IRVINE CITY OFFICIALS



STEVEN S. CHOI, PH.D.
Mayor



JEFFREY LALLOWAY
Mayor Pro Tem



LARRY AGRAN
Councilmember



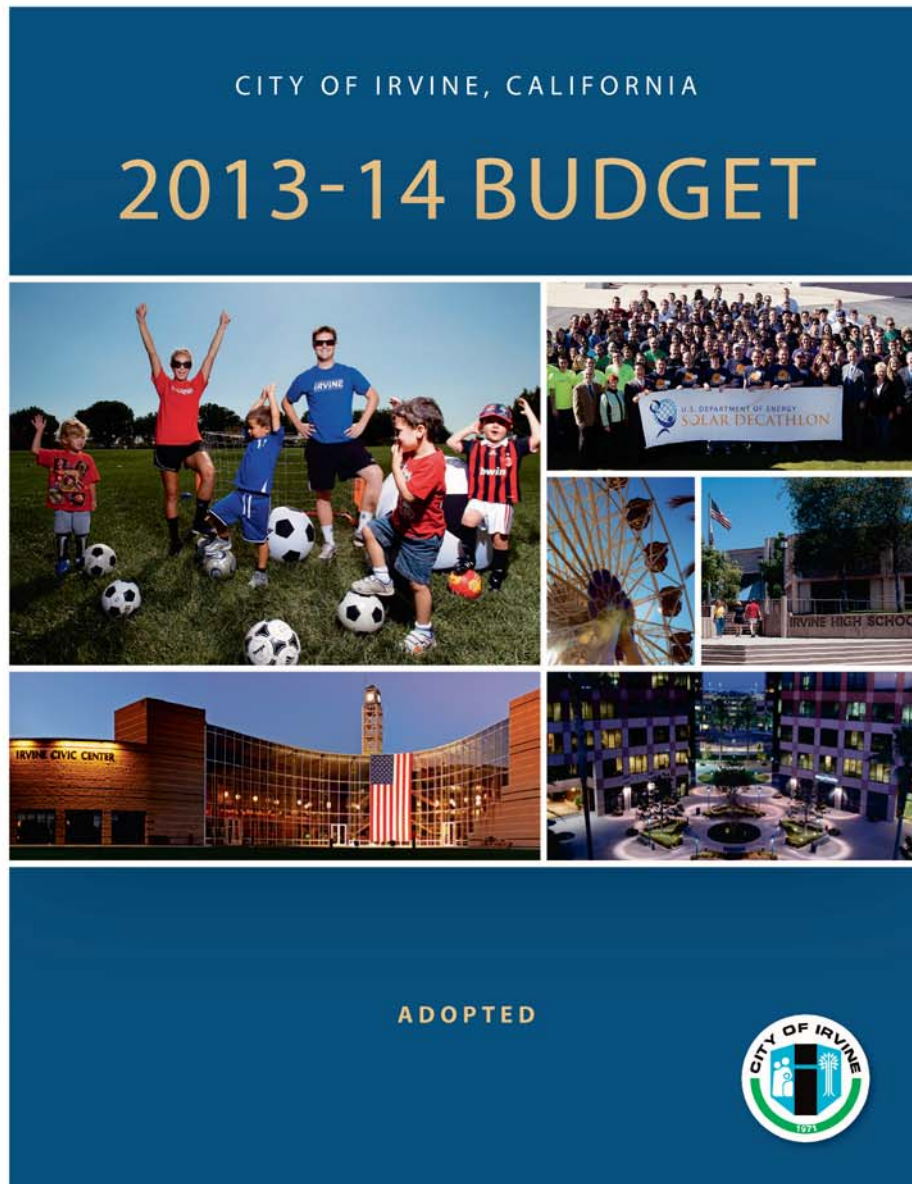
BETH KROM
Councilmember



CHRISTINA SHEA
Councilmember

City Manager • Sean Joyce

Assistant City Manager	Sharon Landers
Orange County Great Park CEO	Mike Ellzey
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.....

The City of Irvine is renowned for its beauty, safety, family-focused environment, cultural diversity, thriving local economy and high-quality educational opportunities. This year's budget cover emphasizes the different aspects of Irvine's character.

In November 2012, Irvine voters emphasized their support for local schools by adopting the "Support Our Schools Initiative" (Measure BB). Next year's budget provides \$8.5 million in total direct and indirect financial support to Irvine schools, an impressive amount signifying the importance of education to this community.

Additionally, the City of Irvine will host the U.S. Department of Energy Solar Decathlon 2013 and XPO, October 3-13, at the Orange County Great Park. About 800 students representing 20 collegiate teams, as pictured on the cover, will compete and host solar-powered, energy-efficient houses. The event is open to the public. For more information, please visit the City's website at cityofirvine.org/solardecathlon.

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-3-210 of the Irvine Code of Ordinances set forth the legal requirements for preparation of the annual budget. The City of Irvine's Budget provides the residents of Irvine with a plan for matching available resources to the services, goals and objectives specified in Irvine's Strategic Business Plan.



The below guide is designed to assist readers in understanding the information provided in the FY 2013-14 Budget, as well as how the document is organized. The FY 2013-14 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 2013-14.

Revenue Estimates

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

Introduction

Personnel and Staffing

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

Budget Summary

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

Departmental Chapters

Presents summary information on the City's operating departments:

City Manager's Office	Public Safety
Administrative Services	Public Works
Community Development	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 2013-14 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 2013-14 revenues, expenditures and a citywide map highlighting project locations. This section also includes a project description page for each project, detailing its location, classification, expenditures, sustainability feature, and operations and maintenance costs.

Strategic Business Plan

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

Financial Policies

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

Introduction

Community Profile

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

Glossary

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

Budget Policy Summary

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

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

Budget Process Summary

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

Budget Structure

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

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

Introduction

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

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

Responsibility for Preparation

The Budget Office, a division of the 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.

Basis of Accounting & Budget

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

Introduction

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

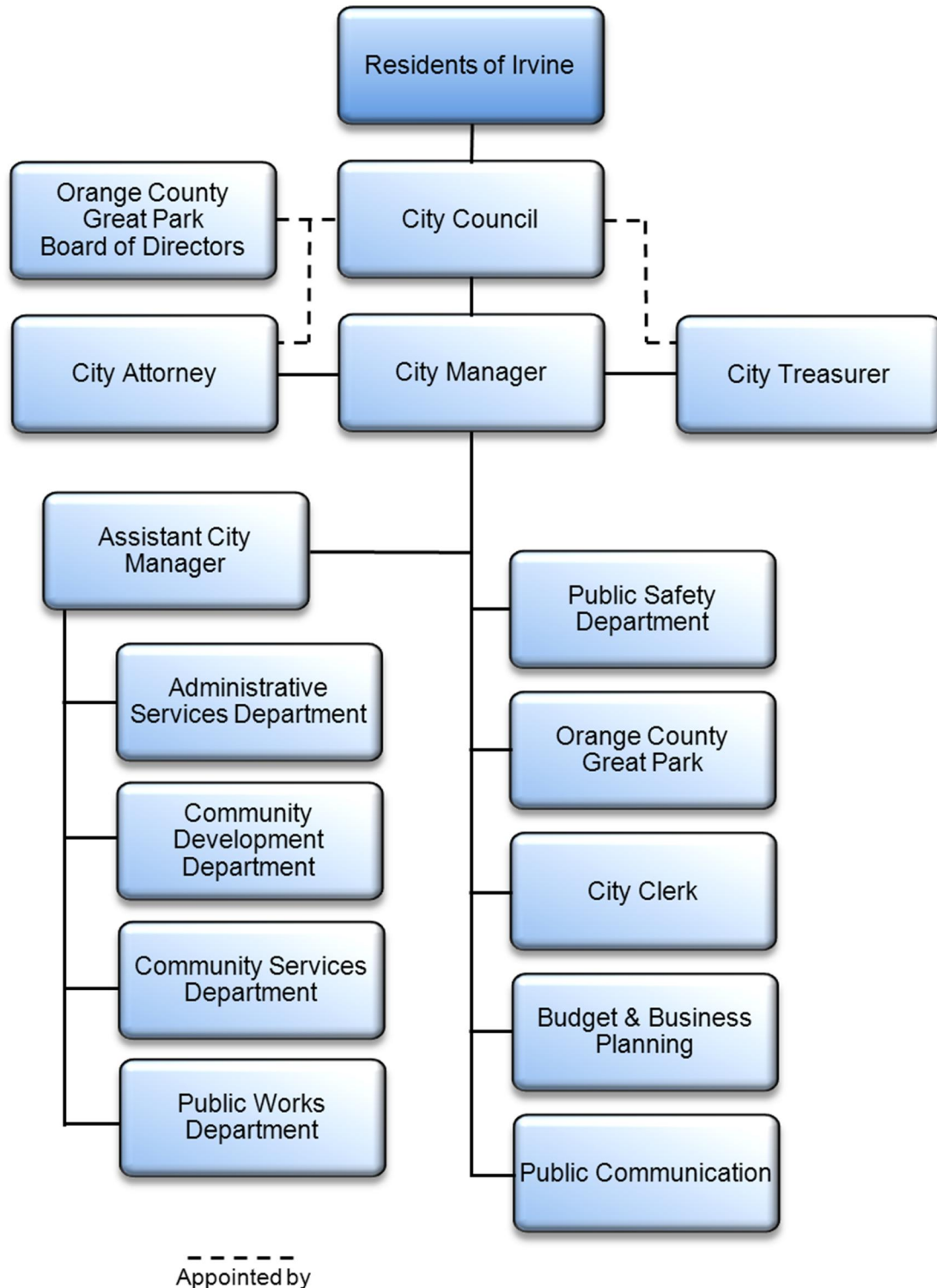
A carefully designed system of internal accounting controls is in operation at all times. These controls are designed to provide reasonable, but not absolute, assurances that safeguard assets against loss from unauthorized use or disposition and to ensure the reliability of financial records used in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

Organizational Chart

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

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City of Irvine Organizational Chart



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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	949724-7516
City of Irvine Internet Home Page	www.cityofirvine.org
Orange County Great Park Internet Home Page	www.ocgp.org

Introduction

Advisory Commissions

Community Services Commission

Kevin Trussell
Michael Carroll
Shiva Farivar
Melissa Fox
Jim Shute

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Finance Commission

John Duong
William Bollard
Allan Bartlett
Omar Ezzeldine
P.K. Wong

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Planning Commission

Anthony Kuo
Greg Smith
Mary Ann Gaido
Nancy Neudorf
Lynn Schott

Chair
Vice-Chair
Chair Pro Tem
Commissioner
Commissioner

Senior Citizens Council

PK Wong
Kathleen Pfeiffer
Charlie Choi
Greta Jacobs
Janet Klein
Najma Quader
Sima Ranjbar

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

Introduction

GFOA Distinguished Budget Presentation Award – FY 2012-13:



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 2012-13 beginning July 1, 2012. 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 2012-13:



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 2012-13 beginning July 1, 2012. 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**

City Manager's Budget Message

TO: CITY COUNCIL
FROM: SEAN JOYCE, CITY MANAGER

The City of Irvine's core values of innovation, integrity, professionalism, flexibility, and responsiveness are reflected in its unwavering success as one of the nation's safest and most well managed master-planned communities. Irvine is noteworthy for its thriving business community, long standing achievements in public safety, plentiful public parks and natural open space, numerous bike and hiking trails, award-winning schools, unparalleled aesthetics and high quality of life.

I am pleased to present the operating budget for FY 2013-14, which furthers the City's ongoing commitment to fiscal responsibility and effective management. Over the past five years, Irvine successfully navigated complex fiscal challenges resulting from a deep national recession through strategic allocation of limited resources, including funds reserved for times of fiscal uncertainty. Through diligence, teamwork and resourcefulness, the City has emerged from these challenges in a strong financial position.

Education is one of this Community's highest priorities. In November 2012, City voters approved the "Support Our Schools Initiative" (Measure BB) calling on the City to support Irvine schools with \$4.0 million of direct cash support next year. Thus, \$4.0 million of direct cash support is included in next year's budget, up from \$1.5 million in the current year. Furthermore, the City provides additional indirect support to local schools, including the provision of crossing guards, school resource officers and other services. Total budgeted support to local schools next year is \$8.5 million, an impressive amount signifying the importance of education to this community.

Public Safety remains the City's most important strategic priority. Next year's budget appropriates funding to hire three new police officers and one sergeant, increasing the City's total sworn contingent to 209. The addition of a new full-time Public Safety Assistant position is also included to provide training and educational services to City schools, businesses and houses of worship on the subject of violence prevention. Three crossing guard positions are also added to the budget to ensure a crossing guard serves each of the City's public elementary schools.

To balance the budget required each department's careful evaluation. Revenues are based on the most current economic indicators available while expenditures reflect ongoing efforts to achieve efficiencies. The assumed vacancy rate when budgeting salary and benefit costs for sworn personnel was increased from one percent to two percent next year, more closely matching the City's historical experience of three percent. Contingencies traditionally built into budgets as a means of accounting for unexpected needs have been reduced to the most basic level or eliminated entirely. The City's operating budget is very lean. At the end of next year, however, the City expects to have a balance of approximately \$20.9 million in its Contingency Reserve Fund as a buttress against unexpected events and future economic uncertainty. This reserve equates to 14.5% of the City's budget. The City's Budget Manager and I expect the City to finish the current fiscal year with a surplus that can be used by the City Council to make progress toward its recently established goal of increasing the City's Contingency Reserve Fund balance to 20% over the next three years.

City Manager's Budget Message

I am exceptionally proud of the achievements we have made working together to overcome obstacles and present a balanced and sound budget that continues to serve the community in the manner they deserve and expect.

Economic Environment

Local economic conditions continue to improve at a slow yet steady pace. We are cautiously optimistic about prospects for future growth and encouraged by City revenues that are exceeding budget expectations in the current fiscal year. Local economists are projecting additional growth next year.

Sales tax, the City's largest source of revenue, is anticipated to increase by \$3.0 million over this year's revenue estimate. While the increase signals an improving economy, it is important to note that next year's budgeted revenue remains 3% lower than its peak in FY 2007-08. After inflation, it remains more than 13% lower. Encouraging signs are apparent in the City's second largest revenue source, property tax. The City's assessed valuation is expected to grow by 3.2%, the same rate of growth as experienced in FY 2012-13. 2,584 new residential units were constructed in the City of Irvine in 2012. Hotel tax is the City's third largest revenue source. In FY 2013-14, it is projected to be 4.5% greater than the current year estimate. Together, sales tax, property tax and hotel tax account for more than 75% of the City's General Fund operating revenues.

FY 2013-14 General Fund operating revenues are projected to be \$144.1 million, compared to expenditures of \$144.3, including the \$4 million voter approved contribution to local schools. In addition to operating revenues of \$144.1 million, the City Council pre-designated \$294,244 of this year's estimated \$10-\$11 million year-end fund balance to help preserve undiminished financial support to the Irvine Barclay Theater, Legal Aid Society, Discovery Science Center and the Orange County Human Relations Council.

Despite cost increases for health benefits and workers' compensation and creation of six new full-time positions, FY 2013-14 General Fund operating expenditures, excluding budgeted transfers, are \$377,000 less than the prior fiscal year's adjusted budget.

Maintaining Services

The City is committed to effectively utilizing available resources to provide the services and staff necessary to accomplish the City Council's top priorities: public safety, public schools support, outstanding and aesthetically pleasing facilities, and excellent services.

Community Values

Irvine prides itself on its shared community values of safety, business-friendliness and education. These community values have been critical to Irvine's success over time and its natural evolution as a multi-layered, economically diverse and culturally integrated City.

Since the City's inception over 40 years ago, safety has always been and will remain a top City priority. Recognized by the FBI as the safest big city in America for the ninth consecutive year, Irvine achieves success in sustaining a safe community by recruiting and retaining a highly professional police force and utilizing progressive policing strategies, such as Geographic Policing. Increasing violence at educational institutions across the nation has heightened the need for quality proactive training programs. This budget includes the conversion of an existing

City Manager's Budget Message

part-time program specialist to a full-time position to ensure educational institutions, churches and businesses can receive training and education in this essential area.

Irvine is home to more than 231,000 people who value the City's beauty, safety, family-focused environment, cultural diversity and high-quality educational opportunities. Irvine is also a mecca for high-tech industry where corporate headquarters of some of the nation's most prominent enterprises are located. A diverse local economy, talented workforce, mild climate and outstanding quality of life make Irvine the ideal location for business. In support of the City's business-friendly initiatives adopted by the City Council in 2011, the City's Consultant Team program, which provides a streamlined approach for selecting consultants, was expanded to add an annual supplemental solicitation process providing increased opportunity for more businesses to be included in the list of pre-qualified contract consultants. There are now 310 member firms, enabling staff to use an efficient and effective means of contracting for professional services.

Another key community value is education. Irvine's local primary and secondary schools are 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. Approximately 90% of all Irvine high school graduates attend college.

The City is also an active partner with the University of California, Irvine (UCI) as we collaborate to strengthen our "Town & Gown" relationship on programs and projects of mutual interest to those we serve. 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 clearly a priority in Irvine. More than 66% of residents age 25 and older have a bachelor's degree or higher, compared with 31% for the nation and 36% for Orange County.

Strategic Priorities

Irvine plans for the future from a long-term perspective, and maintains the following strategic priorities:

- Maintain essential services, including public safety, school support, community aesthetics, infrastructure, and human service programs;
- Increase the City's contingency reserve fund balance to 20% of General Fund adopted budget operating appropriations within the next three years;
- Fund infrastructure rehabilitation;
- Hire additional police officers to maintain the City's high quality police services as the City grows;
- Develop parks, including Oak Creek Community Park, Adventure Playground, Cypress Community Park and Quail Hill Community Park;
- Recruit and retain high quality employees;

City Manager's Budget Message

- Replace the existing countywide 800 MHz radio system in cooperation with the County of Orange;
- Develop new operational facilities to accommodate population, program and infrastructure growth.

Core Services

The City's core services consist of:

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

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

- Remaining the safest city in the nation for nine consecutive years.
- Adding four full-time public safety staff, including three Police Officers, one Police Sergeant, and one Program Specialist to provide essential education programs at schools, churches and businesses to help safeguard citizens and protect our community against violent events.
- Maintaining 19 Community Parks, 38 Neighborhood Parks, 47 athletic fields, 139 sports fields, and 15 community centers and multi-use buildings, including outstanding programming for people of all ages and abilities.
- Maintaining 1,879 lane miles of roadways, 834 acres of street landscaping, 64,881 trees, and 5,200 acres of preserved open space.
- Providing support and assistance programs to older residents with physical, emotional and care-giving needs at the Al and Dorothy Keen Center for Senior Resources.
- Delivering hot meals to home-bound seniors.
- Continuing to provide door-to-door transportation for Irvine residents with disabilities and older adults for school, social, work and medical appointments through the TRIPS program.
- Implementing a variety of initiatives to respond to the needs of our young people through the Strategic Plan for Children, Youth and Families.
- Offering recreation and learning programs to provide safe and life-affirming experiences for Irvine's youngest, oldest and disabled residents.
- Continuing development and progress at the Orange County Great Park, including hosting the signature Solar Decathlon event.

Education is an important Irvine community value and the City provides significant support to local schools. In FY 2013-14, the budget dedicates approximately \$8.5 million in direct and indirect support to Irvine's schools, including:

City Manager's Budget Message

- Passage of Measure BB, the Irvine Support our Schools Initiative, by more than 70% of voters in November 2012, expanding the City's direct financial support to IUSD and TUSD (\$4 million annually through FY 2015-16).
- Public Safety services provide over \$2.5 million in support to schools:
 1. \$1.1 million - School Resource Officer Program at high schools. Measure BB provides an additional \$200,000 to expand the program to middle schools.
 2. \$580,000 - D.A.R.E. police officers and public safety assistant for drug prevention, safety education and life choices guidance to elementary school students
 3. \$830,000 – Crossing Guards assist students at 33 intersections.
- Community Services provides on campus programs, student services and joint use facilities for \$1.6 million:
 1. \$780,000 - Athletic Field and Pool Use
 2. \$710,000 – High School and Middle School Youth Action Teams, Middle School After School sports and other programs.
 3. \$100,000 – Youth employment services providing pre-employment counseling and placement.
- A Community Development Block Grant of \$267,000 was also awarded to improve walkways, sidewalks and more as part of IUSD's ADA Path of Travel project.

Capital Improvement Program

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

Major projects underway include:

- Culver Drive widening from Scottsdale to I-5
- Jamboree rehabilitation from MacArthur to Campus
- University Community Park/Adventure Playground and Woodbridge Community Park construction

New infrastructure projects in the FY 2013-14 Capital Improvement Program (CIP) include:

- Circulation
 1. Traffic signal and roadway improvements at Trabuco Road and Monroe;
 2. Traffic signal emergency power back-up systems;
 3. Off-street bikeway lighting at Peters Canyon and Walnut along the existing freeway trail between Culver Drive and San Diego Creek; and

City Manager's Budget Message

4. Class 1 trail system for the Village of Oak Creek
- Buildings & Facilities
 1. Community center at Oak Creek Community Park; and
 2. Design and construction drawings for a community center at Hicks Canyon Community Park
- Parks & Open Space
 1. Oak Creek practice fields and turf area
 2. Jeffrey Open Space Trail from Barranca to the I-5 and Roosevelt Pedestrian Bridge
 3. IBC-Westpark pedestrian bridge
 4. Park renovation and modernization of University Community Park's Adventure Playground, Park Plaza (playground), Heritage Park child care (playground), Deerfield and Harvard Community Centers, and citywide playground ADA and safety audit

General Fund Resources:

\$144.3 million

General Fund resources are projected at \$144.3 million, including a \$294,244 appropriation from fund balance. Revenue projections are based on a number of factors, including forecasts from economic experts (UCLA, Chapman University and the Los Angeles Area Economic Development Corporation); trend analysis; judgmental forecasting; established formulas that measure relationships between revenue categories and growth within the City; and projections by the City's sales and property tax consultants. Revenue estimates reflect the City's best estimate of available operating resources next year.

General Fund Expenditures:

\$144.3 million

General Fund expenditures (including transfers-out) are \$144.3 million. The budget includes \$8.5 million in overall support for Irvine schools next year inclusive of \$4 million in direct cash support, up from \$1.5 million in the current year. Next year's budget additionally adds five personnel to the Public Safety Department. The City continually seeks efficiencies, helping to offset these program enhancements. Next year's budget reflects this ongoing effort, as well as the reduction and removal of contingencies built into the budget, including reductions made in legal and other contract services budgets and a one percent increase in the sworn vacancy rate assumption that better reflects historical experience. These changes result in a lean budget, and a budget that is focused on City priorities that include education and public safety. This year's budget also maintains undiminished support for community organizations including the Barclay Theater, Legal Aid Society, Discovery Science Center and the Orange County Human Relations Council. The City Council appropriated \$294,244 of this year's estimated \$10-\$11 million year-end fund balance to assist in preserving support for these organizations at the current budgeted level.

Budget Highlights

The FY 2013-14 Budget continues the City's basic operations and strategic goals identified below:

City Manager's Budget Message

- *Assuring a Safe and Secure Community*
 - Maintain a high level of commitment to safety by devoting 39% of all full-time staff (209 sworn police officers and 86 support staff) and 41% of General Fund expenditures to Public Safety to ensure Irvine remains the safest city in the nation.
 - Three new police officer and one new sergeant positions are budgeted next year, but budgeted at less than 100% of salary to reflect expectations of staggered hiring of these positions.
 - 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 7 additional miles of medians and parkways, 9.4 new neighborhood park acres, two new athletic fields, 793 new trees, and the cost of electricity for 500 new City street lights in FY 2013-14.
 - Maintain and rehabilitate all City landscape, roadways, traffic signals, bike trails, parking lots and bridges in accordance with the City's strategic goals.
 - Operate the City's circulation and traffic signal system to maximize roadway capacity while minimizing vehicular delays, property loss and personal injury.
- *Maintaining a Clean and Beautiful City*
 - There is \$77.2 million budgeted for capital expenditures,
 - \$42.8 million of which is dedicated to new projects. This includes the following: \$3.7 million in routine expenditures for property and equipment and \$39.0 million in significant non-routine capital infrastructure improvements (\$19.3 million for circulation projects; \$15.1 million for facility and park infrastructure; \$970,000 for landscaping; \$300,000 for transit improvements and \$3.2 million for off-street bicycle trail infrastructure).
 - Promote best practices in the pursuit of facility modernization and energy efficiency.
- *Engaging the Community and Public Outreach*
 - Maintain high customer satisfaction and public confidence through the City's commitment to public access and community governance.
 - Implement the City's Strategic Plan for Children, Youth and Families, while working with the community to identify continuing and emerging areas of need.
 - Promote voter registration and participation through the City Clerk and Public Information Offices' ongoing outreach efforts.
 - Continue efforts of the City's Economic Development Team to attract, retain and grow businesses.
 - Recognize and celebrate community diversity through programs and services, including the annual Global Village Festival.

City Manager's Budget Message

Staffing: 738 Full-Time Employees & 247 Part-Time Employees (Full-Time Equivalents, FTE)

The FY 2013-14 Budget includes funding for 738 full-time positions, a net increase of two full-time positions from FY 2012-13; and 247.28 FTE part-time positions, a decrease of 0.25 FTEs. Six new full-time positions budgeted in FY 2013-14 include a Community Services Specialist in Community Services to oversee operations at Northwood Community Park; three Police Officers and one Police Sergeant in Field Services; and one Program Specialist in Public Safety Operations. The six new positions are offset by a reduction of four funded positions at the Orange County Great Park. The FY 2013-14 budget additionally includes 68.40 positions paid by stipend, including councilmembers, commissioners and crossing guards.

Looking Forward with Optimism

Over the past five years, the City has overcome significant financial challenges presented by the one of the most severe national recessions experienced in recent history. The City proactively managed these obstacles with creativity, resourcefulness and ongoing evaluations of how services are provided in Irvine and where efficiencies can be achieved in all levels of the organization. As a result of the City's fiscal diligence and City Council leadership, the City's contingency reserve fund has been restored to a projected year-end funding level of \$20.9 million; not including additional funding that may be added during the upcoming year-end closeout. This accomplishment is in spite of original predictions made several years ago that the fund would be depleted by the end of FY 2011-12 due to the sharp drop in revenues resulting from the recession. This is a remarkable achievement, especially considering that the City has been forced to contend with the recent elimination of redevelopment and most of its motor vehicle license fee revenue by the State of California, as well as increasing health care and other costs.

The FY 2013-14 Budget continues the City's long-standing tradition of providing exceptional services to the community. The budget is balanced and provides sufficient funding to support all the City's strategic priorities. Contingencies traditionally included in budgets to provide for unanticipated needs, however, have been reduced or removed entirely. The economy is improving, but at a slow pace. The City will continue its diligence in utilizing public resources in the most prudent manner possible.

I would like to thank the employees of the City of Irvine for their hard work and ongoing dedication and the City Council for its inspirational and effective policy leadership and support as we work together to ensure Irvine's continued prominence as one of the safest and most desirable places to live and work in the nation.



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 by historical standards, but economic growth has recently quickened. The California Economic Development Department (EDD) reports that the unemployment rate in Orange County dropped from 8.1% to 6.5% in the last year through February 2013 (preliminarily reported as of April 2013). Housing prices are increasing again, and new home construction starts are accelerating. According to LAEDC, Orange County's universities, high tech industries and other unique core strengths "...will provide a firm base for ongoing economic expansion." Just as the stock market recently regained highs last seen in late 2007, the City's most economically sensitive revenue sources (sales tax and hotel tax) are now close to their peaks last seen in 2006-2008. Despite accelerating growth, however, revenues are expected to remain just below these peak levels in the new year. When adjusted for inflation, these revenues remain approximately 15% below the previous peak achieved seven to eight years before.

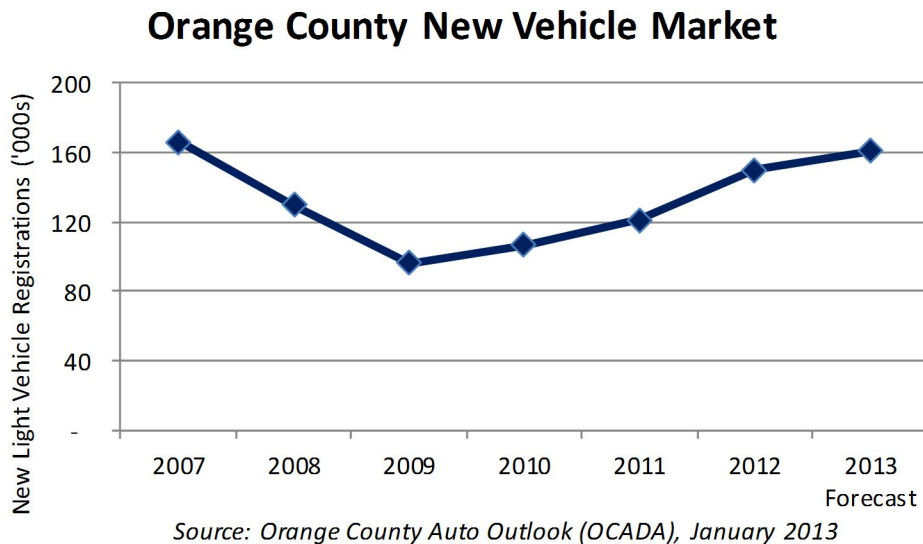
Risks to the forecast include the potential for fallout from the lingering Eurozone financial crisis, a significant terrorist event, widening conflict in the Middle East or Korean peninsula, or unexpected monetary or fiscal shocks to the economy. While risks are ever-present, the consensus expectation among economists, including those from LAEDC, UCLA and Chapman University, is that the economy will continue to grow despite these threats. As a result, the City's total General Fund revenues for FY 2013-14 are projected to increase overall by moderate amounts from current estimates for FY 2012-13, aided by increases in population and accelerating real estate and other economic activity.

Revenue and Resource Estimates

General Fund

Key Indicators

Vehicle sales are one of the most economically sensitive categories of consumer spending. Auto sales are also a significant component of the City of Irvine's overall sales tax revenues, the City's largest General Fund revenue source. The following chart, from the Orange County Automobile Dealers Association (OCADA) January 2013 "Orange County Auto Outlook", shows the increasing trend in local auto sales since the end of the recession in 2009. OCADA is forecasting continued growth in 2013, with an increase of 7.6% predicted for the year. Similar to the City of Irvine's overall sales tax revenue, auto sales are expected to nearly reach their 2007 peak level, but remain just below this peak despite significant growth since the end of the recession.



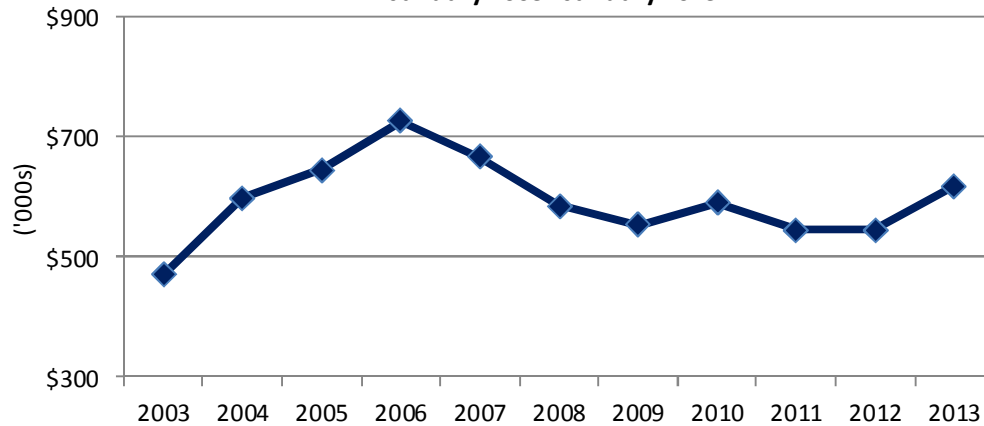
Residential real estate pricing surged in the last year by approximately 13% (Irvine detached median single family home price, full value sales, as of January 2013). If this trend continues, prior year assessed valuation reductions resulting from falling home prices will be recaptured over time. This has the potential to result in accelerating growth in the City's property tax revenue for the next several years. Furthermore, housing inventory is tight and new residential construction activity is growing, nurtured by low mortgage rates and relatively high affordability. 2,584 new housing units were constructed in the City in 2012.

Revenue and Resource Estimates

General Fund

Irvine Median Single Family Home Price

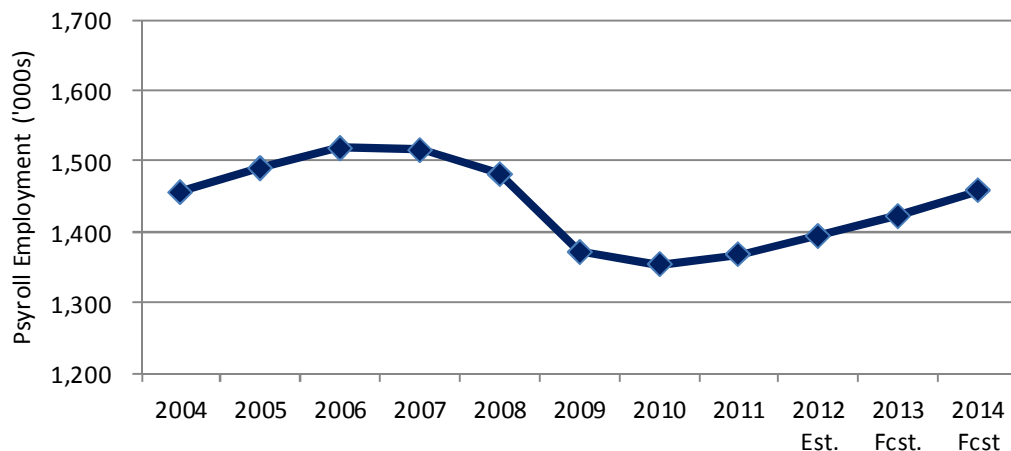
January 2003 - January 2013



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, the LAEDC and UCLA are projecting additional local hiring, with approximately 2.0% growth in 2013. Local payrolls are expected to be higher in 2013 than any time since 2008.

Orange County Payroll Employment



Source: Average of Chapman, UCLA & LAEDC 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 2011-12, an estimate of FY 2012-13 resources, and projected FY 2013-14 resources. The emphasis of this table is to provide a comparison between the FY 2012-13 revenue and resource *estimate* and FY 2013-14's projection.

Table 1 Resources by Category	FY 2011-12	FY 2012-13	FY 2013-14	Increase / (Decrease)	
	Actual	Estimate	Adopted	\$	%
Sales Tax	\$ 49,225,665	\$ 51,034,000	\$ 54,056,000	\$ 3,022,000	5.9%
Property Tax	42,297,152	45,468,000	45,565,000	97,000	0.2%
Hotel Tax	8,488,553	8,955,000	9,358,000	403,000	4.5%
Hotel Improvement District	2,122,138	2,239,000	2,340,000	101,000	4.5%
Franchise Tax	7,983,735	7,905,000	8,117,000	212,000	2.7%
Program and Service Fees	7,913,688	8,532,000	8,802,900	270,900	3.2%
Utility Users Tax	3,851,889	3,900,000	4,004,000	104,000	2.7%
Documentary Transfer Tax	1,425,572	2,046,000	2,145,000	99,000	4.8%
Miscellaneous	8,349,022	7,308,000	7,706,323	398,323	5.5%
Overhead Reimbursements	1,295,351	1,860,837	1,860,837	0	0.0%
Total Revenues by Category	\$ 132,952,765	\$ 139,247,837	\$ 143,955,060	\$ 4,707,223	3.4%
Other Transfers-In	4,867,228	5,037,345	100,000	(4,937,345)	(98.0%)
Total General Fund Resources	\$ 137,819,993	\$ 144,285,182	\$ 144,055,060	\$ (230,122)	(0.2%)

In FY 2013-14, it is anticipated that General Fund operating revenues will increase 3.4% compared to FY 2012-13 estimates, while total General Fund resources (including transfers-in) will decrease by -0.2%. The increase in operating revenues is due primarily to growth in sales tax, hotel tax, and new landfill host fee revenue associated with the Bowerman Landfill Cooperative Agreement. This new revenue is accounted for within the miscellaneous revenue category. Budgeted transfers-in to the General Fund, other than overhead reimbursements, however, will decrease significantly and result in a slight net decrease in overall revenues expected next year. While no such one-time reimbursements or funding transfers are budgeted in FY 2013-14, surpluses from a completed capital improvement project (\$1.0 million) and a fee district closure (\$3.7 million) were returned to the General Fund in the preceding year.

Revenue and Resource Estimates

General Fund

Table 2 summarizes and compares actual General Fund resources realized in FY 2011-12, the adjusted FY 2012-13 Budget, and projected FY 2013-14 resources. The emphasis of this table is to provide a comparison between the FY 2012-13 revenue and resource *budget* and FY 2013-14's projection

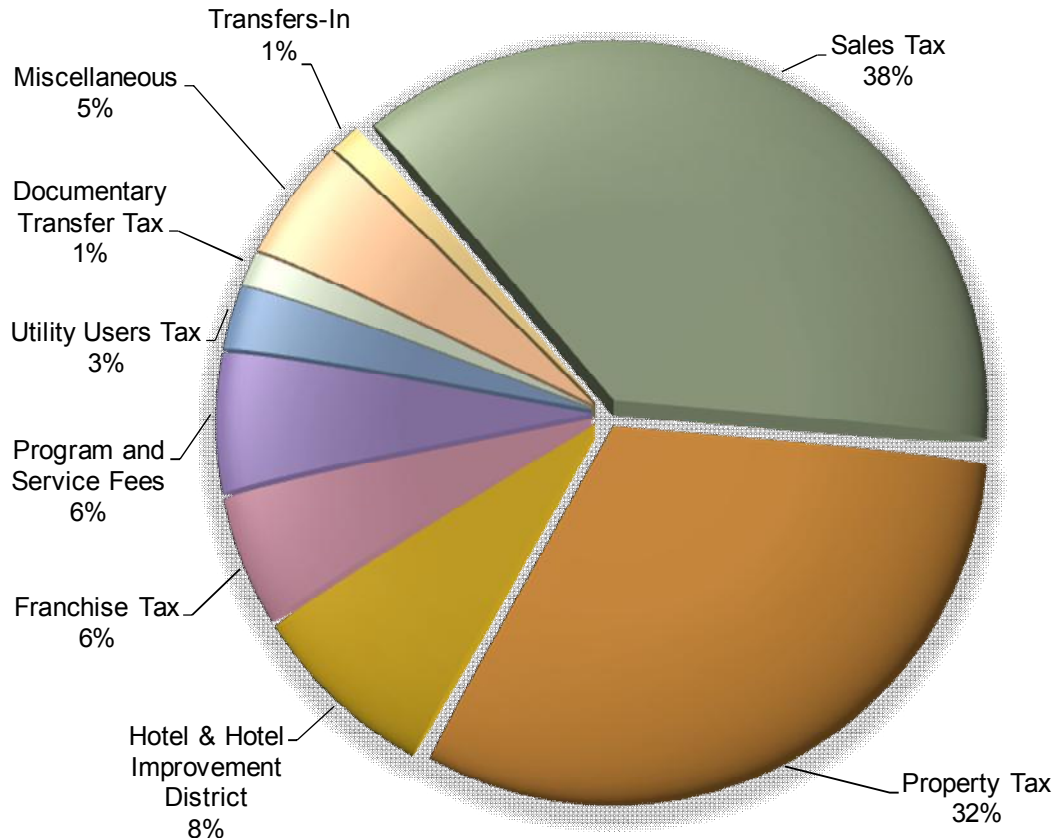
Table 2 Resources by Category	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Adopted	Increase / (Decrease)	
				\$	%
Sales Tax	\$ 49,225,665	\$ 51,328,000	\$ 54,056,000	\$ 2,728,000	5.3%
Property Tax	42,297,152	42,010,000	45,565,000	3,555,000	8.5%
Hotel Tax	8,488,553	8,799,000	9,358,000	559,000	6.4%
Hotel Improvement District	2,122,138	2,200,000	2,340,000	140,000	6.4%
Franchise Tax	7,983,735	8,066,000	8,117,000	51,000	0.6%
Program and Service Fees	7,913,688	8,047,637	8,802,900	755,263	9.4%
Utility Users Tax	3,851,889	4,088,000	4,004,000	(84,000)	(2.1%)
Documentary Transfer Tax	1,425,572	1,417,000	2,145,000	728,000	51.4%
Miscellaneous	8,349,022	6,470,837	7,706,323	1,235,486	19.1%
Overhead Reimbursements	1,295,351	1,807,133	1,860,837	53,704	3.0%
Total Revenues by Category	\$ 132,952,765	\$ 134,233,607	\$ 143,955,060	\$ 9,721,453	7.2%
Other Transfers-In	4,867,228	5,000,099	100,000	(4,900,099)	(98.0%)
Total General Fund Resources	\$ 137,819,993	\$ 139,233,706	\$ 144,055,060	\$ 4,821,354	3.5%

Total General Fund resources are anticipated to increase from the FY 2012-13 Budget by \$4.8 million, or 3.5%, due primarily to increases in property tax, sales tax, program and service fees, hotel tax and new landfill host fee (Bowerman) revenue accounted for within the miscellaneous revenue category.

Revenue and Resource Estimates

General Fund

The following chart illustrates the composition of the City's General Fund resources projected for FY 2013-14.



Revenue Profiles

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

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

Revenue and Resource Estimates

Sales Tax

Description

California sales tax is imposed on the total retail price of tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in Orange County is currently 8.0%, of which Irvine receives 1% from the California Board of Equalization (BOE) for transactions occurring within the City. Also included in the City's sales tax revenue projection is \$333,000 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.

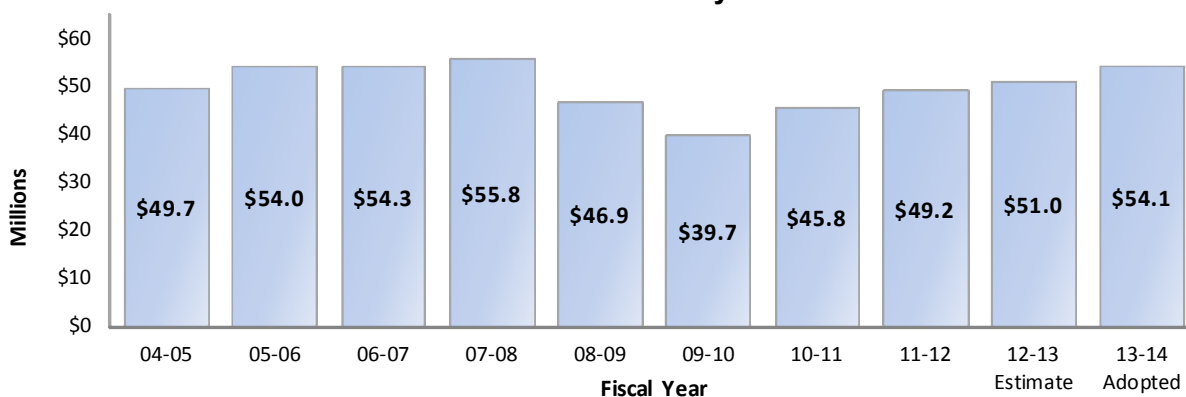
Trend

Sales tax revenues continued to grow in the last year with consumers and businesses satiating pent-up-demand built-up during the recession. Gross taxable sales in the City of Irvine were up nearly 5% in calendar year 2012 compared to 2011. Revenue is close to this year's budget projections on a year-to-date basis, and has exhibited growth particularly in the categories of autos and transportation (up 14%) and fuel and business and industry (up 6%), 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 in sales tax revenue.

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 \$51.0 million this year, very close to original budget expectations. FY 2013-14 revenues are anticipated to increase by an additional \$3.0 million. In forecasting these revenues, the consultant assumed average economic growth in point-of-sale revenue of 4.0% and then made additions and adjustments to account for fund transfer corrections expected from the BOE, business closeouts and new business openings, which are expected to include a new PGA Tour Superstore, and four full quarters of two new Wal-Mart stores and Kia auto dealership revenues. The consultant also adjusted the estimate to reflect payment timing considerations including an expected positive true-up payment from the BOE. The 4.0% growth assumption is less than the expectations of local forecast institutions, Chapman University, UCLA and the LAEDC, who, on average, are projecting a 4.9% increase in Orange County taxable sales.

Sales Tax History



Revenue and Resource Estimates

Property Tax

Description

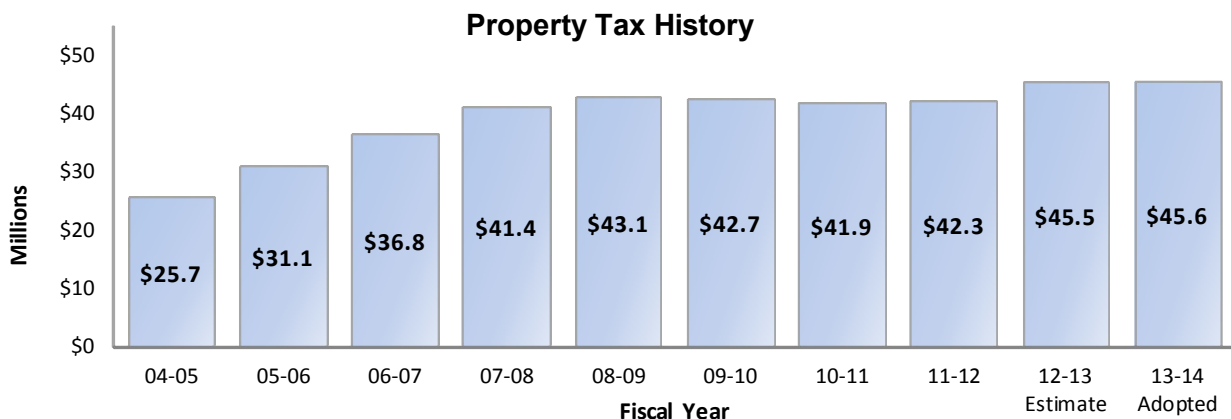
Property tax is a value-based tax imposed on real property, such as land, buildings and tangible personal property. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts and special districts. Irvine property owners pay a basic tax equal to 1% of the assessed value on real property. The City's General Fund receives approximately 2.8% of these 1% tax payments, with larger shares going to local schools, community colleges and the Orange County Fire Authority. As part of the State Budget Act of 2004, the legislature reduced motor vehicle license fee (VLF) revenue allocations to cities, replacing this funding with additional property tax allocations that change proportionately with the City's annual assessed valuation ("property tax in-lieu of VLF" revenue). The City also receives additional "no-low" property tax payments that provide a "floor" for the City's share of overall property tax payments. Including all these sources, Irvine receives approximately 9¢ of every \$1 of property taxes collected. The City's assessed valuation, at \$48.6 billion, is the largest in Orange County.

Trend

Throughout the City's history, property tax revenue has grown significantly, reflecting both new development and increasing property values in Irvine. During the recession property tax revenues dipped slightly, but resumed significant growth again in FY 2012-13 with an increase in its assessed valuation of 3.2%. Additionally boosting revenues in FY 2012-13 was a California Supreme Court decision that changed the methodology by which counties deduct administrative fees from property tax allocations to cities. The City expects to receive a one-time reimbursement of approximately \$1.3 million, and also benefit from reduced annual administrative charges in the future. Some additional residual revenue was also realized in FY 2012-13 from redevelopment agency dissolution.

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 assessed value will increase 3.2% in FY 2013-14, the same rate of growth in assessed valuation as the prior year. Included in this projection is additional projected revenue for the 2,584 newly constructed residential housing units that were built in Irvine during calendar year 2012.



Revenue and Resource Estimates

Hotel Tax

Description

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

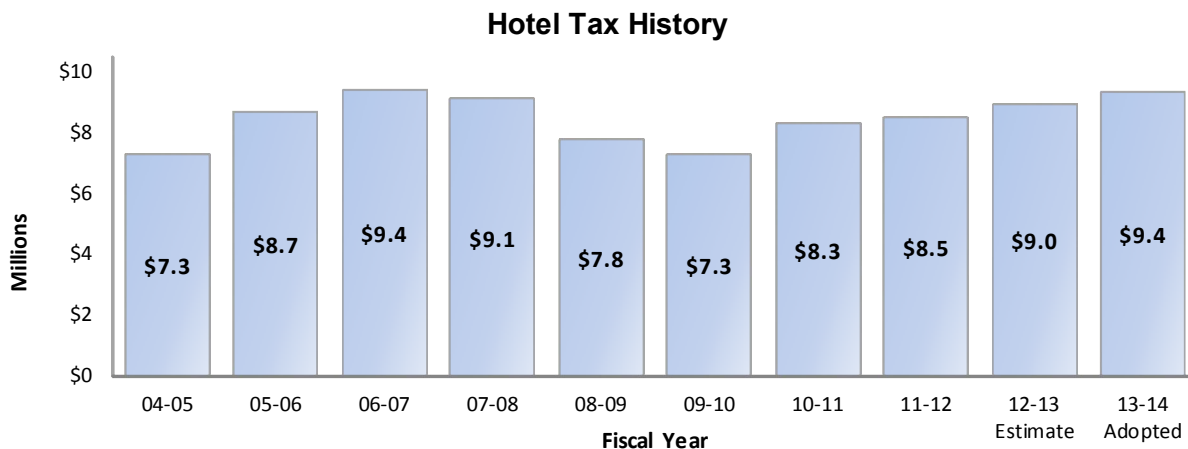
Trend

Irvine hotel revenue has rebounded strongly from the recessionary bottom as a result of higher room rates and increased occupancy. Despite recent growth, hotel tax remains just below its FY 2006-07 peak even though 132 new hotel rooms have been added to the City's inventory within the last three years.

Outlook

The FY 2013-14 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 4.5% 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 \$2,700 in hotel tax revenue per hotel room citywide.



Revenue and Resource Estimates

Hotel Improvement District Assessment

Description

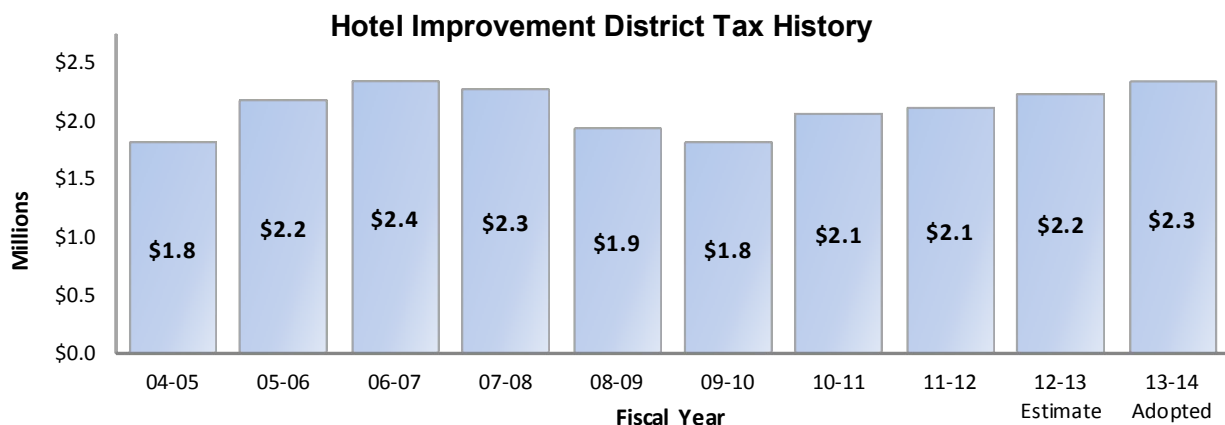
The City's hotel improvement district (HID) tax is a 2% tax applied to the cost of hotel or other lodging stays of less than 30 days. The HID tax is charged in addition to the City's base 8% hotel tax rate, with 75% of the proceeds designated for the Irvine Chamber of Commerce and the remaining 25% used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

Trend

Irvine HID revenue has rebounded strongly from the recessionary bottom as a result of higher room rates and increased occupancy. Despite recent growth, HID revenue remains just below its FY 2006-07 peak even though 132 new hotel rooms have been added to the City's inventory within the last three years.

Outlook

The FY 2013-14 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 4.5% 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

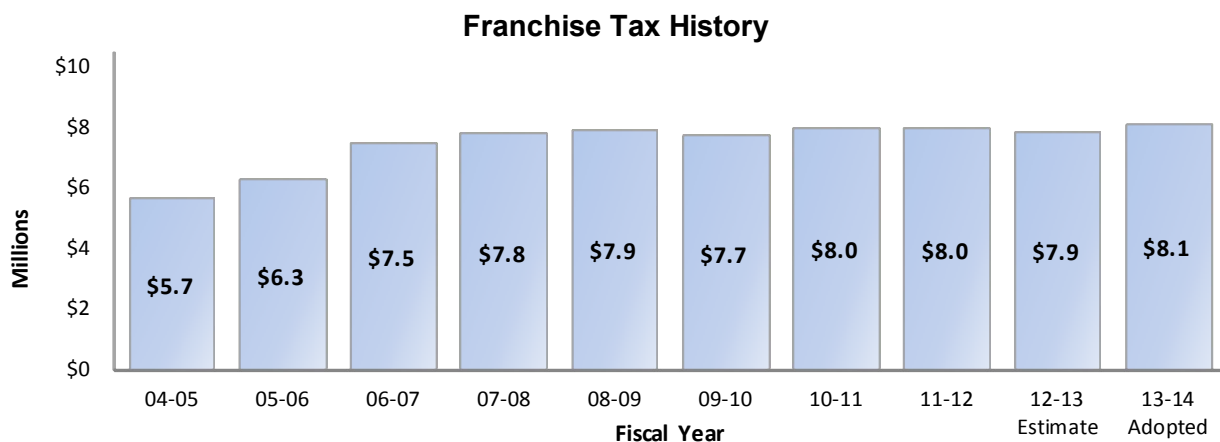
Franchise tax revenue consists of a tax on four franchise operations in Irvine: electric, gas, cable television and refuse. The state sets electric and gas tax rates that equal 1% of gross annual revenues and 5% of gross cable television revenues from within the City of Irvine. Refuse revenue is based 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 2013-14, franchise tax revenue is estimated at \$8.1 million, an increase of \$212,000, or 2.7%, from the current fiscal year-end estimate. Electrical related revenue is the largest component of the City's Franchise Tax revenue. The price of electricity is expected to increase next year and result in additional revenues. Electrical rates are evaluated every three years by the Public Utilities Commission (PUC) and in November 2012 the California Public Utilities Commission (PUC) granted SCE a 5% increase in electrical rates effective January 2013. Additional 6% annual rate increases were approved for 2014 and 2015. The forecast also assumes additional improvement associated with increased business activity (the Irvine airport area office vacancy rate has improved from 23% at the end of 2009 to 16% at the end of 2012) and also continued residential development within the City. Cable television revenue is expected to increase with the City's growing population.



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.

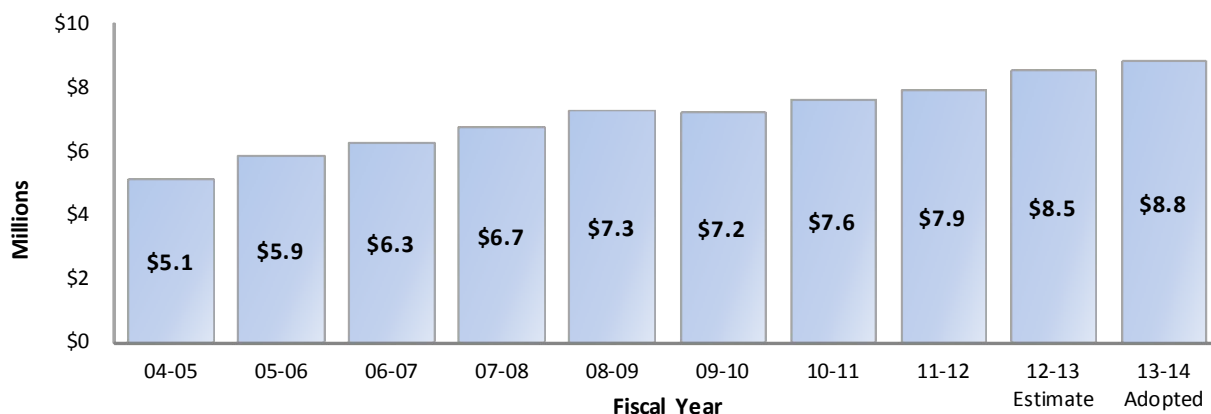
Trend

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 2013-14, Community Services fees revenue is estimated at \$8.8 million, an increase of \$270,900, or 3.2%, from the current FY 2012-13 estimate reflecting continuing population and program growth (2,584 new housing units were constructed in the City during 2012). In addition, Northwood Community Park is expected to reopen in the coming year after being closed for modernization and expansion. The reopened park will provide additional programming capacity.

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.

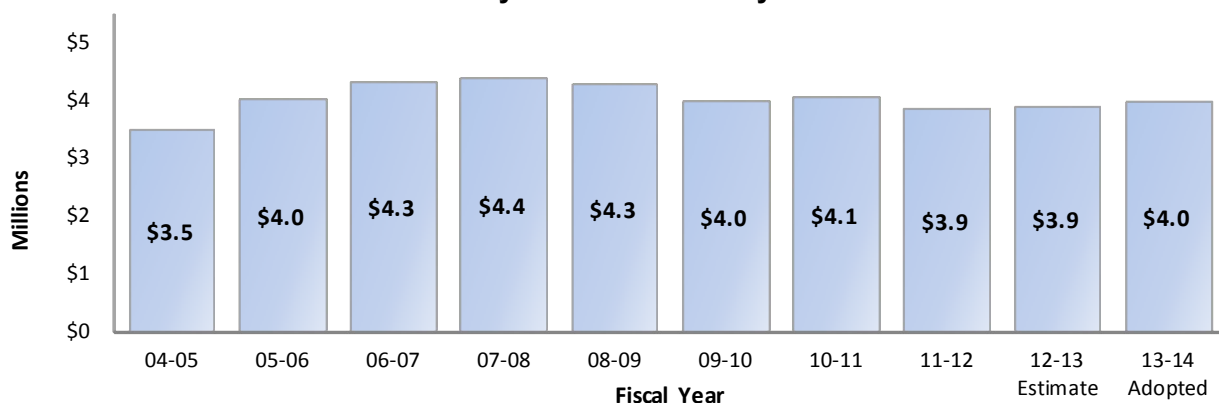
Trend

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 resulting from the 2007-2009 recession.

Outlook

For FY 2013-14, UUT revenue is budgeted at \$4,004,000, reflecting a modest \$104,000, or 2.7%, increase from the current FY 2012-13 estimate, due to increased business activity and also an expected increase in the price of electricity. Business activity continues to accelerate. Cushman & Wakefield reports that the Irvine airport office vacancy rate has decreased 3% since last year. As of February 2013, Orange County jobs were preliminarily reported by the Bureau of Labor Statistics to have increased 2.6% since the year before, with the unemployment rate dropping from 8.0% to 6.5%. Chapman University, UCLA and the Los Angeles Area Economic Development Corporation (LAEDC) are forecasting continued job growth in Orange County. The average forecast of the three institutions for Orange County job growth in 2013 is 2.0%. For 2014, the forecast of UCLA and the LAEDC is that annual job growth will accelerate to 2.5%. In terms of the price of electricity, Southern California Edison was recently granted a 5% rate increase effective January 2013 by the California Public Utilities Commission (PUC), with additional 6% increases approved for 2014 and 2015. Each of these factors are expected to contribute to higher UUT revenues next year.

Utility Users Tax History



Revenue and Resource Estimates

Documentary Transfer Tax

Description

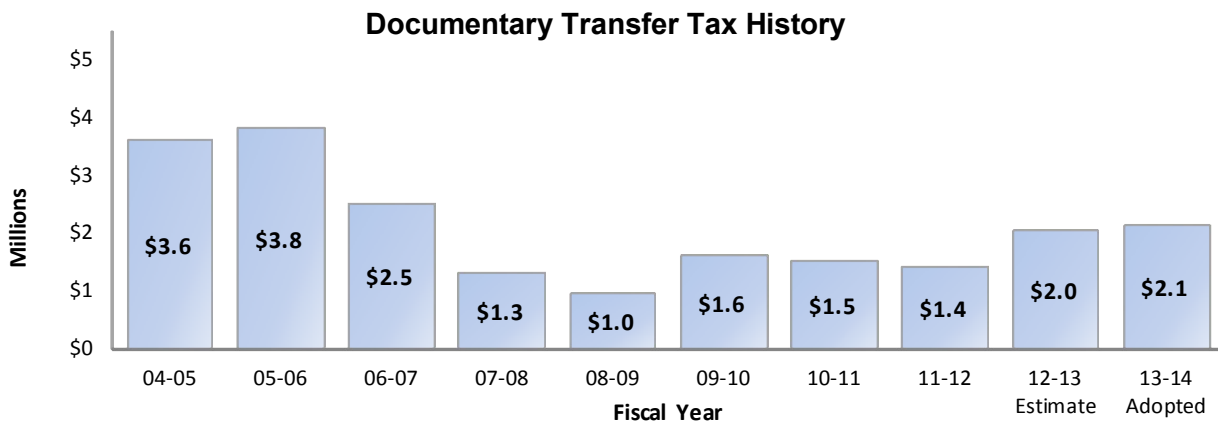
Documentary transfer tax revenue is based on the transfer of real property. When property is sold, the City receives \$55 per \$100,000 of the property sale value (\$550 per \$1 million). Documentary transfer tax revenue corresponds directly with the number of real estate transactions that occur in Irvine.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

Trend

Documentary transfer tax revenue is highly correlated with the ebb and flow of local real estate development activity, with revenues exhibiting significant volatility from year-to-year. Revenues are particularly influenced by large commercial property transactions. Revenues declined significantly from the peak years of commercial and residential development in the middle of the last decade, but rebounded in the latter half of 2012.

Outlook

According to the February 2013 economic forecast from the LAEDC, Orange County's economy is expanding and the near-term outlook has grown brighter. Residential real estate began to rebound in 2012 with strong sales and increasing prices. The forecast notes that new housing construction will continue to grow in 2013 and 2014 due to economic growth, low mortgage rates, relative affordability and demographic pressures. The commercial sector has also improved with declining vacancy rates and stabilized lease pricing. The LAEDC forecast projects small increases in commercial construction in 2013 and 2014. These factors are expected to result in incremental Documentary Transfer Tax revenue gains in FY 2013-14 from the current year estimate.



Revenue and Resource Estimates

Miscellaneous Revenue

Description

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

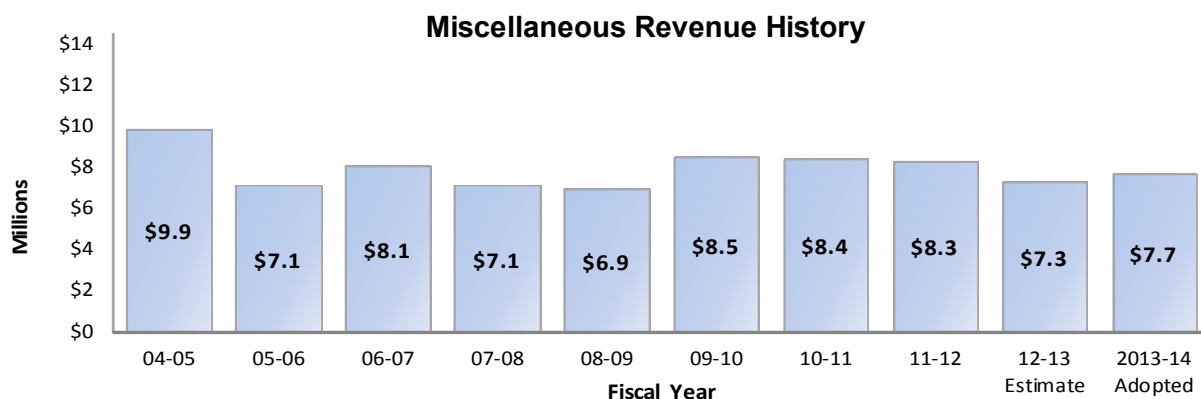
Detail of Miscellaneous Revenues	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Adopted	Increase / (Decrease)	
				\$	%
Licenses & Permits	\$ 1,180,105	\$ 1,204,000	\$ 1,225,000	\$ 21,000	1.7%
Fines & Forfeitures	2,064,710	2,147,000	1,898,500	(248,500)	(11.6%)
Fees for Services	1,440,331	1,593,000	1,649,151	56,151	3.5%
Miscellaneous	2,429,137	1,188,000	937,480	(250,520)	(21.1%)
Revenue from Other Agencies	887,387	813,000	1,639,692	826,692	101.7%
Development/Inspection Fees	238,930	248,000	241,500	(6,500)	(2.6%)
Vehicle License Fees	108,422	115,000	115,000	0	0.0%
Total Miscellaenous Revenues	\$ 8,349,022	\$ 7,308,000	\$ 7,706,323	\$ 398,323	5.5%

Trend

Revenues in the miscellaneous category are down from the peak in FY 2004-05 due to the loss of most Motor vehicle license fee (VLF) revenue, which used to represent a significant portion of the City's overall revenues, but which have since been replaced with increased allocations of property tax (property tax in-lieu of VLF) revenue. Revenues from other sources, including animal licenses, traffic fines, and business permit fee revenue, have increased over time as the City has grown, but their growth has not made up for the loss of VLF revenue.

Outlook

Miscellaneous revenues for FY 2013-14 are estimated at \$7.7 million, an increase of \$0.4 million from what is now expected in FY 2012-13. The increase is primarily due to new landfill host fee revenue associated with the Bowerman Landfill Cooperative Agreement. The new revenue will be paid to the City beginning on January 1, 2014, and \$891,000 is expected next year, accounted for within the revenue from other agencies category. The miscellaneous sub-category revenues are budgeted down from current year estimates due in part to the fact that state mandated cost (SB90) reimbursement revenue was not budgeted next year, as this money is received from the State of California and is always uncertain. Fines and forfeiture revenue is also budgeted cautiously compared to current year estimates.



Revenue and Resource Estimates

Transfers-In

Transfers-In

Transfers-in next year include overhead and operating reimbursements. The Cost of Services Study identifies the amount of general City support costs attributable to development services. Direct costs of development related services and all development services revenue are budgeted in special funds. The portion of the fee revenues attributable to overhead support costs are shown as a transfer to the General Fund to reimburse the City for general overhead support. In FY 2013-14, the overhead reimbursement transfer-in will be \$1.9 million, unchanged from the current year estimate.

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

Conclusion

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue estimates based on trends and forecasts available as of April 2013. These estimates take into account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen over the next 14 months.

Personnel and Staffing

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 2011-12	ADJUSTED 2012-13	ADOPTED 2013-14	PROPOSED INC. (DEC.)
City Manager	37.00	37.00	37.00	0.00
Administrative Services	43.00	45.00	45.00	0.00
Community Development	101.00	99.00	99.00	0.00
Community Services	114.00	113.00	114.00	1.00
Public Safety	290.00	290.00	295.00	5.00
Public Works	121.00	122.00	122.00	0.00
Orange County Great Park	33.00	30.00	26.00	-4.00
TOTAL	739.00	736.00	738.00	2.00

PART-TIME PERSONNEL¹

DEPARTMENT	ACTUAL 2011-12	ADJUSTED 2012-13	ADOPTED 2013-14	PROPOSED INC. (DEC.)
City Manager	6.35	6.68	7.21	0.53
Administrative Services	2.25	2.60	3.72	1.12
Community Development	2.60	1.80	1.80	0.00
Community Services	184.11	196.63	195.46	-1.17
Public Safety	31.05	30.95	30.95	0.00
Public Works	1.75	1.75	1.75	0.00
Orange County Great Park	4.88	7.13	6.40	-0.73
TOTAL	232.99	247.53	247.28	-0.25

NON-HOURLY POSITIONS²

DEPARTMENT	ACTUAL 2011-12	ADJUSTED 2012-13	ADOPTED 2013-14	PROPOSED INC. (DEC.)
City Manager	5.00	5.00	5.00	0.00
Administrative Services	5.00	5.00	5.00	0.00
Community Development	11.00	6.00	6.00	0.00
Community Services	12.00	12.00	12.00	0.00
Public Safety	32.40	32.40	35.40	3.00
Public Works	0.00	0.00	0.00	0.00
Orange County Great Park	9.00	5.00	5.00	0.00
TOTAL	74.40	65.40	68.40	3.00

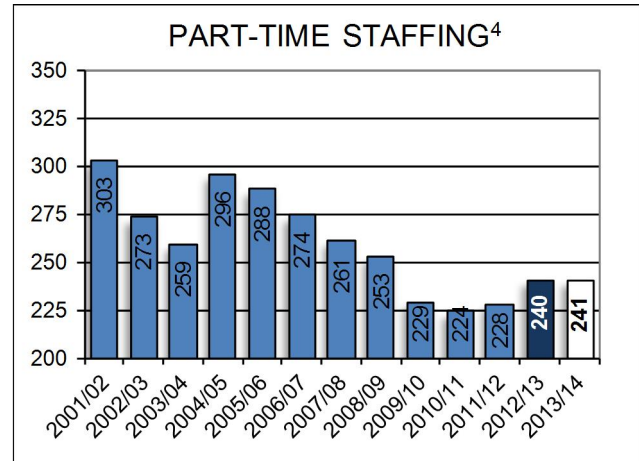
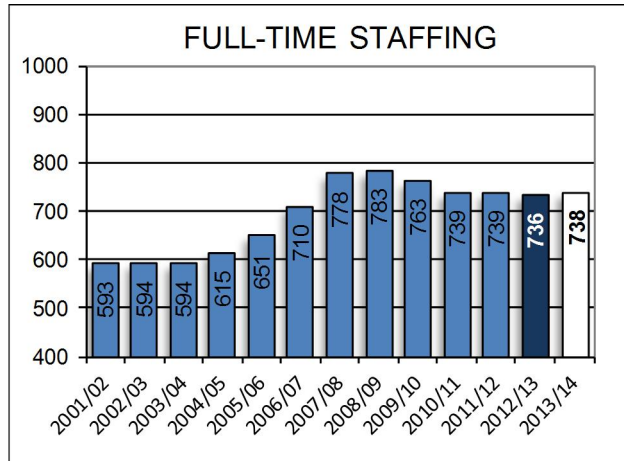
¹ Part-time staff hours converted to full-time equivalencies (FTEs) – one FTE equals 40 hours per week, 52 weeks per year.

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

Personnel and Staffing

Funded Personnel

TOTAL STAFFING (In Full-Time Equivalencies³):



POSITION INCREASES & DECREASES

<u>Department</u>	<u>Position</u>	<u>Section</u>	<u>Increase</u>	<u>Decrease</u>
City Manager	no change from prior year			
Administrative Services	no change from prior year			
Community Development	no change from prior year			
Community Services	CS Specialist (N)	Parks & Events	1.00	
Public Safety	Police Officer (N)	Field Services	3.00 ⁵	
	Police Sergeant (N)	Field Services	1.00 ⁶	
	Program Specialist (N)	Operations Support	1.00	
Public Works	no change from prior year			
Orange County Great Park	Manager	Multiple		3.00
	Administrative Secretary	Administration		1.00
TOTAL			6.00	4.00
NET INCREASE (DECREASE)				2.00

³Part-time staff hours converted to full-time equivalencies (FTEs) – one FTE equals 40 hours per week, 52 weeks per year.

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

⁵New police officer positions are budgeted at 33% of salary to reflect expectations of staggered hiring.

⁶New sergeant position is budgeted at 25% of salary to reflect expectations of staggered hiring.

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
Management			
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	1.00	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	7.00	6.00	3.00
Manager, Housing and Redevelopment	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Manager, Public Services	2.00	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:	49.00	48.00	45.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
<u>Exempt/Administrative</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	0.00	1.00	1.00
Animal Services Supervisor	1.00	1.00	1.00
Applications/Programmer Analyst	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
Associate Engineer	6.00	5.00	5.00
Associate Plan Check Engineer	1.00	1.00	1.00
Board Services Assistant/Clerk, OCGP	1.00	0.00	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
City Engineer	1.00	1.00	1.00
Code Enforcement Supervisor	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Community Development Project Administrator	1.00	0.00	0.00
Community Services Superintendent	5.00	5.00	5.00
Community Services Supervisor	13.00	13.00	13.00
Construction Inspection Supervisor	1.00	1.00	1.00
Crime Analyst	2.00	1.00	1.00
Emergency Management Coordinator	1.00	1.00	1.00
Engineering Geologist	1.00	1.00	1.00
Environmental Programs Administrator	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	4.00	3.00	3.00
Facilities Construction Administrator	1.00	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	3.00	2.00	2.00
Human Resources Analyst I	0.00	1.00	1.00
Human Resources Analyst II	1.00	1.00	1.00
Information Technology Administrator	1.00	1.00	1.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	3.00	3.00	3.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
<u>Exempt/Administrative (continued)</u>			
Management Analyst I	5.00	5.00	5.00
Management Analyst II	3.00	4.00	4.00
Media Services Coordinator	2.00	0.00	0.00
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	3.00	3.00	3.00
Senior Civil Engineer	6.00	6.00	6.00
Senior Crime Analyst	0.00	1.00	1.00
Senior GIS Analyst	2.00	2.00	2.00
Senior Management Analyst	12.00	13.00	13.00
Senior Media Services Coordinator	2.00	2.00	2.00
Senior Plan Check Engineer	4.00	5.00	5.00
Senior Planner	14.00	12.00	12.00
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	2.00	2.00
Supervising Transportation Analyst	1.00	1.00	1.00
Supervisor of Accounting Services	1.00	2.00	2.00
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:	184.00	182.00	182.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
Hourly			
Accounting Technician	3.00	4.00	4.00
Administrative Aide	4.00	4.00	4.00
Administrative Secretary	21.00	22.00	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	2.00	2.00	2.00
Assistant Planner	1.00	1.00	1.00
Assistant Transportation Analyst	1.00	0.00	0.00
Associate Planner	7.00	7.00	7.00
Associate Transportation Analyst	1.00	2.00	2.00
Civilian Investigator I	2.00	2.00	2.00
Civilian Investigator II	6.00	6.00	6.00
Community Services Program Coordinator	19.00	20.00	20.00
Community Services Specialist	14.00	15.00	15.00
Community Services Specialist (N)	0.00	0.00	1.00
Construction Inspector	2.00	2.00	2.00
Deputy City Clerk I	1.00	0.00	0.00
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	3.00	3.00	3.00
Facilities Maintenance Technician	8.00	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 Analyst	0.00	1.00	1.00
GIS Applications Specialist	1.00	0.00	0.00
HRIS Specialist	2.00	2.00	2.00
Information Specialist	5.00	5.00	5.00
Landscape Contract Specialist	3.00	2.00	2.00
Landscape Maintenance Specialist	5.00	6.00	6.00
Landscape Maintenance Technician	3.00	3.00	3.00
Lead Accounting Technician	1.00	1.00	1.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
Hourly (continued)			
Lead Facilities Maintenance Technician	3.00	3.00	3.00
Lead Landscape Maintenance Technician	6.00	6.00	6.00
Lead Mail Coordinator	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Lead Street Maintenance Technician	8.00	7.00	7.00
License Specialist	4.00	4.00	4.00
Mail Coordinator	1.00	1.00	1.00
Master Facilities Maintenance Specialist	2.00	2.00	2.00
Media Services Specialist	2.00	2.00	2.00
Office Specialist	1.00	2.00	2.00
Para-Transit Driver	4.00	4.00	4.00
Permit Specialist I	4.00	3.00	3.00
Permit Specialist II	1.00	2.00	2.00
Plans Examiner	2.00	2.00	2.00
Police Officer	164.00	164.00	164.00
Police Officer (N)	0.00	0.00	3.00
Police Sergeant	28.00	28.00	28.00
Police Sergeant (N)	0.00	0.00	1.00
Program Assistant	11.00	10.00	10.00
Program Specialist	12.00	12.00	12.00
Program Specialist (N)	0.00	0.00	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	5.00	5.00	5.00
Public Safety Dispatcher I	3.00	2.00	2.00
Public Safety Dispatcher II	12.00	13.00	13.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Public Safety Records Specialist	7.00	7.00	7.00
Registered Veterinarian Technician	1.00	1.00	1.00
Senior Accounting Technician	6.00	5.00	5.00
Senior Animal Care Specialist	3.00	3.00	3.00
Senior Animal Services Officer	2.00	2.00	2.00
Senior Building Inspector	13.00	14.00	14.00
Senior Code Enforcement Inspector	3.00	3.00	3.00
Senior Construction Inspector	7.00	7.00	7.00
Senior Equipment Mechanic	3.00	3.00	3.00
Senior Office Specialist	8.00	8.00	8.00
Senior Permit Specialist	3.00	2.00	2.00
Senior Public Safety Assistant	3.00	3.00	3.00
Senior Vehicle Installation Technician	1.00	1.00	1.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
<u>Hourly (continued)</u>			
Street Maintenance Specialist	4.00	4.00	4.00
Street Maintenance Technician	7.00	6.00	6.00
Supervising Public Safety Dispatcher	4.00	4.00	4.00
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
Transit Program Dispatcher	1.00	1.00	1.00
Vehicle Installation Technician	1.00	1.00	1.00
TOTAL HOURLY:	506.00	506.00	511.00
 TOTAL - FULL-TIME FUNDED PERSONNEL:	 739.00	 736.00	 738.00

Personnel and Staffing

Full-Time Personnel by Classification

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Budget Summary

General Fund Summary

Budget at a Glance

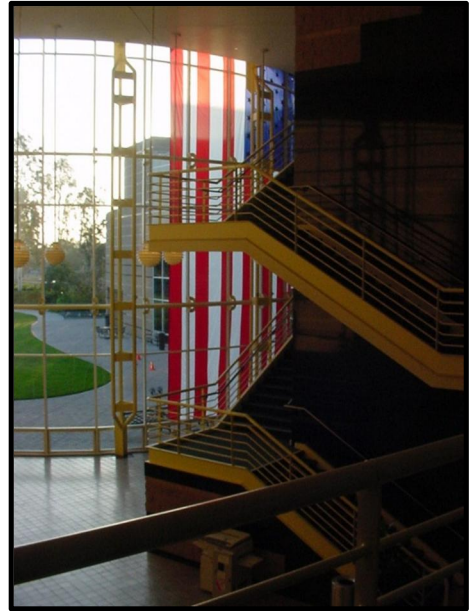
Introduction

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

The General Fund Budget is the City's fiscal operating blueprint. The FY 2013-14 General Fund operating budget is based on resource projections (including transfers-in and an appropriation of fund balance) of \$144,349,304. Departmental operating expenditures and transfers-out are budgeted at \$144,349,304.

The 2013-14 operating budget furthers the City's ongoing commitment to fiscal responsibility and effective management. The budget is balanced without the use of contingency reserve funding and it concentrates resources on two of the community's key priorities: education and public safety. In accordance with the "Support Our Schools Initiative" (Measure BB), approved by Irvine voters in November 2012, next year's budget includes \$4.0 million of direct cash support for local schools, an increase of \$2.5 million from the current year. Total budgeted direct and indirect support to local schools, including crossing guards, school resource officers and other services, is \$8.5 million. Next year's budget also appropriates new funding to hire three new police officers and one sergeant, increasing the City's total sworn contingent to 209 personnel. The new sworn personnel are budgeted at less than 100% of salary to reflect expectations of staggered hiring during the year. The addition of a new full-time Public Safety Assistant position is additionally budgeted to provide training and educational services to City schools, businesses and houses of worship on the subject of violence prevention. Three crossing guard positions are also added to the budget to ensure a crossing guard serves each of the City's public elementary schools. Community awards and grants to the Barclay Theater, Legal Aid Society, Discovery Science Center and the Orange County Human Relations Council are maintained at the same level as the previous year. The City Council pre-designated \$294,244 of this year's estimated \$10-11 million year-end fund balance to assist in preserving support at the current budgeted level for these organizations.

Revenue projections are based on the most current economic data available and budgeted appropriations reflect ongoing efforts to achieve efficiencies. Each City department has carefully evaluated its expenditures, seeking to maintain services while reducing costs wherever feasible. Contingencies traditionally built into the operating budget as a means of accounting for unexpected needs has been reduced to the most basic level or eliminated entirely. The assumed vacancy rate in budgeting salary and benefit costs for sworn personnel was increased from 1% to 2% next year, more closely matching the City's historical experience of 3%. Next year's operating budget is very lean. At the end of the year, however, the City expects to have a balance of approximately \$20.9 million in its Contingency Reserve Fund as a buttress against unexpected events and future economic uncertainty. This reserve equates to 14.5% of the City's adopted budget. The City expects to finish the current fiscal year with a surplus that can be



Budget Summary

General Fund Summary

used by the City Council at the end of the year to make progress towards its recently established goal of increasing the City's Contingency Reserve Fund balance to 20% over the next three years.

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

A financial summary of the City's General and Special Funds is provided on the following pages. This presentation excludes the one-time accounting adjustments of Extraordinary Gain or Loss necessitated by the State of California's dissolution of redevelopment agencies on February 1, 2012, to provide useful year-to-year comparability in the City's debt service and composite financial presentations.

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 \$7,415,404 and revenues of \$36,500. The budget 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 \$5,415,124 and revenues of \$292,351. The budget provides for a total of 45 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

Budget Summary

General Fund Summary

expenditures of \$10,022,729 and revenues of \$279,650. The budget provides for a total of 99 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 \$30,532,651 and revenues of \$11,391,657. The budget provides for a total of 114 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 \$58,855,033 and revenues of \$3,784,093. The budget provides for a total of 295 full-time employees.

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 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 \$25,080,363 and revenues of \$746,340. The budget provides for a total of 122 full-time positions funded by both the General Fund and Special Funds.

Non-Departmental

The Non-Departmental operating budget encompasses Hotel Improvement District (HID) pass-through payments to the Irvine Chamber of Commerce, financial support for community organizations including the Barclay Theater, Legal Aid Society, Discovery Science Center and the Orange County Human Relations Council, citywide taxes and assessments, sales tax and property tax audits and payments for recovered revenues, and also special situations not related to a specific department. No staff is budgeted in the Non-Departmental operating budget. The department's General Fund expenditures are \$3,255,000.

Budget Summary

General Fund Summary

General Fund Resources

General Fund resources total \$144,349,304 including transfers-in of \$1,860,837 to offset the cost of City overhead support for development related activities in Special Funds and \$100,000 from the Orange County Great Park (OCGP) to reimburse the General Fund for the time that City Council Executive Assistants work on OCGP matters. The City Council additionally pre-designated \$294,244 of this year's \$10-11 million estimated year-end fund balance to help preserve undiminished financial support for community organizations including the Barclay Theater, Legal Aid Society, OC Human Relations Council and Discovery Science Center. Please see the following Resources table for detailed information.

RESOURCES

<u>Fund Balance</u>	FY 2011-12 Actual	FY 2012-13 Adjusted	FY 2013-14 Adopted
Pre-designation of FY 2012-13 Balance	\$0	\$0	\$294,244
<u>Revenues</u>			
Sales Tax	\$49,225,665	\$51,328,000	\$54,056,000
Property Tax	42,297,152	\$42,010,000	\$45,565,000
Vehicle License Fees	108,422	\$108,000	\$115,000
Hotel Tax	8,488,553	\$8,799,000	\$9,358,000
Franchise Tax	7,983,735	\$8,066,000	\$8,117,000
Program and Service Fees	7,913,688	\$8,047,637	\$8,802,900
Utility Users Tax	3,851,889	\$4,088,000	\$4,004,000
Fines & Forfeitures	2,064,710	\$1,841,500	\$1,898,500
Development/Inspection Fees	238,930	\$223,100	\$241,500
Documentary Transfer Tax	1,425,572	\$1,417,000	\$2,145,000
Licenses & Permits	1,180,105	\$1,300,000	\$1,225,000
Miscellaneous	2,429,137	\$858,379	\$937,480
Fees for Services	1,440,331	\$1,449,067	\$1,649,151
Revenue From Other Agencies	887,387	\$690,791	\$1,639,692
Assessment Revenue (HID)	2,122,138	\$2,200,000	\$2,340,000
Sub-Total General Fund Revenue	\$131,657,414	\$132,426,474	\$142,094,223
<u>General Fund Transfers-In (From)</u>			
Fund 005 (Overhead)	\$365,316	\$351,457	\$344,861
Fund 024 (Overhead)	798,728	\$1,169,476	\$1,244,835
Fund 027 (Overhead)	131,307	\$286,200	\$271,141
Fund 006 - Contingency Reserve	4,488,000	\$0	\$0
Fund 130 - AQMD	157,925	\$200,000	\$0
Fund 156 - RDA Obligation Retire	0	\$258,036	\$0
Fund 180 - OCGP (CC Aides)	100,000	\$100,000	\$100,000
Fund 254 - Project Close Outs	0	\$1,048,633	\$0
Fund 260 - Project Close Outs	0	\$9,692	\$0
Fund 281 - Fee-District Fund Closure	0	\$3,393,430	\$0
Fund 367 - Infrstr. Fund Closure	121,303	\$0	\$0
Sub-Total GF Transfers-In	\$6,162,579	\$6,816,924	\$1,960,837
TOTAL GENERAL FUND RESOURCES	\$137,819,993	\$139,243,398	\$144,349,304

Budget Summary

General Fund Summary

General Fund Expenditures

General Fund budgeted expenditures are \$144,349,304. The budget includes a transfer of \$4.0 million to the City's Educational Partnership Fund in accordance with the "Support Our Schools Initiative" (Measure BB), approved by Irvine voters in November 2012. The projected year-end balance of the City's Contingency Reserve Fund is 14.5% of budgeted appropriations, not including additional funding that is expected to be designated for reserves by the City Council during year-end closeout in November.

APPROPRIATIONS

	<i>FY 2011-12 Actual</i>	<i>FY 2012-13 Adjusted</i>	<i>FY 2013-14 Adopted</i>
Operating Appropriations			
City Manager's Office	\$6,596,689	\$7,859,018	\$7,415,404
Administrative Services	4,805,450	5,275,646	5,400,124
Community Development	9,426,720	10,318,793	10,022,729
Community Services	28,317,587	30,389,271	30,530,651
Public Safety	54,192,731	58,297,975	58,855,033
Public Works	23,208,775	25,315,281	24,870,363
Non-Departmental	2,910,622	3,270,000	3,255,000
Total Operating Appropriations	\$129,458,574	\$140,725,984	\$140,349,304
Operating Transfers-Out (To)			
Technology Fund	\$0	\$350,000	\$0
Shuttle Fund	0	168,000	0
Educational Partnership Fund	500,000	531,200	4,000,000
Contingency Reserve	11,090,884	474,000	0
Insurance Fund	0	2,355,495	0
Capital Improvement	1,201	70,000	0
Infrastructure & Rehabilitation Fund	2,300,000	3,100,000	0
Miscellaneous Equipment	1,348	0	0
Total Operating Transfers-Out	\$13,893,434	\$7,048,695	\$4,000,000
TOTAL APPROPRIATIONS	\$143,352,008	\$147,774,679	\$144,349,304

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

PROJECTED CONTINGENCY RESERVE FUND (AT YEAR END) **\$20,867,840**

Percent of GF operations **14.5%**

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

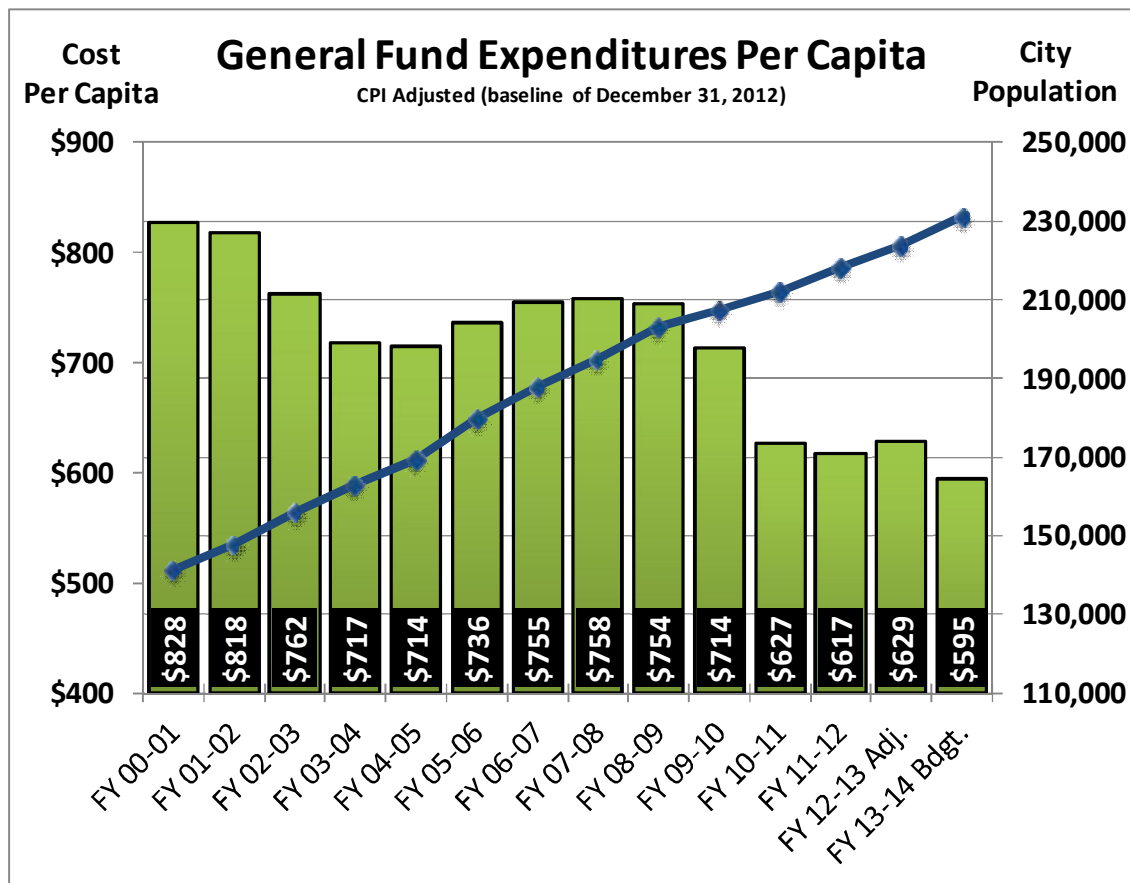


Chart Notes

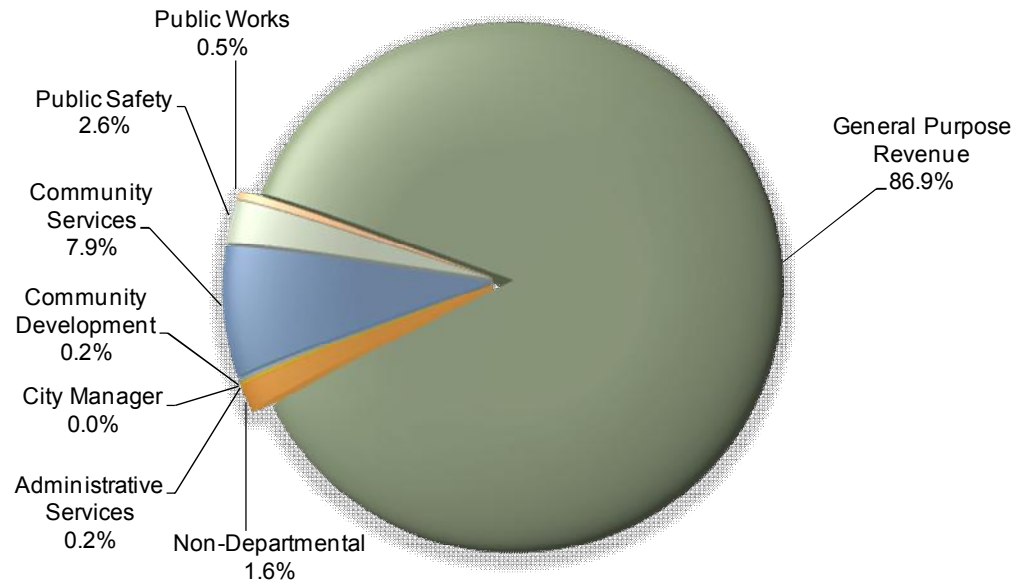
- The FY 13-14 forecast inflation rate used in the chart is 2.1% year-over-year, estimated for December 2013 (source: April 2013 WSJ economist survey). The forecast rate is used to project CPI adjusted FY 2013-14 per capita costs (the chart is presented from the perspective of December 2012).
- Expenditures exclude transfers-out to other funds to enhance comparability between fiscal years (some of these transfers are one-time/non-operating appropriations).
- 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).

Budget Summary

General Fund Summary

OPERATING REVENUES & TRANSFERS-IN: \$144,055,060

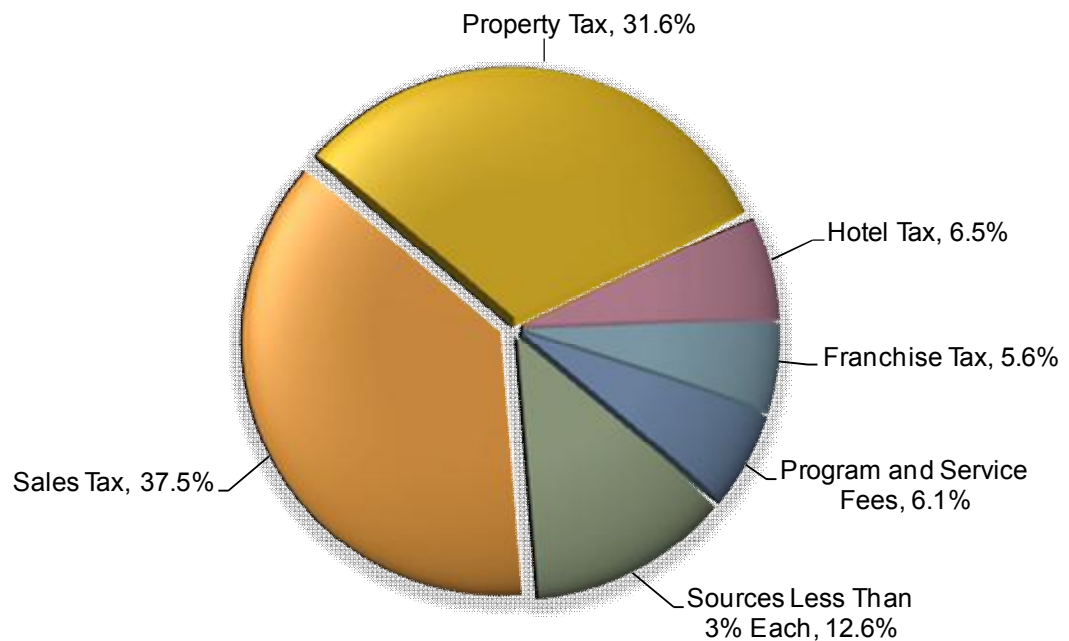
By Department:



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

Charts do not include \$294,244 that was appropriated from fund balance.

By Budget Category:

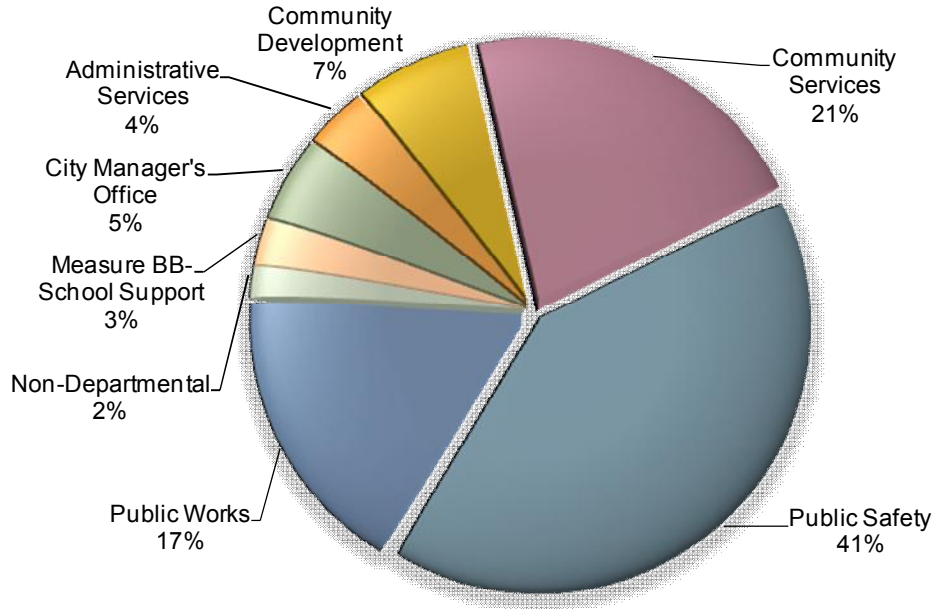


Budget Summary

General Fund Summary

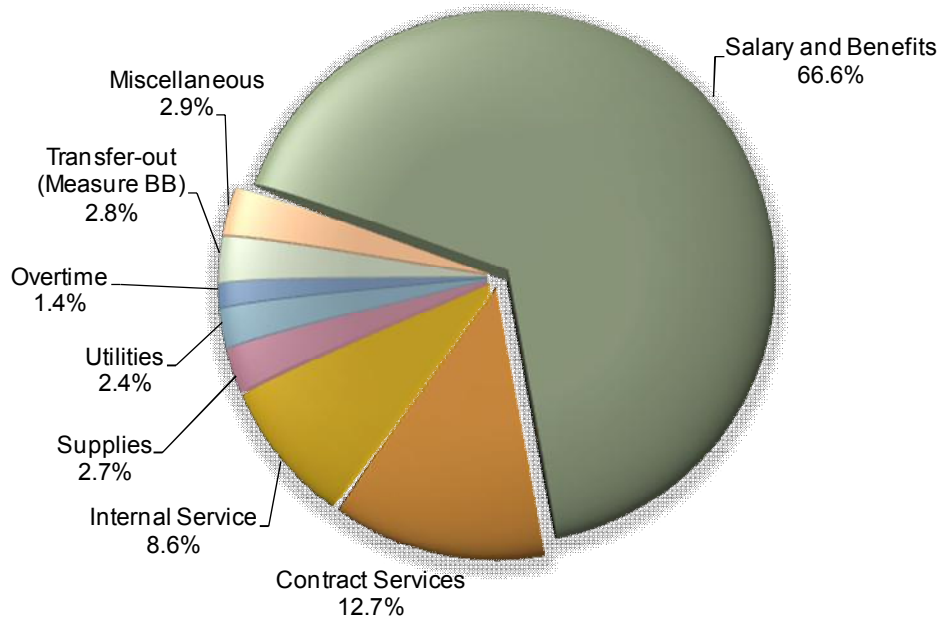
OPERATING EXPENDITURES & TRANSFERS-OUT: \$144,349,304

By Department:



By Budget Category:

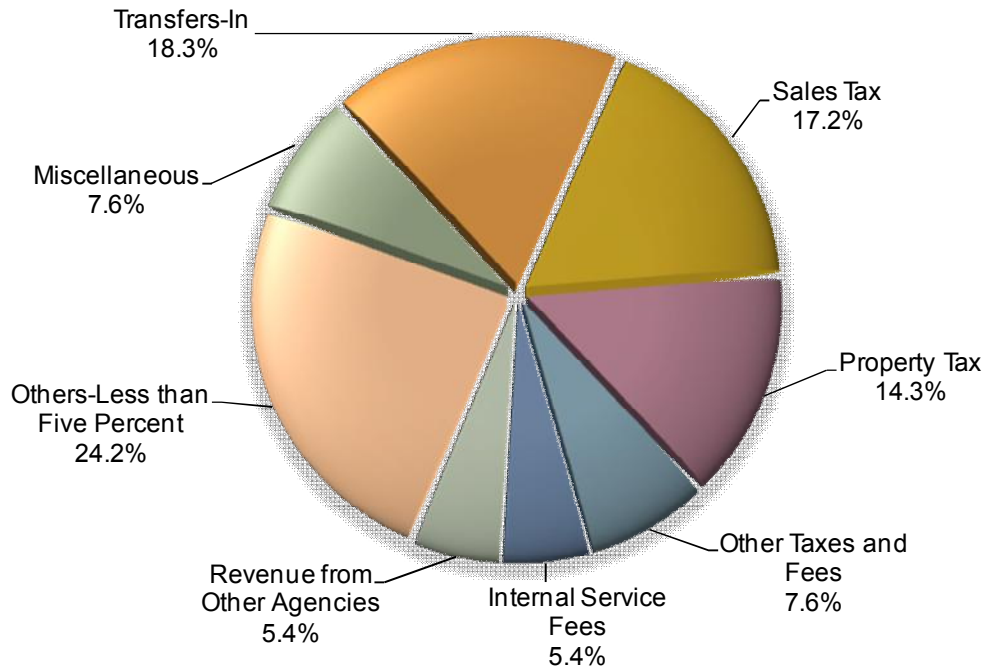
Note: may not add to 100% due to rounding



Budget Summary

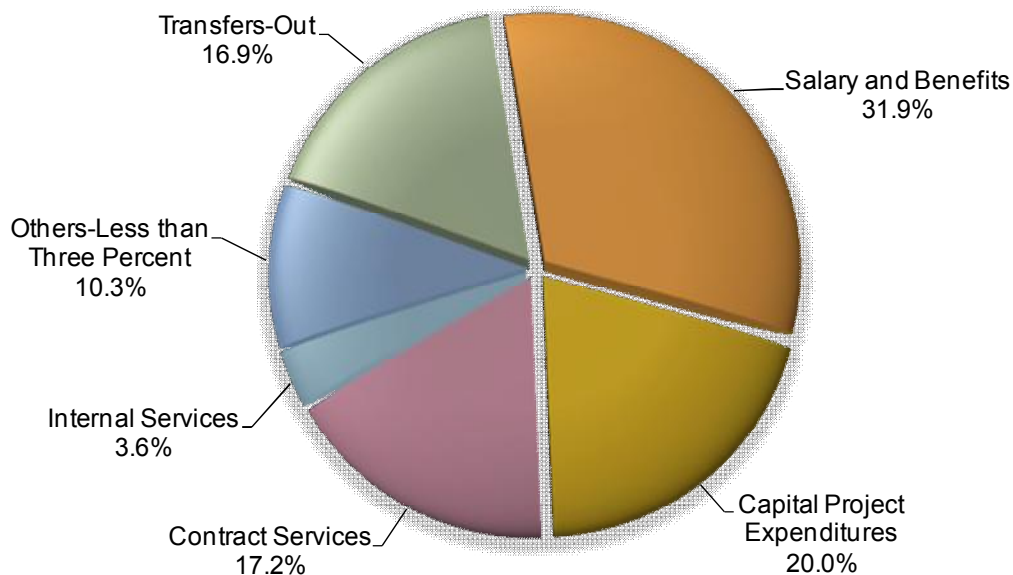
All Funds - Summary

TOTAL RESOURCES (Including Transfers-In): \$335,855,731



Note: may not add to 100% due to rounding

TOTAL APPROPRIATIONS (Including Transfers-Out): \$366,366,183



Budget Summary

All Funds - Summary

GENERAL FUND (FUND #001)

BUDGET CATEGORY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED
REVENUES			
ASSESSMENT REVENUE	\$2,122,138	\$2,239,000	\$2,340,000
DEVELOPMENT FEES	238,930	248,000	241,500
DOCUMENTARY TRANSFER TAX	1,425,572	2,046,000	2,145,000
FEES FOR SERVICES	1,440,332	1,593,000	1,649,151
FINES & FORFEITURES	2,064,710	2,147,000	1,898,500
FRANCHISE TAX	7,983,735	7,905,000	8,117,000
HOTEL TAX	8,488,553	8,955,000	9,358,000
LICENSES & PERMITS	1,180,105	1,204,000	1,225,000
MISCELLANEOUS REVENUES	2,429,138	1,188,000	937,480
MOTOR VEHICLE IN-LIEU REVENUES	108,422	115,000	115,000
PROGRAM AND SERVICE FEES	7,913,687	8,532,000	8,802,900
PROPERTY TAX	42,297,152	45,468,000	45,565,000
REVENUE FROM OTHER AGENCIES	887,388	813,000	1,639,692
SALES TAX	49,225,665	51,034,000	54,056,000
UTILITY USERS TAX	3,851,889	3,900,000	4,004,000
SUB-TOTAL REVENUE	131,657,413	137,387,000	142,094,223
TRANSFERS-IN	6,162,579	6,898,000	1,960,837
TOTAL RESOURCES	137,819,992	144,285,000	144,055,060

EXPENDITURES

CAPITAL EQUIPMENT	\$39,548	\$99,000	\$79,000
CONTRACT SERVICES	16,503,650	17,018,000	18,386,191
DEBT & A.D. ADMINISTRATION	425	0	0
INTERNAL SERVICE	11,506,266	11,718,000	12,404,188
LESS COST ALLOCATED	-301,117	-250,000	-227,000
MISCELLANEOUS	2,614,679	2,675,000	2,780,425
OVERTIME SALARIES	2,047,039	2,495,000	2,023,483
REPAIRS & MAINTENANCE	606,764	675,000	741,490
SALARY & BENEFITS	88,879,078	93,910,000	96,071,950
SUPPLIES	3,539,770	3,656,000	3,846,955
TRAINING/BUS EXPENSE	620,389	700,000	826,961
UTILITIES	3,402,085	3,300,000	3,415,661
SUB-TOTAL APPROPRIATIONS	\$129,458,575	135,996,000	140,349,304
TRANSFERS-OUT	13,893,434	7,049,000	4,000,000
TOTAL EXPENDITURES	\$143,352,008	143,045,000	144,349,304

NET INCREASE (DECREASE)

IN FUND BALANCE	(\$5,532,016)	\$1,240,000	(\$294,244)
BEGINNING BALANCE - JULY 1	\$14,843,130	\$9,311,114	\$10,551,114
ENDING BALANCE - JUNE 30	\$9,311,114	\$10,551,114	\$10,256,870

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 expanded information, other funds are presented by major fund category in addition to the General Fund.

Budget Summary

All Funds - Summary

GENERAL RESERVE FUNDS (EXCLUDING THE GENERAL FUND)

BUDGET CATEGORY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED
REVENUES			
DEVELOPMENT FEES	\$11,139,510	\$13,673,309	\$14,287,922
FEES FOR SERVICES	157,560	46,941	22,500
INTERNAL SERVICE FEES&REVENUE	1,274,016	1,315,031	1,678,776
LICENSES & PERMITS	2,794	3,000	3,600
MISCELLANEOUS REVENUES	1,515,124	1,364,500	1,354,689
PROGRAM AND SERVICE FEES	250	125	0
<i>SUB-TOTAL REVENUE</i>	\$14,089,254	16,402,906	17,347,487
TRANSFERS-IN	16,118,444	5,991,092	4,574,000
<i>TOTAL RESOURCES</i>	\$30,207,698	22,393,998	21,921,487
EXPENDITURES			
CAPITAL EQUIPMENT	\$405	\$199,771	\$5,000
CONTRACT SERVICES	5,048,781	6,781,549	11,011,352
INTERNAL SERVICE	172,325	202,326	155,842
MISCELLANEOUS	274,881	200	0
OVERTIME SALARIES	117,654	100,779	145,500
REPAIRS & MAINTENANCE	1,599	2,500	7,000
SALARY & BENEFITS	8,078,088	8,308,722	9,383,106
SUPPLIES	21,719	36,470	109,775
TRAINING/BUS EXPENSE	2,514	7,135	25,135
<i>SUB-TOTAL APPROPRIATIONS</i>	\$13,717,966	15,639,452	20,842,710
TRANSFERS-OUT	7,947,306	4,269,656	6,920,747
<i>TOTAL EXPENDITURES</i>	\$21,665,272	19,909,108	27,763,457
NET INCREASE (DECREASE) IN FUND BALANCE	\$8,542,426	\$2,484,890	(\$5,841,970)
BEGINNING BALANCE - JULY 1	\$94,078,343	\$102,620,769	\$105,105,659
ENDING BALANCE - JUNE 30	\$102,620,769	\$105,105,659	\$99,263,689

Budget Summary

All Funds - Summary

SPECIAL REVENUE FUNDS

BUDGET CATEGORY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED
REVENUES			
ASSESSMENT REVENUE	\$5,673,419	\$5,985,098	\$6,174,390
DEVELOPMENT FEES	2,821,117	5,213,458	0
FEES FOR SERVICES	1,295,662	1,912,483	1,480,285
FRANCHISE TAX	327,456	600,000	600,000
MISCELLANEOUS REVENUES	-26,011,847	16,627,747	17,632,714
OTHER TAXES & FEES	11,850,973	13,266,772	23,898,028
PROGRAM AND SERVICE FEES	683,799	934,785	1,461,444
PROPERTY TAX	2,250,879	2,372,961	2,372,961
REVENUE FROM OTHER AGENCIES	7,529,936	12,850,100	9,597,758
SALES TAX	3,340,814	3,449,893	3,673,406
SUB-TOTAL REVENUE²	\$9,762,208	63,213,297	66,890,986
TRANSFERS-IN	2,108,643	12,017,659	11,357,946
TOTAL RESOURCES	\$11,870,851	75,230,956	78,248,932
EXPENDITURES			
CAPITAL EQUIPMENT	\$1,850,210	\$174,492	\$1,409,832
CIP EXPENDITURES	1,801,308	7,081,802	7,335,830
CONTRACT SERVICES	19,003,094	21,125,501	23,027,796
INTERNAL SERVICE	508,872	516,932	601,543
LESS COST ALLOCATED	-45,582	6,000	0
MISCELLANEOUS	230,323	170,005	190,000
OVERTIME SALARIES	1,130,524	1,295,183	1,450,558
REPAIRS & MAINTENANCE	130,982	92,254	134,362
SALARY & BENEFITS	6,557,354	6,671,041	6,306,514
SUPPLIES	1,136,457	1,100,066	2,830,903
TRAINING/BUS EXPENSE	83,847	84,103	84,116
UTILITIES	2,540,275	2,532,913	3,229,728
SUB-TOTAL APPROPRIATIONS	\$34,927,664	\$40,850,292	\$46,601,182
TRANSFERS-OUT	14,272,646	25,382,566	45,691,110
TOTAL EXPENDITURES	\$49,200,310	\$66,232,858	\$92,292,292
NET INCREASE (DECREASE) IN FUND BALANCE	(\$37,329,460)	\$8,998,098	(\$14,043,360)
BEGINNING BALANCE - JULY 1	\$269,819,421	\$232,489,961	\$241,488,059
ENDING BALANCE - JUNE 30	\$232,489,961	\$241,488,059	\$227,444,700

² Excludes estimated future revenue of \$6,428,813 for future anticipated restricted funds.

Budget Summary

All Funds - Summary

CAPITAL IMPROVEMENT PROJECT FUNDS

BUDGET CATEGORY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED
REVENUES			
BOND PROCEEDS	\$2,489,281	\$31,519,540	\$11,613,000
CIP REVENUE	405,000	11,520	5,799,093
DEVELOPMENT FEES	5,445,151	14,810,142	0
MISCELLANEOUS REVENUES	1,403,144	833,605	810,035
OTHER REV-RECOVER'D EXPENDITUR	277,083	82,917	0
OTHER TAXES & FEES	1,714,858	1,346,142	1,515,477
REVENUE FROM OTHER AGENCIES	6,053,445	10,558,030	6,727,569
SUB-TOTAL REVENUE³	\$17,787,962	\$59,161,896	\$26,465,174
TRANSFERS-IN	12,316,425	16,621,605	43,631,475
TOTAL RESOURCES	\$30,104,387	\$75,783,501	\$70,096,649
EXPENDITURES			
CIP EXPENDITURES	\$58,660,513	\$84,923,150	\$66,103,006
CLAIMS EXPENSE	0	235,535	0
CONTRACT SERVICES	1,444,080	321,372	1,856,500
DEBT & A.D. ADMINISTRATION	35,888,680	5,755,315	2,873,185
MISCELLANEOUS	4,509,922	4,805,229	0
OVERTIME SALARIES	43,470	0	0
SALARY & BENEFITS	2,267,618	1,859,529	2,200,560
SUPPLIES	110,672	1	0
SUB-TOTAL APPROPRIATIONS	\$102,924,954	\$97,900,131	\$73,033,251
TRANSFERS-OUT	476,862	7,374,055	5,075,125
TOTAL EXPENDITURES	\$103,401,816	\$105,274,186	\$78,108,376
NET INCREASE (DECREASE) IN FUND BALANCE	(\$73,297,430)	(\$29,490,685)	(\$8,011,727)
BEGINNING BALANCE - JULY 1	\$339,873,325	\$266,575,895	\$237,085,210
ENDING BALANCE - JUNE 30	\$266,575,895	\$237,085,210	\$229,073,483

³ Excludes estimated future revenue of \$26,518,039 for future anticipated restricted funds.

Budget Summary

All Funds - Summary

DEBT SERVICE FUNDS

BUDGET CATEGORY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED
REVENUES			
MISCELLANEOUS REVENUES	\$344	\$0	\$0
PROPERTY TAX	0	0	0
<i>SUB-TOTAL REVENUE</i>	<i>\$344</i>	<i>\$0</i>	<i>\$0</i>
TRANSFERS-IN	0	0	0
<i>TOTAL RESOURCES</i>	<i>\$344</i>	<i>\$0</i>	<i>\$0</i>
EXPENDITURES			
DEBT & A.D. ADMINISTRATION	\$0	\$0	\$0
SALARY & BENEFITS	0	0	0
<i>SUB-TOTAL APPROPRIATIONS</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
TRANSFERS-OUT	121,303	0	0
<i>TOTAL EXPENDITURES</i>	<i>\$121,303</i>	<i>\$0</i>	<i>\$0</i>
NET INCREASE (DECREASE)			
IN FUND BALANCE	(\$120,959)	\$0	\$0
BEGINNING BALANCE - JULY 1	\$120,959	\$0	\$0
ENDING BALANCE - JUNE 30	\$0	\$0	\$0

Budget Summary

All Funds - Summary

INTERNAL SERVICE FUNDS

BUDGET CATEGORY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED
REVENUES			
CAPITAL CONTRIBUTIONS	\$912,955	\$85,325	\$89,000
FEES FOR SERVICES	80	10	0
INTERNAL SERVICE FEES&REVENUE	17,787,270	15,583,462	16,538,899
MISCELLANEOUS REVENUES	633,866	4,536,012	4,788,704
PROGRAM AND SERVICE FEES	5,096	7,650	7,000
REVENUE FROM OTHER AGENCIES	0	30,000	30,000
SUB-TOTAL REVENUE	\$19,339,268	\$20,242,459	\$21,453,603
TRANSFERS-IN	31,148	2,775,495	80,000
TOTAL RESOURCES	\$19,370,416	\$23,017,954	\$21,533,603
EXPENDITURES			
CAPITAL EQUIPMENT	\$2,752,454	\$2,183,853	\$2,249,000
CLAIMS EXPENSE	4,015,925	3,035,042	3,483,670
CONTRACT SERVICES	7,418,355	7,791,027	8,815,187
DEBT & A.D. ADMINISTRATION	27,672	18,721	17,345
INTERNAL SERVICE	182,421	174,684	177,363
OVERTIME SALARIES	2,253	1,789	0
REPAIRS & MAINTENANCE	1,677,981	1,858,502	1,898,053
SALARY & BENEFITS	2,506,069	2,681,709	2,750,605
SUPPLIES	2,773,521	3,129,841	3,016,608
TRAINING/BUS EXPENSE	3,401	7,409	5,800
UTILITIES	821,254	1,149,206	1,224,212
SUB-TOTAL APPROPRIATIONS	\$22,181,305	\$22,031,783	\$23,637,843
TRANSFERS-OUT	25,688	529,400	214,912
TOTAL EXPENDITURES	\$22,206,993	\$22,561,183	\$23,852,755
NET INCREASE (DECREASE)			
IN FUND BALANCE	(\$2,836,577)	\$456,771	(\$2,319,152)
BEGINNING BALANCE - JULY 1	\$19,992,989	\$17,156,412	\$17,613,183
ENDING BALANCE - JUNE 30	\$17,156,412	\$17,613,183	\$15,294,031 ⁴

⁴ Discussion of projected changes in fund balance (exceeding 10%): Fund balance is projected to decrease in the Internal Service Funds as resources accumulated in prior years for specific activities are expended, particularly in the City's Strategic Technology Plan Fund for the purpose of financing planned technology projects.

⁵ Excludes anticipated future revenue of \$32,946,853 from Special Revenue and Capital Project Funds.

⁶ Transfers-In/Out may not match, one significant reason being 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, which include related special revenue funding sources such as Gas Tax and Systems Development Charge (SDC) funding, that were accumulated in prior periods but are now budgeted for appropriation. Some of the capital expenditures pertain to City assessment districts.

Budget Summary

All Funds - Summary

ALL FUNDS COMBINED

BUDGET CATEGORY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED
REVENUES			
ASSESSMENT REVENUE	\$7,795,557	\$8,224,098	\$8,514,390
BOND PROCEEDS	2,489,281	31,519,540	11,613,000
CAPITAL CONTRIBUTIONS	912,955	85,325	89,000
CIP REVENUE	405,000	11,520	5,799,093
DEVELOPMENT FEES	19,644,708	33,944,909	14,529,422
DOCUMENTARY TRANSFER TAX	1,425,572	2,046,000	2,145,000
FEES FOR SERVICES	2,893,634	3,552,434	3,151,936
FINES & FORFEITURES	2,064,710	2,147,000	1,898,500
FRANCHISE TAX	8,311,191	8,505,000	8,717,000
HOTEL TAX	8,488,553	8,955,000	9,358,000
INTERNAL SERVICE FEES&REVENUE	19,061,286	16,898,493	18,217,675
LICENSES & PERMITS	1,182,899	1,207,000	1,228,600
MISCELLANEOUS REVENUES	-20,030,231	24,549,864	25,523,622
MOTOR VEHICLE IN-LIEU REVENUES	108,422	115,000	115,000
OTHER REV-RECOVER'D EXPENDITUR	277,083	82,917	0
OTHER TAXES & FEES	13,565,831	14,612,914	25,413,505
PROGRAM AND SERVICE FEES	8,602,831	9,474,560	10,271,344
PROPERTY TAX	44,548,031	47,840,961	47,937,961
REVENUE FROM OTHER AGENCIES	14,470,768	24,251,130	17,995,019
SALES TAX	52,566,479	54,483,893	57,729,406
UTILITY USERS TAX	3,851,889	3,900,000	4,004,000
SUB-TOTAL REVENUE ⁵	\$192,636,449	\$296,407,558	\$274,251,473
TRANSFERS-IN	36,737,239 ⁶	44,303,851 ⁶	61,604,258 ⁶
TOTAL RESOURCES	\$229,373,688 ⁷	\$340,711,409	\$335,855,731 ⁷
EXPENDITURES			
CAPITAL EQUIPMENT	\$4,642,616	\$2,657,116	\$3,742,832
CIP EXPENDITURES	60,461,821	92,004,952	73,438,836
CLAIMS EXPENSE	4,015,925	3,270,577	3,483,670
CONTRACT SERVICES	49,417,959	53,037,449	63,097,026
DEBT & A.D. ADMINISTRATION	35,916,777	5,774,036	2,890,530
INTERNAL SERVICE	12,369,884	12,611,942	13,338,935
LESS COST ALLOCATED	-346,699	-244,000	-227,000
MISCELLANEOUS	7,629,806	7,650,434	2,970,425
OVERTIME SALARIES	3,340,939	3,892,751	3,619,541
REPAIRS & MAINTENANCE	2,417,326	2,628,256	2,780,905
SALARY & BENEFITS	108,288,206	113,431,001	116,712,735
SUPPLIES	7,582,139	7,922,378	9,804,241
TRAINING/BUS EXPENSE	710,150	798,647	942,012
UTILITIES	6,763,614	6,982,119	7,869,601
SUB-TOTAL APPROPRIATIONS	\$303,210,463	\$312,417,658	\$304,464,289
TRANSFERS-OUT	36,737,239 ⁶	44,604,677 ⁶	61,901,894 ⁶
TOTAL EXPENDITURES	\$339,947,702 ⁷	\$357,022,335	\$366,366,183 ⁷
NET INCREASE (DECREASE)			
IN FUND BALANCE	(\$110,574,014)	(\$16,310,926)	(\$30,510,452)
BEGINNING BALANCE - JULY 1	\$738,728,167	\$628,154,152	\$611,843,226
ENDING BALANCE - JUNE 30	\$628,154,152	\$611,843,226	\$581,332,774

Budget Summary

All Funds - Summary

FUND	FY 2013-14 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	10,551,114	142,094,223	1,960,837	96,071,950	44,277,354	4,000,000	10,256,870
002	ASSET MANAGEMENT PLAN FUND	67,638,592	379,252	0	0	0	574,000	67,443,844
003	COMPENSATED ABSENCES FUND	2,648,651	1,699,665	0	573,102	0	0	3,775,214
005	DEVELOPMENT SERVICES FUND	1,352,077	3,251,322	0	1,684,301	1,017,000	462,823	1,439,275
006	CONTINGENCY RESERVE FUND	20,737,054	130,786	0	0	0	0	20,867,840
007	SCHOOL SUPPORT FUND	1,493,224	4,784	4,000,000	188,443	4,681,560	0	628,005
009	REVENUE CLEARING FUND	0	750,114	0	436,068	314,046	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	7,510,818	26,702	574,000	476,449	1,752,243	4,188,274	1,694,554
024	BUILDING AND SAFETY FUND	2,963,678	9,365,292	0	5,385,686	2,897,115	1,348,650	2,697,519
027	DEVELOPMENT ENGINEERING FUND	761,565	1,739,570	0	639,057	797,640	347,000	717,438
	Subtotal	115,656,773	159,441,710	6,534,837	105,455,056	55,736,958	10,920,747	109,520,559

FUND	FY 2013-14 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
110	MEASURE M LOCAL TURNBACK (M1) FUND	592,854	42	0	0	0	592,896	0
111	GAS TAX FUND	6,109,625	6,512,022	0	26,330	832,500	10,301,613	1,461,204
112	LOCAL PARK FEES FUND	35,069,460	14,017,048	0	0	0	11,370,000	37,716,508
113	FEES & EXACTIONS FUND	3,717,852	683,072	0	0	0	145,395	4,255,529
114	HOME GRANT FUND	0	432,934	0	28,024	404,910	0	0
118	SYSTEMS DEVELOPMENT FUND	14,209,983	3,674,890	0	0	475,000	8,613,110	8,796,763
119	MAINTENANCE DISTRICT FUND	1,006,589	8,547,351	0	780,773	8,275,137	0	498,030
125	COMM DEVELOP BLOCK GRANT FUND	0	1,452,425	0	126,470	1,325,955	0	0
126	SENIOR SERVICES FUND	580,969	13,283	0	195	57,900	0	536,157
128	NUTRITION PROGRAM FUND	71,293	392,030	0	200,668	205,178	0	57,477
130	AB2766 - AIR QUALITY IMPROVMNT	812,448	243,805	0	5,980	256,175	480,000	314,098
132	SLURRY SEAL SUR CHG FUND	375,975	966,178	10,730,320	46,170	7,789,430	0	4,236,873
136	PUBLIC SAFETY SPECIAL EVENTS FUND	2,279	1,039,195	0	298,540	730,719	0	12,215
139	SUPPL.LAW ENFORCEMENT SERV.FD	420,463	363,348	0	0	775,385	0	8,426
143	PUBLIC SAFETY GRANTS	496,813	721,004	0	28,600	833,558	0	355,659
145	STRUCTURAL FIRE FUND	0	961,005	0	47,173	913,832	0	0
146	ISHUTTLE	376,063	2,899,934	101,992	272,241	2,023,480	0	1,082,268
147	IRVINE LAND TRUST	8,738,190	1,249,591	0	208,239	1,550,597	0	8,228,945
149	SPECIAL PROGRAMS GRANTS FUND	0	54,294	0	0	54,294	0	0
151	ASSET FORFEITURE JUSTICE DEPT	279,060	804	0	0	277,589	0	2,275
152	ASSET FORFEITURE TREASURY DEPT	402,347	1,152	0	0	399,880	0	3,619
153	ASSET FORFEITURE OC AND STATE	262,985	793	0	0	261,465	0	2,313
154	MEASURE M FAIRSHARE M2	3,049,247	3,682,201	525,634	163,641	130,000	6,588,096	375,345
155	COMMUNITY SERVICES PRGRM FUND	727,267	569,465	0	67,513	789,478	0	439,741
180	ORANGE COUNTY GREAT PARK FUND	164,186,298	18,413,120	0	4,005,957	11,932,206	7,600,000	159,061,255
	Subtotal	241,488,060	66,890,986	11,357,946	6,306,514	40,294,668	45,691,110	227,444,700

Budget Summary

All Funds - Summary

FUND	FY 2013-14 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	1,797,485	-13	0	0	1,700,000	97,472	0
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	22,872	819	0	0	0	0	23,691
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	2,880,627	2,058	0	0	2,882,685	0	0
207	AD 85-7 SPECTRUM 1, 3 & 4	486,792	98	0	0	0	0	486,890
208	AD 87-8 SPECTRUM 5	3,803,998	2,665	0	114,946	3,691,717	0	0
213	AD 94-13 OAKCREEK	1,185,888	80	0	0	1,000,000	0	185,968
214	AD 93-14 IRVINE SPECTRUM 6 & 7	23,826,257	17,728	0	0	1,500,000	0	22,343,985
215	AD 97-16 NORTHWEST IRVINE	18,049,812	10,057	0	3,436	2,121,564	0	15,934,869
216	AD 97-17 LOWER PETERS CANYON EAST	32,864,937	20,655	0	3,436	2,371,564	0	30,510,592
217	AD 00-18 SHADY CYN - TURTLE RIDGE	5,393,253	4,377	0	19,220	2,883	3,254,103	2,121,424
218	AD 03-19 NORTHERN SPHERE	8,978,575	5,906	0	3,436	1,496,564	0	7,484,481
219	AD 04-20 PORTOLA SPRINGS	3,670,616	2,073	0	17,179	32,821	0	3,622,689
220	AD 05-21 ORCHARD HILLS	252,197	23	0	0	0	0	252,220
221	AD 07-22 STONEGATE	14,244,329	4,561	0	113,878	9,886,122	0	4,248,890
223	AD 10-23 LAGUNA ALTURA	37,739	11,621,742	0	29,716	1,470,284	0	10,159,481
224	AD 11-24 CYPRESS VILLAGE	17,030,066	6,168	0	65,059	5,434,941	0	11,536,234
250	CAPITAL IMPROV PROJ FUND - CIR	7,507,141	7,643,787	12,053,493	951,754	8,313,760	0	17,938,907
254	RAILROAD GRADE SEPARATION	763,523	478,230	162,743	0	136,381	0	1,268,115
260	CAPITAL IMPROV PROJ FUND-NON C	10,578,042	4,458,560	22,293,681	696,738	13,513,365	0	23,120,180
262	COL BILL BARBER MC MEMORIAL PK	2,133,260	10,001	0	0	975,123	0	1,168,138
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	29,661,533	166,734	0	88,653	5,193,027	0	24,546,587
271	IRVINE BUSINESS COMPLEX FUND	45,870,273	1,931,383	0	91,119	532,890	1,621,558	45,556,089
272	IBC TRANSPORTATION MGMT PROGRAM	572,910	2,450	0	0	0	101,992	473,368
273	IBC VISION PLAN	-1,621,558	0	1,621,558	0	0	0	0
280	OCGP INFRASTRUCTURE	777,235	3,825	0	0	500,000	0	281,060
282	FEE DISTRICT NO. 92-1	38,072	240	0	0	0	0	38,312
286	OCGP DEVELOPMENT FUND	7,979,336	70,967	7,500,000	1,990	8,077,000	0	7,471,313
	Subtotal	238,785,210	26,465,174	43,631,475	2,200,560	70,832,691	5,075,125	230,773,483

FUND	FY 2013-14 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	128,583	279,575	-	3,938	275,800	-	128,420
570	INSURANCE FUND	2,245,208	6,806,997	0	744,793	6,561,714	0	1,745,698
574	FLEET SERVICES FUND	8,614,175	4,526,508	80,000	1,106,620	3,750,559	214,912	8,148,592
578	TELEPHONE, MAIL, DUPLIC SRV FUND	1,524,423	2,649,777	0	345,629	2,549,250	0	1,279,321
579	STRATEGIC TECHNOLOGY PLAN FUND	4,551,576	5,627,212	0	149,408	6,472,843	0	3,556,537
580	CIVIC CENTER MAINTENANCE & OPERATIONS	549,218	1,563,534	0	400,217	1,277,072	0	435,463
	Subtotal	17,613,183	21,453,603	80,000	2,750,605	20,887,238	214,912	15,294,031
	Total	613,543,226	274,251,473	61,604,258	116,712,735	187,751,554	61,901,894	583,032,774

Budget Summary

All Funds – Expenditure Comparison⁸

FUND	FY 2013-14 GENERAL FUND	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
001	GENERAL FUND	129,458,575	140,725,984	140,349,304
	General Fund Total	129,458,575	140,725,984	140,349,304

FUND	FY 2013-14 GENERAL RESERVE FUNDS	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
003	COMPENSATED ABSENCES FUND	701,198	1,329,835	573,102
005	DEVELOPMENT SERVICES FUND	2,662,554	2,886,350	2,701,301
007	SCHOOL SUPPORT FUND	991,013	2,393,625	4,870,003
009	REVENUE CLEARING FUND	689,888	715,369	750,114
010	INFRASTRUCTURE & REHABILITATION FUND	1,738,774	2,897,648	2,228,692
024	BUILDING AND SAFETY FUND	6,243,557	7,387,836	8,282,801
027	DEVELOPMENT ENGINEERING FUND	690,981	1,237,759	1,436,697
	General Reserve Funds Total	\$13,717,966	\$18,848,422	\$20,842,710

FUND	FY 2013-14 SPECIAL REVENUE FUNDS	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
111	GAS TAX FUND	855,066	1,731,158	858,830
113	FEES & EXACTIONS FUND	-	284,783	-
114	HOME GRANT FUND	727,810	452,709	432,934
118	SYSTEMS DEVELOPMENT FUND	-	100,000	475,000
119	MAINTENANCE DISTRICT FUND	8,655,624	8,227,249	9,055,910
125	COMM DEVELOP BLOCK GRANT FUND	802,075	1,512,325	1,452,425
126	SENIOR SERVICES FUND	48,772	75,698	58,095
128	NUTRITION PROGRAM FUND	414,332	381,429	405,846
130	AB2766 - AIR QUALITY IMPROVMNT	10,226	16,616	262,155
132	SLURRY SEAL SUR CHG FUND	2,068,219	6,807,287	7,835,600
136	PUBLIC SAFETY SPECIAL EVENTS FUND	990,056	1,102,379	1,029,259
139	SUPPL.LAW ENFORCEMENT SERV.FD	248,226	453,155	775,385
143	PUBLIC SAFETY GRANTS	340,252	1,003,733	862,158
145	STRUCTURAL FIRE FUND	33,204	498,863	961,005
146	ISHUTTLE	2,920,140	2,454,527	2,295,721
147	IRVINE LAND TRUST	1,482,366	3,322,872	1,758,836
148	AMERICAN RECOVERY/REINVEST ACT	187,297	41,538	-
149	SPECIAL PROGRAMS GRANTS FUND	(205)	54,294	54,294
151	ASSET FORFEITURE JUSTICE DEPT	34,939	98,340	277,589
152	ASSET FORFEITURE TREASURY DEPT	10,681	474,549	399,880
153	ASSET FORFEITURE OC AND STATE	-	224,463	261,465
154	MEASURE M FAIRSHARE M2	205,708	699,786	293,641
155	COMMUNITY SERVICES PRGRM FUND	462,095	1,117,426	856,991
180	ORANGE COUNTY GREAT PARK FUND	14,430,782	16,691,955	15,938,163
	Special Revenue Funds Total	34,927,665	47,827,134	46,601,182

⁸ Not including transfers

Budget Summary

All Funds – Expenditure Comparison⁸

FUND	FY 2013-14 CAPITAL PROJECTS FUNDS	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	6,922,841	6,500,931	1,700,000
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	-	10,000	-
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	-	-	2,882,685
207	AD 85-7 SPECTRUM 1, 3 & 4	153,401	3,080,000	-
208	AD 87-8 SPECTRUM 5	8,947,815	10,807,783	3,806,663
209	AD 89-9 & 94-15 WESTPARK II	14,597,650	6,102	-
213	AD 94-13 OAKCREEK	14,609,877	10,000	1,000,000
214	AD 93-14 IRVINE SPECTRUM 6 & 7	15,437	20,000	1,500,000
215	AD 97-16 NORTHWEST IRVINE	244	1,000,078	2,125,000
216	AD 97-17 LOWER PETERS CANYON EAST	-	1,000,078	2,375,000
217	AD 00-18 SHADY CYN - TURTLE RIDGE	14,323	20,139	22,103
218	AD 03-19 NORTHERN SPHERE	7,156,696	1,500,196	1,500,000
219	AD 04-20 PORTOLA SPRINGS	8,134	26,945	50,000
220	AD 05-21 ORCHARD HILLS	11,784	10,000	-
221	AD 07-22 STONEGATE	3,052,206	3,502,230	10,000,000
223	AD 10-23 LAGUNA ALTURA	8,103,959	1,689,941	1,500,000
224	AD 11-24 CYPRESS VILLAGE	102,955	7,607,722	5,500,000
250	CAPITAL IMPROV PROJ FUND - CIR	7,543,074	11,882,209	9,265,514
254	RAILROAD GRADE SEPARATION	1,716,572	-	136,381
260	CAPITAL IMPROV PROJ FUND-NON C	3,925,903	9,787,254	14,210,103
262	COL BILL BARBER MC MEMORIAL PK	7,678	2,176,748	975,123
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	5,574,581	14,656,778	5,281,680
271	IRVINE BUSINESS COMPLEX FUND	4,965,092	834,355	624,009
272	IBC TRANSPORTATION MGMT PROGRAM	286,200	56,395	-
273	IBC VISION PLAN	4,500,427	40,000	-
280	OCGP INFRASTRUCTURE	98,869	781,000	500,000
286	OCGP DEVELOPMENT FUND	10,609,237	28,784,150	8,078,990
Capital Projects Funds Total		102,924,955	105,791,037	73,033,251

FUND	FY 2013-14 INTERNAL SERVICE FUNDS	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
501	INVENTORY	300,036	289,592	279,738
570	INSURANCE FUND	6,977,089	6,669,460	7,306,507
574	FLEET SERVICES FUND	4,002,192	4,923,750	4,857,179
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,463,580	2,933,239	2,894,879
579	STRATEGIC TECHNOLOGY PLAN FUND	6,999,655	8,959,700	6,622,251
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,438,753	1,752,960	1,677,289
Internal Service Funds Total		22,181,305	25,528,701	23,637,843

ALL FUNDS EXPENDITURE TOTALS		303,210,465	338,721,277	304,464,289
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Budget Summary

All Funds – Revenue Comparison⁸

FUND	FY 2013-14 GENERAL FUND	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
001	GENERAL FUND	\$131,657,413	\$132,426,474	\$142,094,223
	General Fund Total	\$131,657,413	\$132,426,474	\$142,094,223

FUND	FY 2013-14 GENERAL RESERVE FUNDS	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
002	ASSET MANAGEMENT PLAN FUND	\$614,122	\$550,571	\$379,252
003	COMPENSATED ABSENCES FUND	\$1,293,783	\$1,347,537	\$1,699,665
005	DEVELOPMENT SERVICES FUND	\$3,259,223	\$3,217,150	\$3,251,322
006	CONTINGENCY RESERVE FUND	\$79,653	\$177,139	\$130,786
007	SCHOOL SUPPORT FUND	\$2,891	\$8,097	\$4,784
009	REVENUE CLEARING FUND	\$689,888	\$705,456	\$750,114
010	INFRASTRUCTURE & REHABILITATION FUND	\$56,989	\$42,694	\$26,702
024	BUILDING AND SAFETY FUND	\$7,223,327	\$8,689,280	\$9,365,292
027	DEVELOPMENT ENGINEERING FUND	\$869,378	\$1,435,726	\$1,739,570
	General Reserve Funds Total	\$14,089,254	\$16,173,650	\$17,347,487

FUND	FY 2013-14 SPECIAL REVENUE FUNDS	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
110	MEASURE M LOCAL TURNBACK (M1) FUND	\$569,761	\$11,547	\$42
111	GAS TAX FUND	\$6,190,993	\$5,704,775	\$6,512,022
112	LOCAL PARK FEES FUND	\$2,931,833	\$4,112,525	\$14,017,048
113	FEES & EXACTIONS FUND	\$3,288,457	\$60,256	\$683,072
114	HOME GRANT FUND	\$727,810	\$451,769	\$432,934
118	SYSTEMS DEVELOPMENT FUND	\$3,243,697	\$1,605,440	\$3,674,890
119	MAINTENANCE DISTRICT FUND	\$7,928,334	\$8,139,727	\$8,547,351
125	COMM DEVELOP BLOCK GRANT FUND	\$802,075	\$1,508,559	\$1,452,425
126	SENIOR SERVICES FUND	\$47,133	\$16,623	\$13,283
128	NUTRITION PROGRAM FUND	\$442,401	\$381,629	\$392,030
130	AB2766 - AIR QUALITY IMPROVMNT	\$283,822	\$242,434	\$243,805
132	SLURRY SEAL SUR CHG FUND	\$6,794,700	\$513,822	\$966,178
136	PUBLIC SAFETY SPECIAL EVENTS FUND	\$977,649	\$1,117,901	\$1,039,195
139	SUPPL.LAW ENFORCEMENT SERV.FD	\$365,879	\$1,778	\$363,348
143	PUBLIC SAFETY GRANTS	\$370,158	\$974,137	\$721,004
145	STRUCTURAL FIRE FUND	\$30,601	\$498,827	\$961,005
146	ISHUTTLE	\$3,088,036	\$2,886,518	\$2,899,934
147	IRVINE LAND TRUST	\$1,259,881	\$4,447,646	\$1,249,591
148	AMERICAN RECOVERY/REINVEST ACT	\$343,704	\$41,538	\$0
149	SPECIAL PROGRAMS GRANTS FUND	\$114,074	\$54,294	\$54,294
151	ASSET FORFEITURE JUSTICE DEPT	\$56,047	\$416	\$804
152	ASSET FORFEITURE TREASURY DEPT	\$327,706	\$4,911	\$1,152
153	ASSET FORFEITURE OC AND STATE	\$79,233	\$1,433	\$793
154	MEASURE M FAIRSHARE M2	\$2,869,625	\$4,726,203	\$3,682,201
155	COMMUNITY SERVICES PRGRM FUND	\$409,527	\$601,159	\$569,465
180	ORANGE COUNTY GREAT PARK FUND	-\$27,352,113	\$16,105,797	\$18,413,120
	Special Revenue Funds Total	\$16,191,021	\$54,211,664	\$66,890,986

Budget Summary

All Funds – Revenue Comparison⁸

FUND	FY 2013-14 CAPITAL PROJECTS FUNDS	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	\$3,717	\$2,260	-\$13
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	\$840	\$2,407	\$819
206	AD 84-6 / 89-10 WESTPARK ASSESSMENT	\$8,555	\$25,040	\$2,058
207	AD 85-7 SPECTRUM 1, 3 & 4	\$227	-\$1,941	\$98
208	AD 87-8 SPECTRUM 5	\$12,002	\$16,605	\$2,665
209	AD 89-9 & 94-15 WESTPARK II	-\$2,572	\$0	\$0
213	AD 94-13 OAKCREEK	\$483	\$324	\$80
214	AD 93-14 IRVINE SPECTRUM 6 & 7	\$3,008	\$5,115	\$17,728
215	AD 97-16 NORTHWEST IRVINE	\$2,525	\$4,468	\$10,057
216	AD 97-17 LOWER PETERS CANYON EAST	\$7,261	\$14,665	\$20,655
217	AD 00-18 SHADY CYN - TURTLE RIDGE	\$1,298	\$173	\$4,377
218	AD 03-19 NORTHERN SPHERE	\$954	\$2,101	\$5,906
219	AD 04-20 PORTOLA SPRINGS	\$2,489,152	\$318	\$2,073
220	AD 05-21 ORCHARD HILLS	-\$1,229	\$45	\$23
221	AD 07-22 STONEGATE	\$2,896	\$2,626	\$4,561
223	AD 10-23 LAGUNA ALTURA	\$13,419	\$111	\$11,621,742
224	AD 11-24 CYPRESS VILLAGE	-\$227	\$7,917,115	\$6,168
250	CAPITAL IMPROV PROJ FUND - CIR	\$19,146,957	\$4,902,517	\$7,643,787
254	RAILROAD GRADE SEPARATION	\$5,585,280	-\$8,050	\$478,230
260	CAPITAL IMPROV PROJ FUND-NON C	\$6,948,855	\$906,031	\$4,458,560
262	COL BILL BARBER MC MEMORIAL PK	\$24,066	\$11,059	\$10,001
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	\$5,716,829	\$10,212,721	\$166,734
271	IRVINE BUSINESS COMPLEX FUND	\$1,337,235	\$486,572	\$1,931,383
272	IBC TRANSPORTATION MGMT PROGRAM	\$971,921	\$1,793	\$2,450
273	IBC VISION PLAN	\$1,723,440	\$1,645,316	\$0
280	OCGP INFRASTRUCTURE	\$9,058	\$4,788	\$3,825
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	\$57,533	\$0	\$0
282	FEE DISTRICT NO. 92-1	\$376	\$336	\$240
286	OCGP DEVELOPMENT FUND	\$242,142	\$120,836	\$70,967
Capital Projects Funds Total		\$44,306,001	\$26,275,351	\$26,465,174

FUND	FY 2013-14 DEBT SERVICE FUNDS	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
351	BOND REDEMPTION SERIES A FUND NLU	\$344	\$0	\$0
Debt Service Funds Total		\$344	\$0	\$0

FUND	FY 2013-14 INTERNAL SERVICE FUNDS	ACTUALS 2011-12	ADJUSTED BUDGET 2012-13	ADOPTED BUDGET 2013-14
501	INVENTORY	\$290,714	\$280,356	\$279,575
570	INSURANCE FUND	\$4,743,778	\$6,325,381	\$6,806,997
574	FLEET SERVICES FUND	\$5,030,343	\$4,170,947	\$4,526,508
578	TELEPHONE, MAIL, DUPLIC SRV FUND	\$2,674,982	\$2,687,723	\$2,649,777
579	STRATEGIC TECHNOLOGY PLAN FUND	\$5,207,801	\$5,350,841	\$5,627,212
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	\$1,391,649	\$1,505,845	\$1,563,534
Internal Service Funds Total		\$19,339,268	\$20,321,093	\$21,453,603

ALL FUNDS REVENUE TOTALS	\$225,583,302	\$249,408,232	\$274,251,473
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City Manager's Office

Budget Summary:

The FY 2013-14 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 \$7,415,404 and revenues of \$36,500. The budget provides for a total of 37 full-time employees, 7.2 part-time employees (in FTEs), and the City Council.



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

Strategic Goals:

1. Maintain and enhance the physical environment

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

2. Promote a safe and secure community

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

3. Promote economic prosperity

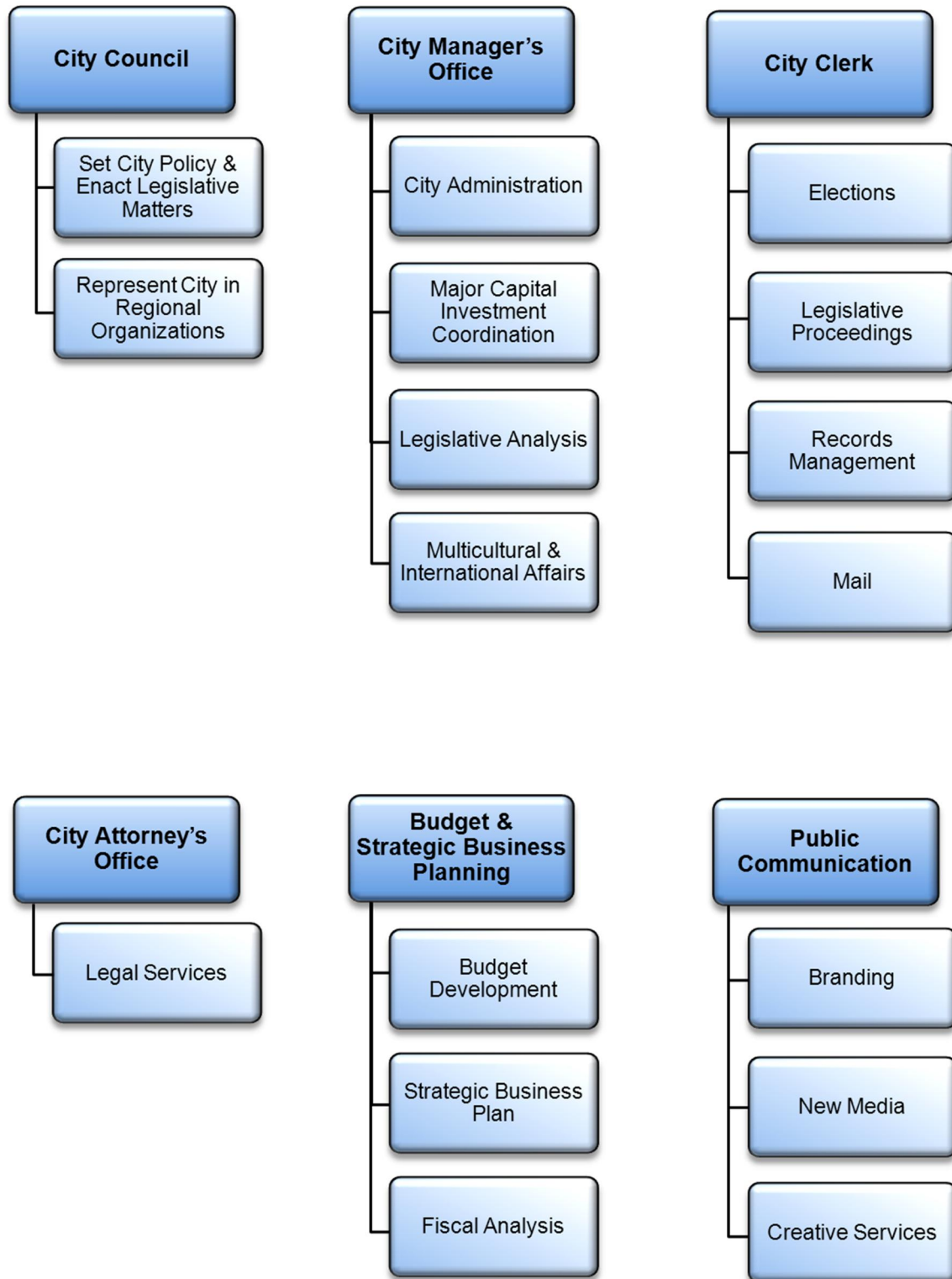
- Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
- Conduct analysis of legislation that may impact City operations, particularly those pertaining to budget issues.

4. Promote effective government

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

City Manager's Office

Services to the Community:



City Manager's Office

Department Budget Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,956,127	\$5,259,903	\$5,349,345
Services & Supplies	1,640,562	2,599,115	2,066,059
Capital Equipment	0	0	0
Subtotal	\$6,596,689	\$7,859,018	\$7,415,404
Cost Allocated	0	0	0
Revenues	(40,067)	(37,200)	(36,500)
GENERAL FUND SUPPORT	\$6,556,621	\$7,821,818	\$7,378,904
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$220,598	\$195,752	\$181,887
Services & Supplies	986,602	2,379,321	3,023,015
Capital Equipment	0	0	0
Subtotal	\$1,207,200	\$2,575,073	\$3,204,902
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,176,725	\$5,455,655	\$5,531,232
Services & Supplies	2,627,164	4,978,436	5,089,074
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL COST	\$7,803,889	\$10,434,091	\$10,620,306

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.

2013-14 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 74 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Conducted City Council Meeting (# of meetings)	27	27	27
• Budget Adopted (annual budget)	1	1	1
Efficiency			
• Percent of City Council meetings held within scheduled timeframes	100%	100%	100%
• Annual budget adopted 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	0.8%	0.9%	0.9%
• Per capita cost	\$4.93	\$5.59	\$5.55
Effectiveness			
• Constituent satisfaction with City services	93%	93%	93%

City Manager's Office

City Council

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$763,594	\$848,848	\$858,589
Services & Supplies	316,438	400,734	424,232
Capital Equipment	0	0	0
Subtotal	\$1,080,032	\$1,249,582	\$1,282,821
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,080,032	\$1,249,582	\$1,282,821
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,369	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$1,369	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$764,963	\$848,848	\$858,589
Services & Supplies	316,438	400,734	424,232
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,081,401	\$1,249,582	\$1,282,821

City Manager's Office

City Council

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	0.66	1.03	0.96
Senior Council Executive Assistant-EPT	3.60	1.40	2.10
Senior Council Executive Assistant-PT	0.23	2.40	1.49
Subtotal:	4.49	4.83	4.55
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:	12.99	13.32	13.05

City Manager's Office

City Manager

Purpose:

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

Summary of Services:

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

2013-14 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 74 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Weekly meetings with City Councilmembers (# of meetings)	255	255	255
• Executive Management Team meetings (# of meetings)	50	50	50
• Irvine Twitter "Followers"/Facebook "Likes"	7,565	10,200	12,700
• Number of foreign dignitaries/visitors received	671	650	650
Efficiency			
• Meetings held with each Councilmember on a weekly basis	Met	Met	Met
• Bi-monthly Executive Management Team meetings held within scheduled timeframes	Met	Met	Met
• Annual budget adopted within established timeframes	Met	Met	Met
Unit Cost			
• Percent of the City Manager's Department General Fund operating expenditures devoted to the City Manager's section	48.2%	44.4%	47.4%
• City Manager's section budget as a percent of the citywide General Fund Budget	2.5%	2.5%	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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,581,505	\$2,718,975	\$2,743,199
Services & Supplies	598,073	773,652	768,729
Capital Equipment	0	0	0
Subtotal	\$3,179,577	\$3,492,627	\$3,511,928
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$3,179,577	\$3,492,627	\$3,511,928
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$20,077	\$0	\$0
Services & Supplies	517,252	1,888,700	2,533,500
Capital Equipment	0	0	0
Subtotal	\$537,329	\$1,888,700	\$2,533,500
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,601,582	\$2,718,975	\$2,743,199
Services & Supplies	1,115,324	2,662,352	3,302,229
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$3,716,906	\$5,381,327	\$6,045,428

City Manager's Office

City Manager

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	0.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Assistant To The City Manager	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Director Of Public Affairs And	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	2.00	1.00	1.00
Media Services Coordinator	1.00	0.00	0.00
Media Services Specialist	2.00	2.00	2.00
Office Specialist	0.00	1.00	1.00
Program Assistant	1.00	1.00	0.00
Program Specialist	1.00	1.00	2.00
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:	17.50	17.50	17.50
PART TIME			
Council Services Manager-PT	0.48	0.48	0.48
Intern II-PT	0.50	0.50	0.00
Media Services Coord-EPT	0.00	0.00	0.80
Subtotal:	0.98	0.98	1.28
TOTAL STAFFING:	18.48	18.48	18.78

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.

2013-14 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 74 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
--	---------------------------	-----------------------------	---------------------------

Services

- | | | | |
|---|------------|------------|------------|
| • Total Number of Documents in Irvine Quick Records | 11,582,000 | 12,200,000 | 13,500,000 |
| • Subpoenas and Public Information Requests processed | 3,100 | 3,500 | 3,600 |
| • Conflict of Interest filings | 435 | 430 | 430 |
| • Campaign filings | 129 | 319 | 130 |
| • City Council/Successor Agency/Orange County Great Park/Oversight Board (2011-12 and 2012-13 only) meetings attended | 33 | 40 | 35 |

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 | \$7.31 | \$9.48 | \$7.79 |
|--|--------|--------|--------|

Effectiveness

- | | | | |
|--|-----|-----|-----|
| • Percent of constituent satisfaction with City services | 93% | 93% | 93% |
|--|-----|-----|-----|

City Manager's Office

City Clerk

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,153,623	\$1,229,468	\$1,276,075
Services & Supplies	\$447,448	\$891,416	\$523,127
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,601,071	\$2,120,884	\$1,799,202
Cost Allocated	\$0	\$0	\$0
Revenues	(\$40,067)	(\$37,200)	(\$36,500)
NET GENERAL FUND SUPPORT	\$1,561,003	\$2,083,684	\$1,762,702
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$160,188	\$195,752	\$181,887
Services & Supplies	\$469,351	\$490,621	\$489,515
Capital Equipment	\$0	\$0	\$0
Subtotal	\$629,539	\$686,373	\$671,402
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,313,811	\$1,425,220	\$1,457,962
Services & Supplies	\$916,799	\$1,382,037	\$1,012,642
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$2,230,610	\$2,807,257	\$2,470,604

City Manager's Office

City Clerk

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
City Clerk	1.00	1.00	1.00
Deputy City Clerk I	1.00	0.00	0.00
Deputy City Clerk II	2.00	2.00	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
Program Assistant	0.00	0.00	1.00
Program Specialist	0.00	1.00	0.00
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	0.00	0.00	0.88
Information Specialist-EPT	0.88	0.88	0.00
Office Specialist-PT	0.00	0.00	0.50
Subtotal:	0.88	0.88	1.38
TOTAL STAFFING:	13.88	13.88	14.38

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.

2013-14 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 74 for details.

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• City Council meetings attended (# of meetings)	27	27	27
• City Commission meetings attended (# of meetings)	19	22	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	2.6%	5.7%	4.0%
• Per capita cost	\$0.79	\$2.01	\$1.30
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	173,412	450,000	300,000
Capital Equipment	0	0	0
Subtotal	\$173,412	\$450,000	\$300,000
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$173,412	\$450,000	\$300,000
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	173,412	450,000	300,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$173,412	\$450,000	\$300,000

City Manager's Office

City Attorney's Office

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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.

2013-14 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 74 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Preparation of the Budget (# of documents)	2	2	2
• Preparation/approval of budget adjustments (# of adjustments)	130	145	160
• Preparation of Monthly and Quarterly Budget Reports (# of reports)	10	10	10
Efficiency			
• Percent of financial reports submitted to Finance Commission within 30 days of month end close	100%	100%	100%
• Percent of City Attorney bills processed within standards	100%	100%	100%
• Percent of budget adjustments processed within standards	100%	100%	100%
Unit Cost			
• Percent of the City Manager's Department General Fund operating expenditures for the Budget section	8.5%	6.9%	7.0%
• Cost per capita	\$2.57	\$2.44	\$2.26
Effectiveness			
• Received GFOA Budget Award	Yes	Yes	Yes
• Received CSMFO Budget Award	Yes	Yes	Yes
• Average number of follow-up questions for monthly financial reports	4	4	4

City Manager's Office

Budget & Strategic Business Planning

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$457,406	\$462,612	\$471,482
Services & Supplies	105,191	83,313	49,971
Capital Equipment	0	0	0
Subtotal	\$562,596	\$545,925	\$521,453
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$562,596	\$545,925	\$521,453
 SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
 ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$457,406	\$462,612	\$471,482
Services & Supplies	105,191	83,313	49,971
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$562,596	\$545,925	\$521,453

City Manager's Office

Budget & Strategic Business Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
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 2013-14 net General Fund Budget of \$5,107,773 is an increase from the prior year by \$117,394, or 2.4%. 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 45 full-time and 3.7 part-time employees (in FTEs), as well as five Finance Commissioners.



Strategic Goals:

1. Maintain and enhance the physical environment

- Provide human resources, 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 human resources, 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

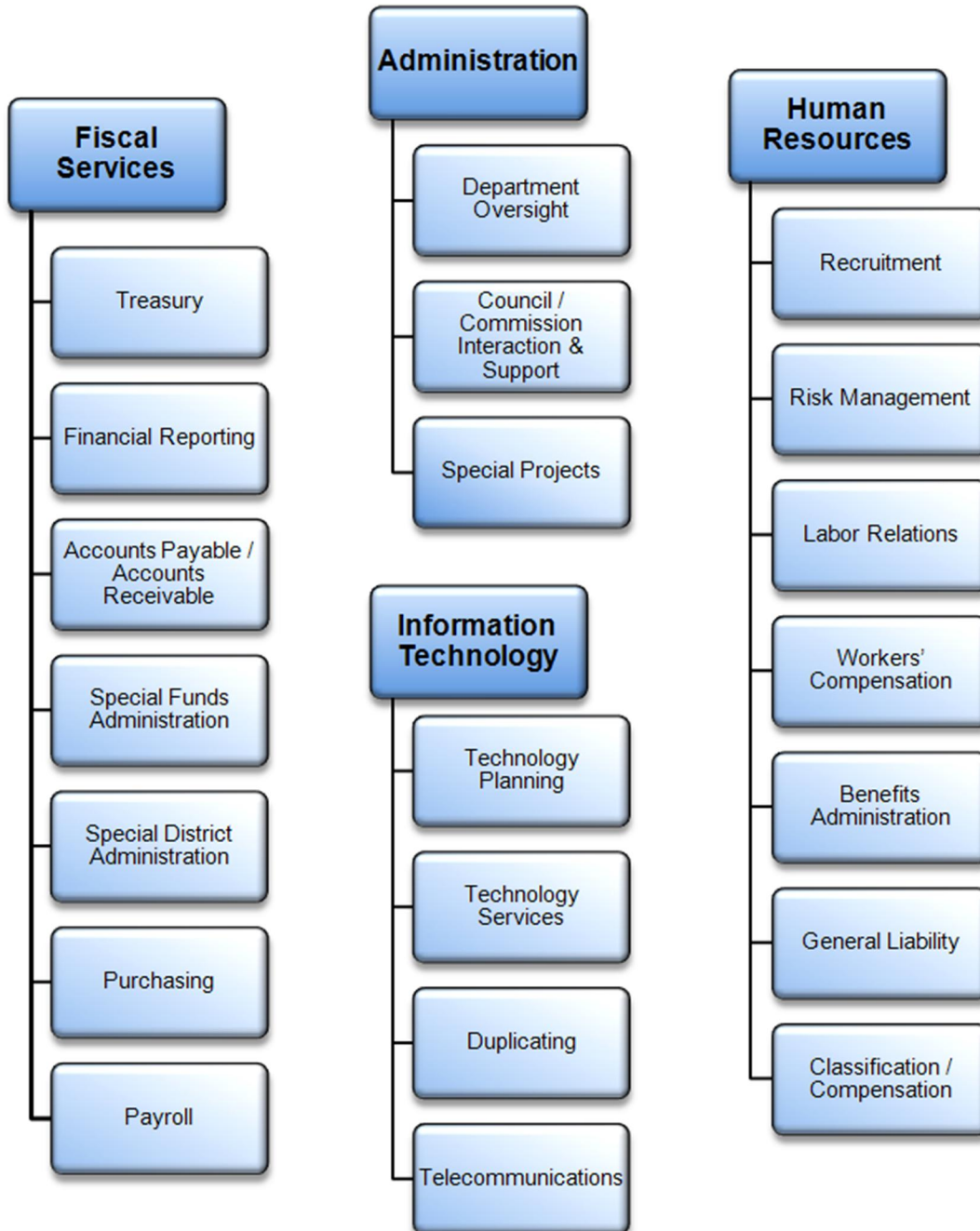
- Provide efficient government services that minimize the cost of services to the community.
- Provide and add value to the community with quality services and infrastructure enhancements through the administration of the City's financial assets.
- Effectively manage City debt to maintain the highest 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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$3,142,038	\$3,522,359	\$3,750,455
Services & Supplies	1,680,756	1,768,287	1,664,669
Capital Equipment	0	0	0
Subtotal	\$4,822,794	\$5,290,646	\$5,415,124
Cost Allocated	(17,344)	(15,000)	(15,000)
Revenues	(325,600)	(285,267)	(292,351)
GENERAL FUND SUPPORT	\$4,479,850	\$4,990,379	\$5,107,773
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,889,395	\$2,031,169	\$2,092,212
Services & Supplies	15,089,852	15,622,891	18,195,270
Capital Equipment	0	1,852,617	421,000
Subtotal	\$16,979,247	\$19,506,677	\$20,708,482
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,031,433	\$5,553,528	\$5,842,667
Services & Supplies	16,770,608	17,391,178	19,859,939
Capital Equipment	0	1,852,617	421,000
Cost Allocated	(17,344)	(15,000)	(15,000)
TOTAL COST	\$21,784,697	\$24,782,323	\$26,108,606
STAFFING SUMMARY			
Full Time	43.0	45.0	45.0
Part Time	2.3	2.6	3.7
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	50.3	52.6	53.7

Administrative Services Department

Administration

Purpose:

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

Summary of Services:

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

2013-14 Standards:

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

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

Measurements

Services

- | | Actual
2011-12 | Estimate
2012-13 | Budget
2013-14 |
|---|---------------------------|-----------------------------|---------------------------|
| • Finance Commission meetings conducted | 18 | 15 | 20 |
| • Investment Advisory Committee meetings conducted | 4 | 4 | 4 |
| • Defined Benefit/Defined Contribution meetings conducted | 2 | 2 | 2 |

Unit Cost

- | | | | |
|---|---------|---------|---------|
| • Total Administrative Services General Fund Budget as a percentage of the citywide General Fund Budget | 3.7% | 3.8% | 3.9% |
| • Administrative Services General Fund budget per capita | \$22.01 | \$23.65 | \$23.44 |

Effectiveness

- | | | | |
|--|------|------|------|
| • Percent of public requests for files and information responded to within 10 days | 100% | 100% | 100% |
| • Percentage of standards achieved | 100% | 100% | 100% |

Administrative Services Department

Administration

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$389,029	\$392,576	\$402,572
Services & Supplies	1,126,255	857,473	876,485
Capital Equipment	0	0	0
Subtotal	\$1,515,283	\$1,250,049	\$1,279,057
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,515,283	\$1,250,049	\$1,279,057
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$389,029	\$392,576	\$402,572
Services & Supplies	1,126,255	857,473	876,485
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,515,283	\$1,250,049	\$1,279,057

Administrative Services Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Director Of Administrative Services	1.00	1.00	1.00
Subtotal:	2.00	2.00	2.00
NON-HOURLY			
Finance Commissioner	5.00	5.00	5.00
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.

2013-14 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 92 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services (Output)			
• Oversight Board to the Successor Agency of the Irvine Redevelopment Agency meetings conducted	4	7	2
• Number of A/P warrants and direct deposits	12,283	13,000	13,300
• Number of active developer deposit cases	771	1,350	1,350
• Number of purchase orders placed	2,211	2,200	2,200
• Number of debt issues administered	47	28	30
• Number of formal requests for proposals/invitations for bids managed	57	55	55
• Average number of timesheets processed each pay period	1,196	1,263	1,250
Unit Cost			
• Fiscal Services as a percentage of the citywide General Fund Budget	1.5%	1.7%	1.7%
Effectiveness			
• Percent of funds placed in interest bearing accounts	99.8%	99.8%	99.8%
• Annual physical inventory of warehouse accuracy	99.5%	99.5%	99.5%
• Percent of purchasing services completed within service level agreement timeframes	100%	98%	98%

Administrative Services Department

Fiscal Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,672,579	\$1,970,908	\$2,138,795
Services & Supplies	235,665	375,945	272,815
Capital Equipment	0	0	0
Subtotal	\$1,908,243	\$2,346,853	\$2,411,610
Cost Allocated	(17,344)	(15,000)	(15,000)
Revenues	(325,600)	(285,267)	(292,351)
NET GENERAL FUND SUPPORT	\$1,565,299	\$2,046,586	\$2,104,259
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,053,187	\$1,098,944	\$1,098,896
Services & Supplies	327,842	609,325	3,539,978
Capital Equipment	0	0	0
Subtotal	\$1,381,029	\$1,708,269	\$4,638,874
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,725,766	\$3,069,852	\$3,237,691
Services & Supplies	563,507	985,270	3,812,793
Capital Equipment	0	0	0
Cost Allocated	(17,344)	(15,000)	(15,000)
TOTAL	\$3,271,928	\$4,040,122	\$7,035,484

Administrative Services Department

Fiscal Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Accountant	1.00	1.00	1.00
Accounting Technician	3.00	4.00	4.00
Administrative Secretary	1.00	1.00	1.00
Finance Administrator	2.00	2.00	2.00
HRIS Specialist	0.00	1.00	1.00
Lead Accounting Technician	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00
Senior Accountant	4.00	4.00	4.00
Senior Accounting Technician	4.00	3.00	3.00
Senior Buyer	3.00	3.00	3.00
Senior Management Analyst	1.00	1.00	1.00
Supervisor Of Accounting Services	1.00	2.00	2.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	25.00	27.00	27.00
PART TIME			
Accountant-PT	0.00	0.50	0.50
Subtotal:	0.00	0.50	0.50
TOTAL STAFFING:	25.00	27.50	27.50

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.

2013-14 Standards:

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

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

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Output			
• Number of COBRA and retiree health plan participants	157	158	160
• Number of recruitments			
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	\$19,576	\$20,500
• New workers' compensation claims per budgeted FTE	0.14	0.14	0.14
• Human Resources expenditures as a percentage of citywide General Fund expenditures	1.1%	1.2%	1.2%
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%	29%	29%
• Number of liability claims litigated per year	11	7	10

Administrative Services Department

Human Resources

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,080,430	\$1,158,875	\$1,209,088
Services & Supplies	318,837	534,869	515,369
Capital Equipment	0	0	0
Subtotal	\$1,399,267	\$1,693,744	\$1,724,457
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,399,267	\$1,693,744	\$1,724,457
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$582,254	\$678,201	\$731,659
Services & Supplies	6,387,879	5,963,612	6,543,714
Capital Equipment	0	0	0
Subtotal	\$6,970,134	\$6,641,813	\$7,275,373
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,662,685	\$1,837,076	\$1,940,747
Services & Supplies	6,706,716	6,498,481	7,059,083
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$8,369,401	\$8,335,557	\$8,999,830

Administrative Services Department

Human Resources

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
HRIS Specialist	2.00	1.00	1.00
Human Resources Administrator	2.00	1.00	1.00
Human Resources Analyst I	0.00	1.00	1.00
Human Resources Analyst II	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Program Assistant	4.00	4.00	4.00
Program Specialist	1.00	1.00	1.00
Risk Management Administrator	1.00	1.00	1.00
Senior Management Analyst	0.00	1.00	1.00
Subtotal:	14.00	14.00	14.00
PART TIME			
Human Resources Analyst II-PT	0.50	0.50	0.50
Human Resources Specialist-EPT	0.00	0.00	0.80
Lead Payroll Systems Specialist	1.00	0.00	0.00
Management Analyst II-PT	0.50	0.50	0.50
Mgr, Human Resources-PT	0.00	0.00	0.12
Office Assistant I-PT	0.25	0.30	0.30
Office Specialist-PT	0.00	0.80	0.50
Program Specialist (c)-PT	0.00	0.00	0.50
Subtotal:	2.25	2.10	3.22
TOTAL STAFFING:	16.25	16.10	17.22

Administrative Services Department

Information Technology

Purpose:

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

Summary of Services:

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

2013-14 Standards:

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

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

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Output			
• System-wide backups performed daily	97.0%	99.8%	99.8%
Unit Cost			
• Total Information Technology Budget as a percentage of the citywide General Fund Budget	6.7%	7.9%	6.3%
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

Information Technology

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	\$253,954	\$254,025	\$261,657
Services & Supplies	8,374,130	9,049,954	8,111,578
Capital Equipment	0	1,852,617	421,000
Subtotal	\$8,628,084	\$11,156,595	\$8,794,235
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$253,954	\$254,025	\$261,657
Services & Supplies	8,374,130	9,049,954	8,111,578
Capital Equipment	0	1,852,617	421,000
Cost Allocated	0	0	0
TOTAL	\$8,628,084	\$11,156,595	\$8,794,235

Administrative Services Department

Information Technology

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Duplicating Technician	1.00	1.00	1.00
Information Technology Administrator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	2.00	2.00	2.00
TOTAL STAFFING:	2.00	2.00	2.00

Administrative Services Department

Information Technology

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Community Development Department

Budget Summary:

The FY 2013-14 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 \$10,022,729 and revenues of \$279,650. The budget provides for a total of 99 full-time employees and three part-time positions (1.8 FTEs).



Strategic Goals:

1. Maintain and enhance the physical environment

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

2. Promote a safe and secure community

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

3. Promote economic prosperity

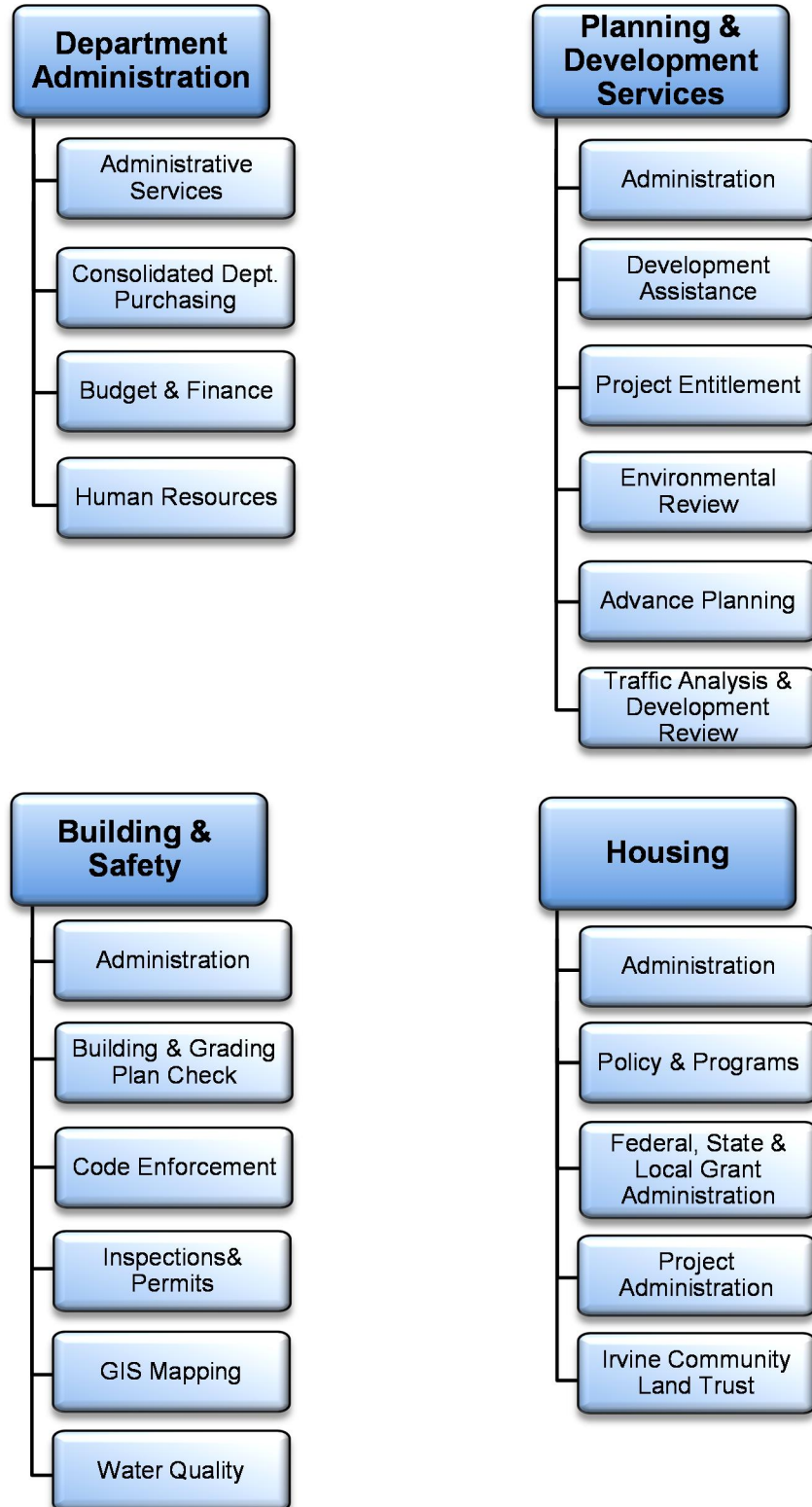
- Continue to take actions that make Irvine an attractive place to do business, such as maintaining development processing time standards and competitive fee structures.

4. Promote effective government

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

Community Development Department

Services to the Community:



Community Development Department

Department Budget Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$6,862,628	\$6,761,549	\$7,035,946
Services & Supplies	2,565,419	3,557,244	2,986,783
Capital Equipment	0	0	0
Subtotal	\$9,428,047	\$10,318,793	\$10,022,729
Cost Allocated	(1,327)	0	0
Revenues	(387,300)	(260,700)	(279,650)
GENERAL FUND SUPPORT	\$9,039,420	\$10,058,093	\$9,743,079
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,788,428	\$7,519,080	\$7,195,645
Services & Supplies	4,996,652	7,726,887	7,049,137
Capital Equipment	0	5,000	5,000
Subtotal	\$11,785,080	\$15,250,967	\$14,249,782
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$13,651,056	\$14,280,629	\$14,231,591
Services & Supplies	7,562,071	11,284,131	\$10,035,920
Capital Equipment	0	5,000	\$5,000
Cost Allocated	(1,327)	0	0
TOTAL COST	\$21,211,800	\$25,569,760	\$24,272,511
STAFFING SUMMARY			
Full Time	101.0	99.0	99.0
Part Time	2.6	1.8	1.8
Non-Hourly	11.0	6.0	6.0
TOTAL STAFFING	114.6	106.8	106.8

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.

2013-14 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 108 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Planning Commission meetings conducted	20	16	20
• Zoning Administrator meetings conducted	21	21	22
• Subdivision Committee meetings conducted	7	8	11
Efficiency			
• Percent of public requests for files and information responded to within 10 days.	100%	100%	100%
Unit Cost			
• CD Administration as a percent of the department General Fund Budget	23.1%	22.9%	23.3%
• CD Administration as a percent of the citywide General Fund Budget	1.7%	1.7%	1.7%
Effectiveness			
• Number of customers served at the Planning/Zoning and Building and Safety Counters	18,350	21,700	22,000

Community Development Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$703,633	\$704,535	\$686,689
Services & Supplies	1,478,524	1,653,899	1,648,068
Capital Equipment	0	0	0
Subtotal	\$2,182,156	\$2,358,434	\$2,334,757
Cost Allocated	0	0	0
Revenues	(153,876)	(53,200)	(52,150)
NET GENERAL FUND SUPPORT	\$2,028,280	\$2,305,234	\$2,282,607
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$67,681	\$62,789	\$78,699
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$67,681	\$62,789	\$78,699
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$771,314	\$767,324	\$765,388
Services & Supplies	1,478,524	1,653,899	1,648,068
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,249,838	\$2,421,223	\$2,413,456

Community Development Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Deputy Director, Community Development	0.25	0.00	0.00
Director Of Community Development	1.00	1.00	1.00
Permit Services Supervisor	0.20	0.00	0.00
Principal Plan Check Engineer	0.25	0.00	0.00
Senior Construction Inspector	0.10	0.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	5.80	5.00	5.00
NON-HOURLY			
Irvine Redevelopment Board-PT	5.00	0.00	0.00
Subtotal:	5.00	0.00	0.00
TOTAL STAFFING:	10.80	5.00	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.

2013-14 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 development of mobile devices for field personnel.	3,4

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

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Number of applications received	1,833	2,000	2,200
• Number of inspections completed	127,964	147,000	150,000
• Number of permits issued	10,201	11,800	12,500
• Number of Code Enforcement cases received	1,278	1,300	1,350
• Number of GIS projects completed	320	300	310
Efficiency			
• Respond to water quality, fire and life safety complaints within two days	99%	99%	99%
• Plan checks completed within established timeframes	87%	85%	85%
Unit Cost			
• Average plan check cost per sq/ft – new SFD units	\$0.39	\$0.39	\$0.42
• Average inspection cost per sq/ft – new SFD units	\$0.28	\$0.28	\$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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,656,068	\$2,497,114	\$2,720,844
Services & Supplies	869,957	1,093,245	1,070,415
Capital Equipment	0	0	0
Subtotal	\$3,526,025	\$3,590,359	\$3,791,259
Cost Allocated	(928)	0	0
Revenues	(8,923)	(7,500)	(7,500)
NET GENERAL FUND SUPPORT	\$3,516,174	\$3,582,859	\$3,783,759
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,133,996	\$5,546,621	\$5,531,186
Services & Supplies	1,305,971	1,836,215	3,021,615
Capital Equipment	0	5,000	5,000
Subtotal	\$6,439,966	\$7,387,836	\$8,557,801
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$7,790,064	\$8,043,735	\$8,252,030
Services & Supplies	2,175,927	2,929,460	\$4,092,030
Capital Equipment	0	5,000	\$5,000
Cost Allocated	(928)	0	0
TOTAL	\$9,965,063	\$10,978,195	\$12,349,060

Community Development Department

Building & Safety Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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 Director, Community Development	0.75	0.00	0.00
Engineering Geologist	1.00	1.00	1.00
GIS Analyst	0.00	1.00	1.00
GIS Applications Specialist	1.00	0.00	0.00
GIS Supervisor	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Manager, Building & Safety/cbo	1.00	1.00	1.00
Permit Services Supervisor	0.80	1.00	1.00
Permit Specialist I	4.00	3.00	3.00
Permit Specialist II	1.00	2.00	2.00
Plans Examiner	2.00	2.00	2.00
Principal Plan Check Engineer	1.75	2.00	2.00
Senior Building Inspector	13.00	14.00	14.00
Senior Civil Engineer	1.00	1.00	1.00
Senior Code Enforcement Inspector	3.00	3.00	3.00
Senior Construction Inspector	4.90	5.00	5.00
Senior GIS Analyst	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	3.00	3.00	3.00
Senior Permit Specialist	3.00	2.00	2.00
Senior Plan Check Engineer	4.00	4.00	5.00
Water Quality Administrator	1.00	1.00	1.00
Subtotal:	58.20	58.00	59.00
PART TIME			
GIS Applications Specialist-PT	0.50	0.50	0.50
Senior Building Inspector-EPT	0.80	0.00	0.00
Subtotal:	1.30	0.50	0.50
TOTAL STAFFING:	59.50	58.50	59.50

Community Development Department

Housing Services

Purpose:

To successfully implement City housing programs and the City's Proposed 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.

2013-14 Standards:

Strategic Goal(s)*

- Secure state funding to leverage City resources for affordable housing projects. 1,2,4
- Complete the 2013-2021 Housing Element Update. 2,4
- Complete the federally mandated Annual Action Plan by May 2014, 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 108 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Number of public agencies assisted	16	15	14
• Number of responses to requests for affordable housing and other related services information	600	600	600
• Number of Orange County Fair Housing Council calls for assistance	236	250	250
Efficiency			
• Complete interagency review within timeframes established by the requesting agencies	100%	100%	100%

Community Development Department

Housing Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$163,642	\$396,304	\$348,959
Services & Supplies	47,233	135,000	99,000
Capital Equipment	0	0	0
Subtotal	\$210,875	\$531,304	\$447,959
Cost Allocated	0	0	0
Revenues	(11,832)	0	0
NET GENERAL FUND SUPPORT	\$199,043	\$531,304	\$447,959
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$401,953	\$397,986	\$323,134
Services & Supplies	2,658,249	5,140,672	3,277,522
Capital Equipment	0	0	0
Subtotal	\$3,060,201	\$5,538,658	\$3,600,656
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$565,595	\$794,290	\$672,093
Services & Supplies	2,705,482	5,275,672	3,376,522
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$3,271,076	\$6,069,962	\$4,048,615

Community Development Department

Housing Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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 Civil Engineer	0.00	0.00	0.00
Senior Planner	2.00	0.80	1.00
Subtotal:	5.00	3.80	4.00
PART TIME			
Assistant Planner-EPT	0.80	0.80	0.80
Subtotal:	0.80	0.80	0.80
TOTAL STAFFING:	5.80	4.60	4.80

Community Development Department

Planning & Development Services

Purpose:

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

Summary of Services:

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

2013-14 Standards:

- | | Strategic Goal(s)* |
|--|--------------------|
| • Continue build out of the IBC area in accordance with the IBC Vision Plan and Overlay Zoning Code. | 1,2,3,4 |
| • Continue the entitlement process for the Great Park, Heritage Fields and North Irvine areas. | 1,2,3,4 |

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Number of cases reviewed by the Planning Commission	48	80	100
• Number of cases reviewed by the Zoning Administrator	48	50	50
• Number of cases reviewed by the Subdivision Committee	9	20	25
• Number of code compliance cases processed	217	325	350
Efficiency			
• Permits processed within established timeframes	95%	95%	95%
Unit Cost			
• Average processing cost for a Tentative Tract Map	\$20,000	\$20,000	\$21,400
• Average processing cost for a Master Plan	\$8,700	\$8,700	\$9,300
• Average processing cost for a Conditional Use Permit (PC)	\$10,390	\$10,390	\$11,120
• Average processing cost for a Major Code Compliance	\$3,500	\$3,500	\$3,700
Effectiveness			
• Customers assisted by development assistance staff	7,950	8,000	8,000

Community Development Department

Planning & Development Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,339,285	\$3,163,596	\$3,279,454
Services & Supplies	169,706	675,100	169,300
Capital Equipment	0	0	0
Subtotal	\$3,508,990	\$3,838,696	\$3,448,754
Cost Allocated	(399)	0	0
Revenues	(212,669)	(200,000)	(220,000)
NET GENERAL FUND SUPPORT	\$3,295,922	\$3,638,696	\$3,228,754
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,184,798	\$1,511,684	\$1,262,626
Services & Supplies	1,032,432	750,000	750,000
Capital Equipment	0	0	0
Subtotal	\$2,217,231	\$2,261,684	\$2,012,626
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,524,083	\$4,675,280	\$4,542,080
Services & Supplies	1,202,138	1,425,100	919,300
Capital Equipment	0	0	0
Cost Allocated	(399)	0	0
TOTAL	\$5,725,822	\$6,100,380	\$5,461,380

Community Development Department

Planning & Development Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	1.00	1.00	1.00
Associate Planner	6.00	6.00	6.00
Community Development Project	1.00	0.00	0.00
Deputy Director, Community Development	0.00	1.00	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 Plan Check Engineer	0.00	1.00	0.00
Senior Planner	11.00	10.20	10.00
Senior Transportation Analyst	4.00	4.00	4.00
Supervising Transportation Analyst	1.00	1.00	1.00
Subtotal:	32.00	32.20	31.00
PART TIME			
Program Assistant-PT	0.50	0.50	0.50
Subtotal:	0.50	0.50	0.50
NON-HOURLY			
Planning Commissioner	5.00	5.00	5.00
Zoning Administrator	1.00	1.00	1.00
Subtotal:	6.00	6.00	6.00
TOTAL STAFFING:	38.50	38.70	37.50

Community Development Department

Planning & Development Services

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Community Services Department

Budget Summary:

The Community Services Department operating budget focuses resources on core services to meet the City's strategic goals. The Community Services Department delivers or coordinates programs that enhance the quality of life enjoyed by Irvine's residents; coordinates the development and building of public facilities; and is directly responsible for the maintenance and rehabilitation of public facilities. General Fund expenditures are \$30,532,651 and revenues are \$11,391,657, resulting in a net cost to the General Fund of \$19,138,994. The Budget provides for a total of 114 full-time employees, 195.5 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 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

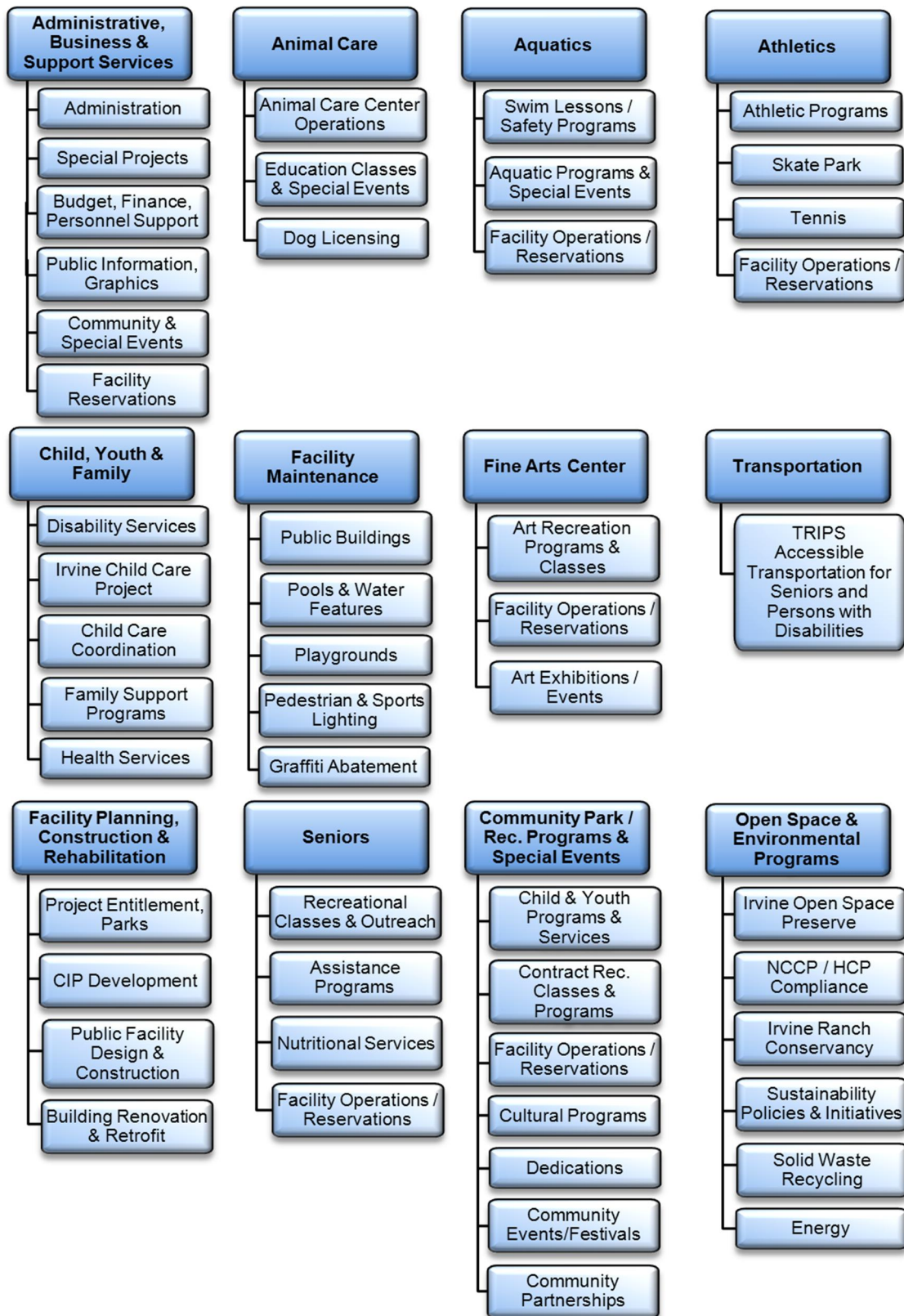
- Support local businesses and non-profit organizations through collaboration and coordination of activities.
- Implement the City's annual Capital Improvement Program and advance the City's goals for capital improvement.

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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$17,846,751	\$19,027,700	\$19,163,362
Services & Supplies	10,459,822	11,353,808	11,300,289
Capital Equipment	34,304	17,763	69,000
Subtotal	\$28,340,878	\$30,399,271	\$30,532,651
Cost Allocated	(23,290)	(10,000)	(2,000)
Revenues	(11,648,991)	(10,587,028)	(11,391,657)
GENERAL FUND SUPPORT	\$16,668,597	\$19,802,243	\$19,138,994
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,664,094	\$1,307,471	\$1,628,070
Services & Supplies	5,385,304	7,484,470	6,602,719
Capital Equipment	5,615	245,850	100,000
Subtotal	\$7,055,013	\$9,037,791	\$8,330,789
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$19,510,845	\$20,335,171	\$20,791,432
Services & Supplies	15,845,126	18,838,278	17,903,007
Capital Equipment	39,919	263,613	169,000
Cost Allocated	(23,290)	(10,000)	(2,000)
TOTAL COST	\$35,372,600	\$39,427,062	\$38,861,439
STAFFING SUMMARY			
Full Time	114.0	113.0	114.0
Part Time	184.1	196.6	195.5
Non-Hourly	12.0	12.0	12.0
TOTAL STAFFING	310.1	321.6	321.5

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, and clerical and special projects. 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.

2013-14 Standards:

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

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Facility bookings	31,000	38,000	43,000
• Class registrations	72,000	80,000	88,000
Efficiency			
• Part-time FTE budgeted for Class Registration and Facility Reservation transactions	5.6	5.4	5.8
• Class Registration and Facility Reservation transactions per part-time budgeted FTE	12,857	14,815	15,172
Unit Cost			
• Net General Fund cost as a percent of the department budget	20.8%	23.6%	26.0%
• Net General Fund cost per capita (City population)	\$15.83	\$20.85	\$21.52
Effectiveness			
• % of class transactions via Internet or Voice Recognition	60%	55%	55%

Community Services Department

Administration, Business & Support Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,510,325	\$2,400,108	\$2,502,136
Services & Supplies	2,230,045	2,417,919	2,639,015
Capital Equipment	0	0	0
Subtotal	\$4,740,370	\$4,818,027	\$5,141,151
Cost Allocated	0	0	0
Revenues	(1,271,933)	(154,150)	(169,350)
NET GENERAL FUND SUPPORT	\$3,468,437	\$4,663,877	\$4,971,801
 SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$149,432	\$165,485	\$100,432
Services & Supplies	10,313	135,000	110,828
Capital Equipment	0	0	0
Subtotal	\$159,745	\$300,485	\$211,260
 ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,659,757	\$2,565,593	\$2,602,568
Services & Supplies	\$2,240,358	\$2,552,919	\$2,749,843
Capital Equipment	\$0	\$0	\$0
Cost Allocated	0	0	0
TOTAL	\$4,900,115	\$5,118,512	\$5,352,411

Community Services Department

Administration, Business & Support Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00
Community Services Superintendent	0.60	0.15	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	0.00	0.00
Program Specialist	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00
Subtotal:	15.60	14.15	14.15
PART TIME			
Administrative Aide-EPT	0.80	0.80	0.80
Administrative Secretary-EPT	0.80	0.75	0.75
Community Services Leader III-PT	0.48	0.48	1.19
Community Services Senior Leader-EPT	0.00	0.00	0.75
Graphics Designer-EPT	0.80	0.80	0.80
Human Resources Specialist-EPT	0.75	0.75	0.00
Office Assistant I-PT	0.80	0.25	0.25
Reservation Specialist I-EPT	0.75	0.00	0.00
Reservation Specialist II-EPT	1.50	2.25	2.25
Reservation Specialist III-PT	0.00	0.00	0.50
Reservation Specialist II-PT	1.08	0.00	0.00
Reservation Specialist I-PT	1.49	2.90	1.85
Senior Graphics Designer-RPT	0.80	0.80	0.80
Senior Management Analyst-EPT	0.81	0.81	0.81
Subtotal:	10.86	10.59	10.75
NON-HOURLY			
Community Services Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	31.46	29.74	29.90

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 1,800 animals are spayed/neutered, 2,300 animals are adopted and over 500 animals are returned to their owners. Additionally, volunteers provide approximately 65,000 hours of service hours to exercise, socialize and groom animals, as well as provide support for front office duties and special events.

2013-14 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 124 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
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)	12,581	12,900	13,500
Efficiency			
• Annual number of animals sheltered	3,947	3,700	4,000
• Annual number of sheltered days	91,116	85,100	92,000
• Average number of sheltered days	23	23	23
• Annual volunteer hours	67,080	65,000	65,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	6.3%	5.0%	5.6%
• Net General Fund cost per capita (City population)	\$4.80	\$4.44	\$4.64
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,670,652	\$1,751,539	\$1,795,006
Services & Supplies	279,583	253,563	260,040
Capital Equipment	0	0	0
Subtotal	\$1,950,235	\$2,005,102	\$2,055,046
Cost Allocated	0	0	0
Revenues	(898,871)	(1,011,100)	(984,200)
NET GENERAL FUND SUPPORT	\$1,051,364	\$994,002	\$1,070,846
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,517	\$0	\$0
Services & Supplies	392,892	392,300	505,400
Capital Equipment	0	0	0
Subtotal	\$397,408	\$392,300	\$505,400
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,675,169	\$1,751,539	\$1,795,006
Services & Supplies	672,475	645,863	765,440
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,347,644	\$2,397,402	\$2,560,446

Community Services Department

Animal Care Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Animal Care Administrator	1.00	1.00	1.00
Animal Care Center Supervisor	0.00	1.00	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	9.00	9.00
PART TIME			
Animal Care Attendant-PT	7.90	9.12	8.79
Animal Care Specialist-EPT	5.25	4.50	4.50
Animal Care Specialist-PT	0.48	0.00	0.00
Community Services Leader III-PT	1.26	0.63	0.48
Community Services Senior Leader-EPT	0.00	0.75	0.75
Department Aide-PT	0.15	0.15	0.15
Office Assistant III-EPT	1.50	1.50	0.75
Office Assistant II-PT	1.59	1.44	1.92
Subtotal:	18.13	18.09	17.34
TOTAL STAFFING:	26.13	27.09	26.34

Community Services Department

Aquatic Services

Purpose:

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

Summary of Services:

The Aquatics section provides support and enhancements to educational, recreational and special interest aquatic programs for the Irvine community. The section provides for the safe and efficient operation of the Northwood High School and William Woollett Jr. Aquatics Centers; scheduling of community and school use; local, state, national and international special events; recreation programs for all ages and abilities in a wide range of aquatic interests; water safety awareness and education with the Learn To Swim program; 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.

2013-14 Standards:

Strategic Goal(s)*

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

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Inventory			
• Pools (# of pools)	4	4	4
• Pool facilities (square feet)	13,400	13,400	13,400
• Participants - Learn to Swim	7,000	7,000	6,900
• Participants - Lap & Rec.	15,000	16,500	15,750
• Special Events (# of days)	185	138	130
Efficiency			
• Percent of program registrations processed within one business day	100%	100%	100%
• Percent of Facility Use applications processed within three business days	100%	100%	100%
• Annual hours of operations	4,106	4,106	4,106
Unit Cost			
• Net General Fund cost as a percent of the department budget	2.5%	2.1%	1.8%
• Net General Fund cost per capita (City population)	\$1.86	\$1.88	\$1.52
• Net General Fund cost per hour	\$99.49	\$102.35	\$85.63
Effectiveness			
• Percent of satisfied program customers	98%	98%	99%

Community Services Department

Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,063,240	\$1,049,653	\$1,049,705
Services & Supplies	52,911	64,100	59,500
Capital Equipment	0	0	0
Subtotal	\$1,116,152	\$1,113,753	\$1,109,205
Cost Allocated	0	0	0
Revenues	(707,663)	(693,500)	(757,600)
NET GENERAL FUND SUPPORT	\$408,489	\$420,253	\$351,605
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,140	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$4,140	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,067,380	\$1,049,653	\$1,049,705
Services & Supplies	52,911	64,100	59,500
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,120,292	\$1,113,753	\$1,109,205

Community Services Department

Aquatic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Aquatics Coordinator	2.00	2.00	2.00
Aquatics Supervisor	1.00	1.00	1.00
Community Services Superintendent	0.30	0.30	0.30
Subtotal:	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>
PART TIME			
Community Services Leader III-PT	0.10	0.10	0.10
Lifeguard-PT	3.39	3.58	3.80
Pool Manager-EPT	3.19	3.20	3.14
Pool Manager-PT	2.60	2.50	2.40
Swim Instructor/lifeguard-PT	9.69	9.46	10.85
Subtotal:	<u>18.97</u>	<u>18.83</u>	<u>20.28</u>
TOTAL STAFFING:	22.27	22.13	23.58

Community Services Department

Athletic Services

Purpose:

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

Summary of Services:

The Athletics section serves the Irvine community with a variety of programs and services. The Athletics section manages a comprehensive youth and adult tennis program and an adult sports league that serves nearly 1,500 teams each year (800+ softball teams, 310+ gym league teams and 350+ adult soccer teams). The Athletics section organizes events, such as, the Harvest Cup Soccer Tournament and USTA National Open Tennis Championships. The section manages reservations, and the allocations of all City, school district and some local college sports facilities under joint use agreements. Sports parks host numerous large sports tournaments and events, which include numerous large soccer and baseball tournaments, the American Softball Association's Champions Cup, and the Premier Girls Fastpitch National Championship. The section provides supervision of the City's parks system, the Park Ambassador Program, and provides staff support to the Irvine Sports Committee.

2013-14 Standards:

Strategic Goal(s)*

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

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

Measurements:

Actual	Estimate	Budget
2011-12	2012-13	2013-14

Inventory

• Facilities (# of joint use gyms)	10	10	10
• Community Parks	18	19	19
• Neighborhood Parks/Vista Points	37	37	38
• Skate Park	1	1	1
• Tennis Courts	61	64	64

Efficiency

• Number of adult sports teams	1,400	1,450	1,477
• Number of adult league games	6,738	7,025	7,230
• Number of youth sports organizations	25	29	27
• Number of youth sports participants	15,000	15,000	15,000

Unit Cost

• Net General Fund cost as a percent of the department budget	0.2%	1.1%	1.1%
• Net General Fund cost per capita (population)	\$0.14	\$0.95	\$0.87

Effectiveness

• Percentage of satisfied athletic participants	98%	98%	99%
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Community Services Department

Athletic Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,604,972	\$1,761,826	\$1,820,584
Services & Supplies	1,306,909	1,274,836	1,337,625
Capital Equipment	19,230	9,000	9,000
Subtotal	\$2,931,111	\$3,045,662	\$3,167,209
Cost Allocated	0	0	0
Revenues	(2,900,802)	(2,833,866)	(2,965,166)
NET GENERAL FUND SUPPORT	\$30,309	\$211,796	\$202,043
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,531	\$0	\$0
Services & Supplies	18,556	235,493	71,647
Capital Equipment	0	0	0
Subtotal	\$21,087	\$235,493	\$71,647
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,607,503	\$1,761,826	\$1,820,584
Services & Supplies	1,325,465	1,510,329	1,409,272
Capital Equipment	19,230	9,000	9,000
Cost Allocated	0	0	0
TOTAL	\$2,952,198	\$3,281,155	\$3,238,856

Community Services Department

Athletic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Community Services Program Coordinator	3.00	4.00	4.00
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	0.50	0.70	0.70
Community Services Supervisor	2.00	2.00	2.00
Subtotal:	7.50	8.70	8.70
PART TIME			
Community Services Leader III-EPT	6.75	5.55	4.75
Community Services Leader III-PT	4.59	3.91	4.05
Community Services Leader III-RPT	0.80	0.80	0.80
Community Services Leader II-PT	9.76	10.15	8.87
Community Services Leader I-PT	0.22	0.00	0.26
Community Services Senior Leader-EPT	0.00	1.60	2.40
Department Aide-PT	0.00	0.00	0.08
Reservation Specialist II-EPT	0.75	0.80	0.80
Reservation Specialist I-PT	0.00	0.00	0.48
Subtotal:	22.87	22.82	22.49
TOTAL STAFFING:	30.37	31.52	31.19

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.

2013-14 Standards:

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

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Efficiency			
• Number of child care coordination hours of direct service	4,918	5,000	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	12	12	13
Effectiveness			
• Net General Fund cost as a percent of the department budget	10.6%	9.8%	10.0%
• Net General Fund cost per capita (City population)	\$8.06	\$8.67	\$8.25

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,646,048	\$1,792,657	\$1,869,005
Services & Supplies	497,135	515,216	404,181
Capital Equipment	0	0	40,000
Subtotal	\$2,143,184	\$2,307,873	\$2,313,186
Cost Allocated	0	0	0
Revenues	(376,065)	(368,343)	(408,343)
NET GENERAL FUND SUPPORT	\$1,767,119	\$1,939,530	\$1,904,843
 SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,214	\$14,130	\$0
Services & Supplies	498,478	631,376	2,354,232
Capital Equipment	0	0	0
Subtotal	\$499,692	\$645,506	\$2,354,232
 ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,647,262	\$1,806,787	\$1,869,005
Services & Supplies	995,614	1,146,592	2,758,413
Capital Equipment	0	0	40,000
Cost Allocated	0	0	0
TOTAL	\$2,642,876	\$2,953,379	\$4,667,418

Community Services Department

Child, Youth & Family Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Community Services Program Coordinator	3.00	3.00	3.00
Community Services Superintendent	0.40	0.50	0.41
Community Services Supervisor	2.25	2.25	2.10
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:	9.65	9.75	9.51
PART TIME			
Community Services Leader III-EPT	6.40	4.80	4.80
Community Services Leader III-PT	0.95	1.29	2.46
Community Services Leader II-PT	1.36	1.05	0.57
Community Services Senior Leader-EPT	4.00	4.80	5.60
Community Services Senior Leader-PT	0.00	0.20	0.20
Department Aide-PT	1.65	1.65	1.65
Office Assistant III-EPT	0.00	0.80	0.80
Office Assistant III-PT	0.75	0.75	0.75
Outreach Assistant-EPT	0.80	0.80	0.80
Outreach Assistant-PT	0.00	0.32	0.00
Subtotal:	15.91	16.46	17.63
TOTAL STAFFING:	25.56	26.21	27.14

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.

2013-14 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 124 for details.

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Inventory			
• Community Parks	18	19	19
• Neighborhood Parks/Vista Points	37	37	38
• Trails (# of trails)	11	11	13
• Facilities/Buildings (square feet)	1,019,895	1,026,390	1,030,280
Services			
• Graffiti removal (# of calls)	725	825	996
• Corrective work requests (# of requests)	2,470	1,710	1,795
Efficiency			
• Percent of graffiti removed within 48 hours of report	99%	99%	99%
• Percent of corrective work requests completed	92%	92%	92%
• Percent of preventive work requests completed	96%	92%	92%
Unit Cost			
• Net General Fund cost as a percent of the department budget	22.3%	20.9%	19.1%
• Net General Fund cost per capita (City population)	\$16.96	\$18.52	\$15.86
Effectiveness			
• Work requests & orders completed	6,315	6,160	6,046

Community Services Department

Civic Center & Facility Maintenance

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,317,460	\$1,449,684	\$1,162,565
Services & Supplies	2,470,210	2,773,699	2,577,093
Capital Equipment	15,074	0	0
Subtotal	\$3,802,743	\$4,223,383	\$3,739,658
Cost Allocated	(8)	0	0
Revenues	(86,122)	(79,261)	(75,620)
NET GENERAL FUND SUPPORT	\$3,716,614	\$4,144,122	\$3,664,038
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$726,839	\$715,997	\$1,072,615
Services & Supplies	2,751,749	3,099,418	3,129,614
Capital Equipment	0	125,000	100,000
Subtotal	\$3,478,588	\$3,940,415	\$4,302,229
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,044,299	\$2,165,682	\$2,235,180
Services & Supplies	5,221,958	5,873,117	5,706,706
Capital Equipment	15,074	125,000	100,000
Cost Allocated	(8)	0	0
TOTAL	\$7,281,324	\$8,163,799	\$8,041,886

Community Services Department

Civic Center & Facility Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Facilities Maintenance Specialist	3.00	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	8.00	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	1.00	1.00	1.00
Subtotal:	19.00	19.00	19.00
PART TIME			
Administrative Aide-EPT	0.84	0.66	0.80
Community Services Leader III-EPT	1.60	0.80	0.80
Community Services Leader III-PT	0.00	0.48	0.48
Office Assistant II-PT	0.47	0.48	0.48
Subtotal:	2.91	2.41	2.55
TOTAL STAFFING:	21.91	21.41	21.55

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 2013-14 include the Irvine Global Village Festival, Summer Concerts, Joyful Jingles, Northwood Community Park Re-opening event Veterans' Day Event and Memorial Day Ceremonies.

2013-14 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 124 for details.

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Inventory			
• Community Park facilities (# of facilities)	9	10	10
• Facilities (square feet)	80,652	90,952	94,842
• Cultural Arts and Activities/Special Events	6	9	8
Services			
• Number of supervised programs	215	233	230
• Number of unique registrants served (Irvine households)	16,000	17,000	18,000
• Number of participants (special events)	23,400	26,000	25,500
Unit Cost			
• Net General Fund cost as a percent of the department budget	14.6%	15.7%	14.1%
• Net General Fund cost per capita (City population)	\$11.14	\$13.88	\$11.71
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,911,260	\$4,343,125	\$4,428,850
Services & Supplies	1,542,052	1,752,576	1,741,161
Capital Equipment	0	8,763	0
Subtotal	\$5,453,312	\$6,104,464	\$6,170,011
Cost Allocated	0	0	0
Revenues	(3,012,134)	(2,999,143)	(3,463,856)
NET GENERAL FUND SUPPORT	\$2,441,179	\$3,105,321	\$2,706,155
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$7,777	\$53,488	\$76,084
Services & Supplies	1,556	32,401	17,920
Capital Equipment	0	27,750	0
Subtotal	\$9,333	\$113,639	\$94,004
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,919,038	\$4,396,613	\$4,504,934
Services & Supplies	1,543,608	1,784,977	1,759,081
Capital Equipment	0	36,513	0
Cost Allocated	0	0	0
TOTAL	\$5,462,645	\$6,218,103	\$6,264,015

Community Services Department

Community Parks & Special Events

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Community Services Program Coordinator	7.00	7.00	7.00
Community Services Specialist (N)	0.00	0.00	1.00
Community Services Specialist	7.00	8.00	8.00
Community Services Superintendent	1.60	1.65	1.74
Community Services Supervisor	4.25	4.25	4.40
Subtotal:	19.85	20.90	22.14
PART TIME			
Community Services Leader III-EPT	6.40	7.97	8.74
Community Services Leader III-PT	12.70	13.66	13.47
Community Services Leader II-PT	17.94	21.56	18.18
Community Services Leader I-PT	4.74	6.89	9.47
Community Services Senior Leader-EPT	7.96	8.75	9.55
Department Aide-PT	0.04	0.41	0.74
Graphics Designer-EPT	0.36	0.38	0.00
Office Assistant III-EPT	0.80	0.00	0.00
Office Specialist-RPT	0.80	0.80	0.00
Subtotal:	51.74	60.41	60.16
TOTAL STAFFING:	71.59	81.31	82.30

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 six free art exhibits and opening receptions annually. Two annual signature art festival events highlight the arts in the community and an Open House event brings awareness to the community. Additionally, staff plans, organizes, implements and evaluates art programs to include components identified in the Strategic Plan for Children, Youth and Families. Fine Arts projects for the budget year include redesigning the under-utilized communal darkroom into a vibrant print and digital process space, continuing to grow the culinary arts program, and completing the shade structure and furniture rehabilitation in the courtyard so this space can also be programmed for outdoor activities.

2013-14 Standards:

Strategic
Goal(s)*

- Plan, organize, implement and evaluate programs and services identified in the Fine Arts 2013-14 Program Plan. 1,2,3,4
- Achieve a 95% rating of "good" or "excellent" on customer satisfaction. 2,4

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Inventory			
• Fine Arts Center (# of facilities)	1	1	1
• Facilities (square feet)	18,600	18,600	18,600
Services			
• Classes & Events	625	625	625
• Participants	23,678	24,678	24,334
• Volunteer hours	8,857	8,907	8,879
• Programs per hour of operation	N/A	4.5:1	4.5:1
Efficiency			
• Percent change in the number of participants from the previous fiscal year	0%	4.2%	(1.4%)
• Number of hours open/supervised	3,235	3,154	3,154
Unit Cost			
• Net General Fund cost as a percent of the department budget	4.2%	3.4%	3.6%
• Net General Fund cost per capita (City population)	\$3.21	\$3.02	\$2.95
Effectiveness			
• Percentage of satisfied program participants	98%	98%	98%

Community Services Department

Fine Arts Center

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$984,583	\$994,141	\$1,010,463
Services & Supplies	295,347	309,300	311,100
Capital Equipment	0	0	0
Subtotal	\$1,279,929	\$1,303,441	\$1,321,563
Cost Allocated	0	0	0
Revenues	(575,540)	(628,500)	(640,000)
NET GENERAL FUND SUPPORT	\$704,389	\$674,941	\$681,563
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,520	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$1,520	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$986,103	\$994,141	\$1,010,463
Services & Supplies	295,347	309,300	311,100
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,281,449	\$1,303,441	\$1,321,563

Community Services Department

Fine Arts Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	0.10	0.10
Community Services Supervisor	1.00	1.00	1.00
Exhibition Coordinator	1.00	1.00	1.00
Subtotal:	5.00	5.10	5.10
PART TIME			
Community Services Leader III-EPT	2.26	2.25	2.25
Community Services Leader III-PT	3.62	3.48	3.42
Community Services Leader II-PT	1.34	2.14	2.69
Community Services Leader I-PT	0.56	0.77	0.62
Community Services Senior Leader-EPT	2.25	2.25	2.25
Department Aide-PT	1.12	0.72	0.77
Graphics Designer-EPT	0.38	0.38	0.00
Office Assistant II-PT	0.48	0.48	0.48
Office Assistant I-PT	0.38	0.38	0.38
Subtotal:	12.39	12.85	12.85
TOTAL STAFFING:	17.39	17.95	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 City of Irvine Environmental Programs develops and implements valuable municipal and community-wide environmental plans and programs through leadership, education, technical assistance and regulatory compliance, advancing conservation, resource efficiency and effective stewardship of resources and public funds in Irvine. The core services of Environmental Programs include natural resource management, utility management and waste and resource recovery.

2013-14 Standards:

- | | Strategic Goal(s)* |
|---|---------------------------|
| • Administer contracts with the Irvine Ranch Conservancy (IRC) for effective habitat preservation and restoration, infrastructure improvements and public access programs. | 1,2,3,4 |
| • 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 Energy Plan, Sustainable Operations Strategic Plan and compliance with other California state laws and requirements. | 4 |
| • Facilitate community partnerships, including energy efficiency, recycling 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 124 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Open Space – City Owned Preservation Areas (acres)	5,250	5,250	5,250
• Open Space – Programs Implemented	456	541	650
• Open Space – Volunteer Hours	7,184	8,125	8,600
• Open Space – 7 Day Access Trails (visitors)	107,850	81,613	90,000
Unit Cost			
• Net General Fund cost as a percent of the department budget	3.8%	4.6%	4.5%
• Net General Fund cost per capita (City population)	\$2.88	\$4.09	\$3.75

Community Services Department

Open Space & Environmental Programs

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$539,035	\$608,817	\$640,212
Services & Supplies	1,337,177	1,422,485	1,389,537
Capital Equipment	0	0	0
Subtotal	\$1,876,212	\$2,031,302	\$2,029,749
Cost Allocated	0	0	0
Revenues	(1,245,496)	(1,116,044)	(1,163,000)
NET GENERAL FUND SUPPORT	\$630,716	\$915,258	\$866,749
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$10,902	\$2,708	\$2,708
Services & Supplies	125,698	41,538	0
Capital Equipment	0	0	0
Subtotal	\$136,600	\$44,246	\$2,708
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$549,937	\$611,525	\$642,920
Services & Supplies	1,462,875	1,464,023	1,389,537
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,012,812	\$2,075,548	\$2,032,457

Community Services Department

Open Space & Environmental Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Environmental Programs Administrator	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00
Subtotal:	4.00	4.00	4.00
PART TIME			
Community Services Senior Leader-EPT	0.00	0.80	0.80
Program Assistant-PT	0.50	0.50	0.50
Subtotal:	0.50	1.30	1.30
TOTAL STAFFING:	4.50	5.30	5.30

Community Services Department

Public Facility Planning

Purpose:

Provide direct and indirect management of all public park and facility planning, 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 and public parks.

Summary of Services:

The Public Facility Planning section plans, coordinates and administers design of new public parks and facilities resulting in high quality, safe, accessible public parks and facilities.

The core services of Public Facility Planning and Rehabilitation include 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.

2013-14 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 |

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Planning Park Projects	35	37	35
• Screen Checks	330	315	325
Efficiency			
• Percent of park planning projects completed on time	95%	100%	90%
• Percent of screen checks completed on time	90%	100%	95%
Unit Cost			
• Net General Fund cost as a percent of the department budget	1.8%	1.5%	1.4%
• Net General Fund cost per capita (City population)	\$1.39	\$1.31	\$1.12

Community Services Department

Public Facility Planning

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$305,453	\$275,772	\$249,597
Services & Supplies	21,438	28,200	11,600
Capital Equipment	0	0	0
Subtotal	\$326,891	\$303,972	\$261,197
Cost Allocated	(23,283)	(10,000)	(2,000)
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$303,608	\$293,972	\$259,197
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$556,454	\$167,417	\$175,368
Services & Supplies	1,321,797	2,648,063	150,000
Capital Equipment	0	0	0
Subtotal	\$1,878,251	\$2,815,480	\$325,368
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$861,907	\$443,189	\$424,965
Services & Supplies	1,343,235	2,676,263	161,600
Capital Equipment	0	0	0
Cost Allocated	(23,283)	(10,000)	(2,000)
TOTAL	\$2,181,859	\$3,109,452	\$584,565

Community Services Department

Public Facility Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Associate Engineer	1.00	0.00	0.00
Associate Planner	1.00	1.00	1.00
Facilities Construction Administrator	1.00	0.00	0.00
Principal Planner	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00
Senior Project Manager	1.00	0.00	0.00
Subtotal:	6.00	3.00	3.00
PART TIME			
Administrative Aide-EPT	0.14	0.14	0.00
Office Assistant II-PT	0.00	0.35	0.00
Subtotal:	0.14	0.49	0.00
TOTAL STAFFING:	6.14	3.49	3.00

Community Services Department

Senior Services

Purpose:

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

Summary of Services:

The Senior Services program offers a range of services including:

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

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

2013-14 Standards:

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

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Inventory			
• Senior Facilities	2	2	2
• Facilities (square feet)	41,610	41,610	41,610
Services			
• Programs	300	300	320
• Number of participant contact units	230,000	241,500	245,000
• Supervised hours	8,520	8,520	8,520
• Volunteer hours	47,100	47,100	45,000
Efficiency			
• Percent of programs reaching maximum enrollment	85%	85%	90%
• Percent change in the number of participant contacts from previous fiscal year	5%	5%	1%
Unit Cost			
• Net General Fund cost as a percent of the department budget	8.2%	8.1%	8.4%
• Net General Fund cost per capita (City population)	\$6.25	\$7.14	\$7.00
Effectiveness			
• Percentage of outreach customers successfully connected to other agencies	80%	80%	80%

Community Services Department

Senior Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,482,171	\$1,697,734	\$1,743,222
Services & Supplies	156,946	269,963	288,013
Capital Equipment	0	0	20,000
Subtotal	\$1,639,116	\$1,967,697	\$2,051,235
Cost Allocated	0	0	0
Revenues	(268,817)	(369,612)	(435,112)
NET GENERAL FUND SUPPORT	\$1,370,299	\$1,598,085	\$1,616,123
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$178,773	\$174,345	\$186,939
Services & Supplies	264,265	268,532	262,729
Capital Equipment	5,615	0	0
Subtotal	\$448,653	\$442,877	\$449,668
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,660,944	\$1,872,079	\$1,930,161
Services & Supplies	421,211	538,495	550,742
Capital Equipment	5,615	0	20,000
Cost Allocated	0	0	0
TOTAL	\$2,087,769	\$2,410,574	\$2,500,903

Community Services Department

Senior Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	2.40
Community Services Leader III-PT	1.92	1.90	0.95
Community Services Leader II-PT	6.21	6.15	5.50
Community Services Leader I-PT	0.33	0.33	0.00
Community Services Senior Leader-EPT	2.40	3.20	3.95
Department Aide-PT	1.05	0.93	0.46
Kitchen Assistant 2-PT	0.00	0.00	0.93
Kitchen Assistant II-EPT	0.00	0.75	1.55
Kitchen Assistant I-PT	2.18	0.95	0.05
Lead Cook-EPT	0.80	0.80	0.80
Office Assistant III-EPT	0.80	0.80	0.80
Office Assistant II-PT	0.68	0.68	1.16
Office Assistant I-PT	2.14	2.40	1.72
Outreach Assistant-EPT	0.80	2.40	1.60
Outreach Assistant-PT	1.05	1.09	1.33
Program Specialist-EPT	0.80	0.80	0.80
Subtotal:	22.76	24.77	23.98
NON-HOURLY			
Senior Citizen's Council	7.00	7.00	7.00
Subtotal:	7.00	7.00	7.00
TOTAL STAFFING:	38.16	40.17	39.38

Community Services Department

Transportation Services

Purpose:

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

Summary of Services:

The TRIPS program provides paratransit services to qualified Irvine residents, enabling residents to achieve a reasonable level of independent living and community participation. The program provides door-to-door transportation services for disabled adults unable to drive (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.

2013-14 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 124 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Passenger boarding (# of one-way trips)	25,000	29,000	29,000
• Referrals to other agencies (# of referrals)	144	220	114
• New registrations processed (# of registrations)	80	90	95
Efficiency			
• Percent change in the number of boardings from previous fiscal year	0%	16%	0%
• Percent change in number of new registrations processed from previous fiscal year	-11%	13%	6%
Unit Cost			
• Net General Fund cost as a percent of the department budget	4.7%	4.2%	4.4%
• Net General Fund cost per capita (City population)	\$3.54	\$3.76	\$3.65
Effectiveness			
• Percentage of request turndowns	3%	2%	2%

Community Services Department

Transportation Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$811,552	\$902,644	\$892,017
Services & Supplies	270,070	271,951	281,423
Capital Equipment	0	0	0
Subtotal	\$1,081,622	\$1,174,595	\$1,173,440
Cost Allocated	0	0	0
Revenues	(305,549)	(333,509)	(329,410)
NET GENERAL FUND SUPPORT	\$776,073	\$841,086	\$844,030
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$19,994	\$13,901	\$13,924
Services & Supplies	0	349	349
Capital Equipment	0	93,100	0
Subtotal	\$19,994	\$107,350	\$14,273
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$831,547	\$916,545	\$905,941
Services & Supplies	270,070	272,300	281,772
Capital Equipment	0	93,100	0
Cost Allocated	0	0	0
TOTAL	\$1,101,616	\$1,281,945	\$1,187,713

Community Services Department

Transportation Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Community Services Program Coordinator	1.00	1.00	1.00
Community Services Superintendent	0.20	0.20	0.20
Community Services Supervisor	0.50	0.50	0.50
Information Specialist	1.00	1.00	1.00
Para-transit Driver	4.00	4.00	4.00
Transit Program Dispatcher	1.00	1.00	1.00
Subtotal:	7.70	7.70	7.70
PART TIME			
Office Assistant II-PT	1.22	1.21	1.21
Para-transit Driver-EPT	4.03	4.00	4.00
Para-transit Driver-PT	1.68	2.41	0.92
Subtotal:	6.93	7.62	6.13
TOTAL STAFFING:	14.63	15.32	13.83

Community Services Department

Transportation Services

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Public Safety Department

Budget Summary:

The FY 2013-14 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 \$58.9 million and revenues of \$3.8 million. The budget provides for a total 295 full-time and 66.35 part-time employees (in FTEs).



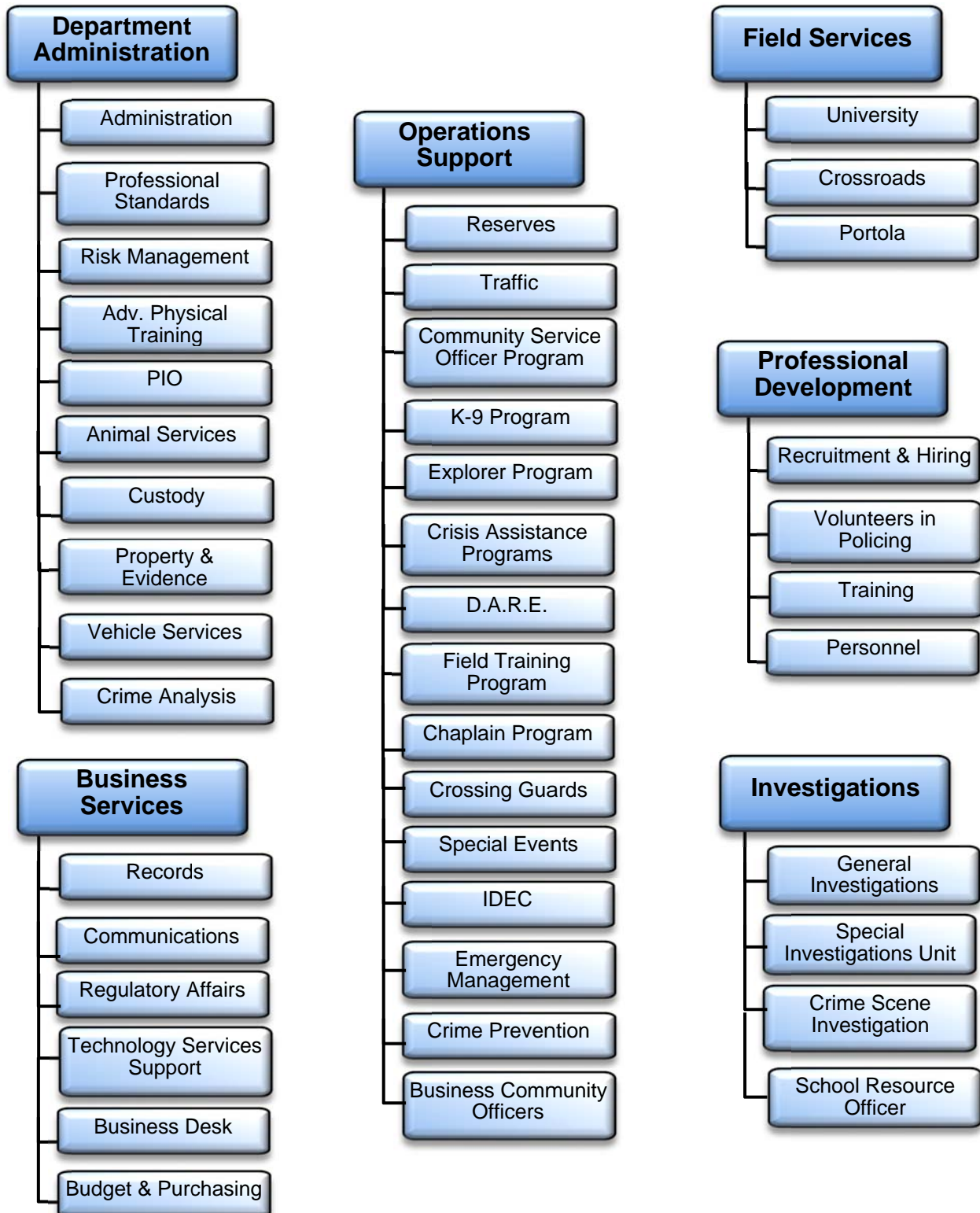
The department's organizational structure, services it will provide during the year, and the revenues and expenditures required to implement the services, are detailed in the subsequent pages.

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

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$47,340,644	\$50,768,488	\$51,103,468
Services & Supplies	6,852,087	7,529,487	7,751,565
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$54,192,731	\$58,297,975	\$58,855,033
Cost Allocated	0	0	0
Revenues	<u>(4,079,190)</u>	<u>(3,734,583)</u>	<u>(3,784,093)</u>
GENERAL FUND SUPPORT	\$50,113,541	\$54,563,392	\$55,070,940
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,815,284	\$1,716,703	\$1,957,613
Services & Supplies	237,747	1,607,215	1,712,299
Capital Equipment	<u>18,869</u>	<u>567,563</u>	<u>978,832</u>
Subtotal	\$2,071,900	\$3,891,481	\$4,648,744
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$49,155,928	\$52,485,191	\$53,061,081
Services & Supplies	7,089,834	9,136,702	\$9,463,864
Capital Equipment	18,869	567,563	\$978,832
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COST	\$56,264,631	\$62,189,456	\$63,503,777

Public Safety Department

Administration & Professional Development

Purpose:

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

Summary of Services:

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

2013-14 Standards:

- | | Strategic Goal(s)* |
|--|---------------------------|
| • Provide a close working relationship with the community, as well as other City departments, and state and federal agencies. | 1,2,3,4 |
| • Provide overall direction and coordination of all Public Safety Department divisions, including fire service provided by the Orange County Fire Authority. | 1,2,3,4 |
| • Effectively receive and secure evidence and property. | 2.4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 164 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Community-initiated calls (# of calls)	82,184	82,443	84,916
• Officer-initiated calls (# of calls)	105,379	98,457	105,500
• Total calls for service	187,563	180,900	190,416
• Evidence/property received (# of items received into Property)	10,826	11,709	12,060
• Animal-related service calls (# of calls)	10,339	10,454	10,768
Efficiency			
• Percent of calls initiated by the community	44%	46%	45%
• Percent of activity initiated by officers	56%	54%	55%
• Percent change in community and officer-initiated calls for service from the previous year	4%	-4%	5%
• % change in the number of property items processed from previous year	-17%	8%	3%
• % change in number of Animal-related service calls from previous year	-2%	1%	3%
Effectiveness			
• Part I Uniform Crime Rates – violent crimes per 1,000 residents	.53	.54	NA
• Part I Uniform Crime Rates – property crimes per 1,000 residents	14.85	14.75	NA

Public Safety Department

Administration & Professional Development

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$4,042,217	\$5,719,477	\$5,797,610
Services & Supplies	1,057,532	1,968,665	2,063,765
Capital Equipment	0	0	0
Subtotal	\$5,099,749	\$7,688,142	\$7,861,375
Cost Allocated	0	0	0
Revenues	(360,134)	(353,000)	(432,150)
NET GENERAL FUND SUPPORT	\$4,739,615	\$7,335,142	\$7,429,225
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$64,492	\$35,000	\$35,000
Services & Supplies	9,032	95,278	109,832
Capital Equipment	0	0	0
Subtotal	\$73,525	\$130,278	\$144,832
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,106,709	\$5,754,477	\$5,832,610
Services & Supplies	1,066,565	2,063,943	2,173,597
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$5,173,274	\$7,818,420	\$8,006,207

Public Safety Department

Administration & Professional Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00
Animal Services Officer	0.00	0.00	3.00
Animal Services Supervisor	0.00	0.00	1.00
Armorer	1.00	1.00	1.00
Business Services Administrator	0.00	0.00	1.00
Crime Analyst	0.00	1.00	1.00
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
Management Analyst II	0.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00
Police Officer	2.00	2.00	2.00
Police Sergeant	2.00	2.00	2.00
Program Assistant	1.00	1.00	1.00
Program Specialist	2.00	1.00	1.00
Property & Evidence Specialist I	0.00	0.00	1.00
Property & Evidence Specialist II	0.00	0.00	1.00
Public Safety Assistant	1.00	2.00	2.00
Senior Animal Services Officer	0.00	0.00	2.00
Senior Crime Analyst	0.00	1.00	1.00
Senior Public Safety Assistant	1.00	1.00	1.00
Senior Vehicle Installation Technician	0.00	0.00	1.00
Special Assistant To The Chief Of Police	1.00	1.00	1.00
Vehicle Installation Technician	0.00	0.00	1.00
Subtotal:	21.00	24.00	35.00
PART TIME			
GIS Analyst-PT	0.00	0.73	0.73
Management Analyst I-PT	0.61	0.48	0.48
Public Safety Assistant-PT	0.61	0.96	1.92
Subtotal:	1.22	2.17	3.13
TOTAL STAFFING:	22.22	26.17	38.13

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 2011-12, while patrolling 65 square miles, Patrol and Traffic Enforcement investigated 1,534 traffic collisions, responded to 86% of the Priority I calls within 10 minutes, and issued over 31,000 traffic citations.

2013-14 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 164 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Priority E calls (# of calls)	518	520	530
• Priority I calls (# of calls)	2,531	2,683	2,735
• Arrestees processed (# of arrestees)	2,802	2,869	2,926
• Traffic citations (# of citations)	31,042	25,359	28,201
• Traffic collisions (# of traffic collisions)	1,534	1,472	1,503
Efficiency			
• Percent of Priority E calls responded to within established timeframe	89%	88%	88%
• Percent of Priority I calls responded to within established timeframe	86%	85%	85%
• Percent change in arrestees processed from the previous year	9%	2%	2%
• Percent change in traffic citations from the previous year	26%	-18%	11%
• Percent change in traffic collisions from the previous year	-3%	-4%	2%
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)	42.1	39.5	NA
• Traffic collisions per 1,000 population	7.0	6.6	NA

Public Safety Department

Police Operations

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$37,567,458	\$40,341,122	\$40,537,314
Services & Supplies	2,676,285	2,757,018	3,011,866
Capital Equipment	0	0	0
Subtotal	\$40,243,743	\$43,098,140	\$43,549,180
Cost Allocated	0	0	0
Revenues	(2,534,955)	(2,261,583)	(2,298,943)
NET GENERAL FUND SUPPORT	\$37,708,789	\$40,836,557	\$41,250,237
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,651,831	\$1,681,703	\$1,922,613
Services & Supplies	227,714	1,511,937	1,602,467
Capital Equipment	18,869	567,563	978,832
Subtotal	\$1,898,414	\$3,761,203	\$4,503,912
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$39,219,289	\$42,022,825	\$42,459,927
Services & Supplies	2,903,999	4,268,955	4,614,333
Capital Equipment	18,869	567,563	978,832
Cost Allocated	0	0	0
TOTAL	\$42,142,157	\$46,859,343	\$48,053,092

Public Safety Department

Police Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	0.00	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 (N)	0.00	0.00	3.00
Police Officer	162.00	162.00	162.00
Police Sergeant (N)	0.00	0.00	1.00
Police Sergeant	26.00	26.00	26.00
Program Specialist (N)	0.00	0.00	1.00
Program Specialist	1.00	1.00	1.00
Public Safety Assistant	3.00	2.00	2.00
Senior Public Safety Assistant	1.00	1.00	1.00
Subtotal:	216.00	214.00	219.00
PART TIME			
Civilian Investigator I-PT	0.48	0.48	0.48
GIS Analyst-PT	0.73	0.00	0.00
Public Safety Aide-PT	0.55	0.67	0.67
Public Safety Assistant-EPT	1.60	1.60	0.80
Public Safety Assistant-PT	13.52	13.36	14.17
Senior Public Safety Assistant-EPT	0.80	0.80	0.80
Senior Public Safety Assistant-PT	0.96	0.96	0.96
Subtotal:	18.64	17.86	17.87
NON-HOURLY			
Crossing Guard-EPT	23.00	22.80	27.80
Crossing Guard-RPT	9.40	9.60	7.60
Subtotal:	32.40	32.40	35.40
TOTAL STAFFING:	267.04	264.26	272.27

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, Communications, and Technology Services Support. Technology Services Support coordinates department computer-related applications and new technology applications.

2013-14 Standards:

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

* Numbers denote linkage to the department's Strategic Goals; please see page 164 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Business licenses processed (# of licenses)	15,188	15,366	15,520
• Records processed (# of records)	18,038	17,294	17,813
• Total calls received in Communications (# of 911 & business calls)	183,650	185,926	191,504
Efficiency			
• % change in the number of business licenses processed from previous year	3%	1%	1%
• % change in the number of records processed from previous year	-4%	-4%	3%
• % change in the number of calls received in Communications from previous year	4%	1%	3%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to Business Services	16%	13%	13%
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$5,730,969	\$4,707,889	\$4,768,544
Services & Supplies	3,118,270	2,803,804	2,675,934
Capital Equipment	0	0	0
Subtotal	\$8,849,239	\$7,511,693	\$7,444,478
Cost Allocated	0	0	0
Revenues	(1,184,102)	(1,120,000)	(1,053,000)
NET GENERAL FUND SUPPORT	\$7,665,137	\$6,391,693	\$6,391,478
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$98,961	\$0	\$0
Services & Supplies	1,000	0	0
Capital Equipment	0	0	0
Subtotal	\$99,961	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$5,829,930	\$4,707,889	\$4,768,544
Services & Supplies	3,119,270	2,803,804	2,675,934
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$8,949,200	\$7,511,693	\$7,444,478

Public Safety Department

Business Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Animal Services Officer	3.00	3.00	0.00
Animal Services Supervisor	1.00	1.00	0.00
Applications/programmer Analyst	1.00	1.00	1.00
Business Services Administrator	1.00	1.00	0.00
Communications Bureau Supervisor	1.00	1.00	1.00
Crime Analyst	1.00	0.00	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	0.00
Property & Evidence Specialist II	1.00	1.00	0.00
Public Safety Assistant	1.00	1.00	1.00
Public Safety Dispatcher I	3.00	2.00	2.00
Public Safety Dispatcher II	12.00	13.00	13.00
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	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Public Safety Assistant	1.00	1.00	1.00
Senior Vehicle Installation Technician	1.00	1.00	0.00
Supervising Public Safety Dispatcher	4.00	4.00	4.00
Vehicle Installation Technician	1.00	1.00	0.00
Subtotal:	53.00	52.00	41.00
PART TIME			
Computer Technician-PT	0.48	0.00	0.00
License Specialist-PT	0.96	0.96	0.96
Office Specialist-PT	2.40	2.88	2.88
Public Safety Assistant-EPT	1.60	1.60	1.60
Public Safety Assistant-PT	4.54	4.28	3.31
Public Safety Dispatcher II-EPT	0.00	0.00	0.73
Public Safety Dispatcher II-PT	1.21	1.21	0.48
Subtotal:	11.19	10.92	9.95
TOTAL STAFFING	64.19	62.92	50.95

Public Works Department

Budget Summary:

The FY 2013-14 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 \$25,080,363, Special Funds expenditures of \$21,662,124 and revenues of \$746,340. The budget provides for a total of 122 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.

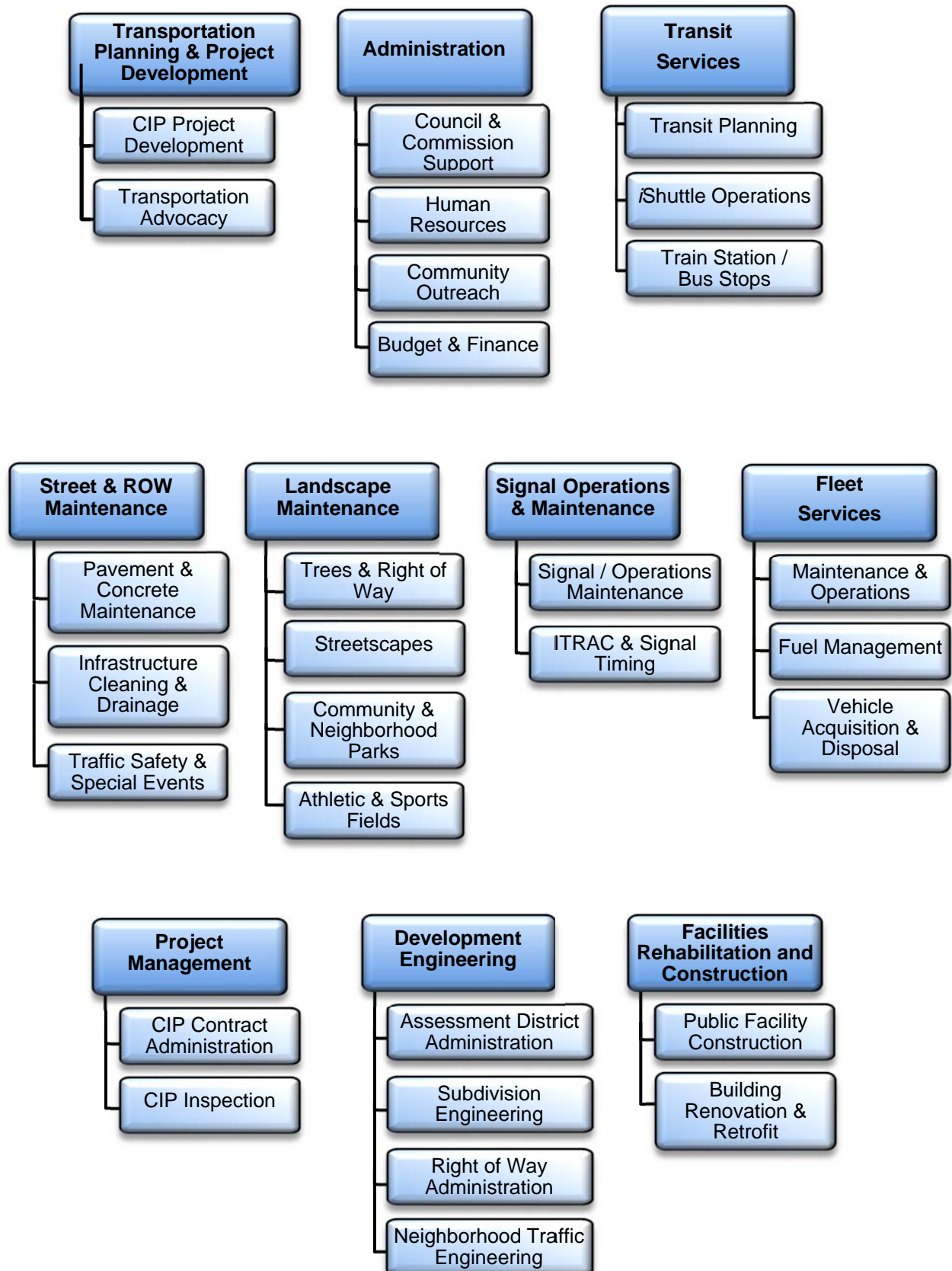


Strategic Goals:

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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$10,805,467	\$11,914,474	\$11,692,857
Services & Supplies	12,684,758	13,538,807	13,377,506
Capital Equipment	5,243	70,000	10,000
Subtotal	\$23,495,468	\$25,523,281	\$25,080,363
Cost Allocated	(286,693)	(208,000)	(210,000)
Revenues	(427,464)	(530,160)	(746,340)
GENERAL FUND SUPPORT	\$22,781,311	\$24,785,121	\$24,124,023
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,039,163	\$4,371,493	\$4,679,775
Services & Supplies	17,052,421	13,573,332	15,254,349
Capital Equipment	728,447	1,900,000	1,728,000
Subtotal	\$21,820,031	\$19,844,825	\$21,662,124
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$14,844,630	\$16,285,967	\$16,372,632
Services & Supplies	\$29,737,179	\$27,112,139	\$28,631,855
Capital Equipment	\$733,690	\$1,970,000	\$1,738,000
Cost Allocated	(286,693)	(208,000)	(210,000)
TOTAL COST	\$45,028,806	\$45,160,106	\$46,532,487
STAFFING SUMMARY			
Full Time	121.0	122.0	122.0
Part Time	1.8	1.8	1.8
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	122.8	123.8	123.8

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.

2013-14 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 recommendations for policy direction on local and regional infrastructure matters.	2,3,4
• Provide and promote opportunities for community education and community outreach for department programs and projects.	4
• Implement all budgetary and financial processes according to City policies and established timeframes.	4

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

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
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	18.1%	18.1%	17.9%
• Percent of Public Works Department General Fund operating expenditures devoted to Administration	7.9%	8.1%	8.6%
• Public Works Department General Fund Budget per capita	\$107.21	\$114.08	\$108.57
Effectiveness			
• Percent of standards achieved	100%	100%	100%

Public Works Department

Administration

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$807,399	\$891,038	\$898,303
Services & Supplies	1,050,040	1,167,686	1,268,457
Capital Equipment	0	0	0
Subtotal	\$1,857,439	\$2,058,724	\$2,166,760
Cost Allocated	0	0	0
Revenues	(55,630)	(119,890)	(120,290)
NET GENERAL FUND SUPPORT	\$1,801,810	\$1,938,834	\$2,046,470
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$807,399	\$891,038	\$898,303
Services & Supplies	1,050,040	1,167,686	1,268,457
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,857,439	\$2,058,724	\$2,166,760

Public Works Department

Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	5.00	5.00	5.00

Public Works Department

Development Engineering

Purpose:

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

Summary of Services:

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

2013-14 Standards:

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

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Plan Checks reviewed (# of plans)	373	561	670
• Assessment District and CFD Funds reimbursed	\$26.2M	\$28.2M	\$40.9M
• Neighborhood traffic work requests submitted	165	148	155
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%	0.9%
• Percent of Public Works Department General Fund operating expenditures devoted to Development Engineering	7.7%	6.1%	5.2%
• Development Engineering General Fund Budget per capita	\$8.26	\$6.94	\$5.61
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,105,865	\$939,724	\$814,759
Services & Supplies	703,424	613,536	480,621
Capital Equipment	0	0	0
Subtotal	\$1,809,290	\$1,553,260	\$1,295,380
Cost Allocated	(49,521)	(40,000)	(40,000)
Revenues	(488)	0	0
NET GENERAL FUND SUPPORT	\$1,759,280	\$1,513,260	\$1,255,380
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$640,199	\$1,026,782	\$1,149,579
Services & Supplies	1,740,395	2,034,989	2,521,629
Capital Equipment	0	0	0
Subtotal	\$2,380,593	\$3,061,771	\$3,671,208
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,746,064	\$1,966,506	\$1,964,338
Services & Supplies	2,443,819	2,648,525	3,002,250
Capital Equipment	0	0	0
Cost Allocated	(49,521)	(40,000)	(40,000)
TOTAL	\$4,140,362	\$4,575,031	\$4,926,588

Public Works Department

Development Engineering

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Associate Engineer	3.00	3.00	3.00
City Engineer	0.70	1.00	1.00
Engineering Technician	1.00	1.00	1.00
Manager, Public Services	0.50	0.50	0.40
Right-of-way Administrator	1.00	1.00	1.00
Senior Civil Engineer	3.00	3.00	3.00
Senior Project Manager	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Senior Transportation Engineer	1.00	1.00	1.00
Subtotal:	12.70	13.00	12.90
PART TIME			
Office Assistant III-EPT	0.75	0.75	0.75
Subtotal:	0.75	0.75	0.75
TOTAL STAFFING:	13.45	13.75	13.65

Public Works Department

Fleet Services

Purpose:

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

Summary of Services:

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

2013-14 Standards:

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

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

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Inventory			
• City vehicles maintained	340	341	341
• City equipment maintained	59	59	59
Efficiency			
• Vehicle Serviced within three hours	95%	97%	100%
• Mechanical repairs completed within one work day or less	85%	90%	95%
Unit Cost			
• Fleet Budget as a percent of Citywide Budget	3.1%	3.5%	3.4%
• Fleet Budget as a percent of Department Operating Budget	16.9%	19.1%	19.2%
• Fleet Budget per capita	\$ 18.08	\$ 21.81	\$ 20.83
Effectiveness			
• Percent of standards achieved	100%	100%	100%
• Vehicle downtime of less than 3% (excluding accidents and capital improvements)	90%	95%	97%

Public Works Department

Fleet Services

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,007,428	\$1,042,348	\$1,060,655
Services & Supplies	2,955,406	1,937,140	2,022,559
Capital Equipment	0	1,900,000	1,728,000
Subtotal	\$3,962,834	\$4,879,488	\$4,811,214
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,007,428	\$1,042,348	\$1,060,655
Services & Supplies	2,955,406	1,937,140	2,022,559
Capital Equipment	0	1,900,000	1,728,000
Cost Allocated	0	0	0
TOTAL	\$3,962,834	\$4,879,488	\$4,811,214

Public Works Department

Fleet Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Equipment Mechanic	1.00	1.00	1.00
Fleet Services Superintendent	1.00	1.00	1.00
Fleet Services Supervisor	1.00	1.00	1.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Program Assistant	1.00	1.00	1.00
Senior Equipment Mechanic	3.00	3.00	3.00
Subtotal:	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>
PART TIME			
Equipment Mechanic-PT	0.50	0.50	0.50
Office Assistant II-PT	0.10	0.10	0.10
Subtotal:	<u>0.60</u>	<u>0.60</u>	<u>0.60</u>
TOTAL STAFFING:	8.35	8.35	8.35

Public Works Department

Landscape Maintenance

Purpose:

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

Summary of Services:

The Landscape Maintenance Division provides landscape maintenance services to the City's Civic Center, community and neighborhood parks, 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.

2013-14 Standards:

Strategic Goal(s)*

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

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Inventory			
• Community Parks (# of parks)	18	19	19
• Neighborhood Parks/Vista Points	37	37	38
• Athletic Infields (# of infields)	44	46	47
• Sports Fields (Acres)	131	135	139
• Streetscapes (Acres)	808	816	834
• Trees (# of trees)	63,470	64,088	64,881
• Water Meters/Smart Irrigation Controllers	551/711	562/726	577/786
Efficiency			
• Public service requests completed within 15 days	100%	100%	100%
• Parks & streetscapes meeting water usage guidelines	98%	100%	100%
Unit Cost			
• Landscape Maintenance General Fund Budget as a percent of citywide General Fund Budget	7.8%	8.0%	8.2%
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	42.9%	44.4%	45.6%
• Landscape Maintenance General Fund Budget per capita	\$45.95	\$50.63	\$49.52
• Per acre cost to maintain streetscape	\$7,820	\$7,573	\$7,980
Effectiveness			
• Percent of landscape maintained at service standards	94%	100%	100%
• Percent of trees trimmed per the posted trim schedule	100%	100%	100%
• Percent of sports fields prepped for scheduled events	100%	100%	100%

Public Works Department

Landscape Maintenance

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,071,186	\$2,871,716	\$2,852,211
Services & Supplies	7,999,939	8,456,215	8,586,242
Capital Equipment	0	0	0
Subtotal	\$10,071,125	\$11,327,931	\$11,438,453
Cost Allocated	(570)	0	0
Revenues	(115,147)	(100,800)	(219,350)
NET GENERAL FUND SUPPORT	\$9,955,408	\$11,227,131	\$11,219,103
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$584,194	\$0	\$0
Services & Supplies	3,635,637	3,493,890	3,608,890
Capital Equipment	0	0	0
Subtotal	\$4,219,831	\$3,493,890	\$3,608,890
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,655,381	\$2,871,716	\$2,852,211
Services & Supplies	11,635,576	11,950,105	12,195,132
Capital Equipment	0	0	0
Cost Allocated	(570)	0	0
TOTAL	\$14,290,386	\$14,821,821	\$15,047,343

Public Works Department

Landscape Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Secretary	0.50	0.50	0.34
Landscape Contract Specialist	3.00	2.00	2.00
Landscape Maintenance Specialist	5.00	6.00	6.00
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	2.00
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:	<u>23.91</u>	<u>23.91</u>	<u>22.75</u>
PART TIME			
Office Assistant li-PT	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
Subtotal:	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
TOTAL STAFFING:	24.01	24.01	22.85

Public Works Department

Project Management and Facilities Rehab

Purpose:

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

Summary of Services:

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

2013-14 Standards:

- | | |
|---|---------------------------|
| | Strategic Goal(s)* |
| • The Project Management and Facilities Rehab division ensures that CIP and facilities rehab projects are designed in accordance with City standards and constructed in compliance with City approved plans and specifications. | 1,2,3,4 |
| • Develop and administer an annual rehabilitation program consistent with the City's strategic goals. | 1,2,3,4 |

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• CIP and Rehabilitation Projects Designed (# of projects)	29	44	25
• Contracts Awarded (# of contracts)	41	41	26
• CIP and Rehabilitation Projects Constructed (# of projects)	38	32	26
Efficiency			
• Percent of CIP projects completed according to project schedule	95%	96%	100%
Unit Cost			
• Project Management and Facilities Rehab General Fund Budget as a percent of citywide General Fund Budget	0.4%	0.4%	0.3%
• Percent of Public Works Department General Fund devoted to Project Management and Facilities Rehab	2.6%	2.1%	1.8%
• Project Management and Facilities Rehab General Fund Budget per capita	\$2.84	\$2.42	\$2.00
Effectiveness			
• Percentage of CIP projects completed within established budget	98%	98%	100%

Public Works Department

Project Management and Facilities Rehab

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$497,384	\$406,744	\$340,501
Services & Supplies	105,069	122,550	121,670
Capital Equipment	0	0	0
Subtotal	\$602,453	\$529,294	\$462,171
Cost Allocated	(190,301)	(168,000)	(170,000)
Revenues	(8,182)	(6,000)	(6,000)
NET GENERAL FUND SUPPORT	\$403,970	\$355,294	\$286,171
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,282,130	\$1,793,442	\$1,944,869
Services & Supplies	9,922	0	1,652,243
Capital Equipment	0	0	0
Subtotal	\$1,292,052	\$1,793,442	\$3,597,112
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,779,514	\$2,200,186	\$2,285,370
Services & Supplies	114,991	122,550	1,773,913
Capital Equipment	0	0	0
Cost Allocated	(190,301)	(168,000)	(170,000)
TOTAL	\$1,704,204	\$2,154,736	\$3,889,283

Public Works Department

Project Management and Facilities Rehab

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Secretary	1.00	1.00	1.25
City Engineer	0.30	0.00	0.00
Construction Inspection Supervisor	1.00	1.00	1.00
Construction Inspector	2.00	2.00	2.00
Facilities Construction Administrator	0.00	1.00	1.00
Manager, Public Services	0.25	0.25	0.40
Program Assistant	1.00	1.00	1.00
Project Development Administrator	1.00	1.00	1.00
Senior Civil Engineer	2.00	2.00	2.00
Senior Construction Inspector	2.00	2.00	2.00
Senior Project Manager	2.34	4.34	4.34
Subtotal:	12.89	15.59	15.99

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.

2013-14 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 176 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Special events/construction traffic management incidents	31	52	60
• Signalized Intersections (# of intersections)	327	337	337
• CCTV Cameras (# of cameras)	177	180	185
• Street Name Signs installed with light-emitting diode (LED)	0	1	60
• Battery Backup Systems (# of intersections)	225	250	277
Efficiency			
• Response to signal timing and service requests within one business day	90%	95%	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%	2.0%	2.0%
• Percent of Department General Fund operating expenditures devoted to Signal Operations & Maintenance	11.4%	10.9%	11.1%
• Signal Operations & Maintenance General Fund Budget per capita	\$12.22	\$12.47	\$12.04
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,111,183	\$2,239,593	\$2,221,556
Services & Supplies	566,094	551,312	559,584
Capital Equipment	0	0	0
Subtotal	\$2,677,277	\$2,790,905	\$2,781,140
Cost Allocated	(18,265)	0	0
Revenues	(9,919)	(10,000)	(9,000)
NET GENERAL FUND SUPPORT	\$2,649,092	\$2,780,905	\$2,772,140
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$59,216	\$5,999	\$0
Services & Supplies	1,034,625	1,122,654	1,032,654
Capital Equipment	0	0	0
Subtotal	\$1,093,841	\$1,128,653	\$1,032,654
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,170,399	\$2,245,593	\$2,221,556
Services & Supplies	1,600,719	1,673,966	1,592,238
Capital Equipment	0	0	0
Cost Allocated	(18,265)	0	0
TOTAL	\$3,752,852	\$3,919,559	\$3,813,794

Public Works Department

Signal Operations & Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Secretary	0.50	0.50	0.58
Assistant Engineer	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
Engineering Technician	2.00	2.00	2.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.50	0.50	0.45
Senior Office Specialist	1.00	1.00	1.00
Senior Project Manager	2.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Senior Transportation Engineer	1.00	1.00	1.00
Supervising Traffic Systems Specialist	1.00	2.00	2.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	2.00	2.00
Traffic Systems Technician	2.00	2.00	2.00
Subtotal:	17.50	17.50	17.53
PART TIME			
Office Assistant II-PT	0.20	0.20	0.20
Subtotal:	0.20	0.20	0.20
TOTAL STAFFING:	17.70	17.70	17.73

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.

2013-14 Standards:

- | | Strategic Goal(s)* |
|--|---------------------------|
| • Provide timely inspections and maintenance of roadways, sidewalks, bike trails, and other street and right of way infrastructure. | 1,2,3,4 |
| • Minimize liability by providing obstruction-free driving surfaces, safe concrete surfaces for pedestrians and the physically-challenged, and smooth traffic flow with roadway warning devices. | 1,2,3,4 |
| • Provide debris-free drainage systems to maintain water quality standards. | 1,2,4 |
| • Update and maintain the City's Pavement Management Program. | 1,2,4 |
- * Numbers denote linkage to the department's Strategic Goals; please see page 176 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Inventory			
• Roadway (Asphalt - # of centerline miles)	393	394	399
• Bike Trails (Asphalt - # of linear miles)	44.2	53.6	54.1
• Parking Lots (Asphalt – acres)	60.91	60.91	62.43
• Curbs & Gutters (Concrete - # of miles)	1,439	1,443	1,460
• Sidewalks (Concrete - # of miles)	893	895	904
• Storm Drain Catch Basins (# of basins)	4,167	4,176	4,327
• Street Sweeping (# of curb miles)	38,300	38,401	38,449
Efficiency			
• Percent of response to public service requests 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%	4.3%
• Percent of Public Works General Fund operating expenditures devoted to Street & ROW Maintenance	23.6%	23.2%	23.8%
• Street & ROW General Fund Budget per capita	\$25.29	\$26.5	\$25.88
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,540,584	\$3,785,986	\$3,822,862
Services & Supplies	1,997,146	2,071,890	2,145,339
Capital Equipment	5,243	70,000	10,000
Subtotal	\$5,542,973	\$5,927,876	\$5,978,201
Cost Allocated	(13,801)	0	0
Revenues	(997)	0	0
NET GENERAL FUND SUPPORT	\$5,528,174	\$5,927,876	\$5,978,201
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$30,923	\$0	\$0
Services & Supplies	1,126,471	2,006,550	1,373,600
Capital Equipment	0	0	0
Subtotal	\$1,157,394	\$2,006,550	\$1,373,600
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,571,507	\$3,785,986	\$3,822,862
Services & Supplies	3,123,617	4,078,440	3,518,939
Capital Equipment	5,243	70,000	10,000
Cost Allocated	(13,801)	0	0
TOTAL	\$6,686,566	\$7,934,426	\$7,351,801

Public Works Department

Street & Right-of-Way Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Secretary	0.50	0.50	0.33
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	7.00	7.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Street Maintenance Specialist	4.00	4.00	4.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	3.00	3.00	3.00
Street Maintenance Technician	7.00	6.00	7.00
Subtotal:	32.25	30.25	31.08
PART TIME			
Office Assistant II-PT	0.10	0.10	0.10
Subtotal:	0.10	0.10	0.10
TOTAL STAFFING:	32.35	30.35	31.18

Public Works Department

Transportation Planning & Project Development

Purpose:

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

Summary of Services:

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

2013-14 Standards:

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

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

Measurements:	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Grant Applications Submitted (# of applications)	17	25	30
• Grant Awards (# awarded)	8	13	16
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%	0.4%
• Percent of Public Works Department General Fund operating expenditures devoted to Transportation Planning & Project Development	2.4%	2.7%	2.4%
• Transportation Planning and Project Development General Fund Budget per capita	\$2.62	\$3.11	\$2.62
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$479,342	\$531,145	\$494,870
Services & Supplies	94,309	165,218	111,192
Capital Equipment	0	0	0
Subtotal	\$573,652	\$696,363	\$606,062
Cost Allocated	(14,233)	0	0
Revenues	(198)	0	0
NET GENERAL FUND SUPPORT	\$559,220	\$696,363	\$606,062
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$176,179	\$207,210	\$252,431
Services & Supplies	4,599,053	819,294	774,294
Capital Equipment	0	0	0
Subtotal	\$4,775,233	\$1,026,504	\$1,026,725
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$655,522	\$738,355	\$747,301
Services & Supplies	4,693,363	984,512	885,486
Capital Equipment	0	0	0
Cost Allocated	(14,233)	0	0
TOTAL	\$5,334,651	\$1,722,867	\$1,632,787

Public Works Department

Transportation Planning & Project Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Assistant Transportation Analyst	1.00	0.00	0.00
Associate Transportation Analyst	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Manager, Transit And Transportation	0.50	0.50	0.50
Project Development Administrator	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Subtotal:	<u>6.00</u>	<u>5.00</u>	<u>5.00</u>

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.

2013-14 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 176 for details.

Measurements:

	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Review maintenance of street furniture at bus stops	215	215	215
• Annual iShuttle boardings	174,548	202,755	208,838
Efficiency			
• Percent iShuttle operating cost recovery	100%	100%	100%
• Annual vehicle miles reduced	3,633,754	4,467,830	4,601,865
Unit Cost			
• Transit Services General Fund Budget as a percent of citywide General Fund Budget	0.3%	0.5%	0.3%
• Percent of Public Works Department General Fund operating expenditures devoted to Transit Division	1.5%	2.5%	1.4%
• Transit Services General Fund Budget per capita	\$1.65	\$2.86	\$1.52
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$192,522	\$248,528	\$247,795
Services & Supplies	168,738	390,400	104,400
Capital Equipment	0	0	0
Subtotal	\$361,259	\$638,928	\$352,195
Cost Allocated	0	0	0
Revenues	(236,903)	(293,470)	(391,700)
NET GENERAL FUND SUPPORT	\$124,356	\$345,458	(\$39,505)
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$258,894	\$295,712	\$272,241
Services & Supplies	1,950,911	2,158,815	2,268,480
Capital Equipment	728,447	0	0
Subtotal	\$2,938,252	\$2,454,527	\$2,540,721
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$451,415	\$544,241	\$520,036
Services & Supplies	2,119,649	2,549,215	2,372,880
Capital Equipment	728,447	0	0
Cost Allocated	0	0	0
TOTAL	\$3,299,512	\$3,093,456	\$2,892,916

Public Works Department

Transit Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Associate Transportation Analyst	0.00	1.00	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	4.00	4.00
TOTAL STAFFING:	3.00	4.00	4.00

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 26 full-time positions and five Board of Directors positions. The Board members are members of the City Council and 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 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 2013-14 budget supports the mission of the Great Park by funding the continuation of essential work efforts with expenditures of \$17,298,225 and revenues and contributions of \$18,487,912. Five ongoing capital improvement projects (CIP) are funded this fiscal year with combined expenditures of \$7,110,000. 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.

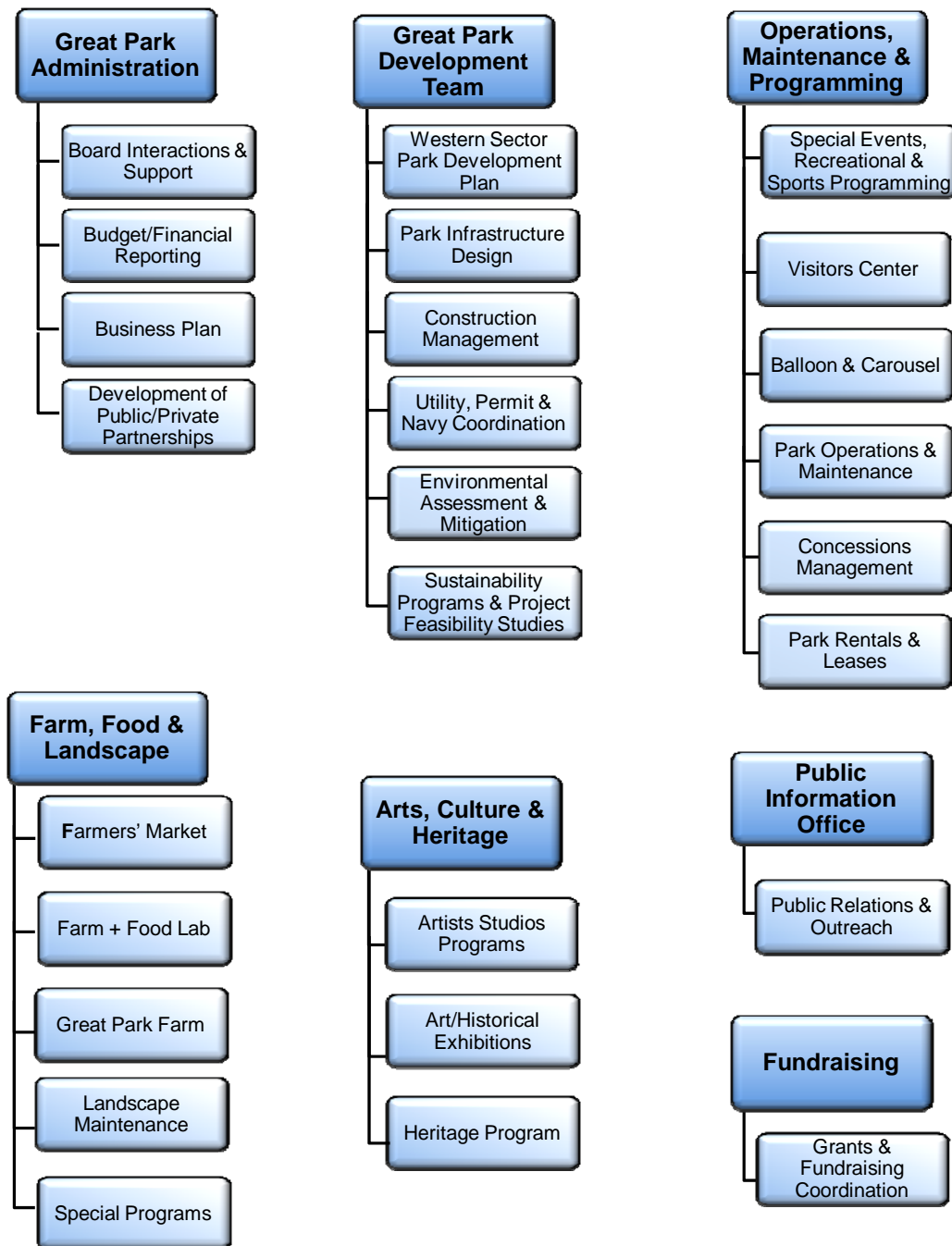


Strategic Goals:

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 the Orange County Great Park addresses 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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	\$4,417,468	\$4,693,641	\$3,928,539
Services & Supplies	11,573,734	14,131,346	12,938,686
Capital Equipment	153,768	105,000	431,000
Subtotal	\$16,144,970	\$18,929,987	\$17,298,225
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,417,468	\$4,693,641	\$3,928,539
Services & Supplies	\$11,573,734	\$14,131,346	\$12,938,686
Capital Equipment	\$153,768	\$105,000	\$431,000
Cost Allocated	0	0	0
TOTAL COST	\$16,144,970	\$18,929,987	\$17,298,225
STAFFING SUMMARY			
Full Time	33.0	30.0	26.0
Part Time	4.9	7.1	6.4
OCGP Board	9.0	5.0	5.0
TOTAL STAFFING	46.9	42.1	37.4

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 financial reporting, compliance, contracts, grants, budget development and monitoring, and business planning. This fiscal year, the focus of the division is to provide regular financial reports; research and coordinate ongoing public/private partnership opportunities; seek grant opportunities; and update the business plan. Human resources, purchasing and general administrative functions are also coordinated by this division.

2013-14 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. | 3,4 |
| • Update and adopt the multi-year Business Plan. | 1,2,3,4 |

* Numbers denote linkage to the department's Strategic Goals; please see page 206 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• 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	9	10
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	9.2%	9.3%	13%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Orange County Great Park Administration

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	\$2,165,838	\$1,901,668	\$1,638,517
Services & Supplies	2,211,456	1,855,525	1,507,351
Capital Equipment	0	80,000	60,000
Subtotal	\$4,377,294	\$3,837,193	\$3,205,868
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,165,838	\$1,901,668	\$1,638,517
Services & Supplies	2,211,456	1,855,525	1,507,351
Capital Equipment	0	80,000	60,000
Cost Allocated	0	0	0
TOTAL	\$4,377,294	\$3,837,193	\$3,205,868

Orange County Great Park Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Secretary	3.00	3.00	2.00
Board Services Assistant/Clerk, OCGP	1.00	0.00	0.00
Chief Executive Officer - Great Park	0.40	0.90	0.90
Deputy CEO - Great Park Corporation	0.25	0.75	0.75
Executive Secretary	1.00	1.00	1.00
Finance Administrator	0.70	0.95	0.95
Manager, Great Park Corporation	2.50	2.00	1.00
Media Services Coordinator	1.00	0.00	0.00
Office Specialist	1.00	1.00	1.00
Public Information Officer	1.00	0.00	0.00
Senior Management Analyst	0.70	1.00	1.00
Senior Project Manager	0.00	1.00	1.00
Subtotal:	<u>12.55</u>	<u>11.60</u>	<u>9.60</u>
PART TIME			
Senior Accounting Technician-EPT	0.00	0.80	0.80
Senior Office Specialist-EPT	0.75	0.00	0.00
Subtotal:	<u>0.75</u>	<u>0.80</u>	<u>0.80</u>
NON-HOURLY			
OCGP Board Member	9.00	5.00	5.00
Subtotal:	<u>9.00</u>	<u>5.00</u>	<u>5.00</u>
TOTAL STAFFING:	22.30	17.40	15.40

Orange County Great Park

Public Information Office

Purpose:

The goal of the Orange County Great Park Public Information Office is to increase community support for the Orange County Great Park by building relationships with and communicating timely, relevant, accurate and useful information to the general public, Orange County Great Park visitors, and community stakeholder groups on Orange County Great Park programs, events and initiatives.

Summary of Services:

The Public Information Office is responsible for planning and developing external communications and building and protecting the Orange County Great Park's brand equity. This fiscal year, the focus of the division is to lead communications efforts for the U.S. Department of Energy Solar Decathlon 2013 and XPO: Clean+Renewable+Efficient Energy Exposition; direct communications efforts in support of Great Park signature events and other programs and initiatives; develop a communications strategy for construction projects as needed; manage Great Park-related media inquiries; provide communications and issues management; ensure appropriate brand positioning, development and communication of accurate information via Great Park communications channels, including Great Park and XPO websites.

2013-14 Standards:

	Strategic Goal(s)*
• Grow the Great Park's brand equity to support long-term value of the Great Park as a local and regional asset and enhance revenue opportunities.	2,3,4
• Develop and implement communications campaigns that drive participation and attendance in Great Park programs, events and initiatives.	2,3,4
• Promote the Great Park as a must-see destination attraction.	2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 206 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• <i>This Week at Great Park</i> e-newsletters (# distributed)	N/A	52	52
• Increase reach of Great Park digital communications (social media followers + e-newsletter subscribers)	N/A	49,193	53,000
• Percent of media inquiries responded to within established timeframes	N/A	N/A	100%
Efficiency			
• Annual budget proposed within established timeframes	N/A	Met	Met
Unit Cost			
• Public Information Office budget as a percent of the OCGP budget as a whole, including CIP appropriations	N/A	3%	2%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Orange County Great Park

Public Information Office

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$317,660	\$208,020
Services & Supplies	0	1,069,800	283,550
Capital Equipment	0	0	0
Subtotal	\$0	\$1,387,460	\$491,570
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$317,660	\$208,020
Services & Supplies	0	1,069,800	283,550
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$1,387,460	\$491,570

Orange County Great Park

Public Information Office

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Management Analyst II	1.00	0.00	0.00
Manager, Great Park Corporation	0.00	0.75	0.00
Public Information Officer	0.00	0.90	1.00
Subtotal:	1.00	1.65	1.00
PART TIME			
Senior Office Specialist-EPT	0.00	0.75	0.80
Subtotal:	0.00	0.75	0.80
TOTAL STAFFING:	1.00	2.40	1.80

Orange County Great Park

Fundraising

Purpose:

The goal of the Orange County Great Park Fundraising Division is to increase community support for the Orange County Great Park by identifying and cultivating private donors to support Orange County Great Park events, activities and amenities, while stewarding relationships with current Orange County Great Park sponsors.

Summary of Services

The Fundraising Division is responsible for all Orange County Great Park fundraising services and events, including donor outreach, gift reporting, donor research and stewardship – all with an emphasis on corporate and organizational giving. This fiscal year, the focus of the division is to continue sponsorship efforts for the U.S. Department of Energy Solar Decathlon 2013 and XPO: Clean+Renewable+Efficient Energy Exposition.

2013-14 Standards:

	Strategic Goal(s)*
• Research and cultivate funding opportunities for the Great Park.	3,4
• Provide regular pipeline reports and analysis to Park leadership.	3,4
• Effectively steward relationships with current OCGP donors.	2,3
• Partner with key Park stakeholders to develop effective and efficient fundraising strategies.	1,4

* Numbers denote linkage to the department's Strategic Goals; please see page 206 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Submit grant applications to new OCGP sources	N/A	5	5
• Meet with donors/potential donors	N/A	30	30
Efficiency			
• Annual budget proposed within established timeframes	Met	Met	Met
• Fundraising reports presented regularly to Management	Met	Met	Met
Unit Cost			
• Fundraising budget as a percent of the OCGP budget as a whole, including CIP appropriations	N/A	.9%	.4%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Orange County Great Park

Fundraising

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$223,873	\$104,314
Services & Supplies	0	299,976	0
Capital Equipment	0	0	0
Subtotal	\$4,377,294	\$523,849	\$104,314
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$223,873	\$104,314
Services & Supplies	0	299,976	0
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$523,849	\$104,314

Orange County Great Park

Fundraising

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Chief Executive Officer - Great Park	0.00	0.10	0.10
Management Analyst II	0.00	1.00	1.00
Manager, Great Park Corporation	0.00	0.25	0.00
Public Information Officer	0.00	0.10	0.00
Subtotal:	0.00	1.45	1.10
PART TIME			
Senior Office Specialist-EPT	0.00	0.05	0.00
Subtotal:	0.00	0.05	0.00
TOTAL STAFFING:	0.00	1.50	1.10

Orange County Great Park

Solar Decathlon and XPO

Purpose:

The goal of the Orange County Great Park Solar Decathlon and XPO section is to plan and successfully implement the Solar Decathlon and XPO as a world-class event.

Summary of Services:

The Solar Decathlon Division is responsible for the planning and implementation of the U.S. Department of Energy Solar Decathlon 2013 and XPO. The Division was created to help facilitate coordination and tracking of grant and sponsorship revenue and expenditures.

2013-14 Standards:

	Strategic Goal(s)*
• Facilitate and coordinate with the U.S. Department of Energy, for the Orange County Great Park as the Solar Decathlon site	1,2,3
• Investigate and obtain sponsorship funding	1,2,3
• Promote and attract visitors from throughout the State	1,2,3,4
• Produce the XPO:Clean+Renewable+Efficient Energy Exposition to complement the Solar Decathlon	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 206 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Implement the Solar Decathlon 2013 and XPO	N/A	N/A	1
Efficiency			
• Percent of project completed on time	N/A	N/A	100%
• Percent of project completed on budget	N/A	N/A	100%
Unit Cost			
• Solar Decathlon and XPO budget as a percent of the OCGP budget as a whole, including CIP appropriations	N/A	N/A	11.1%
Effectiveness			
• Percentage of standards achieved	N/A	N/A	100%

Orange County Great Park

Solar Decathlon and XPO

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$2,622,346
Services & Supplies	0	0	120,000
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$2,742,346
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$2,622,346
Services & Supplies	0	0	120,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$0	\$2,742,346

Orange County Great Park

Solar Decathlon and XPO

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME & PART TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

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 coordinates and produces recreational activities, sports programs and special events; seeks opportunities to generate interim revenues through park rentals and sponsorships; manages on-site leases; analyzes future operational/maintenance costs to ensure maintenance at City standards; and manages other day-to-day operational activities.

2013-14 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
• 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.	3
• Develop and implement plans that allow newly constructed areas of the Park to be effectively and efficiently incorporated into the current operational/maintenance program.	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 206 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Production of public programming, special events & exhibitions	40	105	74
• 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	45,000
• Number of balloon and carousel passengers	50,000	345,250	121,000
Unit Cost			
• Operations budget as a percent of the OCGP budget as a whole, including CIP appropriations	20.1%	23.2%	28.5%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Orange County Great Park

Operations

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,182,266	\$1,349,497	\$1,347,158
Services & Supplies	6,327,558	6,899,289	5,430,934
Capital Equipment	153,768	0	241,000
Subtotal	\$7,663,593	\$8,248,786	\$7,019,092
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,182,266	\$1,349,497	\$1,347,158
Services & Supplies	6,327,558	6,899,289	5,430,934
Capital Equipment	153,768	0	241,000
Cost Allocated	0	0	0
TOTAL	\$7,663,592	\$8,248,786	\$7,019,092

Orange County Great Park

Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Community Services Specialist	3.00	3.00	3.00
Community Services Supervisor	1.00	1.00	1.00
Deputy CEO - Great Park Corporation	0.25	0.25	0.25
Finance Administrator	0.05	0.05	0.05
Management Analyst II	1.00	1.00	1.00
Manager, Great Park Corporation	1.10	1.00	1.00
Program Specialist	2.00	2.00	2.00
Senior Management Analyst	0.05	0.00	0.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	10.45	10.30	10.30
PART TIME			
Administrative Secretary-PT	0.73	0.73	0.00
Community Services Leader III-EPT	1.00	0.80	0.80
Community Services Senior Leader-EPT	2.40	3.20	3.20
Subtotal:	4.13	4.73	4.00
TOTAL STAFFING:	14.58	15.03	14.30

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 Arts, Culture & Heritage 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 art and heritage exhibitions, Legacy Project, historical documentation of the Great Park founding and development, and hosting or participating in community meetings related to the arts and heritage development.

2013-14 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.	1,2,4
• Preserve the heritage of MCAS El Toro through the Legacy Project, Historical Timeline, and maintaining historical archives.	1,2,4
• Foster a sense of community in the heart of Orange County through community engagement through interactive arts programs, and public exhibitions and events that exemplify the site-specific focus of the public arts program.	1,2,4

* Numbers denote linkage to the department's Strategic Goals; please see page 206 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Production of public programming, special events and exhibitions	32	38	33
• Annual hours Gallery and Artist Studios are staffed	1,590	2,060	2,060
Efficiency			
• Number of visitors to the Gallery	18,964	19,729	20,000
• Number of visitors to the Artist Studios	9,976	17,207	17,500
• Number of special event attendees	4,124	8,030	3,700
Unit Cost			
• Arts, Culture & Heritage budget as a percentage of the OCGP budget as a whole, including CIP appropriations	1.6%	1.8%	1.7%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Orange County Great Park

Arts, Culture & Heritage

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	\$470,123	\$479,860	\$275,835
Services & Supplies	514,227	367,300	144,050
Capital Equipment	0	0	0
Subtotal	\$984,350	\$847,160	\$419,885
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$470,123	\$479,860	\$275,835
Services & Supplies	514,227	367,300	144,050
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$984,350	\$847,160	\$419,885

Orange County Great Park

Arts, Culture & Heritage

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Community Services Superintendent	1.00	1.00	1.00
Manager, Great Park Corporation	1.00	1.00	0.00
Program Specialist	1.00	1.00	1.00
Subtotal:	3.00	3.00	2.00
TOTAL STAFFING:	3.00	3.00	2.00

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, maintenance of the Park's landscape assets, including the Farm + Food Lab, sports fields, Thrive Path sponsored by Kaiser, water quality/storm water systems, tree forestation, and landscape water management. The division supervises all agricultural operations, including the development and programming for the Farm + Food Lab, Great Park Farm, the Giving Grove; all agricultural-related tenant and subtenant activities; community and institution-based partnerships; volunteer group service projects; VALOR veterans-farmer internship program; and collaborative food bank initiatives and community outreach programs.

2013-14 Standards:

	Strategic Goal(s)*
• Maintain the Park's landscape assets and its storm water systems in a condition that is safe, aesthetically pleasing and in accordance with City standards.	1,2,3,4
• Develop and activate permanent and interim green space features for public use.	1,2,4
• Engage the community with 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 revenue-producing initiatives, and continue to identify and develop innovative funding mechanisms for the Park through public-private partnerships.	1,2,3,4

* Numbers denote linkage to the department's Strategic Goals; please see page 206 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
Services			
• Farm + Food Lab programs and educational workshops	42	42	32
• Agriculture-related public tours	31	35	25
• Farm + Food lab educational exhibits and amenities	9	9	11
Efficiency			
• Average monthly attendance for Farmers Market	2,400	8,800	8,100
• Number of volunteer hours	4,150	8,257	8,257
Unit Cost			
• Farm, Food & Landscape budget as a percent of the OCGP budget as a whole, including CIP appropriations	3.2%	3.7%	7.5%
Effectiveness			
• Percentage of standards achieved	N/A	100%	100%

Orange County Great Park

Farm, Food & Landscape

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	\$303,594	\$421,082	\$354,695
Services & Supplies	994,241	1,289,456	1,483,455
Capital Equipment	0	25,000	10,000
Subtotal	\$1,297,835	\$1,735,538	\$1,848,150
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$303,594	\$421,082	\$354,695
Services & Supplies	994,241	1,289,456	1,483,455
Capital Equipment	0	25,000	10,000
Cost Allocated	0	0	0
TOTAL	\$1,297,835	\$1,735,538	\$1,848,150

Orange County Great Park

Farm, Food & Landscape

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Manager, Great Park Corporation	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Subtotal:	2.00	2.00	2.00
PART TIME			
Community Services Leader III-EPT	0.00	0.80	0.80
Subtotal:	0.00	0.80	0.80
TOTAL STAFFING:	2.00	2.80	2.80

Orange County 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 other ongoing capital improvement projects. The ongoing South Lawn, Timeline West, Visitor Center Pavilion, and Timeline East Pavement Repair projects total \$6,000,000 million in the FY 2013-14 Great Park budget. Other ongoing projects and studies include engineering and planning for the next CIP, and the establishment of the Rehabilitation Asset Management Plan.

2013-14 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 206 for details.

Measurements	Actual 2011-12	Estimate 2012-13	Budget 2013-14
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	63.1%	56.3%	34.9%
Effectiveness			
• Percentage of standards achieved	100%	100%	100%

Orange County Great Park

Capital Development

Service Center Summary:

Funds Summary	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
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	\$295,647	\$0	\$0
Services & Supplies	1,526,252	2,350,000	1,467,000
Capital Equipment	0	0	0
Subtotal	\$1,821,899	\$2,350,000	\$1,467,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$295,647	\$0	\$0
Services & Supplies	1,526,252	2,350,000	1,467,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,821,899	\$2,350,000	\$1,467,000

Orange County Great Park

Capital Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME			
Chief Executive Officer - Great Park	0.60	0.00	0.00
Deputy CEO - Great Park Corporation	0.50	0.00	0.00
Finance Administrator	0.25	0.00	0.00
Manager, Great Park Corporation	1.40	0.00	0.00
Senior Management Analyst	0.25	0.00	0.00
Senior Project Manager	1.00	0.00	0.00
Subtotal:	4.00	0.00	0.00
TOTAL STAFFING:	4.00	0.00	0.00

Orange County Great Park

Capital Development

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Non-Departmental

Budget Summary:

The FY 2013-14 Non-Departmental budget of \$3,255,000 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.

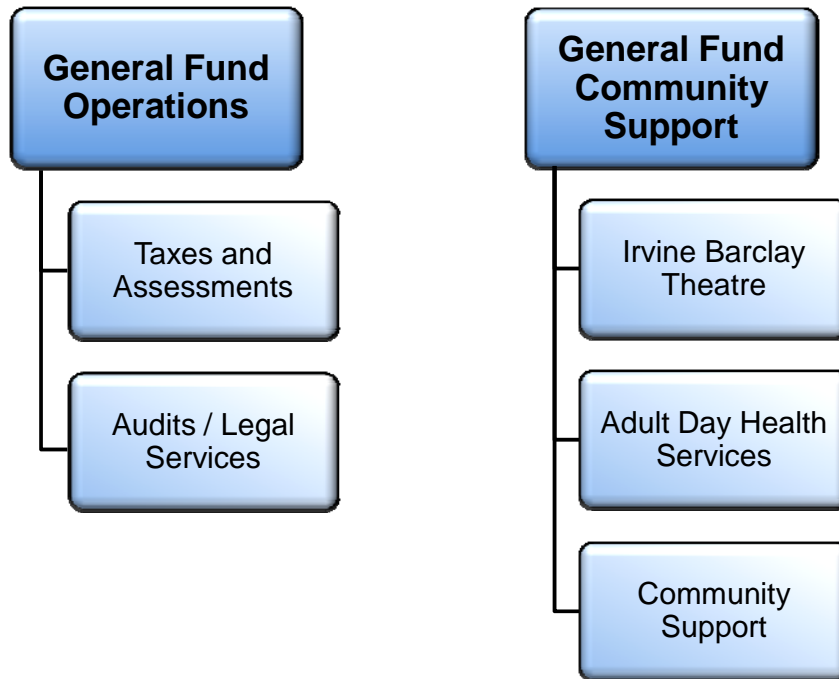


Strategic Goals:

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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	2,910,622	3,270,000	3,255,000
Capital Equipment	0	0	0
Subtotal	\$2,910,622	\$3,270,000	\$3,255,000
Cost Allocated	0	0	0
Revenues	(1,952,915)	(2,200,000)	(2,340,000)
GENERAL FUND SUPPORT	\$957,707	\$1,070,000	\$915,000
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$1,329,835	\$573,102
Services & Supplies	68,764,852	18,201,261	0
Capital Equipment	0	0	0
Subtotal	\$68,764,852	\$19,531,096	\$573,102
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$1,329,835	\$573,102
Services & Supplies	71,675,474	21,471,261	\$3,255,000
Capital Equipment	0	0	\$0
Cost Allocated	0	0	0
TOTAL COST	\$71,675,474	\$22,801,096	\$3,828,102
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 2011-12	Adjusted Budget 2012-13	Adopted Budget 2013-14
FULL TIME & PART TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

Special Funds

Introduction

The FY 2013-14 Adopted Budget is comprised of 76 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 2013-14 Detail Budget.

Top Special Fund Revenue Sources

There are a variety of sources of special fund revenue. However, four significant sources are Other Taxes & Fees (\$26,017,105), Miscellaneous Revenues (\$24,586,142), Internal Services Fees and Revenue (\$18,217,675), and Bonds and Assessments (\$17,787,390). Combined with General Fund revenue (excluding transfers-in), these sources account for approximately 75% of the total revenues of all appropriated funds.

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

A majority of Miscellaneous Revenues (\$16.1 million) are from the Orange County Great Park Fund as the result of two agreements with Heritage Fields. The remaining miscellaneous revenues include a variety of small revenue sources, predominantly comprised of interest; rent from the Fleet Services Fund based on its operating budget and costs; and rent anticipated to be received from Orange County Great Park lease and rental agreements.

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 2013-14, General Reserve Fund revenues are estimated to be \$17,347,487 and appropriations are \$20,842,710 (not including transfers).

Special Revenue Funds

The 34 Special Revenue Funds are established to account for financial transactions from restricted revenue sources, as determined by law or administrative action. Gas Tax, Measure M Sales Tax, Systems Development Charge (SDC), Maintenance Assessment District, Irvine Business Complex (IBC), Community Development Block Grants (CDBG), iShuttle, and numerous other grant related funds are included in this classification. For FY 2013-14, Special Revenue Fund revenues are estimated to be \$66,365,352 and appropriations are \$46,601,182 (not including transfers).

Capital Projects Funds

The 27 Capital Projects Funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2013-14, Capital Projects revenues are estimated to be \$26,465,174 and appropriations are \$73,130,723 (not including transfers).

Debt Service Funds

For FY 2013-14, no Debt Service Fund revenues or appropriations are projected.

Internal Services Funds

The six Internal Services Funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include: Inventory; Insurance; Fleet Services; Telephone, Mail, and Duplicating; Civic Center Maintenance & Operations; and Strategic Technology Plan. For FY 2013-14, Internal Service Fund revenues are estimated to be \$21,364,603 and appropriations are \$23,637,843 (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

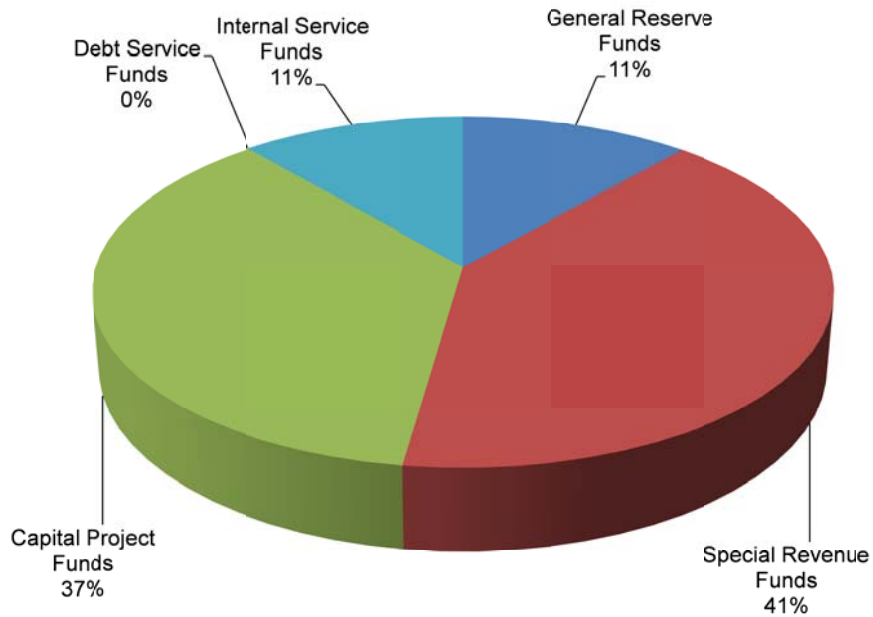
For FY 2013-14, estimated Special Funds revenues and transfers-in (exclusive of the General Fund) are \$191,711,671, and appropriations and transfers-out are \$ 222,016,880. The majority of these revenues and appropriations are restricted as to their use in Capital Projects and Special Revenue Funds.

Category Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	\$21,921,487	\$27,763,457
Special Revenue Funds	78,248,932	92,292,292
Capital Project Funds	70,096,649	78,108,376
Debt Service Funds	0	0
Internal Service Funds	21,444,603	23,852,755
Total	\$191,711,671	\$222,016,880

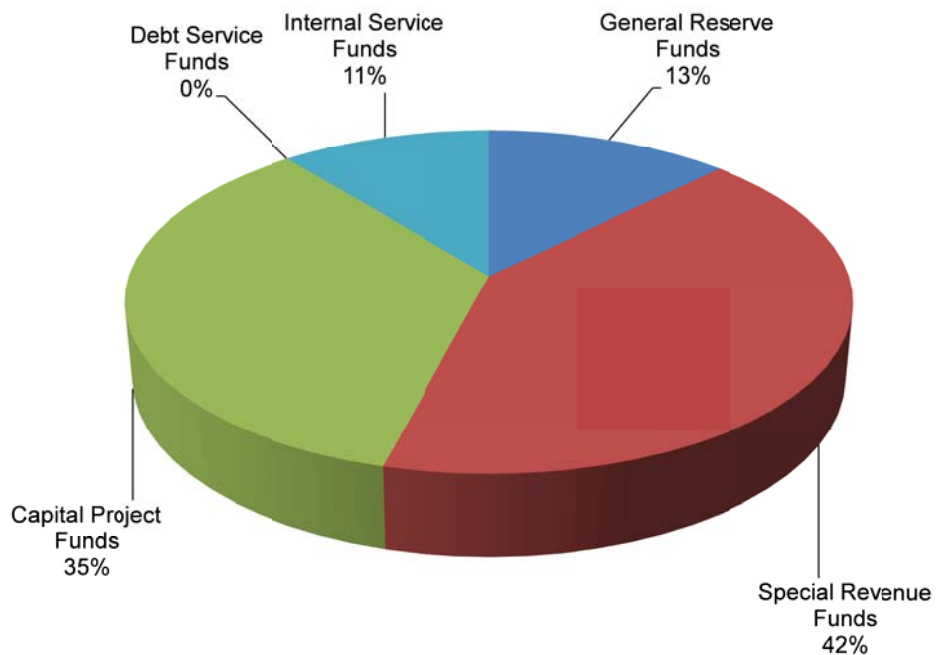
Special Funds

Budget Summary

Revenues & Transfers- In: \$191,711,671



Appropriations & Transfers- Out: \$222,016,880



Special Funds

General Reserve Funds

Fund 002: ASSET MANAGEMENT PLAN FUND

This fund accounts for the City's Asset Management Plan (AMP). The purpose of the AMP is to accumulate funds 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, and serve as collateral for City debt issues. Total assets are expected to be \$68 million as of June 30, 2013. The FY 2013-14 allocation from the AMP for rehabilitation funding is \$574,000.

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, 2012), are 3.33% of net base pay for sworn employees and 2.63% of net base pay for non-sworn employees. Fiscal year 2013-14 projected payouts upon separation are estimated to be \$0.6 million. Fund balance at the end of FY 2013-14 is expected to be approximately \$3.8 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. Development activity in FY 2013-14 is projected to be approximately \$200,000 higher than FY 2012-13.

Fund 006: CONTINGENCY RESERVE FUND

The City has an established policy to maintain a Contingency Reserve Fund balance of 15% of its General Fund operating expenditures, with a minimum reserve of 3%. After utilizing a portion of its reserve funding during the recession, the City restored the fund balance to the 15% level at the end of fiscal year 2011-12. At that time, the City Council established a goal of increasing reserve funding to the 20% level over the next three fiscal years. The City anticipates that at the end of fiscal year 2012-13, funding will be available within the year-ending General Fund balance for the City Council to make progress towards this goal. The Contingency Fund's projected year-end balance of \$20.8 million serves as a buttress against future economic uncertainty.

Special Funds

General Reserve Funds

Fund 007: EDUCATIONAL PARTNERSHIP FUND

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

Fund 009: REVENUE CLEARING FUND

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

Fund 010: INFRASTRUCTURE & REHABILITATION FUND

This fund was created to provide for the accumulation and distribution of funds for City rehabilitation projects. The primary source of revenue for this fund is the interest earnings from the Asset Management Plan Fund. For FY 2013-14, approximately \$1.5 million is approved for various new capital projects, \$2.7 million for continuing capital projects, and \$2.2 million for facility maintenance and operation efforts. It is typical to see fluctuations in spending levels due to project timing and funding availability. These funds will not transfer immediately; instead, the transfers will be completed after the expenditures have been incurred in the capital improvement funds in order to maximize interest earnings in the Infrastructure and Rehabilitation Fund.

Fund 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 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 2013-14.

Fund 027: DEVELOPMENT ENGINEERING FUND

The Development Engineering Fund accounts for development processing activities and the corresponding user fees charged in order to recoup the cost of services. The Development Engineering function of Public Works ensures plan submittals for streets, landscape, and drainage and subdivision maps comply with city, state and federal standards and best engineering practices. The rate structure for the fees imposed for these services was approved by City Council Resolution No. 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. All M1 funding must be used on eligible activities by March 31, 2014; therefore this fund will be closed during the fiscal year. The final project expending the M1 funds in FY 2013-14 is the Jamboree/I-5 Improvement project.

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 appropriation for FY 2013-14 is approximately at \$11.2 million, which includes the following new projects: \$1.8 million for the Jeffrey Road Rehabilitation, \$1.3 million for Slurry Seal and Local Street Rehabilitation, and \$2.0 million for various signal upgrades and streetscape rehabilitation. Another \$5.2 million is appropriated for the continuation of various existing capital improvement projects and \$0.8 million is earmarked for annual street maintenance and traffic marking operations.

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 2013-14, \$11.4 million is appropriated to be used for the following: \$4.0 million on IBC Public Neighborhood Park, \$3.8 million on Oak Creek Community Park Center, \$2.6 million on Hicks Canyon Community Center, \$0.7 million on University Community Park - Adventure Playground, and \$0.3 million on IBC Westpark Pedestrian Bridge.

Fund 113: FEES & EXACTIONS FUND

The Fees and Exactions Fund collects fees imposed on developers and property owners for future capital improvement projects from which they will receive a direct benefit. Funds are collected in advance of the actual construction of the project. When the project's priority places it in the current year construction project list, reserve funds and accumulated interest in this fund are transferred to the capital project construction fund to finance the project's construction. In FY 2012-13, the City provided \$968,800 for the Challenge Match Grant program to the Irvine and Tustin Unified School Districts, \$19,530 of the Pedestrian Bridge reserves to the Kelvin Pedestrian Bridge project, and \$4.5 million to the Irvine Community Land Trust. For FY 2013-14, the fund will provide \$145,395 of the Pedestrian Bridge reserves to the Kelvin Pedestrian Bridge Project. This fund also tracks the outstanding Mitigation Measure 123 fee credit due to the University of California, Irvine (UCI) for future development in the University Research Park. These fee credits have caused the Restricted MM123 Mitigation fund balance to appear negative. As UCI uses the fee credit, the negative fund balance will decrease.

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

Special Funds

Special Revenue Funds

presented to the City Council for budgeting purposes for FY 2013-14, which will include a reprogramming of remaining unused budgeted funds from prior years and programming of new grant revenue and related appropriations.

Fund 118: SYSTEMS DEVELOPMENT FUND

The City imposes a 1% Systems Development Tax on all new development within the City, which is accounted for in this special revenue fund. This tax was instituted by Title 2, Division 9, Chapter 6 of the City's Municipal Code, with 50% of the receipts applied to circulation projects and 50% to non-circulation projects. Revenues are collected within this fund and subsequently transferred to the capital improvement construction funds to finance infrastructure development. For FY 2013-14, the non-circulation appropriations includes \$3.7 million for the final design of the Jeffrey Open Space Trail; \$3.7 million for new and existing projects to plan, design, improve and rehabilitate community centers, community parks, playground equipment and bikeway lighting at various locations; and \$0.2 million for a bikeway gap closure feasibility study. Circulation appropriations includes \$1.2 million for various new and existing signal synchronization projects to improve the efficiency of traffic flow throughout City and \$0.3 million to support the Peter Canyon Wash Pipeline Agreement with the Santa Ana Regional Water Quality Control Board for the National Pollution Discharge Elimination System (NPDES) improvements relating to the Jeffrey Road and Culver Road grade separation areas.

Fund 119: MAINTENANCE DISTRICT FUND

This fund accounts for the collection and distribution of maintenance assessments levied for street lighting, community and neighborhood park landscape, lighting and maintenance. Projected revenues include \$2.3 million of ad valorem property taxes for lighting and an estimated \$6.2 million in Landscape, Lighting and Park Maintenance special assessments. Total service costs are estimated at \$14.4 million and exceed funds available through these assessments. Therefore, \$5.4 million of expenditures for the costs are budgeted within the General Fund and the balance of \$0.5 million will be coming out of the LLPM reserve. Receipt of assessment and property tax revenues are cyclical, while fund expenditures occur fairly evenly throughout the fiscal year.

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 2013-14, which will include a reprogramming of remaining unused budgeted funds from prior years, repayments to the CDBG Fund for loans previously made, and programming of the new grant revenue and related appropriation.

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. Of the funds received in the agreement, \$469,404 is an endowment, which is legally restricted to the extent that only earnings, and not principal, may be used to support the senior services programs. All programs will be funded by interest allocation from the endowment or

Special Funds

Special Revenue Funds

private donations. The funds are used to purchase services and materials to benefit senior citizens at Lakeview Senior Center (LSC) and the Irvine Adult Day Health Service Center (IADHC). The funds are also used for class scholarships at the senior centers. Private donations will be used as donors designated (i.e. for the gazebo, billiards, education center, special needs, etc.).

Fund 128: NUTRITION PROGRAM FUND

This fund was established in FY 1998-99 to account for the senior nutrition program. These funds are used to provide high quality meals for seniors 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 & Human Services. Funding is supplemented by donations from the National Charity League for home deliveries and from those served at the Lakeview Senior Center.

Fund 130: AB2766 - AIR QUALITY IMPROVEMENT FUND

This fund accounts for the City's programs implementing Assembly Bill (AB) 2766, the California Clean Air Act of 1988. Under the provisions of AB 2766, 40% of the fees imposed by the South Coast Air Quality Management District (SCAQMD) are allocated to local jurisdictions to fund expenditures for the reduction of air pollution from motor vehicles. Past qualifying projects have included the purchase of alternative fuel (CNG) vehicles, acquisition of emission credits pursuant to SCAQMD Rule 2202, and various educational and outreach programs to encourage commuter use of transit and rail systems. In FY 2013-14, \$725,000 is budgeted to support the following: \$170,000 for Irvine Station operations and maintenance; \$75,000 for Bike/Pedestrian Transit Access and Stops improvements; \$80,000 for Compressed Natural Gas Vehicles; and \$400,000 for infrastructure improvements related to the use of the City's bikeway system and transit stops/station to support active transportation.

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 FY 2012-13, the Local Street Rehabilitation efforts, which traditionally have been budgeted in the Capital Improvement Project – Circulation Fund (Fund 250), are now combined with the Slurry Seal Program into one project. As a result of this change, the FY 2012-13 expenditures located in this fund have increased significantly compared to FY 2011-12 expenditures. The adopted budget includes \$4.9 million for the FY 2013-14 Slurry Seal and Local Street Rehabilitation project along with the continuation of various existing capital improvement projects. Due to the nature of slurry seal work, most projects span two fiscal years beginning in May and concluding in September.

Special Funds

Special Revenue Funds

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 cost and maintenance of equipment necessary to provide the services.

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. Funds are to supplement and not supplant front line local law enforcement needs. The current funding source for SLESF funds is the "Enhanced Law Enforcement Subaccount" in the Motor Vehicle License Fees Fund. This funding has been renewed each year since 1996; although the funding amount to the City of Irvine varies year to year. A county oversight committee monitored expenditures to ensure all funds were expended in accordance with AB 3229 provisions. In August, 2012, SB1023 removed various reporting requirements for cities and counties expending SLESF monies and removed the requirement to have the oversight committee approve the expenditures. The State Controller allocates the funds on a quarterly basis, beginning October 1. Funds not expended in FY 2012-13 and funds expected to be received in FY 2013-14 are allocated for overtime salaries, supplies, bicycles for patrol, software support, and an enhancement to the City's existing surveillance video network. Funds received must be expended or encumbered no later than June 30 of the fiscal year following receipt.

Fund 143: PUBLIC SAFETY GRANTS

This fund was established 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) 2011 for \$270,000, UASI 2012 for \$180,000, Avoid the 26 grant - FY 2012-13 for \$6,300, Justice Assistance Grant 2012 for \$10,000, the STEP Grant for \$105,000, and the Sobriety Grant for \$88,000 will be partially or completely expended in FY 2013-14. These grants will be appropriated for officer overtime to administer the various programs, officer training, equipment, and supplies. 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 a Vehicle Abatement Program (SAAV) with the Orange County Transportation Authority (OCTA), authorized through Assembly Bill 4114. The program sunsets during FY 2012-13 and funds will continue to be expended until depleted. Approximately \$28,600 is appropriated in FY 2013-14 for SAAV-related activities for two part-time parking officers.

Special Funds

Special Revenue Funds

Fund 145: STRUCTURAL FIRE FUND

The Orange County Fire Authority (OCFA) established its Structural Fire Entitlement Fund on July 22, 1999, to compensate certain cities for being net financial contributors to overall OCFA operations. Irvine, as a "donor" city, will receive approximately \$3.1 million, plus interest for the initial Structural Fire Entitlement allocation. Future interest will be allocated based on funds remaining. As of December 31, 2012, the City of Irvine has been allocated \$1 million in interest since OCFA's inception and an additional allocation of \$378,117. Of the \$4.5 million available for the City to expend, \$3.5 million has been spent on the Community Emergency Response Team, firebreaks, Traffic Signal Preempt System, and other fire safety related projects.

Approximately, \$1.0 million is left to be expended. 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. For Fiscal Year 2013-14, the City plans to appropriate funds for two part-time public safety administrators, consultant services for a fire service/cost study, defibrillators, and funding for bi-directional amplifier improvements.

Fund 146: iSHUTTLE

This fund was established to account for operation of iShuttle services in the Irvine Business Center (IBC) area, and Irvine Spectrum area. In January 2011, the City entered into a cooperative agreement with the Orange County Transportation Authority (OCTA) to transfer \$121.3 million of Proposition 116 funds to OCTA in exchange for a 30-year funding stream for iShuttle operations and maintenance, bus purchases and/or leases, and support costs up to a maximum annual obligation provided in the agreement. Per the cooperative agreement, the City will be allocated \$2.6 million in FY 2013-14 from OCTA. This fund is also expected to receive \$250,180 in contributions through a public-private partnership and \$84,460 in iShuttle fare revenue and Metrolink reimbursement agreement.

Fund 147: IRVINE LAND TRUST

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

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

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

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Finance denied the Oversight Board approval of the Land Trust's grant funds for January 2013 through December 2013. The City has agreed to join in a lawsuit against the State of California for the denied grant funds. The FY 2013-14 adopted budget does not include these grant revenues however, should the City prevail on the lawsuit the budget will be amended.

Fund 149: SPECIAL PROGRAMS GRANTS

This fund was established in FY 2009-10 to account for miscellaneous grants for all departments that do not pertain to other special revenue funds. In FY 2012-13, the State of California Department of Transportation awarded a grant for \$54,294 to pass-through to the University of California, Irvine for the Los Trancos Bikeway Extension project. Due to project delays, the grant will not be expended until FY 2013-14.

FUND 151: ASSET FORFEITURE JUSTICE DEPARTMENT

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

Fund 152 : ASSET FORFEITURE TREASURY DEPARTMENT

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

Special Funds

Special Revenue Funds

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

Fund 154: MEASURE M FAIRSHARE M2

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 2013-14, the City will receive approximately \$3.7 million in Measure M2 Fairshare funding. Total Measure M2 appropriations in FY 2013-14 are approximately \$6.9 million for both capital improvement projects and maintenance operations. The largest of the new appropriations is \$4.4 million to the Slurry Seal Rehabilitation project fund, \$3.1 million for the FY 13-14 Slurry Seal and Local Street Rehabilitation, the balance \$1.3 million to complete existing Slurry Seal projects.

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 2013-14, the Community Services Program Fund anticipates to receive \$286,000 in donations to benefit the Animal Care Center; \$114,907 from a Safe Routes to Schools Grant; \$50,000 merchandise sales; and \$40,000 from special events. The funds are allocated to the following programs: \$71,000 for Athletic Programs; \$114,907 for a bicycle and walking safety education program for Irvine students; and \$286,000 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

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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 five-member board of directors, all of which are the members of the Irvine City Council. The OCGP Corporation Board is responsible for adopting policies concerning planning, designing, constructing, operating, and maintaining the public portions of the Park; ensuring that policy guidelines and design principles are implemented; providing direction with respect to planning, designing, and constructing the Park; and overseeing construction of the Park. The City of Irvine is responsible for initiating and approving land use modifications; managing all financial matters, including contracts for professional and maintenance services related to the Park; and managing all funds related to development of the Park, including accounting for all Park related expenditures and investing portions of the funds not needed for immediate use in accordance with the City's investment policy.

Fund 203: CFD 05-2 IMPROVEMENTS - COLUMBUS GROVE

This fund accounts for the cost of improvements in Community Facilities District 2005-2 (Columbus Grove). The completed improvements consist of enhancements to the intersection at Harvard and Warner, Marble Mountain Road, biking and hiking trails, construction of Sweet Shade Neighborhood Park, and channel and trail improvements to Peters Canyon Wash. The last remaining project to be partially funded by this district is the Jamboree/Warner Traffic Signal which is scheduled for completion in June 2014. Funds in this district also include \$1.7 million of CFD funds resulting from the 2010 Tustin Settlement Agreement. These funds will be used in their entirety for the pavement rehabilitation of Irvine Center Drive, between Culver and Harvard, and is scheduled for completion in June 2014. In FY 2012-13, any undesignated funds will be used to refund and decrease the original bond issue.

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. Partial funding for a pedestrian bridge over Jamboree Road is also contemplated, which would be located immediately north of Jamboree's intersection with Michelson Drive. The developer has advanced \$250,000 towards the bridge that will be refunded from the sale of bonds. The developer is currently considering the timing of the first CFD bond sale depending on the rate of home sales and rentals.

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

This fund accounts for construction activities associated with Assessment Districts 84-6 and 89-

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10 (Westpark). Construction of all infrastructure is complete. In FY 2012-13, City staff identified a surplus of construction funds in this assessment district. The surplus will be used to redeem variable and fixed rate bonds and to refund prepaid assessments during FY 2013-14. Once this is completed, City staff will proceed with closing this fund.

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. The City and the County of Orange are working towards completing the remaining improvements to San Diego Creek and its tributaries. Once those projects are completed, City staff will proceed with closing this fund.

Fund 208: AD 87-8 SPECTRUM 5

This fund accounts for construction and circulation improvements in and around Spectrum 5 North. Major construction activity in this district includes improvements to Irvine Center Drive, Lake Forest Drive, Research Drive, Bake Parkway, and other arterial streets. The developer is responsible for the construction activity while City staff is providing the inspection and reimbursement functions. In fiscal year 2012-13, a surplus of \$1.8 million from Fee District 89-1 was returned to this assessment district. The construction to extend Bake Parkway and Lake Forest Drive was completed in March 2013 and reimbursement of these costs will be in process over the next several months. Once this is completed, City staff will proceed with closing this fund.

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

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

Fund 213: AD 94-13 OAKCREEK

This fund accounts for 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. City staff identified a surplus in construction funds and the City Council declared a surplus of \$16.7 million in April 2011. The surplus improvement funds were used to redeem variable and fixed rate bonds, and to refund prepaid assessments during fiscal year 2011-12. The only remaining improvement to be funded is a bicycle trail on the north side of Interstate 405, between Jeffrey and Sand Canyon. Following completion of the bicycle trail, staff will proceed to close this fund.

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

This fund accounts for construction activities associated with Assessment District 93-14

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(Planning Area 31). The improvements consist of construction of roadways, drainage and related improvements to existing and new arterials, including Barranca Parkway, Irvine Center Drive, Laguna Canyon Road, Sand Canyon, Oak Canyon, and Technology Drive. The district has contributed to the Jeffrey Road Railroad Crossing and Sand Canyon Grade Separation projects. Design and construction of improvements in this district has resumed, with the design of the Technology Drive extension and construction of the Sand Canyon Grade Separation project. Construction activities will be performed by the developer while City staff will provide the inspection and reimbursement functions.

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 to fund various improvements 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 contributions from this assessment district and Assessment District 97-17, Lower Peters Canyon East, towards the improvements at Tustin Ranch Road and Edinger Avenue. At the completion of these road improvements, the developer will provide the agreed upon contribution to the City of Tustin and request reimbursement from the City of Irvine.

Fund 216: AD 97-17 LOWER PETERS CANYON EAST

This fund accounts for costs associated with Assessment District 97-17 (Lower Peters Canyon East). In June 1998, bonds were issued in the amount of \$77.9 million to fund various improvements on and around Culver Drive, Portola Parkway and El Camino Real. 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 the improvements at Tustin Ranch Road and Edinger Avenue. At the completion of these road improvements, the developer will provide the agreed upon contribution to the City of Tustin and request reimbursement from the City of Irvine.

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

This fund accounts for construction activities related to Assessment District 00-18, Shady Canyon - Turtle Ridge - Quail Hill. The total construction cost is estimated at \$114 million. 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. The timeframe for constructing the remaining improvements is dependent on factors such as the progress of land development and the availability of additional supplemental funds. This assessment district will be contributing to the Laguna Canyon Road and I-405 Overcrossing Project. The fair share contribution is contingent upon the award of the construction contract.

Fund 218: AD 03-19 NORTHERN SPHERE

This fund accounts for activities associated with Assessment District 03-19, Northern Sphere,

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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 were issued in phases in order to reduce borrowing costs. The first phase of bonds, in the amount of \$84 million, was issued in February 2004. The second phase of bonds, in the amount of \$37.6 million, was issued in March 2006. In April 2011, the City Council approved the use of surplus improvement funds 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. Construction will be performed by the developer and City staff will provide the inspection and reimbursement functions.

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 State Route (SR) 133 to the northwest, Irvine Boulevard and the site of the Great Park to the southwest and southeast, and SR 241 and open space lands to the northeast. Bonds are being issued in phases in order to reduce borrowing costs. The first phase of bonds, in the amount of \$47.4 million, was issued in May 2005. The second phase of bonds, in the amount of \$51.7 million, was issued in August 2006. And the third phase of bonds, in the amount of 2.5 million, was issued in May 2012. Construction activities are being performed by the developer while City staff is providing the inspection and reimbursement functions.

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 improvements are to serve the Stonegate community located north of Irvine Boulevard, south of Portola Parkway, between Jeffrey Road and State Route 261. Bonds were issued in phases in order to reduce borrowing costs, with the first phase issued in June 2007 and the second phase issued in November 2010. Construction activities are being performed by the developer while City staff is providing the inspection, reimbursement and acquisition functions. Construction of improvements will continue over the next few years.

Fund 223: AD 08-23 LAGUNA ALTURA

This fund accounts for construction activities associated with Assessment District 10-23 (Laguna Altura). The improvements are for a planned residential community located in Planning Area 18, which is bounded by State Route 133, south of Interstate 405 and north of Lake Forest Drive. Bonds are being issued in phases in order to reduce borrowing costs, with the first phase issued in May 2011 and the second phase projected for July 2013. Construction activity is being

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performed by the developer while City staff is providing the inspection and reimbursement functions.

Fund 224: AD 11-24 CYPRESS VILLAGE

This fund was established to account for construction activities associated with the formation of Assessment District 11-24 (Cypress Village). Bonds in the amount of \$31.5 million were issued in December 2012 to fund public improvements for streets, drainage facilities and utilities in Cypress Village, which is bounded by Trabuco Road, Jeffrey Road, Sand Canyon and Interstate 5. Construction activity is being performed by the developer while City staff is providing the inspection and reimbursement functions.

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. Total new allocations within the fund for FY 2013-14 are approximately \$9.4 million, \$5.2 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. Of the new allocations, \$8.0 million is for new projects. Some of the largest new projects are the Barranca Parkway Signal Synchronization project, \$2.5 million; Jeffrey Road Rehabilitation project, \$1.9 million; and Alton Parkway Signal Synchronization project, \$1.4 million.

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 closeout process. Construction for the Sand Canyon Grade Separation project is ongoing, and will be managed by the Orange County Transportation Authority (OCTA). OCTA is responsible for all of the construction and construction management costs, the City is responsible for traffic engineering and public safety costs during construction.

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 2013-14 are approximately \$21.4 million. The largest new projects for next fiscal year are \$4.8 million for the continuation of the construction for the Community Center at Oak Creek Park, and \$4.0 million for the planning and design of the new Irvine Business Complex Public Neighborhood Park 1 project. Additionally, \$2.6 million is earmarked for the design of the Hicks Canyon Community Center and \$2.2 million for Jeffrey Open Space Trail - Roosevelt Bridge.

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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 II is complete, and includes tennis courts, picnic areas, open play area, expansive playground, amphitheater, formal garden, and four lighted athletic fields. During FY 2013-14, work will continue on completing the final design of the gymnasium, community meeting area, and other outdoor amenities (benches, lightings, tables etc.) for Phase III. The construction for Phase III will begin at the completion of design sometime during 2014.

Fund 270: NORTH IRVINE TRANSP 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. Two new projects in FY 2013-14, Jeffrey/Alton Intersection Improvement and Sand Canyon/Oak Canyon Intersection Improvement, are each allocated \$61 thousand for preliminary design work in the adopted budget.

Fund 271: IRVINE BUSINESS COMPLEX FUND

This fund was established to account for fee revenues generated by development activity within the Irvine Business Complex (IBC) area of the City and 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 2013-14, with the largest projects being the Barranca/Red Hill to State Route 55 improvement and Alton at State Route 55 overcrossing improvement. For FY 2013-14, approximately \$2.2 million of IBC fees and grants are appropriated: \$0.2 million for the Jamboree/Barranca Intersection Improvement project; \$0.3 million for Jamboree/Main Intersection Improvement project; and \$0.1 million for the design of the new IBC Sidewalk Gap Closure project. The appropriations include a transfer of \$1.6 million to close out the IBC Vision Plan fund. It has been determined the IBC fund and IBC Vision Plan fund can be combined for better management of construction projects and reporting along with the flexibility in determining the order in which improvements get funded.

Fund 272: IBC TRANSPORTATION MGMT 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 2013-14, \$101,992 is approved to be transferred to the iShuttle Fund as a match for a federal grant received for the iShuttle service.

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All other current projects are complete and scheduled to be closed by the FY 12-13 CIP Year End process.

Fund 273: IBC VISION PLAN

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

Fund 280: ORANGE COUNTY GREAT PARK INFRASTRUCTURE

This fund 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 Chionon, Approximately 25 acres of wetland mitigation; the purchase of easements and/or rights-of-way; and other drainage facilities as required.

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.

As of December 2012, all the final claims were processed and paid. Out of the surplus, \$1.8 million was returned to the Assessment District 87-8 (Spectrum 5) based on the agreement between the City and the Irvine Company with the remaining balance approximately \$3.7 million was transferred to the General Fund. This fund will be closed by the end of the Fiscal Year 2012-13.

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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 fees are received.

Fund 286: ORANGE COUNTY GREAT PARK DEVELOPMENT FUND

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

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, 2012, the City has set aside approximately \$12 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, 2012, fund capital assets totaled \$13.5 million with accumulated depreciation of \$9.5 million. FY 2012-13 vehicle purchases are estimated at \$1.3 million and recommended purchases for FY 2013-14 total \$1.4 million.

Fund 578: TELEPHONE, MAIL, DUPLICATING SERVICES FUND

This fund was established to centralize Telecommunications, Mail and Duplicating Services. The Telecommunications Program provides coordination and administration of all voice and data services, including service providers, maintenance, equipment, and supplies for wired and wireless communications. The Duplicating Program provides for the administration of a centralized duplicating center as well as all citywide copier machines, printing devices and duplicating supplies. The Mail Center processes all incoming and outgoing mail citywide. The Mail Center provides services for City Hall and its 24 satellite facilities, such as the parks and senior centers. These services include support staff and contract oversight for all mail operations. All costs associated with these services are expensed from this fund with supporting revenues from the General Fund, as well as other funds that use these services. FY 2013-14 budgeted expenditures for these service areas are as follows: \$1,044,034 for duplicating costs, \$671,402 for mail costs, and \$1,167,350 for telecommunications costs.

Fund 579: STRATEGIC TECHNOLOGY PLAN FUND

The Strategic Technology Plan Fund receives revenue from each department based on number of workstations connected to the network and department specific allocations for maintenance and projects. The Strategic Technology Fund uses those revenues to plan, build and maintain

Special Funds

Internal Service Funds

the City's technology infrastructure. In addition, new technologies are evaluated and cost benefit analyses performed on those which might be of value to the City. Due to uncertain economic conditions, the primary emphasis for FY 2013-14 will be to maintain existing infrastructure and service levels, contain costs and implement initiatives with a high return on investment. New information technology additions will be limited and/or deferred to future years, pending increased revenues. Less critical pending projects have been moved to an unfunded list awaiting additional revenue opportunities. In addition, analysis will be performed to optimize the technology plan and revenue structure to adapt to emerging Information Technology industry practices.

Fund 580: CIVIC CENTER MAINTENANCE & OPERATIONS FUND

The Civic Center Facility Maintenance Fund was established in FY 2002-03, and includes all maintenance, custodial, staffing and equipment costs associated with the operation of the Civic Center. The expenses associated with facility maintenance and operations are recorded in this fund with supporting revenues from the General Fund and other funds that use this service. Revenues are allocated from the departments' budgets based on share of Civic Center square footage. A portion of the fund balance is reserved to fund capital equipment necessary for the efficient operation of the Civic Center building.

Special Funds

Internal Service Funds

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Special Funds

Resources

FUND	FUND NAME	PROPERTY TAX	SALES TAX	OTHER TAXES & FEES	REVENUE/ OTHER AGENCIES	DEVELOPMENT FEES
002	ASSET MANAGEMENT PLAN FUND	-	-	-	-	-
003	COMPENSATED ABSENCES FUND	-	-	-	-	-
005	DEVELOPMENT SERVICES FUND	-	-	-	-	3,216,822
006	CONTINGENCY RESERVE FUND	-	-	-	-	-
007	SCHOOL SUPPORT FUND	-	-	-	-	-
009	REVENUE CLEARING FUND	-	-	-	-	-
010	INFRASTRUCTURE & REHABILITATION FUND	-	-	-	-	-
024	BUILDING AND SAFETY FUND	-	-	3,600	-	9,336,100
027	DEVELOPMENT ENGINEERING FUND	-	-	-	-	1,735,000
110	MEASURE M LOCAL TURNBACK (M1) FUND	-	-	-	-	-
111	GAS TAX FUND	-	-	6,475,548	-	-
112	LOCAL PARK FEES FUND	-	-	13,822,480	-	-
113	FEES & EXACTIONS FUND	-	-	600,000	-	-
114	HOME GRANT FUND	-	-	-	432,934	-
118	SYSTEMS DEVELOPMENT FUND	-	-	3,600,000	-	-
119	MAINTENANCE DISTRICT FUND	2,372,961	-	-	-	-
125	COMM DEVELOP BLOCK GRANT FUND	-	-	-	1,452,425	-
126	SENIOR SERVICES FUND	-	-	-	-	-
128	NUTRITION PROGRAM FUND	-	-	-	264,556	-
130	AB2766 - AIR QUALITY IMPROVMNT	-	-	-	240,000	-
132	SLURRY SEAL SUR CHG FUND	-	-	-	300,000	-
136	PUBLIC SAFETY SPECIAL EVENTS FUND	-	-	-	-	-
139	SUPPL LAW ENFORCEMENT SERV.FD	-	-	-	359,626	-
143	PUBLIC SAFETY GRANTS	-	-	-	667,397	-
145	STRUCTURAL FIRE FUND	-	-	-	961,005	-
146	ISHUTTLE	-	-	-	2,562,614	-
147	IRVINE LAND TRUST	-	-	-	1,100,000	-
149	SPECIAL PROGRAMS GRANTS FUND	-	-	-	54,294	-
151-153	ASSET FORFEITURE JUSTICE DEPT	-	-	-	-	-
154	MEASURE M FAIRSHARE M2	-	3,673,406	-	-	-
155	COMMUNITY SERVICES PRGRM FUND	-	-	-	114,907	-
180	ORANGE COUNTY GREAT PARK FUND	-	-	-	1,088,000	-
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	-	-	-	-	-
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	-	-	-	-	-
206-224	ASSESSMENT DISTRICTS	-	-	-	-	-
250	CAPITAL IMPROV PROJ FUND - CIR	-	-	-	3,349,449	-
254	RAILROAD GRADE SEPARATION	-	-	-	136,381	-
260	CAPITAL IMPROV PROJ FUND-NON C	-	-	-	3,199,554	-
262	COL BILL BARBER MC MEMORIAL PK	-	-	-	-	-
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	-	-	-	-	-
271	IRVINE BUSINESS COMPLEX FUND	-	-	1,515,477	42,185	-
272	IBC TRANSPORTATION MGMT PROGRAM	-	-	-	-	-
273	IBC VISION PLAN	-	-	-	-	-
280	OCGP INFRASTRUCTURE	-	-	-	-	-
282	FEE DISTRICT NO. 92-1	-	-	-	-	-
286	OCGP DEVELOPMENT FUND	-	-	-	-	-
501	INVENTORY	-	-	-	-	-
570	INSURANCE FUND	-	-	-	-	-
574	FLEET SERVICES FUND	-	-	-	30,000	-
578	TELEPHONE, MAIL, DUPLIC SRV FUND	-	-	-	-	-
579	STRATEGIC TECHNOLOGY PLAN FUND	-	-	-	-	-
580	CIVIC CENTER MAINTENANCE & OPERATIONS FC	-	-	-	-	-
TOTAL		2,372,961	3,673,406	26,017,105	16,355,327	14,287,922

Special Funds

Resources

FUND	PROGRAM & SERVICE FEES	CIP REVENUE	FEES FOR SERVICES	MISC. REVENUES	BOND & ASSMT. REVENUE	INTERNAL SERVICES	TRANSFERS IN	TOTAL RESOURCES
002	-	-	-	379,252	-	-	-	379,252
003	-	-	-	20,889	-	1,678,776	-	1,699,665
005	-	-	22,500	12,000	-	-	-	3,251,322
006	-	-	-	130,786	-	-	-	130,786
007	-	-	-	4,784	-	-	4,000,000	4,004,784
009	-	-	-	750,114	-	-	-	750,114
010	-	-	-	26,702	-	-	574,000	600,702
024	-	-	-	25,592	-	-	-	9,365,292
027	-	-	-	4,570	-	-	-	1,739,570
110	-	-	-	42	-	-	-	42
111	-	-	-	36,474	-	-	-	6,512,022
112	-	-	-	194,568	-	-	-	14,017,048
113	-	-	-	83,072	-	-	-	683,072
114	-	-	-	-	-	-	-	432,934
118	-	-	-	74,890	-	-	-	3,674,890
119	-	-	-	-	6,174,390	-	-	8,547,351
125	-	-	-	-	-	-	-	1,452,425
126	-	-	-	13,283	-	-	-	13,283
128	24,000	-	-	103,474	-	-	-	392,030
130	-	-	-	3,805	-	-	-	243,805
132	471,744	-	-	194,434	-	-	10,730,320	11,696,498
136	-	-	1,020,825	18,370	-	-	-	1,039,195
139	-	-	-	3,722	-	-	-	363,348
143	-	-	-	53,607	-	-	-	721,004
145	-	-	-	-	-	-	-	961,005
146	-	-	84,460	252,860	-	-	101,992	3,001,926
147	-	-	-	149,591	-	-	-	1,249,591
149	-	-	-	-	-	-	-	54,294
151-153	-	-	-	2,749	-	-	-	2,749
154	-	-	-	8,795	-	-	525,634	4,207,835
155	90,000	-	75,000	289,558	-	-	-	569,465
180	875,700	-	300,000	16,149,420	-	-	-	18,413,120
203	-	-	-	(13)	-	-	-	(13)
205	-	-	-	819	-	-	-	819
206-224	-	-	-	85,191	11,613,000	-	-	11,698,191
250	-	4,220,325	-	74,013	-	-	12,053,493	19,697,280
254	-	341,743	-	106	-	-	162,743	640,973
260	-	1,137,049	-	121,957	-	-	22,293,681	26,752,241
262	-	-	-	10,001	-	-	-	10,001
270	-	-	-	166,734	-	-	-	166,734
271	-	99,976	-	273,745	-	-	-	1,931,383
272	-	-	-	2,450	-	-	-	2,450
273	-	-	-	-	-	-	1,621,558	1,621,558
280	-	-	-	3,825	-	-	-	3,825
282	-	-	-	240	-	-	-	240
286	-	-	-	70,967	-	-	7,500,000	7,570,967
501	-	-	-	279,575	-	-	-	279,575
570	4,000	-	-	81,100	-	6,721,897	-	6,806,997
574	3,000	-	-	4,404,508	-	-	80,000	4,517,508
578	-	-	-	6,856	-	2,642,921	-	2,649,777
579	-	-	-	12,595	-	5,614,617	-	5,627,212
580	-	-	-	4,070	-	1,559,464	-	1,563,534
	1,468,444	5,799,093	1,502,785	24,586,142	17,787,390	18,217,675	59,643,421	191,711,671

Special Funds

Appropriations Table

FUND	FUND NAME	SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICE	TRAINING & BUSINESS EXPENSE	REPAIRS/MAINT.
002	ASSET MANAGEMENT PLAN FUND	-	-	-	-	-	-
003	COMPENSATED ABSENCES FUND	573,102	-	-	-	-	-
005	DEVELOPMENT SERVICES FUND	1,684,301	-	-	-	-	-
006	CONTINGENCY RESERVE FUND	-	-	-	-	-	-
007	SCHOOL SUPPORT FUND	188,443	-	9,800	-	-	-
009	REVENUE CLEARING FUND	436,068	-	475	-	3,635	-
010	INFRASTRUCTURE & REHABILITATION FUND	476,449	-	-	9,777	-	-
024	BUILDING AND SAFETY FUND	5,385,686	145,500	99,500	146,065	21,500	7,000
027	DEVELOPMENT ENGINEERING FUND	639,057	-	-	-	-	-
110	MEASURE M LOCAL TURNBACK (M1) FUND	-	-	-	-	-	-
111	GAS TAX FUND	26,330	-	10,000	-	-	87,640
112	LOCAL PARK FEES FUND	-	-	-	-	-	-
113	FEES & EXACTIONS FUND	-	-	-	-	-	-
114	HOME GRANT FUND	28,024	-	-	-	-	-
118	SYSTEMS DEVELOPMENT FUND	-	-	-	-	-	-
119	MAINTENANCE DISTRICT FUND	780,773	-	175,000	34,199	-	45,000
125	COMM DEVELOP BLOCK GRANT FUND	126,470	-	-	-	-	-
126	SENIOR SERVICES FUND	195	-	27,100	-	4,000	-
128	NUTRITION PROGRAM FUND	200,668	-	174,938	-	891	-
130	AB2766 - AIR QUALITY IMPROVMNT	5,980	-	-	-	-	-
132	SLURRY SEAL SUR CHG FUND	46,170	-	-	-	-	-
136	PUBLIC SAFETY SPECIAL EVENTS FUND	298,540	711,340	-	13,304	-	-
139	SUPPL.LAW ENFORCEMENT SERV.FD	-	314,264	336,121	-	-	-
143	PUBLIC SAFETY GRANTS	28,600	369,253	261,305	-	33,500	1,722
145	STRUCTURAL FIRE FUND	47,173	-	40,000	-	-	-
146	ISHUTTLE	272,241	-	30,792	-	-	-
147	IRVINE LAND TRUST	208,239	-	11,750	-	9,500	-
149	SPECIAL PROGRAMS GRANTS FUND	-	-	-	-	-	-
151-153	ASSET FORFEITURE FUNDS	-	-	938,934	-	-	-
154	MEASURE M FAIRSHARE M2	163,641	-	-	-	-	-
155	COMMUNITY SERVICES PRGRM FUND	67,513	29,451	207,448	-	500	-
180	ORANGE COUNTY GREAT PARK FUND	4,005,957	26,250	617,515	554,040	35,725	-
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	-	-	-	-	-	-
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	-	-	-	-	-	-
206-224	ASSESSMENT DISTRICTS	370,306	-	-	-	-	-
250	CAPITAL IMPROV PROJ FUND - CIR	951,754	-	-	-	-	-
254	RAILROAD GRADE SEPARATION	-	-	-	-	-	-
260	CAPITAL IMPROV PROJ FUND-NON C	696,738	-	-	-	-	-
262	COL BILL BARBER MC MEMORIAL PK	-	-	-	-	-	-
270	NORTH IRVINE TRANSP MITIGATION PROGRAM	88,653	-	-	-	-	-
271	IRVINE BUSINESS COMPLEX FUND	91,119	-	-	-	-	-
272	IBC TRANSPORTATION MGMT PROGRAM	-	-	-	-	-	-
273	IBC VISION PLAN	-	-	-	-	-	-
280	OCGP INFRASTRUCTURE	-	-	-	-	-	-
282	FEE DISTRICT NO. 92-1	-	-	-	-	-	-
286	OCGP DEVELOPMENT FUND	1,990	-	-	-	-	-
501	INVENTORY	3,938	-	275,800	-	-	-
570	INSURANCE FUND	744,793	-	52,350	-	3,700	-
574	FLEET SERVICES FUND	1,106,620	-	1,690,847	24,177	300	9,800
578	TELEPHONE, MAIL, DUPLIC SRV FUND	345,629	-	575,011	33,884	300	131,355
579	STRATEGIC TECHNOLOGY PLAN FUND	149,408	-	312,600	109,592	1,000	1,756,898
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	400,217	-	110,000	9,710	500	-
	TOTAL	20,640,785	1,596,058	5,957,286	934,748	115,051	2,039,415

Special Funds

Appropriations Table

FUND	UTILITIES	CAPITAL EQPT.	MISCELLANEOUS	CLAIMS	CIP	CONTRACT SERVICES	DEBT/AD ADMINISTRATION	TRANSFERS OUT	TOTAL ALLOCATION
002	-	-	-	-	-	-	-	574,000	574,000
003	-	-	-	-	-	-	-	-	573,102
005	-	-	-	-	-	1,017,000	-	462,823	3,164,124
006	-	-	-	-	-	-	-	-	-
007	-	-	-	-	-	4,671,760	-	-	4,870,003
009	-	-	-	-	-	309,936	-	-	750,114
010	-	-	-	-	-	1,742,466	-	4,188,274	6,416,966
024	-	5,000	-	-	-	2,472,550	-	1,348,650	9,631,451
027	-	-	-	-	-	797,640	-	347,000	1,783,697
110	-	-	-	-	-	-	-	592,896	592,896
111	-	-	-	-	-	734,860	-	10,301,613	11,160,443
112	-	-	-	-	-	-	-	11,370,000	11,370,000
113	-	-	-	-	-	-	-	145,395	145,395
114	-	-	-	-	-	404,910	-	-	432,934
118	-	-	-	-	-	475,000	-	8,613,110	9,088,110
119	2,846,728	-	-	-	-	5,174,210	-	-	9,055,910
125	-	-	-	-	-	1,325,955	-	-	1,452,425
126	-	-	-	-	-	26,800	-	-	58,095
128	-	-	-	-	-	29,349	-	-	405,846
130	-	-	-	-	-	256,175	-	480,000	742,155
132	-	-	-	-	7,335,830	453,600	-	-	7,835,600
136	-	-	-	-	-	6,075	-	-	1,029,259
139	-	125,000	-	-	-	-	-	-	775,385
143	-	130,000	-	-	-	37,778	-	-	862,158
145	-	723,832	-	-	-	150,000	-	-	961,005
146	-	-	-	-	-	1,992,688	-	-	2,295,721
147	3,500	-	-	-	-	1,525,847	-	-	1,758,836
149	-	-	-	-	-	54,294	-	-	54,294
151-153	-	-	-	-	-	-	-	-	938,934
154	-	-	-	-	-	130,000	-	6,588,096	6,881,737
155	-	-	-	-	-	552,079	-	-	856,991
180	379,500	431,000	190,000	-	-	9,698,176	-	7,600,000	23,538,163
203	-	-	-	-	1,700,000	-	-	97,472	1,797,472
205	-	-	-	-	-	-	-	-	-
206-224	-	-	-	-	29,008,460	9,500	2,873,185	3,254,103	35,515,554
250	-	-	-	-	8,313,760	-	-	-	9,265,514
254	-	-	-	-	136,381	-	-	-	136,381
260	-	-	-	-	13,513,365	-	-	-	14,210,103
262	-	-	-	-	975,123	-	-	-	975,123
270	-	-	-	-	4,993,027	200,000	-	-	5,281,680
271	-	-	-	-	352,890	180,000	-	1,621,558	2,245,567
272	-	-	-	-	-	-	-	101,992	101,992
273	-	-	-	-	-	-	-	-	-
280	-	-	-	-	500,000	-	-	-	500,000
282	-	-	-	-	-	-	-	-	-
286	-	-	-	-	6,610,000	1,467,000	-	-	8,078,990
501	-	-	-	-	-	-	-	-	279,738
570	-	-	-	3,448,670	-	3,056,994	-	-	7,306,507
574	-	1,728,000	-	35,000	-	245,090	17,345	214,912	5,072,091
578	659,250	101,000	-	-	-	1,048,450	-	-	2,894,879
579	-	320,000	-	-	-	3,972,753	-	-	6,622,251
580	564,962	100,000	-	-	-	491,900	-	-	1,677,289
	4,453,940	3,663,832	190,000	3,483,670	73,438,836	44,710,835	2,890,530	57,901,894	222,016,880

Special Funds

Appropriations by Department Table¹

FUND	FUND NAME	DEPARTMENT							
		CM	AS	CD	CS	PS	GP	PW	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
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	
125	COMM DEVELOP BLOCK GRANT FUND		X	X					
126	SENIOR SERVICES FUND				X				
128	NUTRITION PROGRAM FUND				X				
130	AB2766 - AIR QUALITY IMPROVMNT		X					X	X
132	SLURRY SEAL SUR CHG FUND		X					X	
136	PUBLIC SAFETY SPECIAL EVENTS FUND					X			
139	SUPPL.LAW ENFORCEMENT SERV.FD					X			
143	PUBLIC SAFETY GRANTS					X			
145	STRUCTURAL FIRE FUND					X			
146	ISHUTTLE							X	
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		
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				
270	NORTH IRVINE TRANS MITIGATION PROGRAM		X					X	
271	IRVINE BUSINESS COMPLEX FUND		X					X	
272	IBC TRANSPORTATION MGMT PROGRAM							X	X
273	IBC VISION PLAN		X					X	
280	OCGP INFRASTRUCTURE						X		
281	FEE DISTRICT 89-1 (BAKE/I5 INT)								X
282	FEE DISTRICT 92-1 (WESTPARK NORTH)								X
286	OCGP DEVELOPMENT FUND						X		
501	INVENTORY		X						
570	INSURANCE FUND		X						
574	FLEET SERVICES FUND		X					X	X
578	TELEPHONE, MAIL, DUPLIC. SRV FUND	X	X						
579	STRATEGIC TECHNOLOGY PLAN FUND		X						
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	X	X		X				

¹ This table shows which departments charge to specific funds.

Capital Improvement Program

Introduction

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

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



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

CIP projects are proposed by the departments (primarily Community Services and Public Works); reviewed by the City Manager's Office to ensure the City's priorities are addressed and adequate funds are available to complete projects; and funding is ultimately approved by the City Council as part of the budget. The CIP is also reviewed by the Planning Commission to ensure consistency with the City's General Plan.

Although the Strategic Business Plan spans five years, funds for only the first year are appropriated within the FY 2013-14 Budget. In general, the CIP Budget provides funding for infrastructure construction and rehabilitation, while the operating budget and other special funds provide funding for routine infrastructure maintenance. The CIP Budget functions as an extension of the City's long-term capital plan.

The 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.

Capital Improvement Program

Capital Improvement Projects

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

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

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

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

FY 2013-14 capital expenditures total \$77.2 million as displayed in Table 2. Expenditures consist of \$3.7 million in routine expenditures for property and equipment, \$39 million in new significant non-routine capital infrastructure improvement appropriations and also continuing appropriations from multi-year projects. Due to the long construction periods of most significant CIP projects, capital expenditures tend to span several years, and consequently, a line item of \$34.4 million has been incorporated in the table to account for continuing CIP project appropriations that have been funded in prior years. These continuing projects are reevaluated annually during the fiscal year-end review process.

Table 1
Estimated Useful Asset Life

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

Capital Improvement Program

Table 2
Capital Expenditures

Routine Capital Expenditures

Capital Equipment - Office Furniture	\$40,000
Capital Equipment - Computer Hardware	848,000
Capital Equipment - Computer Software	33,000
Capital Equipment - Vehicles	1,457,000
Capital Equipment - Miscellaneous	1,054,832
Lease Purchase Agreements	310,000
Routine Capital Expenditures Total	3,742,832

Nonroutine Capital Expenditures

FY 2013-14 CIP Appropriations

Circulation Related Infrastructure (Streets, Traffic Signals, etc.)	19,749,799
Facility and Park Infrastructure	15,070,000
Landscape Infrastructure	970,000
Off-Street Bicycle Trail Infrastructure	3,240,000
FY 2013-14 Nonroutine Capital Expenditures Subtotal	39,029,799

Prior Year CIP Appropriations

Continuing Multi-Year Infrastructure Projects	34,409,037
Nonroutine Capital Expenditures Total	73,438,836

Total Capital Expenditures	\$77,181,668
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Capital Improvement Program

CIP Projects

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

Rehabilitation

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

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

New Construction

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

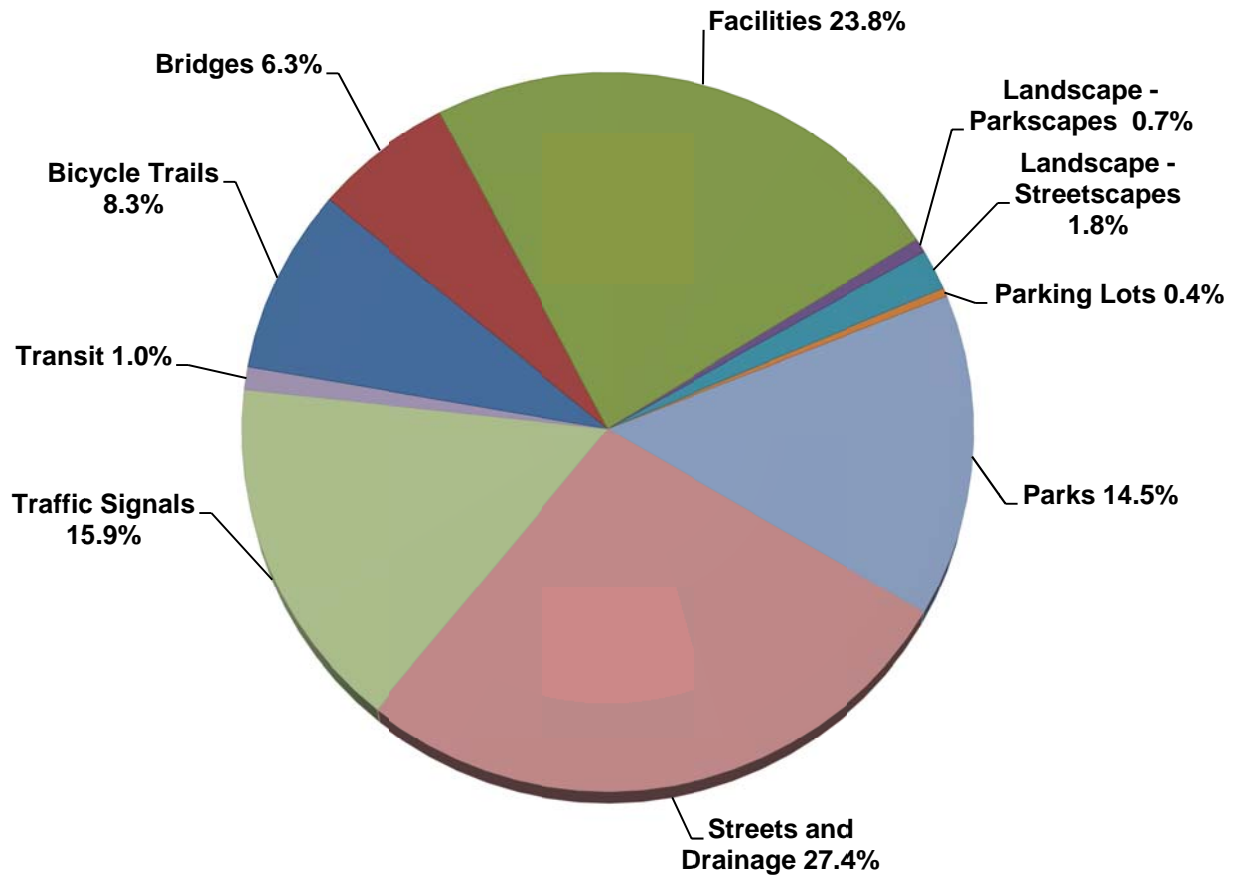
The FY 2013-14 CIP Budget funds 42 projects; 28 of which are classified as new construction or design. The remaining 14 projects are part of the City's infrastructure rehabilitation program. New projects make up 74% of the CIP Budget, while rehabilitation projects account for 26%. At \$11.3 million, rehabilitation funding remains on par with the prior year, while new construction and design increases by \$21.7 million for significant arterial road improvements and construction of community park facilities. The FY 2013-14 CIP projects are summarized by project type in Table 3 and Chart 1.

Table 3
CIP Project Summary

Project Type	Count	New Construction and Design	Rehabilitation	Total
Bicycle Trails	4	\$3,040,000	\$200,000	\$3,240,000
Bridges	2	2,450,000	0	\$2,450,000
Facilities	6	9,270,000	0	\$9,270,000
Landscape - Parks	1	0	250,000	\$250,000
Landscape - Streetscapes	1	0	720,000	\$720,000
Parking Lots	1	0	150,000	\$150,000
Parks	5	5,300,000	350,000	\$5,650,000
Streets and Drainage	12	1,750,110	8,949,500	\$10,699,610
Traffic Signals	9	5,550,189	650,000	\$6,200,189
Transit	1	400,000	0	\$400,000
Totals	42	\$27,760,299	\$11,269,500	\$39,029,799

Capital Improvement Program

Chart 1
CIP Projects by Type
Total Appropriations: \$39,029,799



Capital Improvement Program

Revenue Sources and Categories

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

Approximately 19% of the FY 2013-14 CIP Budget is derived from grants, developer contributions to build specific projects, and other one-time revenue sources, while the rest originates from recurring City revenues. In addition, certain revenue sources are restricted to specific kinds of projects (circulation versus non-circulation), geographic areas, or construction types (new construction versus rehabilitation).

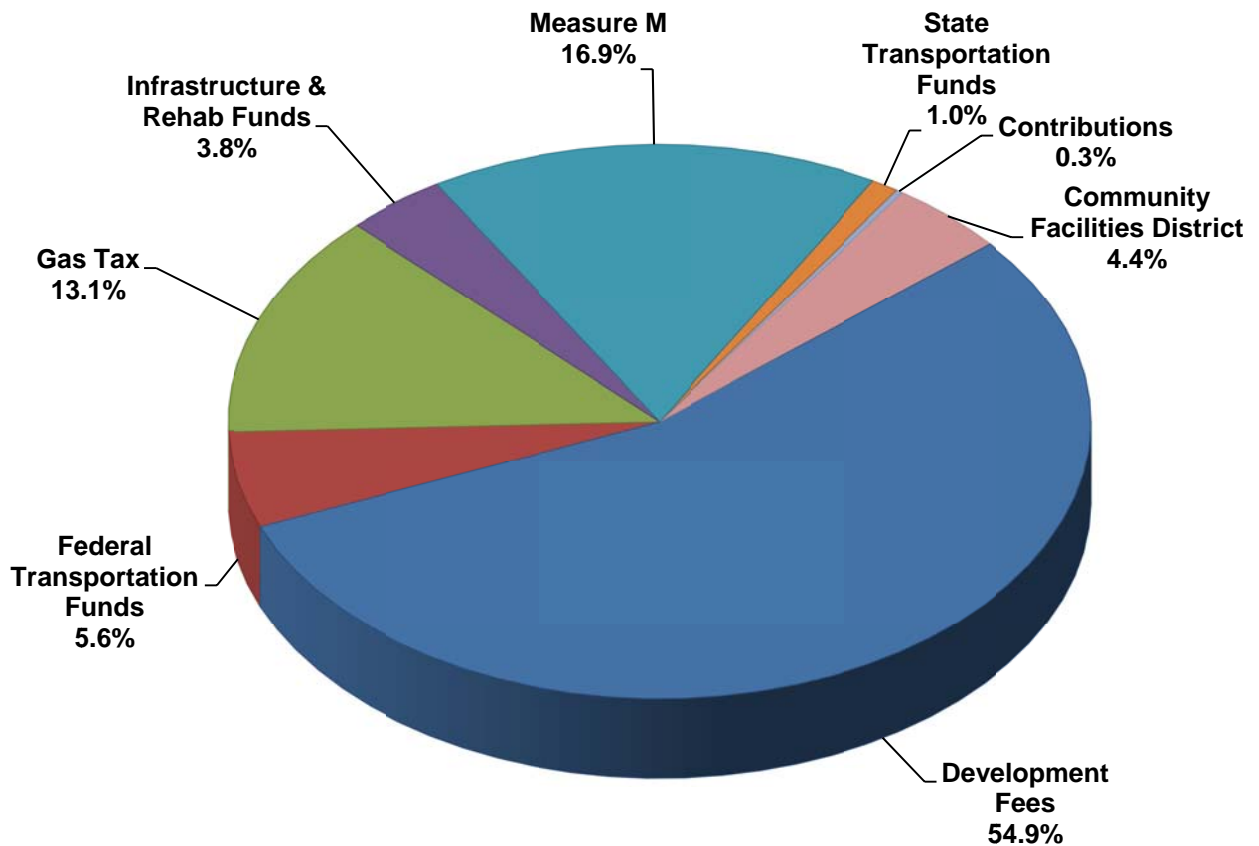
These funding sources are budgeted within the applicable special fund group: General Reserve (Fund 010), Special Revenue (Funds 110, 111, 118, 132, 154, and 271), Capital Projects (Funds 203, 250 and 260) and Internal Service (Fund 574). Fund summaries and descriptions are located in the Special Funds section of this document.

Table 4
CIP Revenue Source Summary

Revenue Source	Revenue Type	New Construction and Design	Rehabilitation	Total Funding
Air Quality Management District	State Transportation Funds	\$400,000		\$400,000
Bicycle Corridor Improvement Program	Federal Transportation Funds	\$1,305,000		1,305,000
Contributions	Contributions	\$100,278		100,278
Gas Tax	Gas Tax	200,000	4,923,648	5,123,648
Highway Safety Improvement Program	Federal Transportation Funds	900,000		900,000
Irvine Business Complex Fees	Development Fees	1,317,776		1,317,776
Measure M2 - ICE	Measure M	110,334		110,334
Measure M2-TSSP	Measure M	3,320,150		3,320,150
M2 Fairshare	Measure M	3,158,961		3,158,961
North Irvine Transportation Mitigation	Development Fees	122,000		122,000
Park In-Lieu	Development Fees	11,370,000		11,370,000
Rehab Reserve	Infrastructure & Rehab Funds		1,487,293	1,487,293
System Development Charge - Circulation	Development Fees	1,228,110		1,228,110
System Development Charge - Non-Circulation	Development Fees	7,385,000		7,385,000
Slurry Seal	Development Fees		1,249	1,249
Fund Balance (203)	Community Facilities District		1,700,000	1,700,000
Total		\$30,917,609	\$8,112,190	\$39,029,799

Capital Improvement Program

Chart 2
CIP Projects by Revenue Type
Revenue Total: \$39,029,799



Capital Improvement Program

Summary by Category

The last section of this chapter provides project detail of planned projects to be started during fiscal year 2013-14. Individual project sheets identify the estimated cost and funding sources, as well as type and category of each project.

Project descriptions are grouped into the following categories:

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

Circulation and Mobility

Circulation and mobility projects focus on:

- Circulation improvements
- Traffic management systems.

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

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

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

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

The City recently completed a rehabilitation and upgrade of its traffic management system including controllers and cabinets to reduce delays and improve the flow of traffic. The City also made notable improvements to its traffic signal system by installing pedestrian countdown timers, battery back-up systems and bicycle video detection systems to maintain safe and efficient traffic circulation. Routine maintenance of the traffic signal system will continue to include a five-year replacement program for light emitting diode (LED) signal indicators and installation of battery back-up systems at signalized intersections to ensure that traffic flows smoothly and safely on City streets.

\$23 million is budgeted for circulation projects which include new traffic signal construction and rehabilitation projects. New construction circulation projects total \$4.4 million, consisting of: \$1.2 million for new traffic signal and roadway improvements at Trabuco Road and Monroe; \$0.2 million for the installation of traffic signal emergency power back-up systems; \$1.5 million for a off-street

Capital Improvement Program

bikeway lighting at Peters Canyon and Walnut and along the existing freeway trail between Culver Drive and the San Diego Creek; and \$1.5 million for a Class 1 trail system for the Village of Oak Creek.

Circulation related rehabilitation projects total \$9.8 million, highlighted by: \$4.9 million of local street rehabilitation in the Villages of Westpark I & II and Woodbridge areas; \$1.9 million for rehabilitation of Jeffrey Road from Trabuco Road to Walnut Avenue; \$1.7 million for pavement rehabilitation of Irvine Center Drive from Harvard to Culver; and \$0.7 million for traffic signal system improvements and LED replacement.

Buildings and Facilities

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

Public facilities include:

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

\$15.1 million has been budgeted for facility and park related projects, highlighted by: \$4.8 million to construct a 6,200 square foot community center at Oak Creek Community Park; and \$2.6 million to finalize design, environmental and construction drawings for an approximate 5,500 square foot community center at Hicks Canyon Community Park.

Parks and Open Space

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

The CIP (Table 5) details the City's five-year projection of Irvine and developer initiated park and facility development, as well as renovation and expansion of existing parks and facilities. The table identifies the anticipated schedule for design and construction activities; as well as the year in which facilities are expected to be operational and where operating and maintenance costs (O&M) have been included in the City's five-year General Fund forecast.

\$5.7 million has been budgeted for park and open space project which include \$4.0 million in the acquisition of land for a public neighborhood park; \$0.5 million to construct six acres of turf area for soccer fields; \$0.5 million to upgrade the existing Plaza Park playground; \$0.3 million to construct a dog run in Orchard Neighborhood Park; and \$1.0 million has been budgeted for landscaping projects highlighted by \$0.7 million for street landscape rehabilitation in the Village of Northwood.

Capital Improvement Program

Table 5
Five-Year Parks and Facility Design/Construction Efforts

Parks and Facilities Development City-Constructed	New Parkland (acres)	New Facility (s.f.)	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Oak Creek Community Center		6,200	4,800,000	O&M			
Oak Creek Practice Fields/Turf Area	3		500,000	O&M			
Quail Hill Community Center		12,000		7,600,000	O&M		
Col. Bill Barber Community Center/Gym		20,000		9,700,000		O&M	
Jeffrey Open Space Trail - Barranca to I-5	8	1,500	1,500,000		O&M		
Jeffrey Open Space Trail - I-5 Pedestrian Bridge						1,200,000	1,400,000
Jeffrey Open Space Trail - Roosevelt Pedestrian Bridge			2,200,000	O&M			
IBC Neighborhood Park 1	1	TBD	4,000,000				
Hicks Canyon Community Center		5,500	2,600,000				300,000
IBC - Westpark Pedestrian Bridge (Design & Environmental Studies)	TBD	TBD	250,000				
IBC Community Park and Community Center/Gym (TBD)	10	18,000					
Orchard Neighborhood Park Dog Run		TBD	\$ 300,000				

Capital Improvement Program

Table 5 (continued)
Five-Year Parks and Facility Design/Construction Efforts

Parks and Facilities Development Modernization & Expansion	New Parkland (acres)	New Facility (s.f.)	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
University Community Park/Adventure Playground			720,000	O&M			
Woodbridge Community Park Phase III Improvements		TBD					
Heritage Community Park General Improvement			14,000				
Citywide Playground ADA/Safety Audit (Planning)			200,000				
Citywide Playground Safety Surfacing (Annual)				100,000	100,000	100,000	100,000
Plaza Park Playground Renovation			500,000				
Heritage Park Child Care Playground Renovation			150,000				
San Carlo Park Playground Renovation					290,000		
Valencia Park Playground Renovation					300,000		
Deerfield Community Center Modernization & Expansion		3,500	500,000				
Harvard Community Center Modernization		3,500	500,000				
Animal Care Center Modernization & Expansion		TBD					
Heritage Community Park Modernization		TBD					
Rancho Senior Center Modernization & Expansion		TBD					
Turtle Rock Community Center Modernization		TBD					
Bommer Canyon Cattle Camp Modernization		TBD					

Capital Improvement Program

Table 5 (continued)
Five-Year Parks and Facility Design/Construction Efforts

Parks and Facilities Development Developer-Constructed	New Parkland (acres)	New Facility (s.f.)	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Trabuco Community Park and Community Center	2	7,500	Construction	O&M			
Portola Springs Community Park and Community Center	25	12,000			Design	Construction	O&M
Portola Springs Neighborhood Park	6.5	500			Design		
Portola Springs Neighborhood Park/Trailhead	0.4	850	Construction & O&M				
Cypress Neighborhood Park	9	822	O&M				
Los Olivos PA 39 Community Park and Community Center	14	5,000				Design	Construction
Los Olivos PA 39 Neighborhood Park	6	800				Design	Construction
Gateway Ridge Community Park and Community Center/Gym	71	30,000			Design		Construction
Tomato Springs Community Park & Native American Center	86	2,000	Design			Construction	O&M
Planning Area 5B Neighborhood Park	6	850			Design		Construction
Orchard Hill Trailhead	1	850				Design	
IBC Public Neighborhood Park 2	2	850	Design				Construction
Jeffrey Open Space Trail (Segment No. 1) - Trabuco to I-5	14		Construction	O&M			
Jeffrey Open Space Trail (Segment No. 3) - Irvine Blvd to Portola	32	450	Construction	O&M			
Jeffrey Open Space Trail (Segment No. 4) - Portola to Gateway	28						Design

Capital Improvement Program

General Fund Impact of Significant and Non-Routine Capital Projects

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

Table 6 identifies new CIP projects expected to impact the City's ongoing operating and maintenance (O&M) costs once the projects are built and fully operational.

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

Table 6
Estimated Operating and Maintenance Costs

Project Title	Annual O&M Cost
Freeway Trail Bikeway Lighting	\$5,100
Oak Creek Community Park Center	372,700
Oak Creek Turf Area/Practice Fields	72,000
Peters Canyon Off-Street Bikeway Lighting	3,000
Trabuco/Monroe Signal Improvement	5,000
University Community Park/Adventure Playground	88,000
Total Estimated O&M Costs	<u>\$545,800</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	ADA Handicap Ramp Improvements	23	Oak Creek Turf Area/Practice Fields
2	Park Landscape Rehabilitation	24	Off-Street Bicycle Trails Rehabilitation
3	Culver Drive Signal Synchronization	25	Parking Lots Rehabilitation
4	Curbs/Gutters/ Sidewalks Rehabilitation	26	Peters Canyon Off-Street Bikeway Lighting
5	Deerfield Community Center Modernization	27	Plaza Park Playground Renovation
6	Freeway Trail Bikeway Lighting	28	Sand Canyon/Oak Canyon Intersection Improvements
7	Harvard Community Center Modernization	29	Slurry Seal and Local Streets Rehabilitation
8	Heritage Community Park Playground Renovation	30	Storm Drain Rehabilitation and Slope Restoration
9	Hicks Canyon Community Center	31	Streetscape Rehabilitation
10	IBC Public Neighborhood Park 1	32	Traffic Signal Network Rehabilitation
11	IBC Westpark Pedestrian Bridge	33	Traffic Signal Emergency Back-up System
12	Jamboree/Barranca Intersection Improvements	34	Traffic Signal Rehabilitation and Upgrade
13	Jamboree/Main Intersection Improvements	35	Barranca Parkway Synchronization Projects
14	Jeffrey Open Space Trail - Barranca to I-5	36	University Community Park - Adventure Playground
15	Jeffrey Open Space Trail - Roosevelt Bridge	37	Athletic Turf Rehabilitation
16	Jeffrey Road Rehabilitation	38	Trabuco/Monroe Signal Improvement
17	Jeffrey Road Signal Synchronization	39	Circulation Phasing Improvements
18	Jeffrey/Alton Intersection Improvements	40	Alternative Transportation Improvements
19	Not Applicable	41	Alton Parkway Signal Synchronization
20	Traffic Signal LED Indicator Replacement	42	Irvine Business Complex Sidewalk Gap Closure
21	Not Applicable	43	Orchard Neighborhood Park Dog Run
22	Oak Creek Community Park Center	44	Irvine Center Drive Rehabilitation

Capital Improvement Program

Project Descriptions

Title: ADA Handicap Ramp Improvements #1

Category: Circulation & Mobility

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

Description: This annual program entails rehabilitation of handicap access ramps throughout the City. Planned areas for this year's program include Westpark Village I & II, Woodbridge Village north of Barranca and other locations as needed.

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

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Gas Tax	\$ 65,500	\$ 68,000	\$ 71,000	\$ 74,000	\$ 77,000	\$ 355,500
Total	\$ 65,500	\$ 68,000	\$ 71,000	\$ 74,000	\$ 77,000	\$ 355,500

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

Location Map:

**ADA Handicap Ramp Improvements -
Villages of Westpark 1 & 2 and Woodbridge North of Barranca Only**



Capital Improvement Program

Project Descriptions

Title: Park Landscape Rehabilitation **#2**

Category: Parks & Open Space

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

Description: Annual programming for rehabilitation of landscaping and irrigation systems at citywide park facilities. Programming includes replacement of outdated irrigation systems, including mainlines, sprinklers, valves and wiring. This program also updates irrigation controllers to centrally controlled weather-based systems, replants tree voids and rejuvenates existing planters.

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

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Rehab Reserve	\$ 250,000	\$ 250,000	\$ 450,000	\$ 100,000	\$ 250,000	\$ 1,300,000
Total	\$ 250,000	\$ 250,000	\$ 450,000	\$ 100,000	\$ 200,000	\$ 1,300,000

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

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Culver Drive Signal Synchronization #3

Category: Circulation & Mobility

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

Description: This is a regional project to update existing traffic signal synchronization plans, software and control equipment on Culver Drive between Portola and Jamboree to address changing traffic patterns and to coordinate signal timing with adjacent cities. This is a joint project with the City of Newport Beach.

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

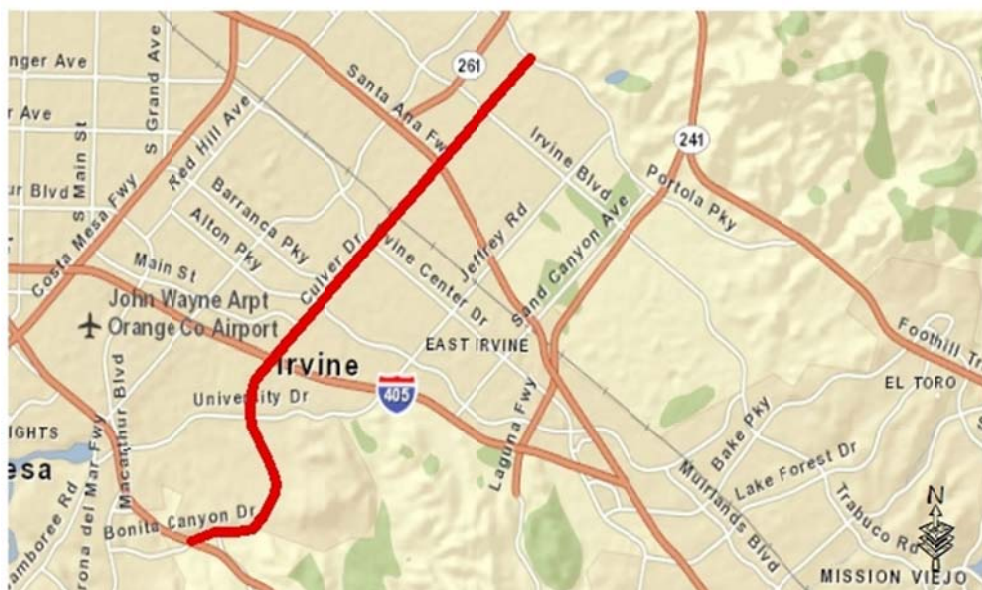
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Circulation	\$ 26,928					\$ 26,928
Measure M2 TSSP	\$ 127,296					\$ 127,296
Contributions	\$ 4,896					\$ 4,896
Total	\$ 159,120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 159,120

O & M Costs: Operations and maintenance costs for the existing Culver Drive traffic signal are accounted for in the City's annual signal maintenance budget.

Location Map:

**Culver Signal Synchronization
(Portola to Jamboree)**



Capital Improvement Program

Project Descriptions

Title: Curbs/Gutters/Sidewalks Rehabilitation #4

Category: Circulation & Mobility

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

Description: This annual concrete program provides rehabilitation and repair of various damaged curbs, gutters and sidewalks throughout the city. Planned areas for this year's program include Westpark Village I & II, Woodbridge Village north of Barranca and other locations as needed.

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

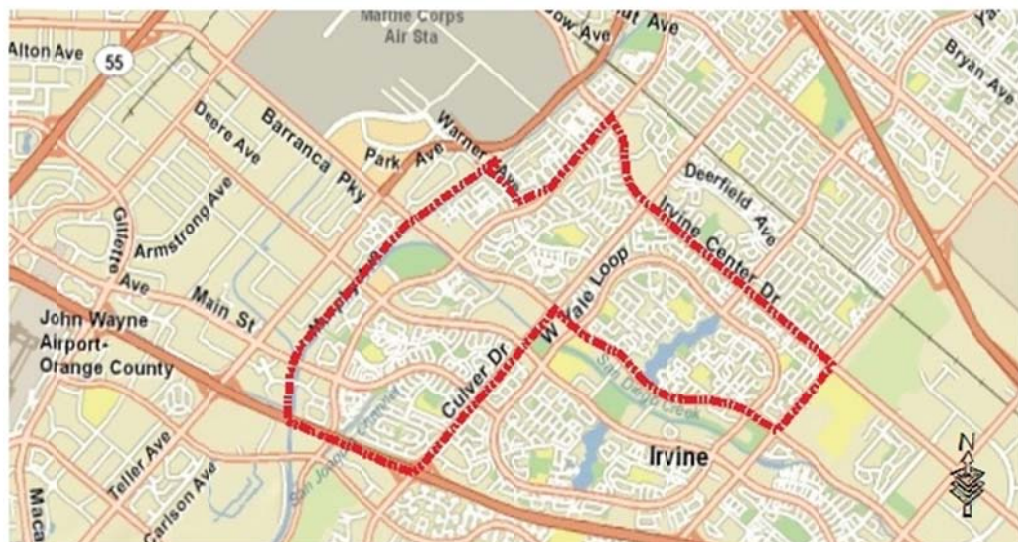
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Gas Tax	\$ 164,000	\$ 171,000	\$ 178,000	\$ 186,000	\$ 194,000	\$ 893,000
Total	\$ 164,000	\$ 171,000	\$ 178,000	\$ 186,000	\$ 194,000	\$ 893,000

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

Location Map:

**Curbs/Gutters/Sidewalks Rehab -
Villages of Westpark 1 & 2 and Woodbridge North of Barranca**



Capital Improvement Program

Project Descriptions

Title: Deerfield Community Center Modernization #5

Category: Building & Facilities

Type: Facilities **Classification:** Preliminary Design

Description: Initiate design, parking evaluation and environmental review for the modernization and expansion of the existing community center, which was constructed in 1976.

Sustainable Feature: Resource efficient, durable materials are an option for inclusion in this project.

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 500,000					\$ 500,000
Total	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000

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

Location Map:

Deerfield Community Park Community Center Modernization and Expansion



Capital Improvement Program

Project Descriptions

Title: Freeway Trail Bikeway Lighting #6

Category: Circulation & Mobility

Type: Bicycle Trails **Classification:** Construction

Description: Construction of approximately 60 light fixtures along the existing Freeway Trail between Culver and the San Diego Creek. This lighting is needed to illuminate the existing off-street bicycle trail in accordance with the Municipal Code's Uniform Security Code.

Sustainable Feature: This project encourages the use of alternative modes of transportation.

Project Budget:

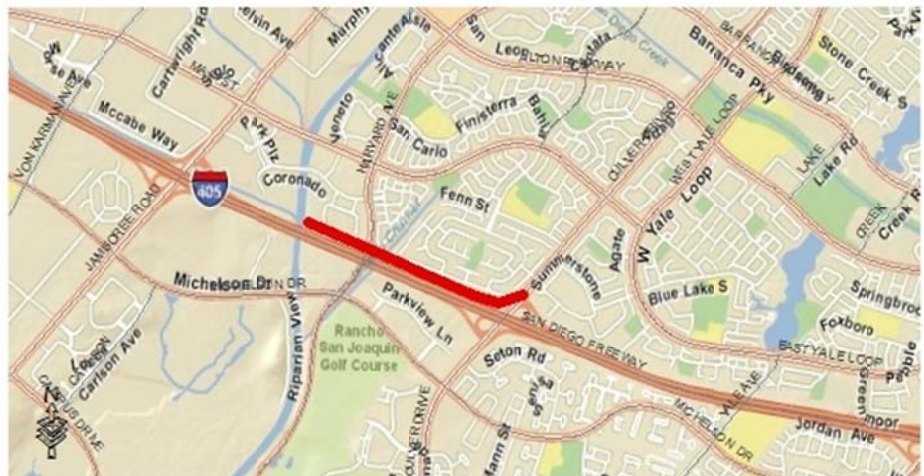
Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 117,500					\$ 117,500
Bicycle Corridor Imp. Program	\$ 652,500					\$ 652,500
Total	\$ 770,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 770,000

Operating Budget Impact:

Type	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Salaries & Benefits						
Supplies & Services		\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 20,400
Capital Equipment						
Total	\$ 0	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 20,400

Location Map:

Freeway Trail Lighting - San Diego Creek to Culver



Capital Improvement Program

Project Descriptions

Title: Harvard Community Center Modernization #7

Category: Building & Facilities

Type: Facilities **Classification:** Preliminary Design

Description: Initiate design, parking evaluation and environmental review for the modernization and expansion of the existing community center, which was constructed in 1975.

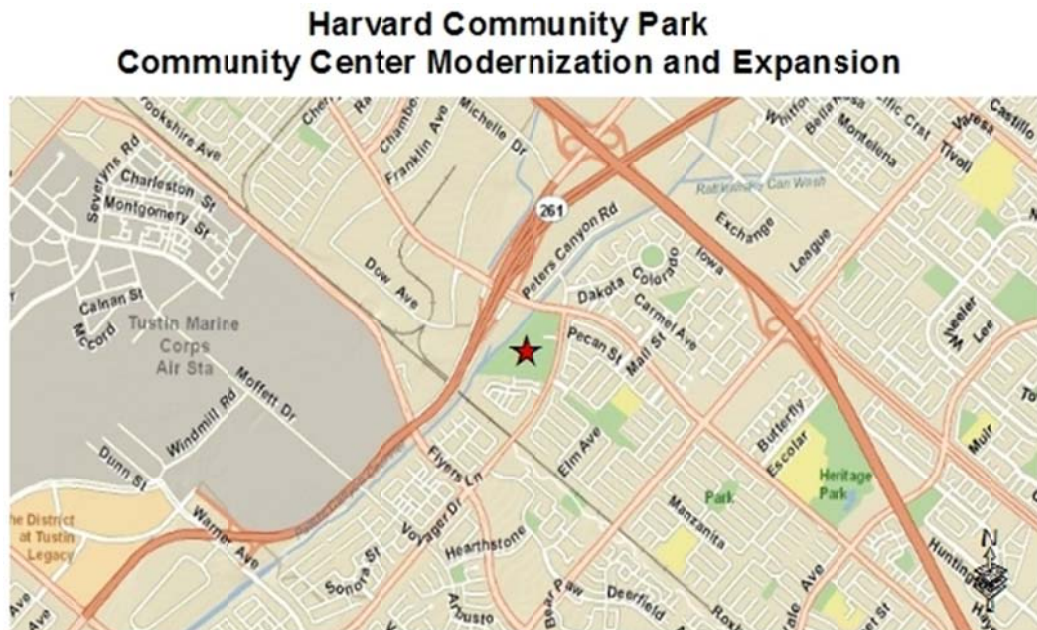
Sustainable Feature: Resource efficient, durable materials are an option for inclusion in this project.

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 500,000					\$ 500,000
Total	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000

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

Location Map:



Capital Improvement Program

Project Descriptions

Title: Heritage Community Park Playground Renovation #8

Category: Parks & Open Space

Type: Facilities **Classification:** Construction

Description: Initiate construction to rehabilitate existing playground to comply with current State playground safety and ADA accessibility requirements.

Sustainable Feature: Not applicable

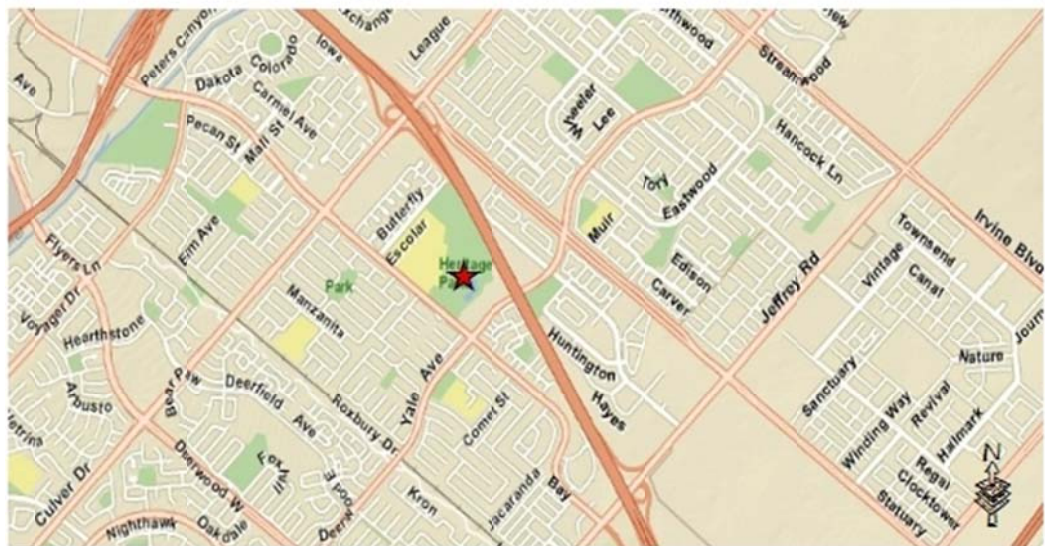
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 150,000					\$ 150,000
Total	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000

O & M Costs: Resource efficient, durable materials are an option for inclusion in this project.

Location Map:

Heritage Community Park Child Care Playground Rehabilitation



Capital Improvement Program

Project Descriptions

Title: Hicks Canyon Community Center #9

Category: Building & Facilities

Type: Facilities **Classification:** Final Design

Description: Finalize design, environmental and construction drawings for an approximately 5,500 square foot community center at Hicks Canyon Community Park.

Sustainable Feature: The project is design and will be constructed as a resource efficient, green building. Design features will include: a photovoltaic system, light colored metal roof to reduce heat load, high efficiency HVAC system, low water usage fixtures, storm water treatment system, and durable materials for flooring.

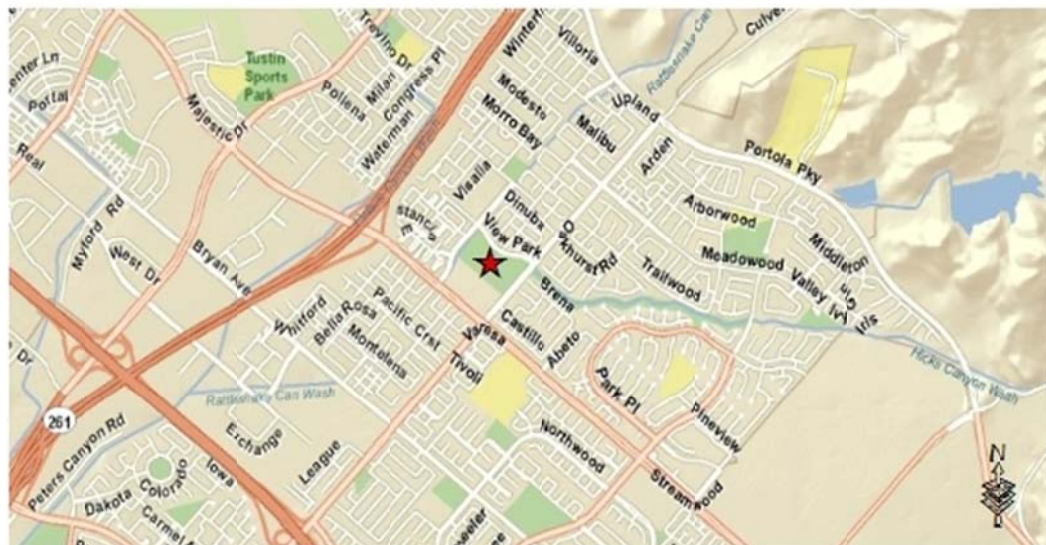
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Park In-Lieu Fees	\$ 2,600,000					\$ 2,600,000
Total	\$ 2,600,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,600,000

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

Location Map:

Hicks Canyon Community Center



Capital Improvement Program

Project Descriptions

Title: IBC Public Neighborhood Park 1 #10

Category: Parks & Open Space

Type: Parks **Classification:** Final Design

Description: Finalize the acquisition of land for a public neighborhood park north of Interstate 405 consistent with the IBC Vision Plan.

Sustainable Feature: To Be Determined

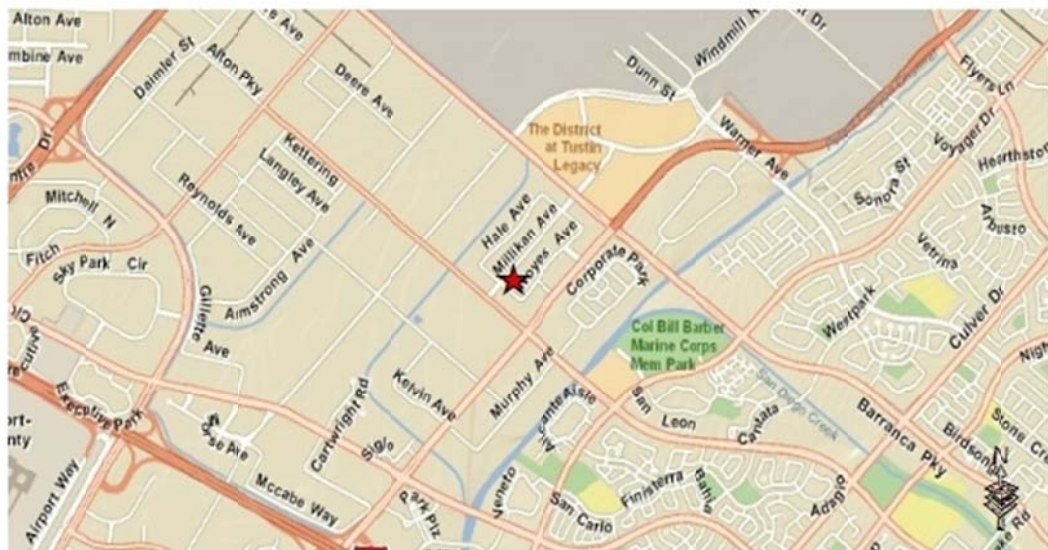
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Park In-Lieu Fees	\$ 4,000,000					\$ 4,000,000
Total	\$ 4,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,000,000

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

Location Map:

IBC Public Neighborhood Park 1



Capital Improvement Program Project Descriptions

Title: IBC Westpark Pedestrian Bridge #11

Category: Parks & Open Space

Type: Bridges **Classification:** Preliminary Design

Description: Initiate design, environmental and construction drawings for a pedestrian bridge over the San Diego Creek to link an IBC public neighborhood park with existing Westpark public neighborhood parks (San Marco and San Carlo) and Westpark Elementary School, consistent with the IBC Vision Plan.

Sustainable Feature: Not Applicable

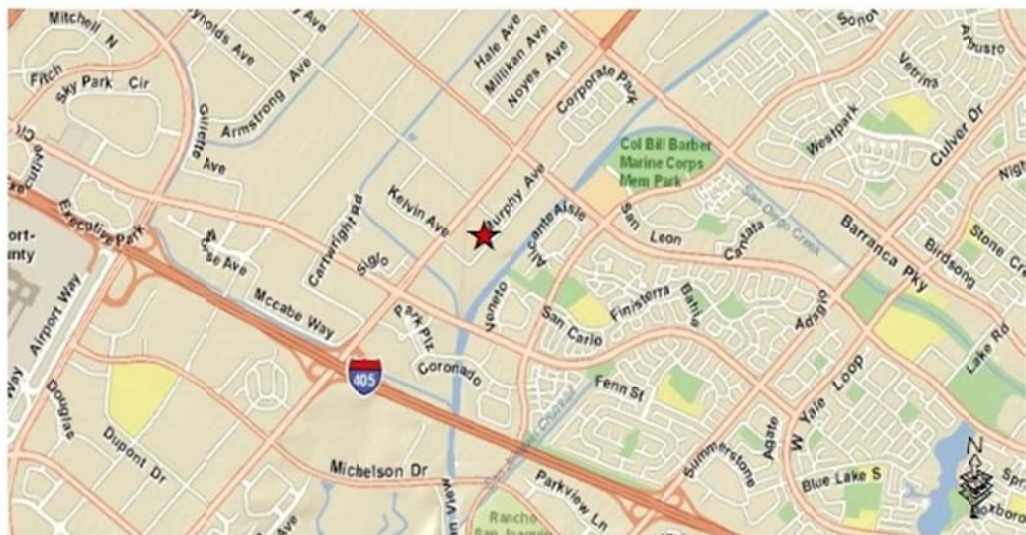
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Park In-Lieu Fees	\$ 250,000					\$ 250,000
Total	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000

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

Location Map:

IBC Westpark Pedestrian Bridge



Capital Improvement Program

Project Descriptions

Title: Jamboree/Barranca Intersection Improvements #12

Category: Circulation & Mobility

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

Description: Final design for the improvements to add a 5th northbound thru lane on Jamboree and a 3rd eastbound thru lane on Barranca consistent with the Irvine Business Complex Vision Plan.

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

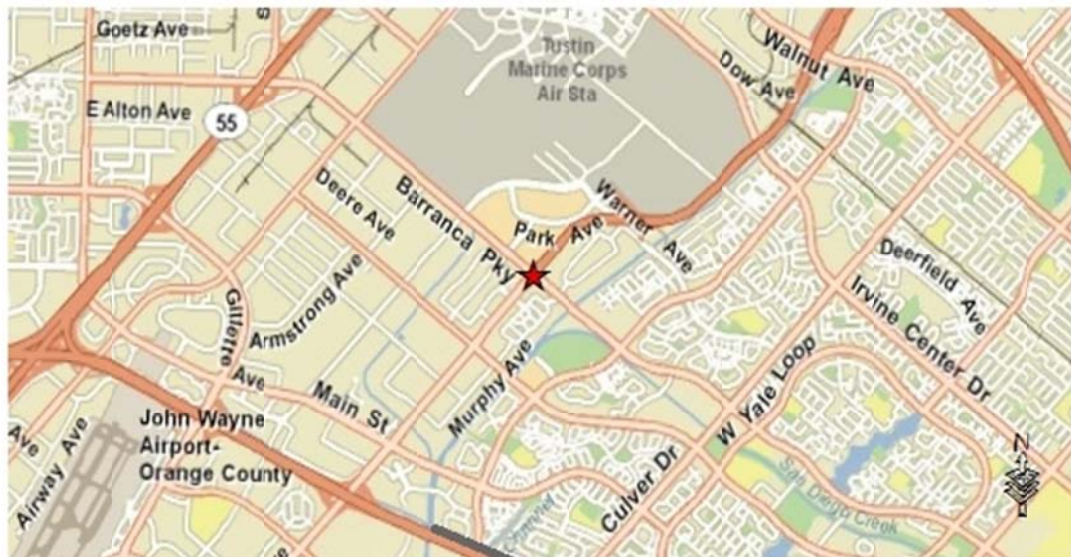
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
IBC Complex Fees	\$ 313,477		\$ 300,000		\$ 2,850,000	\$ 3,463,477
Measure M2 ICE	\$ 26,523					\$ 26,523
Total	\$ 340,000	\$ 0	\$ 300,000	\$ 0	\$ 2,850,000	\$ 3,490,000

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

Location Map:

Jamboree/Barranca Intersection Improvements



Capital Improvement Program

Project Descriptions

Title: Jamboree/Main Intersection Improvements **#13**

Category: Circulation & Mobility

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

Description: Final design for the construction of an additional 5th northbound thru lane and a 5th southbound thru lane on Jamboree Road from the I-405 on/off ramp to Kelvin consistent with the Irvine Business Complex Vision Plan.

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

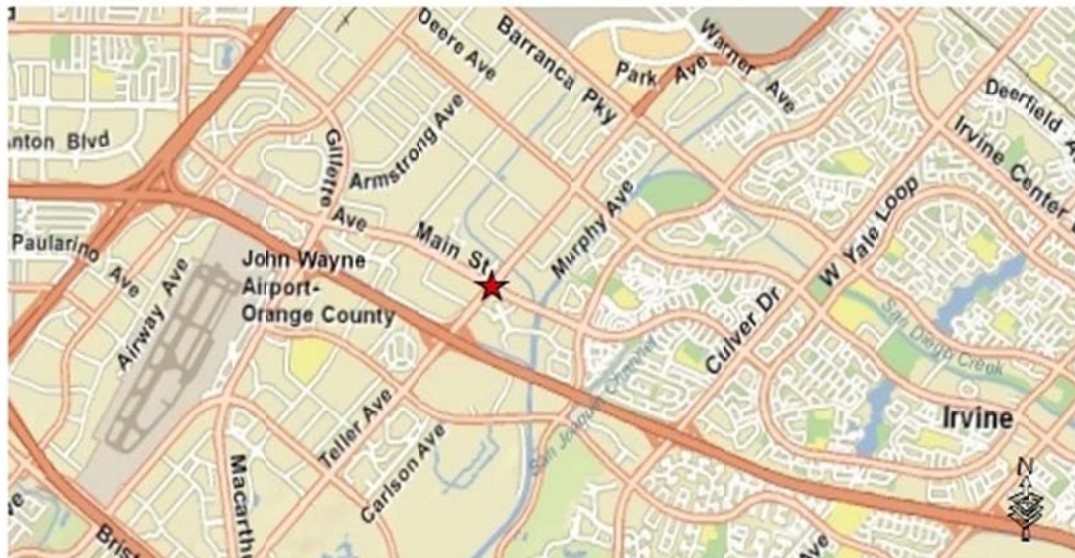
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
IBC Complex Fees	\$ 754,299		\$ 3,700,000		\$ 480,000	\$ 4,934,299
Measure M2 ICE	\$ 83,811					\$ 83,811
Total	\$ 838,110	\$ 0	\$ 3,700,000	\$ 0	\$ 480,000	\$ 5,018,110

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

Location Map:

Jamboree/Main Intersection Improvements



Capital Improvement Program

Project Descriptions

Title: Jeffrey Open Space Trail - Barranca to I-5 **#14**

Category: Circulation & Mobility

Type: Bicycle Trails **Classification:** Construction

Description: Construction of the final phase of the Class 1 trail system (JOST) for the Village of Oak Creek. Trail construction is being coordinated with Irvine Company JOST improvements within Cypress and Stonegate villages (JOST Segment No.1 and No. 3)

Sustainable Feature: The trail provides automobile commuting alternatives, thereby reducing carbon emissions, commuter traffic and improving health.

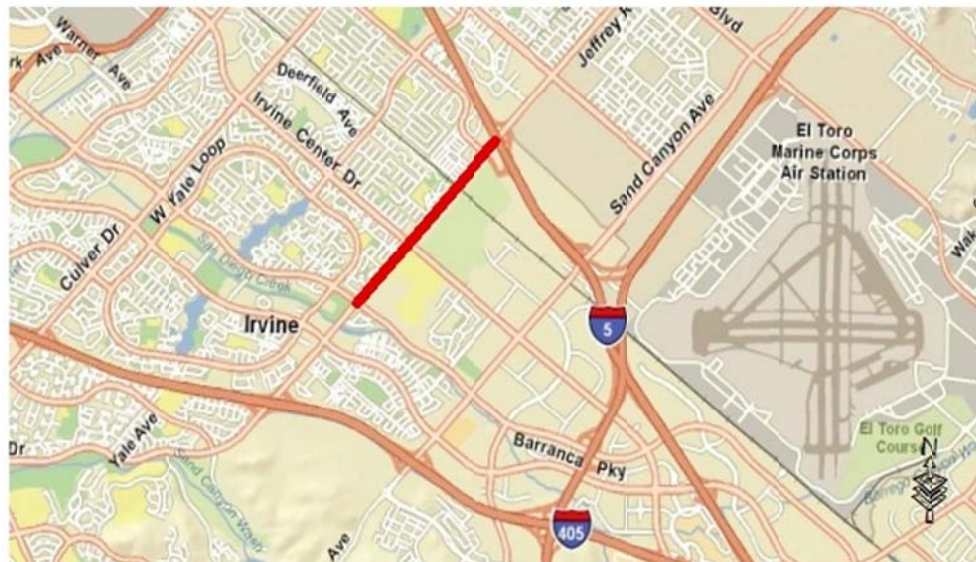
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 1,500,000					\$ 1,500,000
Total	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,500,000

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

Location Map:

Jeffrey Open Space Trail - Barranca to I-5



Capital Improvement Program

Project Descriptions

Title: Jeffrey Open Space Trail - Roosevelt Bridge #15

Category: Circulation & Mobility

Type: Bridges **Classification:** Final Design

Description: Fabrication of a Bike/Pedestrian bridge over Roosevelt linking the northern segments of the JOST. Bridge construction is being coordinated with Irvine Company JOST improvements within Cypress and Stonegate villages (JOST Segment No.1 and No. 3)

Sustainable Feature: The bridge provides automobile commuting alternatives, thereby reducing carbon emissions, commuter traffic and improving health.

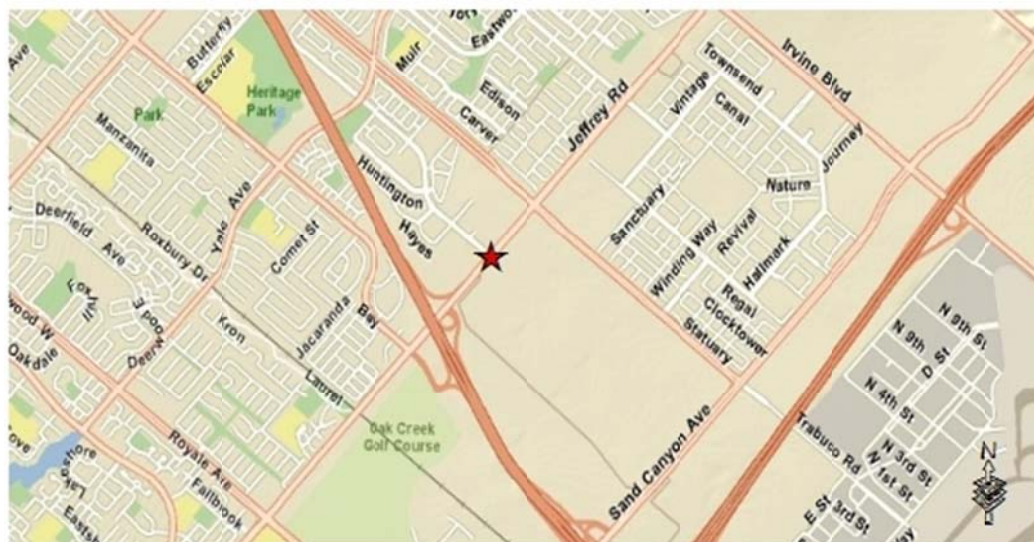
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 2,200,000					\$ 2,200,000
Total	\$ 2,200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,200,000

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

Location Map:

**Jeffrey Open Space Trail -
Roosevelt Crossing Bike/Pedestrian Bridge**



Capital Improvement Program

Project Descriptions

Title: Jeffrey Road Rehabilitation **#16**

Category: Circulation & Mobility

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

Description: This pavement rehabilitation need was identified as part of the City's Pavement Management Program. The rehabilitation will extend from Walnut to Trabuco and will prolong the design life of the roadway by an additional 10-15 years.

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

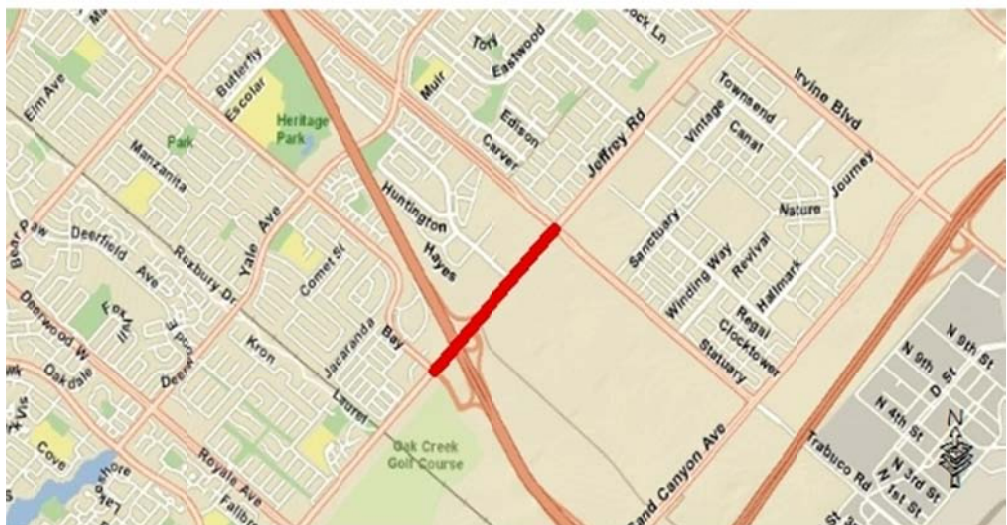
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Gas Tax	\$ 1,832,119					\$ 1,832,119
Measure M2 Fairshare	\$ 77,881					\$ 77,881
Total	\$ 1,910,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,910,000

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

Location Map:

**Jeffrey Road Rehab
(Walnut to Trabuco)**



Capital Improvement Program

Project Descriptions

Title: Jeffrey Road Signal Synchronization #17

Category: Circulation & Mobility

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

Description: This is a regional project to update existing traffic signal synchronization plans, software and control equipment on Jeffrey Road between Portola and Jamboree to address changing traffic patterns and to coordinate signal timing with adjacent cities. This is a joint project with the City of Newport Beach.

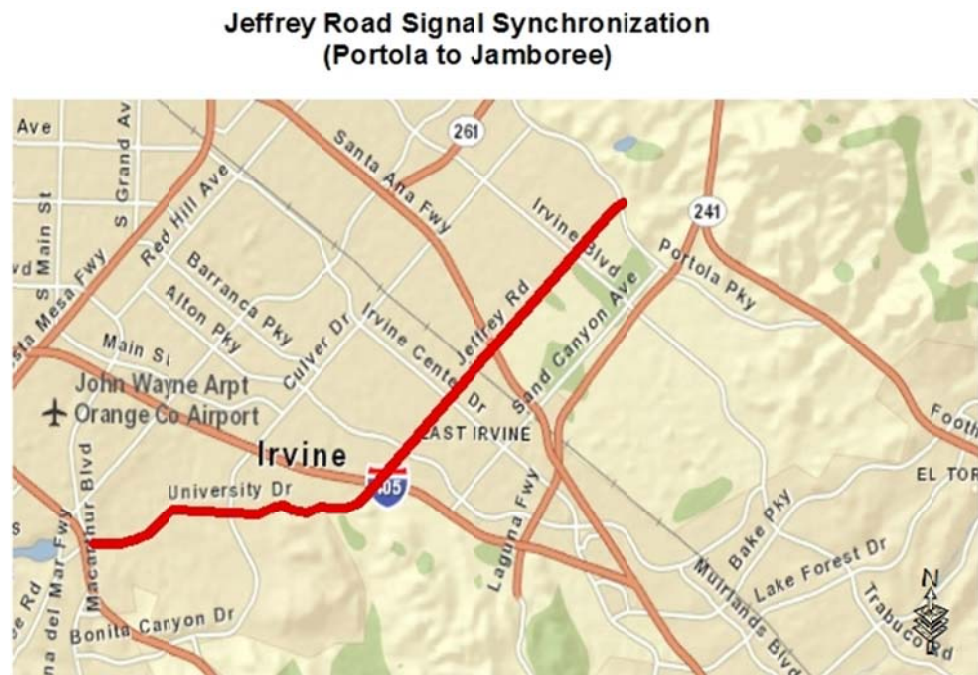
Sustainable Feature: Improves the overall efficiency of the City's circulation system; thereby reducing mobile source emissions.

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Circulation	\$ 35,296					\$ 35,296
Measure M2 TSSP	\$ 107,712					\$ 107,712
Contributions	\$ 1,632					\$ 1,632
Total	\$ 144,640	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144,640

O & M Costs: Operations and maintenance costs for the existing Jeffrey Road traffic signal are accounted for in the City's annual signal maintenance budget.

Location Map:



Capital Improvement Program

Project Descriptions

Title: Jeffrey/Alton Intersection Improvements **#18**

Category: Circulation & Mobility

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

Description: This project is a required North Irvine Transportation Mitigation (NITM) program improvement. This phase consists of the preliminary engineering effort for the construction of a 4th southbound thru lane, a southbound right turn lane and a 3rd eastbound thru lane. The northbound free right turn lane will be converted to a standard right turn lane.

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

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
NITM Fees	\$ 61,000		\$ 91,000		\$ 301,000	\$ 453,000
Total	\$ 61,000	\$ 0	\$ 91,000	\$ 0	\$ 301,000	\$ 453,000

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

Location Map:

Jeffrey/Alton Intersection Improvements



Capital Improvement Program

Project Descriptions

Title: Traffic Signal LED Indicator Replacement **#20**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

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

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

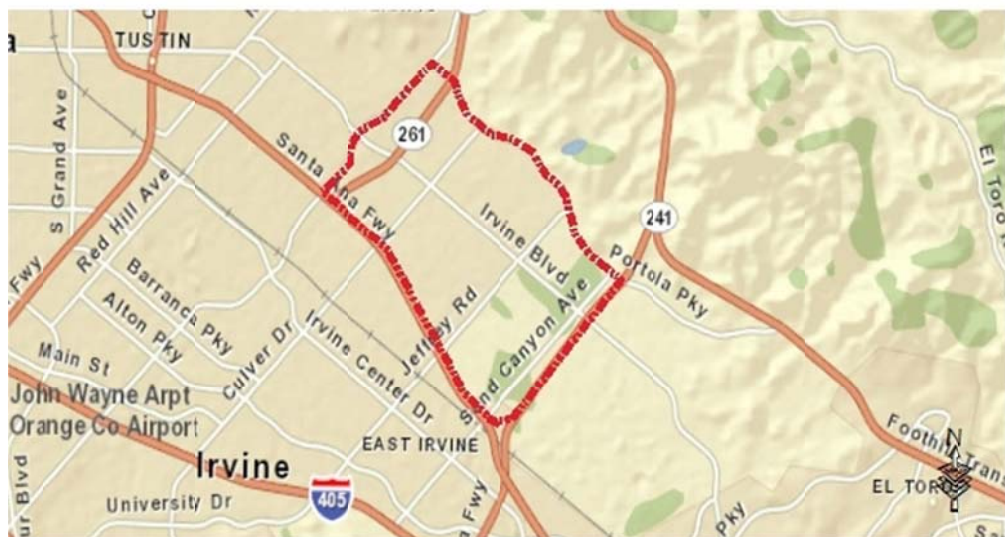
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Gas Tax	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
Total	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000

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

Location Map:

LED Traffic Signal Replacement (North of I-5)



Capital Improvement Program

Project Descriptions

Title: Oak Creek Community Park Center #22

Category: Building & Facilities

Type: Facilities **Classification:** Construction

Description: Construction of a 6,200 square foot community center at Oak Creek Community Park.

Sustainable Feature: Several key design features include: a photovoltaic system, light colored metal roof to reduce heat load, high efficiency HVAC system, low water usage fixtures, storm water treatment system and sustainable materials for flooring.

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 1,000,000					\$ 1,000,000
Park In-Lieu Fees	\$ 3,800,000					\$ 3,800,000
Total	\$ 4,800,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,800,000

Operating Budget Impact:

Type	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Salaries & Benefits		\$ 271,245	\$ 271,245	\$ 271,245	\$ 271,245	\$ 1,084,980
Supplies & Services		\$ 101,420	\$ 101,420	\$ 101,420	\$ 101,420	\$ 405,680
Capital Equipment						
Total	\$ 0	\$ 372,665	\$ 372,665	\$ 372,665	\$ 372,665	\$ 1,490,660

Location Map:

**Oak Creek Community Park
Community Center Building**



Capital Improvement Program

Project Descriptions

Title: Oak Creek Turf Area/Practice Fields #23

Category: Parks & Open Space

Type: Parks **Classification:** Construction

Description: Construction of approximately eight acres of turf area for six practice soccer fields.

Sustainable Feature: Several key design features include the use of reclaimed water and water efficient controllers.

Project Budget:

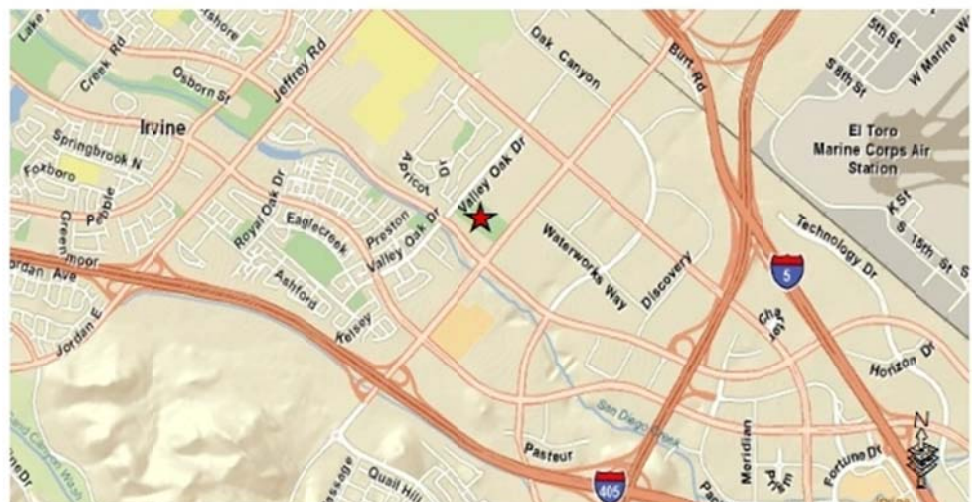
Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 500,000					\$ 500,000
Total	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000

Operating Budget Impact:

Type	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Salaries & Benefits						
Supplies & Services		\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 288,000
Capital Equipment						
Total	\$ 0	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 288,000

Location Map:

**Oak Creek Community Park
Turf Area/Practice Fields**



Capital Improvement Program

Project Descriptions

Title: Off-Street Bicycle Trails Rehabilitation #24

Category: Circulation & Mobility

Type: Bicycle Trails **Classification:** Rehabilitation

Description: This annual program provides preventative maintenance including repairs and/or slurry seal and rehabilitation of existing off-street bicycle trails throughout the City. Planned areas for this year's program include the Freeway Trail (San Diego Creek to Culver) and Peters Canyon Trail (Walnut to Railroad) and other locations as needed based on a preventative maintenance schedule.

Sustainable Feature: The trail system provides for the use of alternative modes of transportation. If the trail is not maintained properly, the option of using this form of transportation is reduced.

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Rehab Reserve	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

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

Location Map:

Off-Street Bicycle Trails Rehab



Capital Improvement Program

Project Descriptions

Title: Parking Lots Rehabilitation #25

Category: Building & Facilities

Type: Parking Lots **Classification:** Rehabilitation

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

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

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Rehab Reserve	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

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

Location Map:

Parking Lots Rehab - Rancho San Joaquin Senior Center & Historical Society



Capital Improvement Program

Project Descriptions

Title: Peters Canyon Trail Lighting #26

Category: Circulation & Mobility

Type: Bicycle Trails **Classification:** Construction

Description: Construction of approximately 35 light fixtures along the existing Peters Canyon Trail between the railroad tracks and Walnut. This lighting is needed to illuminate the existing off-street bicycle trail in accordance with the Municipal Code's Uniform Security Code.

Sustainable Feature: This project encourages the use of alternative modes of transportation.

Project Budget:

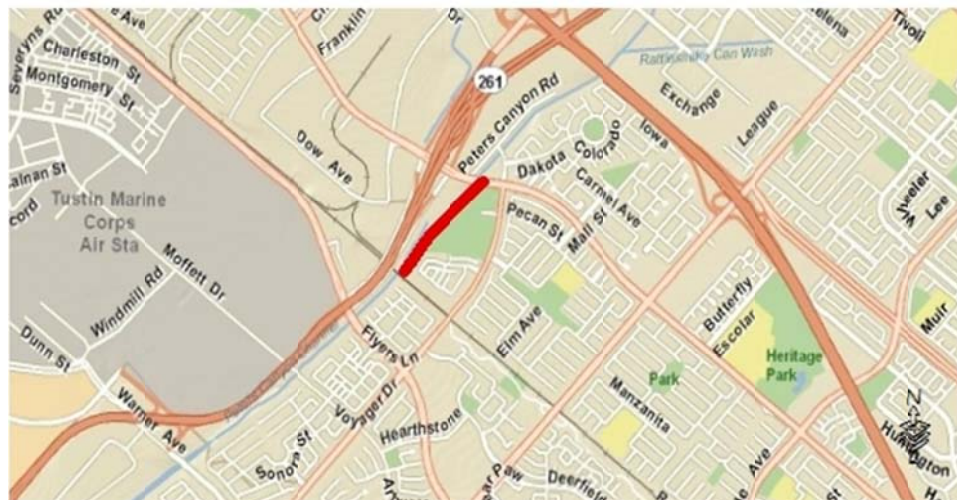
Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 117,500					\$ 117,500
Bicycle Corridor Program	\$ 652,500					\$ 652,500
Total	\$ 770,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 770,000

Operating Budget Impact:

Type	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Salaries & Benefits						
Supplies & Services		\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ 11,900
Capital Equipment						
Total	\$ 0	\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ 11,900

Location Map:

**Peters Canyon Trail Lighting
(Walnut to Railroad Tracks)**



Capital Improvement Program

Project Descriptions

Title: Plaza Park Playground Renovation #27

Category: Parks & Open Space

Type: Parks **Classification:** Construction

Description: Initiate construction to upgrade the existing Plaza Park Playground to comply with current State playground safety and ADA accessibility requirements.

Sustainable Feature: Resource efficient, durable materials will be considered for inclusion in this project.

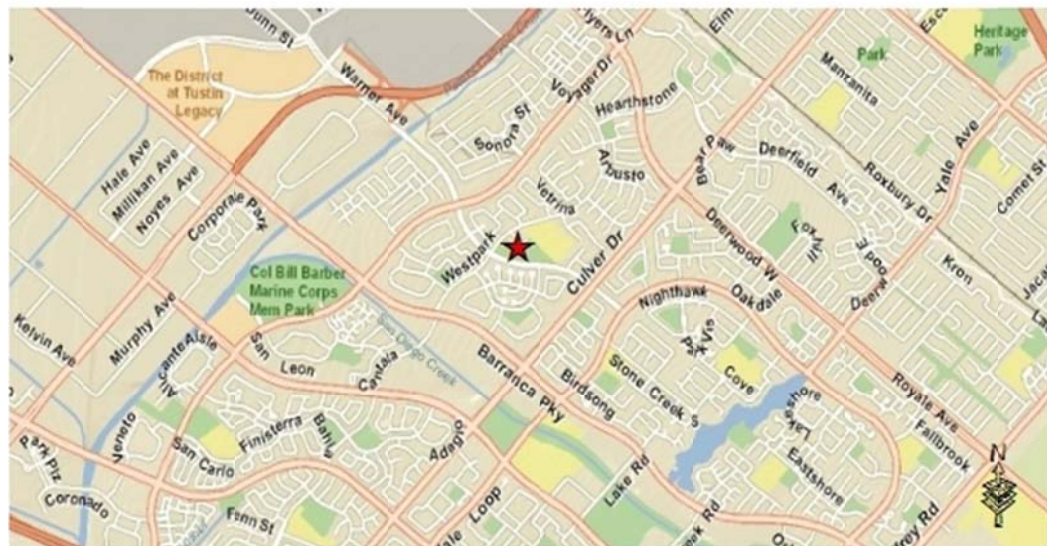
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-Circulation	\$ 500,000					\$ 500,000
Total	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000

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

Location Map:

Plaza Park Playground Rehabilitation



Capital Improvement Program

Project Descriptions

Title: Sand Canyon/Oak Canyon Intersection Improvements **#28**

Category: Circulation & Mobility

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

Description: This project is a required North Irvine Transportation Mitigation (NITM) program improvement. This phase consists of the preliminary engineering effort for improvements to re-stripe the westbound approach to provide 2 left turn lanes, 0.5 thru lanes and 1.5 right turn lanes.

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

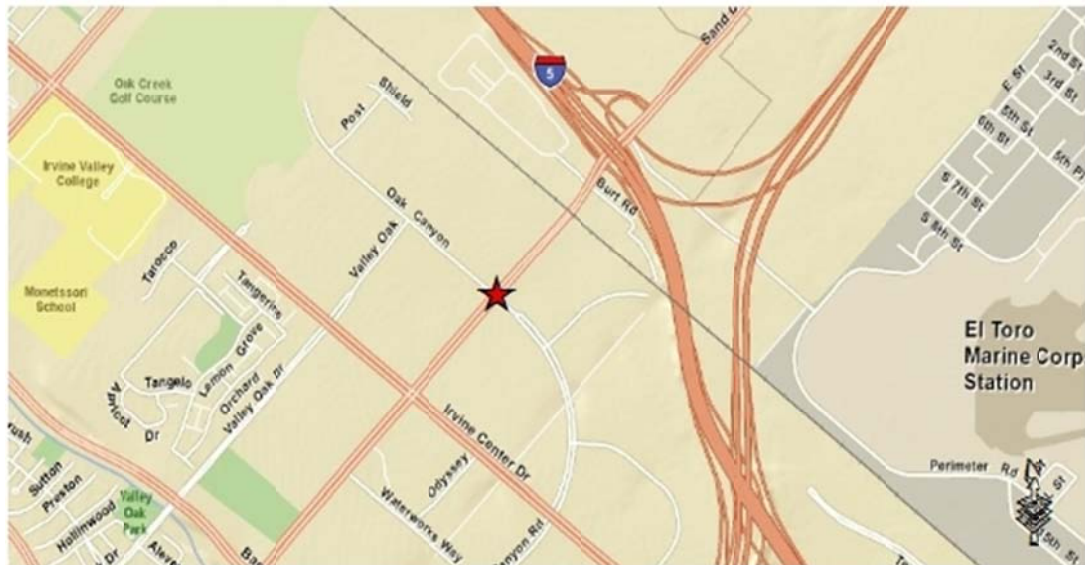
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
NITM	\$ 61,000		\$ 92,000		\$ 826,000	\$ 979,000
Total	\$ 61,000	\$ 0	\$ 92,000	\$ 0	\$ 826,000	\$ 979,000

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

Location Map:

Sand Canyon/Oak Canyon Intersection Improvements



Capital Improvement Program

Project Descriptions

Title: Slurry Seal and Local Streets Rehabilitation **#29**

Category: Circulation & Mobility

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

Description: This annual program in coordination with the City's Pavement Management Program provides slurry seal and/or rehabilitation of roadway pavement throughout the City. Planned areas for this year's project include Westpark Village I & II and Woodbridge Village north of Barranca.

Sustainable Feature: Slurry seal mixes using recycled materials is an option for inclusion in this project.

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Gas Tax	\$ 1,342,029	\$ 3,356,333	\$ 5,326,027	\$ 3,502,555	\$ 2,535,091	\$ 16,062,035
Measure M2 Fairshare	\$ 3,079,429	\$ 3,898,818	\$ 1,001,953	\$ 1,971,400	\$ 3,476,269	\$ 13,427,869
Rehab Reserve	\$ 487,293	\$ 826,400			\$ 509,074	\$ 1,822,767
Slurry Seal	\$ 1,249	\$ 168,449	\$ 172,020	\$ 176,045	\$ 179,566	\$ 697,329
Total	\$ 4,910,000	\$ 8,250,000	\$ 6,500,000	\$ 5,650,000	\$ 6,700,000	\$ 32,010,000

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

Location Map:

**Slurry Seal and Local Streets Rehab -
Villages of Westpark 1 & 2 and Woodbridge North of Barranca Only**



Capital Improvement Program

Project Descriptions

Title: Storm Drain Rehabilitation and Slope Restoration **#30**

Category: Circulation & Mobility

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

Description: This annual program provides funding for rehabilitation and upgrade of storm drain systems and slopes throughout the City to meet existing drainage area conditions and standards. The drainage system is inspected annually to identify and schedule storm drain facilities and slopes that are in need of repair.

Sustainable Feature: Concrete mixes using recycled materials are an option for inclusion in this project.

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Rehab Reserve	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Gas Tax	\$ 150,000	\$ 150,000		\$ 150,000	\$ 150,000	\$ 600,000
Measure M2 Fairshare			\$ 150,000			\$ 150,000
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

Capital Improvement Program

Project Descriptions

Title: Streetscape Rehabilitation **#31**

Category: Circulation & Mobility

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

Description: This annual program focuses on a selected village area to introduce improvements to irrigation systems with a focus on reducing inefficiencies and water run off by installing master valves, weather based irrigation controllers, flow sensors, drip emitters and new nozzle technology. This program also looks for opportunities to replace existing turf grass medians with California friendly plant material to reduce water, fertilizer and chemical usage. This year's programming calls for rehabilitation of streetscape systems in Northwood.

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

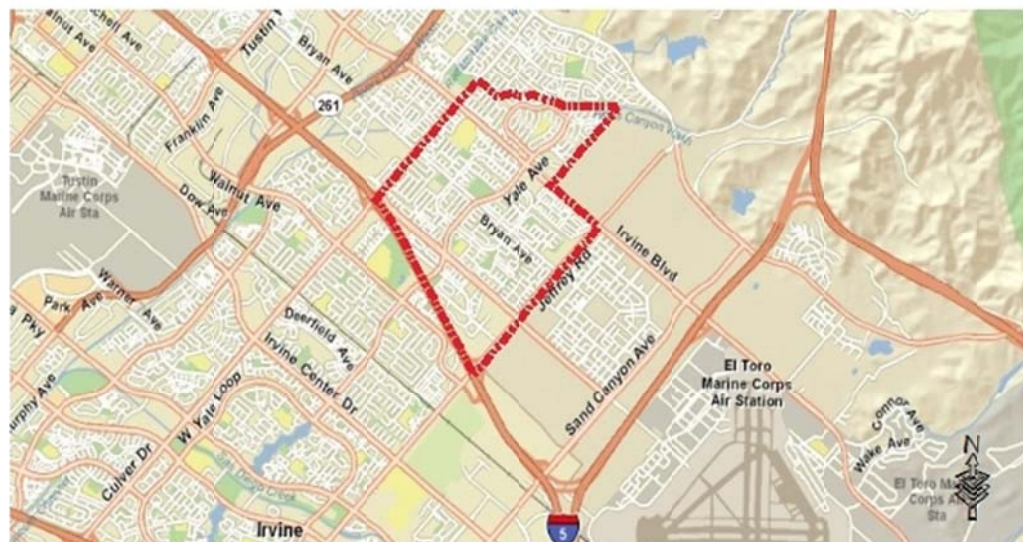
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Gas Tax	\$ 720,000	\$ 1,200,000	\$ 1,200,000	\$ 720,000	\$ 1,200,000	\$ 5,040,000
Total	\$ 720,000	\$ 1,200,000	\$ 1,200,000	\$ 720,000	\$ 1,200,000	\$ 5,040,000

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

Location Map:

**Streetscape Rehab (Northwood - 2nd Phase) -
Arterials within Northwood Village**



Capital Improvement Program

Project Descriptions

Title: Traffic Signal Network Rehabilitation **#32**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

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

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

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Gas Tax	\$ 50,000	\$ 60,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 380,000
Total	\$ 50,000	\$ 60,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 380,000

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

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Traffic Signal Emergency Back-up System **#33**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

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

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

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Gas Tax	\$ 200,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 550,000
Total	\$ 200,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 550,000

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

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Traffic Signal Rehabilitation and Upgrade **#34**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Rehabilitation

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

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

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Gas Tax	\$ 300,000	\$ 300,000	\$ 435,000	\$ 500,000	\$ 500,000	\$ 2,035,000
Total	\$ 300,000	\$ 300,000	\$ 435,000	\$ 500,000	\$ 500,000	\$ 2,035,000

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

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Barranca Parkway Signal Synchronization **#35**

Category: Circulation & Mobility

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

Description: This is a regional project to update existing traffic signal synchronization plans, software and control equipment on Barranca Parkway between Red Hill and Robin Circle to address changing traffic patterns and to coordinate signal timing with adjacent cities. This is a joint project with the City of Lake Forest and with the City of Mission Viejo.

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

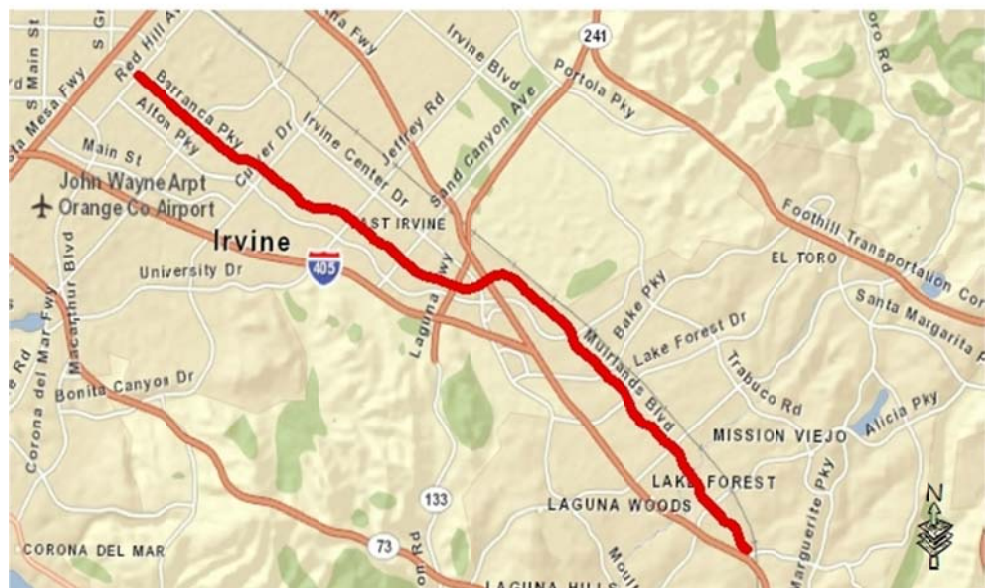
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Circulation	\$ 444,537					\$ 444,537
Measure M2 TSSP	\$ 1,992,386					\$ 1,992,386
Contributions	\$ 73,560					\$ 73,560
Total	\$ 2,510,483	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,510,483

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

Location Map:

Barranca Parkway Signal Synchronization



Capital Improvement Program

Project Descriptions

Title: University Community Park - Adventure Playground **#36**

Category: Parks & Open Space

Type: Facilities **Classification:** Construction

Description: Initiate rehabilitation and construction of Adventure Playground.

Sustainable Feature: Not Applicable

Project Budget:

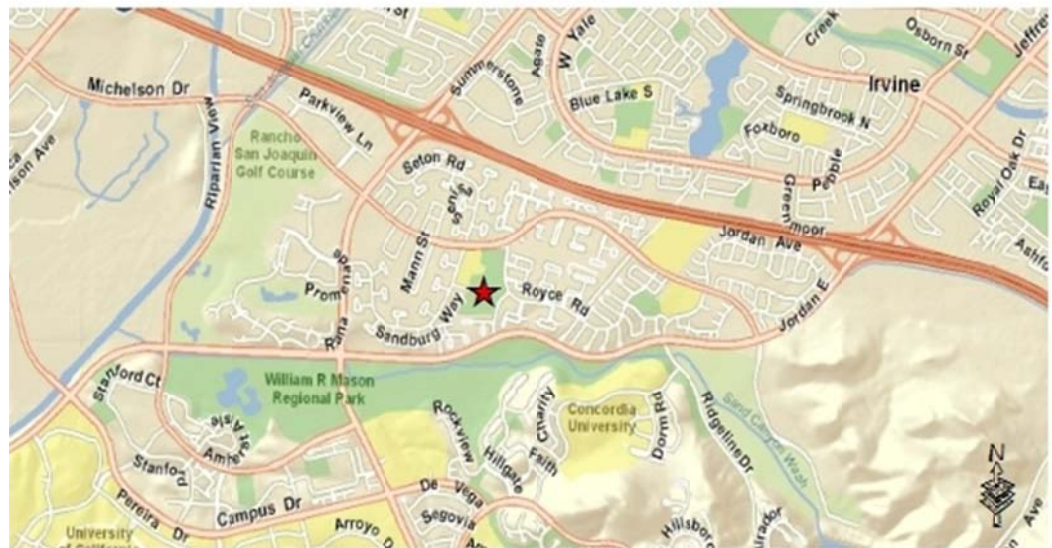
Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Park In-Lieu Fees	\$ 720,000					\$ 720,000
Total	\$ 720,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 720,000

Operating Budget Impact:

Type	2013-14	2014-15	2015-16	2016-17	2017-18	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:

University Community Park - Adventure Playground



Capital Improvement Program

Project Descriptions

Title: Athletic Turf Rehabilitation **#37**

Category: Parks & Open Space

Type: Parks **Classification:** Rehabilitation

Description: Annual programming for renovation of turf fields at several City parks to maintain surface playability. Rehabilitation includes re-sodding, topdressing, aerification and fertilization of heavily worn areas on athletic fields.

Sustainable Feature: Weather-based irrigation controllers are utilized on the athletic fields.

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Rehab Reserve	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000
Total	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000

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

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Trabuco/Monroe Signal Improvement **#38**

Category: Circulation & Mobility

Type: Traffic Signals **Classification:** Construction

Description: Construction of a new traffic signal and roadway improvements at the intersection of Trabuco and Monroe. This project requires major reconstruction of the roadway and drainage channel through the intersection.

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

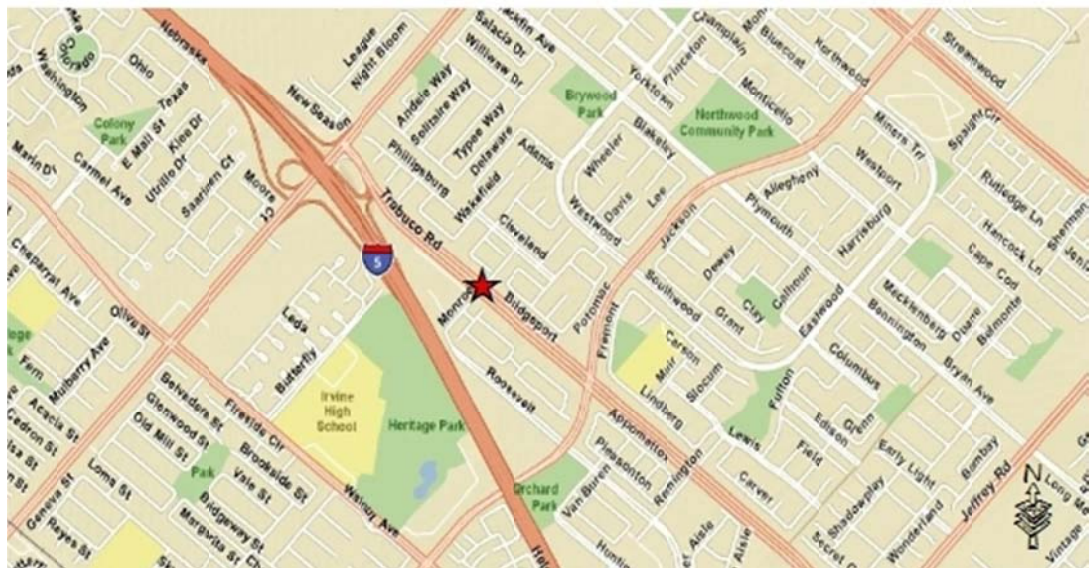
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Highway Safety Program	\$ 900,000					\$ 900,000
SDC Circulation	\$ 250,000					\$ 250,000
Total	\$ 1,150,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,150,000

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

Location Map:

Trabuco/Monroe Signal Synchronization



Capital Improvement Program

Project Descriptions

Title: Circulation Phasing Improvements **#39**

Category: Circulation & Mobility

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

Description: Preliminary engineering and environmental clearance for roadway improvements identified in the City's 2013 circulation phasing report to prepare projects for future grant funding.

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

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Circulation	\$ 198,349					\$ 198,349
Measure M2 Fairshare	\$ 1,651					\$ 1,651
Total	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,000

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

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Alternative Transportation Improvements **#40**

Category: Circulation & Mobility

Type: Transit **Classification:** Preliminary Design

Description: Infrastructure and amenity improvements related to the use of the City's bikeway system and transit stops/station to promote the use of the City's bicycle and pedestrian trails and transportation network. Projects would be identified as part of the City's Active Transportation Plan currently being developed.

Sustainable Feature: This project encourages the use of alternative modes of transportation.

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
AQMD	\$ 400,000					\$ 400,000
Total	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000

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

Location: Citywide

Capital Improvement Program

Project Descriptions

Title: Alton Parkway Signal Synchronzation **#41**

Category: Building & Facilities

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

Description: This is a regional project to update existing traffic signal synchronization plans, software and control equipment on Alton Parkway between Red Hill and Portola to address changing traffic patterns and to coordinate signal timing with adjacent cities. This is a joint project with the City of Lake Forest.

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

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Contributions	\$ 20,190					\$ 20,190
Measure M2 - TSSP	\$ 1,092,756					\$ 1,092,756
SDC Circulation	\$ 273,000					\$ 273,000
Total	\$ 1,385,946	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,385,946

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

Location Map:

Alton Parkway Signal Synchronization



Capital Improvement Program

Project Descriptions

Title: Irvine Business Complex Sidewalk Gap Closure **#42**

Category: Circulation & Mobility

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

Description: Final design of sidewalk gap closure in the Irvine Business Complex (IBC) to accommodate and promote pedestrian activity. This is an IBC Vision Plan required neighborhood improvement project. The location(s) to be determined from the IBC sidewalk gap closure feasibility study to be conducted in 2013.

Sustainable Feature: Not Applicable

Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
IBC Complex Fees	\$ 250,000					\$ 250,000
Total	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000

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

Location: To Be Determined

Capital Improvement Program

Project Descriptions

Title: Orchard Neighborhood Park Dog Run **#43**

Category: Parks & Open Space

Type: Parks **Classification:** Construction

Description: Initiate design, enviornmental and construction drawings and initiate construction for dog run in Orchard Neighborhood Park.

Sustainable Feature: Not Applicable

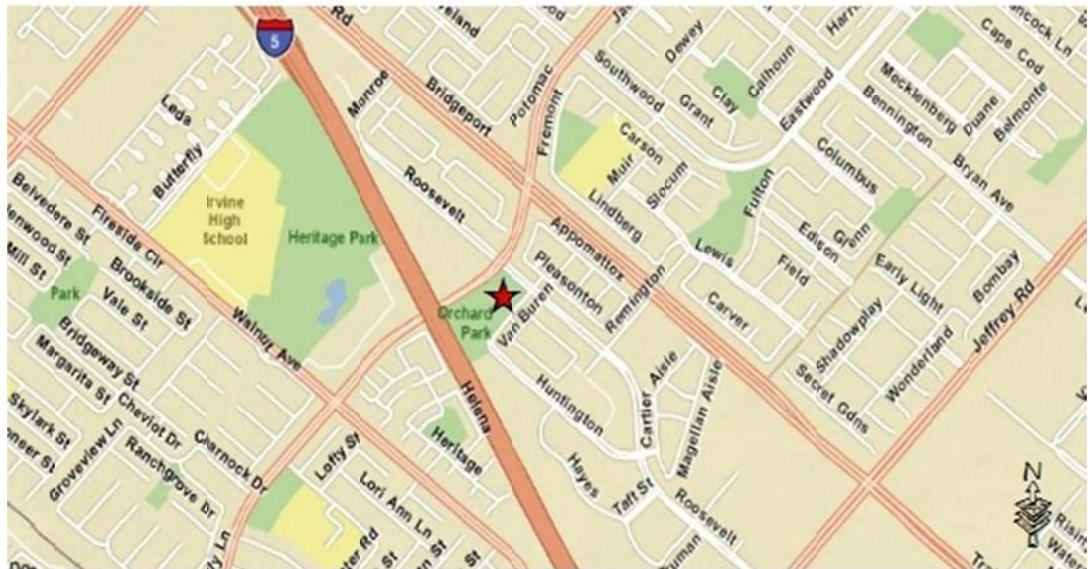
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
SDC Non-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:

Orchard Neighborhood Park Dog Run



Capital Improvement Program

Project Descriptions

Title:	Irvine Center Drive Rehabilitation	#44
Category:	Circulation & Mobility	
Type:	Streets & Drainage	Classification: Rehabilitation
Description:	Rehabilitation of Irvine Center Drive from Harvard to Culver (0.60 miles). A new layer of rubberized asphalt will be placed on the existing surface to restore the pavement's structural stability. The project is anticipated to extend the useful life of the roadway by an additional 15 years.	
Sustainable Feature:	Arterial rehabilitation will utilize miscellaneous base (recycle aggregate) and rubberized asphalt concrete (recycled tires).	

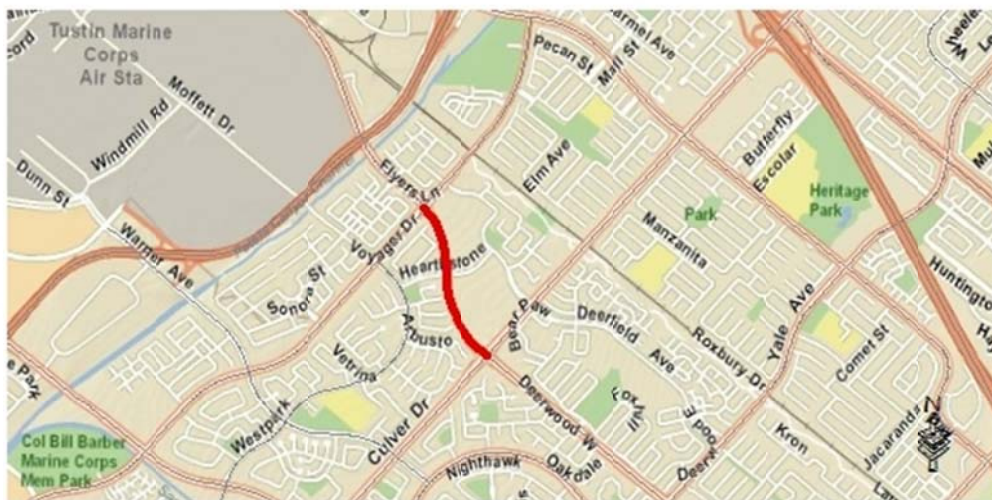
Project Budget:

Funding Source (s)	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Fund Balance (203)	\$ 1,700,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,700,000
Total	\$ 1,700,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,700,000

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

Location Map:

Irvine Center Drive Rehabilitation



Strategic Business Plan

Strategic Business Plan Summary

Strategic Business Plan

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

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

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

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

It is important to note, the SBP projects five-years into the future based on the adopted fiscal year 2013-14 budget and existing budgetary relationships, while the budget is based on an itemized analysis of supply, contract and staffing needs required to meet established service standards and City Council priorities. As a result, the SBP provides a big picture, long-term outlook and the budget a detailed, short-term plan. The SBP also presents the five-year Capital Improvement Program (CIP), the City's investment plan for infrastructure which guides staff in pursuing funding for future projects.

In response to fiscal challenges of the recent national recession, the SBP has focused on strategic allocation of limited resources as the City maintains its traditionally high level of service to the community. The City Council, in the last few years, has emphasized the importance of rebuilding the City's contingency reserves and the importance of accumulating additional resources for infrastructure rehabilitation purposes.

This year's SBP depicts a City emerging from these challenges in a strong financial position. At the end of next year, the City anticipates having a Contingency Reserve Fund balance of \$20.9 million, as a buttress for future unexpected events and future economic uncertainty. The City Council has established a new Strategic Priority of increasing the Contingency Reserve Fund to the 20 percent level over the next three years. The focus is to strategically plan for economic recovery. As the economy and revenue outlook improve, competing priorities will emerge.

New Facilities

Over the course of the last several years, the City Council has identified a number of facility needs to accommodate future growth. Identified needs have included a new metropolitan library, Public Safety headquarters, Operations Support Facility expansion, Animal Care Center and dog parks. As the City prepares for the future it seeks to identify sources of funding to

Strategic Business Plan Summary

implement these policy priorities. One source of potential funding is bond financing, with the City of Irvine's financial advisor recently estimating in exchange for annual debt service payments of \$6 to \$7 million over a 30 year term, the City could receive approximately \$100 million in construction funding.

In addition to bond financing, General Fund contributions from year-end fund balance exist as another funding source. In recent history, the City has ended each fiscal year with a General Fund balance of more than \$7 million that can be appropriated for City Council priority projects, which might include construction of a major new library facility and other projects. An opportunity exists for the City to refine its financial policies to earmark defined percentages of any year-end surplus to these types of specific City Council priority projects.

Additional funding to develop a new library facility comes from the City of Irvine's 2011 Memorandum of Understanding with the County of Orange. This agreement specifies that revenue growth in excess of two-percent per year in Orange County Public Library (OCPL) system property tax revenue, derived from Irvine parcels, be set-aside exclusively for the expansion of library services within Irvine. In FY 2013-14, we expect to receive \$240,000 from this source, adding to the \$82,609 that Irvine received in the first year of the agreement.

Strategic Priorities

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

Strategic Priorities include:

- Maintaining essential services, including public safety, school support, community aesthetics, infrastructure, and human service programs;
 - Status: Accomplished
- Closing the gap between operating revenues and expenditures;
 - Status: In progress/FY 2013-14 Adopted Budget is balanced
- Increase the City's contingency reserve fund balance to 20 percent of General Fund adopted budget operating appropriations within the next three years;
 - Status: In progress
- Accumulating additional funding earmarked for the purpose of infrastructure rehabilitation;
 - Status: Accomplished on a short-term basis/Earmarked in the forecast

Strategic Business Plan Summary

- 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;
 - Status: Accomplished/Earmarked in the forecast
- Develop parks, including Oak Creek Community Park, Adventure Playground, Quail Hill Community Center and Trabuco Community Park and Center;
 - Status: Earmarked in the forecast
- Recruit and retain high quality employees;
 - Status: Ongoing
- Replace the existing countywide 800 MHz radio system in cooperation with the County of Orange; and
 - Status: Funding earmarked in the forecast
- Develop new operational facilities to accommodate population, program and infrastructure growth.
 - Status: Anticipated need

Five-Year Fiscal Outlook

The Five-Year General Fund Outlook (Table 1) provides a framework for communicating the City's fiscal priorities and outlining the City's revenue and expenditure trends. The outlook, based on the City's FY 2013-14 Adopted Budget, reflects the current economic conditions, trends, and assumptions anticipated. Growth in estimated revenues and expenditures ripple through the outlook and affect future fiscal years.

Sales and property tax projections were developed with the City's sales and property tax consultant, HdL Companies, in collaboration with Beacon Economics. Input from outside experts, institutional economic forecasts, and the City's departments were also incorporated into the forecast.

Over the forecast period, City operating revenues are anticipated to grow by an annual average of 3.2 percent. Property tax revenue is projected to increase by \$5.9 million and sales tax revenue by \$7.0 million over the five-year forecast period.

The City, and most economic forecasts, expect most revenues (especially sales tax) will continue an upward trajectory toward pre-recession levels.

While moderate revenue growth is expected, growth is forecasted to be significantly slower than experienced in previous recoveries. Historically, deep recessions have been followed by strong recoveries. The current recovery has been slow to gain traction, but emerging positive trends in housing, consumer confidence and job growth are bright spots.

Expenditures are projected to increase an average of 2.3 percent over the five-year forecast. The projected increase in expenditures is largely driven by staffing and operations of new park

Strategic Business Plan Summary

facilities; new Public Safety personnel, retirement and health benefit costs, the voter approved contribution to local schools; and growth in Irvine's population accompanied by increased demand for City services and a need for additional investments in infrastructure.

Based on the FY 2013-14 Adopted Budget and incorporating the assumptions detailed later in this chapter, a positive forecast balance of approximately \$2 million or 1.4 percent of total expenditures is projected in FY 2014-15, while sustaining a General Fund balance reserve of \$20.9 million near the 15 percent target level.

The fact that the City has been able to maintain a substantial reserve balance despite the magnitude of the recent recession is a laudatory achievement; one made possible by the City Council, Finance Commission, City Manager and executive management team's leadership, and the hard work of employees throughout the organization. Tellingly, the City of Irvine was recently ranked among America's Best Run Cities, by 24/7 Wall Street, an online financial news and opinion media group, for financial health, standard of living and municipal services.

With the accomplishment of its immediate goals, the City moves beyond the obstacles of the national recession and looks forward with optimism to meet new opportunities. As part of the FY 2011-12 year-end update, City Council approved the Contingency Reserve Fund target balance be increased from 15 percent to 20 percent over the course of the next three years. Moving forward, the City is cautiously optimistic about prospects for future growth and working on multiple fronts to proactively plan from a long-term perspective.

The City will continue striving to enhance its economic development efforts, thereby increasing its tax and employment base for long-term stability; increasing operating efficiencies and cost effectiveness; maintaining traditions of careful fiscal management; and further developing financial capacity for the maintenance and construction of capital infrastructure investments.

Summary of SBP Five-Year General Fund Projection

Summary Forecast	2013-14B	2014-15F	2015-16F	2016-17F	2017-18F	2018-19F
Total Resources	144,349,304	149,625,645	154,192,159	159,149,487	164,151,050	169,313,508
Total Expenses	144,349,304	147,582,525	153,257,122	153,669,030	157,822,126	161,676,120
Forecast Balance	0	2,043,120	935,037	5,480,457	6,328,925	7,637,389

Strategic Business Plan Summary



Frank R. Bowerman Landfill

A new revenue source included in the five-year General Fund forecast includes funding associated with a cooperative agreement, signed in 2006 between the City and County of Orange, to ensure the City is appropriately compensated for impacts resulting from Bowerman Landfill operations. The agreement, approved by the City Council, stipulates Irvine will be paid host-fee revenues for allowing the expansion and extended operation of the landfill through 2053.

Total estimated Bowerman host-fee revenue through 2053 is expected to exceed \$100 million, including an initial one-time payment of \$5.5 million that was paid to the City in late 2007. Going forward, the City will receive a quarterly fee in the amount of \$1.50 per ton of non-exempt in-county waste accepted at the landfill beginning in 2014 when new areas of the landfill begin receiving waste.

Host-fee revenue to the City is based on the amount of actual waste disposed of at the landfill. In recent years, the economic downturn has resulted itself in less waste generation and disposal than previously anticipated due, primarily, to declining consumer activity. However, as Orange County's population continues to grow and as the economy recover, the amount of waste generated in the County will increase.

Revenue from host-fees, incorporated in the General Fund five-year forecast, is not assigned for a special purpose. Revenues are anticipated to average approximately \$1.8 million per year through 2022, increasing to approximately \$3.2 million per year from 2023 through 2053. The per-ton host-fee is subject to renegotiation in 2021 and may increase but cannot be reduced without City approval during the term of the Agreement. The landfill is a 725-acre site, providing 534 acres for permitted refuse disposal and a maximum annual average limit of 8,500 tons of waste accepted per day. The landfill opened in 1990 and is scheduled to operate through approximately 2053.

Strategic Business Plan Summary

Assumptions

In any given fiscal year, the level of resources, expenditures and year-end positive balances are the result of countless variables, including the global, national and state economies; legislative mandates; tax policy; the state's financial and budget circumstances; changing land use or building patterns; and City Council priorities. To the extent these factors vary from the outlook's assumptions, outcomes will also vary. The City carefully monitors these factors and adjusts its operational and budget strategies accordingly.

The SBP's fiscal forecast includes the following assumptions:

General

- No tax increases
- Continued provision of Irvine's traditionally high level of services to the community
- Sales and property tax estimates are projected in collaboration with the City's sales and property tax advisors
- CPI Inflation assumptions for Contracts and Supplies range from two percent to 2.5 percent
- No debt service payments for new facilities are included, pending future Council direction
- Consistent with Measure BB, increased financial support to Irvine and Tustin Unified School Districts through FY 2015-16
- Frank R. Bowerman Landfill host-fee revenues, averaging \$1.8 million annually over the forecast period
- Strategic Priorities identified in the 2012 Strategic Business Plan are incorporated in the General Fund forecast, including hiring additional sworn police officers and developing and staffing new park facilities associated with increasing development

Land Use

- Citywide Land Use Database Forecast is used for development projections
- Costs associated with the Orange County Great Park are not included, as it is accounted for outside the General Fund
- Acquisition and timing of open space is based on the General Plan Open Space Element Implementation Action Program and is a function of development for the 18 Implementation Districts
- Adopted General Plan factors are used to forecast population per dwelling unit and employees per 1,000 square feet of non-residential development
- Developers of residential subdivisions are required to dedicate park land, or pay fees in lieu of dedication, at the rate of five acres per 1,000 individuals added to the City's population
- 1,000 square feet of civic facilities will be developed or acquired for every park acre accepted by the City

Staffing

- Changes to agreements with the City's employee associations incorporated only after approved
- Retirement rate contributions are based on the California Public Employees' Retirement System (CalPERS) actuarial valuation and estimates of future contributions, dated October 2012
- Health care costs are projected on the basis of long-term medical cost estimates prepared by Alliant Insurance Services, the City's insurance broker

Strategic Business Plan Summary

- Continuous evaluation of the organizational structure to ensure the City realizes the most efficient staffing mix possible
- New personnel, including new Public Safety, Public Works and Community Services staff commensurate with increases in population and infrastructure, to maintain City services to the community at its traditionally high level

Infrastructure

- Development of new and expanded parks and facilities including the anticipated opening of Oak Creek Community Center in FY 2014-15; Quail Hill Community Center and Trabuco Community Park and Center in FY 2015-16; and Col. Bill Barber Community Center and Gym in FY 2016-17
- Operating and maintenance costs associated with future planned park and facility development
- Additional annual contributions for infrastructure and rehabilitation projects to maintain the City's aesthetics and preserve its infrastructure assets at a high level

Strategic Business Plan Summary

Table 1
Five-Year General Fund Outlook

General Fund Resources	2013-14B	2014-15F	2015-16F	2016-17F	2017-18F	2018-19F
Sales Tax	54,056,000	55,677,680	57,348,010	59,068,451	60,840,504	62,665,719
Property Tax	45,565,000	46,931,950	48,339,909	49,790,106	51,283,809	52,822,323
Hotel Tax	9,358,000	9,518,088	9,746,522	9,990,185	10,239,940	10,495,938
Franchise Tax	7,547,000	7,477,193	7,743,287	8,028,246	8,319,856	8,625,754
Program and Services Fees	10,452,051	10,571,583	10,830,784	11,325,324	11,837,820	12,368,864
Utility User's Tax	4,004,000	4,222,236	4,372,495	4,533,406	4,698,072	4,870,808
Fines & Forfeitures	1,898,500	2,136,965	2,221,491	2,311,565	2,404,253	2,500,991
Development Fees	241,500	242,705	245,451	248,277	251,019	253,901
Doc. Transfer Tax	2,145,000	2,205,000	2,393,000	2,613,000	2,786,000	2,969,000
Licenses & Permits	1,795,000	2,614,865	2,720,665	2,833,238	2,949,270	3,070,136
Hotel Improvement Dst Assmnt	2,340,000	2,428,609	2,487,930	2,551,188	2,616,054	2,682,569
Miscellaneous	2,095,416	1,627,926	1,701,289	1,778,971	1,859,473	1,942,889
General Fund Resources	141,497,467	145,654,799	150,150,833	155,071,955	160,086,071	165,268,893
Transfers from Other Funds						
Development Services	1,860,837	2,070,846	2,096,326	2,122,532	2,145,979	2,170,615
OCGP Reimbursement	100,000	100,000	100,000	100,000	100,000	100,000
Contingency Reserve	0	-	-	-	-	-
Transfers In-Internal Services	-	-	-	-	-	-
Transfers In-Other	-	-	-	-	-	-
Bowerman Landfill	891,000	1,800,000	1,845,000	1,855,000	1,819,000	1,774,000
Total Resources - All Sources	144,349,304	149,625,645	154,192,159	159,149,487	164,151,050	169,313,508
Department Expenditures	2013-14B	2014-15F	2015-16F	2016-17F	2017-18F	2018-19F
Salaries & Benefits	98,094,938	100,535,375	102,553,133	104,567,620	106,350,827	107,836,306
Contracts & Supplies	42,254,366	43,047,150	44,558,115	46,891,232	49,200,664	51,513,166
Debt Service Payments	0	0	0	0	0	0
Total Operating Appropriations	140,349,304	143,582,525	147,111,248	151,458,852	155,551,491	159,349,472
Transfers to Other Funds						
Infrastructure & Rehabilitation	0	0	2,145,874	2,210,178	2,270,634	2,326,648
Educational Partnership Fund	4,000,000	4,000,000	4,000,000	-	-	-
Transfers Out-Contingency Reserve	-	-	-	-	-	-
Transfers Out-Other	-	-	-	-	-	-
Total Appropriations	144,349,304	147,582,525	153,257,122	153,669,030	157,822,126	161,676,120
Summary Forecast	2013-14B	2014-15F	2015-16F	2016-17F	2017-18F	2018-19F
Total Resources	144,349,304	149,625,645	154,192,159	159,149,487	164,151,050	169,313,508
Total Expenses	144,349,304	147,582,525	153,257,122	153,669,030	157,822,126	161,676,120
Forecast Balance	0	2,043,120	935,037	5,480,457	6,328,925	7,637,389
Year-End Reserves	2013-14B	2014-15F	2015-16F	2016-17F	2017-18F	2018-19F
Contingency Reserve	16,658,000	16,561,000	16,455,000	16,324,000	16,201,000	16,088,000
3% Minimum Reserve	4,210,000	4,307,000	4,413,000	4,544,000	4,667,000	4,780,000
Total Contingency Reserves	20,868,000	20,868,000	20,868,000	20,868,000	20,868,000	20,868,000

Strategic Business Plan Summary

Contingency Planning

Should revenues fail to improve at the modest pace projected in the five-year outlook (or if the State withholds payment or funding from cities), Irvine has a number of policy options with which to respond. For example, the City can reduce expenditures, contingency capital improvement projects could be delayed or deferred, and/or contingency reserves could be deployed.

It is important to note that in any given fiscal year the level of resources, expenditures and year-end balances are the result of countless variables, including the global, national and state economies; legislative mandates; tax policy; the State's financial and budget circumstances; changing land use or building patterns; and City Council priorities.

To the extent these factors vary from the five-year outlook's assumptions, its outcome will also vary. The City carefully monitors these factors and adjusts its operational and budget strategies accordingly.

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

Capital Improvement Program

As the City of Irvine looks to the future, City leaders and staff envision a community that has planned for growth and development and provides its citizens with quality services and programs. As one of the fastest growing and diverse cities in Orange County, the City of Irvine must meet the challenges of growth by providing adequate capital improvements for the citizens of Irvine. Capital improvement projects are a major component in planning for the future of the City.

The five-year Capital Improvement Program (CIP) forecasts infrastructure-related expenditures based on anticipated residential, commercial and industrial development, as well as the current condition of Irvine's infrastructure. CIP revenue projections are based on economic conditions, development estimates, special fund balances, and grants awarded to the City.

Like the operating budget, the CIP budget has adjusted to the "new normal". Many of the CIP's traditional funding sources (year-end surpluses, grants and Asset Management Plan Fund interest earnings) have diminished over the past few years. The resulting CIP is focused on projects that preserve health and safety, and the long-term viability of infrastructure assets. Recently, the City Council directed \$1.9 million from the FY 2011-12 General Fund year-end balance be dedicated to the Infrastructure and Rehabilitation Fund, making additional resources available for rehabilitation projects in FY 2013-14 and FY 2014-15 as prioritized by the Strategic Business Plan/City Council direction. An additional \$1.3 million was approved for identified priority facility improvement projects to be completed in FY 2012-13.

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.

Strategic Business Plan Summary

The five-year Capital Improvement Program (Table 3) includes maintenance, rehabilitation and new construction projects. Implementation of these projects is expected to maintain current standards for maintenance and rehabilitation of the City's infrastructure and facilities.

The CIP Chapter provides further detail of the FY 2013-14 CIP projects.

Summary of SBP Five-Year CIP Projection

CIP Summary Forecast	2013-14B	2014-15F	2015-16F	2016-17F	2017-18F
CIP Revenues	\$40,576,008	\$31,182,138	\$24,365,056	\$17,813,490	\$22,090,492
CIP Expenditures	\$40,576,008	\$39,203,123	\$31,029,000	\$25,923,276	\$32,223,000
Funding Needed	\$0	(\$8,020,985)	(\$6,663,944)	(\$8,109,786)	(\$10,132,508)

Strategic Business Plan Summary

Table 2
Five-Year Capital Improvement Program

PROJECTS	PROPOSED FY 2013-14	PLANNING FY 2014-15	PLANNING FY 2015-16	PLANNING FY 2016-17	PLANNING FY 2017-18	TOTAL PROJECT
<u>Building & Facilities:</u>						
OSF Underground Storage Tanks Replacement			800,000 ²			800,000
Parking Lots Rehabilitation (Citywide)	150,000 ¹⁰	150,000 ¹⁰	150,000 ¹⁰	150,000 ¹⁰	150,000 ¹⁰	750,000
Building System Upgrades*	1,217,692 ¹⁰	1,840,000 ¹⁰	790,000 ¹⁰	1,050,000 ¹⁰	800,000 ¹⁰	5,697,692
HVAC and Plumbing System Rehabilitation and Upgrades*	600,000 ¹⁰	1,040,000 ¹⁰	290,000 ¹⁰	590,000 ¹⁰	230,000 ¹⁰	2,750,000
ADA Compliance Retrofits*	250,000 ¹⁰	150,000 ¹⁰	150,000 ¹⁰	150,000 ¹⁰	150,000 ¹⁰	850,000
Electrical System Rehabilitation and Upgrades*		255,000 ¹⁰	160,000 ¹⁰	200,000 ¹⁰		615,000
Interior Finishes and Fixtures Replacement*		250,000 ¹⁰	250,000 ¹⁰	250,000 ¹⁰	250,000 ¹⁰	1,000,000
Energy Conservation Retrofits and Upgrades*			397,000 ¹⁰		780,000 ¹⁰	1,177,000
Exterior Hardscape and Equipment Rehabilitation*	20,000 ¹⁰	20,000 ¹⁰	20,000 ¹⁰	20,000 ¹⁰	20,000 ¹⁰	100,000
Deerfield Community Center Modernization & Expansion	500,000 ¹²					500,000
Harvard Community Center Modernization	500,000 ¹²					500,000
Hicks Canyon Community Center	2,600,000 ⁹				300,000 ¹²	2,900,000
Oak Creek Community Center	1,000,000 ¹² 3,800,000 ⁹					4,800,000
Quail Hill Community Center		3,300,000 ¹² 4,300,000 ⁹				7,600,000
Col. Bill Barber Community Center/Gym		9,700,000 ⁹				9,700,000
TOTAL BUILDING & FACILITIES	10,637,692	21,005,000	3,007,000	2,410,000	2,680,000	39,739,692

Funding Source Key:	
* Non - CIP Project (Operating Budget)	⁹ Local Park Fees
¹ Air Quality Management District	¹⁰ General Fund - Rehab Reserve
² Fleet Services Fund	¹¹ SDC Circulation
³ Gas Tax Fund	¹² SDC Non-Circulation
⁴ Irvine Business Complex (IBC) Fees	¹³ Slurry Seal Fees
⁵ Measure M2 - Traffic Signal Synchronization Program	¹⁴ Bicycle Corridor Improvement Program
⁶ Measure M2 - Intersection Capacity Enhancement	¹⁵ Contributions
⁷ Measure M2 Fairshare	¹⁶ Highway Safety Improvement Program
⁸ North Irvine Transportation Mitigation Fees	¹⁷ Fund Balance (203)

Strategic Business Plan Summary

Table 2 (continued)
Five-Year Capital Improvement Program

PROJECTS	PROPOSED FY 2013-14	PLANNING FY 2014-15	PLANNING FY 2015-16	PLANNING FY 2016-17	PLANNING FY 2017-18	TOTAL PROJECT
<u>Circulation & Mobility:</u>						
Off-Street Bicycle Trails Rehab (Citywide)	200,000 ¹⁰	200,000 ¹⁰	200,000 ¹⁰	200,000 ¹⁰	200,000 ¹⁰	1,000,000
Streetscape Rehabilitation	720,000 ³	1,200,000 ³	1,200,000 ³	720,000 ³	1,200,000 ³	5,040,000
Storm Drain Rehabilitation & Upgrade (Citywide)	50,000 ¹⁰ 150,000 ³	50,000 ¹⁰ 150,000 ³	50,000 ¹⁰ 150,000 ⁷	50,000 ¹⁰ 150,000 ³	50,000 ¹⁰ 150,000 ³	1,000,000
Slurry Seal and Local Streets Rehabilitation	1,342,029 ³ 3,079,429 ⁷ 487,293 ¹⁰ 1,249 ¹³	3,356,333 ³ 168,449 ¹³ 3,898,818 ⁷ 826,400 ¹⁰	5,326,027 ³ 1,001,953 ⁷ 172,020 ¹³	3,502,555 ³ 176,045 ¹³ 1,971,400 ⁷	2,535,091 ³ 3,476,269 ⁷ 179,566 ¹³ 509,074 ¹⁰	32,010,000
Street Maintenance*	625,000 ³	730,000 ³	730,000 ³	730,000 ³	730,000 ³	3,545,000
Alton Parkway Rehabilitation (I-5 to Barranca)			200,000 ³	1,309,018 ³ 2,330,982 ⁷		3,840,000
Barranca Pkwy Rehabilitation (I-5 to Alton)		275,000 ³	2,500,000 ³			2,775,000
Campus Dr Rehabilitation (University to Carlson)			200,000 ³	1,300,000 ³		1,500,000
Irvine Center Dr Rehabilitation (Barranca to Lake Forest)				300,000 ³	7,550,000 ³	7,850,000
Irvine Center Dr Rehabilitation (Harvard to Culver)	1,700,000 ¹⁷					1,700,000
Michelson Rehabilitation (Culver to University)				2,000,000 ³		2,000,000
Redhill Ave Rehabilitation (Main to MacArthur)					800,018 ³ 1,009,982 ⁷	1,810,000
Jamboree Road Rehabilitation (Michelle to RR)					200,000 ³	200,000
Jeffrey Road Rehabilitation (Walnut to Trabuco)	1,832,119 ³ 77,881 ⁷					1,910,000
University Drive Rehabilitation (Campus to City Limits)			152,456 ³ 2,217,544 ⁷			2,370,000
Yale Avenue Rehabilitation (Deerfield to I-5 Overpass)		2,200,000 ³				2,200,000
ADA Handicap Ramp Improvements	65,500 ³	68,000 ³	71,000 ³	74,000 ³	77,000 ³	355,500

Funding Source Key:			
* Non - CIP Project (Operating Budget)	9.	Local Park Fees	
1. Air Quality Management District	10.	General Fund - Rehab Reserve	
2. Fleet Services Fund	11.	SDC Circulation	
3. Gas Tax Fund	12.	SDC Non-Circulation	
4. Irvine Business Complex (IBC) Fees	13.	Slurry Seal Fees	
5. Measure M2 - Traffic Signal Synchronization Program	14.	Bicycle Corridor Improvement Program	
6. Measure M2 - Intersection Capacity Enhancement	15.	Contributions	
7. Measure M2 Fairshare	16.	Highway Safety Improvement Program	
8. North Irvine Transportation Mitigation Fees	17.	Fund Balance (203)	

Strategic Business Plan Summary

Table 2 (continued)
Five-Year Capital Improvement Program

PROJECTS	PROPOSED FY 2013-14	PLANNING FY 2014-15	PLANNING FY 2015-16	PLANNING FY 2016-17	PLANNING FY 2017-18	TOTAL PROJECT
Curbs/Gutters/Sidewalks Rehabilitation (Citywide)	164,000 ³	171,000 ³	178,000 ³	186,000 ³	194,000 ³	893,000
Borrego Channel Improvements (north of Barranca)			200,000 ¹⁰	1,000,000 ¹⁰		1,200,000
Bridge Maintenance & Repair*	100,000 ³	30,000 ¹⁰ 170,000 ³	50,000 ¹⁰ 150,000 ⁷	150,000 ³ 50,000 ¹⁰	200,000 ³	900,000
Bridge Inspection Service*		20,000 ¹⁰ 45,000 ³		45,000 ³ 20,000 ¹⁰		130,000
Irrigation Controllers Rehabilitation				1,000,000 ¹⁰		1,000,000
Street Rehabilitation Program Dev*	70,000 ³	140,000 ³	140,000 ⁷	140,000 ³	140,000 ³	630,000
Pavement Management Program*	25,000 ³	125,000 ³	50,000 ⁷	125,000 ³	50,000 ³	375,000
Traffic Signal Rehabilitation & Upgrade (Citywide)	300,000 ³	300,000 ³	435,000 ³	500,000 ³	500,000 ³	2,035,000
Traffic Signal Synchronization Projects		260,000 ¹¹	60,000 ⁷			320,000
Traffic Signal Emergency Back-up System	200,000 ³	200,000 ³	50,000 ³	50,000 ³	50,000 ³	550,000
Traffic Signal Network Rehabilitation	50,000 ³	60,000 ³	80,000 ³	90,000 ³	100,000 ³	380,000
Jeffrey/Smoketree Privacy Wall			350,000 ¹⁰			350,000
Traffic Signal LED Indicator Replacement (Citywide)	300,000 ³	300,000 ³	300,000 ³	300,000 ³	300,000 ³	1,500,000
New Traffic Signal Install				510,000 ¹¹		510,000
Trabuco/Monroe Signal Improvement	900,000 ¹⁶ 250,000 ¹¹					1,150,000
Culver Drive Signal Synchronization (Portola to Jamboree)	26,928 ¹¹ 127,296 ⁵ 4,896 ¹⁵					159,120
Jeffrey Road Signal Synchronization (Portola to Jamboree)	35,296 ¹¹ 107,712 ⁵ 1,632 ¹⁵					144,640
Jeffrey/Alton Intersection Improvements	61,000 ⁸		91,000 ⁸		301,000 ⁸	453,000
Sand Canyon/Oak Canyon Intersection Improvements	61,000 ⁸		92,000 ⁸		826,000 ⁸	979,000
Culver/University Intersection Improvements		81,123 ⁸		250,000 ⁸		331,123

Funding Source Key:	
* Non - CIP Project (Operating Budget)	⁹ Local Park Fees
¹ Air Quality Management District	¹⁰ General Fund - Rehab Reserve
² Fleet Services Fund	¹¹ SDC Circulation
³ Gas Tax Fund	¹² SDC Non-Circulation
⁴ Irvine Business Complex (IBC) Fees	¹³ Slurry Seal Fees
⁵ Measure M2 - Traffic Signal Synchronization Program	¹⁴ Bicycle Corridor Improvement Program
⁶ Measure M2 - Intersection Capacity Enhancement	¹⁵ Contributions
⁷ Measure M2 Fairshare	¹⁶ Highway Safety Improvement Program
⁸ North Irvine Transportation Mitigation Fees	¹⁷ Fund Balance (203)

Strategic Business Plan Summary

Table 2 (continued)
Five-Year Capital Improvement Program

PROJECTS	PROPOSED FY 2013-14	PLANNING FY 2014-15	PLANNING FY 2015-16	PLANNING FY 2016-17	PLANNING FY 2017-18	TOTAL PROJECT
ITRAC Video Wall Replacement		250,000 ³				250,000
IBC Project Development*	180,000 ⁴	180,000 ⁴	180,000 ⁴	180,000 ⁴	180,000 ⁴	900,000
IBC Circulation Report*		250,000 ⁴				250,000
Jamboree/Main Intersection Improvements	754,299 ⁴ 83,811 ⁶ 313,477		3,700,000 ⁴		480,000 ⁴	5,018,110
Jamboree/Barranca Intersection Improvements	26,523 ⁴ ⁶		300,000 ⁴		2,850,000 ⁴	3,490,000
Jamboree/Michelson Pedestrian Bridge					1,000,000 ⁴	1,000,000
University Drive Widening (Campus to MacArthur)		300,000 ¹¹		500,000 ¹¹		800,000
Laguna Canyon Rd/I-405 Overcrossing			4,000,000 ¹¹			4,000,000
Circulation Program/Project Development*	200,000 ⁷	200,000 ³	200,000 ⁷	200,000 ³	200,000 ³	1,000,000
Circulation Phasing Improvements	198,349 ¹¹ 1,651 ⁷	300,000 ¹¹	600,000 ¹¹	600,000 ¹¹	600,000 ¹¹	2,300,000
Circulation Phasing Report*		100,000 ¹¹	150,000 ⁷		100,000 ³	350,000
Bikeway Gap Closure Planning*	200,000 ¹²	200,000 ¹²	200,000 ¹²	200,000 ¹²	200,000 ¹²	1,000,000
Bike/Ped Transit Access Improvements*	75,000 ¹	120,000 ¹	120,000 ¹	120,000 ¹	120,000 ¹	555,000
Bike Plan Update*			250,000 ¹²			250,000
Freeway Trail Bikeway Lighting	117,500 ¹² 652,500 ¹⁴					770,000
Peters Canyon Off-Street Bikeway Trail Lighting	117,500 ¹² 652,500 ¹⁴					770,000
Irvine Station Operations*	170,000 ¹	125,000 ¹	125,000 ¹	125,000 ¹	125,000 ¹	670,000
Emission Credits Paid to AQMD*	10,000 ¹	10,000 ¹	10,000 ¹	10,000 ¹	10,000 ¹	50,000
NITM Administration*	200,000 ⁸	100,000 ⁸	100,000 ⁸	100,000 ⁸	250,000 ⁸	750,000
Bake/Jeronimo Intersection Improvements		338,000 ⁸		498,276 ⁸		836,276
Alternative Transportation Improvements	400,000 ¹					400,000
Alton Parkway Signal Synchronzation	20,190 ¹⁵ 1,092,756 ⁵ 273,000 ¹¹					1,385,946
Irvine Business Complex Sidewalk Gap Closure	250,000 ⁴					250,000
TOTAL CIRCULATION & MOBILITY	19,104,316	17,498,123	26,332,000	21,763,276	27,443,000	112,140,715

Funding Source Key:		
* Non - CIP Project (Operating Budget)	9.	Local Park Fees
1. Air Quality Management District	10.	General Fund - Rehab Reserve
2. Fleet Services Fund	11.	SDC Circulation
3. Gas Tax Fund	12.	SDC Non-Circulation
4. Irvine Business Complex (IBC) Fees	13.	Slurry Seal Fees
5. Measure M2 - Traffic Signal Synchronization Program	14.	Bicycle Corridor Improvement Program
6. Measure M2 - Intersection Capacity Enhancement	15.	Contributions
7. Measure M2 Fairshare	16.	Highway Safety Improvement Program
8. North Irvine Transportation Mitigation Fees	17.	Fund Balance (203)

Strategic Business Plan Summary

Table 2 (continued)
Five-Year Capital Improvement Program

PROJECTS	PROPOSED FY 2013-14	PLANNING FY 2014-15	PLANNING FY 2015-16	PLANNING FY 2016-17	PLANNING FY 2017-18	TOTAL PROJECT
<u>Parks & Open Space:</u>						
Park Landscape Rehabilitation	250,000 ¹⁰	250,000 ¹⁰	450,000 ¹⁰	100,000 ¹⁰	250,000 ¹⁰	1,300,000
Athletic Turf Rehabilitation	350,000 ¹⁰	350,000 ¹⁰	350,000 ¹⁰	350,000 ¹⁰	350,000 ¹⁰	1,750,000
Citywide Playground Safety Surfacing*		100,000 ¹²	100,000 ¹²	100,000 ¹²	100,000 ¹²	400,000
Heritage Community Park Improvements*	14,000 ⁹					14,000
Heritage Community Park Playground Renovation	150,000 ¹²					150,000
IBC Park Neighborhood Park 1	4,000,000 ⁹					4,000,000
IBC - Westpark Pedestrian Bridge	250,000 ⁹					250,000
Jeffrey Open Space Trail - Barranca to I-5	1,500,000 ¹²					1,500,000
Jeffrey Open Space Trail - I-5 Pedestrian Bridge				1,200,000 ¹²	1,400,000 ¹²	2,600,000
Jeffrey Open Space Trail - Roosevelt Pedestrian Bridge	2,200,000 ¹²					2,200,000
Oak Creek Turf Area/Practice Fields	500,000 ¹²					500,000
Orchard Neighborhood Park Dog Run	300,000 ¹²					300,000
Plaza Park Playground Renovation	500,000 ¹²					500,000
San Carlo Park Playground Renovation			290,000 ¹²			290,000
University Community Park - Adventure Playground	720,000 ⁹					720,000
Valencia Park Playground Renovation			300,000 ¹²			300,000
Park Hardscape Repairs*	100,000 ¹⁰					100,000
TOTAL PARKS & OPEN SPACE	10,834,000	700,000	1,490,000	1,750,000	2,100,000	16,874,000
<u>Other:</u>						
5-Year Facility Condition Assessment*			200,000 ¹⁰			200,000
SUBTOTAL OTHER	0	0	200,000	0	0	200,000
GRAND TOTAL (INCLUDING OPERATING BUDGET)	40,576,008	39,203,123	31,029,000	25,923,276	32,223,000	168,954,407

Funding Source Key:		
1. Non - CIP Project (Operating Budget)	9.	Local Park Fees
2. Air Quality Management District	10.	General Fund - Rehab Reserve
3. Fleet Services Fund	11.	SDC Circulation
4. Gas Tax Fund	12.	SDC Non-Circulation
5. Irvine Business Complex (IBC) Fees	13.	Slurry Seal Fees
6. Measure M2 - Traffic Signal Synchronization Program	14.	Bicycle Corridor Improvement Program
7. Measure M2 - Intersection Capacity Enhancement	15.	Contributions
8. Measure M2 Fairshare	16.	Highway Safety Improvement Program
9. North Irvine Transportation Mitigation Fees	17.	Fund Balance (203)

Strategic Business Plan Summary

Potential Projects for Future Consideration

There are a number of capital improvement projects identified by staff, the City Council and the community for consideration should funding (for both construction and operation) become available.

The list is not exhaustive, with staff continuing to evaluate existing facilities and plan the City's future needs. Maintaining the list helps the City pursue grant or other competitive funding sources likely to pay for these projects and to keep the projects in the forefront of planning considerations.

Inclusion on this list does not constitute a staff recommendation or City Council direction to proceed with a project.

Table 3
Potential Projects for Future Consideration

Circulation & Mobility	
Campus: University - Jamboree	\$8,044,000
Bike Trail Improvements & Enhancements	TBD
Irvine Center Drive Sidewalk -Yale to Deerwood	TBD
Irvine Station Master Plan Implementation	TBD
Jamboree/Michelson Pedestrian Bridge	\$7,000,000
Signal Synchronization (Future Corridors)	TBD
University Widening (Construction)	\$10,000,000
Total	\$25,044,000
Utility Undergrounding	
Jamboree Road (I-405 to Campus)	\$11,080,000
Laguna Canyon Road (SR-133 to City limits)	\$18,600,000
Redhill (Barranca to McGaw)	\$2,895,000
Total	\$32,575,000
Miscellaneous	
I-405 Soundwall University to San Joaquin Middle School	\$5,000,000
Turtle Rock Village Monument Signs	\$275,000
Soundwalls (locations Citywide)	TBD
Total	\$5,275,000

Strategic Business Plan Summary

Conclusion

Irvine is fortunate to serve a dynamic and growing community that includes an increasingly diverse population and a thriving business community. Through thoughtful leadership and planning, the City was able to navigate the recent economic downturn while maintaining services to the community at its traditionally high level.

Short-term projections indicate continued financial discipline will be necessary as the economy and the City's revenues fully recover with time. Long-term, the City's financial future is bright. Irvine, with leadership from the City Council and in partnership with the community, will continue to fulfill its strategic goals, ensuring the community's high quality of life.

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.

At the close of FY 2011-12, the City Council adopted a policy goal of increasing the Contingency Reserve Fund balance from a target level of 15% of General Fund adopted budget operating appropriations to 20% over the course of the next three fiscal years. The minimum reserve is 3%. The City Council may authorize the use of reserves and/or non-recurring revenues to balance the budget when unforeseen events occur that reduce the City's recurring revenues, and to direct the City Manager to make budgetary recommendations that will re-balance the budget within a specified timeframe.

Budget Process

Article X of the Irvine City Charter and Section I-3-210 of the Code of Ordinances set forth the legal requirements for the preparation of the annual budget.

The fiscal budget is prepared by the City Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the City Council prior to the beginning of each fiscal year.

The Budget Office shall prepare and disseminate a budget preparation calendar that provides clear and concise direction on tasks and due dates. Departmental budget coordinators have responsibility for ensuring compliance with budget development policies, procedures and timelines.

Public input/review of the proposed budget is encouraged. The entire budget document shall also be available at City Hall for review. The Finance and Community Services Commissions shall hold at least one public meeting regarding the City Manager's proposed budget. After providing public notice and opportunity for public review and comment, the City Council shall adopt the annual budget at a public meeting prior to July 1.

The budget proposal presented by the City Manager shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document.

After budget adoption, there shall be no changes in City programs or services that would result in significant and ongoing increases in City expenditures and obligations without City Manager and City Council review and approval

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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

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appropriate fund. Costs for services provided between funds will be budgeted as an expense in the fund receiving the services and as revenue to the fund providing the services.

Contract Budgeting

Staff will enter into the budget system specific line item detail describing the nature of the contract services requested, the dollar value and, when known, the contractor's name. The City Council retains the authority to specifically identify any contract during the fiscal year budget process for further review and approval prior to contract implementation.

From time to time, unanticipated circumstances may arise during the fiscal year that require the City to enter into a contractual agreement for services not identified in the adopted budget. This includes new contract requirements, as well as contract amendments for additional scope of work and/or costs when the additional scope and/or costs are not consistent with items in the adopted budget. When scope of work and/or increased costs are inconsistent with the adopted budget, approval for the amendment and/or increased costs must be obtained according to the following guidelines:

- Up to \$5,000 – No formal approval required
- \$5,001 to \$30,000 – Director's approval
- \$30,001 to \$100,000 – City Manager approval
- Greater than \$100,000 – Finance Commission review and City Council approval

To request approval to enter into 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 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 followed by City Council review and approval.

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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 significantly, from the estimates underlying the actuarial report. Any additional funding will be designated for future catastrophic losses and regular fund operations.

Financial Policies

Budget Policies

Procedure

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

An annual actuarial study shall be conducted to provide an estimate of the self-insured liability to be recorded by the City in accordance with GASB Statement #10. GASB #10 requires the City to accrue a liability on its financial statements for a reasonable estimate of the cost of claims and expenses associated with all reported and unreported claims. For financial reporting purposes, the City is required to present a liability at an "expected" amount which corresponds to approximately a 50% confidence level. The actuarially determined liability amounts may be adjusted for claim information available subsequent to the actuarial report and up to 15% for administrative expenses associated with the program, known as unallocated loss adjustment expenses.

The City establishes the funding level for its self-insurance fund more conservatively than the GASB #10 minimum liability accrual standard, maintaining reserves at 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.

At the close of FY 2011-12, the City Council adopted a policy goal of increasing the Contingency Reserve Fund balance from the target level of 15% of General Fund adopted budget operating appropriations to 20% over the course of the next three fiscal years. The minimum reserve is 3%. The contingency reserve may be used at the discretion of the City Council to:

- Provide resources to make up for temporarily decreased revenues, such as state subventions.
- Provide temporary resources in the event of an economic downturn while expenditure reductions are implemented.
- Provide resources to meet emergency expenditures in the case of flood, fire, earthquake, landslides, or other disasters.

Whenever contingency reserve funds are used, the reserve shall be replenished as soon as possible. Fifty percent or more of available year-end funds may be allocated to the Contingency Reserve Fund annually until the reserve is at the target of 20% of adopted budget operating appropriations.

The City Council directs and approves the disposition of year-end fund balances. Annual rehabilitation needs will be funded using available year-end surplus funds. As a general rule, funds remaining after funding reservations and prior allocations will be divided accordingly: 60% to new capital projects, 20% to City Council discretionary projects, and 20% to the Asset Management Plan.

There are almost always important limitations on the purpose for which all or a portion of the resources of a governmental fund can be used. The forces of these limitations can vary significantly, depending upon their source. Therefore, the various components of fund balance are designed to indicate "the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent." Fund balance is categorized in five classifications, depicting the relative strength of the spending constraints placed on the purposes for which the resources can be used. The five classifications are:

- Nonspendable: amounts not in spendable form or are required to be maintained intact (inventories, prepaid items, endowment).
- Restricted: portions of fund balance that reflect resources subject to externally enforceable legal restrictions. Amounts constrained to specific purposes by their providers, through

Financial Policies

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constitutional provisions, or by enabling legislation (creditors, grantors, restricted donations or contributions, required 3% minimum contingency reserve).

- Committed: amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority (City Council), and remains binding unless removed in the same manner (over the required 3% minimum contingency reserve, SDC and IBC funding).
- Assigned: amounts a government intends to use for a specific purpose; intent can be expressed by the governing body, or by an official or body to which the governing body delegates the authority (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.

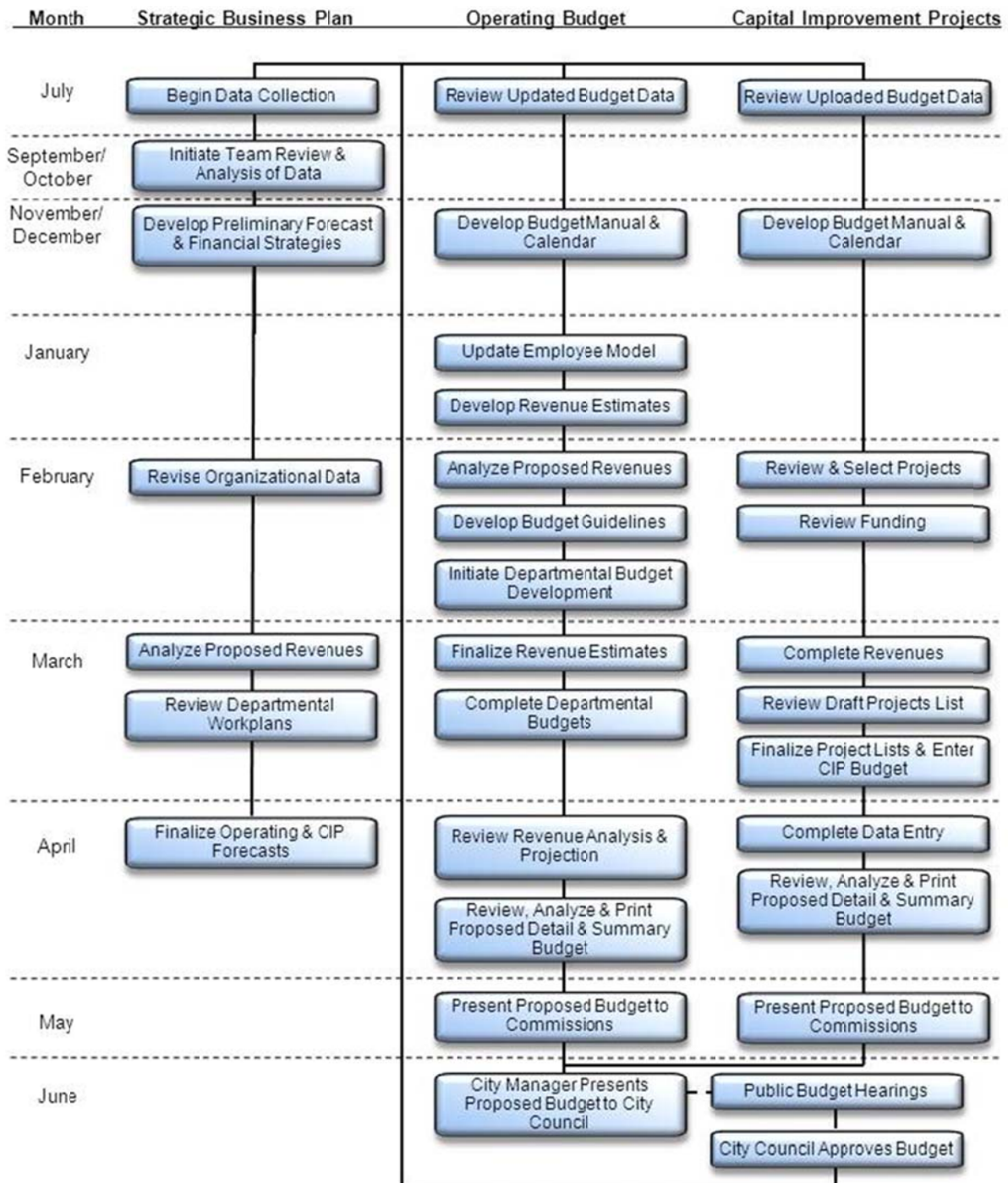
Financial Policies

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 Policies

Operating Budget Adjustments

Purpose

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

Policy

Adjustments to the adopted or adjusted budget must be approved by the City Manager; Department Director; Manager of Budget and Business Planning; and Manager of Fiscal Services, reviewed by the Finance Commission 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 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).

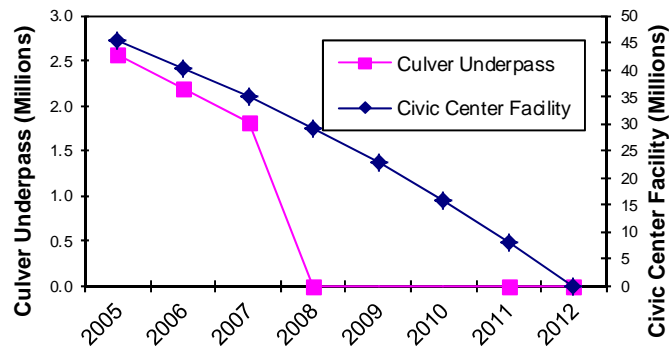
Financial Policies

Debt Limits

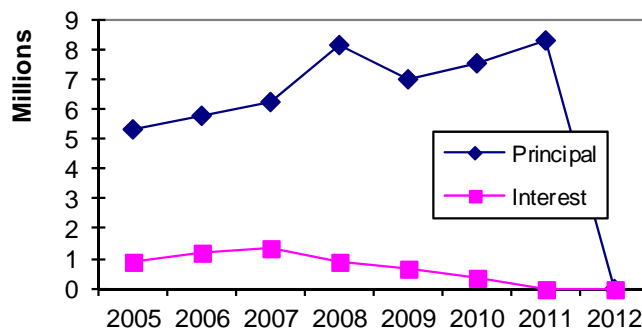
The City's outstanding long-term debt obligations were retired in FY 2010-11, as shown in the following tables.

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. 13-74

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 2013-2014

THE CITY COUNCIL OF THE CITY OF IRVINE DOES HEREBY RESOLVE AS FOLLOWS:

The budget for the City of Irvine for Fiscal Year 2013-2014 is approved and adopted by the City Council of the City of Irvine as follows:

GENERAL FUND

Operating Appropriations

City Manager's Office	\$7,415,404
Administrative Services	5,400,124
Community Development	10,022,729
Community Services	30,530,651
Public Safety	58,855,033
Public Works	24,870,363
Non-Departmental	3,255,000

Total Operating Appropriations	\$140,349,304
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Operating Transfers-Out (To)

Educational Partnership Fund	4,000,000
Total Operating Transfers-Out	\$4,000,000

TOTAL APPROPRIATIONS	\$144,349,304
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SPECIAL FUNDS

Appropriations	\$162,414,986
Transfers-Out	57,901,894

Subtotal	\$220,316,880
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Reserves	\$583,652,774
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TOTAL - SPECIAL FUNDS	\$803,969,653
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TOTAL - ALL FUNDS	\$948,318,957
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And the City Council adopts the Fiscal Year 2013-2014 Financial Policies.

CC RESOLUTION 13-74

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 11th day of June 2013.



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 a regular meeting of the City Council of the City of Irvine on the 11th day of June 2013 by the following vote:

AYES: 5 COUNCILMEMBERS: Agran, Krom, Lalloway, Shea and Choi

NOES: 0 COUNCILMEMBERS: None

ABSENT: 0 COUNCILMEMBERS: None



CITY CLERK OF THE CITY OF IRVINE

Financial Policies

Adopting Resolutions – Appropriations Limit

CITY COUNCIL RESOLUTION NO. 13-76

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2013- 2014

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 2013-2014.

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for Fiscal Year 2013-2014 shall be \$256,176,854 and the Appropriations Subject to Limitation in Fiscal Year 2013-2014 shall be \$121,709,663.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 11th day of June 2013.


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 a regular meeting of the City Council of the City of Irvine on the 11th day of June 2013.

AYES: 5 COUNCILMEMBERS: Agran, Krom, Lalloway, Shea and Choi

NOES: 0 COUNCILMEMBERS: None

ABSENT: 0 COUNCILMEMBERS: None


CITY CLERK OF THE CITY OF IRVINE

Financial Policies

Adopting Resolutions – Appropriations Limit

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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		1,879 lane miles
Median Household Income¹		\$92,599
Housing	Dwelling Units ²	82,606
	Median Value ³	\$560,000
	Median Gross Rent ¹	\$1,813
Assessed Valuation⁴	Total Assessed Value:	\$48,646,093,255
	Secured:	\$45,033,192,839
	Unsecured:	\$3,612,900,416

Top 25 Sales Tax Producers⁵

Apple Computer	Kia of Irvine
Arbonne	Low Webbs Irvine Toyota
Carmax	Living Spaces
Chevrolet of Irvine	Nordstrom
Chevron	Sams Club
Circle K	Shell
Costco	Target
Edward Lifesciences	Toshiba
Financial Services Vehicle Trust	Tuttle Click Dodge Chrysler Jeep
Fladeboe Honda	Tuttle Click Ford/Lincoln/Mercury
IPC USA	Victor Medical
Irvine BMW	Western Digital
Irvine Service Station	

Top 25 producers account for 32% of Irvine sales tax

¹ U.S. Census Bureau, 2007-2011 American Community Survey

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

³ DataQuick: Home Sales recorded in calendar year 2012 (single family, condominiums and new homes)

⁴ Orange County Auditor - Controller

⁵ HdL Companies, the City's sales tax consultant (3Q 2012)

General Information and Irvine Profile

Principal Property Tax Payers⁶

% Total Taxable Assessed Value	
Irvine Company	10.29%
Irvine Apartment Communities	1.47
Heritage Fields El Toro	1.23
Stonegate Village Community Association	1.20
Allergan	0.97
B Braun Medical	0.69
LBA IV-PPI LLC	0.62
Lakeshore Properties	0.38
Park Spectrum Apartments	0.36
Broadcom	0.36
Total	17.57%

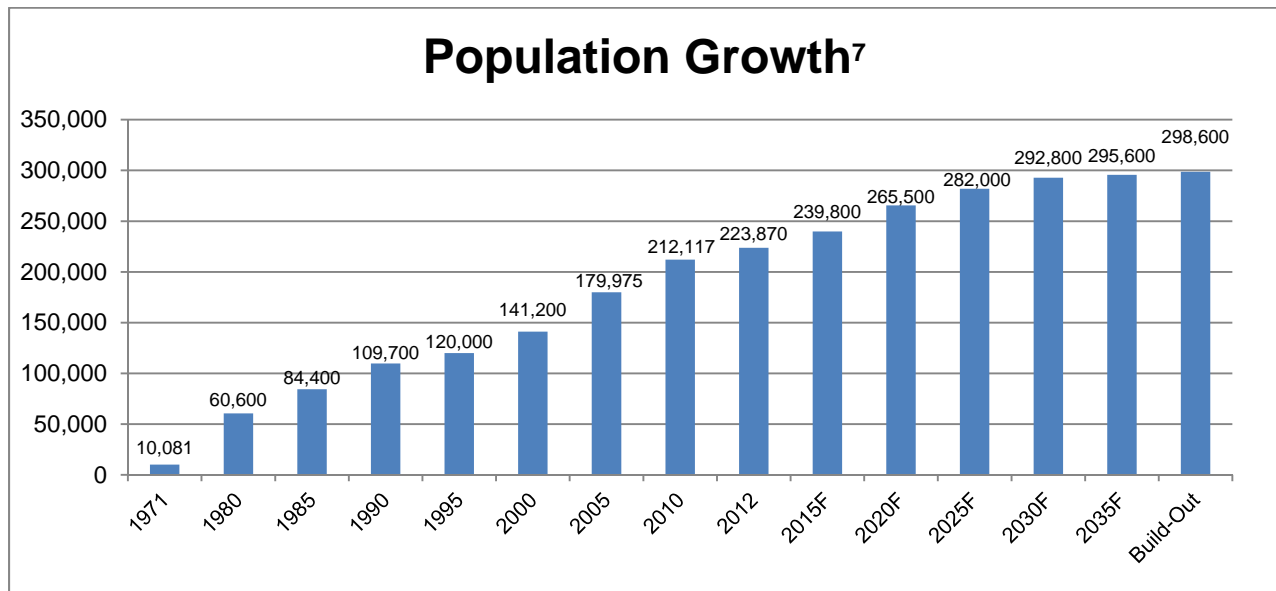
Demographics

Irvine's strength is its people. The City is the success it is today because of the 231,117 hard-working and community minded citizens who have chosen Irvine as their home (as of January 1, 2013, according to the California Department of Finance). Irvine's population has grown significantly over the past 40 years, with population increases averaging 20% per year between 1970 and 1980. Between 1980 and 1990, the average increase dropped to 8% per year; and since 1990, the annual increase has averaged 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 HdL Companies, the City's property tax consultant (2012/13)

General Information and Irvine Profile



Median Age¹		34
Registered Voters⁷		121,839
Ethnicity¹	White	47.0%
	Asian	37.4%
	Hispanic	9.4%
	African American	1.7%
	Other	4.5%

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.

⁷ City of Irvine, City Clerk's Office as of January 2013

General Information and Irvine Profile

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	65%

Irvine Unified School District	Enrollment	29,000
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22 elementary schools

5 junior high schools

5 high schools

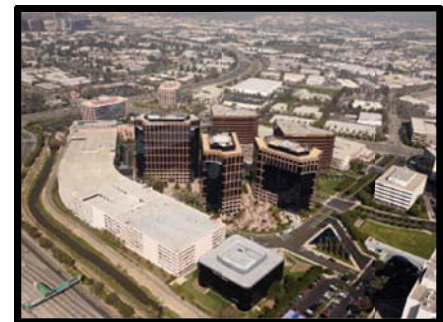
Colleges	Enrollment	
	UCI	27,189
	Concordia University	3,251
	Irvine Valley College	14,819

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.

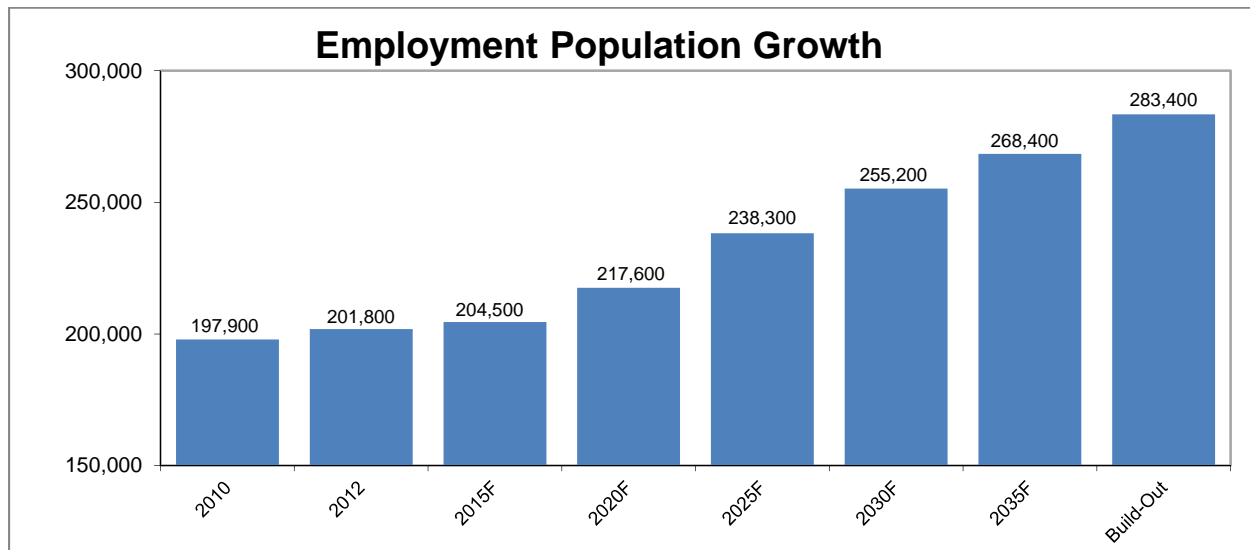
The 2,700-acre Irvine Business Complex (IBC) is located adjacent to John Wayne Airport. A variety of professional and technical businesses, as well as residential properties, are located in this area. In 2010, the City Council adopted the IBC Vision Plan, a framework to facilitate the transition of IBC 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.

General Information and Irvine Profile



Employment Base⁸

201,800

Top Employers⁹

Company

Employees

University of California, Irvine

16,495

Broadcom

2,604

Edwards Lifesciences

2,567

Allergan

2,441

Irvine Unified School District

2,394

Cellco Partnership/Verizon Wireless

2,305

Western Digital Technologies

1,758

Blizzard Entertainment Inc.

1,695

Parker Hannifin

1,650

B. Braun Medical

1,405

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

⁸ CA EDD & 2006-2010 American Community Survey (includes payroll jobs & self-employed individuals)

⁹ City of Irvine Comprehensive Annual Financial Report Year Ended June 30, 2012

General Information and Irvine Profile

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 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	38
Trees	64,881
Athletic Infields	47
Sports Fields (acres)	139
Streetscape (acres)	834

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

Glossary

Terms

Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.
Adjusted Budget	The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.
Air Quality Management District	AQMD – the air pollution control agency for the four-county region including Los Angeles and Orange counties, as well as parts of Riverside and San Bernardino counties (www.aqmd.gov).
Air Quality Management Plan	AQMP – a plan developed by the AQMD that serves as the blueprint for all the future rules necessary to bring the area into compliance with federal and state clean air standards.
Allocation of Funds	Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.
Appropriation	A specific amount of money authorized by the City Council for an approved work program.
Arterial Highway Financing Program	AHFP – a Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.
Assessed Property	The value set upon real estate or other property by the County Tax Assessor.
Assessed Valuation	A measure of the taxable value of property located within the City against which the tax rate is applied.
Assessed Valuation (Secured)	That part of the assessment roll containing state assessed property and property the taxes on which are a lien on real property sufficient to secure payment of taxes.
Assessed Valuation (Unsecured)	The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.
Assessment District	AD – a separate unit of government that manages specific resources within defined boundaries. Through self-financing, it can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services.
Balanced Budget	A budget in which planned expenditures do not exceed planned revenues.
Bond Refinancing	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Glossary

Terms

Bonds	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
Budget Surplus	The difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses (as opposed to year-end balance, which may be used only for one-time expenses).
California Environmental Quality Act	CEQA – a state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible (ceres.ca.gov/ceqa).
California Transportation Commission	CTC – the agency responsible for programming and allocating funds for the construction of highway, passenger rail and transit improvements throughout California (www.catc.ca.gov)
Capital Equipment	Equipment (fixed assets) with an initial individual cost of \$5,000 or more and an expected useful life greater than two years, such as automobiles, microcomputers and furniture.
Capital Expenditure	Expenditure for tangible property with an initial individual cost of \$5,000 or more and an expected useful life greater than two years per item.
Capital Improvement Program Budget	CIP Budget – a multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities with an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.
City Council	CC – comprised of the Mayor and four City Councilmembers who are elected at large by registered voters of the City. Councilmembers each serve a four-year term and the mayor serves a two-year term. The City of Irvine has a two-term limit for elected officials. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.
Community Development Block Grant	CDBG – provides eligible metropolitan cities and urban counties with annual direct grants to revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons.
Community Facilities District	CFD – a special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.
Community Oriented Policing Services	COPS – a grant program that provides partial funding of salaries for several front line law enforcement positions.

Glossary

Terms

Comprehensive Annual Financial Report	CAFR – the summarization of the City's financial activity for the previous fiscal year which also includes a summarization of significant milestones that were accomplished during the year by department, fiscal policies, and statistical information. The CAFR is prepared by December of each year.
Conditional Use Permit	CUP – allows a city or county to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district, through a public hearing process.
Congestion Management Plan	CMP – defines a network of state highways and arterials, level of service standards and related procedures.
Consumer Price Index	CPI – a statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.
Contingency Reserve	The City has established a policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve.
Cost Allocated	A method used to charge General Fund costs budgeted in one department to another department or another fund.
Debt Service	The payment of principal and interest on borrowed funds such as bonds.
Department, (Function) Division, Section	Organizational units within the Operations Budget that group resources together to provide related types of services.
Discretionary Funding Opportunities	Pertains to funds, grants or other resources that are not restricted as to use.
Drug Abuse Resistance Program	DARE – a police officer-led series of classroom lessons that teaches children from kindergarten through 12 th grade how to resist peer pressure and live productive drug- and violence-free lives (www.dare.com).
Eastern/Foothill Transportation Corridor	E/FTC – a network of toll roads extending from Anaheim Hills south to Coto de Caza.
Encumbrance	An amount of money committed for the payment of goods and services not yet received or paid for.
Environmental Enhancement and Mitigation Program	EEMP – a state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.

Glossary

Terms

Environmental Impact Report	EIR – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.
Expenditure	The actual payment for goods and services.
Fair Housing Council of Orange County	FHCOC – a private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal fair housing laws (www.fairhousingoc.org).
Fees	A general term used for any charge levied by government for providing a service or permitting an activity.
Fiscal Year	Any period of 12 consecutive months designated as the budget year. Irvine's budget year begins on July 1 and ends on June 30.
FOR Families Program	A Community 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").

Glossary

Terms

General Plan	A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.
Geographical Information System	GIS – a computer system capable of assembling, storing, manipulating and displaying geographically referenced information.
Goal	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
Government Finance Officers Association	GFOA - professional association of state/provincial and local finance officers in the United States and Canada (www.gfoa.org).
Governmental Accounting Standards Board	GASB – organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities (www.gasb.org).
Grants	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.
Gross Domestic Product (Real)	GDP – the total of the goods and services produced by labor and property located in the United States.
Gross State Product	GSP – the total of the goods and services produced by labor and property located in the State of California.
Growth Management Area	GMA – inter-jurisdictional planning regions within Orange County.
Growth Management Program	GMP – a Measure M funded program intended to address the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
HOME Program	Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately owned dwellings.
Hotel Improvement District	HID – an additional 2% hotel tax, on top of the City's 8% base Transient Occupancy Tax (TOT) is collected for the Business (Hotel) Improvement District, with 1.5% designated for the Irvine Chamber of Commerce and 0.5% used for City sponsored cultural events.
Hotel Tax	Also known as the Transient Occupancy Tax (TOT) or bed tax – an 8% tax added to the cost of renting a hotel room within the City.

Glossary

Terms

Infrastructure	Includes the City's street, bridge, traffic signal, landscaping, and trail networks. To be capitalized as part of the City's infrastructure network, a related component must have an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.
Inputs	Resources (e.g. dollars, staff and other assets) required to accomplish a job or provide a service.
Integrated Financial Accounting System	IFAS – Irvine's computerized accounting system used to coordinate the City's purchasing and general accounting procedures.
Inter-Fund Transfers	Payments from one fund to another fund, primarily for work or services provided.
Irvine Adult Day Health Services	IADHS – offers day-care programs to frail elderly and disabled adults over 50 who reside in Irvine, Newport Beach, Tustin, Corona Del Mar and surrounding areas (www.irvineadhs.org).
Irvine Barclay Theatre Operating Company	IBTOC – a private not-for-profit performing arts organization (www.thebarclay.org).
Irvine Company	A privately held company best known for its comprehensive focus on quality of life in the balanced, sustainable communities it has planned and developed on the Irvine Ranch in Orange County, California (www.irvinecompany.com).
Irvine Child Care Project	ICCP – a Joint Powers Authority between the City of Irvine and the Irvine Unified School District. The project promotes quality before and after school child care by providing financial assistance to children from low-income working families through community-based, non-profit organizations located on elementary school sites for children of families who live and/or work in Irvine.
Irvine Child Development Center Operations Corporation	ICDCOC – a company contracted by the City to operate and provide child care services at the City-owned Child Development Center at the Civic Center (www.icdcoc.com).
Irvine Fine Arts Center	IFAC – a City-operated arts facility located at Heritage Park offering classes, exhibitions and visual arts programming, as well as specialized studios for painting, ceramics, photography, jewelry, and culinary arts.
Irvine Ranch Water District	IRWD – provides domestic water service, sewage collection and water reclamation for the City of Irvine and portions of surrounding communities (www.irwd.com).

Glossary

Terms

Irvine Traffic Research and Control

ITRAC – manages, operates and maintains the City's master traffic signal system computer to analyze/implement traffic signal timing and coordination parameters.

Irvine Transportation Analysis Model

ITAM – Irvine's computerized analytical tool used by traffic engineers and transportation planners to predict traffic conditions. ITAM is designed to simulate driver behavior by replicating land use, socioeconomic and roadway conditions. The results assist the City in planning needed roadway improvements, coordinating traffic signals, monitoring traffic and evaluating the impacts of new development.

Irvine Transportation Authority

ITA – a decision-making body that can be activated to address current transportation issues within the City.

Irvine Transportation Center

ITC – a regional multi-modal transportation center served by Amtrak and Metrolink trains and Orange County Transportation Authority buses.

Irvine Unified School District

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).

Glossary

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.

Glossary

Terms

Operating Budget	A budget for General Fund department service delivery expenditures such as salaries, utilities and supplies. The day-to-day costs of delivering City services.
Orange County Fire Authority	OCFA – an agency that provides fire prevention/suppression and emergency services to 22 cities and all the unincorporated areas in Orange County (www.ocfa.org).
Orange County Investment Pool	OCIP – a pooling of cash by the county, local agencies and school districts for investment purposes run by the Orange County Treasurer.
Orange County Transportation Authority	OCTA – a regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County (www.octa.net).
Ordinances	A formal legislative enactment by the governing board (i.e. City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.
Outputs	The general results expected from programs and functions.
Part I Crimes	The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.
Part II Crimes	All other criminal offenses not defined as Part I crimes.
Pavement Management System	PMS – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.
Pavement Quality Index	PQI – a scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.
Performance Budget	A budget wherein expenditures are tied to the measurable performance of activities and work programs.
Performance Measurements	Statistical measures that are collected to show the impact of dollars spent on City services.
Personnel Expenses	Salaries and fringe benefits, such as pensions and insurance, for full-time and part-time employees of the City.
Priority E Calls	Refers to the most serious calls for emergency response for serious emergencies, in-progress calls and potentially life-threatening incidents that require a Code 3 (use of lights and siren) response.

Glossary

Terms

Priority I Calls	Refers to calls for emergency response for serious emergencies, in-progress calls and potentially life-threatening incidents that do not require a Code 3 (use of lights and siren) response.
Program	Represents major areas or support functions that can be defined as a service provided to citizens, other departments or other agencies.
Program Budget	A budget wherein expenditures are displayed primarily on programs of work and secondarily by the character and object class of the expenditure.
Property Tax	A tax levied on the assessed value of real property; also known as ad valorem tax. In California, this tax is limited to 1% with the exception of pre-Proposition 13 approved bond debt service.
Proposition 13	On June 6, 1978, the California electorate approved Proposition 13, the "People's Initiative to Limit Property Taxation," which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property.
Proposition 218	On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIIC and XIID to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.
Public Employees' Retirement System	PERS – provides retirement and health benefit services to members from the state, school districts and local public agencies (www.calpers.ca.gov).
Ralph M. Brown Act	The Brown Act is a California law that insures the public can attend and participate in meetings of local government.
Redevelopment Agency	RDA – formerly charged with the oversight for the redevelopment process for the City of Irvine. In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court. As a result, all redevelopment agencies in California were dissolved effective February 1, 2012.
Regional Surface Transportation Program	RSTP – a federal and state funded grant program used for projects located on highway systems (classified higher than local roads or rural minor collectors), bridges on any public highway, and transit systems.
Resolution	A special or temporary order of a legislative body (e.g. City Council or Planning Commission) requiring less formality than an ordinance.
Resources	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.

Glossary

Terms

Revenue	Annual income received by the City.
Right of Way	ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.
San Joaquin Hills Transportation Corridor	SJHTC – a toll road extending from Costa Mesa south to Laguna Niguel.
Service Center	Used for budgetary reporting, an organizational unit that provides a distinct and unique service. Various sections within a department that provide substantially similar services may be combined into one service center – for instance, the City Clerk’s Office and City Clerk Records are combined into one service center.
Southern California Association of Governments	SCAG – the Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management and air quality (www.scag.ca.gov).
Special Funds	The City’s accounts are broken into distinct funds, each earmarked for a different purpose, with the principle and interest of the funds tracked separately. The City’s main operating fund is its General Fund, while all other City funds are designated as Special Funds.
Strategic Business Plan	SBP – a five-year planning “blueprint,” updated annually, that evaluates the City’s financial capability to achieve its goals; helps set priorities for City operations and the annual budget; and guides the City’s capital improvement and rehabilitation program (www.cityofirvine.org/sbp).
Strategic Technology Plan	STP – a plan that defines the City’s strategic goals for technology and defines the steps and costs to implement the new technology system over a five-year period.
Systems Development Charge	SDC – fees that are collected when expansion, new development or an intensification of use occurs on property served by City infrastructure. The fees are used to fund the non-assessable portion of the construction of infrastructure (wastewater, storm water, transportation and park facilities) needed to support growth in the community and to recoup a portion of the community’s investment in the infrastructure already in place.
Traffic Enforcement Index	The number of moving citations divided by the number of injury accidents.

Glossary

Terms

Transfers-In/Out	A transfer of resources between different City funds (see glossary definition of "Fund"). A transfer of cash from the City's General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.
Transient Occupancy Tax	TOT – an 8% tax added to the cost of renting a hotel room within the City. Also known as the Hotel Tax.
Transportation Corridor Agencies	TCA – formed in 1986 to plan, finance, construct and operate Orange County's public toll road system (www.thetollroads.com).
Transportation Management Association	TMA – an association comprised of employers and property owners that promotes the use of alternative forms of commuting to the single occupant vehicle. Traffic congestion relief and air quality benefits are the primary goals of TMA.
Transportation Management Plan	TMP – a plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion.
Transportation Subventions	Funds from outside sources used to construct transportation improvements that must be used for specific projects.
Trip Reduction Ordinance	TRO – an ordinance that requires employers with 50 or more employees and/or driving aged students reporting to one site at least three days a week, six months per year to participate in the program.
TRIPS	A transit service for Irvine seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.
Unencumbered Appropriation	That portion of an allocation not yet expended or committed to a specific purpose.
Unexpended Appropriation	That portion of an allocation not yet actually paid.
University of California, Irvine	UCI – a traditional four-year and graduate level research university that offers courses of study in a variety of subject areas (www.uci.edu).
Voice Over Internet Protocol	VoIP – used to manage the delivery of voice information over the Internet.
Year-End Surplus	Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases (not for on-going programs or services).