



# 2010-11 BUDGET



**ADOPTED**



# IRVINE CITY OFFICIALS



SUKHEE KANG  
Mayor



LARRY AGRAN  
Mayor Pro Tem



STEVEN CHOI  
Council Member



BETH KROM  
Council Member



CHRISTINA SHEA  
Council Woman

City Manager • Sean Joyce

Assistant City Manager.....	Sharon Landers
Orange County Great Park CEO.....	Mike Ellzey
City Attorney.....	Phil Kohn
City Clerk .....	Sharie Apodaca
Director of Administrative Services.....	Rick Paikoff
Director of Community Development .....	Douglas Williford
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

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# Introduction

## What is a 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, it is local government that is the workhorse of



domestic policy. Local government has the responsibility to provide basic public services such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and ensuring public safety. Local government must also fulfill certain state and national policy objectives such as transportation and environmental protection while implementing the expectations and values of its citizens.

For local governments, the primary tool used to coordinate these requirements is the budget. Article X of the Irvine City Charter and Section I.C-201 of the Irvine Code of Ordinances set forth the legal requirements for preparation of the annual budget. The City of Irvine's Budget provides the residents of Irvine with a plan for matching available resources to the services, goals and objectives specified in Irvine's Strategic Business Plan.

## Budget Policy Summary

The City develops an annual budget according to legal and policy direction. Policies are detailed in the Financial Policies section, and include:

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



# Introduction

## Budget Process Summary

The City of Irvine operates on a fiscal year basis, starting July 1<sup>st</sup> and ending June 30<sup>th</sup>. 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<sup>st</sup>).

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

**Special Funds Budget:** Special Funds are used to account for

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

## Responsibility for Preparation

The Budget Office, a division of the City Manager's Office, is responsible for coordinating all revenue estimates contained in the budget. Estimates are reached by analyzing revenue history, national and local economic trends and indices, and development patterns in our local economy. Revenue projections used in the context of the annual budget are based on conservative assumptions to assure that the City has adequate financial resources to meet its obligations and to 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 two advisory commissions appointed by the City Council that are involved in the development and review of the annual budget. The Community Services Commission provides budget input and analysis about programs that relate to its particular areas of responsibility. The Finance Commission is specifically charged by the City Council to "review the City's

# Introduction

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 to 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 Council meetings, the budget is adopted by the City Council prior to June 30<sup>th</sup> 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. Amendments approved by the City Manager that modify approved service levels, work plans, or increase revenue estimates, are required to be brought before the City Council for approval.

## **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 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

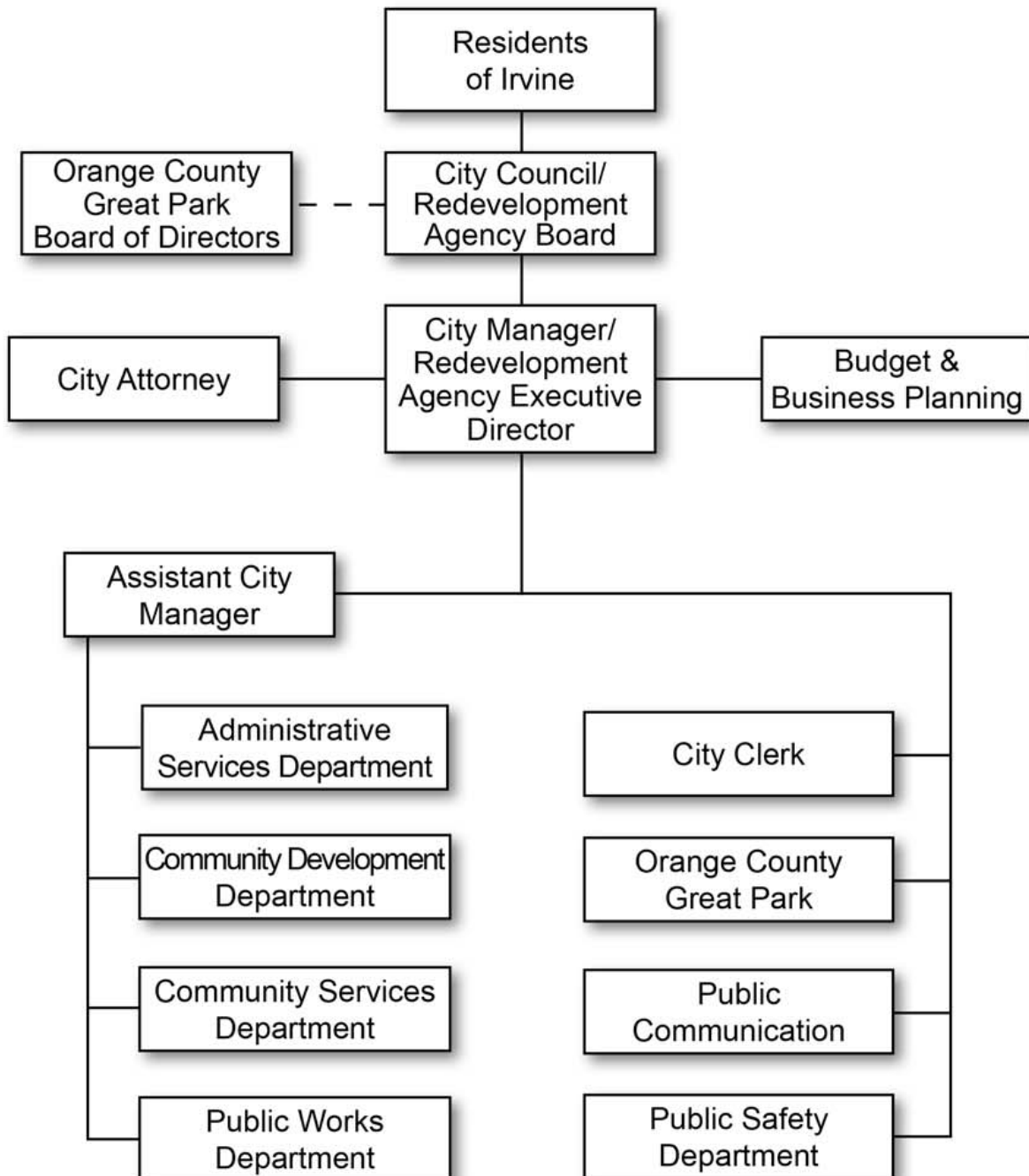
cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. Budget development and budget adjustments utilize these same revenue and expenditure 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 that 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](http://www.cityofirvine.org)) under the “Department” heading.

# Introduction



# Introduction

## General Contacts

### Elected and Appointed Officials

City Council Members	(949) 724-6233
Community Services Commissions	(949) 724-6682
Finance Commission	(949) 724-6255
Orange County Great Park Board	(949) 724-7421
Planning Commission	(949) 724-6465
Senior Citizen's Council	(949) 724-6670

### Administrative Offices

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



# Introduction

## **Advisory Commissions**

### **Community Services Commission**

Shiva Farivar  
Carol Liittschwager  
Tim Cheng  
Eric Johnson  
Mariam Khosravani

Chair  
Vice-Chair  
Commissioner  
Commissioner  
Commissioner

### **Finance Commission**

Don Dressler  
Jeffrey Lalloway  
John Duong  
Omar Ezzeldine  
Min Chai

Chair  
Vice-Chair  
Commissioner  
Commissioner  
Commissioner

### **Planning Commission**

Mary Ann Gaido  
Doug Sheldon  
Greg Smith  
Nancy Neudorf  
David Sparks

Chair  
Vice-Chair  
Chair Pro Tem  
Commissioner  
Commissioner

### **Senior Citizen's Council**

Homer Guimond  
Sam Castelo  
Nancy Cheng  
Charlie Choi  
Alireza Jazayeri  
Kathleen Pfeiffer  
Najma Quader

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

# Introduction

GFOA Distinguished Budget Presentation Award – FY 2009-10:



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 the fiscal year 2009-10 beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a 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 submit it to GFOA for review and evaluation.

# Introduction

CSMFO Excellence in Operational Budgeting – FY 2009-10:



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 2009-10 beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets the criteria for excellence established by CSMFO.

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

# City Manager's Budget Message

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

I am pleased to present the operating budget for FY 2010-11. This Budget responds to the ongoing economic downturn and incorporates our firm commitment to fiscal responsibility, effective management of the City's planned development, and the difficult choices made to ensure the City's ability to provide high quality services to our residents in the face of the recession.

## **Economic Environment**

Recent reports and economic indicators suggest the state and national economies are stabilizing after the staggering downturn in late 2008 and early 2009. The pace of the recovery, however, is still unclear. Unlike previous recoveries from recession, most forecasts suggest the recovery in 2010 and 2011 will be slow and uneven.

The Great Recession has seen dramatic drop-offs in the City's revenues. In inflation adjusted terms, FY 2010-11 operating revenues are projected to be the lowest since FY 2002-03 when 60,000 (28%) fewer people lived in Irvine.

Sales Tax revenue is budgeted at \$40.6 million, the lowest it has been since FY 1998-99 (12 years ago) and 27% below its peak in FY 2007-08.

Property Tax revenue, which experienced substantial growth from 2001 to 2008, is projected to remain flat for the third consecutive year at approximately \$43 million.

Transient Occupancy Tax revenue, budgeted at \$7.2 million, has experienced a significant decline, dropping 23% from its

2006-07 peak to levels not seen since FY 2003-04.

Overall, General Fund operating revenues are budgeted at \$119.6 million, compared with expenditures of \$135.8 million. The gap between operating revenues and expenditures is bridged by \$14 million from the City's contingency reserve; a variety of smaller transfers into the General Fund to reimburse it for services provided to other funds and fund/project close-outs; and one-time expenditure reductions/deferrals.

While reserves and transfers ultimately balance the budget, the City also reduced General Fund expenditures by \$12.5 million from FY 2009-10. Information about the reductions is presented later in the City Manager's Budget Message.

## **Maintaining Services**

The Adopted Budget continues the City's tradition of effectively utilizing available resources to provide the services and staff necessary to accomplish the City Council's top priorities.

The Budget maintains core services with no significant changes from the previous fiscal year. Despite significant expenditure reductions, the City is not wavering from its commitment to maintain a safe, mobile, and attractive community – features that have defined Irvine since its inception.

## **Community Values**

Since its incorporation, Irvine has been widely regarded as one of the most successful master-planned communities in the United States. Nearly 218,000 people have chosen Irvine as their hometown and



# City Manager's Budget Message

have been drawn to the city for its beauty, safety, family-focused environment and high-quality educational opportunities. These shared community values have been critical to Irvine's enormous success over time.

Irvine is a naturally beautiful city with plentiful sunshine, an extensive open space preserve and a picturesque backdrop provided by the Santa Ana Mountains. Irvine is also a beautifully maintained city with a high-quality street system, beautiful parks, landscaping and pools. Maintaining this aesthetic beauty is one of the City's most important goals.

In 2010 Irvine was recognized as the safest big city in America by the FBI for the sixth consecutive year. Irvine strives to recruit and retain a highly professional police force and utilizes progressive policing strategies, such as Geo-Policing, to help maintain the City's leadership position in crime prevention. Irvine is also an active partner with its school districts, working to provide safe school campuses throughout the city.

Irvine has had an education focus since its very beginning when Irvine was developed surrounding the newly founded University of California, Irvine (UCI). Now, UCI is regarded as one of the premier public universities in the country. In addition to UCI, Irvine is also home to Concordia University, Irvine Valley College and a significant number of satellite campuses for other regional universities. Education is a priority for Irvine residents with nearly 64% of its residents age 25 and older having a bachelor's degree or higher, compared with only 30% for the nation and 35% for Orange County.

Irvine's local primary and secondary schools are also exceptionally well regarded, with

the 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. In the past decade, nine schools in TUSD have been recognized as either state or nationally distinguished schools. Most importantly, approximately 90% of all Irvine high school graduates of both districts attend college.

## The Four Pillars

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

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

The City has taken extensive actions over the last two years to enhance its financial strength and ensure its ongoing ability to provide high quality services to its residents in the face of the recession. Everything the City has done has been done within the "Four Pillars" framework. Moreover, in several cases, routine fee increases have been postponed and some fees have been deferred altogether to limit the financial impact on the community in the midst of this difficult economic environment. In addition,

# City Manager's Budget Message

the City has not laid-off any employees, nor have any employees been furloughed. However, employee pay and benefits have been frozen and City employees are working hard to continue to provide high quality services to the community while staffing levels have fallen over time through attrition.

## Core Services

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

- Public safety
- Provision of life-affirming programs and services to the City's youngest, oldest and most vulnerable populations
- Maintenance of City infrastructure
- Maintenance of the City's aesthetics and beauty

Our success continuing to deliver core services is highlighted by:

- Irvine remaining one of the safest cities in the nation, with the Part I crime rate falling 60% from 1995 to 2008 on a per capita basis.
- Increasing the number of Police Officers serving the community. Over the past five years 34 additional Police Officers (a 19% increase) have been hired.
- Providing support and assistance programs at the Al and Dorothy Keen Center for Senior Resources to help with physical, emotional and care giving demands.
- Delivering companionship and hot meals and to home-bound seniors.
- Transportation for Irvine residents with disabilities and older adults (TRIPS)

program continues to provide door-to-door transportation for school, social, work and medical appointments.

- Implementing a variety of initiatives to respond to the needs of the youth through the Strategic Plan for Children, Youth and Families program.
- Offering recreation and learning programs to provide safe and life-affirming experiences for the Irvine's youngest, oldest and disabled residents.

Major infrastructure projects are also included in the FY 2010-11 CIP, highlighted by the:

- Jeffrey Grade Separation
- Jamboree at I-5 road widening
- Citywide traffic signal coordination efforts (ITEMS)
- Modernization of Northwood Community Park
- Maintenance of streets, parks, landscaping and recreation facilities consistent with the City's high standards

Education is an important Irvine community value and the City Council has, over time, provided significant support to local schools:

- Three D.A.R.E. Police Officers and a part-time Public Safety Assistant provide drug prevention, safety education, and life choices guidance to elementary school students (\$591,000).
- 30 school crossing guards employed and funded by the City (\$643,000).
- Providing priority use of City aquatic centers for high school practices and games (\$487,000).
- Operating the Middle School Youth Action Team, High School Youth Action Team, After-School Sports Program,

# City Manager's Budget Message

Recreation Programs, Teen Camps, and Special Events at schools throughout the City (\$540,000).

- Community Development Block Grant funding for accessibility upgrades in schools (\$550,000).
- Direct financial support to IUSD and TUSD in each of the past five years through the Educational Partnership Fund (totaling nearly \$5 million).

## Steps Taken in the Last Two Years to Address the Recession

The past two years have prompted the City to implement an array of initiatives to reduce costs while preserving core services. Some examples include:

- Deployed contingency reserves, accumulated over many years, to help offset lower revenues.
- The City Manager created a Budget Task Force in 2008 when the economy began to deteriorate precipitously and then reconvening the team in September 2009 as the recession deepened.
- Eliminated 41 full-time equivalent positions in FY 2009-10 (net of the addition of two Police Officers).
- Evaluated the CIP program to identify funding available in completed or deferred capital projects.
- Eliminated non-sworn employee wage and cost-of-living increases for two years beginning in FY 2009-10.
- Consolidated programs split between departments, including environmental program administration; traffic review and analysis; water quality; concrete repair; and advanced planning.

## FY 2010-11 Response to the Recession

While the actions taken over the past two years have helped preserve the City's financial position, the depth and length of the recession require an increasingly aggressive response in FY 2010-11.

The FY 2010-11 Budget contains a number of actions and program adjustments to address the continued recession, including:

- Eliminating 30 vacant full-time equivalent positions (\$3.2 million savings). Details regarding staffing changes are included in the Personnel & Staffing section.
- Reducing conference, training and professional development budgets.
- Transferring expenditures of \$1.5 million from the General Fund to the Lighting, Landscape, and Park Maintenance (LLPM) Fund.
- Suspending the annual \$1.1 million transfer from the General Fund to the Compensated Absences Fund.
- Utilizing \$1 million from the Systems Development Charge Fund to pay a portion of the final Civic Center debt service payment.
- Funding \$1 million of the Northwood Community Park modernization and expansion with Bowerman Landfill funds.

In addition to these reductions, each department carefully reviewed its budget and identified expenses to eliminate or reduce without jeopardizing core services. Highlights include:

- Publishing "Inside Irvine" quarterly and combining it with the "Activity Guide."

# City Manager's Budget Message

(\$268,000 savings, as well as reduced carbon footprint).

- Renegotiating federal lobbyist services (\$122,000 savings).
- Eliminating the City Council and City Manager's discretionary Community Partnership Fund contribution (\$70,000 savings). Community partnerships budgeted in FY 2010-11 include: \$110,000 for the Legal Aid Society, and \$10,000 each for the Orange County Human Relations Commission, and the Discovery Science Center.
- Deferring the design and construction of new public facilities that could include: expansion of the Operations and Support Facility; renovation and expansion of the Animal Care Center; and a new Public Safety headquarters.
- Revising the hotel tax audit schedule (\$21,000 savings).
- Instituting a dog license canvassing program to increase compliance and animal license revenue.
- Delivering the "Art Beat" and "Shelter Scoop" publications electronically (\$84,000 savings, as well as reduced carbon footprint).
- Placing the patriotic, holiday and rotating series banners on hiatus while revamping the program to determine the best locations for the banners (\$41,000 savings).
- Suspending the Pacific Symphony and Joyful Jingles concerts while exploring sponsorship opportunities (\$27,000 savings).
- Performing facility maintenance with existing staff rather than contracts (\$200,000 savings).
- Reducing and more effectively managing maintenance and supply inventories (\$314,000 savings).
- Deferring the Strategic Plan for Children, Youth and Families' Indicators Report (\$100,000 savings). The Plan's implementation effort will continue undiminished.
- Consolidating after-school and camp programs (\$187,000 savings). Service will be reinstated at University Community Park to absorb participants from Las Lomas and Deerfield Community Parks, which are low enrollment sites, and from Deerfield Elementary, which is closing for renovations.
- Combining Club X pre-teen summer camp with the Teen Camp offered at Heritage Park (\$42,000 savings).
- Using volunteers to staff open studio time at the Fine Arts Center (\$20,000 savings).
- Reducing Crime Scene Investigator holiday staffing from two to one shift (\$5,900 savings).
- Replacing an outdated backup network for mobile Public Safety communications with cellular data service (\$25,000 savings).
- Eliminating contract services for shrub fertilization in parks (\$40,000 savings).

## **General Fund Resources: \$135.8 million**

General Fund revenues and transfers-in of \$135,754,362 are approximately \$14.1 million, or 9.4%, less than the FY 2009-10 Budget. Transfers-in include a \$14 million transfer from the Contingency Reserve Fund to maintain core City services.

Revenue projections are based on a number of factors, including forecasts from economic experts (UCLA, Chapman University, UCI, and Cal State Fullerton);



# City Manager's Budget Message

regression and trend analysis; and projections by the City's sales and property tax consultants.

Revenue estimates are conservative and reflect the expectation that City revenues will lag any larger economic recovery.

Property Tax revenues are projected flat, while Sales Tax revenues are budgeted \$0.7 million less than the City expects to collect in FY 2009-10.

## **General Fund Expenditures: \$135.8 million**

General Fund operating expenditures and transfers-out of \$135,750,835 are

approximately \$12.5 million, or 8.6%, less than the FY 2009-10 Budget due to vigorous cost containment strategies that preserve the City's core services.

The City continuously examines its operations to determine how to best serve the community with available resources. Through these efforts, the City has achieved an impressive degree of service provision efficiency and effectiveness, with outstanding customer satisfaction ratings. However, continued vigilance is necessary to ensure the inherent constraints on the City's resources do not translate into a diminished quality of life.

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## **Budget Highlights**

The FY 2010-11 Budget continues the City's basic operations and strategic goals identified below:

- *Managing Traffic*
  - Maintain traffic signals, roadways, bridges, and bike trails.
  - Develop and enhance public transit systems and improve the effectiveness of the "i-Shuttle" program.
  - Implement the signal coordination/upgrade program interfacing with county-wide signal coordination.
- *Creating the Orange County Great Park*
  - Advance development phase of the park plan and complete entitlements.
  - Enhance programming activities at the Great Park.
- *Acquiring Open Space*
  - Construct the remaining Southern Open Space Trail System.
- *Maintaining a Clean and Beautiful City*
  - Appropriate \$38.9 million for 33 CIP projects, including \$23.6 million for street projects; \$1.5 million for landscaping; and \$8.5 million for facility construction and rehabilitation.

# City Manager's Budget Message

- *Assuring a Safe and Secure Community*
    - Maintain a high level of commitment to safety by devoting 39.5% of all full-time staffing (205 sworn police officers and 86 support staff) to Public Safety.
    - Provide resources to ensure Irvine remains one of the safest cities in the nation.
    - Enhance emergency preparedness/response efforts.
  - *IBC Residential/Mixed-Use Development Strategy*
    - Implement the Irvine Business Complex (IBC) Mixed-Use Strategy - an inclusive approach to realize the vision for IBC transformation.
  - *Infrastructure, City Facilities, and Space Needs*
    - Construct transportation infrastructure improvements and other capital improvement projects in support of planned growth.
  - *Engaging the Community and Public Outreach*
    - Support 2010 Census outreach.
    - Maintain high customer satisfaction and public confidence through the City's commitment to public access and community governance.
    - Recognize and celebrate community diversity.
  - *Protecting the Environment and Saving Energy*
    - Implement Citywide Environmental/Energy Plan and Community Energy Partnership programs.
    - Modernize Northwood Community Park with renewable energy programs and sustainable design.
- 

## **Staffing: 737 Full-Time Employees & 229.7 Part-Time Employees (FTE)**

The FY 2010-11 Budget includes funding for 737 full-time positions, a decrease of 26 positions from FY 2009-10 and 229.7 FTE part-time positions, a decrease of four FTE from 2009-10.

The Budget also includes 102 positions paid by stipend. These positions include Council Members, Commissioners, Agency Directors, Crossing Guards, and Great Park Ambassadors. There is no change in the number of non-hourly (stipend) employees.

## **The Future**

The City has made an extensive effort to adapt to the loss of revenues experienced

over the last few years due to the recession. Budget balancing choices have been made according to the Bridge Plan the City adopted at the onset of the recession. The Bridge Plan uses reserves and directs strategic expenditure reductions over a three year period to balance the City's budget while preserving core services. Although the recession has been deeper than anticipated, the City remains on-track with its original Bridge Plan contingency reserve projections despite lower than projected revenues. This success is due to substantial expenditure reductions (expenditures in the FY 2010-11 Budget are \$12 million less than originally projected in the Bridge Plan), acceleration of loan repayments and the transfer of surplus capital improvement project funds from

# City Manager's Budget Message

completed or deferred projects. As a result, the City has been able to maintain a larger contingency reserve than the Bridge Plan projected. At the end of FY 2010-11 the Contingency Reserve Fund's available balance is estimated to be \$7.9 million, versus \$3.9 million projected in the original Bridge Plan.

However, the Bridge Plan's success depends not only on expenditure reductions but on the eventual resumption of economic growth to help close the structural deficit caused by the recession (the gap between ongoing revenues and expenditures). While many economic indicators are signaling that improvement is at-hand, the City has seen little improvement in its revenues. The FY 2010-11 Budget contains a structural deficit balanced through the use of reserves and other one-time revenues. Although FY 2011-12 expenditures are expected to decline by approximately \$4 million, the City faces a funding imbalance of \$13 million in FY 2011-12. This gap will be filled by increased operating revenues, additional expenditure reductions and other sources of funding, including the City's contingency reserve.

## Looking Forward with Optimism

Although the City is navigating troubled economic times, with prudent fiscal management and the City Council's visionary approach to planning and budgeting, Irvine is well positioned to meet its future. Benefiting from the City Council's

leadership and staff's dedication, I am confident the City will fulfill its strategic goals ensuring Irvine's enviable quality of life improves and endures.

The recession has required our entire organization to focus its considerable talents on balancing the budget while preserving core services. I am very proud of the hard work and sacrifices we have made during the past two years to continue to provide our residents with the outstanding services they expect and deserve; and I am very grateful for our employees' initiative and dedication. Their efforts and expertise play a vital role in the City's ability to maintain Irvine's place among America's premier cities.

I would like to thank the members of the City's Budget Office and the department Budget Coordinators for their contributions and hard work preparing one of Irvine's most demanding budgets.

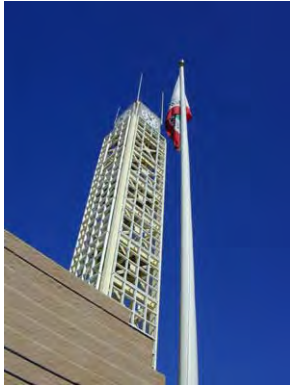
I would also like to thank the City Council for its effective policy leadership and support as we work to meet the challenges, and embrace the opportunities, that lie ahead.

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

Sean Joyce  
City Manager

# Revenue and Resource Estimates

## Introduction



Revenue estimates are developed by the Budget Officer using a variety of methods, including trend analysis, expert analysis, and econometric forecasting. Trend data includes historical fiscal performance and historical and projected econometric 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, Fullerton College of Business and Economics, Orange County Executive Survey, Los Angeles Economic Development Corporation (LAEDC) Economic Forecast and Industry Outlook, HdL Coren & Cone, MBIA Munisource, and reports from various State and Federal agencies. Econometric analysis is the application of statistical methods to quantify historical relationships between one or more variables. Future revenues are forecast using these historical relationships according to anticipated economic performance as predicted by outside experts. In the end, forecasts are based on judgment that incorporates information provided by the various analytical methods, known and potential legislative and political impacts, and national, state, and local issues and conditions that are likely to affect local revenue sources.

The City recognizes that these are difficult times in which to make economic forecasts – the old economic roadmaps are no longer reliable. The speed at which changes have occurred, the unique aspects of this

recession, and the many federal economic stimulus programs proposed and implemented, makes forecasting revenues as much as 14 months into the future significantly more challenging. Our recent estimates, which we presumed to be conservative, have proven to be too optimistic. Optimistic revenue forecasts can result in unplanned reductions in expenditures or use of reserves. Pessimism in forecasts may lead to unnecessarily disruptive service reductions. The “just right” challenge in revenue forecasting requires integrating current economic facts with knowledge of local conditions, and synthesizing the assumptions of experts into a coherent and consistent future outlook – as much an art as science.

Revenues most responsive to the broader business and economic environment have shown the greatest variance from budget estimates. Sales tax and hotel tax are showing declines due to consumer responses to increased unemployment and fear of job loss. As job losses have continued, spending power has decreased. Even those who have held onto their jobs during the recession are fearful due to the tremendous amount of job instability prevalent in the current economic environment, and this has triggered further reductions in consumer spending and business revenues.

As shown in the FY 2010-11 Strategic Business Plan, estimated resources include a \$14 million transfer-in from the Contingency Reserve Fund. This transfer is part of the 3 year “Bridge Plan” to utilize available reserves while strategically reducing expenditures with the goal of protecting essential City services. An important assumption underlying the “Bridge

# Revenue and Resource Estimates

Plan" is that at the end of the 3 year period, ongoing expenditures will be supported by ongoing revenues, with a surplus available to replenish the Contingency Fund. FY 2010-11 is the 2<sup>nd</sup> year of the 3 year plan.

## Summary of Resources

The City has a variety of sources of operating revenues. They may be considered either General Purpose Revenues or Departmental Revenues. General Purpose Revenues are generally sources of revenues that are not generated

by a particular service, and include sales tax, property tax, hotel tax, vehicle license fees, and various other taxes and fees. Departmental Revenues are generally related to the services and programs provided by a Department. Table 1 summarizes FY 2008-09 actual revenues, FY 2009-10 adjusted revenue budget, and the FY 2010-11 estimates for all General Fund Resources (General Purpose and Departmental Revenues combined).

Table 1 Revenue by Category	FY 2008-09	FY 2009-10	FY 2010-11	Increase / -Decrease	
	Actual	Adjusted	Adopted	\$	%
Sales Tax	46,873,485	47,830,635	40,552,000	-7,278,635	-15.2%
Property Tax	43,057,638	43,539,726	43,080,000	-459,726	-1.1%
Vehicle License Fees	715,228	575,000	575,000	0	0.0%
Hotel Tax	7,752,634	8,606,000	7,200,000	-1,406,000	-16.3%
Franchise Tax	7,424,029	7,352,000	7,600,000	248,000	3.4%
Community Services Fees	7,302,138	6,818,640	6,946,910	128,270	1.9%
Utility Users Tax	4,279,665	4,430,000	4,100,000	-330,000	-7.4%
Fines & Forfeitures	1,935,798	1,603,170	1,607,000	3,830	0.2%
Development/Inspection Fees	186,868	197,000	197,000	0	0.0%
Documentary Transfer Tax	966,195	886,000	985,000	99,000	11.2%
Licenses & Permits	1,710,650	1,641,000	1,743,000	102,000	6.2%
Miscellaneous	875,371	2,441,882	974,122	-1,467,760	-60.1%
Fees for Services	1,398,310	1,337,141	1,452,018	114,877	8.6%
Revenue From Other Agencies	1,944,683	1,066,319	739,220	-327,099	-30.7%
Assessment Revenue (HID)	1,938,158	2,151,500	1,800,000	-351,500	-16.3%
Overhead Reimbursements	1,316,045	700,300	1,004,934	304,634	43.5%
Total Revenues by Category	129,676,895	131,176,313	120,556,204	-10,620,109	-8.1%
Other Transfers-In	14,549,911	18,684,337	15,198,158	-3,486,179	-18.7%
Total General Fund Resources	144,226,806	149,860,650	135,754,362	-14,106,288	-9.4%

In FY 2010-11, it is anticipated that General Fund revenues will decrease 8.1%, while total General Fund resources (including transfers-in) will decrease 9.4%.

Table 2 (on the next page) shows only General Purpose Resources:

# Revenue and Resource Estimates

<b>Table 2</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>Increase / -Decrease</b>	
<b>General Purpose Resources Only</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>	<b>\$</b>	<b>%</b>
Property Tax	43,057,638	43,539,726	43,080,000	-459,726	-1.1%
Sales Tax	46,558,967	47,617,000	40,288,000	-7,329,000	-15.4%
Documentary Transfer Tax	966,195	886,000	985,000	99,000	11.2%
Hotel Tax	7,752,634	8,606,000	7,200,000	-1,406,000	-16.3%
Utility Users Tax	4,279,665	4,430,000	4,100,000	-330,000	-7.4%
Franchise Tax	7,201,318	7,152,000	7,400,000	248,000	3.5%
Vehicle License Fee (Total)	715,228	575,000	575,000	0	0.0%
Revenue From Other Agencies	233,976	89,000	89,000	0	0.0%
Miscellaneous	161,285	1,637,656	150,000	-1,487,656	-90.8%
Overhead Reimbursements	1,316,045	700,300	1,004,934	304,634	43.5%
Sub-Total	112,242,951	115,232,682	104,871,934	-10,360,748	-9.0%
Other Transfers-In	14,549,911	18,684,337	15,198,158	-3,486,179	-18.7%
Total General Purpose Resources	126,792,862	133,917,019	120,070,092	-13,846,927	-10.3%

General Purpose Resources are estimated to decrease -9.0%, and total General Purpose Resources (including transfers-in) will decrease -10.3% from the current fiscal year adjusted budget.

Table 3 shows all resources by Department:

<b>Table 3</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>Increase / -Decrease</b>	
<b>Resources by Source</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>	<b>\$</b>	<b>%</b>
General Purpose Resources	126,792,862	133,917,019	120,070,092	-13,846,927	-10.3%
Non-Departmental (HID)	1,938,158	2,151,500	1,800,000	-351,500	-16.3%
Community Services	9,495,078	8,840,484	9,224,418	383,934	4.3%
Public Safety	4,172,630	3,652,206	3,372,076	-280,130	-7.7%
Public Works	601,461	807,800	787,800	-20,000	-2.5%
Administrative Services	255,192	259,841	272,476	12,635	4.9%
Community Development	936,046	188,800	189,000	200	0.1%
City Manager	35,379	43,000	38,500	-4,500	-10.5%
Total Department Resources	144,226,806	149,860,650	135,754,362	-14,106,288	-9.4%

Departmental Revenues are generally related to service levels and programs. As a general rule, increasing Departmental revenues will be related to increased expenditures and decreasing revenues will likely result in decreasing expenditures. This close interdependence needs to be reviewed in the context of the Department's overall budget and will be presented in detail at the time of Departmental budget review.

Chart 1 (on the next page) illustrates the percentage of resources by category for the FY 2010-11 General Fund. Sales Tax and Property Tax comprise 61.6% of the City's total resources.

# Revenue and Resource Estimates

**Chart 1 – FY 2010-11 General Fund Resources**

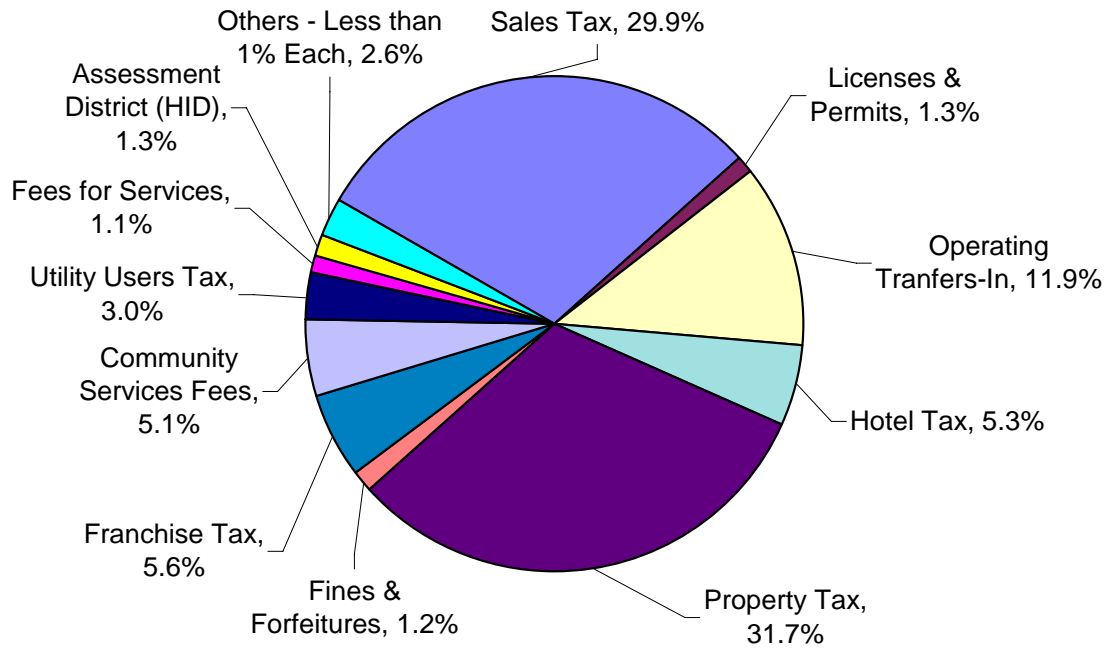


Table 4 shows FY 2010-11 budgeted revenues compared to current year-end revenue estimates:

Table 4 - Comparison to FY 09-10 Year-end Estimates	FY 2008-09 Actual	FY 2009-10 Adjusted	FY 2009-10 Y/E Estimated	FY 2010-11 Adopted	Adopted to Estimated	
					\$	%
Sales Tax	46,873,485	47,830,635	41,256,000	40,552,000	-704,000	-1.7%
Property Tax	43,057,638	43,539,726	43,500,000	43,080,000	-420,000	-1.0%
Vehicle License Fees	715,228	575,000	564,000	575,000	11,000	2.0%
Hotel Tax	7,752,634	8,606,000	7,100,000	7,200,000	100,000	1.4%
Franchise Tax	7,424,029	7,352,000	7,517,000	7,600,000	83,000	1.1%
Utility Tax	4,279,665	4,430,000	4,100,000	4,100,000	0	0.0%
Documentary Transfer Tax	966,195	886,000	1,223,000	985,000	-238,000	-19.5%

## Revenue Profiles:

General Fund revenue is not received in equal monthly increments. Many revenues are received regularly throughout the fiscal year while others are received quarterly or annually. The variable nature of the revenue sources results in an uneven cash flow. For example, the City's lowest cash balance occurs in November, while in December and April, property taxes are received and

replenish the City's General Fund cash balance. The uneven pattern of revenue receipts has been taken into consideration, where appropriate, in developing estimates for each revenue category. The following section identifies each revenue category, provides a historical graph of the revenue source, and compares the current year-end revenues with next year's estimates.

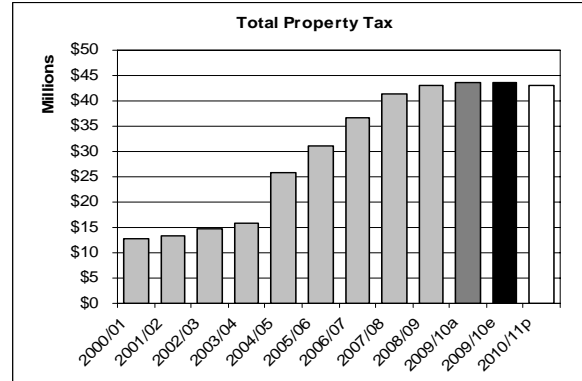


# Revenue and Resource Estimates

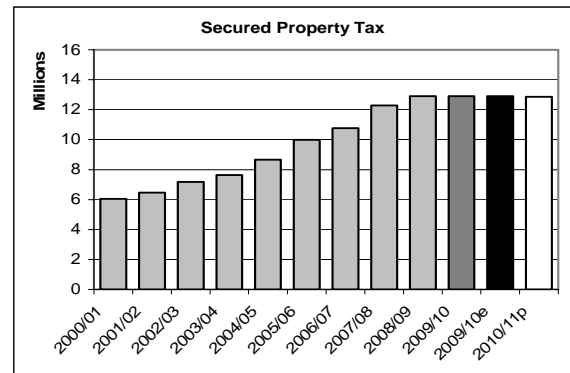
## Property Tax

Property tax is an ad valorem (value-based) tax imposed on real property 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. When Proposition 13 passed, the City's property tax rate was 3.5%, lower than most Counties and Cities in California. To address this inequity, the State mandated that all Cities receive at least 7% of the local property tax. In subsequent years, the State has eroded this rate with shifts to fund local school districts. The City currently receives approximately 5.5% of the 1% property tax. The City estimates property tax revenue with four factors in mind: property turnover rate (resale activity), pricing, new construction activity, and Proposition 13's 2% inflation cap. Residential resale activity has slowed considerably from prior year highs, though new developments have recently been introduced in the villages of Woodbury and Portola Springs which have been favorably received. Offsetting these gains is expected to be continuing valuation reassessments and a slight pricing adjustment reflecting lower consumer prices, leaving the City's overall assessed valuation roughly flat. Irvine continues to have the highest property values in the County.

For FY 2010-11, property tax revenue is estimated at \$43.1 million, which represents a decrease of \$459,726 or -1.1% under the current fiscal year's adjusted budget of \$43.5 million and a decrease of \$420,000 or -1.0% under the current fiscal year-end estimate of \$43.5 million (current fiscal year property tax revenues are estimated to slightly fall below budget estimates by \$39,726).



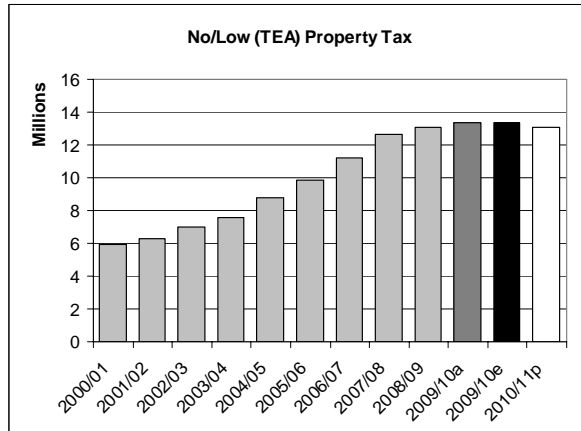
Property Tax is received in three major components – Secured, No-Low Tax Equity Allocation (TEA), and In-Lieu of Vehicle License Fees (VLF). Secured Property Tax is a tax upon real property based upon the value of the property as determined by the Assessor's Office.



No-Low/TEA was implemented to ensure that local governments receive at least 7% of the 1% tax assessment (some local governments, including Irvine, had very low property tax levies when Proposition 13 passed and Property Tax rates were frozen). Subsequent State actions have reduced Irvine's Property Tax allocation to approximately 5.5% of the 1% assessment.

In FY 2004-05, the State replaced the local government's portion of the Vehicle License Fee with an additional Property Tax allocation. The Property Tax In Lieu of VLF allocation increases annually based on

# Revenue and Resource Estimates



percentage increases in City-wide property values.

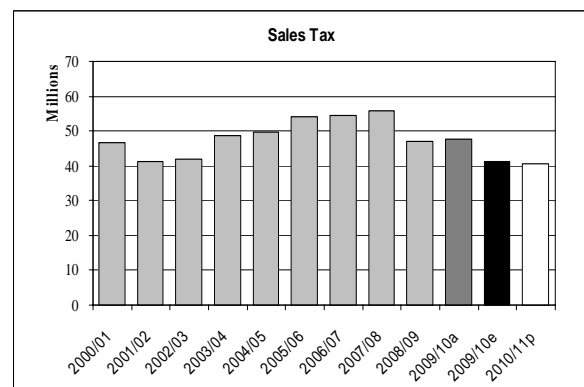
Since FY 1997-98, property tax revenue has increased, reflecting both new development and increasing property values. The large increase in FY 2004-05 reflects a change in State allocations - the State eliminated the vehicle license "backfill" fee revenues the City received and reduced a prior State property tax revenue shift that had reallocated City property tax revenues to the Education Revenue Augmentation Fund (ERAF), resulting in an ongoing increase in property tax allocations (and a corresponding reduction in vehicle license fee revenues). Property Tax accounts for 32% of all General Fund resources projected next year.

## Sales and Use Tax

Sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions). Use tax is imposed upon the purchaser for transactions in which sales tax is not collected. Sales tax is collected by the State Board of Equalization and includes a state sales tax, the locally levied Bradley-Burns sales tax, and several other components (including the 0.25% imposed for local transportation projects). Of the 8.75% sales tax collected by the State, the City receives

1% of the taxable sales that take place in Irvine. Sales tax is the second largest component of the City's General Fund revenue sources and comprises approximately 29.9% of all General Fund resources projected next year. The City monitors sales tax revenue through six overall economic categories. These categories include: 1) Business-to-Business, which represents approximately 33% of total sales tax receipts (as of 3<sup>rd</sup> quarter of 2009); 2) Transportation, 18%; 3) General Retail, 26%; 4) Food Products, 16%; 5) Construction, 6%; and 6) Miscellaneous, 1%.

Sales tax revenues are in decline as consumers and businesses reduce spending. Not surprisingly, construction related sales tax revenues show the largest decrease in the last two years (36%), as wholesale and retail building supplies sales dropped in response to the sharp decline in new housing/commercial development and home resale activity. The transportation category, which includes new and used automobile and RV sales, decreased 33%. Sales taxes from auto parts and repairs decreased 28%, which is surprising at a time when consumers are clearly deferring new automobile purchases. General retail, which includes department and furniture stores, is down 22%, and business-to-business sales tax revenues are down 28%.



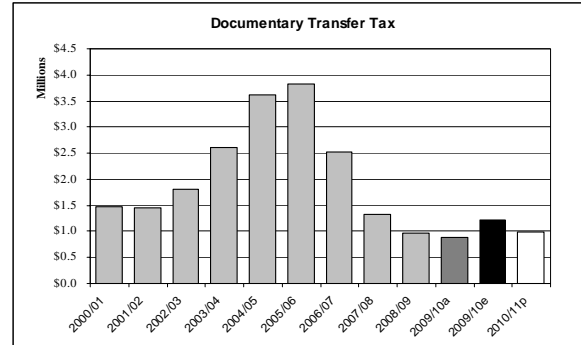
# Revenue and Resource Estimates

which is reflective of high office vacancy rates across Orange County.

In recognition of the recessionary economy, Sales Tax revenue estimates for FY 2010-11 are estimated at \$40.6 million, a decrease of \$-7.3 million, -15.2%, from the current fiscal year's adjusted budget of \$47.8 million. This would be the lowest sales tax revenue that the City has received since FY 1998-99 (12 years ago), a time when the City's population was 39% lower. Projections indicate that due to the continuing economic slowdown the FY 2009-10 Sales Tax budget will not be achieved.

## Documentary Transfer Tax

Documentary Transfer Tax revenue is based on the transfer of real property. When property is sold, the City receives \$0.275 per \$500 of the sale value. Documentary Transfer Tax revenue corresponds directly with the number of real estate transactions that occur in Irvine. Factors that affect property transfers are mortgage interest rates, new development, and a turnover in commercial property. The current Fiscal Year budget was developed with an expectation for receipt of a very low level of Documentary Transfer Tax revenue this year, but as development activity in the City has picked up recently, it appears that this year's revenue budget target will be exceeded. While development activity is expected to show continued growth next year, budgeted revenue for FY 2010-11 reflects the uncertainty surrounding the current economic outlook. The FY 2010-11 budgeted revenue of \$985,000 is \$99,000 (11.2%) more than the current revenue budget of \$886,000, but a decrease of \$238,000 (-19.5%) from the current fiscal year-end estimate of \$1.2 million. Documentary Transfer Taxes make up less than 1% of all General Fund revenues.



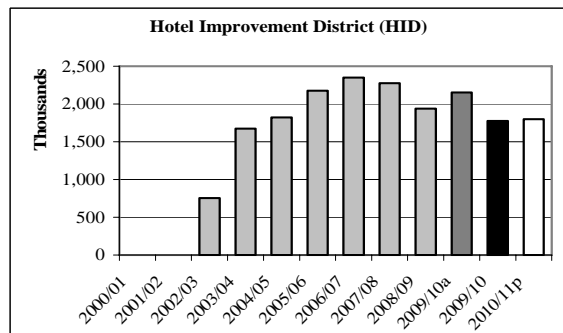
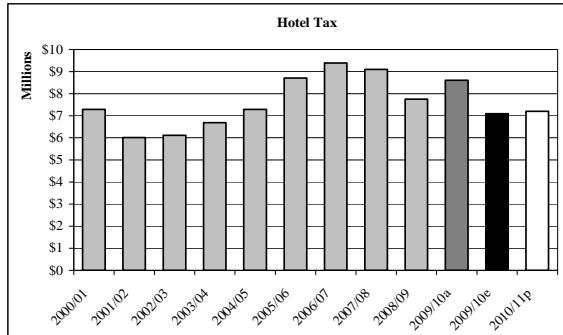
## Hotel Tax

Hotel Tax (also known as Transient Occupancy Tax or TOT) is an 8% tax applied to the cost of hotel rooms. An additional 2% assessment is collected for the Business Improvement District (BID), with 1.5% of the BID designated for the Irvine Chamber of Commerce and 0.5% used for City sponsored cultural events. Factors that affect hotel tax revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. As the attached chart indicates, FY 2010-11 budgeted Hotel Tax revenue of \$7.2 million is a decrease of \$-1.4 million, or -16.3%, from the current adjusted budget of \$8.6 million due to a reduction in business travel. Next year's budget reflects a slight increase of \$100,000 from this year's estimated year-end total to reflect the recent opening of a new hotel in the City. Revenues would otherwise be budgeted slightly lower next year without the addition of the 132 new hotel rooms. This year the City is expecting to receive an average of approximately \$2,100 in Hotel Tax revenue per hotel room citywide. Hotel taxes account for 5% of all General Fund revenues.

The 2% Business (Hotel) Improvement District Tax revenue next year is budgeted at \$1.8 million, a decrease \$-0.4 million from the current year adjusted budget. Like the

# Revenue and Resource Estimates

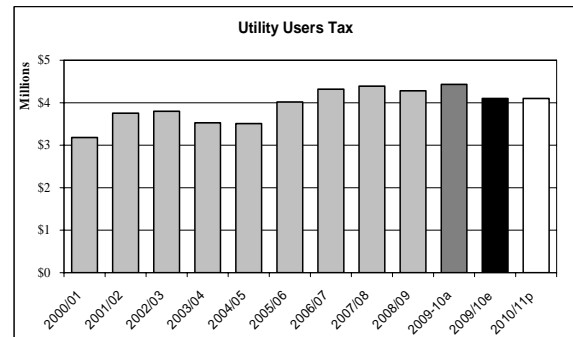
City's general Hotel Tax revenue, it is also expected to fall -16.3% from the current year's adjusted budget.



## Utility Users Tax

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. UUT revenues have fallen recently due to decreased business activity and also from heightened commercial vacancy rates resulting from the recession. For FY 2010-11, UUT revenue is budgeted at \$4.1 million which represents a decrease of \$-330,000, or -7.4%, from the current adjusted budget of \$4.4 million, but no change from the FY

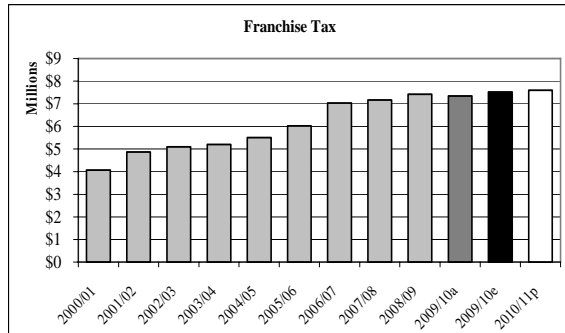
2009-010 year-end estimate of \$4.1 million. UUT accounts for 3% of all General Fund revenues. UUT on electricity users accounts for approximately \$3,024,000 or 74% of UUT revenues, natural gas users account for \$203,000 or 5%, and telephone users account for \$718,000 or 18% of overall UUT revenues, with another 4% in alternative maximum payments.



## Franchise Tax

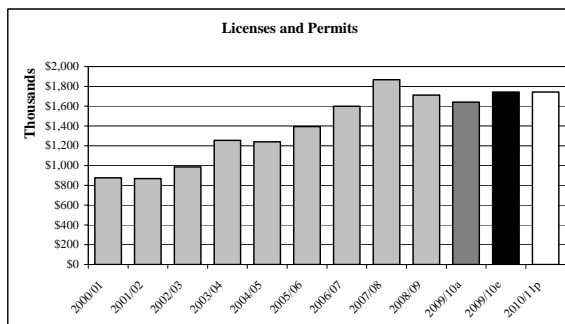
This revenue category consists of a tax on four franchise operations in Irvine: electric, gas, cable TV, and refuse. The State sets electric and gas tax rates which equals 1% of the gross annual revenues from sales within the City. The City has established the Cable TV tax rate at 5% of gross annual sales that occur within the City. Refuse revenue is based on an established charge per truck. For FY 2010-11, the franchise tax revenue is estimated at \$7.6 million, which represents an increase of \$83,000, or 1%, above the current fiscal year-end estimate of \$7.5 million. Current year revenues have exceeded expectations on a year-to-date basis due to higher cable television revenue due to the City's growing population. Franchise Tax revenues account for approximately 6% of all General Fund revenues.

# Revenue and Resource Estimates



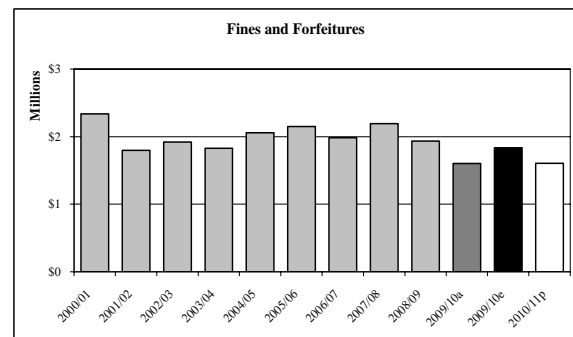
## Licenses and Permits

This revenue category consists of various permits and license requirements set by the City for specific services such as refuse permits, animal licenses, and business permits. Various Departments collect these fees, including Community Services, Community Development, and Public Safety. The single largest component is business permits, which represents approximately 50% of this revenue category. For FY 2010-11, revenues are estimated to be \$1.7 million, an increase of \$1,000 over the current fiscal year. Animal license fees are expected to increase from an adjusted budget of \$250,000 this year to \$400,000 in FY 2010-11 due to a new canvassing program. These gains, however, are expected to be almost entirely offset due to a decline in Business Permit revenue as a result of the recession. Licenses and Permits revenue makes up 1% of all General Fund revenues.



## Fines and Forfeitures

This revenue category is related to Public Safety Department activities and consists of various types of fines set by the City for traffic violations, false alarms, and hazardous material violations. Revenue from Traffic Fines accounts for about 87% of revenues in this category and False Alarm Fines account for about 7%. For FY 2010-11, the fines and forfeitures revenue category is estimated to be \$1.6 million, which represents an increase of \$3,830, or 0.2% from the current adjusted budget. Fines and Forfeitures account for 1% of total General Fund revenues.

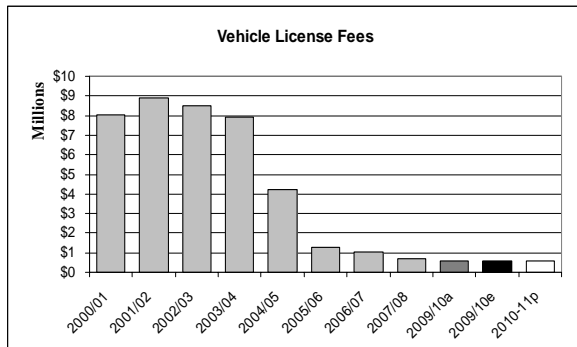


## Vehicle License Fees

The Motor Vehicle License Fee (VLF) is a fee on vehicles registered in California and is paid annually to the State Department of Motor Vehicles. The fee declines over time in accordance with a statutorily established depreciation schedule. VLF revenues (less an administrative fee) are allocated to cities and counties on a per capita basis. Prior to 2004, the fee was 2% of the vehicle's current estimated value (based on purchase price). In 2004 Governor Schwarzenegger reduced the rate to 0.65%, and implemented legislation that increased city and county allocations of property tax (Property Tax in Lieu of VLF) to make up for

# Revenue and Resource Estimates

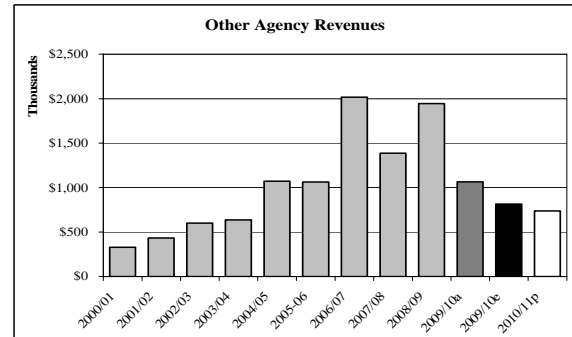
the revenue loss. The accompanying graph reflects the permanent shift of VLF revenues to property tax beginning in 2004. In 2009 the State increased the VLF rate on a temporary basis to 1.15%, but the increased revenue goes to fund law enforcement grants and to the state general fund. FY 2010-11 revenue is estimated at \$575,000, which reflects no change from the current year budget. VLF revenues are 0.4% of all General Fund revenues.



## Revenue from Other Agencies

This revenue category consists of various types of revenues, including Community Development housing grant programs, Public Works maintenance agreements, Public Safety security services and POST reimbursements, and landfill host fees. For FY 2010-11, revenue from other agencies is estimated to be \$0.7 million, a decrease of \$-327,099 or -31% from the current adjusted budget of \$1.1 million due to the elimination of recycling grants (\$-95,000) and a \$238,000 reduction in budgeted revenue reflecting the terms of the public safety agreement to provide security services for Heritage Fields property on a reimbursement basis. After experience with this contract, a more accurate estimate of the costs to provide the service has been determined and this is reflected in next year's adopted budget. Revenue from Other

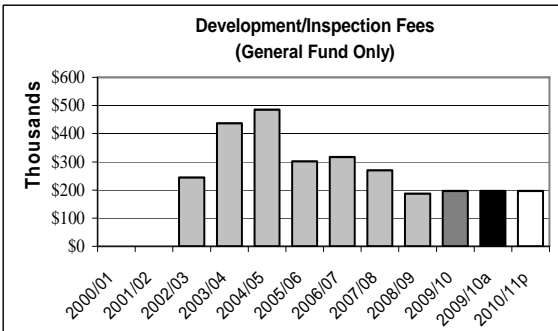
Agencies is 0.5% of all General Fund revenues.



## Development/Inspection Fees

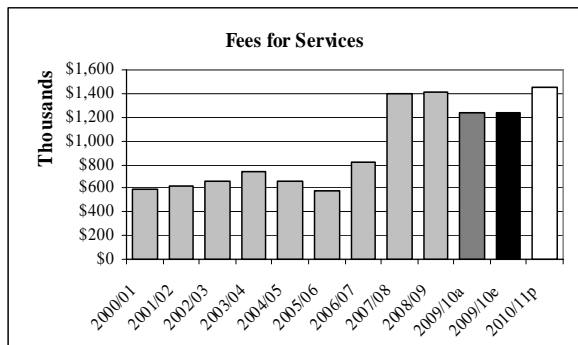
This revenue source is based on an estimate of anticipated development activity for the next fiscal year based on discussions with area developers, new construction projects already in the permit process, and staff's estimate regarding development. In FY 2007-08, the City completed a cost of services study with updated actual costs to provide development related services. To help stimulate development activity, the City Council voted to not increase development fees. In order to more accurately account for development related revenues, a new Building and Safety Fund was created in FY 2003-04 and associated revenues and expenditures are now accounted for within that fund. In FY 2004-05, development associated activities in the Public Works Department were also transferred to a new special fund. The remaining General Fund revenues are related to current planning, traffic signal inspections, miscellaneous inspections, and USA Alert fees. The FY 2010-11 revenue estimate of \$197,000 is unchanged from the current adjusted budget. Development/Inspection Fees make up less than 0.1% of all General Fund revenues.

# Revenue and Resource Estimates



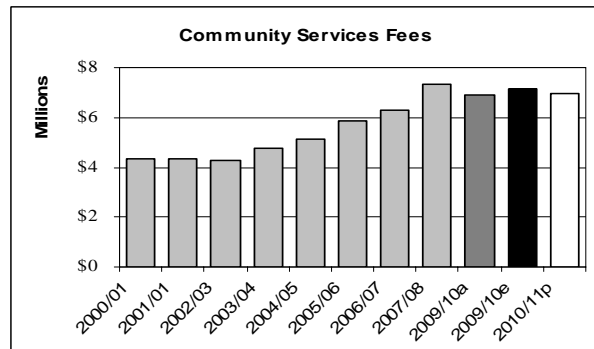
## Fees for Services

Revenues in this category include Community Services animal service adoption and impound fees, Public Works bus stop shelter fees and maintenance agreements, Administrative Services recovered staff costs for providing financial services to assessment districts, miscellaneous reimbursement fees, and City Clerk micro filming fees. The largest revenue generators in this category are bus stop shelter fees, recovered staff costs, and animal service adoptions. FY 2010-11 revenue of \$1.5 million is over the current year adjusted revenue budget by \$114,877, or 9%, due primarily to increased interfund service charges related to animal care operations. This increase relates to an accounting change in how donations related to animal services operations are tracked.



## Community Service Fees

This revenue source consists of various recreational and community activities sponsored by the City such as adult softball, tennis lessons, Kids Klub, recreational and educational classes, and facility rentals. Revenue estimates are based on the projected number of classes and facilities, number of participants, and fee charges, as well as staff's estimate regarding the demand for classes and programs. For FY 2010-11, Community Services Fee revenue is estimated at \$6.9 million, which is an increase of \$128,270, or 1.9%, from the current fiscal year's adjusted budget of \$6.8 million. An increase of \$183,000 in fee revenue for children, youth and family classes was the largest component increase. Community Services Fee revenues make up 5% of all General Fund revenues.



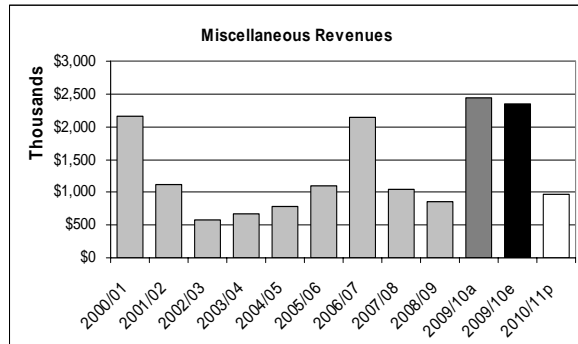
## Miscellaneous Revenues

This revenue category is made up of a variety of small revenue sources, including sale of printed materials, donations, and interest. For FY 2010-11, miscellaneous revenues are estimated at \$1.0 million, which is a decrease of \$-1.5 million, or -60.1% under the current fiscal year's adjusted budget of \$2.4 mainly due to a large one-time interest payment that was



# Revenue and Resource Estimates

received in FY 2009-10 from retirement of a loan to the Redevelopment Agency. Miscellaneous Revenues are 0.7% of all General Fund revenues.



## Transfers-In

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, and the portion of the fee revenues that are attributable to overhead support costs are shown as a transfer into the General Fund to reimburse the City for general overhead support. In FY 2010-11, the overhead reimbursement transfer-in will be \$1.0 million, an increase of \$0.3 million, or 43.5% from the current adjusted budget as a result of the recent increase in development activity in the City; after several years of hiatus during the recession, new housing developments have once again broken ground in Woodbury and Portola Springs, with additional future developments planned.

Costs for City Council Executive Assistants are budgeted in the General Fund, with a \$100,000 transfer into the General Fund from the Orange County Great Park Fund to pay for the time the City Council Executive

Assistants work on Orange County Great Park matters.

Contingency Reserve funds are available to assist the City through periods where revenue growth slows due to economic conditions or State actions. With the recessionary slowdown in consumer spending and business activity, the City's sales tax, hotel tax, vehicle license fees and other revenues have declined significantly. To offset the temporary imbalance between the cost of services and the revenues needed to support them resulting from the recession, \$14.0 million is being transferred from the Contingency Reserve to the General Fund in accordance with the City's "Bridge Plan" strategy of using reserves over a three year period to mitigate the impact of the recession on the City's services. After the FY 2010-11 transfer, the Contingency Reserve is expected to have an available remaining balance of \$7.9 million at the end of the year.

In FY 2009-10 the operational costs for the *i*-Shuttle were moved into the General Fund. Funds that were set aside for *i*-Shuttle support in the Irvine Business Complex Transportation Management Program (\$350,000) and Air Quality Improvement Fund (\$500,000) will be transferred into the General Fund.

Finally, the City's Miscellaneous Equipment Fund is being closed this year and the remaining fund balance \$248,158 is being returned to the General Fund. This money will be used to purchase 73 new and replacement bulletproof vests for public safety personnel.

# Revenue and Resource Estimates

## 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

2010. 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 2008-2009	ADJUSTED 2009-2010	ADOPTED 2010-2011	ADOPTED INC. (DEC.)
City Manager	40.00	40.00	37.00	-3.00
Administrative Services	51.00	49.00	43.00	-6.00
Community Development	114.00	104.00	100.00	-4.00
Community Services	118.00	118.00	114.50	-3.50
Public Safety	295.00	295.00	291.00	-4.00
Public Works	142.00	134.00	124.00	-10.00
Orange County Great Park	23.00	23.00	27.50	4.50
<b>TOTAL</b>	<b>783.00</b>	<b>763.00</b>	<b>737.00</b>	<b>-26.00</b>

### PART-TIME PERSONNEL

DEPARTMENT	ACTUAL 2008-2009	ADJUSTED 2009-2010	ADOPTED 2010-2011	ADOPTED INC. (DEC.)
City Manager	11.40	9.00	7.81	-1.19
Administrative Services	4.25	1.42	1.50	0.08
Community Development	7.64	2.60	2.60	0.00
Community Services	195.13	178.16	178.29	0.13
Public Safety	29.31	33.80	31.33	-2.48
Public Works	4.88	4.00	3.50	-0.50
Orange County Great Park	2.20	4.73	4.68	-0.05
<b>TOTAL</b>	<b>254.81</b>	<b>233.70</b>	<b>229.70</b>	<b>-4.00</b>

### NON-HOURLY POSITIONS <sup>1</sup>

DEPARTMENT	ACTUAL 2008-2009	ADJUSTED 2009-2010	ADOPTED 2010-2011	ADOPTED INC. (DEC.)
City Manager	5.00	5.00	5.00	0.00
Administrative Services	5.00	5.00	5.00	0.00
Community Development	11.00	11.00	11.00	0.00
Community Services	12.00	12.00	12.00	0.00
Public Safety	30.40	30.40	30.40	0.00
Public Works	0.00	0.00	0.00	0.00
Orange County Great Park	39.00	39.00	39.00	0.00
<b>TOTAL</b>	<b>102.40</b>	<b>102.40</b>	<b>102.40</b>	<b>0.00</b>

1. Positions paid by stipend

# Personnel and Staffing

## Funded Personnel

### POSITION INCREASES & DECREASES

<u>Department</u>	<u>Position</u>	<u>Section</u>	<u>Increase</u>	<u>Decrease</u>
<i>City Manager</i>	Assistant City Clerk	City Clerk		1.00
	Assistant City Manager	City Manager		1.00
	Information Specialist	Public Information		1.00
<i>Administrative Services</i>	Human Resources Analyst I	Human Resources		1.00
	Human Resources Analyst II	Human Resources		1.00
	Human Resources Information Specialist	Human Resources		1.00
	Program Assistant	Human Resources		1.00
	Senior Accountant	Finance		1.00
	Senior Management Analyst	Administration		1.00
<i>Community Development</i>	Building Inspector	Building & Safety		1.00
	Manager, Planning & Redevelopment	Planning Services		1.00
	Senior Building Inspector	Building & Safety		1.00
	Senior Planner	Development Services		1.00
<i>Community Services</i>	Facility Maintenance Technician	Facility Maintenance		1.00
	Program Specialist	Environmental Programs		1.00
	Senior Management Analyst	Administration		1.00
<i>Public Safety</i>	Public Safety Records Specialist	Business Services		1.00
	Program Specialist	Business Services		1.00
	Program Specialist	Investigation		1.00
	Program Specialist	Investigation		1.00
<i>Public Works</i>	Administrative Secretary	Administration		1.00
	Associate Transportation Analyst	Transportation Planning		1.00
	Engineering Technician	Development Engineering		1.00
	Engineering Technician	Signal Operations		1.00
	Fiscal & Environmental Administrator	Administration		1.00
	Landscape Contract Specialist	Landscape		1.00
	Landscape Maintenance Supervisor	Landscape		1.00
	Landscape Maintenance Technician	Landscape		1.00
	Lead Equipment Mechanic	Fleet Services		1.00
	Street Maintenance Technician	Streets		1.00
<i>Orange County Great Park</i>	Landscape Maintenance Supervisor	Operations	1.00	
	Program Coordinator	Operations	2.00	
	Program Specialist	Operations	1.00	
<b>TOTAL</b>			<u>4.00</u>	<u>30.00</u>
<b>NET INCREASE (DECREASE)</b>				<u>(26.00)</u>

## Personnel and Staffing

### Full-Time Personnel by Classification

Position/Classification	Actuals 2008-09	Adjusted Budget 2009-10	Adopted Budget 2010-11
<b><u>Management</u></b>			
Assistant City Manager	2.00	2.00	1.00
Assistant To The City Manager	1.00	1.00	1.00
CEO, Great Park Corporation	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	2.00	2.00	1.00
Deputy Director/Chief Building Official	1.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00
Dir, Public Affairs & Communications	1.00	1.00	1.00
Director, Administrator Services	1.00	1.00	1.00
Director, Community Development	1.00	1.00	1.00
Director, Community Services	1.00	1.00	1.00
Director, Public Safety	1.00	1.00	1.00
Director, Public Works	1.00	1.00	1.00
Manager, Budget & Business Plan	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 Corp	1.75	2.25	2.40
Manager, Great Park Corporation	3.25	2.75	2.60
Manager, Housing	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Manager, Planning and Redevelopment	1.00	1.00	0.00
Manager, Planning/Development Services	1.00	1.00	1.00
Manager, Public Services	1.00	1.00	1.00
Manager, Transit & 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 Chief of Police	1.00	1.00	1.00
<b>TOTAL MANAGEMENT:</b>	<b>47.00</b>	<b>47.00</b>	<b>44.00</b>

# Personnel and Staffing

## Full-Time Personnel by Classification

Position/Classification	Actuals 2008-09	Adjusted Budget 2009-10	Adopted Budget 2010-11
<b><u>Exempt/Administrative</u></b>			
Accountant	2.00	1.00	1.00
Administrative Coordinator	5.00	5.00	5.00
Animal Care Administrator	0.00	1.00	1.00
Animal Care Veterinarian	1.00	1.00	1.00
Animal Services Supervisor	2.00	1.00	1.00
Applications Programmer/Analyst	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
Assistant City Clerk	1.00	1.00	0.00
Associate Plan Check Engineer	1.00	1.00	1.00
Board Services Assistant/Clerk	0.00	1.00	1.00
Budget Officer	0.00	1.00	1.00
Building Inspection Supervisor	5.00	4.00	4.00
Business Services Administrator	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00
City Traffic 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 Services Superintendent	4.00	4.00	4.00
Community Services Supervisor	14.00	14.00	13.00
Construction Inspection Supervisor	1.00	1.00	1.00
Crime Analyst	2.00	2.00	2.00
Deputy Building Official	1.00	1.00	1.00
Deputy City Clerk I	2.00	1.00	1.00
Deputy City Clerk II	2.00	2.00	2.00
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	4.00	4.00
Facilities Const & Rehab Administrator	1.00	1.00	1.00
Facilities Maintenance Superintendent	1.00	1.00	1.00
Facilities Maintenance Supervisor	2.00	1.00	1.00
Finance Administrator	2.00	2.00	3.00
Fiscal & Environmental Administrator	1.00	1.00	0.00
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



## Personnel and Staffing

### Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
Forensic Supervisor	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Human Resources Administrator	2.00	2.00	2.00
Human Resources Analyst I	2.00	1.00	0.00
Human Resources Analyst II	3.00	3.00	2.00
Information Technology Administrator	1.00	1.00	1.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	4.00	4.00	3.00
Landscape Maintenance Supervisor (N)	0.00	0.00	1.00
Management Analyst I	3.00	4.00	3.00
Management Analyst II	2.00	1.00	2.00
Media Services Coordinator	2.00	2.00	2.00
Multicultural Affairs Coordinator	1.00	1.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Permit Services Supervisor	1.00	1.00	1.00
Police Sergeant	27.00	28.00	28.00
Principal Plan Check Engineer	2.00	2.00	2.00
Principal Planner	7.00	6.00	6.00
Project Administrator	0.00	1.00	1.00
Project Development Administrator	4.00	3.00	3.00
Public Information Officer	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00
Records Supervisor	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	5.00	4.00
Senior Buyer	2.00	2.00	2.00
Senior Civil Engineer	11.00	8.00	8.00
Senior GIS Analyst	1.00	2.00	2.00
Senior Management Analyst	11.00	12.00	9.00
Senior Media Services Coordinator	1.00	2.00	2.00
Senior Plan Check Engineer	7.00	4.00	4.00
Senior Planner	15.00	15.00	14.00
Senior Project Manager	8.00	7.00	7.00
Senior Transportation Analyst	8.00	8.00	8.00
Senior Transportation Engineer	2.00	2.00	2.00
Social Services Supv/Counselor	1.00	1.00	1.00
Strategic Business Plan Administrator	1.00	0.00	1.00

## Personnel and Staffing

### Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	4.00	3.00	3.00
Supervising Traffic System Specialist	1.00	1.00	1.00
Supervising Transportation Analyst	2.00	1.00	1.00
Supervisor of Accounting Services	1.00	1.00	1.00
Transit Programs Administrator	0.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Water Quality Administrator	1.00	1.00	1.00
<b>TOTAL EXEMPT/ADMINISTRATIVE:</b>	<b>223.00</b>	<b>215.00</b>	<b>207.00</b>

# Personnel and Staffing

## Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b><u>Hourly</u></b>			
Accounting Technician	3.00	3.00	3.00
Administrative Aide	2.00	2.00	2.00
Administrative Secretary	25.00	24.00	23.00
Animal Services Officer	3.00	3.00	3.00
Aquatics Coordinator	2.00	2.00	2.00
Armorer	0.00	1.00	1.00
Assistant Engineer	3.00	5.00	5.00
Assistant Planner	3.00	3.00	3.00
Assistant Transportation Analyst	1.00	1.00	1.00
Associate Engineer	5.00	3.00	3.00
Associate Planner	8.00	6.00	6.00
Associate Transportation Analyst	3.00	2.00	1.00
Building Inspector	1.00	1.00	0.00
Civilian Investigator I	4.00	3.00	3.00
Civilian Investigator II	4.00	5.00	5.00
Community Services Specialist	13.00	13.00	13.00
Computer Technician	1.00	0.00	0.00
Construction Inspector	2.00	2.00	2.00
Disability Services Coordinator	0.00	1.00	1.00
Duplicating Technician	1.00	1.00	1.00
Engineering Technician	5.00	5.00	3.00
Environmental Programs Engineer	1.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00
Equipment Operator I	6.00	5.00	5.00
Equipment Operator II	2.00	2.00	2.00
Exhibition Coordinator	1.00	1.00	1.00
Facilities Maintenance Specialist	2.00	2.00	2.00
Facilities Maintenance Technician	10.00	10.00	9.00
Facilities Reservations Coordinator	2.00	2.00	2.00
Food Services Specialist	1.00	1.00	1.00
Forensic Specialist I	3.00	3.00	3.00
Forensic Specialist II	1.00	1.00	1.00
GIS Analyst	1.00	0.00	0.00
GIS Application Specialist	1.00	1.00	1.00
Human Resources Information Systems Specialist	1.00	3.00	2.00
Human Resources Systems Specialist	1.00	0.00	0.00
Information Specialist	7.00	6.00	5.00
Landscape Contract Specialist	5.00	5.00	3.00

## Personnel and Staffing

### Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
Landscape Maintenance Specialist	2.00	4.00	5.00
Landscape Maintenance Technician	5.00	4.00	3.00
Lead Accounting Technician	1.00	1.00	1.00
Lead Equipment Mechanic	1.00	1.00	0.00
Lead Facilities Maintenance Technician	3.00	3.00	3.00
Lead Landscape Maintenance Technician	7.00	5.00	5.00
Lead Mail Coordinator	1.00	1.00	1.00
Lead Payroll Systems Specialist	1.00	0.00	0.00
Lead Permit Specialist	1.00	1.00	1.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Lead Street Maintenance Technician	8.00	8.00	8.00
License Specialist	4.00	4.00	4.00
Mail Coordinator	1.00	1.00	1.00
Master Facilities Maintenance Specialist	1.00	2.00	2.00
Master Landscape Maintenance Specialist	1.00	1.00	1.00
Media Services Specialist	2.00	2.00	2.00
Office Specialist	2.00	2.00	2.00
Para-Transit Driver	4.00	4.00	4.00
Permit Specialist I	3.00	3.00	3.00
Permit Specialist II	2.00	1.00	1.00
Plans Examiner	2.00	2.00	2.00
Police Officer	160.00	162.00	162.00
Program Assistant	15.00	13.00	12.00
Program Coordinator	19.00	18.00	19.00
Program Coordinator (N)	0.00	0.00	2.00
Program Specialist	15.00	14.00	10.00
Program Specialist (N)	0.00	0.00	1.00
Property & Evidence Specialist I	0.00	1.00	1.00
Property & Evidence Specialist II	0.00	1.00	1.00
Public Safety Assistant	6.00	5.00	5.00
Public Safety Dispatcher I	6.00	2.00	2.00
Public Safety Dispatcher II	9.00	13.00	13.00
Public Safety Records Specialist	8.00	8.00	7.00
Registered Veterinarian Tech	1.00	1.00	1.00
Senior Accounting Technician	6.00	6.00	6.00
Senior Animal Care Specialist	3.00	3.00	3.00
Senior Animal Services Officer	2.00	2.00	2.00
Senior Building Inspector	16.00	15.00	14.00
Senior Code Enforcement Inspector	1.00	1.00	1.00

## Personnel and Staffing

### Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
Senior Construction Inspector	9.00	8.00	8.00
Senior Equipment Mechanic	3.00	3.00	3.00
Senior Office Specialist	9.00	9.00	9.00
Senior Permit Specialist	3.00	3.00	3.00
Senior Police Officer	3.00	2.00	2.00
Senior Public Safety Assistant	5.00	3.00	3.00
Senior Vehicle Installation Technician	1.00	1.00	1.00
Street Maintenance Specialist	2.00	4.00	4.00
Street Maintenance Technician	9.00	8.00	7.00
Public Safety Supervising Dispatcher	4.00	4.00	4.00
Supervising Information Specialist	1.00	1.00	1.00
Technology Analyst	1.00	1.00	1.00
Traffic System Specialist	2.00	2.00	2.00
Traffic Systems Analyst	1.00	1.00	1.00
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
<b>TOTAL HOURLY:</b>	<b>513.00</b>	<b>501.00</b>	<b>486.00</b>
 <b>TOTAL - FULL-TIME FUNDED PERSONNEL:</b>	 <b>783.00</b>	 <b>763.00</b>	 <b>737.00</b>

# Budget Summary

## General Fund Summary

### The Budget At A Glance:

#### Introduction

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

The General Fund Budget is the City's fiscal operating blueprint. The FY 2010-11 General Fund operating budget is based on revenue projections (including operating transfers-in) of \$135,754,362. Departmental operating expenditures and transfers-out are budgeted at \$135,750,835.

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

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

The Capital Improvement Program (CIP) Budget details the acquisition or construction of major capital facilities, infrastructure or equipment. The CIP budget is used to account for the receipt and disbursement of funds for specific project



related purposes and may span more than one year. Special Funds Budgets are used to account for the receipt and disbursement of funds restricted by law or administered for specific purposes. The CIP and Special Funds budgets are detailed in later sections of this document.

A financial summary of each of the General and Special Funds is provided in the following pages.

# Budget Summary

## General Fund Summary

### Departmental Summaries:

#### **City Manager's Office**

The City Manager's Office provides legislative support, policy implementation, City Clerk, budget and strategic planning, elections, communication services, major capital improvement investments, and legal services. In addition, the City Manager's Office provides leadership for the City's operational departments, Sister Cities program, and management of the Great Park implementation effort. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$7,142,079 and revenues of \$38,500. 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 \$4,600,171 and revenues of \$272,476. The budget provides for a total of 43 full-time employees funded by both the General Fund and Special Funds.

#### **Community Development**

The Community Development department provides services that ensure community values and standards are reflected in the physical environment. The Planning and Development Services Divisions provide a full range of planning services including land use planning, general plan amendments, development case processing, redevelopment plan implementation, and

environment programs administration. The Building and Safety Division provides permit issuance, plan review, and building inspection services. Code enforcement and GIS mapping services ensure that the built environment complies with adopted codes and meets the needs of Irvine citizens. The Housing Division works to provide a full spectrum of housing options and manages the City of Irvine Community Land Trust. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$8,961,944 and revenues of \$189,000. The budget provides for a total of 100 full-time employees funded by both the General Fund and Special Funds.

#### **Community Services**

The Community Services department is responsible for the design, development, maintenance, rehabilitation, and operation of a variety of public facilities, including parks and trails. Recreation and other programs are conducted at two senior citizen 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 \$28,136,259 and revenues of \$9,224,418. The budget provides for a total of 114.5 full-time employees funded by the General Fund and Special Funds.



# Budget Summary

## General Fund Summary

### Public Safety

The Public Safety department is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$54,645,283 and revenues of \$3,372,076. The budget provides for a total of 291 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 *i-Shuttle* operation, transportation planning, signal operations, street and landscape maintenance, engineering, fleet services, capital improvement project administration and inspection, as well as waste/recycling and water quality program administration. The department's budget is based on the continuation of essential, mandated, and

City Council-directed services and includes General Fund expenditures of \$24,205,512 and revenues of \$787,800. The budget provides for a total of 124 full-time positions funded by both the General Fund and Special Funds.

### Orange County Great Park

The Orange County Great Park is entirely budgeted in Special Funds with no charges to the City's General Fund. Twenty-seven and a half (27.5) full-time positions are budgeted in the Orange County Great Park Department to work toward achieving the goals of developing, building, and maintaining the Orange County Great Park.

### Non-Departmental

The Non-Departmental operating budget focuses on facility rents, financial support for other organizations, and other special situations. In particular, expenditures include debt service funding for the Civic Center facility and community support. No staff is budgeted in the Non-Departmental operating budget. The department's General Fund expenditures are \$8,059,587.

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## General Fund Resources

General Fund revenues total \$119,551,270. In addition, General Fund revenues include transfers-in of \$1,004,934 to offset the cost of City overhead support for development related activities in Special Funds, \$100,000 from the Orange County Great Park (OCGP) fund to reimburse the General Fund for the time that City Council Executive Assistants work on OCGP matters, \$14 million from the Contingency Fund to assist in providing the resources

necessary to maintain services, \$500,000 from the Air Quality Management District and \$350,000 from the Irvine Business Complex-Transportation Management Plan funds for operation of the *i-Shuttle*, \$248,158 from closing out General Fund supported projects, for a revenue and transfer-in total of \$135,754,362. See the Resources table on next page for revenue and transfers-in details.

# Budget Summary

## General Fund Summary

### **RESOURCES**

	<i>FY 08-09</i>	<i>FY 09-10</i>	<i>FY 10-11</i>
	<i>Actual</i>	<i>Adjusted</i>	<i>Adopted</i>
<b><u>Loan Repayments</u></b>			
RDA Loan from GF (Principal Only)	\$0	\$1,185,210	\$0
<i>Sub-Total Loan Repayments</i>	<b>\$0</b>	<b>\$1,185,210</b>	<b>\$0</b>
<b><u>Revenues</u></b>			
Sales Tax	\$46,873,485	\$47,830,635	<b>\$40,552,000</b>
Property Tax	43,057,638	43,539,726	<b>43,080,000</b>
Vehicle License Fees	715,228	575,000	<b>575,000</b>
Hotel Tax	7,752,634	8,606,000	<b>7,200,000</b>
Franchise Tax	7,424,029	7,352,000	<b>7,600,000</b>
Community Services Fees	7,305,468	6,818,640	<b>6,946,910</b>
Utility Users Tax	4,279,665	4,430,000	<b>4,100,000</b>
Fines & Forfeitures	1,935,798	1,603,170	<b>1,607,000</b>
Development/Inspection Fees	186,867	197,000	<b>197,000</b>
Documentary Transfer Tax	966,195	886,000	<b>985,000</b>
Licenses & Permits	1,710,650	1,641,000	<b>1,743,000</b>
Miscellaneous	858,696	2,441,882	<b>974,122</b>
Fees for Services	1,411,657	1,337,141	<b>1,452,018</b>
Revenue From Other Agencies	1,944,683	1,066,319	<b>739,220</b>
Assessment Revenue (HID)	1,938,158	2,151,500	<b>1,800,000</b>
<i>Sub-Total General Fund Revenue</i>	<b>\$128,360,851</b>	<b>\$130,476,013</b>	<b>\$119,551,270</b>
<b><u>General Fund Transfers-In (From)</u></b>			
Fund 005 (Overhead)	\$485,003	\$241,500	<b>\$297,484</b>
Fund 024 (Overhead)	779,844	418,000	<b>625,000</b>
Fund 027 (Overhead)	51,198	40,800	<b>82,450</b>
Fund 006 - Contingency Reserve	5,776,413	5,645,161	<b>14,000,000</b>
Fund 008 - GP Loan Repayment	0	994,308	<b>0</b>
Fund 010 - Rehabilitation	4,706,756	1,222,402	<b>0</b>
Fund 030 - CS Programs	17,500	0	<b>0</b>
Fund 130 - AQMD	0	500,000	<b>500,000</b>
Fund 138 - IBC TMP	0	400,000	<b>350,000</b>
Fund 146 - IBC Shuttle	0	784,842	<b>0</b>
Fund 180 - OCGP (CC Aides)	100,000	100,000	<b>100,000</b>
Fund 250 - Project Close Outs	152,985	52,414	<b>0</b>
Fund 254 - Fund Transfer	951,367	0	<b>0</b>
Fund 260 - CIP Close Outs	1,379,004	0	<b>0</b>
Fund 570 - Self-Insurance	1,200,000	7,600,000	<b>0</b>
Fund 579 - Tech Project Closure	0	200,000	<b>0</b>
Fund 580 - Civic Center Maintenance	100,000	0	<b>0</b>
Fund Closures	165,884	0	<b>248,158</b>
<i>Sub-Total GF Transfers-In</i>	<b>\$15,865,955</b>	<b>\$18,199,427</b>	<b>\$16,203,092</b>
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>\$144,226,806</b>	<b>\$149,860,650</b>	<b>\$135,754,362</b>

# Budget Summary

## General Fund Summary

### General Fund Expenditures

General Fund operating expenditures are \$135,750,835. The Contingency Reserve Fund is projected to have an available

balance of \$7.9 million (5.8%) after transferring \$14 million to support the adopted FY 2010-11 General Fund budget.

### **APPROPRIATIONS**

	<i>FY 08-09 Actual</i>	<i>FY 09-10 Adjusted</i>	<i>FY 10-11 Adopted</i>
<u>Operating Appropriations</u>			
City Manager's Office	\$7,779,961	\$8,206,595	<b>\$7,142,079</b>
Administrative Services	5,252,599	5,531,508	<b>4,600,171</b>
Community Development	8,628,643	11,617,024	<b>8,961,944</b>
Community Services	28,576,438	30,539,361	<b>28,136,259</b>
Public Safety	54,383,683	55,704,180	<b>54,645,283</b>
Public Works	27,351,107	27,300,298	<b>24,205,512</b>
Non-Departmental	9,794,473	9,354,511	<b>8,059,587</b>
<i>Total Operating Appropriations</i>	<b>\$141,766,904</b>	<b>\$148,253,477</b>	<b>\$135,750,835</b>
<u>Operating Transfers-Out (To)</u>			
Educational Partnership Fund	500,000	500,000	<b>0</b>
Contingency Reserve	0	3,155,260	<b>0</b>
COPS Grant	31,119	0	<b>0</b>
IBC Shuttle Fund	1,173,933	0	<b>0</b>
Development Engineering	326,115	2,117,543	<b>0</b>
<i>Total Operating Transfers-Out</i>	<b>\$2,031,167</b>	<b>\$5,772,803</b>	<b>\$0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$143,798,071</b>	<b>\$154,026,280</b>	<b>\$135,750,835</b>

<b>AVAILABLE FOR ALLOCATION OR RESERVES</b>	<b>\$3,527</b>
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<b>PROJECTED CONTINGENCY RESERVE FUND (AT YEAR END)</b>	<b>\$7,894,501</b>
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### General Fund Summary

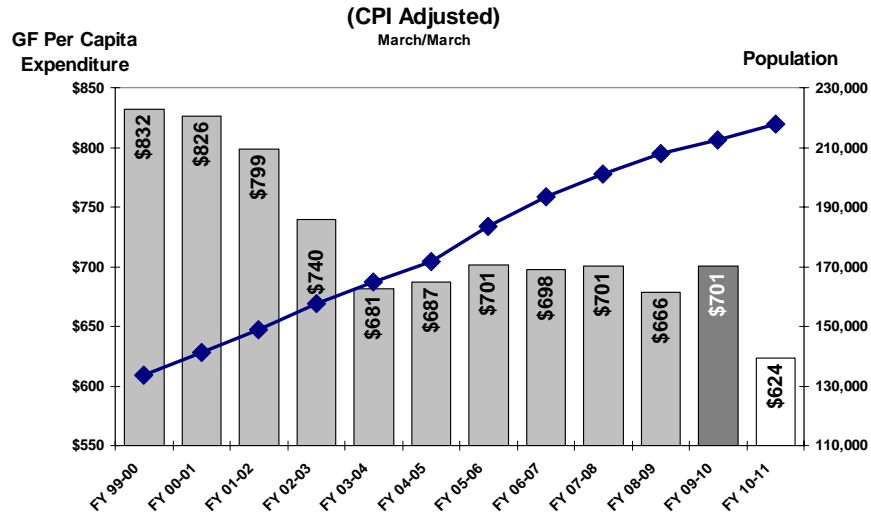
The graphs on the following pages provide information regarding the City's historical and projected per capita General Fund expenditures, full and part-time staffing levels, General Fund revenues and transfers-in by Department and Budget Category, General Fund operating

expenditures and transfers-out by Department and Budget Category, total resources and appropriations, detailed summary for all funds, and 3 year comparisons of revenues and expenditures for all funds.

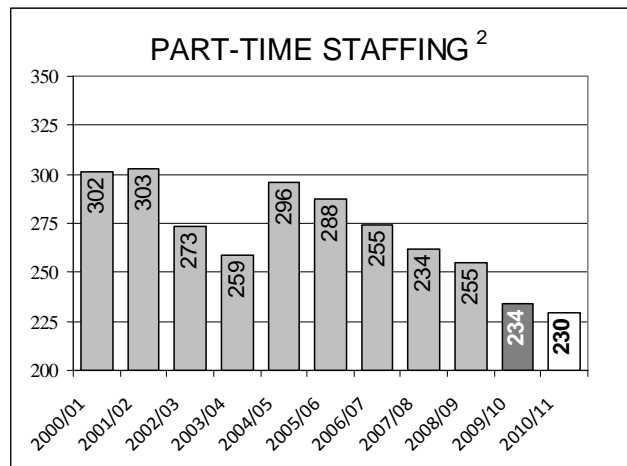
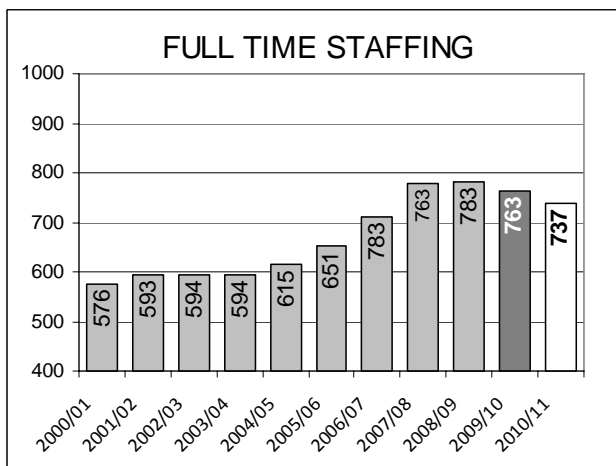
# Budget Summary

## General Fund Summary

### PER CAPITA EXPENDITURES:



### TOTAL STAFFING (In Full-Time Equivalencies<sup>1</sup>):



<sup>1</sup> Part-Time staff hours converted to Full-Time Equivalencies (FTE's) - one FTE equals 40/hours per week, 52 weeks per year.

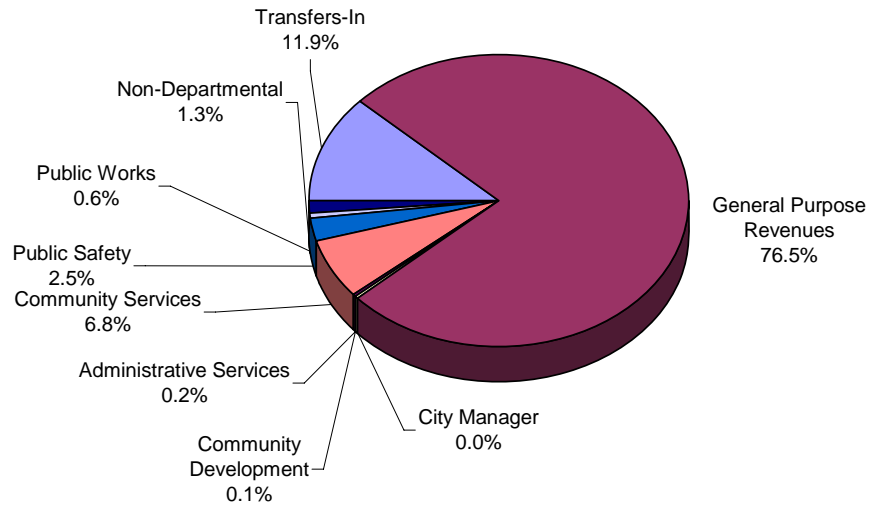
<sup>2</sup> Part-Time does not include elected, appointed, or stipend staff.

# Budget Summary

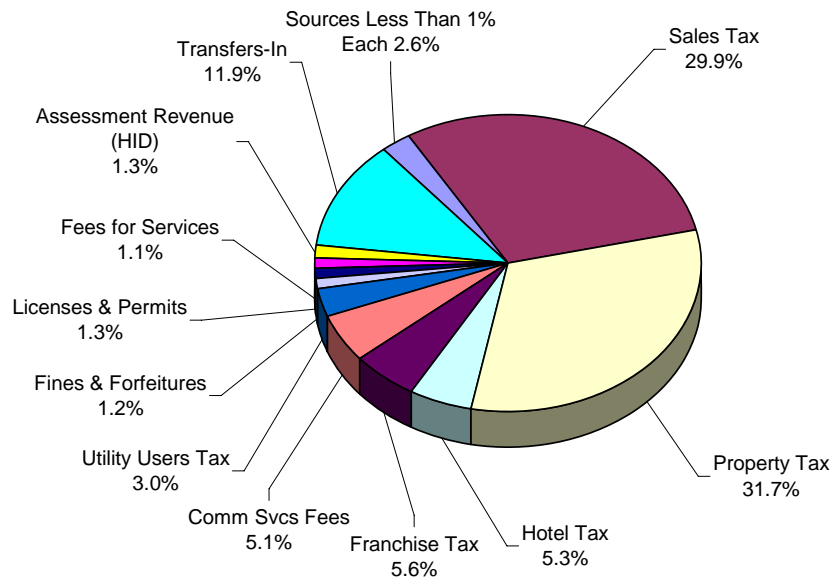
## General Fund Summary

OPERATING REVENUES & TRANSFERS-IN: \$135,754,362

By Department:



By Budget Category:

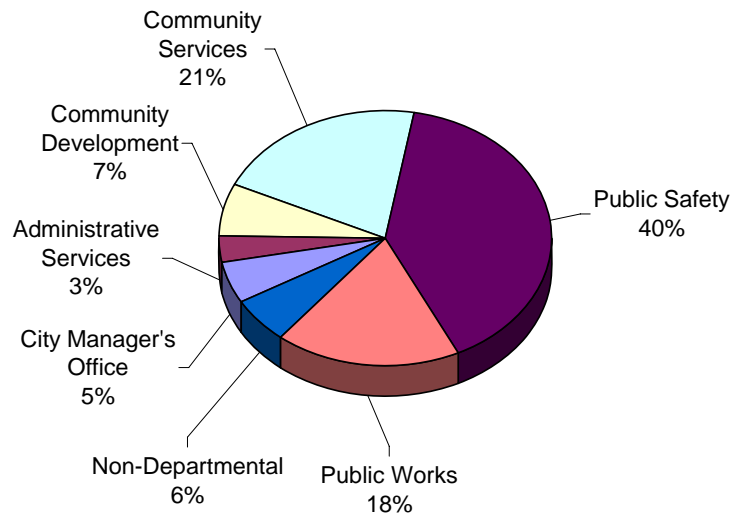


# Budget Summary

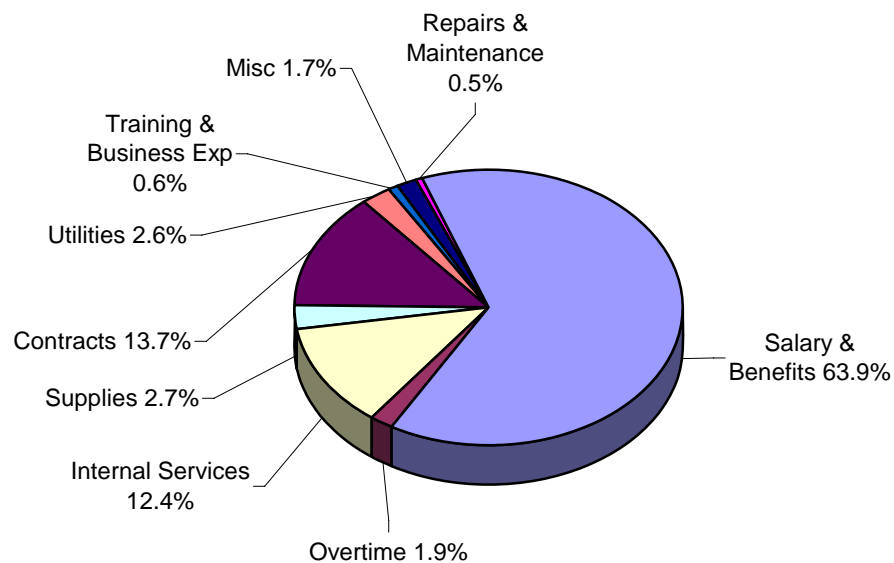
## General Fund Summary

OPERATING EXPENDITURES & TRANSFERS-OUT: \$135,750,835

By Department:



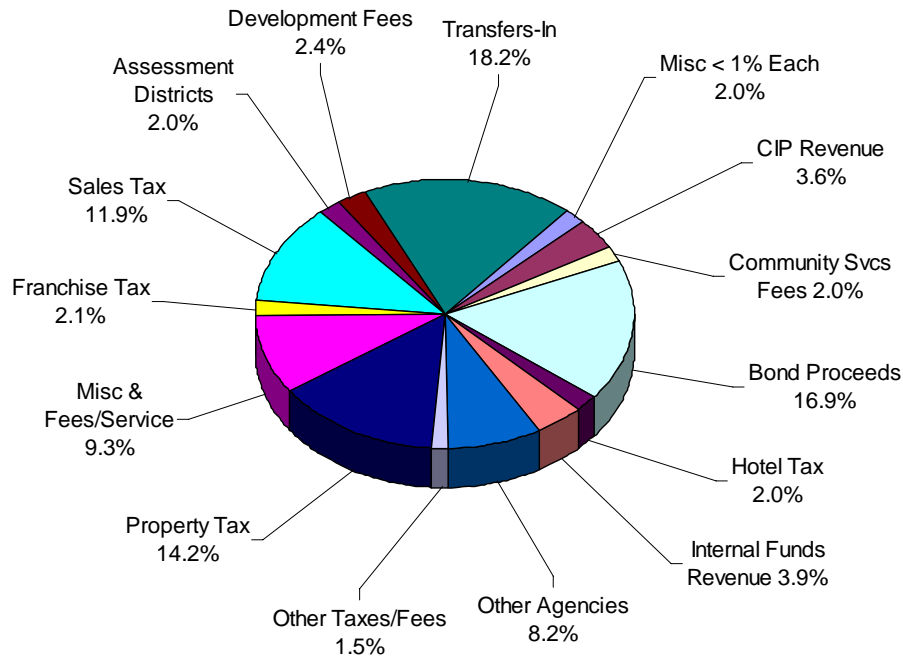
By Budget Category:



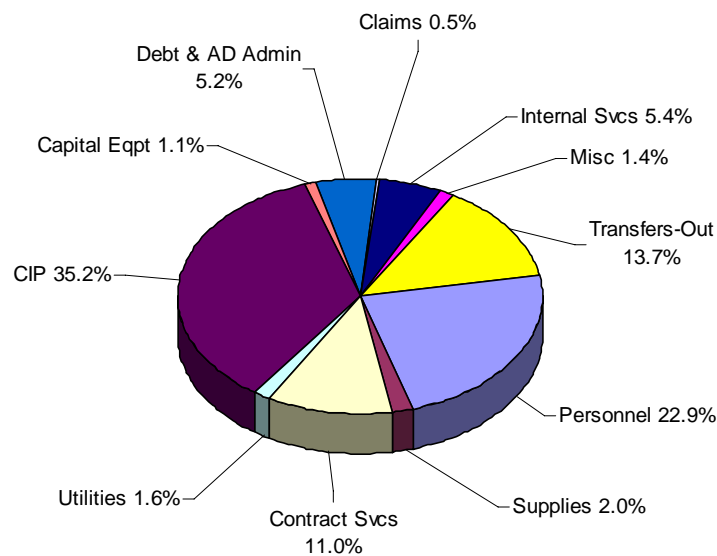
# Budget Summary

## All Funds – Summary

TOTAL RESOURCES (Including Transfers-In): \$363,058,792



TOTAL APPROPRIATIONS (Including Transfers-Out): \$482,897,846



# Budget Summary

## All Funds – Summary

TOTAL RESOURCES (Including Transfers-In): \$363,058,792

Vehicle License Fees	575,000
Fines	1,607,000
Doc Transf Tax	985,000
Utility Users Tax	4,100,000
CIP Revenue	13,047,605
Community Svcs Fees	7,169,410
Hotel Tax	7,200,000
Internal Funds Revenue	14,305,262
Other Agencies	29,612,728
Other Taxes/Fees	5,317,311
Property Tax	51,496,937
Misc & Fees/Service	33,647,820
Franchise Tax	7,600,000
Sales Tax	43,035,254
Assessment Districts	7,122,117
Development Fees	8,759,718
Transfers-In	65,950,130
	<hr/>
	363,058,792

TOTAL APPROPRIATIONS (Including Transfers-Out): \$482,897,846

Personnel	110,745,736
Supplies	9,775,613
Contract Svcs	53,256,621
Utilities	7,819,897
CIP	169,829,222
Capital Eqpt	5,350,782
Debt & AD Admin	24,919,355
Claims	2,515,000
Internal Svcs	26,018,792
Misc	6,716,698
Transfers-Out	65,950,130
	<hr/>
	\$482,897,846



# Budget Summary

## Major Funds <sup>1</sup> – Summary By Budget Category

### GENERAL FUND (FUND #001)

BUDGET CATEGORY	2008-09 ACTUAL	2009-10 ADJUSTED	2010-11 ADOPTED
<b>REVENUES</b>			
ASSESSMENT REVENUE (HID)	\$1,938,158	\$2,151,500	\$1,800,000
COMMUNITY SERVICES FEES	7,305,468	6,818,640	6,946,910
DEVELOPMENT/INSPECTION FEES	186,867	197,000	197,000
DOCUMENTARY TRANSFER TAX	966,195	886,000	985,000
FEES FOR SERVICES	1,411,657	1,337,141	1,452,018
FINES & FORFEITURES	1,935,798	1,603,170	1,607,000
FRANCHISE TAX	7,424,029	7,352,000	7,600,000
HOTEL TAX	7,752,634	8,606,000	7,200,000
LICENSES & PERMITS	1,710,650	1,641,000	1,743,000
MISCELLANEOUS REVENUES	858,696	2,441,882	974,122
MOTOR VEHICLE IN-LIEU REVENUES	715,228	575,000	575,000
PROPERTY TAX	43,057,638	43,539,726	43,080,000
REVENUE FROM OTHER AGENCIES	1,944,683	1,066,319	739,220
SALES TAX	46,873,485	47,830,635	40,552,000
UTILITY USERS TAX	4,279,665	4,430,000	4,100,000
<b>SUB-TOTAL REVENUE</b>	<b>\$128,360,851</b>	<b>\$130,476,013 <sup>2</sup></b>	<b>\$119,551,270</b>
TRANSFERS-IN	15,865,955	18,199,427	16,203,092
<b>TOTAL RESOURCES</b>	<b>\$144,226,806</b>	<b>\$148,675,440 <sup>2</sup></b>	<b>\$135,754,362</b>
<b>EXPENDITURES</b>			
CAPITAL EQUIPMENT	\$340,008	\$658,000	\$8,000
CONTRACT SERVICES	19,276,853	20,478,192	18,535,232
DEBT & A.D. ADMINISTRATION	199	11,175	0
INTERNAL SERVICE	17,288,247	17,664,931	16,796,596
LESS COST ALLOCATED	(307,287)	0	0
MISCELLANEOUS	3,327,743	2,604,750	2,375,625
OVERTIME SALARIES	3,070,989	3,040,740	2,592,134
REPAIRS & MAINTENANCE	634,140	782,740	723,382
SALARY & BENEFITS	89,606,457	93,540,807	86,709,382
SUPPLIES	3,820,584	4,379,726	3,614,755
TRAINING/BUS EXPENSE	923,638	956,592	853,079
UTILITIES	3,785,334	4,135,824	3,542,650
<b>SUB-TOTAL APPROPRIATIONS</b>	<b>\$141,766,904</b>	<b>\$148,253,477</b>	<b>\$135,750,835</b>
TRANSFERS-OUT	2,031,167	5,772,803	0
<b>TOTAL EXPENDITURES</b>	<b>\$143,798,071</b>	<b>\$154,026,280</b>	<b>\$135,750,835</b>

<sup>1</sup> A "Major Fund" is defined in this presentation as a fund with more than 10% of total budgeted resources or expenditures.

<sup>2</sup> Total General Fund revenues and resources in this statement for fiscal year 2009-10 do not reflect the \$1,185,210 RDA loan repayment shown in the statement on pg. 43 because this was a balance-sheet only adjustment (principal repayment).

# Budget Summary

## Major Funds <sup>1</sup> – Summary By Budget Category

### ASSESSMENT DISTRICT 08-23 LAGUNA CROSSING (FUND #223) CAPITAL PROJECT FUND

BUDGET CATEGORY	2008-09 ACTUAL	2009-10 ADJUSTED	2010-11 ADOPTED
<b>REVENUES</b>			
BOND PROCEEDS	\$0	\$0	\$44,277,500
MISCELLANEOUS REVENUES	37	76	4,074
<b>SUB-TOTAL REVENUE</b>	<b>\$37</b>	<b>\$76</b>	<b>\$44,281,574</b>
TRANSFERS-IN	0	0	0
<b>TOTAL RESOURCES</b>	<b>\$37</b>	<b>\$76</b>	<b>\$44,281,574</b>
<b>EXPENDITURES</b>			
CIP EXPENDITURES	0	0	22,000,000
<b>SUB-TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000,000</b>
TRANSFERS-OUT	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000,000</b>

### ORANGE COUNTY GREAT PARK DEVELOPMENT FUND (FUND #286) CAPITAL PROJECT FUND

BUDGET CATEGORY	2008-09 ACTUAL	2009-10 ADJUSTED	2010-11 ADOPTED
<b>REVENUES</b>			
MISCELLANEOUS REVENUES	\$50,900	\$50,000	\$625,535
REVENUE FROM OTHER AGENCIES	100,000	93,000	243,000
<b>SUB-TOTAL REVENUE</b>	<b>\$150,900</b>	<b>\$143,000</b>	<b>\$868,535</b>
TRANSFERS-IN	18,000,000	84,020,369	0
<b>TOTAL RESOURCES</b>	<b>\$18,150,900</b>	<b>\$84,163,369</b>	<b>\$868,535</b>
<b>EXPENDITURES</b>			
CIP EXPENDITURES	\$18,503,383	\$75,753,000	\$64,720,023
CONTRACT SERVICES	1,636,492	6,989,500	0
SALARY & BENEFITS	245,328	714,751	743,713
<b>SUB-TOTAL APPROPRIATIONS</b>	<b>\$20,385,203</b>	<b>\$83,457,251</b>	<b>\$65,463,736</b>
TRANSFERS-OUT	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$20,385,203</b>	<b>\$83,457,251</b>	<b>\$65,463,736</b>

# Budget Summary

## Major Funds <sup>1</sup> – Summary By Budget Category

### ALL OTHER FUNDS

BUDGET CATEGORY	2008-09 ACTUAL	2009-10 ADJUSTED	2010-11 ADOPTED
<b>REVENUES</b>			
ASSESSMENT REVENUE	5,042,626	5,097,712	5,322,117
BOND PROCEEDS	0	0	17,250,000
CIP REVENUE	61,376,391	100,000	13,047,605
COMMUNITY SERVICES FEES	100,611	173,808	222,500
DEVELOPMENT FEES	7,745,405	5,790,476	8,562,718
FEES FOR SERVICES	1,800,894	1,359,442	1,097,193
INTERNAL SERVICE FEES & REVENUE	15,356,605	16,192,048	14,305,262
LICENSES & PERMITS	572	0	4,000
MISCELLANEOUS REVENUES	47,166,546	35,924,881	27,747,878
OTHER TAXES & FEES	5,581,652	5,112,379	5,317,311
PROPERTY TAX	11,110,438	11,072,453	8,416,937
REVENUE FROM OTHER AGENCIES	41,970,859	35,756,213	28,630,508
SALES TAX	2,859,362	2,766,621	2,483,254
<b>SUB-TOTAL REVENUE</b>	<b>\$200,111,960</b>	<b>\$119,346,033</b>	<b>\$132,407,283</b>
TRANSFERS-IN	46,141,500	54,471,273	49,747,038
<b>TOTAL RESOURCES</b>	<b>\$246,253,460</b>	<b>\$173,817,306</b>	<b>\$182,154,321</b>
<b>EXPENDITURES</b>			
CAPITAL EQUIPMENT	4,647,047	7,400,347	5,342,782
CIP EXPENDITURES	66,267,887	81,948,329	83,109,199
CLAIMS EXPENSE	10,000,135	4,380,825	2,515,000
CONTRACT SERVICES	31,993,180	42,471,606	34,721,389
DEBT & A.D. ADMINISTRATION	22,067,183	23,510,713	24,919,355
INTERNAL SERVICE	7,787,061	8,541,012	9,222,196
LESS COST ALLOCATED	(48,852)	0	0
MISCELLANEOUS	49,468	190,000	190,000
OVERTIME SALARIES	1,058,127	1,291,376	1,191,311
REPAIRS & MAINTENANCE	1,448,269	1,304,357	2,350,210
SALARY & BENEFITS	19,732,199	16,742,037	19,509,196
SUPPLIES	4,091,371	6,282,094	6,160,858
TRAINING/BUS EXPENSE	103,500	218,990	224,402
UTILITIES	3,379,046	3,673,455	4,277,247
<b>SUB-TOTAL APPROPRIATIONS</b>	<b>\$172,575,622</b>	<b>\$197,955,141</b>	<b>\$193,733,145</b>
TRANSFERS-OUT	77,741,659	150,918,266	65,950,130
<b>TOTAL EXPENDITURES</b>	<b>\$250,317,281</b>	<b>\$348,873,407</b>	<b>\$259,683,275</b>

# Budget Summary

## Major Funds <sup>1</sup> – Summary By Budget Category

### ALL FUNDS COMBINED

BUDGET CATEGORY	2008-09 ACTUAL	2009-10 ADJUSTED	2010-11 ADOPTED
<b>REVENUES</b>			
ASSESSMENT REVENUE	6,980,784	7,249,212	7,122,117
BOND PROCEEDS	0	0	61,527,500
CIP REVENUE	61,376,391	100,000	13,047,605
COMMUNITY SERVICES FEES	7,406,079	6,992,448	7,169,410
DEVELOPMENT FEES	7,932,272	5,987,476	8,759,718
DOCUMENTARY TRANSFER TAX	966,195	886,000	985,000
FEES FOR SERVICES	3,212,551	2,696,583	2,549,211
FINES AND FORFEITURES	1,935,798	1,603,170	1,607,000
FRANCHISE TAX	7,424,029	7,352,000	7,600,000
HOTEL TAX	7,752,634	8,606,000	7,200,000
INTERNAL SERVICE FEES & REVENUE	15,356,605	16,192,048	14,305,262
LICENSES & PERMITS	1,711,222	1,641,000	1,747,000
MISCELLANEOUS REVENUES	48,076,179	38,416,839	29,351,609
MOTOR VEHICLE IN-LIEU REVENUES	715,228	575,000	575,000
OTHER TAXES & FEES	5,581,652	5,112,379	5,317,311
PROPERTY TAX	54,168,076	54,612,179	51,496,937
REVENUE FROM OTHER AGENCIES	44,015,542	36,915,532	29,612,728
SALES TAX	49,732,847	50,597,256	43,035,254
UTILITY USERS TAX	4,279,665	4,430,000	4,100,000
<b>SUB-TOTAL REVENUE</b>	<b>\$328,623,748</b>	<b>\$249,965,122</b>	<b>\$297,108,662</b>
TRANSFERS-IN	80,007,455 <sup>3</sup>	156,691,069	65,950,130
<b>TOTAL RESOURCES</b>	<b>\$408,631,203</b>	<b>\$406,656,191</b>	<b>\$363,058,792</b>
<b>EXPENDITURES</b>			
CAPITAL EQUIPMENT	4,987,055	8,058,347	5,350,782 <sup>4</sup>
CIP EXPENDITURES	84,771,270	157,701,329	169,829,222 <sup>4</sup>
CLAIMS EXPENSE	10,000,135	4,380,825	2,515,000
CONTRACT SERVICES	52,906,525	69,939,298	53,256,621
DEBT & A.D. ADMINISTRATION	22,067,382	23,521,888	24,919,355
INTERNAL SERVICE	25,075,308	26,205,943	26,018,792
LESS COST ALLOCATED	(356,139)	0	0
MISCELLANEOUS	3,377,211	2,794,750	2,565,625
OVERTIME SALARIES	4,129,116	4,332,116	3,783,445
REPAIRS & MAINTENANCE	2,082,409	2,087,097	3,073,592
SALARY & BENEFITS	109,583,984	110,997,595	106,962,291
SUPPLIES	7,911,955	10,661,820	9,775,613
TRAINING/BUS EXPENSE	1,027,138	1,175,582	1,077,481
UTILITIES	7,164,380	7,809,279	7,819,897
<b>SUB-TOTAL APPROPRIATIONS</b>	<b>\$334,727,729</b>	<b>\$429,665,869</b>	<b>\$416,947,716</b>
TRANSFERS-OUT	79,772,826 <sup>3</sup>	156,691,069	65,950,130
<b>TOTAL EXPENDITURES</b>	<b>\$414,500,555</b>	<b>\$586,356,938</b>	<b>\$482,897,846</b>

<sup>3</sup> Transfers-In/Out do not match due to a one-sided accounting entry done to record the donation and transfer of a capital asset.

<sup>4</sup> Total budgeted capital expenditures for FY 2010-11 = \$175,180,004 (Capital Equipment + CIP Expenditures). The presentation of capital expenditures is different here than in the CIP chapter because the CIP chapter does not include depreciation costs, nor the expenditure of previously approved capital project funding for multi-year projects (the CIP chapter shows new capital appropriations approved for 2010-11, but expected to be spent over the course of several years in the future).

# Budget Summary

## All Funds - Summary

FUND	FY 2010-11 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	0	119,551,270	16,203,092	86,709,382	49,041,453	0	3,527
002	ASSET MANAGEMENT PLAN FUND	69,162,044	1,085,334	9,198,237	0	8,260,000	2,105,000	69,080,615
003	COMPENSATED ABSENCES FUND	2,883,692	49,408	0	822,762	0	0	2,110,338
005	DEVELOPMENT SERVICES FUND	157,694	2,183,718	0	1,217,816	461,000	297,484	365,112
006	CONTINGENCY RESERVE	21,977,488	151,553	0	0	0	14,000,000	8,129,041
007	EDUCATIONAL PARTNERSHIP FUND	1,068,436	16,333	1,000,000	0	1,500,000	0	584,769
009	REVENUE CLEARING FUND	0	687,370	0	422,535	264,835	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	5,187,262	64,384	2,105,000	380,295	868,273	4,972,865	1,135,213
024	BUILDING AND SAFETY FUND	963,554	5,922,100	0	4,699,032	495,645	625,000	1,065,977
027	DEVELOPMENT ENGINEERING	-821	485,000	0	241,975	151,000	82,450	8,754
030	COMMUNITY SERVICES PRGRM FUND	1,301,566	295,265	0	20,062	1,442,235	0	134,534
	Subtotal	102,700,915	130,491,735	28,506,329	94,513,859	62,484,441	22,082,799	82,617,880

FUND	FY 2010-11 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
108	IRVINE REDEVELOPMENT FUND	452,389	68,324	1,200,000	898,831	687,460	0	134,422
109	RDA HOUSING	4,235,688	1,301,125	0	435,791	641,250	0	4,459,772
110	MEASURE M LOCAL TURNBACK FUND	4,328,323	2,524,661	0	23,926	200,000	6,521,701	107,357
111	GAS TAX FUND	6,776,963	5,924,728	0	23,926	665,000	11,892,472	120,293
112	LOCAL PARK FEES FUND	32,151,976	643,063	0	0	0	0	32,795,039
113	FEES & EXACTIONS FUND	3,485,447	120,916	2,200,000	0	0	4,200,000	1,606,363
114	HOME GRANT FUND	0	647,510	0	16,978	630,532	0	0
118	SYSTEMS DEVELOPMENT FUND	4,198,414	1,542,780	0	0	0	4,994,610	746,584
119	MAINTENANCE DISTRICT	3,449,563	7,724,840	0	1,027,300	8,130,644	0	2,016,459
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	23,955,680	377,883	11,966	164,308	8,943,438	0	15,237,783
123	IRVINE BUSINESS COMPLEX	54,065,377	5,663,825	82,464	230,967	17,679,164	0	41,901,535
125	COMM DEVELOP BLOCK GRANT FUND	0	1,329,329	0	117,562	1,211,767	0	0
126	SENIOR SERVICES FUND	642,316	16,349	0	0	97,250	0	561,415
128	NUTRITION PROGRAM FUND	29,515	315,000	4,355	172,733	165,000	0	11,137
130	AB2766 - AIR QUALITY IMPROVMNT	924,232	250,274	0	0	16,300	789,706	368,500
132	SLURRY SEAL SUR CHG FUND	1,259,343	82,928	3,240,586	112,797	3,357,004	0	1,113,056
136	PUBLIC SAFETY SPECIAL EVENTS	2,095	1,115,071	0	285,213	828,040	0	3,913
138	IBC TRANSPORTATION MGMT PROGRA	876,848	451,174	0	161,341	572,470	350,000	244,211
139	SUPPL.LAW ENFORCEMENT SERV.FD	278,161	2,513	0	0	277,547	0	3,127
143	PUBLIC SAFETY GRANTS	228,987	745,622	0	43,819	923,883	0	6,907
145	STRUCTURAL FIRE FUND	0	683,548	0	0	683,548	0	0
147	IRVINE LAND TRUST	1,216,697	137,264	0	0	119,000	0	1,234,961
148	AMERICAN RECOVERY/REINVEST ACT	0	2,905,320	0	0	802,435	2,102,885	0
149	SPECIAL PROGRAMS GRANTS	0	380,646	0	0	380,646	0	0
151	ASSET FORFEITURE JUSTICE DEPT	235,692	2,465	0	0	235,692	0	2,465
152	ASSET FORFEITURE TREASURY DEPT	37,807	367	0	0	37,807	0	367
153	ASSET FORFEITURE OC AND STATE	125,882	1,239	0	0	125,882	0	1,239
180	ORANGE COUNTY GREAT PARK	173,969,868	3,917,565	0	3,249,383	12,895,791	100,000	161,642,259
	Subtotal	316,927,263	38,876,329	6,739,371	6,964,875	60,307,550	30,951,374	264,319,164

# Budget Summary

## All Funds - Summary

FUND	FY 2010-11 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	13,922,900	8,145	0	0	750,000	0	13,181,045
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	22,489	5,208	0	0	25,000	0	2,697
206	AD84-6 / 89-10 WESTPARK ASSESSMENT	2,874,184	55,484	0	0	56,113	0	2,873,555
207	AD85-7 SPECTRUM 1, 3 & 4	3,362,014	1,783	0	15,731	36,238	0	3,311,828
208	AD87-8 SPECTRUM 5	20,916,594	10,354	0	44,461	3,555,465	0	17,327,022
209	AD89-9 & 94-15 WESTPARK II	14,621,731	122,779	0	12,583	205,980	0	14,525,947
213	AD 94-13 OAKCREEK	17,799,044	9,860	0	7,866	41,139	0	17,759,899
214	AD 93-14 IRVINE SPECTRUM 6 & 7	23,731,900	12,749	0	7,866	36,996	69,562	23,630,225
215	AD 97-16 NORTHWEST IRVINE	17,727,799	11,554	0	7,866	48,789	0	17,682,698
216	AD 97-17 LOWER PETERS CANYON EAST	32,448,712	35,184	0	7,866	230,080	0	32,245,950
217	AD 00-18 SHADY CYN - TURTLE RIDGE	5,117,456	1,567	0	36,672	63,328	0	5,019,023
218	AD 03-19 NORTHERN SPHERE	15,990,108	22,256	0	27,162	213,779	0	15,771,423
219	AD04-20 PORTOLA SPRINGS	990,723	1,172	0	27,162	909,698	0	55,035
220	AD 05-21 ORCHARD HILLS	-509,705	1,855	0	22,609	188,120	0	-718,579
221	AD 07-22 STONEGATE	2,341,410	17,252,663	0	31,765	10,011,208	0	9,551,100
223	AD 08-23 LAGUNA CROSSING	3,802	44,281,574	0	0	22,000,000	0	22,285,376
250	CAPITAL IMPROV PROJ FUND - CIR	8,884,490	12,892,565	18,973,248	1,035,389	16,103,812	0	23,611,102
254	RAILROAD GRADE SEPARATION	474,823	13,762,540	69,562	248,375	10,019,467	0	4,039,083
260	CAPITAL IMPROV PROJ FUND-NON C	9,784,958	862,785	10,631,620	577,725	7,905,675	0	12,795,963
262	COL BILL BARBER MC MEMORIAL PK	3,342,337	106,429	0	0	2,195,981	0	1,252,785
267	CITY INFRASTRUCTURE	7,229,690	100,130	0	0	0	2,200,000	5,129,820
280	OCGP INFRASTRUCTURE	3,423,631	33,000	0	141,303	713,988	0	2,601,340
281	FEE DISTRICT 89-1 (BAKE/15 INT)	5,654,173	122,966	0	2,613	0	0	5,774,526
282	FEE DISTRICT NO. 92-1	34,570	5,687	0	0	0	0	40,257
286	OCGP DEVELOPMENT FUND	65,392,887	868,535	0	743,713	64,720,023	0	797,686
Subtotal		275,582,720	90,588,824	29,674,430	2,998,727	140,030,879	2,269,562	250,546,806

FUND	FY 2010-11 DEBT SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
349	INFRASTRUCTURE AUTHORITY FUND	3,099,474	13,383,251	1,000,000	3,678	8,280,810	9,198,237	0
367	INFRASTRUCTURE FINANCING PLAN	119,203	2,374	0	0	0	0	121,577
390	RDA GENERAL DEBT SERVICE	-174,504,956	4,918,263	0	0	18,333,076	1,200,000	-189,119,769
Subtotal		-171,286,279	18,303,888	1,000,000	3,678	26,613,886	10,398,237	-188,998,192

FUND	FY 2010-11 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	138,935	365,544	0	0	372,200	0	132,279
570	INSURANCE FUND	4,635,501	5,086,885	0	696,138	5,344,526	0	3,681,722
574	FLEET SERVICES FUND	7,711,301	3,835,801	30,000	979,979	2,260,661	0	8,336,462
577	MISC. EQUIPMENT INT. SERVICE F	334,241	0	0	0	86,083	248,158	0
578	TELEPHONE, MAIL, DUPLIC SRV FUND	3,373,552	2,054,883	0	311,126	2,292,283	0	2,825,026
579	STRATEGIC TECHNOLOGY PLAN FUND	8,721,459	5,909,528	0	149,851	8,950,011	0	5,531,125
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	463,252	1,595,245	0	344,058	1,242,905	0	471,534
Subtotal		25,378,241	18,847,886	30,000	2,481,152	20,548,669	248,158	20,978,148

# Budget Summary

## All Funds – Expenditure Comparison <sup>1</sup>

<b>FUND</b>	<b>FY 2010-11 GENERAL FUND</b>	<b>ACTUALS 2008-09</b>	<b>ADJUSTED BUDGET 2009-10</b>	<b>ADOPTED BUDGET 2010-11</b>
001	GENERAL FUND	\$141,766,904	\$148,253,477	\$135,750,835
	General Fund Total	\$141,766,904	\$148,253,477	\$135,750,835

<b>FUND</b>	<b>FY 2010-11 GENERAL RESERVE FUNDS</b>	<b>ACTUALS 2008-09</b>	<b>ADJUSTED BUDGET 2009-10</b>	<b>ADOPTED BUDGET 2010-11</b>
002	ASSET MANAGEMENT PLAN FUND	\$6,990,000	\$7,525,000	\$8,260,000
003	COMPENSATED ABSENCES FUND	618,431	721,949	822,762
005	DEVELOPMENT SERVICES FUND	2,931,916	1,618,397	1,678,816
007	EDUCATIONAL PARTNERSHIP FUND	490,675	586,873	1,500,000
009	REVENUE CLEARING FUND	672,969	687,016	687,370
010	INFRASTRUCTURE & REHABILITATION FUND	1,147,941	2,045,311	1,248,568
024	BUILDING AND SAFETY FUND	6,924,955	3,352,606	5,194,677
027	DEVELOPMENT ENGINEERING	572,724	198,219	392,975
030	COMMUNITY SERVICES PRGRM FUND	712,143	1,029,888	1,462,297
	General Reserve Funds Total	\$21,061,754	\$17,765,258	\$21,247,465

<b>FUND</b>	<b>FY 2010-11 SPECIAL REVENUE FUNDS</b>	<b>ACTUALS 2008-09</b>	<b>ADJUSTED BUDGET 2009-10</b>	<b>ADOPTED BUDGET 2010-11</b>
108	IRVINE REDEVELOPMENT FUND	\$1,616,603	\$1,693,440	\$1,586,291
109	RDA HOUSING	2,154,386	1,772,437	1,077,041
110	MEASURE M LOCAL TURNBACK FUND	216,791	223,295	223,926
111	GAS TAX FUND	546,799	688,295	688,926
113	FEES & EXACTIONS FUND	331,058	952,124	0
114	HOME GRANT FUND	617,584	1,480,193	647,510
119	MAINTENANCE DISTRICT	7,661,375	7,621,658	9,157,944
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	3,388,046	4,898,282	9,107,746
123	IRVINE BUSINESS COMPLEX	4,127,613	11,395,878	17,910,131
125	COMM DEVELOP BLOCK GRANT FUND	1,932,973	2,272,469	1,329,329
126	SENIOR SERVICES FUND	17,090	123,861	97,250
128	NUTRITION PROGRAM FUND	375,345	312,626	337,733
130	AB2766 - AIR QUALITY IMPROVMNT	5,829	15,000	16,300
132	SLURRY SEAL SUR CHG FUND	929,516	3,325,910	3,469,801
136	PUBLIC SAFETY SPECIAL EVENTS	1,014,365	1,107,459	1,113,253
138	IBC TRANSPORTATION MGMT PROGRA	360,695	1,441,018	733,811
139	SUPPL.LAW ENFORCEMENT SERV.FD	337,311	433,594	277,547
143	PUBLIC SAFETY GRANTS	352,815	1,011,302	967,702
144	PUBLIC SAFETY - STATE GRANTS NLU	70,651	0	0
145	STRUCTURAL FIRE FUND	28,186	35,000	683,548
146	SHUTTLE SERVICES FUND NLU	2,251,076	0	0
147	IRVINE LAND TRUST	370,481	1,473,335	119,000
148	AMERICAN RECOVERY/REINVEST ACT	0	3,236,166	802,435
149	SPECIAL PROGRAMS GRANTS	0	512,000	380,646
151	ASSET FORFEITURE JUSTICE DEPT	782	226,000	235,692
152	ASSET FORFEITURE TREASURY DEPT	1,173	46,000	37,807
153	ASSET FORFEITURE OC AND STATE	0	76,000	125,882
180	ORANGE COUNTY GREAT PARK	11,238,267	17,942,593	16,145,174
	Special Revenue Funds Total	\$39,946,809	\$64,315,935	\$67,272,425

# Budget Summary

## All Funds – Expenditure Comparison <sup>1</sup>

FUND	FY 2010-11 CAPITAL PROJECTS FUNDS	ACTUALS 2008-09	ADJUSTED BUDGET 2009-10	ADOPTED BUDGET 2010-11
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	\$2,298,271	\$5,000,000	\$750,000
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	0	0	25,000
206	AD84-6 / 89-10 WESTPARK ASSESSMENT	1,214	55,980	56,113
207	AD85-7 SPECTRUM 1, 3 & 4	-68,674	211,398	51,969
208	AD87-8 SPECTRUM 5	1,018,496	1,570,796	3,599,926
209	AD89-9 & 94-15 WESTPARK II	-196,661	90,051	218,563
213	AD 94-13 OAKCREEK	229,491	75,288	49,005
214	AD 93-14 IRVINE SPECTRUM 6 & 7	211,378	78,523	44,862
215	AD 97-16 NORTHWEST IRVINE	17,622	1,231,297	56,655
216	AD 97-17 LOWER PETERS CANYON EAST	-24,953	124,373	237,946
217	AD 00-18 SHADY CYN - TURTLE RIDGE	2,015,883	998,717	100,000
218	AD 03-19 NORTHERN SPHERE	2,157,710	815,008	240,941
219	AD04-20 PORTOLA SPRINGS	5,905,095	358,120	936,860
220	AD 05-21 ORCHARD HILLS	6,482,423	1,134,893	210,729
221	AD 07-22 STONEGATE	2,939,923	2,033,069	10,042,973
223	AD 08-23 LAGUNA CROSSING	0	0	22,000,000
250	CAPITAL IMPROV PROJ FUND - CIR	12,199,689	13,165,018	17,139,201
254	RAILROAD GRADE SEPARATION	14,209,312	17,187,850	10,267,842
260	CAPITAL IMPROV PROJ FUND-NON C	6,701,125	10,621,567	8,483,400
262	COL BILL BARBER MC MEMORIAL PK	7,218	2,177,494	2,195,981
266	RDA TRANSIT GUIDEWAY FUND NLU	3,666,211	0	0
267	CITY INFRASTRUCTURE	150,096	6,596,273	0
280	OCGP INFRASTRUCTURE	1,012,464	1,344,740	855,291
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	11,690	15,025	2,613
282	FEE DISTRICT NO. 92-1	11,570	12,438	0
286	OCGP DEVELOPMENT FUND	20,385,203	83,457,251	65,463,736
Capital Projects Funds Total		\$81,341,794	\$148,355,169	\$143,029,606

FUND	FY 2010-11 DEBT SERVICE FUNDS	ACTUALS 2008-09	ADJUSTED BUDGET 2009-10	ADOPTED BUDGET 2010-11
349	INFRASTRUCTURE AUTHORITY FUND	\$7,327,804	\$7,755,681	\$8,284,488
367	INFRASTRUCTURE FINANCING PLAN	6,809	91,931	0
390	RDA GENERAL DEBT SERVICE	22,625,027	18,831,023	18,333,076
Debt Service Funds Total		\$29,959,640	\$26,678,635	\$26,617,564

FUND	FY 2010-11 INTERNAL SERVICE FUNDS	ACTUALS 2008-09	ADJUSTED BUDGET 2009-10	ADOPTED BUDGET 2010-11
501	INVENTORY	\$359,915	\$373,500	\$372,200
570	INSURANCE FUND	5,480,704	6,416,380	6,040,664
574	FLEET SERVICES FUND	3,697,742	4,299,039	3,240,640
577	MISC. EQUIPMENT INT. SERVICE F	27,616	114,668	86,083
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,238,168	2,639,135	2,603,409
579	STRATEGIC TECHNOLOGY PLAN FUND	7,361,406	8,822,759	9,099,862
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,485,276	1,631,914	1,586,963
Internal Service Funds Total		\$20,650,829	\$24,297,395	\$23,029,821

<b>ALL FUNDS EXPENDITURE TOTALS</b>		<b>\$334,727,729</b>	<b>\$429,665,869</b>	<b>\$416,947,716</b>
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1. Not including transfers-out.



# Budget Summary

## All Funds Revenue Comparison <sup>2</sup>

<b>FUND</b>	<b>FY 2010-11 GENERAL FUND</b>	<b>ACTUALS 2008-09</b>	<b>ADJUSTED BUDGET 2009-10</b>	<b>ADOPTED BUDGET 2010-11</b>
001	GENERAL FUND	\$128,360,850	\$130,476,013	\$119,551,270
	General Fund Total	\$128,360,850	\$130,476,013	\$119,551,270

<b>FUND</b>	<b>FY 2010-11 GENERAL RESERVE FUNDS</b>	<b>ACTUALS 2008-09</b>	<b>ADJUSTED BUDGET 2009-10</b>	<b>ADOPTED BUDGET 2010-11</b>
002	ASSET MANAGEMENT PLAN FUND	\$2,518,780	\$1,221,175	\$1,085,334
003	COMPENSATED ABSENCES FUND	1,164,005	1,393,710	49,408
005	DEVELOPMENT SERVICES FUND	2,857,040	1,775,476	2,183,718
006	CONTINGENCY RESERVE	788,983	163,270	151,553
007	EDUCATIONAL PARTNERSHIP FUND	41,426	16,001	16,333
008	GREAT PARK PLANNING NLU	0	343,053	0
009	REVENUE CLEARING FUND	672,969	687,016	687,370
010	INFRASTRUCTURE & REHABILITATION FUND	494,107	102,395	64,384
024	BUILDING AND SAFETY FUND	4,563,774	3,800,000	5,922,100
027	DEVELOPMENT ENGINEERING	286,100	233,116	485,000
030	COMMUNITY SERVICES PRGRM FUND	608,775	292,320	295,265
	General Reserve Funds Total	\$13,995,958	\$10,027,532	\$10,940,465

<b>FUND</b>	<b>FY 2010-11 SPECIAL REVENUE FUNDS</b>	<b>ACTUALS 2008-09</b>	<b>ADJUSTED BUDGET 2009-10</b>	<b>ADOPTED BUDGET 2010-11</b>
108	IRVINE REDEVELOPMENT FUND	\$90,979	\$72,394	\$68,324
109	RDA HOUSING	1,959,022	1,843,632	1,301,125
110	MEASURE M LOCAL TURNBACK FUND	3,145,153	2,834,851	2,524,661
111	GAS TAX FUND	6,276,925	6,048,533	5,924,728
112	LOCAL PARK FEES FUND	1,413,625	620,370	643,063
113	FEES & EXACTIONS FUND	1,472,873	895,577	120,916
114	HOME GRANT FUND	622,691	1,480,193	647,510
118	SYSTEMS DEVELOPMENT FUND	1,173,117	1,530,999	1,542,780
119	MAINTENANCE DISTRICT	7,554,428	7,510,084	7,724,840
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	1,104,646	448,955	377,883
123	IRVINE BUSINESS COMPLEX	16,294,221	4,202,354	5,663,825
125	COMM DEVELOP BLOCK GRANT FUND	1,932,973	2,272,469	1,329,329
126	SENIOR SERVICES FUND	41,106	27,200	16,349
128	NUTRITION PROGRAM FUND	345,900	316,268	315,000
130	AB2766 - AIR QUALITY IMPROVMNT	287,357	255,580	250,274
131	TRANSP DEVELOPMT ACT ARTICLE III	0	171,810	0
132	SLURRY SEAL SUR CHG FUND	2,023,135	103,432	82,928
136	PUBLIC SAFETY SPECIAL EVENTS	978,829	1,125,825	1,115,071
138	IBC TRANSPORTATION MGMT PROGRA	1,489,447	718,869	451,174
139	SUPPL.LAW ENFORCEMENT SERV.FD	213,572	301,336	2,513
142-144	PUBLIC SAFETY GRANTS	452,430	628,035	745,622
145	STRUCTURAL FIRE FUND	1,361,765	35,000	683,548
146	SHUTTLE SERVICES FUND NLU	51,441	0	0
147	IRVINE LAND TRUST	1,573,610	1,475,135	137,264
148	AMERICAN RECOVERY/REINVEST ACT	0	3,236,166	2,905,320
149	SPECIAL PROGRAMS GRANTS	0	510,800	380,646
151-153	ASSET FORFEITURE FUNDS	122,412	2,450	4,071
180	ORANGE COUNTY GREAT PARK	9,521,739	6,954,594	3,917,565
	Special Revenue Funds Total	\$61,503,397	\$45,622,911	\$38,876,329

# Budget Summary

## All Funds Revenue Comparison <sup>2</sup>

FUND	FY 2010-11 CAPITAL PROJECTS FUNDS	ACTUALS 2008-09	ADJUSTED BUDGET 2009-10	ADOPTED BUDGET 2010-11
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	\$428,769	\$412,005	\$8,145
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	2,631	5,462	5,208
206	AD84-6 / 89-10 WESTPARK ASSESSMENT	28,531	58,320	55,484
207	AD85-7 SPECTRUM 1, 3 & 4	49,938	70,186	1,783
208	AD87-8 SPECTRUM 5	312,424	484,487	10,354
209	AD89-9 & 94-15 WESTPARK II	153,419	294,643	122,779
213	AD 94-13 OAKCREEK	233,907	372,697	9,860
214	AD 93-14 IRVINE SPECTRUM 6 & 7	407,744	559,942	12,749
215	AD 97-16 NORTHWEST IRVINE	219,725	360,028	11,554
216	AD 97-17 LOWER PETERS CANYON EAST	460,473	671,826	35,184
217	AD 00-18 SHADY CYN - TURTLE RIDGE	150,287	61,731	1,567
218	AD 03-19 NORTHERN SPHERE	349,694	345,237	22,256
219	AD04-20 PORTOLA SPRINGS	131,217	160,338	1,172
220	AD 05-21 ORCHARD HILLS	132,448	103,284	1,855
221	AD 07-22 STONEGATE	127,453	130,347	17,252,663
223	AD 08-23 LAGUNA CROSSING	37	76	44,281,574
224	NO LONGER USED	154	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	27,935,922	4,909,229	12,892,565
254	RAILROAD GRADE SEPARATION	31,889,461	11,933,534	13,762,540
260	CAPITAL IMPROV PROJ FUND-NON C	16,290,232	1,992,449	862,785
262	COL BILL BARBER MC MEMORIAL PK	200,106	117,294	106,429
263	HERITAGE PARK AQUATICS COMPLEX NLU	2,049	0	0
266	RDA TRANSIT GUIDEWAY FUND NLU	3,328,563	0	0
267	CITY INFRASTRUCTURE	215,784	62,756	100,130
280	OCGP INFRASTRUCTURE	148,540	80,000	33,000
281	FEE DISTRICT 89-1 (BAKE/15 INT)	234,813	112,558	122,966
282	FEE DISTRICT NO. 92-1	209,896	5,876	5,687
286	OCGP DEVELOPMENT FUND	150,900	143,000	868,535
Capital Projects Funds Total		\$83,795,118	\$23,447,305	\$90,588,824
FUND	FY 2010-11 DEBT SERVICE FUNDS	ACTUALS 2008-09	ADJUSTED BUDGET 2009-10	ADOPTED BUDGET 2010-11
349	INFRASTRUCTURE AUTHORITY FUND	\$12,942,520	\$13,452,386	\$13,383,251
367	INFRASTRUCTURE FINANCING PLAN	5,168	1,890	2,374
390	RDA GENERAL DEBT SERVICE	7,715,324	7,219,155	4,918,263
Debt Service Funds Total		\$20,663,012	\$20,673,431	\$18,303,888
FUND	FY 2010-11 INTERNAL SERVICE FUNDS	ACTUALS 2008-09	ADJUSTED BUDGET 2009-10	ADOPTED BUDGET 2010-11
501	INVENTORY	\$351,207	\$365,133	\$365,544
570	INSURANCE FUND	5,800,584	5,365,108	5,086,885
574	FLEET SERVICES FUND	4,173,668	4,019,501	3,835,801
577	MISC. EQUIPMENT INT. SERVICE F	14,545	5,915	0
578	TELEPHONE, MAIL, DUPLIC SRV FUND	2,339,154	2,485,608	2,054,883
579	STRATEGIC TECHNOLOGY PLAN FUND	6,043,656	5,867,544	5,909,528
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,582,600	1,609,121	1,595,245
Internal Service Funds Total		\$20,305,413	\$19,717,930	\$18,847,886
<b>ALL FUNDS REVENUE TOTALS</b>		<b>\$328,623,748</b>	<b>\$249,965,122</b>	<b>\$297,108,662</b>

2. Not including transfers-in.

# Budget Summary

## Comparison With Other Cities

### Budget Comparison With Benchmark Cities

	Irvine		Anaheim		Costa Mesa		Newport Beach	
<i>Population</i> <sup>1</sup>	Population	% Change	Population	% Change	Population	% Change	Population	% Change
Jan-07	199,400	3.63%	342,723	0.50%	112,889	0.10%	83,564	0.53%
Jan-08	207,646	3.97%	345,002	0.66%	113,368	0.42%	84,145	0.69%
Jan-09	212,541	2.30%	348,041	0.87%	116,341	2.56%	86,145	2.32%
Jan-10	217,686	2.36%	353,643	1.58%	117,178	0.71%	86,738	0.68%
<b>FY 09-10 Assessed Valuation<sup>2</sup></b>	<b>\$47,212,001,153</b>		<b>\$34,584,323,580</b>		<b>\$14,438,302,867</b>		<b>\$38,643,404,122</b>	
<b>All Fund Expenditures</b>	<b>\$416,947,716</b>		<b>\$1,301,976,863</b>		<b>\$116,563,452</b>		<b>\$238,785,694</b>	
<b>Major Revenues</b>	<b>City Total</b>	<b>\$ Per Capita</b>	<b>City Total</b>	<b>\$ Per Capita</b>	<b>City Total</b>	<b>\$ Per Capita</b>	<b>City Total</b>	<b>\$ Per Capita</b>
Sales Tax	40,552,000	186	50,833,691	144	34,584,000	295	23,667,007	273
Property Tax	43,080,000	198	58,541,686	166	20,120,000	172	69,392,840	800
Hotel Tax	7,200,000	33	81,225,926	230	4,000,000	34	12,056,511	139
Franchise Fee	7,600,000	35	N/A	-	2,775,000	24	3,020,000	35
<b>General Fund Expenditures</b>	<b>City Total</b>	<b>\$ Per Capita</b>	<b>City Total</b>	<b>\$ Per Capita</b>	<b>City Total</b>	<b>\$ Per Capita</b>	<b>City Total</b>	<b>\$ Per Capita</b>
General Government	7,142,079	33	12,615,702	36	2,163,549	18	5,558,680	64
Administrative Services	4,600,171	21	12,122,552	34	13,902,487	119	7,665,976	88
Community Development	8,961,944	41	13,003,093	37	3,362,888	29	7,910,348	91
Community Services	28,136,259	129	29,116,140	82	3,854,038	33	14,063,479	162
Public Safety	54,645,283	251	101,828,190	288	38,234,917	326	42,823,171	494
Public Works	24,205,512	111	21,965,618	62	13,723,420	117	27,897,553	322
<b>Total</b>	<b>\$ 127,691,248</b>	<b>\$ 587</b>	<b>\$ 190,651,295</b>	<b>\$ 539</b>	<b>\$ 75,241,299</b>	<b>\$ 642.11</b>	<b>\$ 105,919,207</b>	<b>\$ 1,221</b>

1-California Department of Finance -E-4

2-Orange County Auditor-Controller

# Budget Summary

## Adopting Resolutions – Budget & Policies

### CITY COUNCIL RESOLUTION NO. 10-57

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE ADOPTING AND APPROVING THE BUDGET AND FINANCIAL POLICIES FOR THE CITY OF IRVINE FOR THE FISCAL YEAR 2010-2011.

THE CITY COUNCIL OF THE CITY OF IRVINE DOES HEREBY RESOLVE AS FOLLOWS:

The budget for the City of Irvine for the Fiscal Year 2010-2011 is approved and adopted by the City Council of the City of Irvine as follows:

#### **GENERAL FUND**

##### **Operating Appropriations**

City Manager's Office	7,142,079
Administrative Services	4,600,171
Community Development	8,961,944
Community Services	28,136,259
Public Safety	54,645,283
Public Works	24,205,512
Non-Departmental	8,059,587
<i>Total Operating Appropriations</i>	<b>135,750,835</b>

##### **Operating Transfers-Out (To)**

None	0
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<b>TOTAL - GENERAL FUND</b>	<b>135,750,835</b>
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#### **SPECIAL FUNDS**

Appropriations	281,196,881
Transfers-Out	65,950,130
<i>Sub-Total</i>	<b>347,147,011</b>

Reserves	429,460,279
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<b>TOTAL - SPECIAL FUNDS</b>	<b>776,607,290</b>
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<b>TOTAL - ALL FUNDS</b>	<b>912,358,125</b>
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And the City Council adopts the Fiscal Year 2010-2011 Financial Policies as presented in the Budget Document.

# Budget Summary

## Adopting Resolutions – Budget & Policies

PASSED AND ADOPTED by the City Council of the City of Irvine at an adjourned regular meeting held on the 15<sup>th</sup> day of June, 2010.

  
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 an adjourned regular meeting of the City Council of the City of Irvine, held on the 15<sup>th</sup> day of June, 2010.

AYES: 3 COUNCILMEMBERS: Agran, Krom and Kang

NOES: 2 COUNCILMEMBERS: Choi and Shea

ABSENT: 0 COUNCILMEMBERS: None

  
CITY CLERK OF THE CITY OF IRVINE

# Budget Summary

## Adopting Resolutions – Appropriations Limit

### CITY COUNCIL RESOLUTION NO. 10-60

#### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2010-2011

THE CITY COUNCIL OF THE CITY OF IRVINE HEREBY DOES RESOLVE AS  
FOLLOWS:

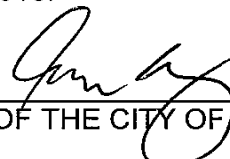
WHEREAS, California Constitution Article XIII B limits the total appropriations of  
the State and local governments; and

WHEREAS, Article XIII B as amended by Proposition 111, requires cities to adjust  
their annual appropriations by the percentage changes in the City population growth or  
County population growth and California per capita personal income or the increase in  
non residential assessed valuation due to new construction; and

WHEREAS, the City Council selects the City's change in population growth and  
the California per capita person income change and complied with all provisions of  
Article XIII B in determining the Appropriations Limit for Fiscal Year 2010-2011.

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for Fiscal  
Year 2010-2011 shall be \$227,162,467, and the Appropriations Subject to Limitation in  
Fiscal Year 2010-2011 shall be \$95,405,895.

PASSED AND ADOPTED by the City Council of the City of Irvine at an  
adjourned regular meeting held on the 15<sup>th</sup> day of June 2010.

  
MAYOR OF THE CITY OF IRVINE

ATTEST:

  
CITY CLERK OF THE CITY OF IRVINE

# Budget Summary

## Adopting Resolutions – Appropriations Limit

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

I, SHARIE APODACA, City Clerk of the City of Irvine, does hereby certify that the foregoing resolution was duly adopted at an adjourned regular meeting of the City Council of the City of Irvine, held on the 15<sup>th</sup> day of June 2010.

AYES: 3 COUNCILMEMBERS: Agran, Krom and Kang

NOES: 2 COUNCILMEMBERS: Choi and Shea

ABSENT: 0 COUNCILMEMBERS: None

  
CITY CLERK OF THE CITY OF IRVINE

# Budget Summary

## Adopting Resolutions – Redevelopment Agency

### IRVINE REDEVELOPMENT AGENCY RESOLUTION NO.10-02

#### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRVINE REDEVELOPMENT AGENCY APPROVING THE IRVINE REDEVELOPMENT AGENCY BUDGET AND WORK PROGRAM FOR FISCAL YEAR 2010-2011.

WHEREAS, California Health and Safety Code Section 33606 requires redevelopment agencies to adopt an annual budget; and

WHEREAS, redevelopment agencies must find, on an annual basis, that the planning and administration expenses to be paid from the Low and Moderate Income Housing Fund are necessary for the production of low and moderate income housing; and

WHEREAS, the budget must contain the following specific information, the proposed expenditures of the agency, the proposed indebtedness to be incurred by the agency, the anticipated revenues of the agency, the work program for the coming year, including goals, and an examination of the previous year's achievements and a comparison of the achievements with the goals of the previous year's work program; and

WHEREAS, the proposed budget and work program for the Irvine Redevelopment Agency have been prepared in conformance with the requirements of California Health and Safety Code Section 33606.

NOW, THEREFORE, the Board of Directors of the Irvine Redevelopment Agency DOES HEREBY RESOLVE as follows:

Section 1. The Agency budget for Fiscal Year 2010-2011 is approved and adopted.

Section 2. The Work Program for Fiscal Year 2010-2011 including proposed activities and an examination of the previous year's achievements (Attachment 1 hereto) is approved.

Section 3. Pursuant to Health and Safety Code section 33334.3(d), the Agency hereby finds and determines that the planning and administrative expenses that are to be paid from the Low and Moderate Income Housing Fund are necessary for the production, improvement, or preservation of low- and moderate-income housing.

Section 4. That the Secretary shall certify the passage and adoption of this Resolution and enter it into the book of original Resolutions.



Budget Summary  
Adopting Resolutions – Redevelopment Agency

PASSED AND ADOPTED by the Board of Directors of the Irvine Redevelopment Agency at an adjourned regular meeting held on the 15<sup>th</sup> day of June 2010.

  
\_\_\_\_\_  
CHAIR, IRVINE REDEVELOPMENT AGENCY

ATTEST:

  
\_\_\_\_\_  
SECRETARY OF THE  
IRVINE REDEVELOPMENT AGENCY

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

I, SHARIE APODACA, Secretary of the City of Irvine, does hereby certify that the foregoing resolution was duly adopted at an adjourned regular meeting of the Board of Directors of the Irvine Redevelopment Agency, held on the 15<sup>th</sup> day of June 2010.

AYES:       5    BOARDMEMBERS:    Agran, Choi, Krom, Shea and Kang  
NOES:       0    BOARDMEMBERS:    None  
ABSENT:    0    BOARDMEMBERS:    None

  
\_\_\_\_\_  
SECRETARY OF THE  
IRVINE REDEVELOPMENT AGENCY

# City Manager's Office

## Budget Summary:

The FY 2010-11 City Manager's department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The City Manager's department is entrusted with the administrative, strategic business planning, budget, legal, public information, and City Clerk functions of the organization, and the administrative oversight for planning and development of the Orange County Great Park. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$7,142,079 and revenues of \$38,500. The budget provides for a total of 37 full-time employees and 7.8 part-time employees (in FTE's).



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

## Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

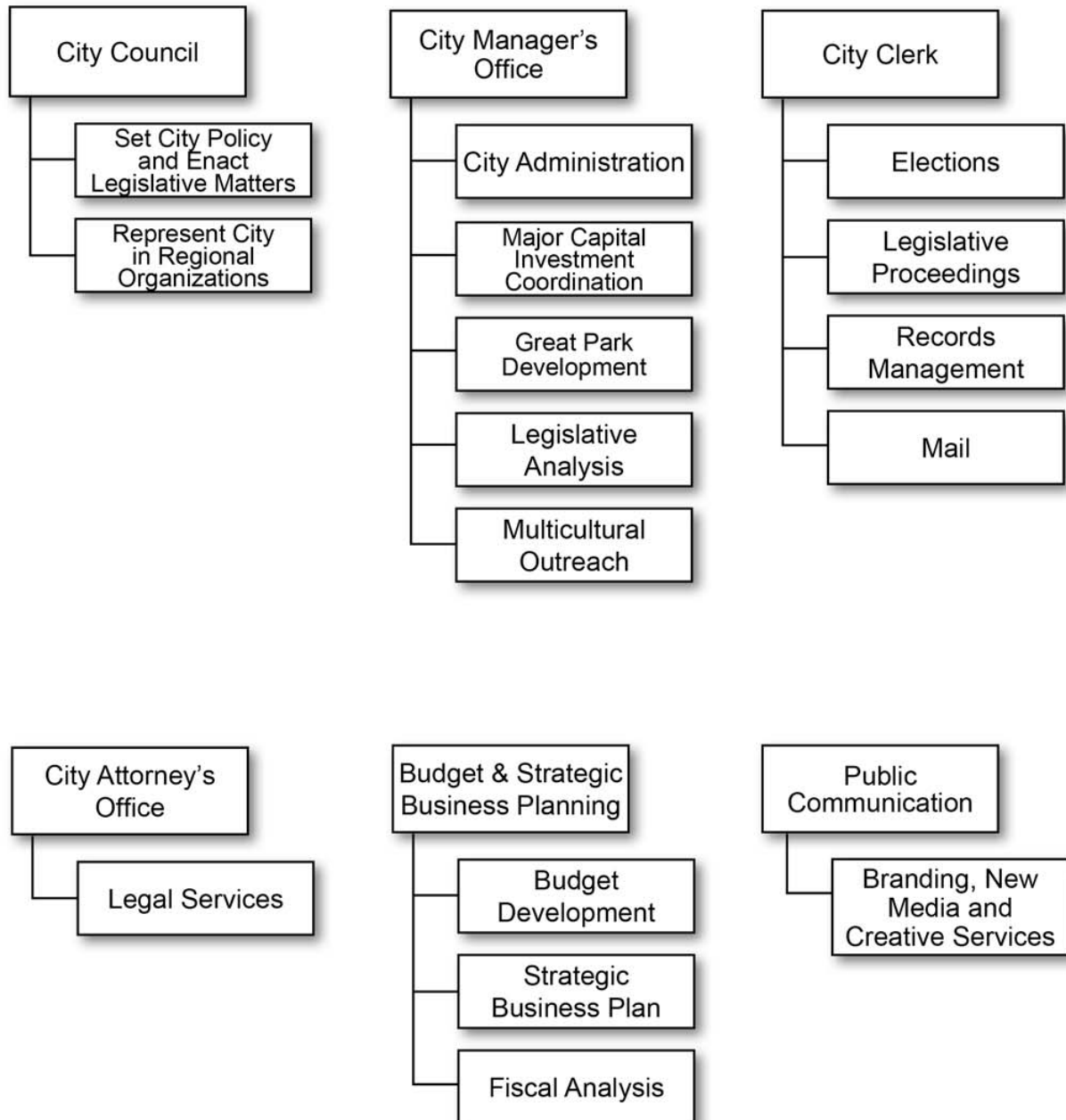
- Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
- Oversee the development of the Orange County Great Park.
- Conduct analysis of legislation that may impact City operations, particularly those pertaining to budget issues.

Promote effective government

- Oversee the development of the City's annual budget and Strategic Business Plan, a five-year fiscal forecast which guides the annual allocation of resources.
- Engage the community through an active Public Information Office, including website updates, public access video, and regularly published newsletters.
- Promote the City's cultural diversity through multicultural efforts and other community-based events.
- Provide support to the City's elected leadership.
- Develop a comprehensive approach to capital planning efforts within the City.

# City Manager's Office

Services to the Community:



# City Manager's Office

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$5,349,763	\$5,446,743	\$4,873,040
Services & Supplies	2,430,198	2,751,852	2,261,039
Capital Equipment	<u>0</u>	<u>8,000</u>	<u>8,000</u>
Subtotal	\$7,779,961	\$8,206,595	\$7,142,079
Cost Allocated	0	0	0
REVENUES	<u>(35,380)</u>	<u>(43,000)</u>	<u>(38,500)</u>
GENERAL FUND SUPPORT	\$7,744,581	\$8,163,595	\$7,103,579
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$278,560	\$303,801	\$265,406
Services & Supplies	523,406	528,819	1,516,458
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$801,966	\$832,620	\$1,781,864
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$5,628,323	\$5,750,544	\$5,138,446
Services & Supplies	2,953,604	3,280,671	3,777,497
Capital Equipment	0	8,000	8,000
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COST	\$8,581,927	\$9,039,215	\$8,923,943
<b>STAFFING SUMMARY</b>			
Full Time	40.0	40.0	37.0
Part Time	11.4	9.0	7.8
Non-Hourly	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
TOTAL STAFFING	56.4	54.0	49.8

# City Manager's Office

## City Council

To represent the Irvine community by setting policy and providing direction to the City Manager in developing and meeting municipal goals and objectives.

### Description:

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

### 2010-11 Standards:

- Set clear policy and provide clear direction to the City Manager.
- Adopt an annual operating and capital improvement budget.
- Hold City Council meetings that encourage public participation.
- Meet all requirements of the Brown Act.
- Skillfully represent City interests on regional issues affecting Irvine.
- Respond to constituent letters within 2 weeks.
- Respond to constituent phone calls within one day.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Conducted City Council Meeting (# of meetings)	23	23	23
• Budget Proposed (annual budget)	1	1	1
<b>Efficiency</b>			
• Percent of City Council meetings held within scheduled timeframes	100%	100%	100%
• Annual budget proposed within established timeframes	Met	Met	Meet
• Percent of constituent inquiries responded to within established timeframes	99%	99%	99%
<b>Unit Cost</b>			
• City Council costs as a percent of overall General Fund budget	0.9%	0.8%	0.9%
• Per capita cost	\$6.31	\$5.87	\$5.64
<b>Effectiveness</b>			
• Constituent satisfaction with City services	93%	93%	93%

# City Manager's Office

## City Council

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$895,397	\$827,794	\$832,964
Services & Supplies	414,025	418,924	394,404
Capital Equipment	0	0	0
Subtotal	\$1,309,422	\$1,246,718	\$1,227,368
Cost Allocated	0	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,309,404</b>	<b>\$1,246,718</b>	<b>\$1,227,368</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	500
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$500
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$895,379	\$827,794	\$832,964
Services & Supplies	414,025	418,924	394,904
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$1,309,404</b>	<b>\$1,246,718</b>	<b>\$1,227,868</b>

# City Manager's Office

## City Council

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
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	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Subtotal:	3.50	3.50	3.50
<b>PART TIME</b>			
Council Executive Assist 4-EPT	0.27	1.12	1.11
Council Executive Assistant 1	2.45	0.64	0.00
Council Executive Assistant 2	1.17	1.77	1.46
Council Executive Assistant 3	0.65	0.00	0.33
Council Executive Assistant 4	1.11	1.62	1.53
Senior Council Executive Assistant-PT	1.06	0.73	0.75
Senior Council Executive Asst-EPT	<u>0.77</u>	<u>0.51</u>	<u>0.53</u>
Subtotal:	7.48	6.39	5.71
<b>NON-HOURLY</b>			
Mayor	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00
Council Person	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Subtotal:	5.00	5.00	5.00
<b>TOTAL STAFFING:</b>	15.98	14.89	14.21

# City Manager's Office

## City Manager

### Goal:

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

### Description:

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 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, implementing the Great Park program, and promoting and supporting multicultural organizations, and fostering Irvine's international relationships.

### 2010-11 Standards:

- Ensure the City Council is fully informed about City issues.
- Provide timely, complete, and accurate City Council reports.
- Provide clear and concise direction to the Executive Management team.
- Provide timely, accurate and efficient public information and communication services to both City staff and City residents.
- Provide effective representation of the City's interests at regional, state, and federal levels.
- Continue the City's leadership role in development of the Orange County Great Park.
- Continue to showcase Irvine as a center for international exchange and innovation.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Weekly Meetings with City Council (# of meetings)	255	255	255
• Executive Management Team Meetings (# of meetings)	50	50	50
• Annual Budget Proposed	1	1	1
• Number of Foreign Dignitaries/Visitors Received	260	285	300
<b>Efficiency</b>			
• Meetings held with each Council Member on a weekly basis	Met	Met	Met
• Bi-Monthly Executive Management Team meetings held within scheduled timeframes	Met	Met	Met
• Annual budget Proposed within established timeframes	Met	Met	Met
<b>Unit Cost</b>			
• Percent of the City Manager's Department General Fund operating budget expenditures devoted to the City Manager's Division	45.6%	48.6%	43.6%
• City Manager's Division budget as a percent of city-wide General Fund budget	2.5%	2.7%	2.3%
<b>Effectiveness</b>			
• Percent of resident satisfaction with City services	93%	93%	93%



# City Manager's Office

## City Manager

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$2,639,717	\$2,738,863	\$2,398,746
Services & Supplies	910,889	1,239,760	709,677
Capital Equipment	0	8,000	8,000
Subtotal	\$3,550,606	\$3,986,623	\$3,116,423
Cost Allocated	0	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$3,550,606</b>	<b>\$3,986,623</b>	<b>\$3,116,423</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$38,985	\$103,774	\$102,589
Services & Supplies	12,434	15,400	1,015,400
Capital Equipment	0	0	0
Subtotal	\$51,419	\$119,174	\$1,117,989
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,678,702	\$2,842,637	\$2,501,335
Services & Supplies	923,323	1,255,160	1,725,077
Capital Equipment	0	8,000	8,000
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$3,602,025</b>	<b>\$4,105,797</b>	<b>\$4,234,412</b>

# City Manager's Office

## City Manager

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	1.00
Assistant City Manager	2.00	2.00	1.00
Assistant To The City Manager	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Dir, Public Affairs & Communications	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	2.00	2.00	2.00
Media Services Coordinator	1.00	1.00	1.00
Media Services Specialist	2.00	2.00	2.00
Multicultural Affairs Coordinator	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Program Specialist	2.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Senior Media Services Coordinator	1.00	2.00	2.00
Senior Office Specialist	0.50	0.50	0.50
Subtotal:	18.50	18.50	17.50
<b>PART TIME</b>			
Administrative Aide-EPT	0.00	0.75	0.75
Administrative Aide-PT	0.75	0.00	0.00
Council Services Manager-PT	0.00	0.48	0.48
Program Specialist-PT	0.50	0.50	0.00
Subtotal:	1.25	1.73	1.23
<b>TOTAL STAFFING:</b>	<b>19.75</b>	<b>20.23</b>	<b>18.73</b>

# City Manager's Office

## City Clerk

### Goal:

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

### Description:

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 and Redevelopment Agency, Boards and City 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.

### 2010-11 Standards:

- Provide professional, administrative, analytical, and technical assistance to the City Council, Commissioners, City Manager and the public for all legislative processes.
- Process all California Public Records Act information requests, claims, summons, and subpoenas within legal guidelines.
- Maintain all records in accordance with the Citywide Adjusted Retention Schedule.
- Administer the General Municipal Election per the Elections Code and promote civic participation.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Documents Filmed or Imaged (# of documents)	1,868,239	1,500,000	1,600,000
• Number of visits to Irvine Quick Records	92,175	90,000	90,000
• Subpoenas and Public Information Requests Processed	3,897	4,200	4,200
• Conflict of Interest Filings	478	442	442
• Campaign Filings	222	88	222
• City Council & Redevelopment Agency Meetings Attended	35	33	33
<b>Efficiency</b>			
• Percent of services provided within legal timeframes (Legislative/Records/Mail/Reception Divisions)	100%	100%	100%
<b>Unit Cost</b>			
• Per-capita costs for the City Clerk's Office	\$9.32	\$9.26	\$8.21
<b>Effectiveness</b>			
• Percent of constituent satisfaction with City services	93%	93%	93%

# City Manager's Office

## City Clerk

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,280,752	\$1,348,026	\$1,130,363
Services & Supplies	\$655,339	\$619,724	\$657,457
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,936,091	\$1,967,750	\$1,787,820
Cost Allocated	\$0	\$0	\$0
Revenues	(\$35,380)	(\$43,000)	(\$38,500)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,900,711</b>	<b>\$1,924,750</b>	<b>\$1,749,320</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$239,576	\$200,027	\$162,817
Services & Supplies	\$510,972	\$513,419	\$500,558
Capital Equipment	\$0	\$0	\$0
Subtotal	\$750,548	\$713,446	\$663,375
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,520,328	\$1,548,053	\$1,293,180
Services & Supplies	\$1,166,311	\$1,133,143	\$1,158,015
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$2,686,639</b>	<b>\$2,681,196</b>	<b>\$2,451,195</b>

# City Manager's Office

## City Clerk

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Assistant City Clerk	1.00	1.00	0.00
City Clerk	1.00	1.00	1.00
Deputy City Clerk I	1.00	1.00	1.00
Deputy City Clerk II	2.00	2.00	2.00
Information Specialist	6.00	5.00	4.00
Lead Mail Coordinator	1.00	1.00	1.00
Mail Coordinator	1.00	1.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Senior Office Specialist	0.00	1.00	1.00
Supervising Information Specialist	1.00	1.00	1.00
Subtotal:	15.00	15.00	13.00
<b>PART TIME</b>			
Information Specialist-EPT	1.76	0.88	0.88
Subtotal:	1.76	0.88	0.88
<b>TOTAL STAFFING:</b>	<b>16.76</b>	<b>15.88</b>	<b>13.88</b>

# City Manager's Office

## City Attorney's Office

### Goal:

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

### Description:

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.

### 2010-11 Standards:

- Attend City Council meetings as scheduled.
- Attend City Commission meetings as scheduled.
- Respond to formal requests for attorney services within agreed upon timeframes.
- Provide appropriate and accurate legal advice.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• City Council meetings attended (# of meetings)	23	23	23
• City Commission meetings attended (# of meetings)	20	20	20
<b>Efficiency</b>			
• 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
<b>Unit Cost</b>			
• Percent of the City Manager's Department General Fund operating budget expenditures devoted to the City Attorney section	4.8%	4.8%	4.9%
• Per capita cost	\$1.80	\$1.87	\$1.61
<b>Effectiveness</b>			
• Percent of user satisfaction with City Attorney services	93%	93%	93%

# City Manager's Office

## City Attorney's Office

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	372,947	397,000	350,000
Capital Equipment	0	0	0
Subtotal	<u>\$372,947</u>	<u>\$397,000</u>	<u>\$350,000</u>
Cost Allocated	0	0	0
Revenues	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET GENERAL FUND SUPPORT</b>	<b>\$372,947</b>	<b>\$397,000</b>	<b>\$350,000</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	372,947	397,000	350,000
Capital Equipment	0	0	0
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>\$372,947</b>	<b>\$397,000</b>	<b>\$350,000</b>

# City Manager's Office

## City Attorney's Office

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
FULL & PART TIME	<u>None</u>	<u>None</u>	<u>None</u>
<b>TOTAL STAFFING:</b>	None	None	None



# City Manager's Office

## Budget and Strategic Business Planning

### Goal:

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

### Description:

Assist the City Council and Executive Management team in allocating the City's resources to meet strategic priorities. Assistance includes developing a balanced and effective 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.

### 2010-11 Standards:

- Provide City Council with a proposed budget for adoption by June 30.
- Publish the Strategic Business plan for City Council review in January.
- Submit monthly budget reports within 30 days of the month-end financial close.
- Provide revenue projections that are supported by objective information and prudent assumptions.
- Assist other departments with budget preparation, and forecasting economic trends impacting departmental operations.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Preparation of the Budget (# of documents)	2	2	2
• Preparation/approval of budget adjustments (# of adjustments)	140	120	100
• Preparation of Monthly and Quarterly Budget Report (# of reports)	10	10	10
<b>Efficiency</b>			
• 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%
<b>Unit Cost</b>			
• Percent of the City Manager's Department General Fund operating budget expenditures	7.9%	7.4%	9.2%
• Cost per capita	\$2.94	\$2.86	\$3.03
<b>Effectiveness</b>			
• Received GFOA Budget Award	Yes	Yes	Yes
• Received CSMFO Budget Award	Yes	Yes	Yes
• Average number follow-up questions of monthly financial reports	2	4	4

# City Manager's Office

## Budget and Strategic Business Planning

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$533,914	\$532,060	\$510,967
Services & Supplies	76,998	76,444	149,501
Capital Equipment	0	0	0
Subtotal	\$610,912	\$608,504	\$660,468
Cost Allocated	0	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$610,912</b>	<b>\$608,504</b>	<b>\$660,468</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$533,914	\$532,060	\$510,967
Services & Supplies	76,998	76,444	149,501
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$610,912</b>	<b>\$608,504</b>	<b>\$660,468</b>

# City Manager's Office

## Budget and Strategic Business Planning

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Budget Officer	0.00	1.00	1.00
Manager, Budget & Business Plan	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	0.00
Strategic Business Plan Administrator	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>
Subtotal:	3.00	3.00	3.00
<b>PART TIME</b>			
Management Analyst I-EPT	<u>0.91</u>	<u>0.00</u>	<u>0.00</u>
Subtotal:	0.91	0.00	0.00
<b>TOTAL STAFFING:</b>	<b>3.91</b>	<b>3.00</b>	<b>3.00</b>

# Administrative Services Department

## Budget Summary:

Administrative Services is responsible for accounting, treasury, debt administration, 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, Commissions, City Manager, departments, employees and residents of Irvine. The FY 2010-11 General Fund Budget has decreased from the prior year by \$931,337, or 16.8%. The majority of this decrease is in Salary and Benefits which declined by \$716,681, the result of a decrease of 5.9 (FTE) positions or 10.7% reduction in staffing. Services and Supplies



has decreased by \$214,656 as a result of an expected decline in recruitment and focusing training expenditures to support our essential training needs.

## Strategic Goals:

### Maintain and enhance the physical environment

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

### Promote a safe and secure community

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

### Promote economic prosperity

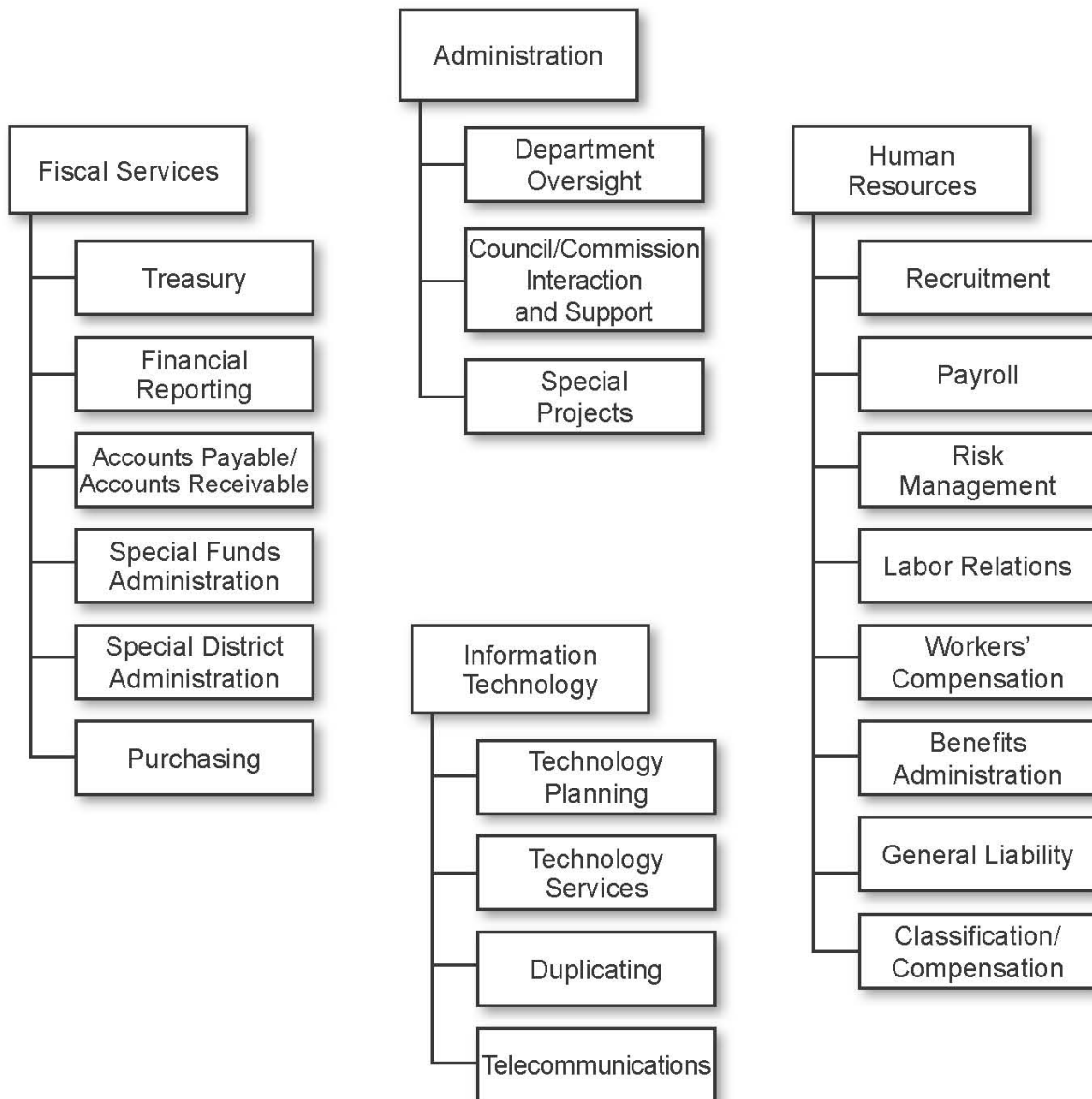
- Provide efficient government services that minimize the cost of services to the community.
- Provide and add value to the community with quality services and infrastructure enhancements through the administration of the City's financial assets.
- Effectively manage City debt to maintain the highest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

### 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 the staff that provide City services.

# Administrative Services Department

Services to the Community:



# Administrative Services Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$3,695,200	\$3,682,371	\$2,965,690
Services & Supplies	1,571,893	1,849,137	1,634,481
Capital Equipment	0	0	0
Subtotal	\$5,267,092	\$5,531,508	\$4,600,171
Cost Allocated	(14,493)	0	0
REVENUES	(255,192)	(259,841)	(272,476)
GENERAL FUND SUPPORT	\$4,997,407	\$5,271,667	\$4,327,695
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$2,238,642	\$2,065,980	\$2,101,250
Services & Supplies	15,255,788	13,486,677	14,160,491
Capital Equipment	0	3,982,352	3,331,000
Subtotal	\$17,494,430	\$19,535,009	\$19,592,741
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$5,933,842	\$5,748,351	\$5,066,940
Services & Supplies	16,827,680	15,335,814	15,794,972
Capital Equipment	0	3,982,352	3,331,000
Cost Allocated	(14,493)	0	0
TOTAL COST	\$22,747,029	\$25,066,517	\$24,192,912
<b>STAFFING SUMMARY</b>			
Full Time	51.0	49.0	43.0
Part Time	4.3	1.4	1.5
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	60.3	55.4	49.5

# Administrative Services Department Administration

## Goal:

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

## Description:

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.

## 2010-2011 Standards:

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

Measurements	2008-09	2009-10	2010-11
Output			
• System wide backups performed daily	97.0%	99.8%	99.8%
Unit Cost			
• Total Administrative Services Department General Fund budget as a percentage of city-wide General Fund budget	3.7%	3.7%	3.4%
Effectiveness			
• Computer network availability	99.4%	99.8%	99.8%
• Software application availability	98.7%	99.8%	99.8%
• Network security updates	99.9%	99.9%	99.9%

# Administrative Services Department Administration

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$555,878	\$527,966	\$378,370
Services & Supplies	847,247	1,084,238	1,079,596
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$1,403,125	\$1,612,204	\$1,457,966
Cost Allocated	0	0	0
Revenues	<u>0</u>	<u>0</u>	<u>0</u>
NET GENERAL FUND SUPPORT	\$1,403,125	\$1,612,204	\$1,457,966
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$0	\$0	\$0
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$555,878	\$527,966	\$378,370
Services & Supplies	847,247	1,084,238	1,079,596
Capital Equipment	0	0	0
Cost Allocated	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$1,403,125	\$1,612,204	\$1,457,966



# Administrative Services Department Administration

## Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Coordinator	1.00	1.00	1.00
Director, Administrator Services	1.00	1.00	1.00
Senior Management Analyst	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Subtotal:	3.00	3.00	2.00
<b>NON-HOURLY</b>			
Finance Commissioner	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Subtotal:	5.00	5.00	5.00
<b>TOTAL STAFFING:</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>

# Administrative Services Department

## Fiscal Services

### Goal:

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.

### Description:

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, the Orange County Great Park Corporation, Irvine Redevelopment Agency and the 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; treasury portfolio administration; receipt, custody and recordation of all revenues; banking services; accounts receivable; accounts payable; issuance and administration of City debt issues; centralized purchasing; competitive bid process; contracts management; operation of a central warehouse; and financial planning support.

### 2010-2011 Standards:

- Provide responsive accounting services within generally accepted accounting principles.
- Deposit all revenues within one business day of receipt.
- Invest all funds in accordance with the City's investment policy.
- Provide services to customers by paying all vendors' invoices accurately and within payment terms.
- Ensure that the City is in compliance with all Federal and State laws and City ordinances regarding purchasing, financial reporting and treasury operations.

### Measurements

2008-09      2009-10      2010-11

#### Services (Output)

• Number of A/P warrants and direct deposits	14,256	13,000	14,000
• Number of active developer deposit cases	717	800	800
• Number of purchase orders placed	1,898	1,850	1,900
• Number of debt issues administered	49	48	53
• Number of formal requests for proposals/invitations for bids managed	75	71	75

#### Unit Cost

• Fiscal Services as a percentage of the Citywide General Fund Budget	1.4%	1.3%	1.3%
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#### Effectiveness

• Percent of funds placed in interest bearing accounts	99.5%	99.7%	99.7%
• Annual physical inventory of warehouse accuracy	99.5%	99.5%	99.5%
• Percent of purchasing services completed within service level agreement timeframes	100%	99%	99%

# Administrative Services Department

## Fiscal Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,691,582	\$1,731,908	\$1,581,355
Services & Supplies	246,935	268,378	218,280
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$1,938,517	\$2,000,286	\$1,799,635
Cost Allocated	(14,493)	0	0
Revenues	<u>(255,539)</u>	<u>(259,841)</u>	<u>(272,476)</u>
NET GENERAL FUND SUPPORT	\$1,668,485	\$1,740,445	\$1,527,159
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,134,510	\$1,104,820	\$1,154,442
Services & Supplies	1,550,721	1,315,446	1,410,229
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$2,685,231	\$2,420,266	\$2,564,671
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,826,091	\$2,836,728	\$2,735,797
Services & Supplies	1,797,656	1,583,824	1,628,509
Capital Equipment	0	0	0
Cost Allocated	<u>(14,493)</u>	<u>0</u>	<u>0</u>
TOTAL	\$4,609,254	\$4,420,552	\$4,364,306

# Administrative Services Department

## Fiscal Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
FULL TIME			
Accountant	2.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00
Administrative Secretary	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Finance Administrator	2.00	2.00	2.00
Lead Accounting Technician	1.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00
Senior Accountant	4.00	5.00	4.00
Senior Accounting Technician	4.00	4.00	4.00
Senior Buyer	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Supervisor of Accounting Services	1.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	26.00	26.00	25.00
 TOTAL STAFFING:	 26.00	 26.00	 25.00

# Administrative Services Department

## Human Resources

### Goal:

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.

### Description:

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

### 2010-2011 Standards:

- Prepare recruitment strategy and work plan within 7 working days following receipt of position requisition.
- Ensure that the City is in compliance with all Federal and State laws and City ordinances, City's Personnel Regulations, Memoranda of Understandings and Salary Resolutions.
- Maintain the City's classification plan by conducting ongoing classification reviews and responding to departmental requests for position reviews.
- Cost effectively manage the City's risk management program; workers' compensation, municipal liability, property, employee benefits, retirement, ADA, employee safety and wellness programs.

Measurements	2008-09	2009-10	2010-11
<b>Output</b>			
• Average number of Timesheets processed each payroll	1,294	1,300	1,300
• Number of COBRA and retiree health plan participants	142	157	165
<b>Efficiency</b>			
• Percentage of employees participating in direct deposit	78%	97%	97%
• Percentage of City Facilities in compliance with City's Safety Policy and Standards within ninety days of inspection.	-	70%	80%
<b>Unit Cost</b>			
• Average workers' compensation cost per closed claim	\$14,500	\$14,500	\$14,500
• New workers' compensation claims per budgeted FTE	0.10	0.10	0.10
• Human Resources expenditures as a percentage of Citywide General Fund Expenditures	1.4%	1.3%	1.0%
<b>Effectiveness</b>			
• Percentage of appointments made from the first tier of the eligibility list	85%	95%	95%
• Percentage of appointments that pass probation	85%	86%	85%
• Litigated cases as a percentage of total open workers' compensation claims	10%	10%	10%
• Number of liability claims litigated per year	14	14	13

# Administrative Services Department

## Human Resources

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,447,740	\$1,422,497	\$1,005,965
Services & Supplies	477,710	496,521	336,605
Capital Equipment	0	0	0
Subtotal	\$1,925,450	\$1,919,018	\$1,342,570
Cost Allocated	0	0	0
Revenues	347	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,925,797</b>	<b>\$1,919,018</b>	<b>\$1,342,570</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$826,400	\$690,921	\$684,265
Services & Supplies	4,656,328	5,709,188	5,339,526
Capital Equipment	0	0	0
Subtotal	\$5,482,728	\$6,400,109	\$6,023,791
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,274,140	\$2,113,418	\$1,690,230
Services & Supplies	5,134,038	6,205,709	5,676,131
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$7,408,178</b>	<b>\$8,319,127</b>	<b>\$7,366,361</b>

# Administrative Services Department

## Human Resources

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	1.00	0.00	0.00
HRIS Specialist	1.00	3.00	2.00
Human Resources Administrator	2.00	2.00	2.00
Human Resources Analyst I	2.00	1.00	0.00
Human Resources Analyst II	3.00	3.00	2.00
Lead Payroll Systems Spec	1.00	0.00	0.00
Manager, Human Resources	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00
Program Assistant	6.00	5.00	4.00
Risk Management Administrator	1.00	1.00	1.00
Subtotal:	20.00	18.00	14.00
<b>PART TIME</b>			
Intern II-PT	2.00	0.50	0.00
Lead Payroll Systems Specialist	0.50	0.17	0.50
Management Analyst II-PT	0.50	0.25	0.50
Office Assistant I-PT	0.50	0.50	0.50
Program Assistant-EPT	0.75	0.00	0.00
Subtotal:	4.25	1.42	1.50
<b>TOTAL STAFFING:</b>	<b>24.25</b>	<b>19.42</b>	<b>15.50</b>

# Community Development Department

## Budget Summary:

The FY 2010-11 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 Redevelopment and Housing programs. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes expenditures



of \$8,961,944 and revenues of \$189,000. The budget provides for a total of 100 full-time employees and 4 part-time positions (2.6 FTE's).

## Strategic Goals:

### Maintain and enhance the physical environment

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

### Promote a safe and secure community

- Provide code enforcement services to ensure buildings are maintained and used consistently with codes and ordinances.
- Facilitate environmental remediation and clean up in the Redevelopment Project Area.
- Promote and provide strategies for sustainable development.
- Develop a full spectrum of Housing according to the Proposed Housing Strategy.

### 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.

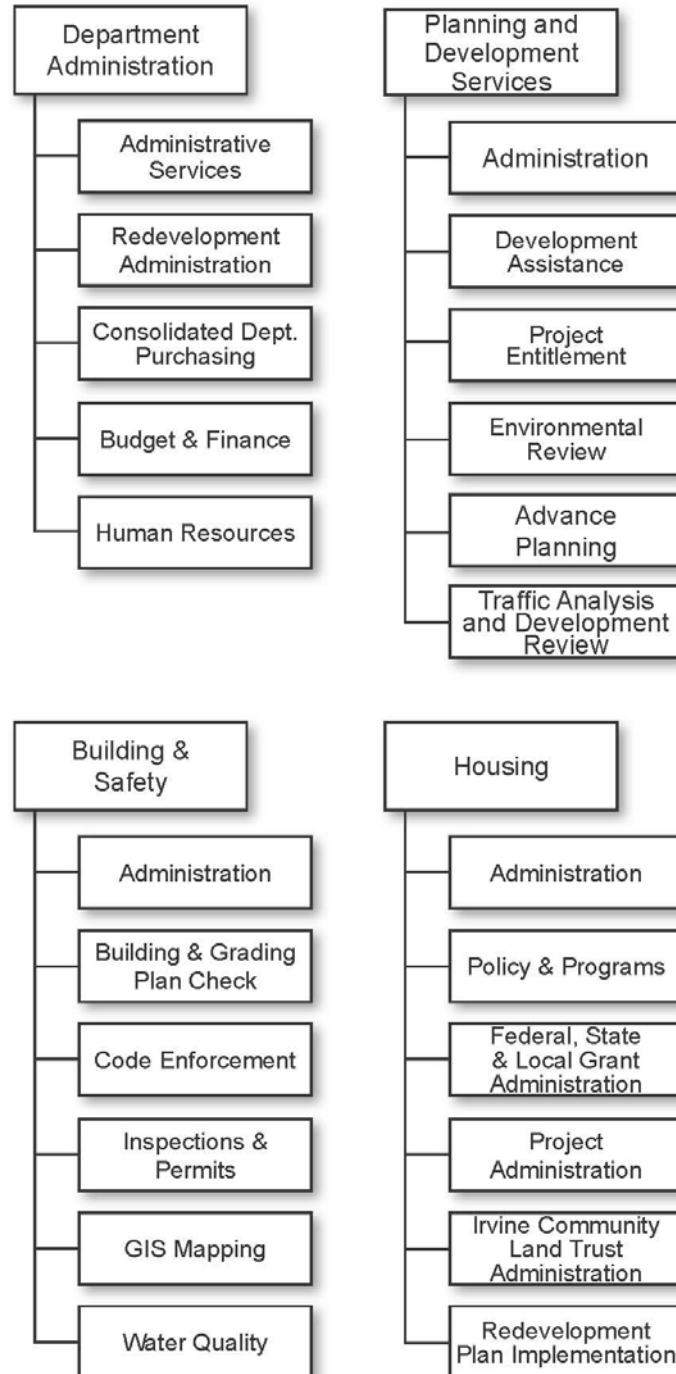
### Promote effective government

- 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:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$5,035,979	\$8,484,876	\$6,031,153
Services & Supplies	3,572,940	3,132,148	2,930,791
Capital Equipment	24,911	0	0
Subtotal	\$8,633,830	\$11,617,024	\$8,961,944
Cost Allocated	(5,187)	0	0
REVENUES	(936,046)	(188,800)	(189,000)
GENERAL FUND SUPPORT	\$7,692,598	\$11,428,224	\$8,772,944
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$8,559,223	\$5,389,544	\$7,041,847
Services & Supplies	16,414,003	14,656,597	6,771,272
Capital Equipment	0	5,000	5,000
Subtotal	\$24,973,226	\$20,051,141	\$13,818,119
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$13,595,202	\$13,874,420	\$13,073,000
Services & Supplies	19,986,943	17,788,745	\$9,702,063
Capital Equipment	24,911	5,000	\$5,000
Cost Allocated	(5,187)	0	0
TOTAL COST	\$33,601,869	\$31,668,165	\$22,780,063
<b>STAFFING SUMMARY</b>			
Full Time	114.0	104.0	100.0
Part Time	7.6	2.6	2.6
Non-Hourly	11.0	11.0	11.0
TOTAL STAFFING	132.6	117.6	113.6

# Community Development Department Administration

## Goal:

Ensure that 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.

## Description:

The Administrative section directs all department functions; establishes and implements priorities, policies and procedures; provides oversight of contracts; as well as administrative support in human resources, training, budget, purchasing, finance and special projects for the department's 100 full time and 4 part time employees. Annually, the section continues to process more than 300 public requests for records research.

## 2010-11 Standards:

- Complete by established deadlines a department budget that implements Strategic Business Plan priorities.
- Process all budgetary, personnel and financial/purchasing transactions according to established timeframes.
- Ensure that customer expectations are addressed through weekly reviews of customer response forms and follow up with the appropriate City employee(s).
- Continue to compare City processing procedures, costs and timeframes to those of surrounding cities and formulate recommendations to assure competitiveness.
- Respond to 100% of the public's requests for files and information within 10 days.
- Monitor department expenditures and revenues to ensure that budget guidelines are met.

## Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Number of Response Letters completed	56	46	51
• Staff reports presented to Council	49	45	47
• Number of TW2's processed	83	69	74
<b>Efficiency</b>			
• Percent of public requests for files and information responded to within 10 days.	100%	100%	100%
<b>Unit Cost</b>			
• CD Administration as a percent of Department General Fund budget	28.1%	17.8%	23.0%
• CD Administration as a percent of city-wide General Fund budget	1.7%	1.4%	1.5%
<b>Effectiveness</b>			
• Overall customer service evaluations that met or exceeded customer expectations	95%	95%	90%

# Community Development Department Administration

## Service Center Summary:

<b>Staffing Detail – All Funds</b>		<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>				
Salaries & Benefits		\$534,739	\$490,332	\$468,933
Services & Supplies		1,887,443	1,574,252	1,591,710
Capital Equipment		0	0	0
Subtotal		\$2,422,181	\$2,064,584	\$2,060,643
Cost Allocated		0	0	0
Revenues		(4,229)	(1,800)	(2,000)
NET GENERAL FUND SUPPORT		\$2,417,953	\$2,062,784	\$2,058,643
<b>SPECIAL FUNDS: APPROPRIATIONS</b>				
Salaries & Benefits		\$268,567	\$266,145	\$359,076
Services & Supplies		9,851,045	3,381,498	3,163,233
Capital Equipment		0	0	0
Subtotal		\$10,119,611	\$3,647,643	\$3,522,309
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>				
Salaries & Benefits		\$803,305	\$756,477	\$828,009
Services & Supplies		11,738,487	4,955,750	4,754,943
Capital Equipment		0	0	0
Cost Allocated		0	0	0
TOTAL		\$12,541,793	\$5,712,227	\$5,582,952

# Community Development Department Administration

## Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Aide	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Deputy Dir/Chief Bldg Official	0.25	0.25	0.25
Director, Community Development	1.00	1.00	1.00
Permit Services Supervisor	0.20	0.20	0.20
Principal Plan Check Engineer	0.25	0.25	0.25
Senior Construction Inspector	0.10	0.10	0.10
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	5.80	5.80	5.80
<b>PART TIME</b>			
Senior Office Specialist-PT	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>
Subtotal:	0.50	0.00	0.00
<b>NON-HOURLY</b>			
Irvine Redevelopment Board	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Subtotal:	5.00	5.00	5.00
<b>TOTAL STAFFING:</b>	<b>11.30</b>	<b>10.80</b>	<b>10.80</b>

# Community Development Department

## Building & Safety Services

### Goal:

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

### Description:

The Building and Safety Division provides quality plan review, and field inspection services, and 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.

### 2010-11 Standards:

- Complete all plan checks within specified timeframes.
- Complete inspections on the workday following receipt of the inspection request.
- Calculate accurate fees for 95% of permit applications within 24 hours of plan check completion.
- Respond to Water Quality, Fire and Life Safety complaints within 2 working days.
- Respond to non-fire and non-Life Safety complaints within 5 working days.
- Develop and maintain GIS information for Public Safety and other City department GIS applications within customer timeframes.
- Complete water quality inspections required by NPDES Water Quality Permit.
- Coordinate with the Orange County Fire Authority to ensure plan reviews and inspections are completed within established timeframes.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Number of applications received	1,414	1,360	1,900
• Number of inspections completed	98,544	61,000	106,000
• Number of permits Issued	8,132	8,000	9,200
• Number of Code Enforcement cases received	1,173	1,260	1,300
• Number of GIS project completed	412	300	350
<b>Efficiency</b>			
• Respond to water quality, fire and life safety complaints within 2 days	99%	99%	99%
• Plan checks completed within established timeframes	85%	70%	70%
<b>Unit Cost</b>			
• Average Plan Check cost per sq/ft – New SFD units	.39	.41	.41
• Average Inspection cost per sq/ft – New SFD units	.28	.30	.30
<b>Effectiveness</b>			
• % of counter customers serviced within 20 minutes	95%	95%	90%

# Community Development Department

## Building & Safety Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,615,270	\$4,788,911	\$2,564,942
Services & Supplies	173,208	1,071,849	1,066,707
Capital Equipment	0	0	0
Subtotal	\$1,788,478	\$5,860,760	\$3,631,649
Cost Allocated	(642)	0	0
Revenues	(6,000)	(7,000)	(7,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,781,836</b>	<b>\$5,853,760</b>	<b>\$3,624,649</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$6,621,103	\$3,053,675	\$4,785,032
Services & Supplies	492,183	296,886	404,645
Capital Equipment	0	5,000	5,000
Subtotal	\$7,113,285	\$3,355,561	\$5,194,677
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$8,236,373	\$7,842,586	\$7,349,974
Services & Supplies	665,390	1,368,735	\$1,471,352
Capital Equipment	0	5,000	\$5,000
Cost Allocated	(642)	0	0
<b>TOTAL</b>	<b>\$8,901,121</b>	<b>\$9,216,321</b>	<b>\$8,826,326</b>

# Community Development Department

## Building & Safety Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrator Secretary	1.00	1.00	1.00
Associate Plan Check Engineer	1.00	1.00	1.00
Building Inspection Supervisor	5.00	4.00	4.00
Building Inspector	1.00	1.00	0.00
Code Enforcement Supervisor	1.00	1.00	1.00
Deputy Director/Chief Building Official	0.75	0.75	0.75
Deputy Building Official	1.00	1.00	1.00
Engineering Geologist	1.00	1.00	1.00
GIS Analyst	1.00	0.00	0.00
GIS Application Specialist	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Permit Services Supervisor	0.80	0.80	0.80
Permit Specialist I	3.00	3.00	3.00
Permit Specialist II	2.00	1.00	1.00
Plans Examiner	2.00	2.00	2.00
Principal Plan Check Engineer	1.75	1.75	1.75
Senior Building Inspector	16.00	15.00	14.00
Senior Civil Engineer	2.00	1.00	1.00
Senior Construction Inspector	4.90	4.90	4.90
Senior GIS Analyst	1.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	5.00	4.00	4.00
Senior Permit Specialist	3.00	3.00	3.00
Senior Plan Check Engineer	7.00	4.00	4.00
Senior Code Enforcement Inspector	1.00	1.00	1.00
Water Quality Administrator	1.00	1.00	1.00
Subtotal:	67.20	59.20	57.20



# Community Development Department

## Building & Safety Services

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
PART TIME			
GIS Application Specialist-PT	1.00	0.50	0.50
GIS Technician-PT	0.50	0.00	0.00
Senior Building Inspector-EPT	0.90	0.80	0.80
Senior Plan Check Engineer-PT	0.50	0.00	0.00
Subtotal:	2.90	1.30	1.30
TOTAL STAFFING:	70.10	60.50	58.50

# Community Development Department

## Housing Services

### Goal:

To successfully implement the City's Proposed strategy for the provision of a full spectrum of housing in the City of Irvine, and use all funding sources that are available for housing development, including in-lieu fees, Community Development Block Grant, HOME, Redevelopment Agency Set-Aside funds, and State funds.

### Description:

The Housing Division oversees the Redevelopment Agency including implantation of all related activities identified in the Redevelopment Plan and City's local, state and federal housing programs. The Division manages affordable housing programs and projects, the Irvine Community Land Trust, the Community Development Block Grant and HOME programs, and Agency Housing Set-Aside activities and State grant programs.

### 2010-11 Standards:

- Secure State funding to leverage City resources for affordable housing projects.
- Submit the 2006 to 2014 Housing Element to the State of California for certification.
- Complete the federally required Five-Year Consolidated Plan by June 2010, Annual Action Plan by May 2010, and CAPER by October 2010.
- Respond to questions and requests for housing information within 5 business days.
- Monitor federal CDBG and HOME recipients for compliance with CDBG and HOME agreements on an annual basis.
- Monitor affordable housing agreements to ensure timely compliance by developers.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Number of public agencies assisted	18	13	13
• Number of responses to requests for affordable housing Information	15	203	250
• Number of Orange County Fair Housing Council calls for Assistance	370	360	380
<b>Efficiency</b>			
• Complete interagency review within timeframes established by the requesting agencies	100%	100%	100%

# Community Development Department

## Housing Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$112,600	\$74,964	\$33,768
Services & Supplies	996,475	234,607	131,000
Capital Equipment	0	0	0
Subtotal	\$1,109,075	\$309,571	\$164,768
Cost Allocated	(4,333)	0	0
Revenues	(752,124)	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$352,618</b>	<b>\$309,571</b>	<b>\$164,768</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$578,854	\$695,567	\$725,378
Services & Supplies	4,824,875	8,198,483	2,753,394
Capital Equipment	0	0	0
Subtotal	\$5,403,729	\$8,894,050	\$3,478,772
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$691,454	\$770,531	\$759,146
Services & Supplies	5,821,350	8,433,090	2,884,394
Capital Equipment	0	0	0
Cost Allocated	(4,333)	0	0
<b>TOTAL</b>	<b>\$6,508,471</b>	<b>\$9,203,621</b>	<b>\$3,643,540</b>

# Community Development Department

## Housing Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	1.00
Manager, Housing & Rehabilitation	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00
Subtotal:	5.00	5.00	5.00
<b>PART TIME</b>			
Assistant Planner-EPT	0.87	0.80	0.80
Intern II-PT	1.00	0.00	0.00
Subtotal:	1.87	0.80	0.80
<b>TOTAL STAFFING:</b>	<b>6.87</b>	<b>5.80</b>	<b>5.80</b>

# Community Development Department

## Planning & Development Services

### Goal:

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

### Description:

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, Redevelopment Agency Board, and the City Manager's Office. The division implements the standards in the General Plan and the Zoning Code and maintains the City's land use databases.

### 2010-11 Standards:

- Implement the IBC Vision Plan and Overlay Zoning Code.
- Continue the entitlement process for the Great Park, Heritage Fields, and North Irvine areas.

### Measurements:

#### Services

	2008-09	2009-10	2010-11
• Number of cases reviewed by the Planning Commission	90	30	30
• Number of cases reviewed by the Zoning Administrator	53	40	40
• Number of cases reviewed by the Subdivision Committee	19	15	15
• Number of code compliance cases processed	226	70	70

#### Efficiency

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

• Average processing cost for a Tentative Tract Map	\$9,850	\$10,600	\$10,600
• Average processing cost for a Master Plan	\$9,775	\$10,500	\$10,500
• Average processing cost for a Conditional Use Permit (PC)	\$11,000	\$11,800	\$11,800
• Average processing cost for a Major Code Compliance	\$3,200	3,500	\$3,500
• Percentage of the Community Development Department's General Fund budget devoted to Planning and Development Services	38.4%	29.1%	34.6%

#### Effectiveness

• Division customer survey ratings that met or exceeded customer expectations	95%	95%	90%
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# Community Development Department

## Planning & Development Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$2,773,370	\$3,130,669	\$2,963,510
Services & Supplies	515,815	251,440	141,374
Capital Equipment	24,911	0	0
Subtotal	\$3,314,095	\$3,382,109	\$3,104,884
Cost Allocated	(212)	0	0
Revenues	(173,693)	(180,000)	(180,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$3,140,191</b>	<b>\$3,202,109</b>	<b>\$2,924,884</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,090,700	\$1,374,157	\$1,172,361
Services & Supplies	1,245,901	2,779,730	450,000
Capital Equipment	0	0	0
Subtotal	\$2,336,601	\$4,153,887	\$1,622,361
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$3,864,070	\$4,504,826	\$4,135,871
Services & Supplies	1,761,716	3,031,170	591,374
Capital Equipment	24,911	0	0
Cost Allocated	(212)	0	0
<b>TOTAL</b>	<b>\$5,650,485</b>	<b>\$7,535,996</b>	<b>\$4,727,245</b>

# Community Development Department

## Planning & Development Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	3.00	3.00	3.00
Associate Planner	7.00	5.00	5.00
Project Administrator	0.00	1.00	1.00
Manager, Planning and Redevelopment	1.00	1.00	0.00
Manager, Planning/Development Services	1.00	1.00	1.00
Principal Planner	5.00	4.00	4.00
Project Development Administrator	1.00	1.00	1.00
Senior Planner	11.00	11.00	10.00
Senior Transportation Analyst	4.00	4.00	4.00
Supervising Transportation Analyst	1.00	1.00	1.00
Subtotal:	36.00	34.00	32.00
<b>PART TIME</b>			
Assistant Planner-EPT	0.87	0.00	0.00
Intern I - PT	0.50	0.00	0.00
Intern II-PT	0.50	0.00	0.00
Program Assistant-PT	0.50	0.50	0.50
Subtotal:	2.37	0.50	0.50
<b>NON-HOURLY</b>			
Zoning Administrator	1.00	1.00	1.00
Planning Commissioner	5.00	5.00	5.00
Subtotal:	6.00	6.00	6.00
<b>TOTAL STAFFING:</b>	<b>44.37</b>	<b>40.50</b>	<b>38.50</b>

# 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 the delivery of programs that enhance the quality of life enjoyed by Irvine's residents, and also coordinates the development and building of public facilities, and is directly responsible for the maintenance and rehabilitation of public facilities. General Fund expenditures are \$28,136,259 and revenues are \$9,224,418, resulting in a Net Cost to the General Fund of \$18,911,841. The budget provides for a total of 114.5 full-time



employees, and 178.3 part-time employees (in FTE's).

## Strategic Goals:

### A Clean and Well Maintained Environment

- Prevent signs of blight and deterioration by maintaining and rehabilitating City facilities and parks, in accordance with the Strategic Business Plan.
- Design, construct, and operate clean and attractive environmentally friendly facilities that reflect community needs and standards.

### Safe 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.

### Economic Prosperity and a Livable Community

- Support local businesses and non-profit organizations through collaboration and coordination of activities.
- Implement the City's annual Capital Improvement Program regarding parks and facilities.

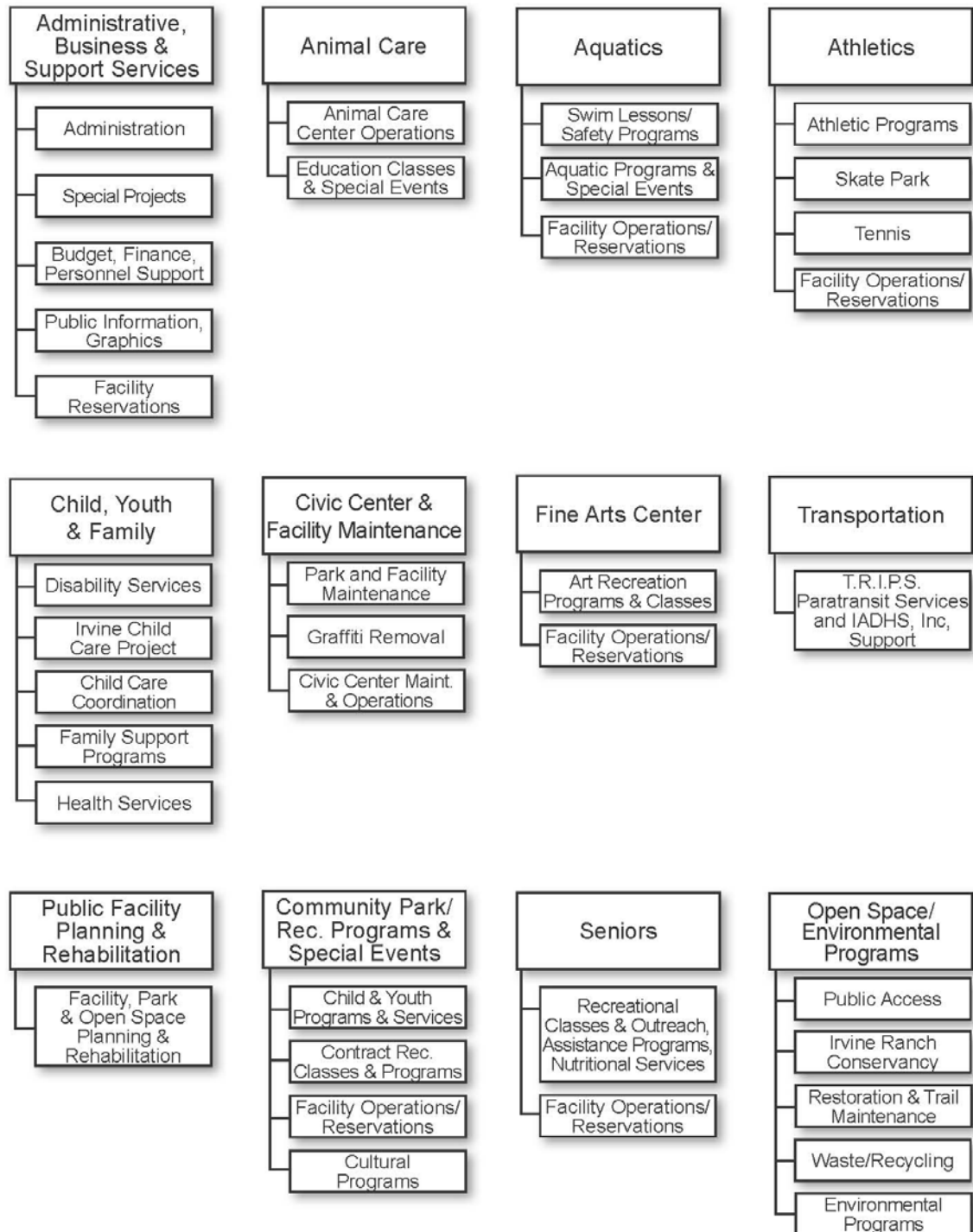
### Effective Government

- 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:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$18,088,807	\$18,077,715	\$17,654,020
Services & Supplies	10,444,916	12,461,646	10,482,239
Capital Equipment	47,663	0	0
Subtotal	\$28,581,386	\$30,539,361	\$28,136,259
Cost Allocated	(4,948)	0	0
REVENUES	(9,495,078)	(8,840,484)	(9,224,418)
GENERAL FUND SUPPORT	\$19,081,360	\$21,698,877	\$18,911,841
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,336,654	\$1,401,132	\$1,543,458
Services & Supplies	4,474,824	6,516,853	6,685,764
Capital Equipment	31,011	0	0
Subtotal	\$5,842,489	\$7,917,985	\$8,229,222
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$19,425,461	\$19,478,847	\$19,197,478
Services & Supplies	14,919,740	18,978,499	17,168,003
Capital Equipment	78,674	0	0
Cost Allocated	(4,948)	0	0
TOTAL COST	\$34,418,927	\$38,457,346	\$36,365,481
<b>STAFFING SUMMARY</b>			
Full Time	118.0	118.0	114.5
Part Time	195.1	178.2	178.3
Non-Hourly	12.0	12.0	12.0
TOTAL STAFFING	325.1	308.2	304.8

# Community Services Department

## Administration, Business, and Support Services

### Goal:

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.

### Description:

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, and 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 and fiscal operations, graphics and website development, clerical and special projects, and human resources activities. Provide a centralized reservation system for use of City facilities and centralized class registration services for Department recreational and instructional classes. Over \$1.8 million in shared department costs (facility maintenance, mail and duplicating, telecommunications and technology) are charged to this service center.

### 2010-11 Standards:

- Maximize utilization of technology for financial management, information-sharing, class registration and facility bookings.
- Improved staff efficiency while maintaining high-quality customer service.
- Reduction in Net General Fund support required for services provided.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Facility bookings processed	29,955	30,000	31,000
• Class registrations processed	65,157	70,000	71,000
• Job applications processed	3,009	2,700	2,500
<b>Efficiency</b>			
• Part-Time FTE budgeted for Class Registration and Facility Reservation transactions	8.1	6.3	5.8
• Class Registration and Facility Reservation transactions per Part-Time budgeted FTE	11,742	15,873	17,586
• Part-Time Staff appointments per recruitment	2.7	3.2	3.0
<b>Unit Cost</b>			
• Net General Fund Cost as a percent of Department budget	15.8%	17.4%	15.3%
• Net General Fund Cost per capita (City population)	\$21.81	\$24.96	\$19.84
<b>Effectiveness</b>			
• % Class transactions via Internet or Voice Recognition	59%	60%	60%

# Community Services Department

## Administration, Business, and Support Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$2,342,970	\$2,602,518	\$2,359,317
Services & Supplies	2,379,890	3,085,406	2,341,793
Capital Equipment	0	0	0
Subtotal	\$4,722,860	\$5,687,924	\$4,701,110
Cost Allocated	0	0	0
Revenues	(194,234)	(381,850)	(383,050)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$4,528,626</b>	<b>\$5,306,074</b>	<b>\$4,318,060</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$28,056	\$19,464	\$20,062
Services & Supplies	96	229,738	210,450
Capital Equipment	0	0	0
Subtotal	\$28,152	\$249,202	\$230,512
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,371,026	\$2,621,982	\$2,379,379
Services & Supplies	\$2,379,986	\$3,315,144	\$2,552,243
Capital Equipment	\$0	\$0	\$0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$4,751,013</b>	<b>\$5,937,126</b>	<b>\$4,931,622</b>

# Community Services Department

## Administration, Business, and Support Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	4.00	4.00	4.00
Community Services Supervisor	1.00	1.00	1.00
Director, Community Services	1.00	1.00	1.00
Facilities Reservations Coordinator	1.00	1.00	1.00
Manager, Community Services	3.00	3.00	3.00
Program Assistant	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	1.00
Subtotal:	15.00	15.00	14.00
<b>PART TIME</b>			
Administrative Aide-EPT	0.80	0.80	0.80
Class Registration Specialist-EPT	0.80	0.00	0.00
Graphic Designer-EPT	0.88	0.80	0.80
Human Resources Specialist-EPT	0.75	0.75	0.75
Office Assistant II-EPT	0.80	0.80	0.00
Office Assistant III-EPT	0.00	0.80	0.00
Office Assistant II-PT	0.68	0.78	0.00
Office Assistant I-PT	1.74	1.55	1.25
Reservation Specialist II-EPT	0.80	0.80	1.55
Reservation Specialist II-PT	0.58	0.48	1.56
Reservation Specialist I-PT	1.44	1.08	0.58
Reservation Specialist I-EPT	0.00	0.00	0.78
Senior Management Analyst-EPT	0.81	0.81	0.81
Senior Graph Designer-RPT	0.88	0.80	0.80
Senior Office Specialist-EPT	0.80	0.80	0.80
Swim Instructor/Lifeguard-PT	0.20	0.00	0.00
Subtotal:	11.96	11.05	10.48
<b>NON-HOURLY</b>			
Community Services Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
<b>TOTAL STAFFING:</b>	<b>31.96</b>	<b>31.05</b>	<b>29.48</b>

# Community Services Department

## Animal Care Center

### Goal:

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.

### Description:

The Animal Care Center provides a program which strongly promotes pet owner responsibility, pet registration, community involvement, animal spay and neutering, humane education and service to the community. On an annual basis, over 1,500 animals are spayed/neutered, 2,000 animals are adopted and over 450 animals are returned to their owners. Additionally, volunteers provide significant hours to exercise, socialize and groom animals, and also provide support with front office duties and special events. Our new pet license canvassing program should double the number of active dog licenses and increase awareness in the community of the need to properly vaccinate and license animals.

### 2010-11 Standards:

- Meet State mandates and basic care standards.
- Maintain active volunteer support program.
- Reduce the average number of sheltered days through marketing and programs.
- Implement license canvassing program.

### Measurements:

	2008-09	2009-10	2010-11
<b>Inventory</b>			
• 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)	9,400	10,800	21,600
<b>Efficiency</b>			
• Annual number of animals sheltered	3,886	3,509	3,500
• Annual number of sheltered days	104,516	85,853	86,000
• Average number of sheltered days	27	24	24
• Annual volunteer hours	30,330	41,000	45,000
<b>Unit Cost</b>			
• Net General Fund Cost as a percent of Department budget	3.2%	3.0%	2.7%
• Net General Fund Cost per capita (City population)	\$4.36	\$4.31	\$3.51
• Net cost per animal per shelter day	\$8.67	\$10.66	\$8.87
<b>Effectiveness</b>			
• Customer Service Survey Responses			
▪ Overall impression of the facility (Excellent / Good)	93% / 7%	94% / 6%	95% / 5%
▪ Overall quality of service received (Excellent / Good)	93% / 7%	94% / 6%	95% / 5%

# Community Services Department

## Animal Care Center

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,591,974	\$1,324,741	\$1,449,126
Services & Supplies	285,831	225,751	225,034
Capital Equipment	0	0	0
Subtotal	\$1,877,805	\$1,550,492	\$1,674,160
Cost Allocated	0	0	0
Revenues	(972,116)	(635,000)	(911,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$905,688</b>	<b>\$915,492</b>	<b>\$763,160</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$32,387	\$91,268	\$0
Services & Supplies	401,283	154,227	740,877
Capital Equipment	13,384	0	0
Subtotal	\$447,055	\$245,495	\$740,877
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,624,361	\$1,416,009	\$1,449,126
Services & Supplies	687,114	379,978	965,911
Capital Equipment	13,384	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$2,324,859</b>	<b>\$1,795,987</b>	<b>\$2,415,037</b>

# Community Services Department

## Animal Care Center

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Animal Care Administrator	0.00	1.00	1.00
Animal Care Veterinarian	1.00	1.00	1.00
Animal Services Supervisor	1.00	0.00	0.00
Program Coordinator	1.00	1.00	1.00
Registered Veterinarian Tech	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00
Senior Animal Care Specialist	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Subtotal:	8.00	8.00	8.00
<b>PART TIME</b>			
Animal Care Attendant-PT	4.51	6.45	4.80
Animal Care Specialist-EPT	6.00	3.75	5.25
Animal Care Specialist-PT	0.80	0.25	0.25
Community Services Leader III-EPT	0.75	0.60	0.00
Community Services Leader III-PT	0.50	0.60	1.23
Department Aide-PT	0.65	0.15	0.15
Office Assistant III-EPT	1.50	1.50	1.50
Office Assistant II-PT	<u>0.30</u>	<u>0.60</u>	<u>0.60</u>
Subtotal:	15.01	13.90	13.78
<b>TOTAL STAFFING:</b>	<b>23.01</b>	<b>21.90</b>	<b>21.78</b>



# Community Services Department

## Aquatic Services

### Goal:

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

### Description:

The Aquatics section strives to provide, enhance and support educational, recreational and special interest aquatic programs to the Irvine community. Additionally, the section provides for the safe and efficient operation of the Northwood High School and the William Woollett Jr. Aquatics Center; scheduling of community and school use; local, state, national and international special events; recreation programs for all ages and abilities in a wide range of aquatic interests; water safety awareness and education with the Learn To Swim program; year-round Lap Swimming and Recreation Swimming programs; aquatics programs welcome participants with special needs whenever possible; the section provides staff support to the Irvine Aquatics Advisory Board, Southern California Public Pool Operators Association and to the Aquatics Section of California Parks and Recreation Society.

### 2010-11 Standards:

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

### Measurements:

	2008-09	2009-10	2010-11
<b>Inventory</b>			
• Pools (# of pools)	4	4	4
• Pool Facilities (square feet)	13,400	13,400	13,400
• Participants - Learn to Swim (attendance frequency)	5,100	6,967	6,161
• Participants - Lap & Rec. (attendance frequency)	19,750	18,239	18,000
• Special Events - Events (# of days)	106	109	109
<b>Efficiency</b>			
• 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	4,402	4,402	4,254
<b>Unit Cost</b>			
• Net General Fund Cost as a percent of Department budget	2.0%	1.9%	1.8%
• Net General Fund Cost per capita (City population)	\$2.75	\$2.74	\$2.35
• Net General Fund Cost per hour	\$130	\$132	\$120
<b>Effectiveness</b>			
• Percent of satisfied program customers	97%	97%	98%

# Community Services Department

## Aquatic Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,123,162	\$993,749	\$978,282
Services & Supplies	65,954	76,300	62,000
Capital Equipment	0	0	0
Subtotal	\$1,189,117	\$1,070,049	\$1,040,282
Cost Allocated	0	0	0
Revenues	(618,640)	(487,615)	(529,800)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$570,476</b>	<b>\$582,434</b>	<b>\$510,482</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$2,544	\$0	\$0
Services & Supplies	2,983	1,782	4,598
Capital Equipment	12,430	0	0
Subtotal	\$17,957	\$1,782	\$4,598
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,125,706	\$993,749	\$978,282
Services & Supplies	68,937	78,082	66,598
Capital Equipment	12,430	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$1,207,073</b>	<b>\$1,071,831</b>	<b>\$1,044,880</b>

# Community Services Department

## Aquatic Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Aquatics Coordinator	2.00	2.00	2.00
Aquatics Supervisor	1.00	1.00	1.00
Community Services Superintendent	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Subtotal:	3.50	3.50	3.50
<b>PART TIME</b>			
Community Services Leader II-PT	0.00	0.05	0.00
Community Services Leader III-PT	1.94	2.10	0.65
Department Aide-PT	0.00	0.07	0.00
Lifeguard-PT	2.58	2.67	3.54
Pool Manager-EPT	3.20	3.20	3.00
Pool Manager-PT	1.52	0.64	1.65
Swim Instructor/Lifeguard-PT	<u>7.59</u>	<u>7.76</u>	<u>7.86</u>
Subtotal:	16.83	16.49	16.70
<b>TOTAL STAFFING:</b>	<b>20.33</b>	<b>19.99</b>	<b>20.20</b>

# Community Services Department

## Athletic Services

### Goal:

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

### Description:

The Athletics section serves the Irvine community with a variety of programs and services. The adult sports leagues serve more than 1,400 teams (900+ softball teams, 200+ gym league teams, 300 adult soccer teams). The section manages a large share of the City park system and many large sports tournaments and events typically hosted by local youth sports organizations. The City sponsors other outstanding events such as Harvest Cup Soccer Tournament, Irvine World News Basketball Tournament, OC Coaches All-Star Softball Classic and US Junior National Tennis Championships. The section also manages comprehensive youth and adult tennis programs and reservations and allocations of all City, school district and some local college sports facilities under joint use agreements. The section provides supervision of City sports parks, Bill Barber Community Park, Sweet Shade Park, Harvard Skate Park, Park Ambassador Program and provides staff support to the Irvine Sports Committee.

### 2010-11 Standards:

- Provide safe park environments for the Irvine community.
- Provide timely and accurate field scheduling services to the Irvine community.
- Directly provide high-quality adult sports league experiences.

Measurements:	2008-09	2009-10	2010-11
<b>Inventory</b>			
• Facilities (# of joint use gyms)	10	10	10
• Community Athletic Parks (# of parks)	13	13	13
• Neighborhood Parks (# of Parks)	34	35	35
• Skate Park	1	1	1
• Tennis Courts	57	57	59
<b>Efficiency</b>			
• Number of adult sports teams	1,477	1,445	1,410
• Number of adult league games	7,178	7,225	7,050
• Number of youth sports organizations	24	26	27
• Number of youth sports participants	14,498	15,482	14,685
• Tennis classes and camps	14,090	13,179	13,500
<b>Unit Cost</b>			
• Net General Fund Cost as a percent of Department budget	1.1%	1.6%	1.3%
• Net General Fund Cost per capita (population)	\$1.47	\$2.29	\$1.67
<b>Effectiveness</b>			
• Percentage of satisfied athletic participants	99%	99%	98%

# Community Services Department

## Athletic Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,570,369	\$1,605,388	\$1,588,717
Services & Supplies	1,175,032	1,169,851	1,121,425
Capital Equipment	24,549	0	0
Subtotal	\$2,769,951	\$2,775,239	\$2,710,142
Cost Allocated	0	0	0
Revenues	(2,465,092)	(2,288,363)	(2,347,243)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$304,859</b>	<b>\$486,876</b>	<b>\$362,899</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	10,975	246,613	231,513
Capital Equipment	0	0	0
Subtotal	\$10,975	\$246,613	\$231,513
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,570,369	\$1,605,388	\$1,588,717
Services & Supplies	1,186,008	1,416,464	1,352,938
Capital Equipment	24,549	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$2,780,926</b>	<b>\$3,021,852</b>	<b>\$2,941,655</b>

# Community Services Department

## Athletic Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	0.50	0.50	0.50
Community Services Supervisor	2.00	2.00	2.00
Program Coordinator	3.00	3.00	3.00
Subtotal:	7.50	7.50	7.50
<b>PART TIME</b>			
Community Services Leader II-PT	10.55	8.71	9.45
Community Services Leader III-EPT	6.20	6.45	6.75
Community Services Leader III-PT	4.58	5.67	4.66
Community Services Leader III-RPT	1.55	1.55	0.80
Community Services Leader I-PT	0.00	0.47	0.58
Reservation Specialist II-EPT	0.75	0.80	0.75
Subtotal:	23.63	23.65	22.99
TOTAL STAFFING:	31.13	31.15	30.49

# Community Services Department

## Child, Youth and Family Services

### Goal:

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, facilitate the provision of safe and affordable child care.

### Description:

The section provides comprehensive services and programs in the areas of community education and training, family assistance and support services, disabilities services and child resources. Program objectives are accomplished with the support of citizen assistance groups including: Irvine Residents with Disabilities Advisory Board, Irvine Child Care Committee, Irvine Child Care Project and Irvine Children, Youth and Family Advisory Committee.

### 2010-11 Standards:

- Provide information and support activities to residents or families with disabilities.
- Provide confidential consultation and development of action plans to support families in need through the FOR Families program.
- Serve clients through the Child Care Coordination Information and Referral program.
- Provide information, training and capacity development to child care providers.
- Provide program administration to the Irvine Child Care Project, a Joint Powers Agreement between the City and the Irvine Unified School District.
- Implement Strategic Plan for Children, Youth and Families programs and activities.

### Measurements:

	2008-09	2009-10	2010-11
Efficiency			
• Number of Disability Services participation units	11,000	12,500	12,000
• Number of Child Care Coordination participation units	8,000	12,000	10,000
• Number of Family Services participation units	4,600	2,000	2,000
• Number of school sites served through the Irvine Child Care Project (JPA).	22	22	22
• Number of children per day served through Irvine Child Care Project.	2,000	2,000	2,000
Effectiveness			
• Net General Fund Cost as a percent of Department budget	6.5%	6.9%	6.0%
• Net General Fund Cost per capita (City population)	\$8.88	\$9.89	\$7.74

# Community Services Department

## Child, Youth and Family Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,708,258	\$1,512,715	\$1,552,984
Services & Supplies	408,893	859,192	450,259
Capital Equipment	0	0	0
Subtotal	\$2,117,151	\$2,371,907	\$2,003,243
Cost Allocated	0	0	0
Revenues	(272,383)	(269,155)	(318,900)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,844,768</b>	<b>\$2,102,752</b>	<b>\$1,684,343</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	509,422	737,808	642,236
Capital Equipment	0	0	0
Subtotal	\$509,422	\$737,808	\$642,236
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,708,258	\$1,512,715	\$1,552,984
Services & Supplies	918,315	1,597,000	1,092,495
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$2,626,573</b>	<b>\$3,109,715</b>	<b>\$2,645,479</b>



# Community Services Department

## Child, Youth and Family Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Community Services Superintendent	0.40	0.40	0.40
Community Services Supervisor	2.50	2.50	2.50
Program Coordinator	4.00	3.00	3.00
Disability Services Coordinator	0.00	1.00	1.00
FOR Families Specialist	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Subtotal:	9.90	9.90	9.90
<b>PART TIME</b>			
Community Services Leader II-PT	0.50	1.05	2.41
Community Services Leader III-EPT	5.60	5.60	6.40
Community Services Leader III-PT	1.10	0.45	0.45
Community Services Senior Leader-EPT	4.80	4.80	4.00
Department Aide-PT	1.80	1.66	1.65
Office Assistant III-PT	1.00	0.63	0.50
Outreach Assistant-EPT	0.00	0.00	0.80
Outreach Assistant-PT	0.00	0.48	0.00
Subtotal:	14.80	14.67	16.21
<b>TOTAL STAFFING:</b>	<b>24.70</b>	<b>24.57</b>	<b>26.11</b>

# Community Services Department

## Civic Center and Facility Maintenance

### Goal:

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

### Description:

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.

### 2010-11 Standards:

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

### Measurements:

	2008-09	2009-10	2010-11
Inventory			
• Community Parks (# of parks)	18	18	18
• Neighborhood Parks (# of parks)	34	35	35
• Trails (# of trails)	11	11	11
• Facilities/Buildings (square feet)	710,413	713,413	1,018,485
Services			
• Graffiti Removal (# of calls)	741	800	684
• Corrective Work Requests (# of requests)	2,350	2,700	2,580
Efficiency			
• Percent of graffiti removed within 48 hours of report	98%	98%	98%
• Percent of corrective work requests completed	90%	90%	92%
• Percent of preventive work requests completed	95%	95%	96%
Unit Cost			
• Net General Fund Cost as a percent of Department budget	15.5%	16.4%	14.7%
• Net General Fund Cost per capita (City population)	\$21.27	\$23.50	\$19.04
Effectiveness			
• Work requests & orders completed	5,900	6,400	6,210

# Community Services Department

## Civic Center and Facility Maintenance

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,468,867	\$1,779,125	\$1,424,883
Services & Supplies	3,071,306	3,374,491	2,802,791
Capital Equipment	23,114	0	0
Subtotal	\$4,563,287	\$5,153,616	\$4,227,674
Cost Allocated	0	0	0
Revenues	(146,830)	(158,109)	(83,472)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$4,416,457</b>	<b>\$4,995,507</b>	<b>\$4,144,202</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$503,302	\$473,246	\$744,304
Services & Supplies	2,382,144	3,039,768	3,022,259
Capital Equipment	0	0	0
Subtotal	\$2,885,446	\$3,513,014	\$3,766,563
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,972,169	\$2,252,371	\$2,169,187
Services & Supplies	5,453,450	6,414,259	5,825,050
Capital Equipment	23,114	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$7,448,733</b>	<b>\$8,666,630</b>	<b>\$7,994,237</b>

# Community Services Department

## Civic Center and Facility Maintenance

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Facilities Maintenance Specialist	2.00	2.00	2.00
Facilities Maintenance Supervisor	2.00	1.00	1.00
Facilities Maintenance Superintendent	1.00	1.00	1.00
Facilities Maintenance Technician	10.00	10.00	9.00
Facilities Reservations Coordinator	1.00	1.00	1.00
Lead Facilities Maintenance Tech	3.00	3.00	3.00
Master Facilities Maintenance Specialist	1.00	2.00	2.00
Program Assistant	0.80	0.80	0.80
Subtotal:	20.80	20.80	19.80
<b>PART TIME</b>			
Administrative Aide-EPT	0.66	0.66	0.66
Community Services Leader III-EPT	0.00	0.00	0.80
Community Services Leader III-PT	0.80	0.80	1.90
Office Assistant II-PT	0.50	0.50	0.00
Office Assistant I-PT	0.00	0.00	0.48
Subtotal:	1.96	1.96	3.84
<b>TOTAL STAFFING:</b>	<b>22.76</b>	<b>22.76</b>	<b>23.64</b>

# Community Services Department

## Community Parks & Special Events

### Goal:

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.

### Description:

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

The Special Events section produces a variety of cultural arts and city-wide special events for all ages and populations within the community. Events for FY10-11 include Irvine Global Village Festival, University Community Park re-opening ceremony, Veterans Day Event and Memorial Day Ceremony.

### 2010-11 Standards:

- To operate Community Park facilities that are safe, clean and green.
- Deliver programming and services to fulfill the goals and strategies of the Strategic Plan for Children, Youth and Families.
- To work with the Irvine Children, Youth and Families Advisory Committee to achieve community input and oversight.

### Measurements:

	2008-09	2009-10	2010-11
<b>Inventory</b>			
• Community Park Facilities (# of facilities)	8	8	9
• Facilities (square feet)	79,647	79,647	80,652
• Cultural Arts and Activities/Special Events	15	10	5
<b>Services</b>			
• Number of supervised programs (*consolidated titles)	282	288	211*
• Number of unique registrants served (Irvine households)	15,850	16,642	16,000
• Number of participants (Special Events)	16,200	20,390	16,300
<b>Unit Cost</b>			
• Net General Fund Cost as a percent of Department budget	10.2%	10.1%	10.6%
• Net General Fund Cost per capita (population)	\$14.09	\$14.49	\$13.76
<b>Effectiveness</b>			
• 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:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$4,313,304	\$4,108,082	\$4,171,740
Services & Supplies	1,372,387	1,603,859	1,446,445
Capital Equipment	0	0	0
Subtotal	\$5,685,691	\$5,711,941	\$5,618,185
Cost Allocated	0	0	0
Revenues	(2,760,210)	(2,632,320)	(2,622,643)
NET GENERAL FUND SUPPORT	\$2,925,481	\$3,079,621	\$2,995,542
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$312	\$12,000	\$0
Services & Supplies	138,140	68,543	62,612
Capital Equipment	0	0	0
Subtotal	\$138,452	\$80,543	\$62,612
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$4,313,616	\$4,120,082	\$4,171,740
Services & Supplies	1,510,526	1,672,402	1,509,057
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$5,824,142	\$5,792,484	\$5,680,797

# Community Services Department

## Community Parks & Special Events

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Community Services Specialist	7.00	7.00	7.00
Community Services Superintendent	2.00	2.00	1.50
Community Services Supervisor	5.50	5.50	5.50
Program Coordinator	7.00	7.00	7.00
Subtotal:	21.50	21.50	21.00
<b>PART TIME</b>			
Community Services Leader II-PT	17.93	15.52	15.89
Community Services Leader III-EPT	8.85	7.20	7.20
Community Services Leader III-PT	16.26	13.48	14.30
Community Services Leader I-PT	6.73	5.00	4.16
Community Services Senior Leader-EPT	9.60	9.55	9.55
Department Aide-PT	0.99	0.22	0.09
Exhibition Curator-EPT	0.38	0.00	0.00
Graphic Designer-EPT	0.00	0.38	0.38
Office Assistant III-EPT	0.80	0.80	0.80
Office Specialist-RPT	0.80	0.80	0.80
Subtotal:	62.34	52.95	53.17
<b>TOTAL STAFFING:</b>	<b>83.84</b>	<b>74.45</b>	<b>74.17</b>

# Community Services Department

## Fine Arts Center

### Goal:

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.

### Description:

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

### 2010-11 Standards:

- To plan, organize, implement and evaluate programs and services identified in the Fine Arts 2010-11 Program Plan.
- Achieve a 95% rating of "Good" or "Excellent" on customer satisfaction.

### Measurements:

	2008-09	2009-10	2010-11
<b>Inventory</b>			
• Fine Arts Center (# of facilities)	1	1	1
• Facilities (square feet)	18,600	18,600	18,600
<b>Services</b>			
• Classes & Events (# of classes/events)	594	616	652
• Participants (# of participants)	22,000	22,918	23,678
• Volunteer Help (# of hours)	7,480	8,752	8,857
<b>Efficiency</b>			
• Percent change in the number of participants from previous fiscal year	10%	4%	3.2%
• Number of hours open/supervised	3,770	3,235	3,235
<b>Unit Cost</b>			
• Net General Fund Cost as a percent of Department budget	3.3%	2.3%	2.2%
• Net General Fund Cost per capita (City population)	\$4.50	\$3.25	\$2.90
<b>Effectiveness</b>			
• Percentage of satisfied program participants	98%	98%	98%



# Community Services Department

## Fine Arts Center

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,089,314	\$956,914	\$956,410
Services & Supplies	374,673	338,100	285,400
Capital Equipment	0	0	0
Subtotal	\$1,463,987	\$1,295,014	\$1,241,810
Cost Allocated	0	0	0
Revenues	(530,455)	(605,000)	(611,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$933,532</b>	<b>\$690,014</b>	<b>\$630,810</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	32,971	37,273	46,234
Capital Equipment	0	0	0
Subtotal	\$32,971	\$37,273	\$46,234
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,089,314	\$956,914	\$956,410
Services & Supplies	407,645	375,373	331,634
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$1,496,958</b>	<b>\$1,332,287</b>	<b>\$1,288,044</b>

# Community Services Department

## Fine Arts Center

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Community Services Specialist	1.00	1.00	1.00
Community Services Supervisor	1.00	1.00	1.00
Program Coordinator	2.00	2.00	2.00
Exhibition Coordinator	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.00
<b>PART TIME</b>			
Community Services Leader II-PT	1.36	1.34	0.59
Community Services Leader III-EPT	2.25	2.25	2.25
Community Services Leader III-PT	5.04	3.49	4.10
Community Services Leader I-PT	0.40	0.43	0.58
Community Services Senior Leader-EPT	2.25	2.25	2.25
Department Aide-PT	1.65	1.35	1.15
Exhibition Curator-EPT	0.38	0.00	0.00
Graphic Designer-EPT	0.00	0.38	0.38
Office Assistant II-PT	0.60	0.48	0.48
Office Assistant I-PT	1.21	0.51	0.38
Subtotal:	15.14	12.48	12.16
<b>TOTAL STAFFING:</b>	<b>20.14</b>	<b>17.48</b>	<b>17.16</b>

# Community Services Department

## Open Space & Environmental Programs

### Goal:

To provide quality Open Space and Environmental Programs.

Open Space provides wilderness-type recreational and educational experiences while protecting, restoring and enhancing the natural resources and facilities within the City's Open Space Preserve.

Environmental Programs focus on implementation of the adopted Energy Plan. Additionally, Environmental Programs manages and implements the Waste Franchise Agreement assisting the City reduce waste and promote recycling.

### Description:

The Open Space program directs and coordinates Open Space implementation efforts and implements Resource/Facility enhancement and restoration projects in compliance with the County of Orange Natural Community Conservation Plan (NCCP).

Environmental Programs implements the Department of Energy's Energy Efficiency and Conservation Block Grants and other related resources. These efforts provide the foundation for the successful development and management of the Strategic Plan for Environmental Programs.

### 2010-11 Standards:

- Coordinate Open Space deed review, land acceptance and dedication process.
- Contract administration of Irvine Ranch Conservancy (IRC) Agreement for effective habitat preservation, trail improvements and public access programs.
- Maintain working relationship with various Open Space groups and Wildlife Resource agencies.
- Coordinate approval and implementation of Recreation and Resource Management Plans.
- Implementation of Open Space Ordinances for the protection and safety of land and participants.
- Coordinate design and construction implementation for Trailhead projects and Jeffrey Open Space Trail development.

### Measurements:

	2008-09	2009-10	2010-11
Services			
• Open Space – City Owned (acres)	3,500	5,250	5,250
Unit Cost			
• Net General Fund Cost as a percent of Department budget	0.4%	3.1%	3.5%
• Net General Fund Cost per capita (City population)	\$0.50	\$4.43	\$4.58

# Community Services Department

## Open Space & Environmental Programs

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$286,597	\$547,772	\$561,602
Services & Supplies	941,445	1,330,280	1,355,100
Capital Equipment	0	0	0
Subtotal	\$1,228,042	\$1,878,052	\$1,916,702
Cost Allocated	0	0	0
Revenues	(1,124,319)	(935,937)	(920,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$103,723</b>	<b>\$942,115</b>	<b>\$996,702</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$1,081	\$2,701
Services & Supplies	0	0	593,365
Capital Equipment	0	0	0
Subtotal	\$0	\$1,081	\$596,066
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$286,597	\$548,853	\$564,303
Services & Supplies	941,445	1,330,280	1,948,465
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$1,228,042</b>	<b>\$1,879,133</b>	<b>\$2,512,768</b>

# Community Services Department

## Open Space & Environmental Programs

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Environmental Programs Administrator	1.00	1.00	1.00
Environmental Programs Engineer	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00
Program Specialist	1.00	1.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	5.00	5.00	4.00
<b>PART TIME</b>			
Program Assistant-PT	0.50	0.50	0.50
Subtotal:	0.50	0.50	0.50
<b>TOTAL STAFFING:</b>	<b>5.50</b>	<b>5.50</b>	<b>4.50</b>

# Community Services Department

## Public Facility Planning and Rehabilitation

### Goal:

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

### Description:

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

### 2010-11 Standards:

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

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Planning Park Projects (# of projects)	75	45	45
• Rehabilitation Projects (# of projects)	30	69	45
• Screen Checks (# of screen checks)	460	300	250
<b>Efficiency</b>			
• Percent of Park Planning projects completed on time	95%	95%	95%
• Percent of construction milestones achieved	98%	75%	80%
• Percent of rehabilitation projects completed	90%	80%	80%
• Percent of screen checks completed on time	90%	90%	90%
<b>Unit Cost</b>			
• Net General Fund Cost as a percent of Department budget	1.3%	1.2%	1.2%
• Net General Fund Cost per capita (City population)	\$1.73	\$1.68	\$1.59

# Community Services Department

## Public Facility Planning and Rehabilitation

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$349,148	\$340,852	\$334,195
Services & Supplies	15,218	16,105	12,450
Capital Equipment	0	0	0
Subtotal	\$364,366	\$356,957	\$346,645
Cost Allocated	(4,948)	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$359,417</b>	<b>\$356,957</b>	<b>\$346,645</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$574,718	\$625,356	\$603,658
Services & Supplies	770,475	1,653,983	808,273
Capital Equipment	5,197	0	0
Subtotal	\$1,350,389	\$2,279,339	\$1,411,931
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$923,865	\$966,208	\$937,853
Services & Supplies	785,693	1,670,088	820,723
Capital Equipment	5,197	0	0
Cost Allocated	(4,948)	0	0
<b>TOTAL</b>	<b>\$1,709,807</b>	<b>\$2,636,296</b>	<b>\$1,758,576</b>

# Community Services Department

## Public Facility Planning and Rehabilitation

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Associate Engineer	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
Facilities Const & Rehab Administrator	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Program Assistant	0.20	0.20	0.20
Senior Planner	2.00	2.00	2.00
Senior Project Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	7.20	7.20	7.20
<b>PART TIME</b>			
Administrative Aide-EPT	<u>0.21</u>	<u>0.14</u>	<u>0.14</u>
Subtotal:	0.21	0.14	0.14
<b>TOTAL STAFFING:</b>	<b>7.41</b>	<b>7.34</b>	<b>7.34</b>



# Community Services Department

## Senior Services

### Goal:

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

### Description:

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 Citizen 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.

### 2010-11 Standards:

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

### Measurements:

	2008-09	2009-10	2010-11
<b>Inventory</b>			
• Senior Facilities (# of facilities)	2	2	2
• Facilities (square feet)	41,610	41,610	41,610
<b>Services</b>			
• Programs (# of programs)	203	250	300
• Number of participant contact units	210,000	220,000	220,000
• Supervised Hours (# of hours)	8,520	8,520	8,520
• Volunteer Hours (# of hours)	59,000	59,000	50,000
<b>Efficiency</b>			
• Percent of programs reaching maximum enrollment	85%	90%	85%
• Percent change in the number of participant contacts from previous fiscal year	0%	5%	0%
<b>Unit Cost</b>			
• Net General Fund Cost as a percent of Department budget	4.5%	4.4%	5.0%
• Net General Fund Cost per capita (City population)	\$6.19	\$6.37	\$6.48
<b>Effectiveness</b>			
• Percentage of Outreach customers successfully connected to other agencies	80%	80%	80%

# Community Services Department

## Senior Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,380,581	\$1,422,705	\$1,487,343
Services & Supplies	155,227	185,663	165,884
Capital Equipment	0	0	0
Subtotal	\$1,535,808	\$1,608,368	\$1,653,227
Cost Allocated	0	0	0
Revenues	(251,283)	(255,104)	(242,533)
NET GENERAL FUND SUPPORT	\$1,284,524	\$1,353,264	\$1,410,694
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$193,758	\$178,717	\$172,733
Services & Supplies	226,334	346,449	322,677
Capital Equipment	0	0	0
Subtotal	\$420,091	\$525,166	\$495,410
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,574,339	\$1,601,422	\$1,660,076
Services & Supplies	381,560	532,112	488,561
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,955,899	\$2,133,534	\$2,148,637

# Community Services Department

## Senior Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
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
Program Coordinator	2.00	2.00	2.00
Food Services Specialist	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00
Social Services Supv/Counselor	1.00	1.00	1.00
Subtotal:	7.40	7.40	7.40
<b>PART TIME</b>			
Community Services Leader II-PT	8.63	5.90	6.05
Community Services Leader III-EPT	2.40	2.40	1.60
Community Services Leader III-PT	1.45	1.15	1.15
Community Services Leader I-PT	0.48	0.48	0.33
Community Services Senior Leader-EPT	2.40	2.40	3.20
Community Services Senior Leader-PT	0.70	0.70	0.00
Department Aide-PT	0.88	0.68	0.48
Kitchen Assistant I-PT	0.98	1.90	1.90
Lead Cook-PT	0.73	0.73	0.73
Office Assistant III-EPT	0.80	0.80	0.80
Office Assistant II-PT	0.68	0.68	0.68
Office Assistant I-PT	2.34	2.10	2.10
Outreach Assistant-EPT	0.80	1.60	0.80
Outreach Assistant-PT	0.83	0.66	1.20
Program Specialist-EPT	0.80	0.80	0.80
Reservation Specialist I-PT	0.48	0.00	0.00
Subtotal:	25.38	22.98	21.82
<b>NON-HOURLY</b>			
Senior Citizens Council	7.00	7.00	7.00
Subtotal:	7.00	7.00	7.00
<b>TOTAL STAFFING:</b>	<b>39.78</b>	<b>37.38</b>	<b>36.22</b>

# Community Services Department

## Transportation Services

### Goal:

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

### Description:

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

### 2010-11 Standards:

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

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Passenger boarding (# of one-way trips)	28,300	30,000	30,000
• Referrals to Other Agencies (# of referrals)	600	600	600
• New Registrations Processed (# of registrations)	90	90	90
<b>Efficiency</b>			
• Percent change in the number of boardings from previous fiscal year	0%	5.5%	0%
• Percent change in number of new registrations processed from previous fiscal year	0%	0%	0%
<b>Unit Cost</b>			
• Net General Fund Cost as a percent of Department budget	3.2%	2.9%	2.7%
• Net General Fund Cost per capita (City population)	\$4.35	\$4.18	\$3.44
<b>Effectiveness</b>			
• Percentage of request turndowns	10%	10%	5%

# Community Services Department

## Transportation Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$864,264	\$883,154	\$789,421
Services & Supplies	199,060	196,648	213,658
Capital Equipment	0	0	0
Subtotal	\$1,063,323	\$1,079,802	\$1,003,079
Cost Allocated	0	0	0
Revenues	(159,516)	(192,031)	(254,777)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$903,808</b>	<b>\$887,771</b>	<b>\$748,302</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,577	\$0	\$0
Services & Supplies	0	670	670
Capital Equipment	0	0	0
Subtotal	\$1,577	\$670	\$670
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$865,841	\$883,154	\$789,421
Services & Supplies	199,060	197,318	214,328
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$1,064,901</b>	<b>\$1,080,472</b>	<b>\$1,003,749</b>

# Community Services Department

## Transportation Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Program Coordinator	0.00	0.00	1.00
Community Services Superintendent	0.20	0.20	0.20
Community Services Supervisor	1.00	1.00	0.00
Information Specialist	1.00	1.00	1.00
Para-Transit Driver	4.00	4.00	4.00
Transit Program Dispatcher	1.00	1.00	1.00
Subtotal:	7.20	7.20	7.20
<b>PART TIME</b>			
Office Assistant II-PT	0.95	1.20	1.20
Para-Transit Driver-EPT	4.00	4.00	4.00
Para-Transit Driver-PT	2.48	2.23	1.33
Subtotal:	7.43	7.43	6.53
<b>TOTAL STAFFING:</b>	<b>14.63</b>	<b>14.63</b>	<b>13.73</b>

# Public Safety Department

## Budget Summary:

The FY 2010-11 Public Safety operating budget focuses resources on essential services and funds these services to meet the City's strategic goals. The Public Safety Department is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers, and in recreational open space. The Department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$54.6 million and revenues of \$3.4 million. The budget provides for a total 291 full-time and 61.73 part-time employees (in FTEs).

The department's organizational structures, the services that it will provide during the year, as well as the revenue and expenditures required to implement the



services, are detailed in the subsequent pages.

## Strategic Goals:

### Maintain and enhance the physical environment

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

### Promote a safe and secure community

- Provide resources and activities that support and assist in 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.

### Promote economic prosperity

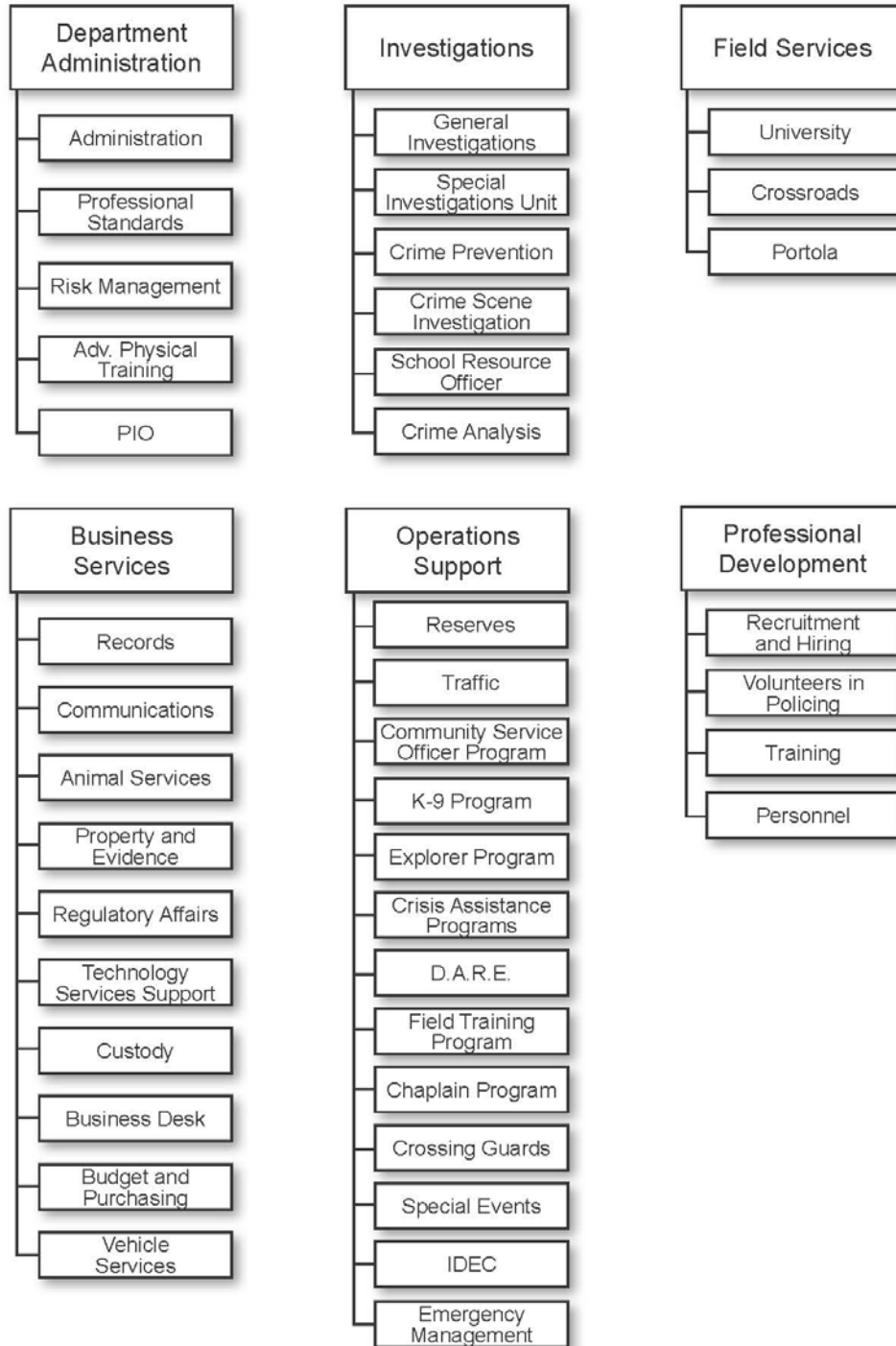
- Support local businesses and non-profit organizations through collaboration and coordination of activities that enhance community safety.

### Promote effective government

- Meet standards for all services.
- Provide the highest quality service at the most cost-effective rate.
- Provide consistently professional services to residents and constituents of the community.

# Public Safety Department

## Services to the Community:





# Public Safety Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$47,200,986	\$48,257,498	\$47,163,512
Services & Supplies	6,925,263	7,446,682	7,481,771
Capital Equipment	257,434	0	0
Subtotal	\$54,383,683	\$55,704,180	\$54,645,283
Cost Allocated	0	0	0
REVENUES	(4,172,630)	(3,652,206)	(3,372,076)
GENERAL FUND SUPPORT	\$50,211,053	\$52,051,974	\$51,273,207
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,448,983	\$1,505,368	\$1,374,943
Services & Supplies	437,406	1,418,570	1,100,166
Capital Equipment	204,249	200,000	1,103,321
Subtotal	\$2,090,638	\$3,123,939	\$3,578,430
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$48,649,969	\$49,762,866	\$48,538,455
Services & Supplies	7,362,669	8,865,252	\$8,581,937
Capital Equipment	461,683	200,000	\$1,103,321
Cost Allocated	0	0	0
TOTAL COST	\$56,474,321	\$58,828,119	\$58,223,713
<b>STAFFING SUMMARY</b>			
Full Time	295.0	295.0	291.0
Part Time	29.3	33.8	31.3
Non-Hourly	30.4	30.4	30.4
TOTAL STAFFING	354.7	359.2	352.7

# Public Safety Department

## Administration & Professional Development

### Goal:

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

### Description:

The office of the Director of Public Safety provides overall direction and guidance to the departmental divisions including coordination and liaison responsibilities with the Orange County Fire Authority. Fire protection is provided to the citizens of Irvine under contractual agreement with the Orange County Fire Authority. Administration also includes the Office of Professional Standards, Public Information Office and planning review. Professional Development coordinates departmental recruitments and training, and conducts Department research projects.

### 2010-11 Standards:

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

Measurements	2008-09	2009-10	2010-11
<b>Services</b>			
• Community-initiated calls (# of calls)	78,330	74,900	74,900
• Officer-initiated calls (# of calls)	92,463	110,789	115,371
• Total calls for service	170,793	185,689	190,271
<b>Efficiency</b>			
• Percent of calls initiated by the Community	45.86%	40.34%	39.36%
• Percent of activity initiated by officers	54.14%	59.66%	60.64%
• Percent change in community and officer-initiated calls for service from the previous year	-0.15%	8.72%	2.47%
<b>Unit Cost</b>			
• Percent of Public Safety Department budget dedicated to Administration and Professional Development	11.8%	9.5%	9.4%
<b>Effectiveness</b>			
• Part I Uniform Crime Rates – Violent crimes per 1,000 residents	.74	.66	NA
• Part I Uniform Crime Rates – Property crimes per 1,000 residents	15.46	12.62	NA

# Public Safety Department

## Administration & Professional Development

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$5,299,477	\$4,132,562	\$4,048,255
Services & Supplies	\$1,111,189	1,177,418	1,110,683
Capital Equipment	<u>\$0</u>	<u>0</u>	<u>0</u>
Subtotal	\$6,410,667	\$5,309,980	\$5,158,938
Cost Allocated	\$0	0	0
Revenues	<u>(\$380,338)</u>	<u>(243,186)</u>	<u>(293,551)</u>
NET GENERAL FUND SUPPORT	\$6,030,328	\$5,066,794	\$4,865,387
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$81,010	\$0	\$0
Services & Supplies	\$5,544	18,146	16,713
Capital Equipment	<u>\$0</u>	<u>0</u>	<u>0</u>
Subtotal	\$86,554	\$18,146	\$16,713
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$5,380,487	\$4,132,562	\$4,048,255
Services & Supplies	\$1,116,733	1,195,564	1,127,396
Capital Equipment	\$0	0	0
Cost Allocated	<u>\$0</u>	<u>0</u>	<u>0</u>
TOTAL	\$6,497,220	\$5,328,126	\$5,175,651

# Public Safety Department

## Administration & Professional Development

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	3.00	3.00	3.00
Armorer	0.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00
Director, Public Safety	1.00	1.00	1.00
Human Resources Systems Specialist	1.00	0.00	0.00
Police Lieutenant	4.00	4.00	4.00
Police Officer	2.00	2.00	2.00
Police Sergeant	3.00	3.00	3.00
Program Assistant	1.00	1.00	1.00
Program Specialist	1.00	2.00	2.00
Public Safety Assistant	1.00	1.00	1.00
Senior Public Safety Assistant	2.00	1.00	1.00
Special Assistant to Chief of Police	1.00	1.00	1.00
Subtotal:	22.00	22.00	22.00
<b>PART TIME</b>			
Management Analyst I-PT	0.39	0.73	0.78
Public Safety Assistant-PT	0.30	0.86	0.81
Subtotal:	0.69	1.59	1.59
<b>TOTAL STAFFING:</b>	<b>22.69</b>	<b>23.59</b>	<b>23.59</b>

# Public Safety Department

## Police Operations

### Goal:

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

### Description:

Police Operations provides a variety of field, traffic, investigation, and operations support that includes responding to in-progress and reported crimes; citizen assistance; emergency service requests; and a wide range of non-criminal activities. In 2008-09, while patrolling 66 square miles, Patrol and Traffic Enforcement investigated 1,489 traffic collisions, responded to 85% of the Priority I calls within 10 minutes, and issued over 26,700 traffic citations.

### 2010-11 Standards:

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

Measurements	2008-09	2009-10	2010-11
<b>Services</b>			
• Priority E calls (# of calls)	286	410	425
• Priority I calls (# of calls)	3,416	3,209	3,400
• Arrestees processed (# of arrestees)	2,846	2,909	2,972
• Traffic citations (# of citations)	26,747	29,470	30,832
• Traffic collisions (# of traffic collisions)	1,489	1,516	1,520
<b>Efficiency</b>			
• Percent of Priority E calls responded to within established timeframe	86%	89%	89%
• Percent of Priority I calls responded to within established timeframe	85%	89%	89%
• Percent change in arrestees processed from the previous year	-0.32%	2.21%	2.17%
• Percent change in traffic citations from the previous year	1.07%	10.18%	4.62%
• Percent change in traffic collisions from the previous year	-3.99%	1.81%	0.26%
<b>Unit Cost</b>			
• Percent of Public Safety Department General Fund operating budget devoted to the police operations division	71.4%	73.7%	73.5%
<b>Effectiveness</b>			
• Traffic Index (hazardous citations divided by number of injury collisions)	40.27	41.41	NA
• Traffic collisions per 1,000 population	7.17	7.13	NA

# Public Safety Department

## Police Operations

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$36,100,047	\$38,190,087	\$37,355,583
Services & Supplies	2,592,552	2,871,893	2,812,154
Capital Equipment	150,367	0	0
Subtotal	\$38,842,966	\$41,061,980	\$40,167,737
Cost Allocated	0	0	0
Revenues	(2,616,636)	(2,272,710)	(2,023,425)
NET GENERAL FUND SUPPORT	\$36,226,330	\$38,789,270	\$38,144,312
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,355,788	\$1,505,368	\$1,374,943
Services & Supplies	290,056	1,373,520	1,069,666
Capital Equipment	204,249	200,000	1,103,321
Subtotal	\$1,850,093	\$3,078,888	\$3,547,930
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$37,455,835	\$39,695,455	\$38,730,526
Services & Supplies	2,882,608	4,245,413	3,881,820
Capital Equipment	354,616	200,000	1,103,321
Cost Allocated	0	0	0
TOTAL	\$40,693,059	\$44,140,868	\$43,715,667

# Public Safety Department

## Police Operations

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrator Secretary	1.00	1.00	1.00
Civilian Investigator I	4.00	3.00	3.00
Civilian Investigator II	4.00	5.00	5.00
Crime Analyst	1.00	1.00	1.00
Emergency Management Coordinator	1.00	1.00	1.00
Forensic Specialist I	3.00	3.00	3.00
Forensic Specialist II	1.00	1.00	1.00
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	158.00	160.00	160.00
Police Sergeant	24.00	25.00	25.00
Program Specialist	4.00	4.00	2.00
Public Safety Assistant	3.00	3.00	3.00
Senior Police Officer	3.00	2.00	2.00
Senior Public Safety Assistant	1.00	1.00	1.00
Subtotal:	216.00	218.00	216.00
<b>PART TIME</b>			
Civilian Investigator I-PT	0.35	0.48	0.48
GIS Analyst-PT	0.75	0.48	0.73
Public Safety Aide-PT	0.20	0.54	0.54
Public Safety Assistant-PT	7.78	13.75	12.87
Public Safety Assistant-EPT	3.75	3.20	1.60
Senior Public Safety Assistant-EPT	0.75	0.80	0.80
Senior Public Safety Assistant-PT	0.92	0.96	0.96
Subtotal:	14.50	20.21	17.98
<b>NON-HOURLY</b>			
Crossing Guard-EPT	21.00	21.00	20.00
Crossing Guard-RPT	9.40	9.40	10.40
Subtotal:	30.40	30.40	30.40
<b>TOTAL STAFFING:</b>	<b>260.90</b>	<b>268.61</b>	<b>264.38</b>

# Public Safety Department

## Business Services

### Goal:

To maintain a support network for Police Operations.

### Description:

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

### 2010-11 Standards:

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

Measurements	2008-09	2009-10	2010-11
<b>Services</b>			
• Business licenses processed (# of licenses)	17,090	15,158	15,158
• Evidence/property received (# of items received into Property)	10,645	10,269	10,269
• Records processed (# of records)	18,945	19,450	20,000
• Animal Control service calls (# of calls)	8,669	8,807	8,950
<b>Efficiency</b>			
• % change in the number of business licenses processed from previous year	14.58%	-11.30%	0.0%
• % change in the number of property items processed from previous year	9.79%	-3.53%	0.0%
• % change in the number of records processed from previous year	-2.98%	2.67%	2.83%
• % change in number of calls for Animal Services from previous year	18.95%	1.59%	1.62%
<b>Unit Cost</b>			
• Percent of Public Safety Department General Fund operating budget devoted to Business Services	16.8%	16.8%	17.1%
<b>Effectiveness</b>			
• % of 9-1-1 emergency calls answered by call receivers within 10 seconds	90.27%	92.91%	93.00%



# Public Safety Department

## Business Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$5,801,461	\$5,934,849	\$5,759,674
Services & Supplies	3,221,522	3,397,371	3,558,934
Capital Equipment	107,066	0	0
Subtotal	\$9,130,050	\$9,332,220	\$9,318,608
Cost Allocated	0	0	0
Revenues	(1,175,656)	(1,136,310)	(1,055,100)
NET GENERAL FUND SUPPORT	\$7,954,394	\$8,195,910	\$8,263,508
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$12,186	\$0	\$0
Services & Supplies	141,806	26,904	13,787
Capital Equipment	0	0	0
Subtotal	\$153,992	\$26,904	\$13,787
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$5,813,647	\$5,934,849	\$5,759,674
Services & Supplies	3,363,329	3,424,275	3,572,721
Capital Equipment	107,066	0	0
Cost Allocated	0	0	0
TOTAL	\$9,284,042	\$9,359,124	\$9,332,395

# Public Safety Department

## Business Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Animal Services Supervisor	1.00	1.00	1.00
Animal Services Officer	3.00	3.00	3.00
Applications Programmer/Analyst	1.00	1.00	1.00
Business Services Administrator	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Computer Technician	1.00	0.00	0.00
Crime Analyst	1.00	1.00	1.00
License Specialist	4.00	4.00	4.00
Manager, Business Services	1.00	1.00	1.00
Program Specialist	2.00	1.00	0.00
Property & Evidence Specialist I	0.00	1.00	1.00
Property & Evidence Specialist II	0.00	1.00	1.00
Lead Records Specialist	2.00	2.00	2.00
Records Specialist	8.00	8.00	7.00
Records Supervisor	1.00	1.00	1.00
Technology Analyst	1.00	1.00	1.00
Public Safety Assistant	2.00	1.00	1.00
Public Safety Dispatcher I	6.00	2.00	2.00
Public Safety Dispatcher II	9.00	13.00	13.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Senior Animal Services Officer	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Senior Public Safety Assistant	2.00	1.00	1.00
Senior Vehicle Installation Technician	1.00	1.00	1.00
Supervising Dispatcher	4.00	4.00	4.00
Vehicle Installation Technician	1.00	1.00	1.00
Subtotal:	57.00	55.00	53.00

# Public Safety Department

## Business Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>PART TIME</b>			
Administrative Secretary-PT	0.48	0.00	0.00
Animal Services Officer-PT	0.48	0.00	0.00
Computer Technician-PT	0.00	0.48	0.48
License Specialist-PT	0.96	1.21	0.96
Office Assistant I-PT	0.73	0.60	0.60
Office Specialist-PT	1.92	2.40	2.88
Public Safety Aide-PT	0.96	0.00	0.00
Public Safety Assistant-PT	4.83	4.51	4.04
Public Safety Dispatcher II-PT	1.69	1.21	1.21
Public Safety Records Specialist-EPT	0.80	0.80	0.00
Public Safety Records Specialist-PT	0.48	0.00	0.00
Public Safety Assistant-EPT	0.80	0.80	1.60
Subtotal:	14.13	12.01	11.77
<b>TOTAL STAFFING:</b>	<b>71.13</b>	<b>67.01</b>	<b>64.77</b>

# Public Works

## Budget Summary:

The FY 2010-11 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 \$24,205,512 and revenues of \$787,800. The budget provides for a total of 124 full-time employees and 3.5 part-time employees (in FTE's). The department's organizational structure, the services that it will provide during the year, as well as the revenue and



expenditures required to implement the services are detailed in the subsequent pages.

## Strategic Goals:

### 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.

### 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 materials spill responses.
- Operate the City's circulation and traffic signal system to maximize roadway capacity while minimizing vehicular delays, property loss, and personal injury.

### Promote economic prosperity

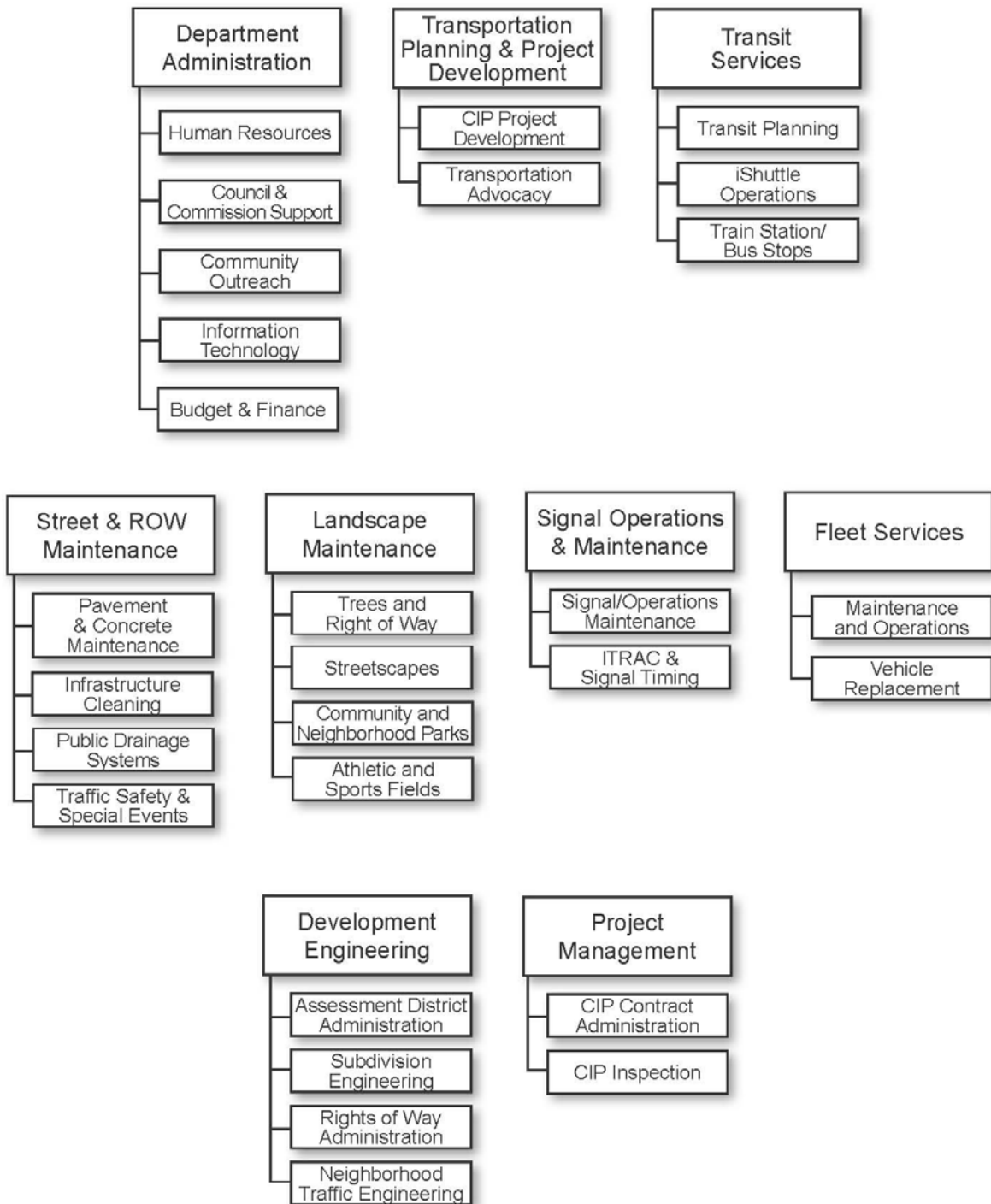
- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.
- Ensure the City's eligibility for transportation funding, and actively pursue funding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

### Promote effective government

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

# Public Works

## Services to the Community:



# Public Works

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$13,336,463	\$12,632,344	\$10,614,101
Services & Supplies	14,317,054	14,667,954	13,591,411
Capital Equipment	10,000	0	0
Subtotal	\$27,663,517	\$27,300,298	\$24,205,512
Cost Allocated	(312,410)	0	0
REVENUES	(601,461)	(807,800)	(787,800)
GENERAL FUND SUPPORT	\$26,749,646	\$26,492,498	\$23,417,712
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$4,059,858	\$3,582,508	\$4,275,329
Services & Supplies	11,723,749	8,962,352	9,291,413
Capital Equipment	0	1,512,634	707,000
Subtotal	\$15,783,607	\$14,057,494	\$14,273,742
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$17,396,321	\$16,214,852	\$14,889,430
Services & Supplies	\$26,040,803	\$23,630,306	\$22,882,824
Capital Equipment	\$10,000	\$1,512,634	\$707,000
Cost Allocated	(312,410)	0	0
TOTAL COST	\$43,134,714	\$41,357,792	\$38,479,254
<b>STAFFING SUMMARY</b>			
Full Time	142.0	134.0	124.0
Part Time	4.9	4.0	3.5
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	146.9	138.0	127.5

# Public Works Administration

## Goal:

Ensure the Department's programs and services support the City's strategic goals and that policies, systems and practices facilitate effective and efficient service delivery to the community.

## Description:

The Administration division establishes department goals and priorities, which are outlined in the Public Works Annual Work Plan, and allocates resources to accomplish those goals. Administration also coordinates department-wide activities such as developing policy; coordinating communications with residents, City Council, and Commissions; managing human resource matters; coordinating information technology solutions; 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.

## 2010-11 Standards:

- Provide quality support to all Public Works divisions through on-time and error-free delivery of administrative services.
- Provide timely support and assistance to the City Council, City Commissions, and City Manager's office.
- Provide leadership and policy direction on local and regional infrastructure matters.
- Provide and promote opportunities for community education and community outreach.
- Implement all budgetary and financial processes according to City policies and established timeframe.

## Measurements:

	2008-09	2009-10	2010-11
<b>Efficiency</b>			
• Complete correspondence, City Manager and Council letters, and reports within established timeframes	100%	100%	100%
• Complete performance reviews within established guidelines	100%	100%	100%
• Percentage of Annual Work Plan completed	90%	95%	95%
<b>Unit Cost</b>			
• Public Works Department General Fund budget as percent of citywide General Fund budget	19.3%	18.4%	17.8%
• Public Works Department General Fund budget per capita	\$132	\$128	\$111
• Percentage of Public Works Department General Fund Operating Budget expenditures devoted to Administration	7.8%	8.8%	8.2%
<b>Effectiveness</b>			
• Percent of the annual department work plan completed as planned	95%	95%	95%

# Public Works Administration

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$787,646	\$1,045,189	\$743,243
Services & Supplies	1,344,298	1,348,508	1,250,768
Capital Equipment	0	0	0
Subtotal	\$2,131,943	\$2,393,697	\$1,994,011
Cost Allocated	0	0	0
Revenues	(45,272)	(42,000)	(44,000)
NET GENERAL FUND SUPPORT	\$2,086,671	\$2,351,697	\$1,950,011
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$36,757	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$36,757	\$0	\$0
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$824,403	\$1,045,189	\$743,243
Services & Supplies	1,344,298	1,348,508	1,250,768
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,168,701	\$2,393,697	\$1,994,011



## Public Works Administration

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director, Public Works	1.00	1.00	1.00
Fiscal & Environmental Administrator	1.00	1.00	0.00
Management Analyst I	0.00	1.00	1.00
Senior Management Analyst	1.00	0.00	0.00
Subtotal:	6.00	6.00	5.00
<b>PART TIME</b>			
Business Services Administrator-PT	0.50	0.00	0.00
Project Development Administrator-PT	0.00	0.50	0.00
Subtotal:	0.50	0.50	0.00
TOTAL STAFFING:	6.50	6.50	5.00

# Public Works

## Development Engineering

### Goal:

Provide engineering services related to the construction and operations of all public and private improvements within the City's right-of-way and private property.

### Description:

The Development Engineering division reviews and approves all subdivision maps, landscaping, drainage, public and private street improvement plans. Additional responsibilities include assessment and special district administration, identification and acquisition of new right-of-way, and administration of the Flood Plain Management programs. The division also responds in a timely manner to concerns about the City's traffic circulation system and implements measures to address traffic control standards to enhance safety for the traveling public.

### 2010-11 Standards:

- Provide efficient, on-time processing of private and public improvement plans, discretionary reviews, and final maps.
- Ensure improvements associated with all submittals are in compliance with City standards.

### Measurements:

#### Services

	2008-09	2009-10	2010-11
• Plan Checks Reviewed (# of plans)	700	300	450
• Assessment District Funds Reimbursed	\$50M	\$15M	\$15M

#### Efficiency

	2008-09	2009-10	2010-11
• Percentage of all first plan checks completed within the established timeframe of 15 business days	100%	100%	100%
• Percentage of subsequent plan checks completed within the established timeframe of eight business days	100%	100%	100%

#### Unit Cost

	2008-09	2009-10	2010-11
• Plan check of curb, gutter and asphalt roadway improvements	\$1,345 <i>per acre</i>	\$1,345 <i>per acre</i>	\$1,345 <i>per acre</i>
• Percent of Public Works Department General Fund operating budget expenditures devoted to Development Engineering	6.1%	6.4%	5.5%

#### Effectiveness

	2008-09	2009-10	2010-11
• Percentage of customer service rating "Excellent" and "Good" according to the Division's customer service survey	95%	95%	95%

# Public Works

## Development Engineering

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,249,239	\$1,386,341	\$960,255
Services & Supplies	410,214	367,641	378,348
Capital Equipment	0	0	0
Subtotal	\$1,659,454	\$1,753,982	\$1,338,603
Cost Allocated	(51,336)	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,608,118</b>	<b>\$1,753,982</b>	<b>\$1,338,603</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$813,717	\$623,941	\$915,497
Services & Supplies	1,765,241	1,375,900	1,407,300
Capital Equipment	0	0	0
Subtotal	\$2,578,958	\$1,999,841	\$2,322,797
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,062,957	\$2,010,282	\$1,875,752
Services & Supplies	2,175,455	1,743,541	1,785,648
Capital Equipment	0	0	0
Cost Allocated	(51,336)	0	0
<b>TOTAL</b>	<b>\$4,187,076</b>	<b>\$3,753,823</b>	<b>\$3,661,400</b>

# Public Works

## Development Engineering

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	1.50	1.50	1.50
Assistant Engineer	1.00	2.00	2.00
Associate Engineer	2.00	0.00	0.00
City Engineer	1.00	0.50	0.50
Engineering Technician	2.00	2.00	1.00
Program Assistant	1.00	0.00	0.00
Right-Of-Way Administrator	1.00	1.00	1.00
Senior Civil Engineer	6.00	5.00	5.00
Senior Project Manager	1.00	1.00	1.00
Senior Transportation Engineer	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Subtotal:	18.50	15.00	14.00
<b>PART TIME</b>			
Office Assistant III-EPT	0.88	0.75	0.75
Subtotal:	0.88	0.75	0.75
<b>TOTAL STAFFING:</b>	<b>19.38</b>	<b>15.75</b>	<b>14.75</b>

# Public Works

## Landscape Maintenance

### Goal:

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

### Description:

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

### 2010-11 Standards:

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

### Measurements:

2008-09      2009-10      2010-11

#### Inventory

• Community Parks (# of parks)	18	18	18
• Neighborhood Parks (# of parks)	36	37	37
• Athletic In-Fields (# of in-fields)	43	43	43
• Sports Fields (Acres)	129	129	129
• Streetscapes (Acres)	749	773	781
• Trees (# of trees)	55,899	61,109	62,912

#### Efficiency

• Percentage of public service requests completed within 15 days	95%	100%	100%
• Percentage of parks & streetscapes meeting water usage guidelines	95%	95%	97%

#### Unit Cost

• Per acre cost to maintain Community Parks	\$10,049	\$9,562	\$9,034
• Per acre cost to maintain Neighborhood Parks	\$10,128	\$9,651	\$9,423
• Per acre cost to maintain Streetscape	\$8,074	\$8,085	\$7,968
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	38.3%	39.3%	38.0%

#### Effectiveness

• % of landscape maintained at service standards	100%	98%	95%
• % of trees trimmed per the posted trim schedule	100%	100%	100%
• % of sports fields prepped for scheduled events	100%	100%	100%

# Public Works

## Landscape Maintenance

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$2,662,322	\$2,834,994	\$1,973,588
Services & Supplies	7,802,707	7,906,700	7,220,651
Capital Equipment	0	0	0
Subtotal	\$10,465,029	\$10,741,694	\$9,194,239
Cost Allocated	(4,236)	0	0
Revenues	(112,041)	(100,800)	(100,800)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$10,348,752</b>	<b>\$10,640,894</b>	<b>\$9,093,439</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$40,221	\$47,023	\$605,232
Services & Supplies	3,874,143	3,454,520	4,036,894
Capital Equipment	0	0	0
Subtotal	\$3,914,364	\$3,501,543	\$4,642,126
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,702,544	\$2,882,017	\$2,578,820
Services & Supplies	11,676,849	11,361,220	11,257,545
Capital Equipment	0	0	0
Cost Allocated	(4,236)	0	0
<b>TOTAL</b>	<b>\$14,375,157</b>	<b>\$14,243,237</b>	<b>\$13,836,365</b>

# Public Works

## Landscape Maintenance

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	0.50	0.50	0.50
Landscape Contract Specialist	5.00	5.00	3.00
Landscape Maintenance Specialist	2.00	4.00	5.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	4.00	4.00	3.00
Landscape Maintenance Technician	5.00	4.00	3.00
Lead Landscape Maintenance Technician	7.00	5.00	5.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Master Landscape Maintenance Specialist	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Project Manager	0.00	0.00	0.66
Subtotal:	27.25	26.25	23.91
<b>PART TIME</b>			
Office Assistant II-PT	0.10	0.10	0.10
Subtotal:	0.10	0.10	0.10
<b>TOTAL STAFFING:</b>	<b>27.35</b>	<b>26.35</b>	<b>24.01</b>

# Public Works

## Project Management

### Goal:

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

### Description:

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. Assessment and Special District design and construction may also be administered. Project Management provides inspection and expenditure control services for CIP projects as well as Assessment and Special District projects. The division also administers Federal, State, County, and City programs as they relate to design and construction of infrastructure projects.

### 2010-11 Standards:

- The Project Management Division ensures that assigned Capital Improvement Projects, including those identified as strategic goals of the City, are designed in accordance with City standards and constructed in compliance with City approved plans and specifications.

Measurements:	2008-09	2009-10	2010-11
Services			
• CIP Projects Designed (# of projects)	12	14	7
• Contracts Awarded (# of contracts)	13	14	19
• CIP Projects Constructed (# of projects)	20	18	17
Efficiency			
• Percent of CIP projects started and completed according to project schedule	90%	92%	95%
Unit Cost			
• Percent of Public Works Department General Fund operating budget expenditures devoted to Project Management	2.8%	1.7%	1.4%
Effectiveness			
• Percentage of CIP projects completed within established budget	95%	95%	95%



# Public Works

## Project Management

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$611,799	\$373,938	\$261,122
Services & Supplies	153,224	97,612	86,882
Capital Equipment	0	0	0
Subtotal	\$765,023	\$471,550	\$348,004
Cost Allocated	(201,306)	0	0
Revenues	0	(4,000)	(4,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$563,717</b>	<b>\$467,550</b>	<b>\$344,004</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,409,967	\$1,637,857	\$1,631,615
Services & Supplies	6	0	0
Capital Equipment	0	0	0
Subtotal	\$1,409,973	\$1,637,857	\$1,631,615
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,021,766	\$2,011,795	\$1,892,737
Services & Supplies	153,229	97,612	86,882
Capital Equipment	0	0	0
Cost Allocated	(201,306)	0	0
<b>TOTAL</b>	<b>\$1,973,690</b>	<b>\$2,109,407</b>	<b>\$1,979,619</b>

# Public Works

## Project Management

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	1.00
City Engineer	0.00	0.50	0.50
Construction Inspection Supervisor	1.00	1.00	1.00
Construction Inspector	2.00	2.00	2.00
Manager, Transit & Transportation	0.30	0.00	0.00
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	4.00	3.00	3.00
Senior Project Manager	4.00	3.00	2.34
Subtotal:	17.30	15.50	14.84
<b>PART TIME</b>			
Intern I - PT	1.00	1.00	1.00
Intern II-PT	0.50	0.00	0.00
Subtotal:	1.50	1.00	1.00
<b>TOTAL STAFFING:</b>	<b>18.80</b>	<b>16.50</b>	<b>15.84</b>

# Public Works

## Signal Operations & Maintenance

### Goal:

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.

### Description:

The Signal Operations & Maintenance division provides for the operation, maintenance, and rehabilitation of the City's traffic signal system and signal coordination efforts. Specific services include the review and development of City traffic design guidelines and standards, response to citizen 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.

### 2010-11 Standards:

- Provide review of existing traffic signal systems to address problems and citizens' traffic concerns, design and implement corrective measures when appropriate.
- Conduct signal coordination timing studies and, when possible, minimize the timing phasing and cycle-time to reduce traffic delays and maintain traffic flow.
- Update signal coordination parameters and traffic systems communication.
- Provide for the repair and rehabilitation of traffic signal equipment.

### Measurements:

2008-09    2009-10    2010-11

#### Services

• Signalized Intersections (# of intersections)	317	327	329
• Cabling - copper & fiber optics (# of miles)	120	121	122
• CCTV Cameras (# of cameras)	160	160	162
• Pedestrian countdown signals (# of intersections)	90	200	275
• Battery Backup Systems (# of intersections)	100	122	130

#### Efficiency

• % of signal timing requests processed within 2 business days	90%	100%	95%
• % of information requests processed within 2 business days	95%	100%	100%

#### Unit Cost

• % of Department General Fund operating budget expenditures devoted to Signal Operations & Maintenance	11.2%	11.2%	11.3%
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#### Effectiveness

• % of traffic signals and communication infrastructure upgraded via the Irvine Traffic Engineering Management System (ITEMS) project to improve traffic flow, reduce traffic delays and vehicular emissions	50%	75%	100%
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# Public Works

## Signal Operations & Maintenance

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$2,256,661	\$2,326,557	\$2,203,695
Services & Supplies	802,773	718,611	527,559
Capital Equipment	0	0	0
Subtotal	\$3,059,434	\$3,045,168	\$2,731,254
Cost Allocated	(12,266)	0	0
Revenues	(7,521)	(7,000)	(7,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$3,039,647</b>	<b>\$3,038,168</b>	<b>\$2,724,254</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$74,288	\$5,984	\$5,984
Services & Supplies	1,021,435	1,227,694	1,327,694
Capital Equipment	0	0	0
Subtotal	\$1,095,723	\$1,233,678	\$1,333,678
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,330,949	\$2,332,541	\$2,209,679
Services & Supplies	1,824,208	1,946,305	1,855,253
Capital Equipment	0	0	0
Cost Allocated	(12,266)	0	0
<b>TOTAL</b>	<b>\$4,142,891</b>	<b>\$4,278,846</b>	<b>\$4,064,932</b>

# Public Works

## Signal Operations & Maintenance

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	0.50	0.50	0.50
Assistant Engineer	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
City Traffic Engineer	1.00	1.00	1.00
Engineering Technician	3.00	3.00	2.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Senior Office Specialist	1.00	1.00	1.00
Senior Project Manager	2.00	2.00	2.00
Senior Transportation Engineer	1.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Supervising Traffic System Specialist	1.00	1.00	1.00
Traffic System Specialist	2.00	2.00	2.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Technician	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Subtotal:	19.25	19.25	18.25
<b>PART TIME</b>			
Office Assistant II-PT	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>
Subtotal:	0.20	0.20	0.20
<b>TOTAL STAFFING:</b>	<b>19.45</b>	<b>19.45</b>	<b>18.45</b>

# Public Works

## Street & Right-of-Way Maintenance

### Goal:

Provide hazard-free, safe 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.

### Description:

The Street & Right-of-Way Maintenance division inspects and maintains City's infrastructure that includes asphalt roadways, bridges, 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.

### 2010-11 Standards:

- Provide timely maintenance of roadways, sidewalks, bike trails, and other street and right of way infrastructure.
- 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.
- Provide debris-free drainage system and maintain water quality standards.
- Update and maintain the City's Pavement Management Program.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Roadway (Asphalt - # of centerline miles)	370	388	388
• Bike Trails (Asphalt - # of lane miles)	43.1	43.9	44.2
• Parking Lots (Asphalt - acres)	60.91	60.91	60.91
• Curbs & Gutters (Concrete - # of miles)	1,424	1,435	1,435
• Sidewalks (Concrete - # of miles)	878	887	888
• Storm Drain Lines (Concrete - # of miles)	550	556	557
• Storm Drain Catch Basins (# of basins)	3,895	4,128	4,136
• Street Sweeping (# of curb miles)	37,940	38,204	38,204
<b>Efficiency</b>			
• % of storm drains cleaned or inspected annually	100%	100%	100%
• % of reported asphalt deficiencies repaired within 3 business days	100%	100%	100%
• % of reported stop sign damage repaired within 3 hours	100%	100%	100%
<b>Unit Cost</b>			
• Street Maintenance cost per centerline mile	\$16,250	\$14,825	\$14,199
• % of Public Works General Fund operating budget expenditures devoted to Street & R-O-W Maintenance	21.0%	21.3%	22.8%
<b>Effectiveness</b>			
• % of public roadways maintained at or above 65 PCI standard * Based on a new system of evaluation	85%	82%	82%*

# Public Works

## Street & Right-of-Way Maintenance

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$3,589,203	\$3,707,509	\$3,540,117
Services & Supplies	2,157,752	2,096,988	1,969,110
Capital Equipment	0	0	0
Subtotal	\$5,746,956	\$5,804,497	\$5,509,227
Cost Allocated	(18,238)	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$5,728,717</b>	<b>\$5,804,497</b>	<b>\$5,509,227</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$13,643	\$13,400	\$13,400
Services & Supplies	518,303	516,600	576,600
Capital Equipment	0	0	0
Subtotal	\$531,946	\$530,000	\$590,000
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$3,602,846	\$3,720,909	\$3,553,517
Services & Supplies	2,676,055	2,613,588	2,545,710
Capital Equipment	0	0	0
Cost Allocated	(18,238)	0	0
<b>TOTAL</b>	<b>\$6,260,663</b>	<b>\$6,334,497</b>	<b>\$6,099,227</b>

# Public Works

## Street & Right-of-Way Maintenance

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	0.50	0.50	0.50
Assistant Engineer	0.00	1.00	1.00
Equipment Operator I	6.00	5.00	5.00
Equipment Operator II	2.00	2.00	2.00
Lead Street Maintenance Technician	8.00	8.00	8.00
Management Analyst I	0.50	0.50	0.50
Manager, Public Services	0.25	0.25	0.25
Street Maintenance Specialist	2.00	4.00	4.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	4.00	3.00	3.00
Street Maintenance Technician	9.00	8.00	7.00
Subtotal:	33.25	33.25	32.25
<b>PART TIME</b>			
Office Assistant II-PT	0.10	0.10	0.10
Project Development Administrator-PT	0.50	0.00	0.00
Subtotal:	0.60	0.10	0.10
<b>TOTAL STAFFING:</b>	<b>33.85</b>	<b>33.35</b>	<b>32.35</b>



# Public Works

## Transportation Planning & Project Development

### Goal:

Plan, fund, and advance the development of an integrated, high quality, multi-modal transportation system (i.e. vehicles, bikes, and pedestrians) using maximum outside revenues and resources.

### Description:

The Transportation Planning & 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, City's General Plan, and related policies and mandates.

### 2010-11 Standards:

- Pursue and secure the maximum amount of outside funding through effective leveraging of available City fund balances.
- Monitor transportation needs for the North Irvine Transportation Mitigation Program (NITM) and the Irvine Business Complex.
- Monitor regionally & nationally significant transportation initiatives to ensure City transportation interests are met.
- Develop capital improvement projects in order to ensure that local transportation needs are met.

### Measurements:

	2008-09	2009-10	2010-11
<b>Services</b>			
• Grant Applications Submitted (# of applications)	12	12	20
• Grant Awards (# awarded)	5	5	12
<b>Efficiency</b>			
• % of requests resolved within designated timeframe	95%	100%	100%
• % of mandated reports completed in timeframe	100%	100%	100%
<b>Unit Cost</b>			
• % of Public Works Department General Fund operating budget expenditures devoted to Transportation Planning & Project Development	3.1%	2.1%	2.7%
<b>Effectiveness</b>			
• Maintained Measure M/CMP funding consistency	100%	100%	100%
• % of written citizen requests completed within 15 days	100%	100%	100%

# Public Works

## Transportation Planning & Project Development

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$654,207	\$489,180	\$476,368
Services & Supplies	197,947	80,894	165,493
Capital Equipment	0	0	0
Subtotal	\$852,153	\$570,074	\$641,861
Cost Allocated	(21,679)	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$830,474</b>	<b>\$570,074</b>	<b>\$641,861</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$410,456	\$221,200	\$165,291
Services & Supplies	2,162,500	655,410	389,264
Capital Equipment	0	0	0
Subtotal	\$2,572,955	\$876,610	\$554,555
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,064,662	\$710,380	\$641,659
Services & Supplies	2,360,446	736,304	554,757
Capital Equipment	0	0	0
Cost Allocated	(21,679)	0	0
<b>TOTAL</b>	<b>\$3,403,430</b>	<b>\$1,446,684</b>	<b>\$1,196,416</b>

# Public Works

## Transportation Planning & Project Development

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
FULL TIME			
Administrative Secretary	1.00	1.00	0.50
Assistant Transportation Analyst	1.00	1.00	1.00
Associate Transportation Analyst	3.00	2.00	1.00
Manager, Transit & Transportation	0.20	0.50	0.50
Project Development Administrator	2.00	1.00	1.00
Senior Transportation Analyst	1.00	1.00	1.00
Supervising Transportation Analyst	1.00	0.00	0.00
Subtotal:	9.20	6.50	5.00
 TOTAL STAFFING:	 9.20	 6.50	 5.00

# Public Works Transit Services

## Goal:

Plan, fund, and advance the development of an integrated, high quality transit system using maximum outside revenues and resources.

## Description:

The Transit Services division promotes transit initiatives that enable the transportation system to carry more people with less roadway congestion in order to improve the quality of life in the City and region, while addressing transportation challenges resulting from current and planned economic growth. The division defines, develops, and coordinates the implementation of the City's fixed route transit services, the *i* Shuttle, providing connections from Tustin Metrolink station to major employers, residential communities and amenities within the Irvine Business Complex (IBC) encompassing 2,670 acres of businesses, including the John Wayne Airport. The Division is also in charge of planning efforts for expansion of the *i* Shuttle to a Citywide Shuttle System. Transit Services manages the Irvine Station leases and security contracts, oversees the project development phases of any future Irvine Station expansions and is in charge of maintenance and provision of bus stop amenities throughout the City. The division also participates in regional transit studies that focus on alternative transportation strategies.

## 2010-11 Standards:

- Manage Irvine Station activities to ensure it remains a safe, vibrant, and convenient transit facility.
- Manage bus and shuttle service requests to ensure convenient, cost effective transportation services and maximize use of outside funding.

## Measurements:

### Services

	2008-09	2009-10	2010-11
• Transit Grant Applications Submitted (applications)	N/A	4	4
• Transit Grants Approved and/or Awarded	N/A	4	2
• Review maintenance of street furniture at bus stops	215	215	215
• The <i>i</i> Shuttle peak boardings per revenue hours	5.2	7.5	8

### Efficiency

• The <i>i</i> Shuttle On-time Performance	85%	90%	90%
• The <i>i</i> Shuttle accidents per 100,000 miles	1	2	0

### Unit Cost

• % of Public Works Department General Fund operating budget expenditures devoted to Transit Division	N/A	9.2%	10.1%
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### Effectiveness

• Secure revenue from Irvine Station tenant leases	100%	95%	95%
• % of written citizen requests completed within 15 days	95%	95%	100%

# Public Works Transit Services

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$0	\$468,636	\$455,713
Services & Supplies	0	2,051,000	1,992,600
Capital Equipment	0	0	0
Subtotal	\$0	\$2,519,636	\$2,448,313
Cost Allocated	0	0	0
Revenues	0	(654,000)	(632,000)
NET GENERAL FUND SUPPORT	\$0	\$1,865,636	\$1,816,313
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$0	\$468,636	\$455,713
Services & Supplies	0	2,051,000	1,992,600
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$2,519,636	\$2,448,313

# Public Works Transit Services

## Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	0.50
Manager, Transit & Transportation	0.50	0.50	0.50
Senior Transportation Analyst	1.00	1.00	1.00
Transit Programs Administrator	0.00	1.00	1.00
Subtotal:	2.50	3.50	3.00
<b>PART TIME</b>			
Program Assistant-EPT	0.00	0.75	0.75
Program Assistant-PT	0.50	0.00	0.00
Subtotal:	0.50	0.75	0.75
<b>TOTAL STAFFING:</b>	<b>3.00</b>	<b>4.25</b>	<b>3.75</b>

# Orange County Great Park

## Budget Summary:

The Orange County Great Park is a multi-year development project encompassing 1,145 acres of the 1,347 received by the City of Irvine as part of the Heritage Fields 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 is staffed by 27.5 full-time employees and nine Board of Directors positions. The Board members (five of whom are members of the City Council) are responsible for recommending the course of development, build out, and operation of the Orange County Great Park. In addition to staff, the



Great Park has retained consultants, designers, and contractors to provide the expertise and support necessary to ensure the Orange County Great Park will truly be a great park when completed.

The FY 2010-11 budget supports the mission of the Great Park by funding the continuation of essential work efforts with expenditures of \$16,879,216 and revenues and contributions of \$4,819,100. Five capital improvement projects (CIP) are funded this fiscal year with combined expenditures of \$65,434,011. 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:

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 that protects the long-term viability of the Park's natural resources.

Promote a safe and secure community

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

Promote economic prosperity

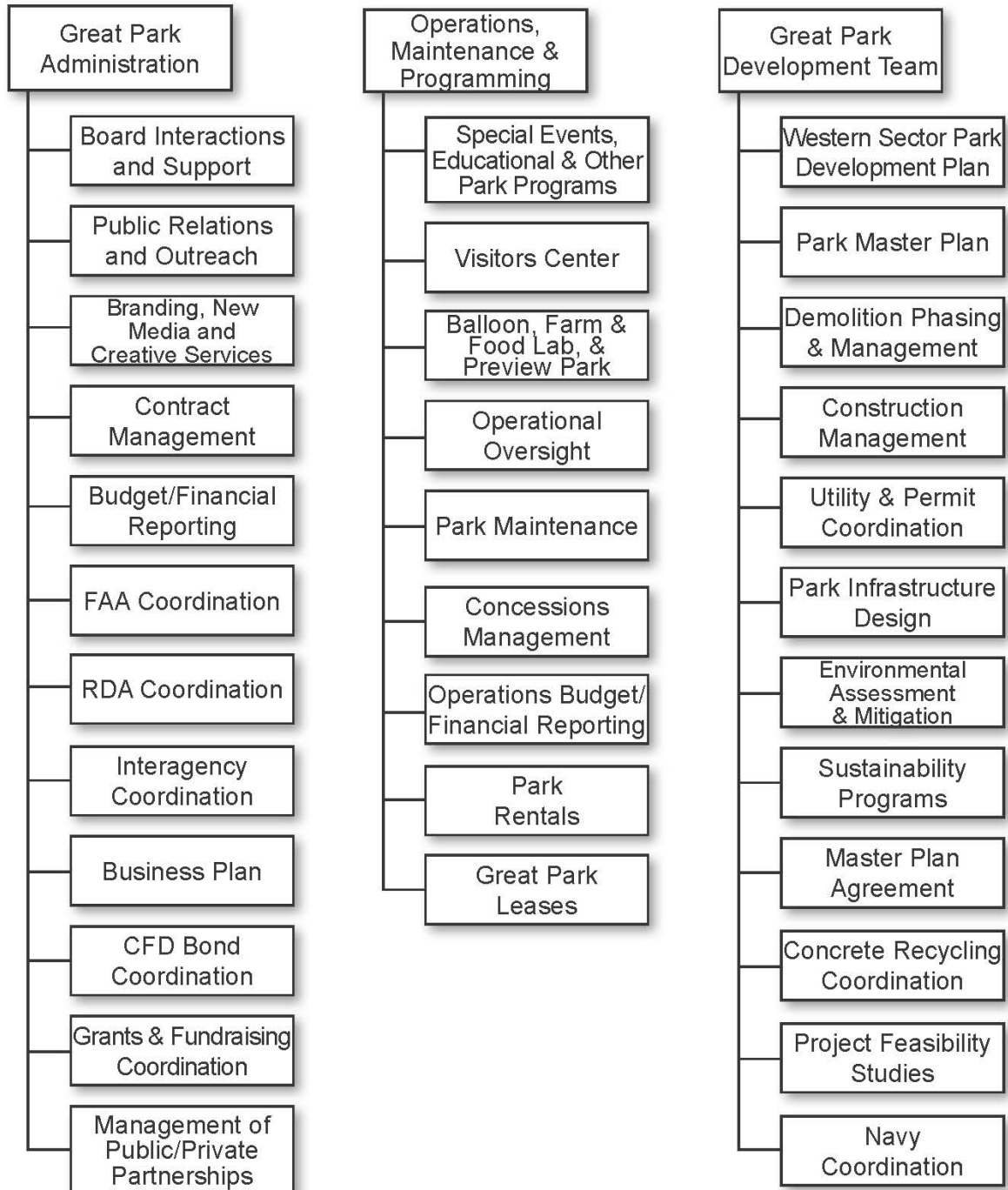
- Ensure the fiscal sustainability of the Orange County Great Park.
- Maximize the economic potential of the Orange County Great Park as a world-class park and be attentive to its value as a long-term asset.

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:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FUNDS SUMMARY</b>			
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
REVENUES	0	0	0
GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$3,174,412	\$3,777,882	\$4,019,225
Services & Supplies	9,735,762	20,891,405	12,669,991
Capital Equipment	211,077	1,020,000	190,000
Subtotal	\$13,121,251	\$25,689,287	\$16,879,216
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$3,174,412	\$3,777,882	\$4,019,225
Services & Supplies	\$9,735,762	\$20,891,405	\$12,669,991
Capital Equipment	\$211,077	\$1,020,000	\$190,000
Cost Allocated	0	0	0
TOTAL COST	\$13,121,251	\$25,689,287	\$16,879,216
<b>STAFFING SUMMARY</b>			
Full Time	23.0	23.0	27.5
Part Time	2.2	4.7	4.7
OCGP Board	9.0	9.0	9.0
OCGP Ambassadors	30.0	30.0	30.0
TOTAL STAFFING	64.2	66.7	71.2

# Orange County Great Park Administration

## Goal:

The goal of the Orange County Great Park Administration Division is to ensure the fiscal sustainability of the Orange County Great Park while maximizing 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.

## Description:

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

## 2010-11 Standards:

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

## Measurements

2008-09    2009-10    2010-11

### Services

- |  |     |    |    |
|--|-----|----|----|
| • Conduct Orange County Great Park Board Meetings                              | 16  | 12 | 12 |
| • Adopt the Orange County Great Park Operating and CIP Budget                  | 1   | 1  | 1  |
| • Present regular financial reports during the FY (number of reports provided) | 10  | 10 | 10 |
| • Adopt the Orange County Great Park Strategic Business Plan                   | N/A | 1  | 1  |

### 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 | 37.2% | 21.8% | 26.5% |
|--|-------|-------|-------|

### Effectiveness

- |   |      |      |      |
|---|------|------|------|
| • Percentage of Standards Achieved                | 100% | 100% | 100% |
| • Reduced cost of General & Administrative Budget | N/A  | No   | Yes  |

# Orange County Great Park Administration

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
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
<b>NET GENERAL FUND SUPPORT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$2,524,743	\$1,937,123	\$1,650,265
Services & Supplies	2,346,023	3,569,086	2,716,503
Capital Equipment	9,780	100,000	100,000
Subtotal	\$4,880,546	\$5,606,209	\$4,466,768
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,524,743	\$1,937,123	\$1,650,265
Services & Supplies	2,346,023	3,569,086	2,716,503
Capital Equipment	9,780	100,000	100,000
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$4,880,546</b>	<b>\$5,606,209</b>	<b>\$4,466,768</b>

# Orange County Great Park Administration

## Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>FULL TIME</b>			
Administrative Secretary	2.00	2.00	2.00
Board Services Assistant/Clerk	0.00	1.00	1.00
CEO, Great Park Corporation	0.40	0.40	0.40
Deputy CEO, Great Park Corporation	1.20	1.20	0.20
Deputy City Clerk I	1.00	0.00	0.00
Executive Secretary	1.00	1.00	1.00
Finance Administrator	0.00	0.00	0.70
Management Analyst II	0.90	0.00	0.00
Manager, Great Park Corporation	2.20	1.70	1.50
Media Services Coordinator	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00
Program Specialist	1.00	0.00	0.00
Public Information Officer	1.00	1.00	1.00
Senior Civil Engineer	1.00	0.00	0.00
Senior Management Analyst	0.00	1.65	1.65
Subtotal:	13.70	11.95	11.45
<b>PART TIME</b>			
Management Analyst I-PT	0.60	0.00	0.00
Senior Office Specialist-EPT	0.00	0.80	0.75
Subtotal:	0.60	0.80	0.75
<b>NON-HOURLY</b>			
OCGP Board Member	9.00	9.00	9.00
Subtotal:	9.00	9.00	9.00
<b>TOTAL STAFFING:</b>	<b>23.30</b>	<b>21.75</b>	<b>21.20</b>

# Orange County Great Park

## Operations

### Goal:

The goal of the Orange County Great Park Operating Division is to operate, maintain, and protect the Orange County Great Park for the benefit and enjoyment of all its visitors, and for the preservation of the Great Park, its facilities and amenities, as a long term asset.

### Description:

The Operations Division is responsible for the operations and maintenance of the Park's amenities and facilities such as the tethered balloon, the Visitor's Center and the Farm & Food Lab. The division also coordinates base-wide facility and landscape maintenance projects; coordinates and produces community events and the Ambassador program; seeks opportunities to generate revenue sources; and manages existing leases and other day-to-day operations.

### 2010-11 Standards:

- 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 with high customer satisfaction.
- Activate current and future Park areas by coordinating and producing high quality special events, educational and cultural programs, and recreational activities that service the Orange County community.
- Manage existing onsite leases to minimize revenue loss as Park construction phases are implemented and continue to identify and develop revenue sources related to Park rentals and/or new leases.
- Develop and implement plans that allow newly constructed areas of the Park to be effectively and efficiently incorporated into the current operational and maintenance program.

### Measurements

2008-09    2009-10    2010-11

#### Services

- |   |      |      |      |
|---|------|------|------|
| • Production of public programming & special events   | 22   | 40   | 30   |
| • Days per year Park is open to the public            | 128  | 200  | 200  |
| • Acres of Park open to public & maintained during FY | 23.5 | 27.5 | 83.5 |

#### Efficiency

- |   |        |        |        |
|---|--------|--------|--------|
| • Number of Visitors to the Park during public programming & special events | 41,000 | 76,000 | 50,000 |
| • Number of Balloon passengers  | 49,925 | 50,000 | 50,000 |

#### Unit Cost

- |   |       |       |       |
|---|-------|-------|-------|
| • Operations division budget as a percent of the OCGP budget as a whole | 44.8% | 47.6% | 68.3% |
|---|-------|-------|-------|

#### Effectiveness

- |  |      |      |      |
|--|------|------|------|
| • Percentage of Standards Achieved                   | 100% | 100% | 100% |
| • Reduced Cost of Operations per visitor to the Park | N/A  | Yes  | Yes  |

# Orange County Great Park Operations

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
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
<b>NET GENERAL FUND SUPPORT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$336,811	\$983,852	\$1,486,557
Services & Supplies	5,346,728	10,332,819	9,953,488
Capital Equipment	201,297	920,000	90,000
Subtotal	\$5,884,836	\$12,236,671	\$11,530,045
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$336,811	\$983,852	\$1,486,557
Services & Supplies	5,346,728	10,332,819	9,953,488
Capital Equipment	201,297	920,000	90,000
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$5,884,836</b>	<b>\$12,236,671</b>	<b>\$11,530,045</b>

# Orange County Great Park Operations

## Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
Community Services Specialist	2.00	2.00	2.00
Community Services Superintendent	0.00	0.00	0.50
Deputy CEO, Great Park Corporation	0.05	0.05	0.05
Finance Administrator	0.00	0.00	0.05
Landscape Maintenance Supervisor (N)	0.00	0.00	1.00
Management Analyst I	1.00	1.00	0.00
Management Analyst II	0.00	0.00	1.00
Manager, Great Park Corporation	1.05	1.05	1.10
Program Coordinator (N)	0.00	0.00	2.00
Program Specialist	1.00	2.00	2.00
Program Specialist (N)	0.00	0.00	1.00
Senior Management Analyst	0.00	0.05	0.05
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	6.10	7.15	11.75
PART TIME			
Administrative Secretary-PT	0.00	0.73	0.73
Community Services Senior Leader-PT	1.60	0.00	0.00
Community Services Senior Leader-EPT	0.00	3.20	3.20
OCCP Ambassador	30.00	30.00	30.00
Subtotal:	31.60	33.93	33.93
TOTAL STAFFING:	37.70	41.08	45.68

# Orange County Great Park

## Great Park Capital Development

### Goal:

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.

### Description:

The Great Park Development Team was established to facilitate the development and construction of the Orange County Great Park. The Team combines staff, landscape architects, engineers, and other professionals to ensure the successful completion of ongoing capital projects including: the Site Prep and Demolition project; Phase 1C Preview Park enhancements; and the Western Sector Park Development Plan. Taken together, these projects, along with the completion of Feasibility Studies, total \$65.42 million in the FY 2010-11 Great Park Budget. An additional \$882,000, as shown on the next page, funds staff salaries related to park development.

### 2010-11 Standards:

- 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.

Measurements	2008-09	2009-10	2010-11
Services			
<ul style="list-style-type: none"> <li>Number of Park CIP projects</li> </ul>	2	5	7
Efficiency			
<ul style="list-style-type: none"> <li>Percent of Park projects completed on time</li> </ul>	100%	100%	100%
<ul style="list-style-type: none"> <li>Percent of Park projects completed on budget</li> </ul>	100%	100%	100%
Unit Cost			
<ul style="list-style-type: none"> <li>Great Park Capital Development division budget as a percent of the OCGP budget as a whole</li> </ul>	18.0%	30.5%	5.2%
Effectiveness			
<ul style="list-style-type: none"> <li>Percentage of Standards Achieved</li> </ul>	100%	100%	100%



# Orange County Great Park

## Great Park Capital Development

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
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
<b>NET GENERAL FUND SUPPORT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$312,857	\$856,907	\$882,403
Services & Supplies	2,043,012	6,989,500	0
Capital Equipment	0	0	0
Subtotal	\$2,355,869	\$7,846,407	\$882,403
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$312,857	\$856,907	\$882,403
Services & Supplies	2,043,012	6,989,500	0
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$2,355,869</b>	<b>\$7,846,407</b>	<b>\$882,403</b>

# Orange County Great Park

## Great Park Capital Development

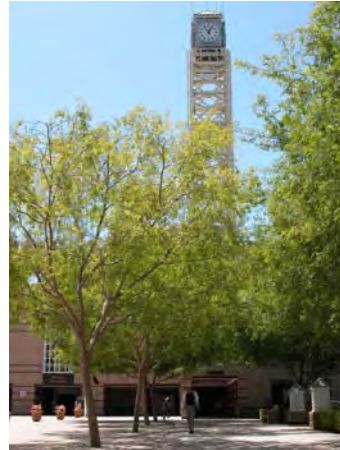
### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
FULL TIME			
CEO, Great Park Corporation	0.60	0.60	0.60
Deputy CEO, Great Park Corporation	0.75	0.75	0.75
Finance Administrator	0.00	0.00	0.25
Management Analyst II	0.10	0.00	0.00
Manager, Great Park Corp	1.75	2.25	2.40
Senior Management Analyst	0.00	0.30	0.30
Subtotal:	3.20	3.90	4.30
TOTAL STAFFING:	3.20	3.90	4.30

# Non-Departmental

## Budget Summary:

The FY 2010-11 Non-Departmental budget of \$8,059,587 provides funds for the continuation of essential, mandated and City Council directed services. In particular, the Non-Departmental budget includes General Fund debt service for the Civic Center, legal services and litigation reserve, Sales Tax and Property Tax audits, property taxes and assessments on City properties, and the City's contribution to Adult Day Care Health Services, the Irvine Barclay Theatre, and other community organizations.



## Strategic Goals:

Maintain and enhance the physical environment

- Provide funding to continue the City's debt payment obligations for its public facilities including the Civic Center.
- Provide funding to continue community facilities and activities such as the Barclay Theatre and the Adult Day Health Care programs.

Promote a safe and secure community

- Provide funding to continue support for the Adult Day Health Care program.

Promote economic prosperity

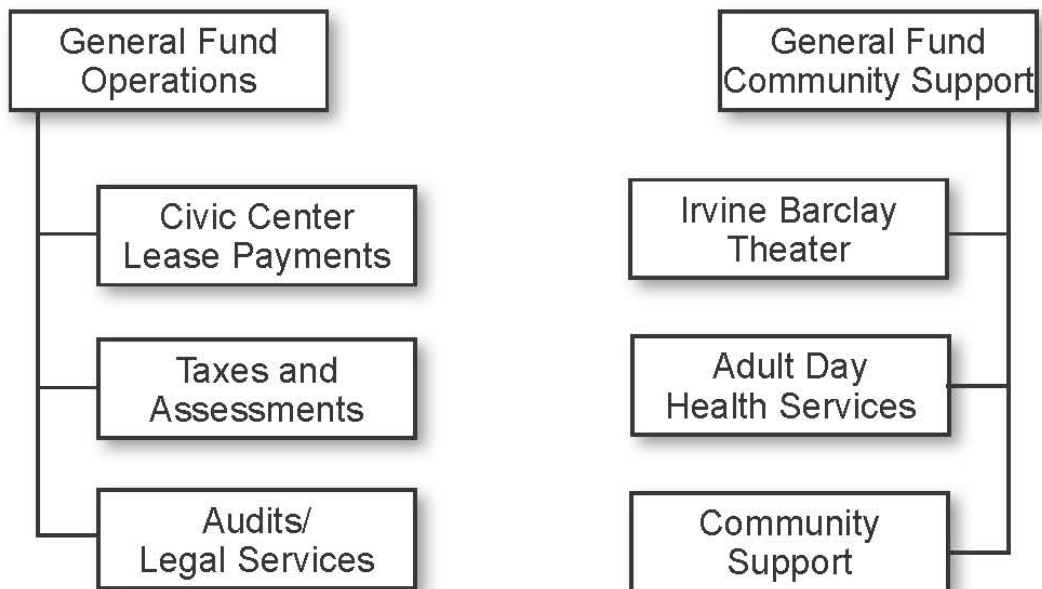
- Provide funding to continue the City's ongoing Non-Departmental programs that enhance economic prosperity in the community.

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:

<b>Funds Summary</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	9,794,473	9,354,511	8,059,587
Capital Equipment	0	0	0
Subtotal	\$9,794,473	\$9,354,511	\$8,059,587
Cost Allocated	0	0	0
REVENUES	(1,938,158)	(2,151,500)	(1,800,000)
GENERAL FUND SUPPORT	\$7,856,314	\$7,203,011	\$6,259,587
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$721,949	\$822,762
Services & Supplies	71,494,691	31,781,639	32,391,563
Capital Equipment	0	0	0
Subtotal	\$71,494,691	\$32,503,588	\$33,214,325
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$721,949	\$822,762
Services & Supplies	81,289,164	41,136,150	\$40,451,150
Capital Equipment	0	0	\$0
Cost Allocated	0	0	0
TOTAL COST	\$81,289,164	\$41,858,099	\$41,273,912
<b>STAFFING SUMMARY</b>			
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:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2008-09</b>	<b>Adjusted Budget 2009-10</b>	<b>Adopted Budget 2010-11</b>
FULL & PART TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

# Special Funds

## Introduction

The FY 2010-11 Budget is comprised of 77 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 or transfers-in) and expenditure (not including transfers-out) 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 2010-11 Detail Budget.

### General Reserve

The 11 General Reserve Funds are required to be separated by City Council direction, State or Federal statutes, or for accountability purposes. Funds in this category include: the General Fund, Asset Management Plan; Compensated Absences; Development related (3 funds); Contingency Reserve; Educational Partnership Fund; Community Services Fund; Infrastructure & Rehabilitation Fund; and the 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 2010-11, General Reserve Fund revenues are estimated to be \$10,940,465 and appropriations are \$21,247,465 (not including transfers).



### Special Revenue

The 29 Special Revenue Funds are established to account for financial transactions from restricted revenue sources, as determined by law or administrative action. The Irvine Redevelopment, Redevelopment Agency Housing, Gas Tax, Measure M Sales Tax, Systems Development Charge (SDC), Maintenance Assessment District, Irvine Business Complex (IBC), Community Development Block Grants (CDBG), and numerous other grant related funds are included in this classification. For FY 2010-11, Special Revenue Fund revenues are estimated to be \$38,876,329 and appropriations are \$67,272,425 (not including transfers).

### Capital Projects

The 25 Capital Projects Funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2010-11, Capital Projects revenues are estimated to be \$29,674,430 and appropriations are \$143,029,606 (not including transfers).

# Special Funds

## Debt Service

The 3 Debt Service Funds provide for property tax and lease revenue receipts designated for payment of City of Irvine debt obligations. Current City debt funds include the Irvine Public Facilities and Infrastructure Authority, Infrastructure Financing Plan, and RDA General Debt Service. For FY 2010-11, Debt Service Fund revenues are estimated to be \$18,303,888 and appropriations are \$26,617,564 (not including transfers).

## Internal Service

The 7 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; Self-Insurance; Fleet; Equipment; Telephone, Mail, and Communications; Civic Center Maintenance & Operations; and Strategic Technology Plan Fund. For FY 2010-11, Internal Service Fund revenues are estimated to be \$18,847,886 and appropriations are \$23,029,821 (not including transfers).

## Trust and Agency

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 Fund Budget Summary

For FY 2010-11, estimated Special Fund revenues and transfers-in (exclusive of the General Fund) are \$227,304,430 and appropriations and transfers-out amount to \$347,147,011. The majority of these revenues and appropriations are restricted as to their use in Capital Improvement and Special Revenue Funds.

Special Funds Summary Table

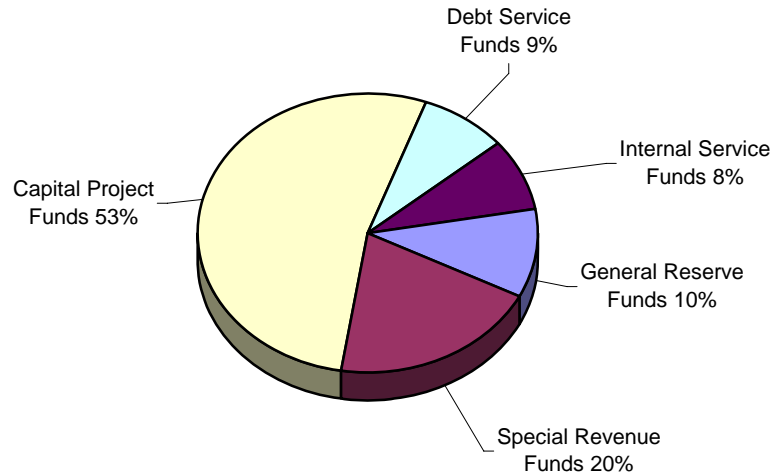
Catagory Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	\$23,243,702	\$43,330,264
Special Revenue Funds	45,615,700	98,223,799
Capital Project Funds	120,263,254	145,299,168
Debt Service Funds	19,303,888	37,015,801
Internal Service Funds	18,877,886	23,277,979
Total	\$227,304,430	\$347,147,011



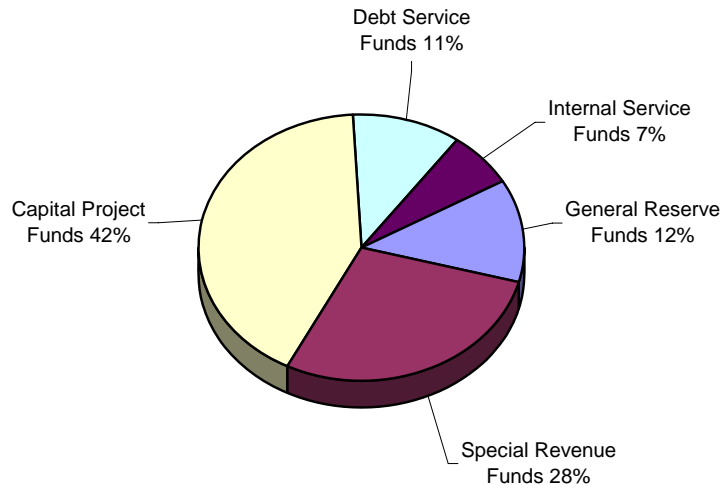
# Special Funds

## Revenue & Appropriations

**Revenues & Transfers- In: \$227,304,430**



**Appropriations & Transfers- Out: \$347,147,011**



## Special Funds

### General Reserve Funds

#### **Fund 002: ASSET MANAGEMENT PLAN FUND**

This fund accounts for the City's Asset Management Plan (AMP). The fund serves as an additional source for debt service payments made to the Infrastructure Authority and as a long term resource to fund the City's rehabilitation needs. Total assets are expected to total \$69.2 million on June 30, 2010, which, when combined with the \$3.1 million debt service reserve in the Infrastructure Authority Fund (349), results in a \$56.5 million surplus over the outstanding indebtedness. The AMP has loaned \$6.6 million to the Redevelopment Agency. The AMP is earning interest on the outstanding balance of those loans at the rate of the City's investment return plus 3%, however, because repayment of the loans and interest is not scheduled to begin until fiscal year 2015- 16, the interest is not reflected in this budget. The fiscal year 2010-11 allocation for rehabilitation funding is \$2.1 million.

#### **Fund 003: COMPENSATED ABSENCES FUND**

This fund was created in fiscal year 1996-97 to accumulate funding for the City's anticipated payments for compensated absences due to imminent retirements and terminations. The City's goal is to accumulate enough funding to cover 50% of the accrued liability for estimated accrued leave termination payments by the end of fiscal year 2013-2014 (the current estimated liability is \$10.9 million). To meet the goal, departments pay a percentage of their salaries sufficient to meet current payouts plus a contribution to future liabilities into the fund. Fiscal year 2010-2011 projected payouts upon separation are \$822,762, however, due to the continuing effects of the recession, the payment into the Fund for fiscal year 2010-11 will be suspended. Fund

balance at the end of fiscal year 2010-2011 is expected to be about \$2.1 million.

#### **Fund 005: DEVELOPMENT SERVICES FUND**

The Development Services Fund accounts for the financial transactions related to development case processing. Developers are required to make an initial deposit upon opening a case project. The deposit is drawn down upon as processing costs are incurred until the balance reaches the minimum required deposit as 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, 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. In fiscal year 2010-11, revenue is expected to increase by 18% or \$330,000 due to anticipated increase in development activity.

#### **Fund 006: CONTINGENCY RESERVE**

The City has an established policy that sets aside 15% of its General Fund operating expenditures as a contingency reserve that may be used during an economic downturn to support services while expenditure reductions are implemented. The City Council adopted a policy of maintaining a minimum balance of 3% in the Contingency Reserve fund. To ensure delivery of important City services during the current

## Special Funds

### General Reserve Funds

economic downturn, the City's fiscal year 2009-10 Strategic Business Plan (SBP) proposed a three-year "bridge plan" that uses reserves in concert with strategic expenditure reductions to achieve a balanced budget by fiscal year 2012-13. As indicated in the SBP, the fiscal year 2010-11 Adopted Budget includes the transfer of \$14 million from the Contingency Reserve Fund to the General Fund. After the transfer, the Contingency Reserve Fund will have a projected year-end available balance of \$7.9 million (not including a non-cash market value adjustment of \$234,000) from which \$1.6 million is reserved to mitigate the impact of cuts to the Orange County Social Services Agency staffing on Irvine residents (per City Council action on 2/24/09), and \$4,063,800 is set aside to maintain the 3% reserve balance.

#### **Fund 007: EDUCATIONAL PARTNERSHIP FUND**

This fund is used to account for the City of Irvine Educational Partnership Fund Program which was established by City Council action in January, 2006. Program funds may only be used to provide funding for additions or enhancements to programs and activities for students attending public schools located within the City of Irvine boundary. The program is funded by contributions from General Fund year-end surpluses. Distributions from the fund are made to eligible organizations resulting from an annual application process, subject to City Council approval. Funding for fiscal year 2010-11, if available, will be allocated in conjunction with the year end report. This fund also includes the \$1 million Challenge Grant for the Irvine Unified School District and Tustin Unified School District that was approved by the City Council on April 13, 2010.

#### **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 then 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. As a result of the fiscal year 2008-09 year-end review, approximately \$1.2 million and \$2.3 million were transferred to the General Fund and the Contingency Fund respectively, due to either savings from early completion of projects or deferment of construction. For fiscal year 2010-11, approximately \$3.2 million in new infrastructure and rehabilitation funding is budgeted for various capital projects. These funds will not transfer immediately; instead the transfer will be completed after the expenditures have been incurred in the Capital Improvement Fund in order to maximize interest earnings in the Infrastructure and Rehabilitation Fund. In addition to new budgeted capital expenditures, approximately \$1.2 million has been budgeted in the fund to pay for facility maintenance efforts. It is typical to see fluctuations in spending levels due to project timing and funding availability.

## Special Funds

### General Reserve Funds

#### **Fund 024: BUILDING AND SAFETY FUND**

The Building and Safety Fund was created in fiscal year 2003-04 to account for development processing activities such as plan check, inspection, and permit issuance. Prior to fiscal year 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 users fees imposed for these services was approved by City Council Resolution No. 09-54.

#### **Fund 027: DEVELOPMENT ENGINEERING**

The Development Engineering Fund is used to account for development processing

activities and the corresponding user fees charged in order to recoup the cost of services. The rate structure for the fees imposed for these services was approved by City Council Resolution No. 09-54.

#### **Fund 030: COMMUNITY SERVICES PROGRAM FUND**

This fund represents a variety of Community Services Programs not included in the General Fund. Funding for these services are received from donations to specific programs, funds received from special events such as basketball and baseball tournaments, and wireless cell tower leases that City Council has directed the proceeds to fund special purposes. Funding received is used to purchase specific programmatic services and materials as identified when the funds are received.

## Special Funds

### Special Revenue Funds

#### **Fund 108: IRVINE REDEVELOPMENT 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. This fund is used to account for operations associated with the RDA. In December 2006, the Agency began receiving tax increment, which is initially deposited in the RDA Debt Service Fund (390) and the RDA Housing Fund (109). Funds from the Debt Service Fund are then transferred to the Irvine Redevelopment Fund as needed to fund operations.

#### **Fund 109: REDEVELOPMENT AGENCY HOUSING**

Twenty percent of Redevelopment Agency tax increment receipts are required to be set aside for affordable housing uses in the project area and, per the redevelopment plan, may also be used for other city-wide affordable housing activities. The RDA Housing Fund accumulates those set aside amounts and accounts for Agency housing related activities. Additional efforts include financial and economic planning in anticipation of affordable housing activities.

#### **Fund 110: MEASURE M LOCAL TURNBACK FUND**

This fund was created to account for the Measure M sales tax revenues available to fund local transportation improvements. Section 7 of the Orange County Local Transportation Authority's Ordinance No. 2 includes the maintenance of effort (MOE) requirement as a condition to receiving the Measure M funds. The City monitors the maintenance expenditures to ensure continued eligibility. The current and projected levels of required MOE funding are sufficient to assure the continued receipt

of Measure M revenues. Total Measure M Turnback appropriations in fiscal year 2010-11 amount to \$6.7 million, of which \$2.8 million is for new projects. The largest of these new appropriations are \$1.7 million for the Jamboree/I-5 Ramps and \$0.6 million for the Irvine Transportation Engineering Management System project.

#### **Fund 111: GAS TAX FUND**

The City receives Gas Tax funds from Sections 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. This fund is also used to account for Traffic Congestion Relief funding provided by Assembly Bill 2928 and the Local Streets and Roads Improvement, Congestion Relief, and Traffic Safety fund provided by Proposition 1B. Specific capital projects for street and traffic signal improvements and rehabilitation endeavors are identified in the Capital Improvement Program budget. The fiscal year 2010-11 appropriations are approximately \$6.0 million for new budgeted capital improvement projects, \$0.7 million for street and traffic signal maintenance, and approximately \$5.9 million for continuation of existing capital improvement projects.

#### **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.

# Special Funds

## Special Revenue Funds

### **Fund 113: FEES & EXACTIONS FUND**

The Fees and Exactions fund collects fees imposed on developers and property owners for future capital improvement projects from which they will receive a direct benefit. Funds are collected in advance of the actual construction of the project. When the project's priority places it in the current year construction project list, reserve funds and accumulated interest in this fund are transferred to the capital project construction fund to finance the project construction. In the fiscal year 2010-11 budget, \$2.2 million of the land fill reserve funding for the new Public Safety facility is returning to this fund for reallocation. The budget reallocates the land fill reserve to the Capital Improvements Fund and Educational Partnership Fund to fund the following four projects: \$1 million for the Northwood Community Park Community Center modernization, \$1.2 million for bi-directional radio amplifiers to help eliminate dead zones in the Public Safety radio system, \$1 million for modifications to the existing Public Safety Facility, and \$1 million Challenge Grant to the Irvine School Districts.

### **Fund 114: HOME GRANT FUND**

This fund was established in fiscal year 2002-03 to satisfy legal requirements that HOME funds be segregated from other funds. The HOME Investment Partnership Program funds are awarded to the City by the U.S. Department of Housing and Urban Development. The HOME funds are used for eligible affordable housing activities throughout the community. A separate staff report will be presented to the City Council for budgeting purposes for fiscal year 2010-11, which will include a reprogramming of remaining unused budgeted funds from prior years, and programming of the new grant revenue and related appropriations.

### **Fund 118: SYSTEMS DEVELOPMENT FUND**

The City imposes a 1% tax on all new development within the City that is accounted for within this fund. This tax was instituted by Chapter VIII of the City Code of Ordinances, with 50% of the proceeds 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 fiscal year 2010-11, one new circulation project (Jamboree/I-5 Ramps) is appropriated for \$1.9 million. The adopted non-circulation appropriations include \$1.6 million to the Northwood Community Park Community Center modernization, and \$0.2 million to the Jeffrey off-street bikeway project (Venta Spur-Bryan). An additional \$1.0 million from the non-circulation funds will be transferred to the Infrastructure Authority Debt Service fund to help pay off the bonds used to construct the City Hall facilities.

### **Fund 119: MAINTENANCE DISTRICT**

This fund accounts for the collection and distribution of maintenance assessments levied for street lighting, community park and neighborhood park landscape, lighting and maintenance. Projected revenues include \$2.37 million of ad valorem property taxes for lighting and an estimated \$5.32 million in Landscape, Lighting and Park Maintenance special assessments. Total service costs are estimated at \$13.91 million and exceed funds available through these assessments; therefore, an additional \$4.82 million of expenditures for the balance of costs are budgeted within the General Fund. Receipt of assessment and property tax revenues are cyclical, while fund expenditures occur fairly evenly throughout the fiscal year. The \$2.02 million estimated

## Special Funds

### Special Revenue Funds

balance is expected meet normal cash flow demands of this fund.

#### **Fund 122: NORTH IRVINE TRANSP. MITIGATION PROGRAM**

The North Irvine Transportation Mitigation (NITM) fund was created in fiscal year 2002-03 to account for the circulation improvements necessary to accommodate the build-out of the City's Northern Sphere of Influence. Developers are required to pay NITM fees associated with the various development projects. No new projects are budgeted for fiscal year 2010-11.

#### **Fund 123: IRVINE BUSINESS COMPLEX**

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; the City has used these grants 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 fiscal year 2010-11 with the largest project being the MacArthur/Redhill Intersection Improvements with a budget of \$36.7 million and the Barranca: Redhill to State Route 55 improvements with a budget of \$19.1 million.

#### **Fund 125: COMMUNITY DEVELOP BLOCK GRANT FUND**

This fund was established in fiscal year 1985-86 to satisfy legal requirements that Community Development Block Grant funds (CDBG) be segregated from other funds. The 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 fiscal year 2010-11, which will include a reprogramming of remaining unused budgeted funds from prior years, repayments to the CDBG Fund for loans previously made, and programming of the new grant revenue and related appropriations.

#### **Fund 126: SENIOR SERVICES FUND**

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

#### **Fund 128: NUTRITION PROGRAM FUND**

This fund was established in fiscal year 1998-99 to account for the senior nutrition program. These funds are used to provide high quality meals for seniors both at the Lakeview Senior Center and through home delivery. City staff costs for meal preparation and program administration are covered by this fund. The nutrition program is funded by grants from the County of Orange Area Agency on Aging and the United States Department of Health & Human Services. Funding is supplemented by donations from the National Charity League for the home deliveries and from those served at the Lakeview Senior Center.

## Special Funds

### Special Revenue Funds

#### **Fund 130: AB2766 - AIR QUALITY IMPROVEMENT**

This fund accounts for the City's programs which implement Assembly Bill (AB) 2766, the California Clean Air Act of 1988. Under the provisions of AB 2766, 40% of the fees imposed by the South Coast Air Quality Management District (SCAQMD) are allocated to local jurisdictions to fund expenditures for the reduction of air pollution from motor vehicles. Past qualifying projects have included the purchase of alternative fuel (CNG) vehicles, acquisition of emission credits pursuant to SCAQMD Rule 2202, implementation of online access systems for City services, and various educational and outreach programs to encourage commuter use of transit and rail systems. In fiscal year 2010-11, \$500,000 is budgeted to be spent on the i-Shuttle and \$30,000 for the conversion of two vehicles from gasoline to CNG.

#### **Fund 131: TRANSPORTATION DEVELOPMENT ACT ARTICLE III**

Transportation Development Act - Article III (TDA) revenues, formerly known as Senate Bill 821, can be used only in conjunction with bike trail or pedestrian related projects. For fiscal year 2008-2009, the City of Irvine was awarded \$248,967 of TDA funds for the continued development of the Irvine Business Complex Sidewalk Enhancements. The project is expected to be complete under budget during fiscal year 2009-10; the remaining TDA funds must be returned to Orange County Transportation Authority. One of the requirements of this funding source is the segregation of these funds from other funds. The revenue will flow through this fund and then out to the appropriate fund on a reimbursement basis; consequently, this fund does not generate interest revenue.

#### **Fund 132: SLURRY SEAL SURCHARGE FUND**

The slurry seal development surcharge fee was established by City Ordinance in order to provide funds for up to a one-inch overlay on City streets which had wear and tear due to construction related traffic. Revenues collected are restricted to slurry seal and overlay projects (not to exceed 1 inch) which are appropriated within this fund. These efforts are coordinated with the slurry seal program in order to most efficiently maintain the City's circulation system.

#### **Fund 136: PUBLIC SAFETY SPECIAL EVENTS**

This fund's budgeted expenditures and revenues are based on projected attendance at major special events such as Verizon Wireless Amphitheater, Pacific Symphony, and non-major special events, as well as revenue from intergovernmental services such as security provided at the Orange County Great Park. These activities require the direct application of police skills and place a burden on current equipment inventory. The City recovers all the expenditures for labor and operating costs, purchase and maintenance of equipment necessary to provide direct services for these activities by directly billing those entities who utilize these services.

#### **Fund 138: IBC TRANSPORTATION MANAGEMENT PROGRAM**

In 1985, as part of the environmental review for the Irvine Business Complex (IBC) development, the City Council approved an IBC area-wide fee program. During fiscal year 1989-90, the Transportation Management Program Fund was established to account for expenditure activity of implementing transportation demand management strategies within the



## Special Funds

### Special Revenue Funds

IBC area. For fiscal year 2010-11, the City will be awarded \$0.5 million of the Measure M-Transportation Demand Management funding for the existing IBC Sidewalk Enhancement project.

#### **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" which includes anti-gang, community crime prevention, and juvenile justice programs. This funding has been renewed each year since 1996, although the funding amount to the City of Irvine varies year to year. A county oversight committee monitors expenditures to ensure that all funds are expended in accordance with AB 3229 provisions to supplement and not supplant front line local law enforcement needs. Effective April 1, 2009, the programs authorized by California Government Code Sections 30061 to 30065 shall be funded from the Local Safety and Protection Account in the Transportation Fund authorized by Section 10752.2 of the Revenue and Taxation Code. The State Controller allocates funds on a quarterly basis, beginning October 1. Anticipated revenues are budgeted after City Council approval at a public hearing as required by California Government Code Section 30061. For fiscal year 2010-11, funds will be spent on overtime salaries and computer hardware. 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 fiscal year 2000-01 to account for several sources of

federally funded grants for supplementary law enforcement activities, which were previously included in the General Fund. In fiscal year 2009-10, the fund was expanded to include all federal, state, and local grants for Public Safety. For fiscal year 2010-11, Urban Area Security Initiative (UASI) 08 will spend \$100,000 on supplies, \$100,000 on capital equipment, \$40,000 on training and \$10,000 on overtime salaries; UASI 09 will spend \$20,000 on overtime, \$100,000 on supplies, \$50,000 on training and \$100,000 on capital equipment; Secure our Schools-2007 will spend \$119,000 on miscellaneous capital equipment; Vehicle Abatement program will spend \$43,819 on salaries and benefits and \$186,000 on supplies; Advisory Council 39 will spend \$13,646 on supplies; and the Rio Hondo grant will spend \$3,067 on training supplies. The balance of \$82,170 will be spent on salaries and overtime for various smaller grants including Avoid the 28, Click It or Ticket, and Every 15 Minutes.

#### **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 of the initial Structural Fire Entitlement allocation. As of December 31, 2009, the City had spent \$3.4 million on the Community Emergency Response Team, firebreaks, Traffic Signal Preempt System, and other fire safety related projects. The OCFA's Structural Fire Entitlement Fund balance for future projects at December 31, 2009, was approximately \$0.8 million. These funds may only be used for OCFA Board approved and OCFA related service or response enhancements. The City and

# Special Funds

## Special Revenue Funds

OCFA must agree upon and approve all qualifying projects in advance.

### **Fund 147: IRVINE LAND TRUST**

This fund was established in fiscal year 2008-09 to account for the revenues and expenditures associated with the Irvine Community Land Trust (ICLT). The ICLT was created in July 2007 by the City of Irvine to provide permanent, high-quality affordable housing. The ICLT will achieve its mission through operation as a nonprofit community land trust, securing and retaining title to the land on which permanently affordable rental, ownership, and special needs housing will be constructed and maintained for the benefit of income-eligible families. By the year 2025, The ICLT will have created approximately 5,000 units of permanently affordable housing in the City of Irvine, contributing more than 50% of the City's 2025 goal of 9,700 affordable units.

### **Fund 148: AMERICAN RECOVERY/REINVESTMENT ACT**

This fund was formed as a result of the American Recovery and Reinvestment Act enacted by Congress on February 18, 2009. The City of Irvine applied for and received funding for federal stimulus grants. The grants awarded are the Energy Efficiency and Conservation Block Grant for \$2.3 million from the Department of Energy; two grants from the Department of Housing and Urban Development, one for Homelessness Prevention and Rapid Re-housing Program (\$0.5 million) and a Community Development Block Grant to remodel bathrooms at the Irvine Train Station (\$0.4 million); Public Works was awarded two project grants through the Orange County Transportation Authority for Redhill Rehabilitation (\$2.5 million) and the Jeffrey Bike Bridge Landscaping project (\$0.4 million).

### **Fund 149: SPECIAL PROGRAMS GRANTS**

This fund was established in fiscal year 2009-10 to account for miscellaneous grants for all departments that do not pertain to other Special Revenue Funds. In fiscal year 2009-10, the City was awarded the Safe Route to Schools grant. The grant will be used for a bicycle and walking safety education program for students in grades K-8 in the twenty-nine public schools located in Irvine. This is a two year program which consists of student workshops, parent workshops, and bicycle rodeos.

### **Fund 151 : ASSET FORFEITURE JUSTICE DEPARTMENT**

The Asset Forfeiture Justice Department Fund is the depository for assets seized under Federal statutes through the process of equitable sharing of drug money and real property. By law these funds may only be spent for law enforcement purposes and are intended to supplement, not supplant, existing funds. As required by the Justice Department guidelines, anticipated revenues should not be budgeted until actually received, due to the uncertainty of the amounts and timing of the forfeitures. Appropriations are budgeted out of available fund balance.

### **Fund 152 : ASSET FORFEITURE TREASURY DEPARTMENT**

The Asset Forfeiture Treasury Department Fund is the depository for assets seized under Federal statutes through the process of equitable sharing of drug money and real property. By law, these funds may only be spent for law enforcement purposes and are intended to supplement, not supplant, existing funds. Due to the uncertain nature of the timing and the amount of the forfeitures, and in accordance with the fund

## Special Funds

### Special Revenue Funds

guidelines, revenues are not budgeted until actually received and appropriations are funded by the available fund balance. These funds are to be used for one-time purchases of operational supplies.

#### **Fund 153 : ASSET FORFEITURE ORANGE COUNTY AND STATE**

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

#### **Fund 180: ORANGE COUNTY GREAT PARK**

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 OCGP Corporation is a California Nonprofit Public Benefit Corporation, created for the specific purpose of managing and effecting the development, operation, maintenance, and activation of the OCGP. The OCGP Corporation is governed by a nine member board of directors, five of which are members of the Irvine City Council. The OCGP Corporation Board is responsible for

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

## Special Funds

### Capital Projects Funds

#### **Fund 203: CFD 05-2 IMPROVEMENTS – COLUMBUS GROVE**

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

#### **Fund 205: CFD 04-1 IMPROVEMENTS - CENTRAL PARK**

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

#### **Fund 206: AD84-6 / 89-10 WESTPARK ASSESSMENT**

This fund accounts for the \$69.5 million of bond proceeds under the 1915 Street Improvement Act and related expenditures incurred in the construction of circulation improvements in Village 14 (Westpark). Street and drainage improvement construction is complete. The remaining proceeds in Assessment District (AD) 84-6 will fund the remainder of the riding and hiking trails that AD 84-6 is conditioned to improve, located south of Barranca to I-405 (on the west side). The City and the County are in the planning stages for construction and maintenance responsibilities of this trail improvement. Once the project is completed, a final report will be prepared to close this district.

#### **Fund 207: AD85-7 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 Technology Center, Irvine Center, and Bio-Science Center. This bond issue absorbed the outstanding debt and all remaining construction funds of Assessment Districts 83-4 and 84-5. City staff is currently in discussion with the County of Orange regarding the County's acceptance of the improvement of the San Diego Creek between Sand Canyon Avenue and State Highway 133.

#### **Fund 208: AD87-8 SPECTRUM 5**

This fund accounts for bond construction proceeds under the 1915 Improvement Act and the related expenditures incurred in the construction of circulation improvements in and around Spectrum 5 North. The developer is responsible for the construction

## Special Funds

### Capital Projects Funds

activity, while City staff is providing the inspection and reimbursement functions. Major construction activity in this district includes improvements to Irvine Center Drive, Lake Forest Drive, Research Drive, Bake Parkway, and several other smaller streets. The last phase of construction will complete the extension of Bake Parkway and Lake Forest Drive.

#### **Fund 209: AD89-9 & 94-15 WESTPARK II**

This fund accounts for construction activities of bond proceeds issued under the 1915 Improvement Act. This assessment district, Westpark North, is located within Village 38. While a majority of the improvements are complete, the Assessment Engineer determined that improvements to Warner Channel and sidewalk along Barranca Parkway are eligible for district funding. Once these improvements are complete, the City Engineer and staff will proceed with closing this assessment district.

#### **Fund 213: AD 94-13 OAKCREEK**

This fund accounts for costs associated with Assessment District 94-13 (Oakcreek). Construction activity in this district consists of improvements to roadways, bridges, traffic signals, flood control and drainage facilities, trails, and utilities in and around Jeffrey, Sand Canyon, Alton Parkway, and Irvine Center Drive. The remaining improvement to be funded is a bicycle trail on the north side of I-405, between Jeffrey and Sand Canyon. Staff is monitoring the timing and implementation of this project with the affected utility companies and the developer who is required to install the trail as part of their development application. Following completion of this bicycle trail, staff will proceed to close this assessment district.

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

This fund accounts for the improvement costs in Assessment District 93-14 (Planning Area 13 - Spectrum 6). These improvements consist of the construction of roadways, drainage, and related improvements to existing and new arterials, including Barranca Parkway, Irvine Center Drive, Laguna Canyon Road, Sand Canyon, Oak Canyon, and Technology Drive. The district has contributed to the Jeffrey Road Railroad Crossing/Grade Separation project. Also, in fiscal year 2009-10, the district contributed \$3 million to the Sand Canyon Railroad Crossing/Grade Separation project.

#### **Fund 215: AD 97-16 NORTHWEST IRVINE**

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

## Special Funds

### Capital Projects Funds

#### **Fund 216: AD 97-17 LOWER PETERS CANYON EAST**

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

#### **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 \$114,360,727 and will be funded from bond proceeds. Bonds have been issued in phases in order to reduce borrowing costs. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

#### **Fund 218: AD 03-19 NORTHERN SPHERE**

This fund accounts for construction activities associated with Assessment District No. 03-19, Northern Sphere, which is bounded by Trabuco Road on the south, Jeffrey Road on the west, Irvine Boulevard on the north, and the Eastern Transportation Corridor

(ETC) on the east. Bonds have been issued in phases in order to reduce borrowing costs. The first phase of bonds was issued in the amount of \$84 million in February 2004 and the second phase of \$37.6 million was issued in March 2006. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

#### **Fund 219: AD04-20 PORTOLA SPRINGS**

This fund accounts for construction activities associated with Assessment District No. 04-20, known as Portola Springs (Planning Area 6). The district is bounded generally by Jeffrey Road and SR 133 on the northwest, Irvine Boulevard and the former El Toro Marine Corps Air Station on the southwest and southeast, and SR 241 and open space lands on the northeast. Bonds have been issued in phases in order to reduce borrowing costs, with the first phase issued in May 2005 and the second phase issued in August 2006. 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 No. 05-21 (Orchard Hills). The district is located north of Portola Parkway and south of Santiago Hills between SR 261 and Jeffrey Road. 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 include Portola Parkway, Orchard Hills Loop Road, and interior public streets for four planned neighborhoods. Bonds will be issued in phases in order to reduce borrowing costs, with the first phase issued in May 2006. Construction activities are being performed

## Special Funds

### Capital Projects Funds

by the developer, while City staff is providing the inspection and reimbursement functions. The negative fund balance is due to the arbitrage rebate liability and will be alleviated by a future bond sale.

#### **Fund 221: AD 07-22 STONEGATE**

This fund accounts for construction activities associated with Assessment District 07-22 (Stonegate). The district will fund public improvements for a planned residential community located north of Irvine Boulevard and south of Portola Parkway between Jeffrey Road and State Route 261. Bonds are being issued in phases in order to reduce borrowing costs, with the first phase issued in June 2007 and the second phase to be issued in June 2011. Construction activities are being performed by the developer, while City staff is providing the inspection and reimbursement functions.

#### **Fund 223: AD 08-23 LAGUNA CROSSING**

This fund accounts for construction activities associated with the proposed formation of Assessment District 08-23 (Laguna Crossing). The district will fund public improvements for a planned residential community located in Planning Area 18 which is bounded by State Highway 133 and south of the I-405. The petition is expected to be submitted in October 2010, with formation thereafter. Bond sale is anticipated to occur in April 2011.

#### **Fund 250: CAPITAL IMPROVEMENT PROJECT FUND - CIRCULATION**

The purpose of this fund is to track the revenue and expenditures resulting from construction and rehabilitation of the City's general circulation related infrastructure, including traffic signals, streets, medians, and bridges. The capital improvement program budget provides specific

information regarding estimated revenue and appropriations impacting this fund. For fiscal year 2010-11, the largest new allocations budgeted within the fund are for the Jamboree Road/I-5 ramps project, \$10.8 million; the fiscal year 2010-11 IBC Local Street Rehabilitation projects, \$1.9 million; and the Irvine Transportation Engineering Management System project, \$1.8 million. Total new allocations within the fund for fiscal year 2010-11 are approximately \$17.7 million, \$7.1 of which are from a mix of gas tax, Measure M sales tax, and development fees; \$1.1 million is from circulation fund balance with the remaining balance coming from outside competitive grants.

#### **Fund 254: RAILROAD GRADE SEPARATION**

This fund accounts for the City's railroad grade separation projects. The two grade separation projects currently funded include the Sand Canyon Grade Separation project and the Jeffrey Road Grade Separation project. In fiscal year 2010-11 \$1.8 million in Congestion Mitigation and Air Quality (CMAQ) funding is being budgeted for the Jeffrey Grade Separation project and a developer contribution of \$3.6 million is being budgeted for the Sand Canyon Grade Separation project.

#### **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 required for preparation of the City's Annual Street Report submitted annually to the State Controller. The capital improvement program budget provides specific information regarding estimated

## Special Funds

### Capital Projects Funds

revenue and appropriations affecting this fund, however, total new budgeted appropriations within the fund in fiscal year 2010-11 total approximately \$10.1 million. The largest new projects in the fund for next fiscal year are \$3.2 million for the Northwood Community Park Community Center modernization, \$1.3 million for the Civic Center and Facility HVAC Energy Management and Efficiency Replacement Program, and \$1.2 million for the 800 MHz Bi-directional radio amplifiers projects.

#### **Fund 262: COL. 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 facility. Construction for Phase I and Phase II is complete and includes tennis courts, picnic areas, an open play area, an expansive playground, an amphitheater, a formal garden, and a lighted athletic field. During fiscal year 2010-11 work will continue on the design of Phase III, a community center and gymnasium.

#### **Fund 267: CITY INFRASTRUCTURE**

This fund accounts for the remodeling and construction of infrastructure needs such as the new Public Safety facility. Due to the downturn in the economy, construction plans have been delayed indefinitely. In the fiscal year 2010-11 budget, \$2.2 million of the design funding is being reallocated to the Capital Improvements Fund to fund modifications to the existing Public Safety Facility and to install communications equipment to help eliminate dead zones in the Public Safety radio system. If needed, additional funds may be allocated for the design of the Public Safety Facility when the economy recovers.

#### **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 for the project. It is anticipated that 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 the future infrastructure facilities in the project area; the construction of some utilities, streets and right-of-way development including 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 to fund the Bake/I-5 Interchange project, which was built in conjunction with Caltrans widening of the I-5/I-405 confluence. Fees are collected at the time building permits are approved for each specific parcel within the benefit district. The Public Works Department is analyzing different scenarios on how best to appropriate the district's fund balance. Recommendations will be proposed to the City Council once the analysis is complete.



## Special Funds

### Capital Projects Funds

#### **Fund 282: FEE DISTRICT NO. 92-1**

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

#### **Fund 286: ORANGE COUNTY GREAT PARK DEVELOPMENT FUND**

This fund is used to account for expenditures related to the planning, design, demolition, and construction of the Orange County Great Park. The original funding source was, and continues to be, a transfer from the Orange County Great Park Fund 180. Prior appropriations have included site preparation and demolition of existing structures in the Orange County Great Park, Schematic Design of the Great Park, Phase 1C Preview Park Enhancements, 2009 Capital Improvement Projects, and the Western Sector Park Development Plan. Joint Backbone Infrastructure Projects, including the Agua Chinon Channel, Wildlife Corridor grading, arterial streets, backbone utilities and drainage structure are included in the OCGP Infrastructure CFD Fund 280.

## Special Funds

### Debt Service Funds

#### **Fund 349: INFRASTRUCTURE AUTHORITY FUND**

This fund documents the Irvine Public Facility Infrastructure Authority's debt service activities for the 1985 and 1987 bond issues of \$90,400,000 and \$6,375,000, respectively. This fund receives lease revenues from the General Fund to be used for debt service payments. For fiscal year 2010-11, debt service is estimated to be \$8,284,488, which includes principal of \$8,260,000, interest expense and other costs of approximately \$15,071, and letter of credit fees of approximately \$9,417. A Reserve Fund of \$3,067,050 will be used toward the final payment to be made on November 1, 2010. Any remaining fund balance for fiscal year 2010-11 will be transferred to the Asset Management Plan after all expenses are paid.

#### **Fund 367: INFRASTRUCTURE FINANCING PLAN**

This fund was established to account for preliminary work on an infrastructure financing plan. Major infrastructure improvements, such as a public safety facility, are on hold. No expenditures are anticipated in fiscal year 2010-11.

#### **Fund 390: REDEVELOPMENT AGENCY GENERAL DEBT SERVICE**

This fund accounts for the Debt Service for the Irvine Redevelopment Agency (Agency). This fund accumulates tax increment receipts, makes debt service payments, statutory pass through payments of property tax to affected agencies, such as special districts. Annually, the Agency receives revenues in the form of tax increment and deposits 80% of those revenues in the RDA Debt Service Fund (390) and the remaining 20% into the RDA Housing Fund (109).

Between 1999 and 2007, the City made a series of loans to the Agency amounting to \$8.2 million for the Agency's operating expenses and proposed capital projects. In September 2007, the Agency borrowed \$134 million from the Orange County Great Park Special Fund in order to purchase three parcels of land from the City. During fiscal year 2009-10, the Agency paid off five of the seven City loans made during 1999 and 2007. The total amount of loans outstanding, including principal and deferred interest, is estimated to be \$180 million at June 30, 2010.

## Special Funds

### Internal Service Funds

#### **Fund 501: INVENTORY**

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 departments and locations requesting them.

#### **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 and administers the City's general risk, property insurance and loss exposure program; administers the Citywide Wellness program; and accounts for unemployment insurance. This fund is financed from self-insurance premiums paid by the departments as a percentage of their salaries. The fund is administered by Human Resources Risk Management Division.

#### **Fund 574: FLEET SERVICES FUND**

The Fleet Services Fund is used to manage moving stock items that are charged to the various user departments at rates designed to recover the associated acquisition, replacement, maintenance and fuel costs. Those rental rates, based on this fund's operating budget and historic costs, are included in each department's budgeted expenditures. As of June 30, 2009, fund capital assets totaled \$11.9 million with accumulated depreciation of \$7.7 million. FY 2009-10 vehicle purchases are estimated at \$1.2 million, and recommended purchases for FY 2010-11 total \$0.7 million.

#### **Fund 577: MISCELLANEOUS EQUIPMENT INTERNAL SERVICE FUND**

This fund was created for the purpose of acquiring major non-vehicle capital outlay items which were rented back to the user departments at a rate designed to recover the purchase cost. The funds remaining will be used to purchase vests for new Public Safety staff and replacement vests for current Public Safety staff. In 2010-11, funds will be used to purchase 73 new and replacement vests for Public Safety and the remaining balance will be transferred to the General Fund. At the end of fiscal year 2010-11, this fund will be closed.

#### **Fund 578: TELEPHONE, MAIL, DUPLICATING SERVICES**

This fund was established to centralize Telecommunications, Mail, and Duplicating Services. The Telecommunications program provides coordination and administration of all telephone lines, voice mail functions and design, equipment administration, paging and cellular services. The Duplicating division provides for the administration of a centralized duplicating center, all copier acquisition and contract negotiations, networking equipment, training, and maintenance. The Mail Center processes all incoming and outgoing mail citywide. This Center is also responsible for all bulk and regular mailings as well as assisting in the design and creation of mailers to ensure compliance with United States Postal Service requirements. The Mail Center provides services for City Hall and its 25 satellite facilities, such as the parks and senior centers. These services include support staff and contract oversight for all mail operations. All costs associated with these services are expensed from this fund with supporting revenues from the General Fund as well as other funds that use these services. Fiscal year 2010-11 budgeted

## Special Funds

### Internal Service Funds

expenditures for these service areas are as follows: \$986,383 for duplicating costs, \$663,375 for mail costs, and \$953,651 for telecommunications costs.

#### **Fund 579: STRATEGIC TECHNOLOGY PLAN FUND**

The Strategic Technology Plan Fund receives revenue from the departments, whose costs are based on the number of workstations connected to the network. The Strategic Technology Fund uses those revenues to plan, build, maintain and expand the City's intranet and internet networks and technology hardware, software, training and support systems. Due to the uncertain economic conditions, new information technology goals have been deferred to fiscal year 2011-12 and out. The

major focuses in the Strategic Technology Plan will be maintaining the current infrastructure, maintaining the current software and hardware, and managing storage allocations to reduce the need for additional storage purchases in fiscal year 2010-11.

#### **Fund 580: CIVIC CENTER MAINTENANCE & OPERATIONS**

The Civic Center Facility Maintenance Fund was established in fiscal year 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 recorded in this fund with supporting revenues from the General Fund as well as other funds which use this service.

## Special Funds



# Special Funds

## Resources Table

FUND		PROPERTY TAX	SALES TAX	OTHER TAXES & FEES	REVENUE/ OTHER AGENCIES	DEVELOPMENT FEES
002	ASSET MANAGEMENT PLAN FUND	0	0	0	0	0
003	COMPENSATED ABSENCES FUND	0	0	0	0	0
005	DEVELOPMENT SERVICES FUND	0	0	0	0	2,167,718
006	CONTINGENCY RESERVE	0	0	0	0	0
007	EDUCATIONAL PARTNERSHIP FUND	0	0	0	0	0
009	REVENUE CLEARING FUND	0	0	0	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	0	0	0	0	0
024	BUILDING AND SAFETY FUND	0	0	0	0	5,910,000
027	DEVELOPMENT ENGINEERING	0	0	0	0	485,000
030	COMMUNITY SERVICES PRGRM FUND	0	0	0	0	0
108	IRVINE REDEVELOPMENT FUND	0	0	0	0	0
109	RDA HOUSING	1,208,853	0	0	0	0
110	MEASURE M LOCAL TURNBACK FUND	0	2,483,254	0	0	0
111	GAS TAX FUND	0	0	3,302,311	2,578,998	0
112	LOCAL PARK FEES FUND	0	0	0	0	0
113	FEES & EXACTIONS FUND	0	0	0	0	0
114	HOME GRANT FUND	0	0	0	647,510	0
118	SYSTEMS DEVELOPMENT FUND	0	0	1,500,000	0	0
119	MAINTENANCE DISTRICT	2,372,673	0	0	0	0
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	0	0	0	0	0
123	IRVINE BUSINESS COMPLEX	0	0	500,000	2,905,000	0
125	COMM DEVELOP BLOCK GRANT FUND	0	0	0	1,329,329	0
126	SENIOR SERVICES FUND	0	0	0	0	0
128	NUTRITION PROGRAM FUND	0	0	0	190,000	0
130	AB2766 - AIR QUALITY IMPROVEMENT	0	0	0	235,000	0
132	SLURRY SEAL SURCHARGE FUND	0	0	0	0	0
136	PUBLIC SAFETY SPECIAL EVENTS	0	0	0	0	0
138	IBC TRANSPORTATION MANAGEMENT	0	0	0	380,244	0
139	SUPPLIEMTAL LAW ENFORCEMENT FUND	0	0	0	0	0
143	PUBLIC SAFETY GRANTS	0	0	0	699,105	0
145	STRUCTURAL FIRE FUND	0	0	0	683,548	0
147	IRVINE LAND TRUST	0	0	0	125,000	0
148	AMERICAN RECOVERY/REINVESTMENT ACT	0	0	0	2,905,320	0
149	SPECIAL PROGRAMS GRANTS	0	0	0	380,646	0
151-153	ASSET FORFEITURE FUNDS	0	0	0	0	0
180	ORANGE COUNTY GREAT PARK	0	0	0	0	0
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GRV	0	0	0	0	0
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	0	0	0	0	0
206-223	ASSESSMENT DISTRICTS	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	0	0	0	5,165,903	0
254	RAILROAD GRADE SEPARATION	0	0	0	10,198,281	0
260	CAPITAL IMPROV PROJ FUND-NON C	0	0	0	206,624	0
262	COL BILL BARBER MC MEMORIAL PK	0	0	0	0	0
267	CITY INFRASTRUCTURE	0	0	0	0	0
280	OCGP INFRASTRUCTURE	0	0	0	0	0
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	0	0	10,000	0	0
282	FEE DISTRICT NO. 92-1	0	0	5,000	0	0
286	OCGP DEVELOPMENT FUND	0	0	0	243,000	0
349	INFRASTRUCTURE AUTHORITY FUND	0	0	0	0	0
367	INFRASTRUCTURE FINANCING PLAN	0	0	0	0	0
390	RDA GENERAL DEBT SERVICE	4,835,411	0	0	0	0
501	INVENTORY	0	0	0	0	0
570	INSURANCE FUND	0	0	0	0	0
574	FLEET SERVICES FUND	0	0	0	0	0
577	MISC. EQUIPMENT INT. SERVICE FUND	0	0	0	0	0
578	TELEPHONE, MAIL, DUPLIC SRV FUND	0	0	0	0	0
579	STRATEGIC TECHNOLOGY PLAN FUND	0	0	0	0	0
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	0	0	0	0	0
TOTAL		8,416,937	2,483,254	5,317,311	28,873,508	8,562,718

# Special Funds Resources Table

FUND	COMM SERVICES FEES	CIP REVENUE	FEES FOR SERVICES	MISC REVENUES	BOND & ASSMNT. REVENUE	INTERNAL SERVICES	TRANSFERS IN	TOTAL RESOURCES
002	0	0	0	1,085,334	0	0	9,198,237	10,283,571
003	0	0	0	49,408	0	0	0	49,408
005	0	0	0	16,000	0	0	0	2,183,718
006	0	0	0	151,553	0	0	0	151,553
007	0	0	0	16,333	0	0	1,000,000	1,016,333
009	0	0	0	687,370	0	0	0	687,370
010	12,500	0	0	51,884	0	0	2,105,000	2,169,384
024	0	0	0	12,100	0	0	0	5,922,100
027	0	0	0	0	0	0	0	485,000
030	80,000	0	0	215,265	0	0	0	295,265
108	0	0	0	68,324	0	0	1,200,000	1,268,324
109	0	0	0	92,272	0	0	0	1,301,125
110	0	0	0	41,407	0	0	0	2,524,661
111	0	0	0	43,419	0	0	0	5,924,728
112	0	0	0	643,063	0	0	0	643,063
113	0	0	0	120,916	0	0	2,200,000	2,320,916
114	0	0	0	0	0	0	0	647,510
118	0	0	0	42,780	0	0	0	1,542,780
119	0	0	0	30,050	5,322,117	0	0	7,724,840
122	0	0	0	377,883	0	0	11,966	389,849
123	0	1,337,118	0	921,707	0	0	82,464	5,746,289
125	0	0	0	0	0	0	0	1,329,329
126	0	0	0	16,349	0	0	0	16,349
128	30,000	0	0	95,000	0	0	4,355	319,355
130	0	0	0	15,274	0	0	0	250,274
132	0	0	0	82,928	0	0	3,240,586	3,323,514
136	0	0	1,097,043	18,028	0	0	0	1,115,071
138	0	59,507	0	11,423	0	0	0	451,174
139	0	0	0	2,513	0	0	0	2,513
143	0	0	0	46,517	0	0	0	745,622
145	0	0	0	0	0	0	0	683,548
147	0	0	0	12,264	0	0	0	137,264
148	0	0	0	0	0	0	0	2,905,320
149	0	0	0	0	0	0	0	380,646
151-153	0	0	0	4,071	0	0	0	4,071
180	100,000	0	0	3,817,565	0	0	0	3,917,565
203	0	0	0	8,145	0	0	0	8,145
205	0	0	0	5,208	0	0	0	5,208
206-223	0	0	0	293,334	61,527,500	0	0	61,820,834
250	0	7,617,583	0	109,079	0	0	18,973,248	31,865,813
254	0	3,586,001	0	-21,742	0	0	69,562	13,832,102
260	0	447,396	0	208,765	0	0	10,631,620	11,494,405
262	0	0	0	106,429	0	0	0	106,429
267	0	0	0	100,130	0	0	0	100,130
280	0	0	0	33,000	0	0	0	33,000
281	0	0	0	112,966	0	0	0	122,966
282	0	0	0	687	0	0	0	5,687
286	0	0	0	625,535	0	0	0	868,535
349	0	0	0	13,383,251	0	0	1,000,000	14,383,251
367	0	0	0	2,374	0	0	0	2,374
390	0	0	0	82,852	0	0	0	4,918,263
501	0	0	0	365,544	0	0	0	365,544
570	0	0	0	228,981	0	4,857,904	0	5,086,885
574	0	0	0	3,835,801	0	0	30,000	3,865,801
577	0	0	0	0	0	0	0	0
578	0	0	0	47,695	0	2,007,188	0	2,054,883
579	0	0	150	50,710	0	5,858,668	0	5,909,528
580	0	0	0	13,743	0	1,581,502	0	1,595,245
TOTAL	222,500	13,047,605	1,097,193	28,381,487	66,849,617	14,305,262	49,747,038	227,304,430

# Special Funds Appropriation Table

		SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICE	TRAINING/ BUSINESS EXPENSE	REPAIR/ MAINT.
FUND							
002	ASSET MANAGEMENT PLAN FUND	0	0	0	8,260,000	0	0
003	COMPENSATED ABSENCES FUND	822,762	0	0	0	0	0
005	DEVELOPMENT SERVICES FUND	1,217,816	0	0	0	0	0
006	CONTINGENCY RESERVE	0	0	0	0	0	0
007	EDUCATIONAL PARTNERSHIP FUND	0	0	0	0	0	0
009	REVENUE CLEARING FUND	422,535	0	1,541	0	2,595	0
010	INFRASTRUCTURE & REHABILITATION FUND	380,295	0	36,774	16,249	250	0
024	BUILDING AND SAFETY FUND	4,699,032	86,000	56,000	125,545	2,000	7,000
027	DEVELOPMENT ENGINEERING	241,975	0	0	0	0	0
030	COMMUNITY SERVICES PRGRM FUND	20,062	0	1,154,897	0	0	0
108	IRVINE REDEVELOPMENT FUND	898,831	500	14,000	50,410	20,250	0
109	RDA HOUSING	435,791	500	12,900	0	15,600	0
110	MEASURE M LOCAL TURNBACK FUND	23,926	0	0	0	0	0
111	GAS TAX FUND	23,926	13,400	0	0	0	87,640
112	LOCAL PARK FEES FUND	0	0	0	0	0	0
113	FEES & EXACTIONS FUND	0	0	0	0	0	0
114	HOME GRANT FUND	16,978	0	0	0	1,207	0
118	SYSTEMS DEVELOPMENT FUND	0	0	0	0	0	0
119	MAINTENANCE DISTRICT	1,027,300	0	184,512	19,837	0	45,000
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	164,308	0	0	0	0	0
123	IRVINE BUSINESS COMPLEX	230,967	0	1,000	0	0	0
125	COMM DEVELOP BLOCK GRANT FUND	117,562	0	0	0	2,000	0
126	SENIOR SERVICES FUND	0	0	44,750	0	500	0
128	NUTRITION PROGRAM FUND	172,733	0	147,000	0	0	0
130	AB2766 - AIR QUALITY IMPROVMNT	0	0	0	0	0	0
132	SLURRY SEAL SUR CHG FUND	112,797	0	0	0	0	0
136	PUBLIC SAFETY SPECIAL EVENTS	285,213	801,628	0	18,333	0	0
138	IBC TRANSPORTATION MGMT PROGRAM	161,341	0	0	0	0	0
139	SUPPLIMENTAL LAW ENFORCEMENT FUND	0	138,774	0	0	0	0
143	PUBLIC SAFETY GRANTS	43,819	98,509	416,374	0	90,000	0
145	STRUCTURAL FIRE FUND	0	7,000	31,000	0	0	0
147	IRVINE LAND TRUST	0	0	2,700	0	15,000	0
148	AMERICAN RECOVERY/REINVESTMENT ACT	0	0	0	0	0	0
149	SPECIAL PROGRAMS GRANTS	0	0	75,846	0	0	0
151-153	ASSET FORFEITURE FUNDS	0	0	399,381	0	0	0
180	ORANGE COUNTY GREAT PARK	3,249,383	30,000	455,500	454,193	71,000	0
203	CFD 05-2 IMPROVEMENTS - COLUMBUS GROVE	0	0	0	0	0	0
205	CFD 04-1 IMPROVEMENTS - CENTRAL PARK	0	0	0	0	0	0
206-223	ASSESSMENT DISTRICTS	249,609	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	1,035,389	0	0	0	0	0
254	RAILROAD GRADE SEPARATION	248,375	0	0	0	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	577,725	0	0	0	0	0
262	COL BILL BARBER MC MEMORIAL PK	0	0	0	0	0	0
267	CITY INFRASTRUCTURE	0	0	0	0	0	0
280	OCGP INFRASTRUCTURE	141,303	0	0	0	0	0
281	FEE DISTRICT 89-1 (BAKE/I5 INT)	2,613	0	0	0	0	0
282	FEE DISTRICT NO. 92-1		0	0	0	0	0
286	OCGP DEVELOPMENT FUND	743,713	0	0	0	0	0
349	INFRASTRUCTURE AUTHORITY FUND	3,678	0	0	0	0	0
390	RDA GENERAL DEBT SERVICE	0	0	0	0	0	0
501	INVENTORY	0	0	372,200	0	0	0
570	INSURANCE FUND	696,138	0	49,850	88,750	2,450	0
574	FLEET SERVICES FUND	979,979	0	1,368,150	17,341	0	0
577	MISC. EQUIPMENT INT. SERVICE FUND	0	0	86,083	0	0	0
578	TELEPHONE, MAIL, DUPLIC SRV FUND	311,126	0	576,000	21,717	300	349,241
579	STRATEGIC TECHNOLOGY PLAN FUND	149,851	0	572,000	115,900	1,250	1,861,329
580	CIVIC CENTER MAINTENANCE & OPERATIONS	344,058	15,000	102,400	33,921	0	0
	TOTAL	20,252,909	1,191,311	6,160,858	9,222,196	224,402	2,350,210



# Special Funds Appropriation Table

FUND	UTILITIES	CAPITAL EQPT	CLAIMS	MISC.	CIP	CONTRACT SERVICES	DEBT/AD ADMIN	TRANSFERS OUT	TOTAL ALLOCATION
002	0	0	0	0	0	0	0	2,105,000	10,365,000
003	0	0	0	0	0	0	0	0	822,762
005	0	0	0	0	0	461,000	0	297,484	1,976,300
006	0	0	0	0	0	0	0	14,000,000	14,000,000
007	0	0	0	0	0	1,500,000	0	0	1,500,000
009	0	0	0	0	0	260,699	0	0	687,370
010	0	0	0	0	0	815,000	0	4,972,865	6,221,433
024	16,000	5,000	0	0	0	198,100	0	625,000	5,819,677
027	0	0	0	0	0	151,000	0	82,450	475,425
030	0	0	0	0	0	287,338	0	0	1,462,297
108	0	0	0	0	0	602,300	0	0	1,586,291
109	0	0	0	0	0	565,000	47,250	0	1,077,041
110	0	0	0	0	0	200,000	0	6,521,701	6,745,627
111	0	0	0	0	0	563,960	0	11,892,472	12,581,398
112	0	0	0	0	0	0	0	0	0
113	0	0	0	0	0	0	0	4,200,000	4,200,000
114	0	0	0	0	0	629,325	0	0	647,510
118	0	0	0	0	0	0	0	4,994,610	4,994,610
119	2,873,363	0	0	0	0	5,007,932	0	0	9,157,944
122	0	0	0	0	8,893,438	50,000	0	0	9,107,746
123	0	0	0	0	17,678,164	0	0	0	17,910,131
125	0	0	0	0	17,809	1,191,958	0	0	1,329,329
126	0	0	0	0	0	52,000	0	0	97,250
128	0	0	0	0	0	18,000	0	0	337,733
130	0	0	0	0	0	16,300	0	789,706	806,006
132	0	0	0	0	3,357,004	0	0	0	3,469,801
136	0	0	0	0	0	8,079	0	0	1,113,253
138	0	0	0	0	572,470	0	0	350,000	1,083,811
139	0	138,773	0	0	0	0	0	0	277,547
143	0	319,000	0	0	0	0	0	0	967,702
145	0	645,548	0	0	0	0	0	0	683,548
147	1,300	0	0	0	0	100,000	0	0	119,000
148	0	0	0	0	0	802,435	0	2,102,885	2,905,320
149	0	0	0	0	0	304,800	0	0	380,646
151-153	0	0	0	0	0	0	0	0	399,381
180	262,084	190,000	0	190,000	0	11,243,014	0	100,000	16,245,174
203	0	0	0	0	750,000	0	0	0	750,000
205	0	0	0	0	25,000	0	0	0	25,000
206-223	0	0	0	0	36,876,391	0	720,542	69,562	37,916,104
250	0	0	0	0	16,103,812	0	0	0	17,139,201
254	0	0	0	0	10,019,467	0	0	0	10,267,842
260	0	0	0	0	7,905,675	0	0	0	8,483,400
262	0	0	0	0	2,195,981	0	0	0	2,195,981
267	0	0	0	0	0	0	0	2,200,000	2,200,000
280	0	0	0	0	713,988	0	0	0	855,291
281	0	0	0	0	0	0	0	0	2,613
282	0	0	0	0	0	0	0	0	0
286	0	0	0	0	64,720,023	0	0	0	65,463,736
349	0	0	0	0	0	0	8,280,810	9,198,237	17,482,725
390	0	0	0	0	0	2,482,323	15,850,753	1,200,000	19,533,076
501	0	0	0	0	0	0	0	0	372,200
570	0	0	2,515,000	0	0	2,688,476	0	0	6,040,664
574	2,000	707,000	0	0	0	146,170	20,000	0	3,240,640
577	0	0	0	0	0	0	0	248,158	334,241
578	510,000	15,000	0	0	0	820,025	0	0	2,603,409
579	0	3,316,000	0	0	0	3,083,532	0	0	9,099,862
580	612,500	6,461	0	0	0	472,623	0	0	1,586,963
TOTAL	4,277,247	5,342,782	2,515,000	190,000	169,829,222	34,721,389	24,919,355	65,950,130	347,147,011

# Capital Improvement Program

## CIP Budget Introduction

The City defines capital assets as property, plant and equipment with an initial individual cost of at least \$5,000 and an estimated useful life greater than two years.

Infrastructure, which includes the street, bridge, traffic signal, landscape, and trail networks, is defined as assets with an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.

FY 2010-11 capital expenditures total \$38.9 million (Table 1), consisting of \$5.2 million in



property and equipment and \$33.7 million in capital infrastructure improvements.

**Table 1**  
**Capital Expenditures**

Routine Capital Expenditures (Property and Equipment)	
Capital Equipment - Office Furniture	\$150,000
Capital Equipment - Computer Hardware	3,175,773
Capital Equipment - Computer Software	827,000
Capital Equipment - Vehicles	377,000
Capital Equipment - Miscellaneous	339,000
Lease Purchase Agreement	330,000
Sub-Total: Routine Capital Expenditures	\$5,198,773
Significant, Non-Routine Capital Expenditures (Infrastructure)	
Circulation Related Infrastructure (Streets, Traffic Signals, etc.)	\$22,934,982
Facility and Park Infrastructure	8,580,635
Landscape Infrastructure	1,545,000
Offstreet Bike Trail Construction and Rehabilitation	677,889
Sub-Total: Infrastructure Capital Expenditures	\$33,738,506
Total Capital Expenditures	\$38,937,279

Routine capital purchases of new vehicles, computer hardware and other equipment are largely accounted for in special funds, such as the Fleet Services and the Strategic Technology Plan funds, with the costs ultimately charged to the departments that use those services.

Significant non-routine capital expenditures, consisting of infrastructure construction and rehabilitation improvements, are accounted for in the Capital Improvement Program (CIP).

In general, the CIP Budget provides funding for infrastructure construction and

# Capital Improvement Program

rehabilitation while the operating budget, and other special funds, provide funding for routine and ongoing facility and landscape maintenance. The CIP Budget provides funding for the development and rehabilitation of infrastructure and functions as an extension of the City's long-term capital and operating plan outlined in the Strategic Business Plan.

A comprehensive five-year infrastructure needs forecast is updated annually as part of the Strategic Business Plan and includes anticipated new construction, rehabilitation, and maintenance projects. The forecast provides cost estimates for each project and identifies funding sources for the upcoming fiscal year. In addition to infrastructure planning in the Strategic Business Plan, the City prioritizes infrastructure rehabilitation when allocating year-end appropriations from the General Fund and special funds.

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

useful life of infrastructure improvements and providing long-term savings.

## **CIP Projects**

The FY 2010-11 CIP Budget funds 33 projects (summarized by category in Table 2) and reallocates funding from the following two existing projects:

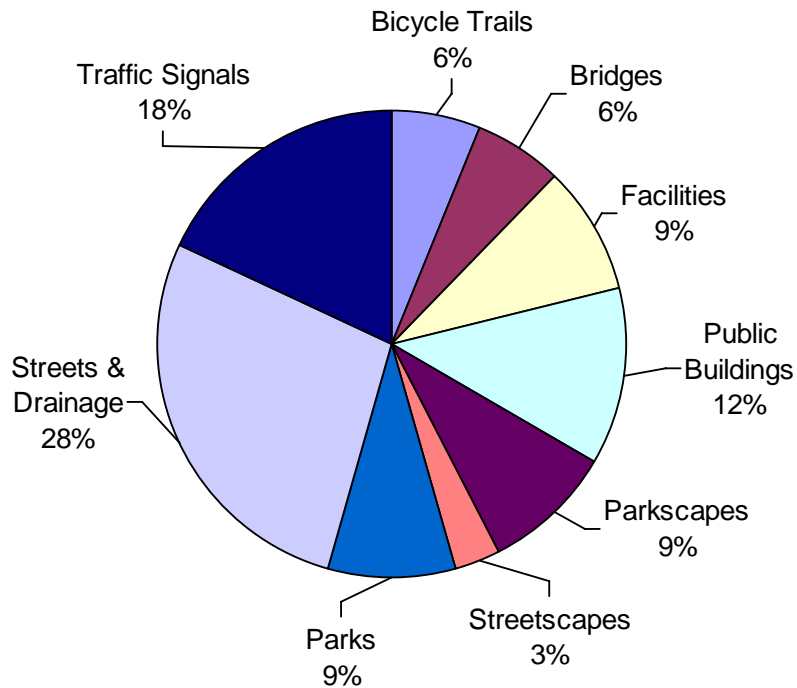
1. Efficient project management has enabled the Public Works department to deliver a Proposition 1B-funded project under-budget. In order to meet State deadlines and avoid forfeiting the funding to Sacramento, the savings from those projects is being appropriated to fund the rehabilitation of streets in the Irvine Business Complex.
2. Money set-aside for design of potential new/renovated City facilities (Public Safety, Operations Support and Civic Center) is being used to address more pressing Public Safety-related CIP projects (bi-directional radio amplifiers and facility improvements).

# Capital Improvement Program

**Table 2**  
**Capital Improvement Program**

Project Type	Total	New Construction & Design	Rehabilitation	Total
Bicycle Trails	2	\$597,889	\$80,000	\$677,889
Bridges	2	0	75,000	75,000
Facilities	3	1,230,000	80,000	1,310,000
Facilities - Public Buildings	4	0	3,086,592	3,086,592
Landscape - Parks	3	0	825,000	825,000
Landscape - Streetscapes	1	0	720,000	720,000
Parks	3	3,401,000	783,043	4,184,043
Streets and Drainage	9	16,917,312	3,160,750	20,078,062
Traffic Signals	6	416,920	2,365,000	2,781,920
<b>Total</b>	<b>33</b>	<b>\$22,563,121</b>	<b>\$11,175,385</b>	<b>\$33,738,506</b>

**Chart 1**  
**CIP Projects by Type**



# Capital Improvement Program

## Revenue Sources and Categories

CIP revenues are received from a variety of sources including Federal, State, regional, and local funds. Approximately 54 percent of the CIP Budget is derived from grants, developer contributions to build specific projects, and other one-time revenue sources, while the rest originates from

recurring City revenues and ongoing allocations from other governments. Certain revenue sources are restricted to specific kinds of projects (circulation versus non-circulation), geographic areas, or construction types (new construction versus rehabilitation).

**Table 3**  
**CIP Funding Source Summary**

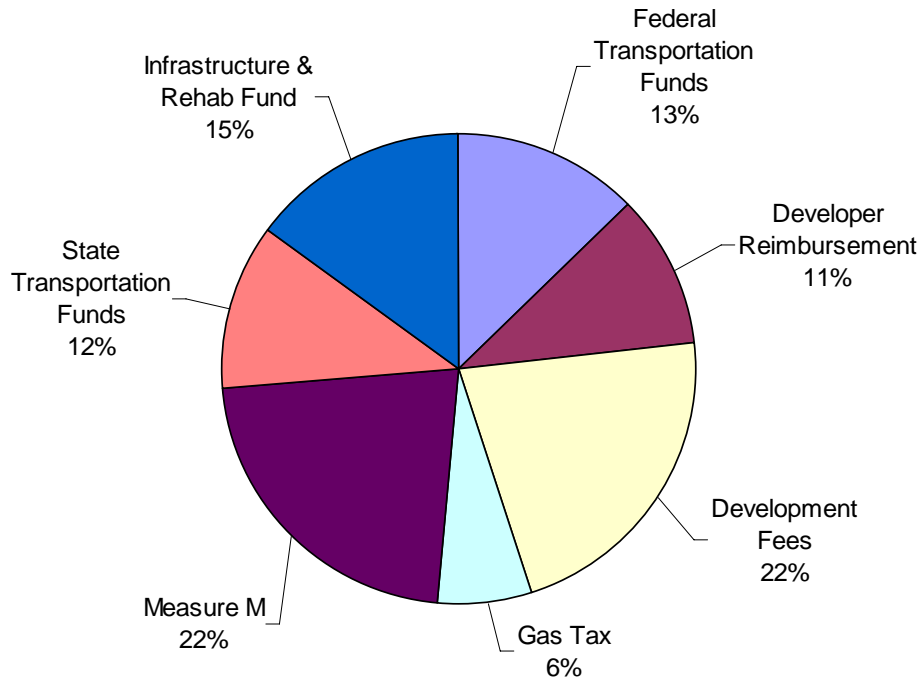
Project Classification	City Sources	Other Sources	Total
New Construction	\$8,602,136	\$13,960,985	\$22,563,121
Rehabilitation	7,005,750	4,169,635	11,175,385
Total	\$15,607,886	\$18,130,620	\$33,738,506
Total %	46%	54%	100%

**Table 4**  
**Revenue Sources by CIP Category**

Funding Source	New Construction/ Design	Rehabilitation	Total
American Recovery/Reinvestment Act	\$0	\$1,619,635	\$1,619,635
Congestion Mitigation and Air Quality	1,797,278	0	1,797,278
Developer Reimbursement	3,591,000	0	3,591,000
Fees & Exactions	2,200,000	1,000,000	3,200,000
Gas Tax	754,235	1,365,670	2,119,905
Highway Safety Improvement Program	0	900,000	900,000
IBC Transportation Mgt Program	130,503	0	130,503
M - Regional Interchange Program	3,642,366	0	3,642,366
M - Signal Improvement Program	312,685	0	312,685
M - Transportation Demand Management	699,234	0	699,234
M Turnback	1,904,033	948,149	2,852,182
Prop 1B Transportation Bond	0	650,000	650,000
Prop 42-County	0	0	0
Prop 42-State	0	1,537,460	1,537,460
Rehab. Reserve	883,529	2,276,826	3,160,355
Regional Surface Transportation Program	1,691,422	0	1,691,422
Systems Development - Circulation	1,902,082	0	1,902,082
Systems Development - Non-Circulation	2,042,528	0	2,042,528
State of California	27,000	0	27,000
Use of Fund Balance (250)	982,226	127,645	1,109,871
Use of Fund Balance (260NC)	3,000	750,000	753,000
Total	\$22,563,121	\$11,175,385	\$33,738,506

# Capital Improvement Program

**Chart 2**  
**Capital Improvement Program by Revenue Type**



## Summary by Category

**Circulation:** \$23.6 million is budgeted for circulation projects, which include new street construction and rehabilitation projects and traffic signal installation and rehabilitation.

New construction circulation projects total \$17.9 million, highlighted by: \$10.8 million for rehabilitation and widening of Jamboree Road at the I-5 freeway; \$3.6 million for the Sand Canyon Avenue/Railroad Tracks Grade Separation project, and \$1.8 to construct an underpass and double track railroad bridge on Jeffrey Road.

Circulation related rehabilitation projects total \$5.7 million, highlighted by: \$1.9 million for the rehabilitation of local streets in the Irvine Business Complex; \$2.1 million for traffic signal system improvements and the

Irvine Transportation Engineering Management System; and nearly \$700,000 to expand and maintain the City's bicycle trail system.

**Facilities and Parks:** \$8.4 million has been budgeted for facility and park related projects, highlighted by: \$3.2 million to finalize the design of the Northwood Community Park community center modernization; \$780,000 to install energy efficient athletic field lighting at Harvard and Heritage Community Parks; and \$1.2 million to improve the Public Safety radio system.

**Landscape:** \$1.5 million has been budgeted for landscaping projects highlighted by \$720,000 million for street landscape rehabilitation in El Camino Village.

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

Several projects identified in the CIP are expected to have an impact on the City's operating budget when built but are not

included in Table 5 because they are not yet approved or funded for construction. For example, the modernization of the Northwood Community Park Community Center will likely have an impact on the operating budget, but because the project is still in the design phase, its estimated operating costs are undetermined. Operating cost estimates will be developed as the project's design is completed and the City prepares to initiate construction.

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

**Table 5**  
**Estimated Operating and Maintenance Costs**

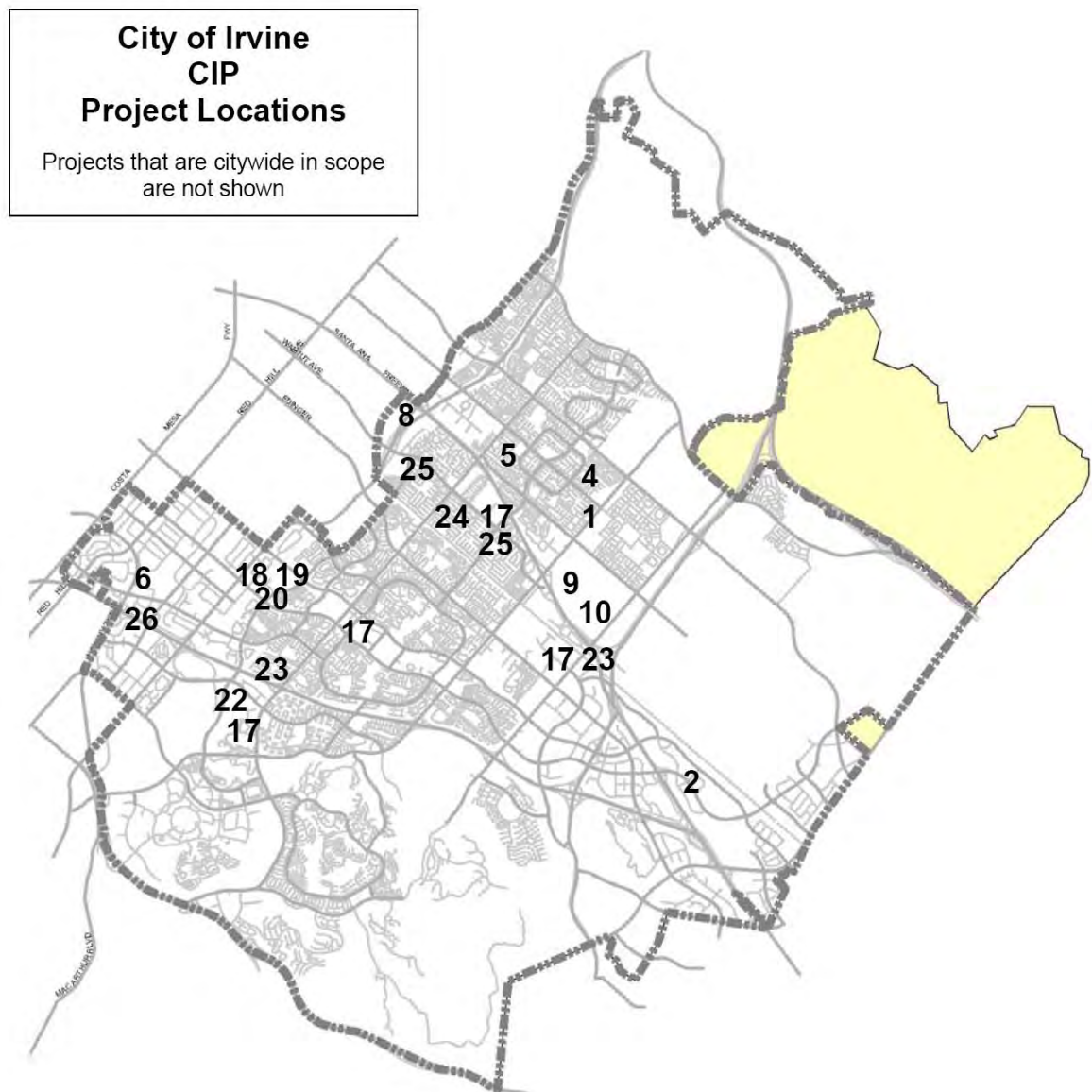
Project Title	Annual O&M Costs
IBC Sidewalk Improvements	\$138
Jamboree/I-5	627
Jeffrey Off-Street Bikeway (Venta Spur-Bryan)	594
Sand Canyon Grade Separation	2,046
Jeffrey Road Grade Separation	3,069
Total	\$6,474

# Capital Improvement Program

## Conclusion

The CIP Budget provides funding for infrastructure construction and rehabilitation efforts, including improvements to the City's circulation network and public facilities. The

CIP Budget represents a balanced long-term plan reflecting the City Council's strategic goals and priorities outlined in the Strategic Business Plan.





# Capital Improvement Program

## CIP Project Descriptions

### NEW CONSTRUCTION & DESIGN

#### Bicycle Trails

1. Jeffrey Road Off-Street Bikeway \$597,889  
Construction of an off-street bikeway along Jeffrey Road connecting the Venta Spur off-street bikeway and Jeffrey Open Space Trail.

#### Facilities

2. Irvine Station Bicycle Lockers \$30,000  
Purchase and installation/construction of additional bicycle storage facilities at Irvine Station.
3. Bi-Directional Radio Amplifiers \$1,200,000  
Installation of in-building radio amplifier systems to improve Public Safety radio coverage in buildings built before the City required developers to install amplification systems during construction.

#### Parks

4. Carrotwood Neighborhood Park Playground Equipment Upgrade \$180,000  
Due to regional development, as well as Americans with Disability Act and State playground safety requirements, new playground surfacing and playground equipment will be installed at Carrotwood Neighborhood Park.
5. Northwood Community Park Community Center Modernization \$3,221,000  
Northwood Community Park is an older community park. The facility requires modernization to comply with new accessibility requirements, as well as increase electrical, energy, and mechanical efficiencies. The project will allow for Community Center design and construction drawings to be finalized to complete park design, public facility review, construction drawings, plan check fees, staff time, and bid documents, as well as allocate some construction funds. The project is being designed and constructed as LEED certified building. Several important design features include; photovoltaic system; radiant barriers and light colored metal roof to reduce heat load on the building's HVAC system; high efficiency HVAC system; low water usage fixtures; and sustainable materials for flooring.

#### Streets and Drainage

6. IBC Sidewalk Improvement \$535,253  
This project proposes the construction of 2,222 linear feet of missing sidewalks adjacent to several street segments.
7. Circulation Program/Project Development \$200,000  
Initiate environmental studies, feasibility studies, and preliminary engineering phases of project work for circulation related projects.

# Capital Improvement Program

## CIP Project Descriptions

- |    |   |              |
|----|---|--------------|
| 8. | Jamboree/I-5<br>Arterial rehabilitation and widening of Jamboree Road from six to eight lanes from approximately 500 feet west of Michelle Drive to approximately 600 feet east of I-5 northbound ramps. Arterial rehabilitation will utilize miscellaneous base (recycled aggregate) and rubberized asphalt concrete (recycled tires). | \$10,793,781 |
|----|---|--------------|

- |    |   |             |
|----|---|-------------|
| 9. | Jeffrey Road Grade Separation<br>Construction of a grade separated crossing at Jeffrey Road and the SCRRA railroad tracks. A six-lane underpass and a double track railroad bridge will be constructed. | \$1,797,278 |
|----|---|-------------|

- |     |   |             |
|-----|---|-------------|
| 10. | Sand Canyon Avenue Grade Separation<br>Right-of-way acquisition for a grade separated crossing at Sand Canyon and the SCRRA railroad tracks. A six-lane underpass and a double track railroad bridge will be constructed. | \$3,591,000 |
|-----|---|-------------|

### Traffic Signals

- |     |  |           |
|-----|--|-----------|
| 11. | MacArthur Boulevard Signal Coordination<br>Construction of hardware modifications in the traffic signal cabinets and communications cables from SR-55 to Campus Drive. | \$281,477 |
| 12. | Irvine Center Drive Signal Coordination<br>Development of traffic signals rehabilitation in the design phase.  | \$135,443 |

## REHABILITATION

### Bicycle Trails

- |     |  |          |
|-----|--|----------|
| 13. | Off-street Bicycle Trails<br>Rehabilitation of off-street bicycle trails citywide. | \$80,000 |
|-----|--|----------|

### Bridges

- |     |  |          |
|-----|--|----------|
| 14. | Bridge Inspection Service<br>Bridge rehabilitation citywide.             | \$50,000 |
| 15. | Bridge Maintenance and Repair<br>Bridge maintenance and repair citywide. | \$25,000 |

### Facilities

- |     |   |          |
|-----|---|----------|
| 16. | Parking Lot Rehabilitation<br>Rehabilitation and repair of parking lots citywide. | \$80,000 |
|-----|---|----------|

# Capital Improvement Program

## CIP Project Descriptions

### Facilities - Public Buildings

- |     |  |             |
|-----|--|-------------|
| 17. | Community Center and Facility HVAC Energy Management and Efficiency Replacement Program<br>Several Community Centers and Facilities HVAC systems and related energy management systems need to be replaced and upgraded. The centers and facilities include: Lakeview Senior Center; Operation and Support Facility buildings; Rancho San Joaquin Senior Center; and Heritage Community Center. Consistent with the intent of City Council Resolution No. 05-153, the new systems will facilitate high performance buildings through energy efficiency. The replacement program involves the following: replace existing HVAC systems to optimize operation and energy efficiency; convert systems from pneumatic to digital controls to optimize operation and energy efficiency; and update existing management systems to improve operations efficiency.                                    | \$650,000   |
| 18. | Civic Center HVAC Energy Management and Efficiency Replacement Program<br>The Civic Center's heating, ventilation, and air condition system and energy management system is 21 years old. Consistent with the intent of City Council Resolution No. 05-153, the new systems will facilitate high performance buildings through energy efficiency. The replacement program for the Civic Center involves the following: add four existing air handlers to the system to optimize operation and energy efficiency; upgrade energy management system front end to allow for Internet access; increased graphics abilities and system expansion; and convert existing air handlers and variable air volume boxes from pneumatic to digital controls to optimize operation and energy efficiency. The improvements are anticipated to improve the overall system's energy efficiency by 15 percent. | \$1,336,592 |
| 19. | Evaluation of Civic Center's Building Physical Envelope<br>The Civic Center's physical building envelope is 21 years old. In recent years water intrusion into the building has become an ongoing problem, resulting in interior space and wall damage. Consistent with the intent of City Council Resolution No. 05-153, a thorough evaluation of the building's physical envelope will be initiated to estimate the cost of mitigation and repair strategies to protect the physical building's structure, as well as reduce operational costs.  | \$100,000   |
| 20. | Public Safety Modifications<br>Public Safety facilities at the Civic Center are being remodeled to rehabilitate the women's locker room, install an evidence freezer and create additional workspace.  | \$1,000,000 |

# Capital Improvement Program

## CIP Project Descriptions

### Landscape - Parks

- |     |   |           |
|-----|---|-----------|
| 21. | Athletic Turf<br>Landscape rehabilitation of turf athletic fields.  | \$250,000 |
| 22. | Community Park Landscape Rehabilitation<br>Landscape rehabilitation for Heritage Community Park and Rancho San Joaquin Senior Center. | \$500,000 |
| 23. | Neighborhood Park Landscape Rehab<br>Landscape rehabilitation for Culverdale Park and Central Bark Park.                              | \$75,000  |

### Landscape - Streetscapes

- |     |  |           |
|-----|--|-----------|
| 24. | Street Landscape Rehabilitation<br>Street landscape rehabilitation in El Camino Village and other locations citywide as necessary. | \$720,000 |
|-----|--|-----------|

### Parks

- |     |  |           |
|-----|--|-----------|
| 25. | Athletic Field Lighting Energy Efficient Retrofit Program<br>The Athletic Field Lighting Energy Efficient Retrofit Program is funded through the American Recovery and Reinvestment Act. Harvard and Heritage Community Parks have athletic lighting that would benefit from a major retrofit of the existing lighting system. The new lighting systems will provide high performance energy efficient fixtures. The retrofit lighting program will install energy efficient lights, as well as a computer controlled scheduling system. The retrofit benefits include: 50 percent less operating costs from energy efficient lamps; 50 percent less light spill onto surrounding property; and improved control links through an Internet based program. Over the projected 25-year life-cycle, the retrofit cost saving is projected at \$412,433. | \$783,043 |
|-----|--|-----------|

### Streets and Drainage

- |     |  |             |
|-----|--|-------------|
| 26. | IBC Local Streets Rehabilitation<br>Rehabilitation of local streets within the Irvine Business Complex utilizing crushed miscellaneous base (recycled aggregate) and rubberized asphalt concrete (recycled tires). | \$1,859,999 |
| 27. | ADA Handicap Ramps<br>Rehabilitation and upgrades to various access ramps throughout the City.   | \$1,001,000 |
| 28. | Curbs/Gutters/Sidewalks<br>Rehabilitation and repair of curbs, gutters and sidewalks citywide.   | \$99,750    |
| 29. | Storm Drain Rehabilitation and Upgrades<br>Rehabilitation and upgrades of storm drains citywide.   | \$200,000   |

# Capital Improvement Program

## CIP Project Descriptions

### Traffic Signals

30.	Irvine Transportation Engineering Management System Upgrade of outdated controllers, cabinets, CCTV cameras and communications infrastructure.	\$1,800,000
31.	Citywide Traffic Signal Rehabilitation and Upgrade Citywide rehabilitation of signal head, overhead street name signs, communications, CCTV cameras, in-pavement lighted crosswalks and vehicle detection.	\$300,000
32.	Replacement of LED Signal Head and Pedestrian Countdown Timers	\$200,000
33.	Irvine Traffic Research And Control Center Support Scheduled component rehabilitation of ITRAC systems including video wall, workstation servers and central control software.	\$65,000

### NOT CAPITALIZED

34.	GMA #8 Administration City staff administration of Growth Management Area 8.	\$3,500
35.	Slurry Seal/Street Prep Preventative maintenance in the village of the Irvine Business Complex and arterial roadways throughout the City.	\$1,940,000
36.	Bike Plan Update Update the City's Bicycle Transportation Plan.	\$50,000

Projects 34-36 will be established as CIP projects for accounting and tracking purposes, but will not be capitalized as the projects do not meet the City's definition of a capital expenditure. Specifically, these projects are not capitalized because they do not meet the City's capitalization threshold (\$50,000) or because they are maintenance or programmatic undertakings rather than capital construction or rehabilitation projects. The cost of projects 34-36 are excluded from the \$38.9 million capital expenditure summary presented in Table 1 as well as the other CIP tables and charts.

# Strategic Business Plan Summary

## 2010 Strategic Business Plan

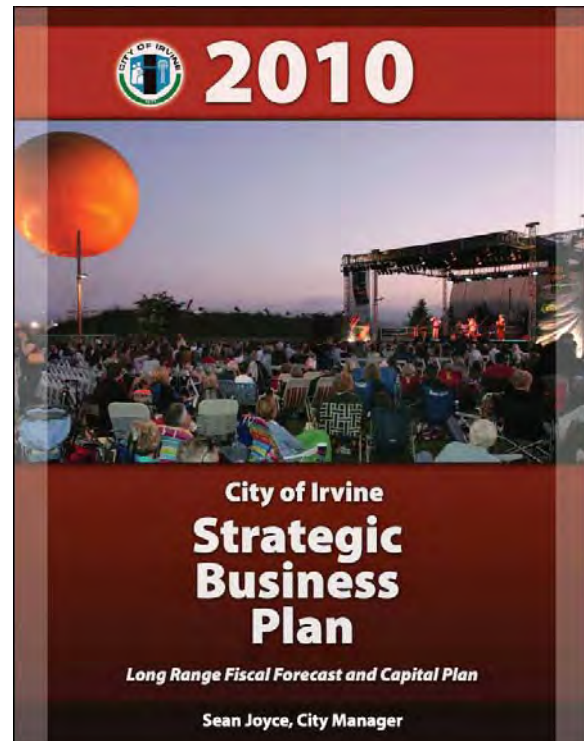
The City of Irvine's Strategic Business Plan (SBP) is a separate and distinct document from the annual Budget. The 2010 Strategic Business Plan was presented to the City's Finance Commission and adopted by the City Council in January 2010. This chapter provides a brief summary of the 2010 Strategic Business Plan. The complete document is available from the City's website at [www.cityofirvine.org/sbp](http://www.cityofirvine.org/sbp).

Irvine's first SBP was adopted in 1994 to help the City Council assess the impact of policy decisions on the City's quality of life. As a blueprint for the future, the SBP outlines the City's goals and evaluates its financial capability to achieve them. This is done primarily through the presentation of a five-year capital improvement plan and operating budget forecast. The operating budget forecast includes a projection of the cost to maintain and rehabilitate City infrastructure and the costs associated with the City's future development.

The SBP outlines the City's adopted strategic goals: maintain a clean and well maintained environment; maintain a safe community; foster economic prosperity and a livable community; and provide cost effective and quality government services.

The development of the SBP precedes the budgeting process and provides an early warning of potential budget challenges with a long-term perspective. SBP projections guide the Budget's revenue and spending projections.

SBP projections will not match the Adopted Budget because the Budget incorporates more recent economic and financial information along with organizational changes and restructurings.



The SBP and Budget also differ in projection methodology. The SBP makes projections based on existing budgetary relationships, while the Budget is based on an itemized analysis of supply, contract and staffing needs required to meet established service standards and City Council priorities. As a result, the SBP provides a big picture, long-term outlook and the Budget a detailed, short-term plan.

## Operating Environment

A comprehensive fiscal forecast requires an analysis of all the factors related to the City's operating environment that impact its fiscal condition. The SBP's Financial Condition chapter provides a thorough and detailed examination of these factors including an analysis of the City's revenue structure, demographics, business environment, and service demands. The following bullet points highlight key issues identified in the SBP:

# Strategic Business Plan Summary

- The national economy is experiencing a severe recession.
- The City is projecting a funding imbalance in FY 10-11 due to the recession. The imbalance is expected to be remedied through the use of accumulated reserves and expenditure reductions identified during the FY 10-11 Budget development process.
- With FY 08-09 expenditures \$9.3 million under budget, the City has been successful in containing costs in response to the recession.
- The State of California is continuing to experience budget problems which may result in trickle-down impacts to the City.
- The City is preparing contingency plans to mitigate the impact of further recession on the budget, while continuing to provide a high level of service to the community.
- City leaders set aside significant accumulated surpluses during better economic times (more than tripling reserves), helping the City weather this downturn.
- Despite enduring three years of a recession, Irvine's contingency reserves are expected to remain funded at 15 percent of budgeted appropriations entering FY 10-11.

## Economic Climate

During the past several years, the City has prepared for an economic decline by setting aside significant accumulated surpluses into a reserve fund. In addition, the City planned for significant slowing of major revenue sources such as sales tax and property tax, as explained in annual updates to the SBP and Budget. Unfortunately, the recession that began in December 2007 has been more severe than economists generally anticipated.

The consensus forecast from economists now is the economy has likely emerged from recession on a technical basis, but the recovery is expected to be tepid due to the high unemployment rate, which will curtail consumer spending. A number of positive trends, including increasing Irvine home prices in the past several months, are promising, but the City is planning cautiously for the future.

Given the uncertainty surrounding today's economy, City staff will carefully monitor economic conditions, update its forecast as necessary going forward, and make the required policy adjustments needed to maintain the City's strong fiscal condition while preserving the high level of services it provides the community.

## FY 2010-11 General Fund Budget

Based on the projection presented in the 2010 SBP (finalized many months before the Budget was prepared), the FY 10-11 General Fund Budget was expected to be balanced by utilizing a combination of \$4.9 million in expenditure reductions and \$14 million of accumulated reserves. The extent and mechanics of how the expenditure reductions would be made was left to the budget deliberations.

## Five Year Fiscal Outlook

The SBP's five-year forecast indicates eliminating the funding imbalance in FY 10-11, either through higher than anticipated revenues or through cost reduction, will result in balanced budgets throughout the forecast, assuming the changes that balance FY 10-11 are ongoing.

The SBP forecast includes a \$6 million expenditure placeholder beginning in FY 12-13, reflecting the expectation that bonds will eventually be issued to fund the construction of facilities to accommodate

# Strategic Business Plan Summary

population, program and infrastructure growth. The actual timing of a bond issuance will be determined by the City Council and may differ from forecast assumptions.

The SBP's five-year fiscal outlook assumes the Contingency Reserve Fund will be utilized to help mitigate the loss of revenues resulting from the recession in FY 10-11 and FY 11-12. A "final contingency" of three percent of operating budget appropriations remains untouched within the forecast.

By the end of FY 14-15, the SBP forecasts the City will have replenished the Contingency Reserve Fund balance by \$17 million, bringing total reserves close to the City Council's target of 15 percent of budgeted appropriations.

The SBP forecast includes the following assumptions:

- No tax increases.
- Continuation of the City's high level of services provided to the community.
- No employee cost of living increases.

- No changes to the existing bargaining unit agreements.
- Increased employee medical and retirement costs based on available information.
- No increases overall in the City's staffing or contract services through FY 12-13.
- No inflation increases for contract services through FY 12-13.

It is important to note that in any given fiscal year revenues, expenditures, and year-end surpluses are the result of numerous variables, including the condition of the always changing national and state economies; legislative mandates; tax policies; changing land use or building intensity patterns; and City Council priorities. To the extent these factors vary from forecast assumptions, the outcomes will also vary. City staff will carefully monitor these factors and adjust its operational strategies accordingly.

## Summary of SBP Five-Year General Fund Projection

Summary Forecast	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Total Revenues	\$140,116,000	\$135,265,000	\$139,735,000	\$148,886,000	\$160,854,000
Total Expenses	\$145,021,000	\$139,057,000	\$145,502,000	\$154,531,000	\$166,598,000
Forecast Balance	(\$4,905,000)	(\$3,792,000)	(\$5,767,000)	(\$5,645,000)	(\$5,744,000)



# Strategic Business Plan Summary

## Capital Improvement Program

The five-year Capital Improvement Program (CIP) forecasts infrastructure-related expenditures based on anticipated residential, commercial and industrial development, as well as the current condition of Irvine's infrastructure. CIP revenue projections are based on the current economic outlook, development estimates, existing special fund balances, and grants awarded to the City. The forecast does not assume any structural change to the City's revenues or expenditures. The forecast evaluates the City's financial needs and resources as projected maintenance, rehabilitation, and new infrastructure development occurs over the next five years.

Implementation of these projects is expected to maintain current standards for maintenance and rehabilitation of the City's infrastructure and facilities.

Though there is an imbalance in the outer years of the forecast, funding is fully in place for the first year. It is typical for the future year CIP projection to show imbalances due to the City's careful approach to estimating revenues.

For example, the forecast of available revenues does not include potential grant funding that has not yet been secured. Historically, major arterial street rehabilitation projects have been 25 percent grant funded. Other grant programs provide an even greater share of a project's costs.

## Summary of SBP Five-Year CIP

CIP Summary	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
CIP Revenues	\$28,893,251	\$27,918,047	\$24,656,207	\$21,102,539	\$29,692,177
CIP Expenditures	\$28,893,251	\$32,348,500	\$36,656,951	\$30,926,500	\$41,113,000
Grant/Funding Need:	\$0	(\$4,430,453)	(\$12,000,744)	(\$9,823,961)	(\$11,420,823)

## Conclusion

City of Irvine policy makers have taken proactive steps in the last several years to prepare for an economic downturn. In addition to continued cost containment efforts, the City Council has set aside significant amounts of accumulated surpluses. These reserves will help the City sustain its high level of services to the community despite the severe recession. Coupled with strategic expenditure reductions, the reserves provide the City with a certain level of protection to bridge to better economic times.

In the long term, the City's financial future is bright. Our goals are clear: ensure fiscal viability into the future while striving to maintain a clean and well cared for physical environment, a safe community, economic prosperity and a livable community, while advancing effective and efficient government. Through the City Council's continued leadership, Irvine will continue to fulfill its strategic goals, ensuring the community's quality of life.

# Financial Policies

## Budget and 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.



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### 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 controlled 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 use of all City funds.

# Financial Policies

## Accounting and Reporting Policies

### Accounting and Annual Reporting Procedures

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, which are normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which 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

# Financial Policies

## Accounting and Reporting Policies

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

The City reports 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 and 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).

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 carryover balance will be available at the end of October and will be included within the year-end budget analysis report.

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 the 1<sup>st</sup> fiscal quarter, and monthly thereafter, a financial report, which evaluates and details financial performance relative to the adjusted budget

# Financial Policies

## Accounting and Reporting Policies

shall be provided to the Finance Commission and City Council.

### Monthly Financial Reporting

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

- Provide an early warning of potential concerns and problems.
- Identify, investigate, and correct accounting errors.
- Evaluate and explain significant 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 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 more liberal 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, the Finance Commission, the city manager, and to the Board of Trustees.

The Defined Benefit 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 28, 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 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 and 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 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 to the 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 City of Irvine Charter, Article X, Section No. 1001 sets the legal requirement for the city manager to submit to the City Council a proposed budget for the ensuing fiscal year, and an accompanying message at such time as the City Council shall prescribe. It is the policy of the city manager that this budget proposal be balanced. A balanced budget will be adopted by the City Council before the beginning of the fiscal year.

It is the City's policy to fund current year operating expenses with current year revenues. The budget proposal as presented by the city manager shall be balanced, with recurring revenues meeting or exceeding recurring expenditures for ongoing operations. Non-recurring revenues may not be used to fund recurring expenditures without the approval of the City Council.

It is the City's policy to maintain a reserve of 15% or more of General Fund adopted budget operating appropriations, with a minimum reserve of 3%.

The City Council may authorize the use of reserves and/or non-recurring revenues to balance the budget when unforeseen events occur that reduce the City's reoccurring 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 sets 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. All 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.

### **Reporting Responsibilities**

The city manager will be held accountable for assuring departmental expenditures stay within the department's budget. The city manager will notify the City Council immediately of the necessity to over-expend any department appropriation, or to transfer funds between departments.

# Financial Policies

## Budget Policies

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 their orderly rehabilitation and replacement within available revenue and budgetary limits.

To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided by Special Funds to General Fund activities will be budgeted as an expense in the General Fund and as revenue to the Special Fund.

Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

### Special Fund Budgeting

The term "Special Funds" shall be used to identify all funds other than the General Fund (001), inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service, and Internal Service Funds.

Special Funds shall be created when legally required, requested by the City Council, recommended by the Finance Commission, or to facilitate internal accounting and financial reporting procedures.

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

Activities of the Special Funds shall be reported to the Finance Commission and City Council on a regular basis consistent with General Fund reporting responsibilities.

To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided between funds will be budgeted as an expense in the fund receiving the services and as a revenue to the fund providing the services.



# Financial Policies

## Budget Policies

### 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 requires the City to enter into a contractual agreement for services not identified in the adopted budget. This includes new contract requirements, as well as contract amendments for additional scope of work and/or costs when the additional scope and/or costs are not consistent with items in the 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
- Over \$100,001 – Finance Commission review and City Council approval

To request the additional budgetary approval, 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 or minutes from the City Council meeting approving the action should be attached.

### Leasing

Lease purchases 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 lease purchase period, then the item should be either purchased or placed on a term operating lease.

### 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 worker's 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 \$42,000,000 through the California Insurance Pool Authority. The City purchases insurance for

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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.

### ***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 ten.

Funding is provided by charging a percentage of payroll to all City departments. The percentage of payroll will be evaluated annually.

### **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, Civic Center Maintenance & Operation, and Strategic Technology funds.

#### ***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 and Equipment Funds***

The City shall maintain two equipment internal service funds 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. All other equipment shall be accounted for in the Miscellaneous Equipment Fund.

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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, and 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.

### ***Telephone, Mail and Duplicating Fund***

The telecommunications program provides coordination and administration of all telephone lines, voice mail 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 assisting in the design and creation of mailers to ensure we meet the United States Postal Service requirements. This division is also responsible for all mail services within City

Hall and all of its satellite facilities, such as the 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 expensed 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

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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 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 of Irvine capital assets.

Future maintenance needs for all new capital facilities will be fully costed out.

### **Inter-fund Transfers**

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

### **Fund Balances/Reserves**

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

A contingency reserve of 15% or more of the General Fund adopted budget operating

appropriations shall be maintained, with a minimum reserve of 3%.

The contingency reserve may be used at the discretion of the City Council to:

- Provide resources to make up for temporarily decreased revenues, such as State subventions.
- Provide temporary resources in the event of an economic downturn while expenditure reductions are implemented.
- Provide resources to meet emergency expenditures in the case of flood, fire, earthquake, landslides, or other disasters.

Whenever contingency reserve funds are used, the reserve shall be replenished as soon as possible. Up to 50% of available carryover funds may be allocated to the Contingency Reserve Fund annually until the reserve is restored to 15% of adopted budget operating appropriations.

The City Council directs and approves the disposition of year-end fund balances. After City obligations are funded, \$500,000 of the year-end surplus shall be reserved for transfer to the Educational Partnership Fund for allocation to Irvine schools. 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

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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 that are subject to externally enforceable legal restrictions. Amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation (creditors, grantors, restricted donations or contributions).

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 (contingency reserve to 3%, 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, carryover encumbrances, contingency reserve 4% to 15%).

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

# Financial Policies

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requirements. The City Council shall adopt by resolution the City's Gann appropriations limit prior to the fiscal year in question.

### **Procedures**

The City Council shall pass a resolution annually certifying the City is in conformance with Gann requirements. The adoption of the appropriations limit by resolution of the City Council is to be completed prior to the fiscal year in question. Once the appropriation limit has been adopted, there are two publication requirements:

- The appropriations limit and the total appropriation subject to limitation must be published in the annual budget.
- The State Controller's Office required the submission of an informational form along with the filing of the Annual Statement of Financial Transactions no later than 90 days after the start 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 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.

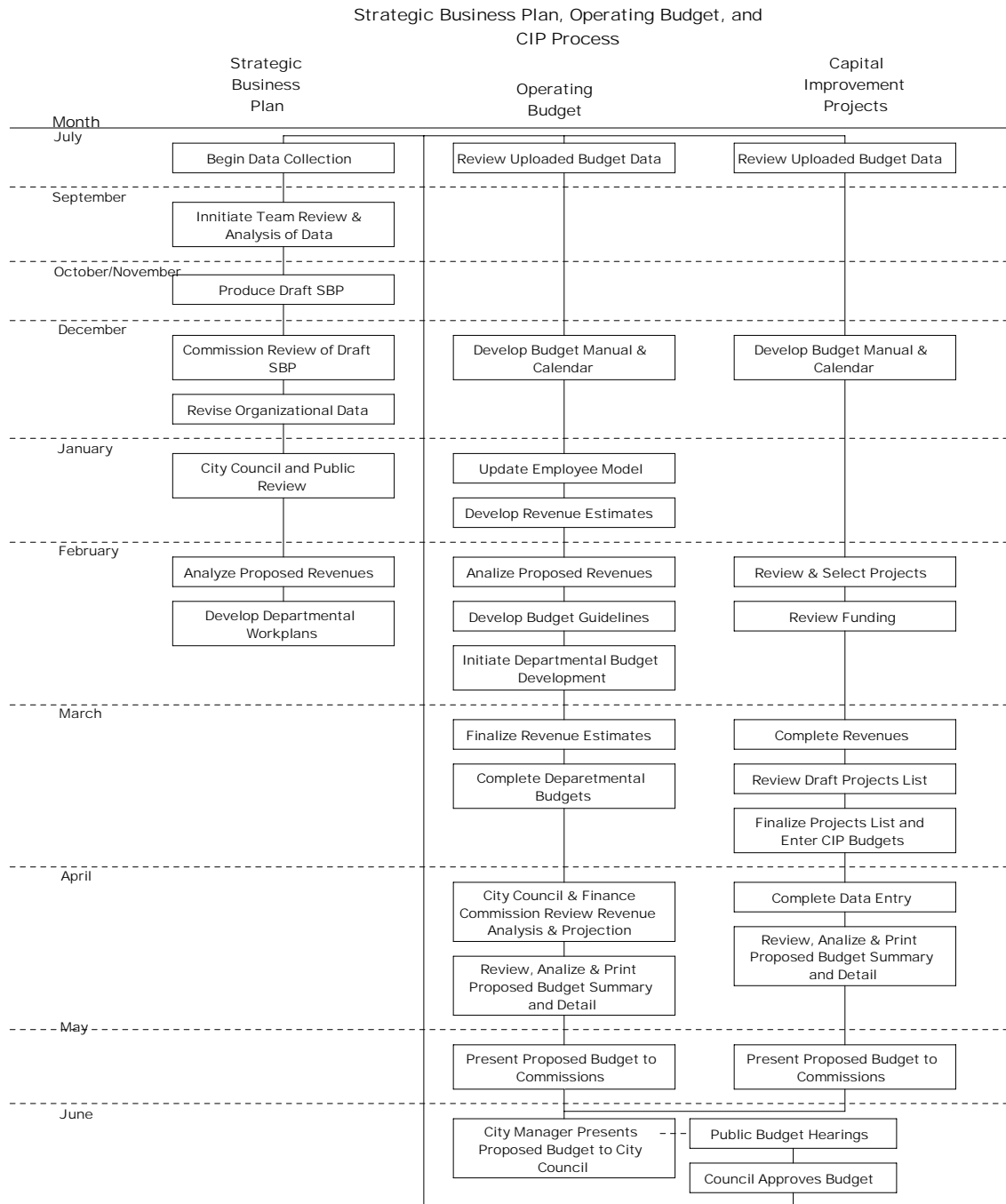
- The AMP Fund will retain 10 percent of revenues earned on its assets to protect the Fund's principal from being eroded by inflation
- The AMP Fund will contribute funding toward rehabilitation of the City's infrastructure at a level no greater than its actual interest earnings (less 10 percent) from the most recent closed accounting year at the time the contribution is budgeted
- The AMP Fund will maintain liquid reserves of at least 25% 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:





# Financial Policies

## Budget Adjustments

### Operating Budget Adjustments

#### **Purpose**

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

#### **Policy**

Adjustments to the adopted or adjusted budget must be approved by the Budget Officer 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: Budget Officer, 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: Budget Officer, 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: Budget Officer, 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 budgets.

#### Policy

Adjustments to the adopted or adjusted budget over \$50,000 must be approved by the Budget Officer 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: Budget Officer, 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 that the projects are identified in an approved AD Engineer's Report of CFD Resolution of Formation.

**Approvals Required: Budget Officer, 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 carryover 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 prepare the form. The budget officer will initiate budget adjustments that affect more than one department (such as carryover 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 budget officer and manager of fiscal services shall review all budget adjustments for availability of funds and compliance with budget policy. The department director, budget officer, and manager of fiscal services or their designees shall sign the

budget adjustment form prior to inclusion in the Finance Commission and/or City Council agenda packet. If the request is denied, it will be returned to the department with an explanation of why it was rejected. The request may then be revised and resubmitted or withdrawn by the department.

### ***Final Signatures, Distribution and Posting***

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

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

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

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

### ***Continuous Auditing***

Each month, the budget will be reconciled to the approved budget adjustments. Prior to the distribution of the monthly reports, the Fiscal Services designee shall verify the City's financial records reflect approved

## Financial Policies Budget Adjustments

budget adjustments. Each month, the City's Budget Officer 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 projects 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 proposed 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 program. 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 carryover report. The city manager shall provide recommendations to redirect the use of unspent capital project funds in the carryover 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 project 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 also 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<sup>th</sup> 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 the Irvine Unified School District. Once a request is deemed appropriate, the department will review the request in terms of their 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 for future funding, and any relevant Commission and City Council hearing dates. A copy of each response letter will be forwarded to Business Planning and Budget.
- Department representatives will be required to attend Commission and City Council budget hearings related to a citizen capital improvement project request, 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 Programs.

### 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 the 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).



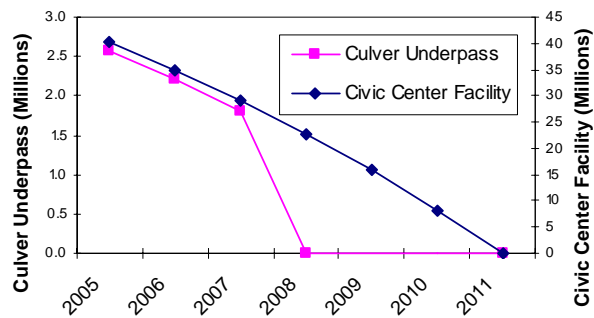
# Financial Policies

## Debt Limits

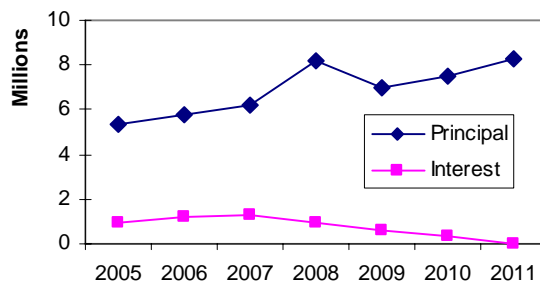
The City's outstanding long-term debt obligations will be retired in FY 2010-11, as shown in the following tables.

Outstanding City Debt  
Fiscal Years ended 2007 through 2011

Type of Debt	2007	2008	2009	2010	2011
Certificates of Participation					
<i>Culver Drive Underpass</i>	\$1,810,000	\$0	\$0	\$0	\$0
Lease Revenue Bonds					
<i>Civic Center Facility</i>	<u>\$34,965,000</u>	<u>\$29,135,000</u>	<u>\$22,775,000</u>	<u>\$15,785,000</u>	<u>\$8,260,000</u>
Total City Debt	<u>\$36,775,000</u>	<u>\$29,135,000</u>	<u>\$22,775,000</u>	<u>\$15,785,000</u>	<u>\$8,260,000</u>



### 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 2006 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 capital facilities. It is anticipated that in the near 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 Charter of the City of Irvine and the authority granted by City Council assign the responsibility of investing unexpended cash to the City Treasurer.
- The City Treasurer may delegate daily investment activity, such as carrying out the Treasurer's investment instructions, confirming treasury transactions, and other routine activities.
- Investments with a maturity of greater than five years must be approved by the City Council.

### Prudence

- The Treasurer operates the City's pooled cash investment program under Section 53600.3, of the California Government Code, applicable State laws, and a Prudent Investor Rule. This affords a broad spectrum of investment opportunities so long as the investment is deemed prudent and permissible by the State of California, various bond indentures, and the City's Annual Investment Policy. The Treasurer strives to invest 100% of idle funds.

### Treasury Objectives

- The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities.
- The Treasurer maintains a diversified portfolio to accomplish the primary objectives in the following order of priority: safety, liquidity, and yield.

### Maximum Maturities

- Maturities of investments will be selected based on liquidity requirements to minimize interest rate risk and maximize earnings. Current and expected yield curve analysis will be monitored and the portfolio will be invested accordingly.
- In no event will securities with maximum maturities beyond four years exceed 40% of the portfolio's total carrying cost at the time of purchase.

# Financial Policies

## Investment Policies

### Portfolio Reporting

On a quarterly basis, or as otherwise requested by the City Manager, the Treasurer shall provide to the City Council and the 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 and ensure its ability to provide for ongoing service.

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.

That portion of revenue from development fees that supports city-wide 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 Office of Budget and Business Planning will estimate General Fund revenues using an objective and analytical process, as well as documenting and maintaining specific assumptions. In instances where there is uncertainty as to assumptions, conservative revenue projections shall be provided.

### Fees and Cost Recovery

User fees and charges shall be established at a level related to the direct and indirect cost of providing the service, wherever possible. The City will recalculate the full cost of activities supported by user fees to identify the impact of inflation and other cost increases. Fees shall be adjusted where appropriate to reflect these increases.

Development process costs and related administrative expense shall be totally offset by development fees, wherever possible.

### Community Services Department Fees

The City shall set Community Service 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.

# Financial Policies

## Revenue Policies

- 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 and 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).

### 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.

# Financial Policies

## Revenue Policies

### **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 10<sup>th</sup> 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.

# General Information and Irvine Profile

## City of Irvine:

The City of Irvine, located 40 miles southeast of Los Angeles and six miles from the ocean in Orange County, California, was incorporated as a Charter City in 1971 with a City Council-City Manager form of government. The first City Council revised the master plan that had been developed by world-famous architect William Pereira for the landowner, the Irvine Company, thereby creating the Irvine General Plan that is the basis for all development in the City. As one of the nation's largest planned urban communities, the City of Irvine will increase from its current size of 66 square miles to 74 square miles at build-out. Irvine is the largest city in Orange



County (in square miles). The City contracts for fire and medical services with the Orange County Fire Authority (a joint-powers organization), and has three independent districts: library, educational, 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.

## City of Irvine Data:

<b>Date of Incorporation</b>	December 28, 1971
<b>Form of Government</b>	Charter Law, City Council – City Manager
<b>Incorporated Area</b>	66 miles
<b>Sphere of Influence Area</b>	74 miles
<b>Parks and Landscape Areas</b>	
Community Parks	18
Neighborhood Parks	35
Athletic Infields	43
Sports Fields (acres)	129
Open Space / Greenbelts (acres)	5,250
Streetscape (acres)	749
<b>Circulation System</b>	1,742 lane miles
<b>Population</b>	
FY 2010-11	217,686
FY 2009-10	212,541
FY 2008-09	207,646
FY 2007-08	199,400



# General Information and Irvine Profile

<b>Ethnicity<sup>1</sup></b>	White	50%
	Asian	36%
	Hispanic	9%
	African American	1%
	Other/Multiple	4%
<b>Median Age<sup>1</sup></b>	Irvine Residents	33
<b>Registered Voters<sup>2</sup></b>	as of April 1, 2010	110,201
<b>Education<sup>1</sup></b>	High School Graduates	96%
	College Graduates	64%
<b>Housing</b>	Dwelling Units <sup>3</sup>	75,159
	Median Value <sup>4</sup>	\$540,500
	Median Gross Rent <sup>1</sup>	\$1,815
<b>Median Household Income<sup>1</sup></b>		\$94,895

## City of Irvine General Information:



<b>Irvine Unified School District</b>		<b><u>Enrollment</u></b>
22	Elementary schools	14,000
5	Junior High schools	4,200
7	High schools	8,600

<b>Colleges</b>		<b><u>Enrollment</u></b>
	University of California, Irvine	28,000
	Concordia University	2,400
	Irvine Valley College	16,000

**Fire Protection Services** Orange County Fire Authority (Joint Powers Authority)

**Water/Waste Water Service** Irvine Ranch Water District (Special District)

<b>Assessed Valuation</b>	Total Assessed Value:	\$47,212,001,153
	Secured:	\$43,656,457,437
	Unsecured:	\$3,555,543,716

**Employment Base<sup>5</sup>** 203,800

<b>Top Employers<sup>6</sup></b>		<b><u>Company</u></b>	<b><u>Employees</u></b>
		University of California, Irvine (Education)	18,300
		Irvine Unified School District (Education)	2,600
		Broadcom (Semiconductors)	2,400

<sup>1</sup>Source: 2008 American Community Survey

<sup>2</sup>Source: City of Irvine, City Clerk's Office

<sup>3</sup>Source: City of Irvine Land Use Database (FY 2008-09 Q3 Report) (excludes institutional housing)

<sup>4</sup>Source: DataQuick: Home sales recorded in February 2010 – single family & condominiums

<sup>5</sup>Source: CA EDD & 2008 American Community Survey (Includes payroll jobs & self-employed individuals)

<sup>6</sup>Source: City of Irvine Comprehensive Financial Report for the Year Ended June 30, 2009

# General Information and Irvine Profile

<b>Top Employers (continued)</b>	Edwards Lifesciences (Medical Technology)	1,900
	Allergan (Medical Technology)	1,900
	New Century Mortgage	1,700
	Parker Hannifin (Aircraft Parts)	1,700

<b>Recreation &amp; Entertainment</b>	Irvine Barclay Theatre
	Irvine Meadow Amphitheater
	Spectrum Entertainment Center
	Wild Rivers Water Park
	Boomer's Recreation Center
	William Woollett Jr. Aquatics Center

<b>Data &amp; Information Sources</b>	State of California, Department of Finance	
	2008 American Community Survey	
City of Irvine:	Budget and Business Planning	
	Regulatory Affairs	
	Finance Division	
	Community Development	
	City Clerks Office	



# 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.

**AD:** Assessment District – a separate unit of government that manages specific resources within defined boundaries. Through self-financing, they can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services, often parks and recreation.

**Adjusted Budget:** The Adopted budget plus any modifications (increases, decreases, and transfers) approved by the City Council during the fiscal year.

**ADT:** Average Daily Trips

**AHFP:** Arterial Highway Financing Program – a Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.

**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.

**AQMD:** Air Quality Management District – the air pollution control agency for the four-county region including Los Angeles and Orange counties and parts of Riverside and San Bernardino counties.

**AQMP:** Air Quality Management Plan – 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.

**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.

## Glossary

<b>Assessed Valuation (Unsecured):</b>	The remainder of the assessment roll not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.
<b>AT&amp;SF:</b>	Atchison Topeka & Santa Fe Railroad
<b>Balanced Budget:</b>	A budget in which planned expenditures do not exceed planned revenues.
<b>Bonds:</b>	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
<b>Bond Refinancing:</b>	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.
<b>Brown Act:</b>	The Ralph M. Brown Act is a California law that insures that the public can attend and participate in meetings of local government.
<b>Budget Surplus:</b>	The difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses (as opposed to Year-End Surplus which may be used only for one-time expenses).
<b>Capital Equipment:</b>	Equipment (fixed assets) with a value of \$5,000 or more and with an expected life of more than one year, such as automobiles, microcomputers and furniture.
<b>Capital Expenditure:</b>	An expenditure for tangible property with an expected life greater than 2 years and a value greater than \$5,000 per item.
<b>Capital Improvement Program Budget (CIP):</b>	A multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities.
<b>CC:</b>	City Council – comprised of the Mayor and four City Council members who are elected at large by registered voters of the City. Council members 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.
<b>CDBG:</b>	Community Development Block Grant – 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.

# Glossary

<b>CEQA:</b>	California Environmental Quality Act – 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.
<b>CERT:</b>	Community Emergency Response Training
<b>CFD:</b>	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.
<b>CIP:</b>	Capital Improvement Program, see <b><i>Capital Improvement Program Budget</i></b> .
<b>CMP:</b>	Congestion Management Plan – defines a network of state highways and arterials, level of service standards and related procedures.
<b>Consumer Price Index (CPI):</b>	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.
<b>Contingency Reserve:</b>	The City has established policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve:
<b>COPS:</b>	Community Oriented Policing Services – a grant program that provides partial funding of salaries for several front line law enforcement positions.
<b>Cost Allocated:</b>	A method used to charge General Fund costs budgeted in one department to another department or another fund.
<b>CTC:</b>	California Transportation Commission – agency responsible for the programming and allocating of funds for the construction of highway, passenger rail and transit improvements throughout California.
<b>CUP:</b>	Conditional Use Permit – 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.
<b>DARE:</b>	Drug Abuse Resistance Program – a police officer-led series of classroom lessons that teaches children from kindergarten through 12th grade how to resist peer pressure and live productive drug and violence-free lives.

## Glossary

<b>Debt Service:</b>	The payment of principal and interest on borrowed funds such as bonds.
<b>Department, (Function) Division, Section:</b>	Organizational units within the Operations Budget that group resources together for providing related types of services.
<b>Discretionary Funding Opportunities:</b>	Pertains to funds, grants, or other resources that are not restricted as to use.
<b>EEMP:</b>	Environmental Enhancement Mitigation – state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.
<b>E/FTC:</b>	Eastern/Foothill Transportation Corridor – network of toll roads extending from Anaheim Hills south to Coto de Caza.
<b>EIR:</b>	Environmental Impact Report – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and to disclose possible ways to reduce or avoid the possible environmental damage. CEQA 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.
<b>Encumbrance:</b>	An amount of money committed for the payment of goods and services not yet received or paid for.
<b>ETRPA:</b>	El Toro Reuse Planning Authority – a joint powers planning agency comprised of representatives of the cities of Aliso Viejo, Dana Point, Irvine, Lake Forest, Laguna Hills, Laguna Niguel, Laguna Beach, Laguna Woods, Mission Viejo and Rancho Santa Margarita.
<b>Expenditure:</b>	The actual payment for goods and services.
<b>Fees:</b>	A general term used for any charge levied by government for providing a service or permitting an activity.
<b>Fiscal Year:</b>	Any period of 12 consecutive months designated as the budget year. The City's budget year begins on July 1 and ends on June 30.
<b><i>“FOR” Families Program:</i></b>	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.

# Glossary

<b>Fringe Benefits:</b>	These include retirement/pension, health, life, and disability insurance, workers' compensation, and vacation, administrative, medical, and special leave of absence time.
<b>Fund:</b>	A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.
<b>Fund Balance:</b>	Within a specific Fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).
<b>GASB:</b>	Governmental Accounting Standards Board – organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities.
<b>Gas Tax:</b>	State tax received from gasoline sales, utilized solely for street related purposes, such as new construction, rehabilitation, or maintenance.
<b>GDP:</b>	Real Gross Domestic Product – the total of the goods and services produced by labor and property located in the United States.
<b>General Plan:</b>	A comprehensive, long-range, policy document required by State law. The document establishes the City's overall spatial and temporal development pattern.
<b>GIS:</b>	Geographical Information System – a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information.
<b>GMA:</b>	Growth Management Area – one of eleven inter-jurisdictional planning regions within Orange County.
<b>GMP:</b>	Growth Management Program – 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.
<b>Goal:</b>	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
<b>GPA:</b>	General Plan Amendment – see <b><i>General Plan</i></b> .
<b>Grants:</b>	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

# Glossary

<b>GSP:</b>	Gross State Product – the total of the goods and services produced by labor and property located in the State of California.
<b>HOME Program:</b>	Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately owned dwellings.
<b>HUD:</b>	U.S. Department of Housing and Urban Development
<b>IADHS:</b>	Irvine Adult Day Health Services – 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
<b>IBC:</b>	Irvine Business Complex
<b>IBTOC:</b>	Irvine Barclay Theater Operating Company – a private not-for-profit performing arts organization.
<b>ICCC:</b>	Irvine Child Care Project – a Joint Powers Authority between the City of Irvine and the Irvine Unified School District that promotes quality before and after school child care through 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.
<b>ICDCOC:</b>	Irvine Child Development Center Operations Corporation – company contracted by the City to operate and provide child care services at the City-owned Child Development Center at the Civic Center.
<b>IFAC:</b>	Irvine Fine Arts Center – City-operated arts facility located at Heritage Park offering classes, exhibitions, visual arts programming, and specialized studios for painting, ceramics, photography, jewelry, culinary arts and more.
<b>IFAS:</b>	Integrated Financial Accounting System – computerized accounting system used to coordinate the City's purchasing and general accounting procedures.
<b>Inputs:</b>	Resources (e.g. dollars, staff, and other assets) required to accomplish a job or provide a service.
<b>Inter-Fund Transfers:</b>	Payments from one fund to another fund, primarily for work or services provided.



## Glossary

<b>IRWD:</b>	Irvine Ranch Water District – provides domestic water service, sewage collection, and water reclamation for the city of Irvine and portions of surrounding communities.
<b>ITA:</b>	Irvine Transportation Authority – a decision-making body that can be activated to address current transportation issues within the City.
<b>ITAM:</b>	Irvine Transportation Analysis Model – the City'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, traffic signal coordination, monitoring traffic and evaluating the impacts of new development.
<b>ITC:</b>	Irvine Transportation Center – a regional multi-modal transportation center served by Amtrak and Metrolink trains and OCTA buses.
<b>ITRAC:</b>	Irvine Traffic Research and Control Center – manages, operates and maintains the City's master traffic signal system computer to analyze/implement traffic signal timing and coordination parameters.
<b>IUSD:</b>	Irvine Unified School District – local school district comprised of 22 elementary schools, 5 middle schools, 4 comprehensive high schools, and 1 continuation high school.
<b>IVC:</b>	Irvine Valley College – two year Public Community College located in Irvine.
<b>LAEDC:</b>	Los Angeles Economic Development Corporation
<b>LAFCO:</b>	Local Agency Formation Commission – reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies.
<b>LAIF:</b>	Local Agency Investment Fund – a voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
<b>Lease-Purchase Agreement:</b>	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
<b>Level of Effort:</b>	Generally used to identify the number of staff providing a particular service.

# Glossary

<b>Level of Services:</b>	Generally used to define the existing or current services, programs and facilities provided by government.
<b>Levy:</b>	To impose taxes, special assessments, or service charges, for the support of governmental activities.
<b>LLEBG:</b>	Local Law Enforcement Block Grant
<b>LLPM:</b>	Landscape, Lighting, and Park Maintenance – an assessment district to provide funds for park and parkway landscaping, lighting, and park maintenance. The budget is detailed in Fund 119
<b>Long-term Debt:</b>	Debt with a maturity of more than one year after issuance.
<b>Major Fund:</b>	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.
<b>MCAS:</b>	Marine Corps Air Station
<b>Measure M:</b>	Countywide sales tax measure used to fund a variety of transportation-related projects.
<b>M-GMA:</b>	Measure M Growth Management Area – 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.
<b>M-RIP:</b>	Measure M Regional Interchange Program – county grant program that provides funding for freeway and transit way interchanges with arterial highways.
<b>M-SIP:</b>	Measure M Signal Improvement Program – county grant program provides funding for improved operation and management of signal systems and traffic congestion. Eligible projects include signal coordination, system detection, expert systems, and system communication.
<b>M-Turnback:</b>	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.

# Glossary

<b>Modified Accrual Basis of Accounting:</b>	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.
<b>MOU:</b>	Memorandum of Understanding – agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
<b>(N):</b>	Identifies a budgeted staff position as new.
<b>NITM:</b>	North Irvine Transportation Mitigation project.
<b>Non-routine Capital Expenditures:</b>	Budgeted or appropriated funds for emergency, unplanned, or immediate needs for a CIP project. Non-routine capital expenditures are considered as projects or capital expenditures outside the normal course of the Strategic Business Plan's five-year planning process for CIP projects and growth related infrastructure development.
<b>NPDES:</b>	National Pollutant Discharge Elimination System – 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.
<b>Objective:</b>	Describes an outcome to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.
<b>OCFA:</b>	Orange County Fire Authority – agency that provides fire prevention/suppression and emergency services to 23 jurisdictions within Orange County.
<b>OCFHC:</b>	Orange County Fair Housing Council – a private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal Fair Housing laws.
<b>OCGP:</b>	Orange Country Great Park
<b>OCGPC:</b>	Orange County Great Park Corporation
<b>OCIP:</b>	Orange County Investment Pool – a pooling of cash by county, local agencies and school districts for investment purposes run by the County Treasurer.

# Glossary

<b>OCTA:</b>	Orange County Transportation Authority – regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County.
<b>OCTAM:</b>	Orange County Transportation Analysis Model
<b>OCUTT:</b>	Orange County Unified Transportation Trust
<b>Operating Budget:</b>	A budget for General Fund department service delivery expenditure such as salaries, utilities, and supplies. The day-to-day costs of delivering City services.
<b>Ordinances:</b>	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.
<b>Outputs:</b>	The general results expected from programs and functions.
<b>Part I Crimes:</b>	The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.
<b>Part II Crimes:</b>	All other criminal offenses not defined as Part I crimes.
<b>Performance Budget:</b>	A budget wherein expenditures are tied to the measurable performance of activities and work programs.
<b>Performance Measurements:</b>	Statistical measures that are collected to show the impact of dollars spent on City services.
<b>PERS:</b>	Public Employee's Retirement System – provides retirement and health benefit services to members from State, school districts and local public agencies.
<b>Personnel Expenses:</b>	Salaries and fringe benefits such as pensions and insurance for full-time and part-time employees of the City.
<b>PMS:</b>	Pavement Management System – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective
<b>POST:</b>	Peace Officer Standards and Training

## Glossary

<b>PQI:</b>	Pavement Quality Index – a scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.
<b>Priority E Calls:</b>	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 response.
<b>Priority I Calls:</b>	Refers to calls for emergency response for serious emergencies, in-progress calls, and potentially life-threatening incidents that <b>do not</b> require a Code 3 response.
<b>Program:</b>	Represents major areas or support functions; they are defined as a service provided to citizens, other departments, or other agencies.
<b>Program Budget:</b>	A budget wherein expenditures are displayed primarily on programs of work and only secondarily by the character and object class of the expenditure.
<b>Property Tax:</b>	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.
<b>Proposition 218:</b>	On November 5, 1996, the California electorate approved Proposition 218, the self-titled “Right to Vote on Taxes Act.” Proposition 218 adds articles XIIIC and XIID to the California Constitution and makes numerous changes to local government finance law. Public officials are required to conduct the public’s business in compliance with Proposition 218.
<b>RDA:</b>	Redevelopment Agency - oversight for the redevelopment process is provided by the Redevelopment Agency of the City of Irvine, which is governed by a 5 member Board approved by the City Council.
<b>Resolution:</b>	A special or temporary order of a legislative body (e.g., City Council and Planning Commission) requiring less formality than an ordinance.
<b>Resources:</b>	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.
<b>Revenue:</b>	Annual income received by the City.
<b>ROW:</b>	Right of Way – 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.

## Glossary

<b>RSTP:</b>	Regional Surface Transportation Program – 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.
<b>SCAG:</b>	Southern California Association of Governments – 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.
<b>SDC:</b>	Systems Development Charge – 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.
<b>Service Center:</b>	Used for budgetary reporting, an organizational unit that provides a service that is distinct and unique. Various Sections within a Department that provide substantially similar services may be combined into one service Center – for instance, various Community Park Sections are combined into one Recreation and Park Services Service Center.
<b>SJHTC:</b>	San Joaquin Hills Transportation Corridor – toll road extending from Costa Mesa south to Laguna Niguel.
<b>SLTPP:</b>	State Local Transportation Partnership Program – funding program implemented in 1989 to contribute funds to locally funded transportation projects both on and off the State Highway System.
<b>Strategic Business Plan:</b>	A five-year planning “blueprint,” updated annually, that defines the City Council’s goals and evaluates the City’s financial capacity to achieve them. The Strategic Business Plan serves as the basis for the City’s annual budget.
<b>Strategic Technology Plan:</b>	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.
<b>TCA:</b>	Transportation Corridor Agency – agency formed in 1986 to plan, finance, construct and operate Orange County's 67-mile public toll road system.

## Glossary

<b>TEA:</b>	Tax Equity Allocation
<b>TIC:</b>	The 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.
<b>TMA:</b>	Transportation Management Association – 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 the TMA.
<b>TMP:</b>	Transportation Management Plan – a plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion.
<b>TOT:</b>	Transient Occupancy Tax – an 8% tax added to the cost of renting a hotel room within the City. Also known as Hotel Tax.
<b>Traffic Enforcement Index:</b>	The number of moving citations divided by the number of injury accidents.
<b>Transportation Subventions:</b>	Funds from outside sources used to construct transportation improvements that must be used for specific projects.
<b>TRIPS:</b>	A transit service for Irvine seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.
<b>TRO:</b>	Trip Reduction Ordinance – an ordinance that requires employers with 50 or more employees and/or driving aged students reporting to one site at least 3 days a week, 6 months per year to participate in the program.
<b>TW2:</b>	Informational packet (“The Week that Was” – i.e., twtw, or tw2) sent out once a week to the City Council from the City Manager that includes issues of past, current, and future interest.
<b>UCI:</b>	University of California, Irvine – traditional four-year and graduate level research university that offers courses of study in a variety of subject areas.
<b>Unencumbered Appropriation:</b>	That portion of an allocation not yet expended or committed to a specific purpose.
<b>Unexpended Appropriation</b>	That portion of an allocation not yet actually paid.

## Glossary

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**(V):** Identifies a budgeted staff position as vacant.

**VoIP:** Voice Over Internet Protocol – used to manage the delivery of voice information over the Internet.

**Year-End Surplus:** Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases (not for on-going programs or services).