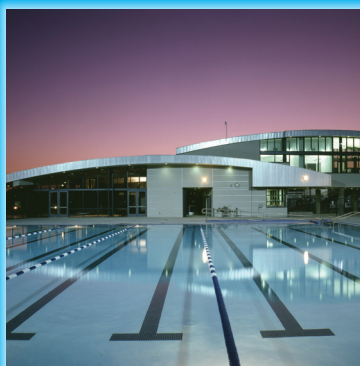


# CITY OF IRVINE 2011-12 BUDGET



ADOPTED

# IRVINE CITY OFFICIALS



SUKHEE KANG  
Mayor



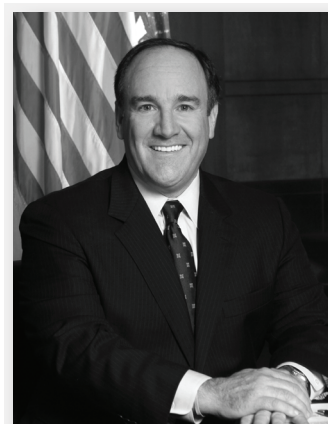
BETH KROM  
Mayor Pro Tem



LARRY AGRAN  
Councilmember



STEVEN CHOI  
Councilmember



JEFFREY LALLOWAY  
Councilmember

City Manager • Sean Joyce

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

# CITY OF IRVINE 2011-12 BUDGET



ADOPTED

---

## **About the cover.....**

*This year, on December 28, Irvine turns 40! This year's budget cover features images celebrating Irvine's unique and diverse community, including the Orange County Great Park Balloon, performers at the Irvine Global Village Festival, Woodbridge Village Lake, Jamboree Center, Irvine City Hall, Irvine's parks and open space, and the William Woollett Jr. Aquatics Center.*

*To celebrate Irvine's vibrant history and promising future, we have incorporated 40<sup>th</sup> Anniversary festivities into many of the City's existing events throughout 2011. Please visit the City's website at [www.cityofirvine.org](http://www.cityofirvine.org) for the most current information on Irvine's 40<sup>th</sup> Anniversary Celebration.*

---

# City of Irvine – Summary Budget Table of Contents

|  |           |
|--|-----------|
| <b>Introduction .....</b>  | <b>1</b>  |
| General Contacts .....   | 5         |
| Government Finance Officers Association (GFOA) Award.....            | 7         |
| California Society of Municipal Finance Officers (CSMFO) Award ..... | 8         |
| <b>City Manager’s Budget Message .....</b>                           | <b>9</b>  |
| Core Services.....   | 12        |
| General Fund Resources and Expenditures.....                         | 15        |
| Budget Highlights.....   | 15        |
| <b>Revenue and Resource Estimates.....</b>                           | <b>19</b> |
| Summary of Resources .....   | 20        |
| Revenue Profiles.....  | 22        |
| <b>Personnel and Staffing .....</b>                                  | <b>33</b> |
| Position Increases and Decreases .....                               | 35        |
| Full-Time Personnel by Classification .....                          | 36        |
| <b>Budget Summary.....</b>   | <b>43</b> |
| General Fund Resources.....  | 45        |
| General Fund Expenditures .....                                      | 47        |
| Charts and Summary Tables .....                                      | 49        |
| Comparison with Other Cities .....                                   | 64        |
| <b>City Manager’s Office.....</b>                                    | <b>65</b> |
| City Council.....  | 68        |
| City Manager.....  | 71        |
| City Clerk .....   | 74        |
| City Attorney’s Office .....   | 77        |
| Budget and Strategic Business Planning.....                          | 80        |
| <b>Administrative Services.....</b>                                  | <b>83</b> |
| Administration .....   | 86        |
| Fiscal Services.....   | 89        |
| Human Resources .....  | 92        |
| <b>Community Development.....</b>                                    | <b>95</b> |
| Administration .....   | 98        |
| Building and Safety Services .....                                   | 101       |



# City of Irvine – Summary Budget

## Table of Contents

### Community Development (continued)

|   |     |
|---|-----|
| Housing Services .....                  | 104 |
| Planning and Development Services ..... | 107 |

### Community Services.....111

|   |     |
|---|-----|
| Administration, Business and Support Services ..... | 114 |
| Animal Care Center .....                            | 117 |
| Aquatic Services .....                              | 120 |
| Athletic Services .....                             | 123 |
| Child, Youth and Family Services .....              | 126 |
| Civic Center and Facility Maintenance .....         | 129 |
| Community Parks and Special Events .....            | 132 |
| Fine Arts Center .....                              | 135 |
| Open Space and Environmental Programs .....         | 138 |
| Public Facility Planning and Rehabilitation .....   | 141 |
| Senior Services .....                               | 144 |
| Transportation Services .....                       | 147 |

### Public Safety.....151

|   |     |
|---|-----|
| Administration and Professional Development ..... | 154 |
| Police Operations.....                            | 157 |
| Business Services.....                            | 160 |

### Public Works .....165

|   |     |
|---|-----|
| Administration .....                                  | 168 |
| Development Engineering.....                          | 171 |
| Landscape Maintenance.....                            | 174 |
| Project Management.....                               | 177 |
| Signal Operations and Maintenance.....                | 180 |
| Street and Right-of-Way Maintenance.....              | 183 |
| Transportation Planning and Project Development ..... | 186 |
| Transit Services .....                                | 189 |

### Orange County Great Park .....193

|                                      |     |
|--------------------------------------|-----|
| Administration .....                 | 196 |
| Operations .....                     | 199 |
| Great Park Capital Development ..... | 202 |

### Non-Departmental .....205

# City of Irvine – Summary Budget Table of Contents

|   |                |
|---|----------------|
| <b>Special Funds .....</b>                              | <b>209</b>     |
| Fund Balance Summary .....                              | 211            |
| General Reserve Funds.....                              | 214            |
| Special Revenue Funds.....                              | 217            |
| Capital Projects Funds.....                             | 226            |
| Debt Service Funds .....                                | 232            |
| Internal Service Funds .....                            | 233            |
| <br><b>Capital Improvement Program .....</b>            | <br><b>241</b> |
| CIP Project Descriptions .....                          | 248            |
| <br><b>Strategic Business Plan .....</b>                | <br><b>273</b> |
| <br><b>Financial Policies .....</b>                     | <br><b>279</b> |
| Accounting and Reporting Policies .....                 | 280            |
| Budget Policies .....                                   | 284            |
| Budget Calendar .....                                   | 294            |
| Budget Adjustments.....                                 | 295            |
| Capital Improvement Project Policies .....              | 299            |
| Capital Improvement Finance Policies.....               | 302            |
| Debt Limits .....                                       | 303            |
| Investment Policies .....                               | 305            |
| Revenue Policies .....                                  | 307            |
| Adopting Resolutions .....                              | 310            |
| <br><b>General Information and Irvine Profile .....</b> | <br><b>317</b> |
| <br><b>Glossary.....</b>                                | <br><b>323</b> |
| Acronyms .....  | 323            |
| Terms.....  | 328            |

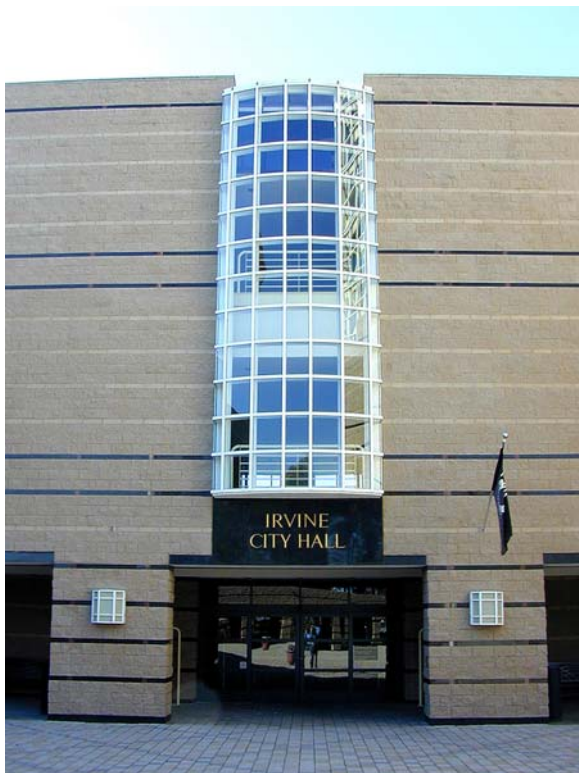
# City of Irvine – Summary Budget Table of Contents

This Page Intentionally Blank

# 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, local government is the workhorse of domestic policy. Local



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

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

## Budget Policy Summary

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

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



# 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>). For the full Budget Calendar, see the Financial Policies section.

## Budget Structure

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

**Capital Improvement Program Budget:** The 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 the City has adequate financial resources to meet its obligations and complete all programs approved by the City Council within the course of the fiscal year. When appropriate, these assumptions and specific program allocations are adjusted during the fiscal year.

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

## Budget Review

Irvine has 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 relating to its particular areas of responsibility. The

# Introduction

Finance Commission is specifically charged by the City Council to “review the City’s General Fund, Capital Improvement Program and Special Funds budget, including review of policies and procedures, timeframes, format, service delivery, funding alternatives and City Council priorities.” Following the publication of the proposed budget, the Commissions hold public meetings to discuss the budget and provide specific recommendations to the City Council.

## **Budget Adoption**

Copies of the proposed budget are made available to the general public in May. After providing opportunities for public review and discussion at Commission and City Council meetings, the budget is adopted by the City Council prior to June 30<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.

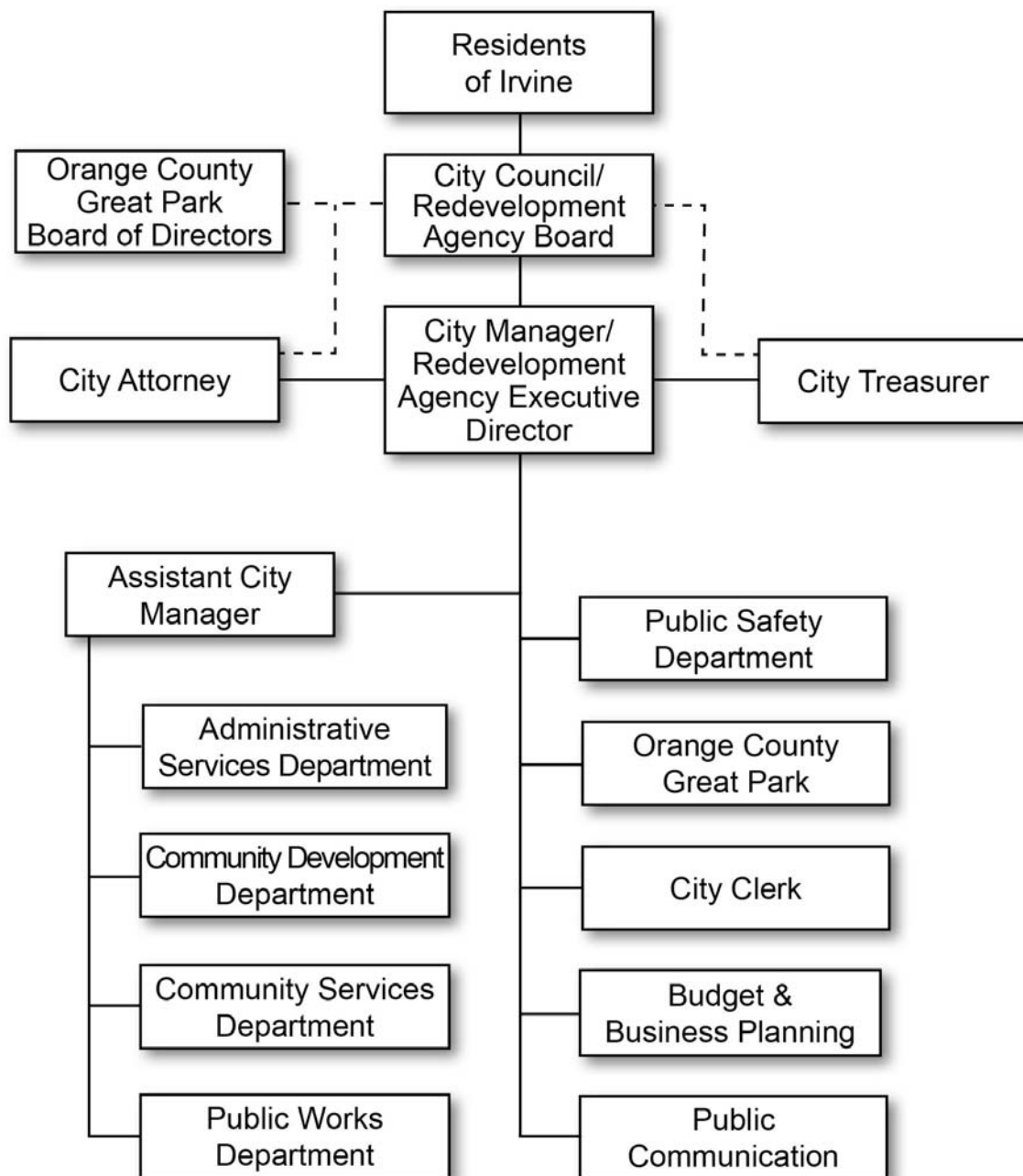
A carefully designed system of internal accounting controls is in operation at all times. These controls are designed to provide reasonable, but not absolute, assurances that safeguard assets against loss from unauthorized use or disposition and to ensure the reliability of financial records used in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

## City of Irvine Organizational Chart



# Introduction

## General Contacts

### Elected and Appointed Officials

|                                |                |
|--------------------------------|----------------|
| City Council                   | (949) 724-6233 |
| Community Services Commission  | (949) 724-6682 |
| Finance Commission             | (949) 724-6255 |
| Orange County Great Park Board | (949) 724-7421 |
| Planning Commission            | (949) 724-6465 |
| Senior Citizens Council        | (949) 724-6670 |

### Administrative Offices

|   |  |
|---|--|
| General Information                         | (949) 724-6000   |
| Administrative Services Department          | (949) 724-6255   |
| City Clerk's Office                         | (949) 724-6205   |
| City Manager's Office                       | (949) 724-6246   |
| Community Development Department            | (949) 724-6450   |
| Community Services Department               | (949) 724-6682   |
| Orange County Great Park                    | (949) 724-7412   |
| Public Safety Department                    | (949) 724-7103   |
| Public Works Department                     | (949) 724-7516   |
| City of Irvine Internet Home Page           | <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  
Tim Cheng  
Cal Hibrawi  
Lynn Schott  
Kevin Trussell

Chair  
Vice-Chair  
Commissioner  
Commissioner  
Commissioner

### Finance Commission

Don Dressler  
John Duong  
William Bollard  
Min Chai  
Omar Ezzeldine

Chair  
Vice-Chair  
Commissioner  
Commissioner  
Commissioner

### Planning Commission

Mary Ann Gaido  
Nancy Neudorf  
Doug Sheldon  
Anthony Kuo  
Jeffrey Pierson

Chair  
Vice-Chair  
Commissioner  
Commissioner  
Commissioner

### Senior Citizens Council

Homer Guimond  
Sam Castelo  
Nancy Cheng  
Charlie Choi  
Janet Klein  
Kathleen Pfeiffer  
Najma Quader

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

# Introduction

GFOA Distinguished Budget Presentation Award – FY 2010-11:



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 2010-11 beginning July 1, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan and communications device.

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

# Introduction

CSMFO Excellence in Operational Budgeting – FY 2010-11:



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 2010-11 beginning July 1, 2010. 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**

This year marks the 40<sup>th</sup> Anniversary of the City of Irvine. Over the past four decades, Irvine has proudly emerged as a leading metropolitan center in the United States, admired for its thriving business community, public safety, excellent schools, aesthetics, and high quality of life. While the economic downturn of recent years has been challenging, this has not prevented our community from advancing many ambitious policy initiatives.

Furthering the City's tradition of excellence, it is my pleasure to present the operating budget for FY 2011-12. This budget incorporates our firm commitment to fiscal responsibility, effective management of the City's planned development and continued need to make difficult choices to ensure the City's ability to provide high quality services to our residents during what is expected to be a slow economic recovery.

## **Economic Environment**

Recent reports and economic indicators suggest the state and national economies have improved since the staggering downturn in late 2008 and early 2009. National forecasts suggest a slow recovery in 2011 and a better outlook in 2012. Irvine's sales tax receipts have increased, and our budget gap has narrowed. Our goal is to replenish the City's reserves as quickly as possible in preparation of the next economic downturn.

During the Great Recession, we witnessed dramatic drop-offs in the City's revenues. In inflation-adjusted terms, FY 2011-12 revenues are projected to be 9% below the peak of FY 2007-08. At the same time, however, FY 2011-12 revenues are 8.1%

above the current fiscal year's adopted budget.

Sales Tax revenue is projected at \$46.6 million, a \$6.1 million increase from the current fiscal year budget. Despite this positive trend, in inflation adjusted terms sales tax revenue is still 20.2% below its peak in FY 2007-08.

While Property Tax revenue experienced substantial growth from 2001 to 2008, the City's assessed valuation decreased by 1.4% this fiscal year and is expected to remain at the same level next year with approximately \$42.3 million projected for FY 2011-12.

Transient Occupancy Tax revenue is projected at \$8.1 million. This is up 13.0% from the current year's adopted budget due to an increase in local business travel. A new 132-room hotel (Springhill Suites) contributes to the increase this year, having boosted the City's room inventory by 4% after opening in December 2009.

General Fund operating revenues are projected at \$131.1 million compared with expenditures of \$136.1 million. The gap between revenues and expenditures is bridged by the use of \$4.5 million from the City's Contingency Reserve Fund, \$500,000 from the Air Quality Management District Fund for transit improvements, and \$120,000 from a fund close-out. Additionally, \$1 million in costs will be borne by the Lighting, Landscape, and Park Maintenance Fund, and \$1 million of funding from the Bowerman agreement will be used to meet this year's \$1.5 million commitment to Irvine schools. Including these items, the City's budget gap next year



# City Manager's Budget Message

is approximately \$7 million. This is down from the gap of approximately \$18 million projected in the FY 2010-11 adopted budget. It should be noted that as of June 2011, however, through a combination of factors – greater than projected revenues and expenditure savings – I expect the real gap will be much less in FY 2010-11.

After absorbing cost increases for retirement and health benefits and also resuming contributions to the City's Compensated Absences Fund, the City increased General Fund operating expenditures by \$179,528 from FY 2010-11. It should also be noted, the City made the final pay-off of its Civic Center debt in November 2010. Over the last three fiscal years, the City has reduced budgeted costs by approximately \$12 million while preserving all core services.

## **Maintaining Services**

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

The City actively monitors state policy decisions that could potentially impact our community, including the governor's recent proposal to eliminate redevelopment agencies in California. Approximately \$1.2 million in salaries and benefits are associated with the City's Redevelopment Agency in FY 2011-12. We will continue to monitor this issue and respond as needed

to ensure the City's provision of these important services is protected.

The budget maintains core services and includes additional investments in services and programs important to the community, including:

- Enhancing landscape maintenance at selected areas throughout the City to maintain the City's high aesthetic standard (\$460,000).
- Supporting community partners through awards to the Legal Aid Society, Discovery Science Center, Orange County Human Relations Commission and various community groups (\$170,000).
- Engaging community partners to promote and help identify families that qualify for the Irvine Children's Health Program (\$100,000).
- Community banner programs (\$53,500).
- Pacific Symphony concert in the park and Joyful Jingles Holiday Concert (\$30,000).

## **Community Values**

Since its incorporation, Irvine has been widely regarded as one of the most successful master-planned communities in the United States. More than 219,000 people have chosen Irvine as their hometown, drawn to the City for its beauty, safety, family-focused environment and high-quality educational opportunities. These shared community values have been critical to Irvine's success over time and its natural evolution as a multi-layered, culturally integrated City.

Even during these challenging times, the City is proud it has been able to continue its support of local community organizations.

# City Manager's Budget Message

The City values its longstanding relationships with community partners and the shared goal of improving the quality of life for Irvine's residents.

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 high-quality parks, street systems, landscaping and pools. Maintaining this aesthetic beauty is one of the City's most important goals.

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

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

In addition to UCI, Irvine is home to Concordia University; California State University, Fullerton – Irvine Campus; Irvine Valley College; and a significant number of satellite campuses for other regional universities. Education is a priority for Irvine residents, with 65% of its residents age 25

and older having a bachelor's degree or higher, compared with 30% for the nation and 35% for Orange County.

Irvine's local primary and secondary schools are also exceptionally well regarded, with Irvine Unified School District (IUSD) consistently ranked as one of the finest educational systems in the nation and its students consistently leading Orange County in SAT scores. The school district is known for its innovative educational programs, open-style classrooms, team-teaching and high level of community involvement.

Serving residents in the western and northern areas of the City, the Tustin Unified School District (TUSD) is also an exceptionally accomplished district, placing a major emphasis on educational technology in the classroom. In the past decade, 18 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 action over the last three years to enhance its financial position to ensure its ongoing ability to provide high quality services to its residents

# City Manager's Budget Message

in the face of the recession. Everything the City has done has followed the "Four Pillars" framework. Moreover, in several cases, routine fee increases have been postponed and some fees have been deferred to limit the financial impact on the community. Business friendly initiatives have recently been approved by the City Council to ease both the financial burden on Irvine companies and to spur economic development. In addition, transportation mitigation fees in the Irvine Business Complex (IBC) have been reduced by more than 72% to support development in this mixed-use area.

In the midst of the recent economic downturn, the City has not laid off any employees, nor have any employees been furloughed. However, employee pay has been frozen. At the same time, momentum has not been lost as we continue to advance City Council priorities, including expansion at the Orange County Great Park, affordable housing, transportation and traffic management, parks and open space access, public safety, environmental management, and public outreach. City employees are dedicated to continue to provide high quality services to the community despite staffing decreases realized through attrition. City staff is aware that it is times like these that our services matter the most.

## Core Services

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

- Public safety
- Maintenance of City infrastructure

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

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

- Remaining the safest city in the nation, with crime rate reductions in every major category from the previous year.
- Increasing the number of police officers serving the community. Over the past six years, 34 additional police officers (a 20% increase) have been hired.
- Providing support and assistance programs at the Al and Dorothy Keen Center for Senior Resources to help our older residents with physical, emotional and care giving demands.
- Delivering hot meals to home-bound seniors.
- Continuing to provide door-to-door transportation for Irvine residents with disabilities and older adults for school, social, work and medical appointments through the TRIPS program.
- Implementing a variety of initiatives to respond to the needs of our young people through the Strategic Plan for Children, Youth and Families.
- Offering recreation and learning programs to provide safe and life-affirming experiences for Irvine's youngest, oldest and disabled residents.
- Expanding programming at the Orange County Great Park as construction of the Western Sector Park Development Plan progresses.

# City Manager's Budget Message

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

- Jeffrey Road Grade Separation Project
- University Community Park Community Center and playground expansion
- Bommer Canyon Trailhead construction

Projects that are underway include:

- Jamboree at I-5 widening and interchange improvements
- Irvine Business Complex sidewalk improvements
- Culver/Walnut and Barranca/Dyer/Red Hill intersection widening projects

Additionally, new major infrastructure projects are included in the FY 2011-12 Capital Improvement Program (CIP), including:

- Northwood Community Park Community Center modernization
- Culver Drive Rehabilitation Project, north of the Metrolink tracks to Walnut Avenue
- New traffic signal installation at Jamboree Road and Warner Avenue
- Underground storage tank replacement at Irvine Civic Center
- 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:

- Passage of Measure R, the Irvine School Support Initiative, by more than 78% of voters last November continues the City's direct financial support to IUSD and TUSD (\$1.5 million annually through FY 2013-14).
- Dedication of three D.A.R.E. police officers and a part-time public safety assistant to provide drug prevention, safety education and life choices guidance to elementary school students (\$625,000).
- Employment and funding of 32 school crossing guards by the City (\$688,000).
- Administration of the Middle School Youth Action Team, High School Youth Action Team, After-School Sports Program, recreation programs, teen camps, and other special events at schools throughout the City (\$611,000).
- Use of City aquatic centers for team practices and games (\$568,000).
- Athletic field use for sports and physical education activities (\$197,000).

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

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

- Deployed operating reserves, accumulated in recent years during better economic times, to help offset lower revenues of the past few years.
- Eliminated 44 full-time positions from FY 2008-09 to FY 2010-11, while at the same time adding two new police officer positions.



# City Manager's Budget Message

- 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.
- Deferred design and construction of the new Public Safety headquarters.

City staff also identified ways to reduce costs and improve efficiency while preserving core services. Notable examples include:

- Reducing and more effectively managing maintenance and supply inventories.
- Publishing "Inside Irvine" quarterly and combining it with the "Activity Guide."
- Performing facility maintenance with existing staff rather than through contract personnel.
- Consolidating after-school and camp programs.
- Combining Club X pre-teen summer camp with the teen camp offered at Heritage Park.

## **FY 2011-12 After the Recession**

While the actions taken over the past three years helped preserve the City's financial position, the depth and length of the recession requires an increasingly aggressive response until the budget gap is closed. We remain committed to preserving core services, and identifying expenditure reductions and efficiencies to continue to decrease our reliance on reserves. The FY 2011-12 projected budget gap of \$7 million is down from the \$18 million gap included in the current fiscal year's adopted budget.

Once the budget gap is closed, our focus should immediately turn to replenishing our reserves in anticipation of the next economic downturn.

Each department continues to carefully review its budget and identify ways to reduce costs without jeopardizing core services, while seeking to implement efficiency efforts whenever feasible. FY 2011-12 highlights include:

- Transferring expenditures of \$1 million from the General Fund to the Lighting, Landscape, and Park Maintenance (LLPM) Fund.
- Reducing and more effectively managing supplies, advertising and duplicating costs (\$159,000 savings).
- Capitalizing on smart irrigation control technology to enhance water management and efficiency.
- Combining City cell phones under one pricing plan and pool of minutes (estimated \$50,000 savings).
- Implementing an Office Products Standardization and Cost Reduction Program (estimated \$20,000 savings).
- Deploying an electronic purchase order process resulting in immediate electronic delivery of purchase orders to vendors and more than 5,000 fewer sheets of paper used each year.
- Transitioned all police report records to an optical imaging system that is integrated with the City's existing records management system, reducing the amount of manual data entry and supporting a secure off-site copy of data for use in disaster recovery.

# City Manager's Budget Message

## **General Fund Resources: \$136.2 million**

General Fund operating revenues are projected at \$131.1 million, with a budget gap of approximately \$7 million. Transfers-in include a \$4.5 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 California State University, Fullerton), regression and trend analysis, and projections by the City's sales and property tax consultants. Revenue estimates are conservative and reflect the expectation that growth in City revenues will lag the larger economic recovery.

## **General Fund Expenditures: \$135.6 million**

General Fund expenditures (excluding transfers-out) of \$135.6 million are \$179,528, or 0.1%, more than the FY 2010-11 adjusted budget.

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.

---

## **Budget Highlights**

The FY 2011-12 Budget continues the City's basic operations and strategic goals identified below:

- *Assuring a Safe and Secure Community*
  - Maintain a high level of commitment to safety by devoting 39% of all full-time staffing (205 sworn police officers and 85 support staff) to Public Safety.
  - Provide resources to ensure Irvine remains the safest city in the nation.
  - Enhance emergency preparedness/response efforts.
- *Mobility*
  - Maintain traffic signals, roadways, bridges and bike trails.
  - Develop and enhance public transit systems and improve the effectiveness of the iShuttle program. In November 2010, the Orange County Transportation Authority (OCTA) Board approved a new agreement providing the City with an annual revenue source for operations and maintenance of the iShuttle program for the next 30 years, including anticipated expansion into the Irvine Spectrum in summer 2011. The City has projected \$2.4 million in anticipated revenue from OCTA for the iShuttle in FY 2011-12.
  - Implement the signal coordination/upgrade program interfacing with countywide signal coordination.

# City Manager's Budget Message

- *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.
  - Complete development of planning tools, including a General Plan Sustainability Framework, citywide Sustainable Operations Plan and revised California Environmental Quality Act Guidelines Document.
- *Creating the Orange County Great Park*
  - Advance development phase of the park plan and complete entitlements.
  - Enhance programming activities at the Great Park with completion of the North Lawn, construction of the Palm Court and Western Sector development.
- *Maintaining a Clean and Beautiful City*
  - Total budgeted CIP costs for projects already underway or identified in prior fiscal years are \$180.0 million.
  - FY 2011-12 new capital appropriations total \$19.9 million, including \$9.9 million for circulation projects; \$1.2 million for landscaping; and \$2.2 million for facility and park related projects.
- *Acquiring Open Space and Making it More Accessible*
  - Construct the remaining Southern Open Space Trail System.
- *IBC Residential/Mixed-Use Development Strategy and Vision Plan*
  - Implement the IBC Mixed-Use Development Strategy and Vision Plan - an inclusive approach to realize the vision for IBC transformation.
- *Engaging the Community and Public Outreach*
  - Maintain high customer satisfaction and public confidence through the City's commitment to public access and community governance.
  - Implement plans for a robust and inclusive year-long 40<sup>th</sup> Anniversary commemoration.
  - Recognize and celebrate community diversity.

---

## **Staffing: 739 Full-Time Employees & 233.1 Part-Time Employees (FTE)**

The FY 2011-12 Budget includes funding for 739 full-time positions, no net change from FY 2010-11, and 233.1 FTE part-time positions, an increase of 4.4 FTE from FY 2010-11.

The budget also includes 74.4 positions paid by stipend. These positions include councilmembers, commissioners, agency directors, and crossing guards. From FY 2010-11, there is an increase in the number of non-hourly (stipend) employees for two additional crossing guards to ensure the continued safety of children who cross intersections near IUSD and TUSD elementary schools.

# City Manager's Budget Message

## The Future

The City has adapted 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 was deeper than anticipated, the City remains on track with its original contingency reserve projections. This success is due to substantial expenditure reductions (\$12 million over the last three fiscal years), as well as acceleration of loan repayments and the transfer of surplus capital improvement project funds from completed or deferred projects. As a result, the City has been able to maintain a larger contingency reserve than projected. At the end of FY 2011-12, the Contingency Reserve Fund's available balance is estimated to be approximately \$9.0 million (\$4.9 million unrestricted and \$4.1 million representing the City's required 3% minimum reserve).

Our future success, however, depends not only on expenditure reductions but also on the acceleration of economic growth to help close the budget gap (the difference between ongoing revenues and expenditures) caused by the recession. While many economic indicators signal additional improvement is at hand, growth in revenues has been uneven and property tax revenue remains flat.

The FY 2011-12 Budget contains a budget gap balanced through the use of reserves and other one-time revenues, with the City facing a funding gap of approximately \$7

million. This gap will be closed as the City comes to the end of its Bridge Plan. As Irvine moves past the recent economic downturn, our commitment lies in maintaining the City's core services and replenishing our contingency and rehabilitation reserves to maintain Irvine's enviable quality of life long into the future.

## Looking Forward with Optimism

The City has navigated troubled economic times with prudent fiscal management and the City Council's visionary approach to planning. 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 continues to build an even greater future for our community.

The recession has required our entire organization to focus its 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 three years to continue to provide our residents with the outstanding services they expect and deserve. 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 employees of the City of Irvine for their hard work and ongoing commitment to helping their City remain strong during these demanding times.

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.

## City Manager's Budget Message

As we celebrate this 40<sup>th</sup> Anniversary year, we look back over the past four decades of extraordinary accomplishments and look forward with optimism to the achievements yet to come.

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; the City's sales tax and property tax consultant (HdL Coren & Cone); 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 economy has made-up lost ground since the end of the recession in June 2009, with increases in employment and growth in consumer spending. At the same time, however, unemployment remains high, job

gains have been muted, and overall economic growth remains sub-optimal. The recovery has been complicated by “new normal” economic realities, natural disasters, geopolitical fears and upheaval, and lingering concern over Eurozone financial stability. The Orange County economic recovery has been further hindered by the length and severity of the recession in California, where unemployment and housing price declines have been more severe than in the nation as a whole. There is also concern the State of California's continuing budget problems could result in local financial impacts.

Despite these difficulties, however, evidence indicates the local economy is improving: according to LAEDC, Orange County became the first metropolitan area in the state to add jobs over the year in September 2010. The Bureau of Labor Statistics also reports that the unemployment rate in Orange County has dropped from 9.8% to 8.9% in the last twelve months (preliminarily reported as of February 2011). The consensus expectation among local economic forecasting institutions, including UCLA, Chapman, Fullerton, and others, is that local growth will continue and slowly strengthen over time. As a result, the City's total General Fund revenues for FY 2011-12 are projected to increase by a modest amount over the most current estimate for this year's revenues. Economically sensitive revenues, including sales tax and hotel tax, are still projected to be considerably lower next year than at their peak in FY 2007-08.

Available resources include a projected year-end balance in FY 2010-11 of \$13.6 million in the City's Contingency Reserve Fund, with \$4.1 million of this amount set-aside as a 3% minimum reserve (not

# Revenue and Resource Estimates

including additional funds that could be added at the end of this current year from any potential General Fund surplus balance). The 2011 Strategic Business Plan (published in December) projected a need to transfer \$6.3 million of this funding to the General Fund in FY 2011-12. The actual budgeted transfer from the Contingency Reserve Fund has been reduced to \$4.5 million due to improving operating revenues and continuing cost containment efforts. This transfer would leave a projected balance in the Contingency Reserve Fund at the end of next year of \$9.0 million, or 6.6% of budgeted appropriations.

The City has a variety of sources of operating revenues. These sources may be considered either General Purpose Revenues or Departmental Revenues. General Purpose Revenues are generally sources of revenue 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 2009-10 actual revenues, FY 2010-11 adjusted budget revenues, and FY 2011-12 estimates for all General Fund Resources (General Purpose and Departmental Revenues combined).

## Summary of Resources

| Table 1<br>Revenue by Category | FY 2009-10  | FY 2010-11  | FY 2011-12  | Increase / -Decrease |        |
|--------------------------------|-------------|-------------|-------------|----------------------|--------|
|                                | Actual      | Adjusted    | Adopted     | \$                   | %      |
| Sales Tax                      | 39,735,085  | 40,552,000  | 46,614,000  | 6,062,000            | 14.9%  |
| Property Tax                   | 42,739,099  | 43,080,000  | 42,269,000  | -811,000             | -1.9%  |
| Vehicle License Fees           | 627,747     | 575,000     | 589,000     | 14,000               | 2.4%   |
| Hotel Tax                      | 7,267,998   | 7,200,000   | 8,137,000   | 937,000              | 13.0%  |
| Franchise Tax                  | 7,220,319   | 7,600,000   | 7,365,000   | -235,000             | -3.1%  |
| Community Services Fees        | 7,219,642   | 6,923,174   | 7,251,346   | 328,172              | 4.7%   |
| Utility Users Tax              | 4,002,979   | 4,100,000   | 4,050,000   | -50,000              | -1.2%  |
| Fines & Forfeitures            | 1,947,576   | 1,607,000   | 1,757,500   | 150,500              | 9.4%   |
| Development/Inspection Fees    | 210,568     | 197,000     | 222,200     | 25,200               | 12.8%  |
| Documentary Transfer Tax       | 1,625,950   | 985,000     | 1,310,000   | 325,000              | 33.0%  |
| Licenses & Permits             | 1,714,642   | 1,743,000   | 1,630,000   | -113,000             | -6.5%  |
| Miscellaneous                  | 2,399,480   | 1,060,022   | 1,405,491   | 345,469              | 32.6%  |
| Fees for Services              | 1,484,601   | 1,452,018   | 1,572,062   | 120,044              | 8.3%   |
| Revenue From Other Agencies    | 678,395     | 749,220     | 3,091,669   | 2,342,449            | 312.7% |
| Assessment Revenue (HID)       | 1,817,000   | 1,800,000   | 2,034,000   | 234,000              | 13.0%  |
| Overhead Reimbursements        | 1,622,258   | 1,140,934   | 1,699,301   | 558,367              | 48.9%  |
| Total Revenues by Category     | 122,313,339 | 120,764,368 | 130,997,569 | 10,233,201           | 8.5%   |
| Other Transfers-In             | 17,558,926  | 15,257,341  | 5,209,232   | -10,048,109          | -65.9% |
| Total General Fund Resources   | 139,872,265 | 136,021,709 | 136,206,801 | 185,092              | 0.1%   |

In FY 2011-12, it is anticipated General Fund revenues will increase 8.5%, while total General Fund resources (including transfers-in) will increase 0.1%.



# Revenue and Resource Estimates

Table 2 shows only General Purpose Resources:

| <b>Table 2</b>                        | <b>FY 2009-10</b> | <b>FY 2010-11</b> | <b>FY 2011-12</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                          | 42,739,099        | 43,080,000        | 42,269,000        | -811,000                    | -1.9%    |
| Sales Tax                             | 39,443,603        | 40,288,000        | 46,299,000        | 6,011,000                   | 14.9%    |
| Documentary Transfer Tax              | 1,625,950         | 985,000           | 1,310,000         | 325,000                     | 33.0%    |
| Hotel Tax                             | 7,267,998         | 7,200,000         | 8,137,000         | 937,000                     | 13.0%    |
| Utility Users Tax                     | 4,002,979         | 4,100,000         | 4,050,000         | -50,000                     | -1.2%    |
| Franchise Tax                         | 6,963,535         | 7,400,000         | 7,165,000         | -235,000                    | -3.2%    |
| Vehicle License Fee (Total)           | 627,747           | 575,000           | 589,000           | 14,000                      | 2.4%     |
| Revenue From Other Agencies           | 11,519            | 89,000            | 0                 | -89,000                     | -100.0%  |
| Miscellaneous                         | 1,528,498         | 150,000           | 121,536           | -28,464                     | -19.0%   |
| Overhead Reimbursements               | 1,622,258         | 1,140,934         | 1,699,301         | 558,367                     | 48.9%    |
| Sub-Total                             | 105,833,186       | 105,007,934       | 111,639,837       | 6,631,903                   | 6.3%     |
| Other Transfers-In                    | 17,558,926        | 15,257,341        | 5,209,232         | -10,048,109                 | -65.9%   |
| Total General Purpose Resources       | 123,392,112       | 120,265,275       | 116,849,069       | -3,416,206                  | -2.8%    |

General Purpose Resources are estimated to increase 6.3%, while total General Purpose Resources (including transfers-in) are expected to decrease -2.8% from the current fiscal year adjusted budget.

Table 3 shows all resources by department:

| <b>Table 3</b>             | <b>FY 2009-10</b> | <b>FY 2010-11</b> | <b>FY 2011-12</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  | 123,392,112       | 120,265,275       | 116,849,069       | -3,416,206                  | -2.8%    |
| Non-Departmental (HID)     | 1,817,000         | 1,800,000         | 2,034,000         | 234,000                     | 13.0%    |
| Community Services         | 9,506,492         | 9,288,182         | 9,660,932         | 372,750                     | 4.0%     |
| Public Safety              | 4,016,766         | 3,372,076         | 3,635,583         | 263,507                     | 7.8%     |
| Public Works               | 629,456           | 796,200           | 3,498,695         | 2,702,495                   | 339.4%   |
| Administrative Services    | 266,768           | 272,476           | 281,272           | 8,796                       | 3.2%     |
| Community Development      | 205,488           | 189,000           | 208,750           | 19,750                      | 10.4%    |
| City Manager               | 38,183            | 38,500            | 38,500            | 0                           | 0.0%     |
| Total Department Resources | 139,872,265       | 136,021,709       | 136,206,801       | 185,092                     | 0.1%     |

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.

Chart 1 (on the next page) illustrates the percentage of resources by category for the FY 2011-12 General Fund. Sales Tax and Property Tax comprise 65% of the City's total resources.

# Revenue and Resource Estimates

**Chart 1 – FY 2011-12 General Fund Resources**

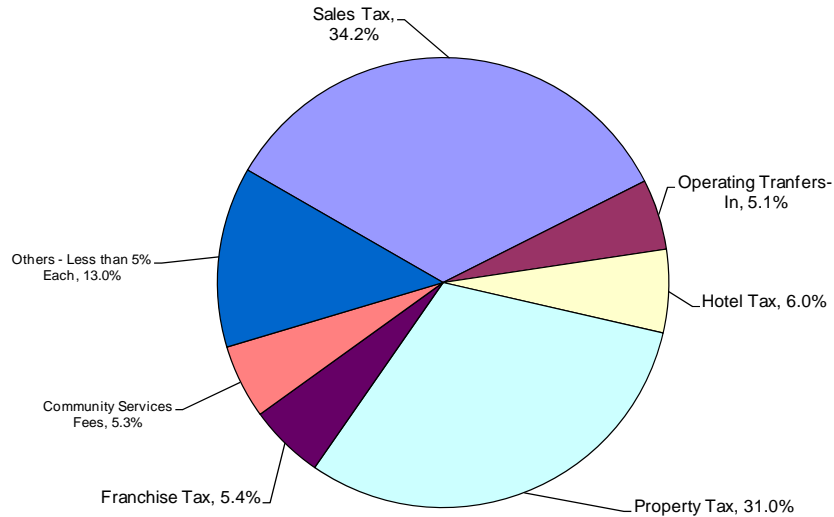


Table 4 shows FY 2011-12 budgeted revenues compared to current year-end revenue estimates:

| Table 4 - Comparison to<br>FY 10-11 Year-end Estimates | FY 2009-10<br>Actual | FY 2010-11<br>Adjusted | FY 2010-11<br>Y/E Estimated | FY 2011-12<br>Adopted | Adopted to Estimated |        |
|--|----------------------|------------------------|-----------------------------|-----------------------|----------------------|--------|
|  |                      |                        |                             |                       | \$                   | %      |
| Sales Tax  | 39,735,085           | 40,552,000             | 44,164,000                  | 46,614,000            | 2,450,000            | 5.5%   |
| Property Tax   | 42,739,099           | 43,080,000             | 42,269,000                  | 42,269,000            | 0                    | 0.0%   |
| Hotel Tax  | 7,267,998            | 7,200,000              | 8,137,000                   | 8,137,000             | 0                    | 0.0%   |
| Franchise Tax  | 7,220,319            | 7,600,000              | 7,300,000                   | 7,365,000             | 65,000               | 0.9%   |
| Community Services Fees                                | 7,219,642            | 6,923,174              | 7,251,000                   | 7,251,346             | 346                  | 0.0%   |
| Utility Tax  | 4,002,979            | 4,100,000              | 4,050,000                   | 4,050,000             | 0                    | 0.0%   |
| Documentary Transfer Tax                               | 1,625,950            | 985,000                | 1,650,000                   | 1,310,000             | -340,000             | -20.6% |
| Vehicle License Fees                                   | 627,747              | 575,000                | 640,000                     | 589,000               | -51,000              | -8.0%  |

## 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.

The historical revenue graphs (on the following pages) provide nine years of historical data for each revenue source, as well as the adjusted budget for the current year (designated in the graphs with an "a"), the revised year-end estimate for the current year (designated in the graphs with an "e"), and next year's budget projection (designated in the graphs with a "p").

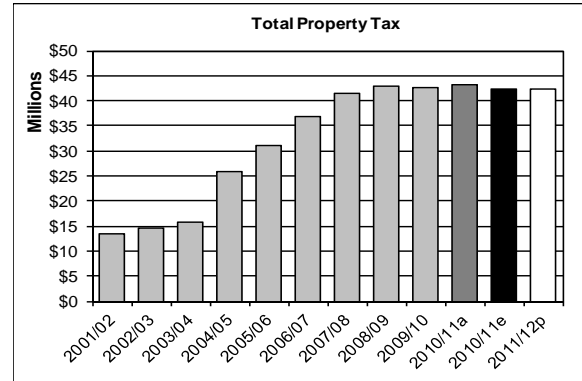
# Revenue and Resource Estimates

## 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 all Cities receive at least 7% of the local property tax. In subsequent years, the state eroded this rate with shifts to fund local school districts. The City currently receives approximately 5.5% of the 1% property tax.

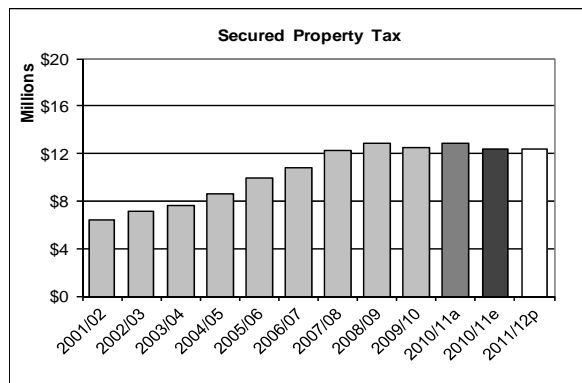
The City works with its property tax consultant in projecting property tax revenue, an estimate made with four factors in mind: property turnover rate (resale activity), pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. According to DataQuick, Irvine residential resale activity increased moderately last year but remains slower than the pace of several years ago. In addition, Irvine median home pricing remained roughly flat. Many of last year's real estate transactions however, involved properties held for significant periods of time that were assessed significantly below market value. As a result, the City's consultant estimates assessed valuation will increase next year by approximately \$406 million due to recent transfers in ownership.

The pace of new residential construction activity also quickened significantly in the last year, and has grown much faster than nearly anywhere else in the state. New home developments in Woodbury, Woodbury East, Portola Springs and Central Park West saw steady demand.

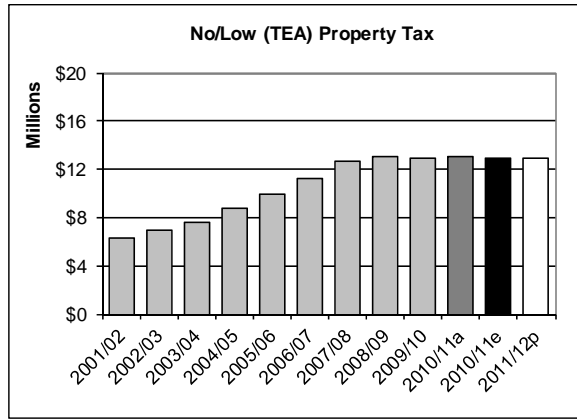


More than 1,600 new apartments, condominiums and single family homes were built in Irvine last year which will add significantly to the City's assessed valuation (conservatively estimated at \$310 million). Finally, a positive 0.753% Proposition 13 inflation adjustment factor will also be applied by the assessor next year based on the annual increase in the California Consumer Price Index (CCPI). This will result in an anticipated increase of \$261 million in the City's assessed valuation. Offsetting these gains is the potential for continuing valuation reassessments on the City's commercial and office properties. The City's consultant estimates exposure next year for \$706 million of the City's \$46.5 billion in assessed valuation.

Overall, the City's property tax consultant estimates City property tax revenue will grow next year by 0.59% after taking into account the factors previously mentioned.



# Revenue and Resource Estimates



The City is projecting next year's property tax revenue to be flat, at \$42.3 million, the same as what it now expects to receive in the current fiscal year. The adopted budget represents a decrease of \$-0.8 million, or -1.9%, less than the current fiscal year's adjusted budget of \$42.7 million. Irvine continues to maintain the highest assessed valuation in the county.

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 on real property based upon the value of the property as determined by the Assessor's Office.

No-Low/TEA was implemented to ensure 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.

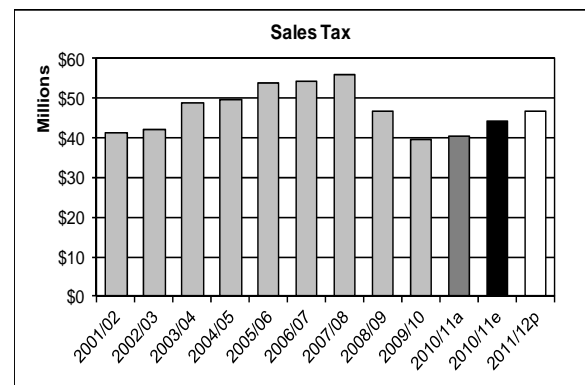
In FY 2004-05, the state replaced local government's portion of the Vehicle License Fee with an additional property tax allocation. The Property Tax In-Lieu of VLF allocation increases annually based on

percentage increases in citywide 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). This resulted in an ongoing increase in property tax allocations and a corresponding reduction in vehicle license fee revenues. Property tax accounts for 31% 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



# Revenue and Resource Estimates

Irvine. Sales tax is the largest component of the City's General Fund revenue sources and comprises approximately 34% of all General Fund resources projected next year.

The City monitors sales tax revenue through the following overall economic categories: 1) Business and Industry, currently representing approximately 34% of total sales tax receipts; 2) General Consumer Goods, 23%; 3) Autos, Transportation and Service Stations, 22%; 4) Restaurants and Hotels, 12%; 5) Building and Construction, 4%; 6) Food and Drugs, 4%; and 7) Miscellaneous, 1%.

Sales tax revenues have increased in the last year as consumers and businesses have regained confidence since the end of the recession. Gross taxable net sales revenue in the City of Irvine was up 5.6% in calendar year 2010 compared to 2009 and revenue continues to significantly exceed this year's budget projections on a year-to-date basis. Revenue in the Autos, Transportation and Service Stations category has increased the most, 12%, compared to last year. The Restaurants and Hotels category is up 5%, while the Business and Industry and General Consumer Goods categories were up 4% each. The category of Building and Construction, however, is down (-3%).

The City works closely with its sales tax consultant, HdL Coren & Cone, in projecting sales tax revenue, and the City also tracks projections of local forecast institutions for increases in regional taxable sales. The consensus forecast of local institutions, including Chapman, UCLA, Fullerton and LAEDC, is that Orange County taxable sales can be expected to increase 5.6% next year. In addition, the California Department of Finance recently projected California taxable sales would increase next year by approximately 8.9% statewide.

The City's sales tax consultant has prepared its own forecast of Irvine sales tax revenue in collaboration with Beacon Economics, an economic forecasting firm that assists HdL Coren & Cone in developing economic growth estimates. Based on HdL's analysis of the trend in year-to-date tax receipts and current business conditions, the consultant now anticipates that the City will receive sales tax revenue of \$44.2 million this year, exceeding budget expectations by approximately \$3.6 million. FY 2011-12 revenues are anticipated to increase by an additional \$2.5 million. In forecasting these revenues the consultant assumed growth in point-of-sale revenue of approximately 4.1% overall and also added \$316,000 for an expected positive Triple Flip True-Up payment next year from the State Board of Equalization (a negative adjustment was incurred in the current year).

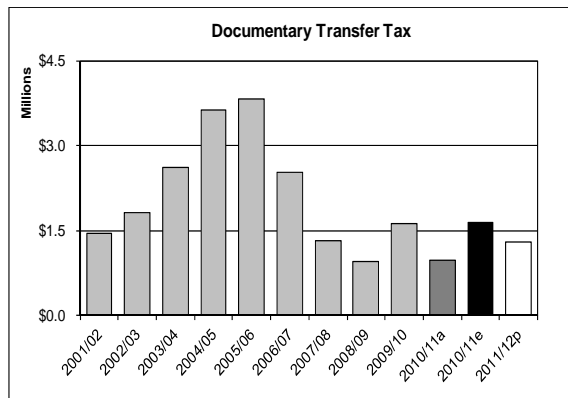
The City's Sales Tax revenue projection for FY 2011-12 is \$46.6 million. This is \$9.2 million, or 16% less, than what the City received in the peak year of FY 2007-08 when it received \$55.8 million. In inflation adjusted terms this represents a 20.2% decrease in revenues.

## **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 affecting property transfers are mortgage interest rates, new development, and a turnover in commercial property. The current fiscal year budget was developed with an expectation of a relatively low level of documentary transfer tax receipts. As development activity in the City has

# Revenue and Resource Estimates

increased, it appears this year's revenue budget target will be exceeded by a significant margin. While development activity is expected to show continued growth next year, budgeted revenue for FY 2011-12 of \$1.3 million is conservatively projected, reflecting a decrease from what was received last year and also from what is now expected in the current year. Documentary transfer taxes make up 1.0% of all General Fund resources.



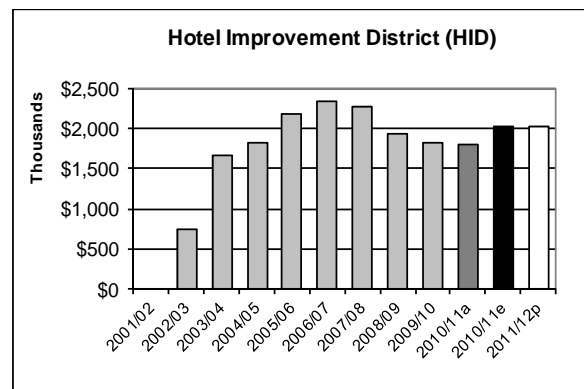
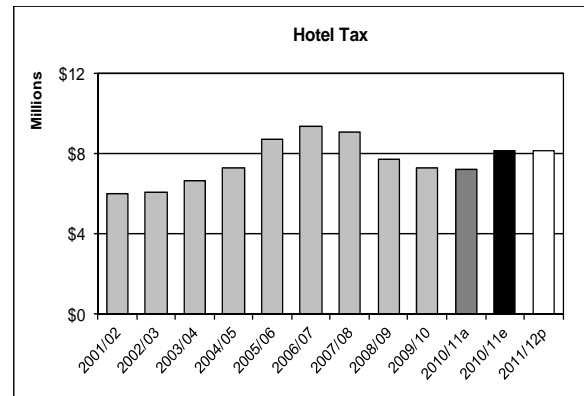
## Hotel Tax

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 affecting hotel tax revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. Irvine hotel revenue has significantly exceeded expectations so far this year, and revenue is currently expected to exceed budget expectations by 13.0% at the end of this year. A new hotel opened recently that added approximately 4% to the City's hotel room inventory. In addition, business travel has rebounded strongly from the

recessionary bottom resulting in higher room rates and increased occupancy.

Next year's budget conservatively reflects no increase in hotel revenue from what is expected this year. The City is expecting to receive an average of approximately \$2,300 in hotel tax revenue per hotel room citywide. Hotel taxes account for 6% of all General Fund resources.

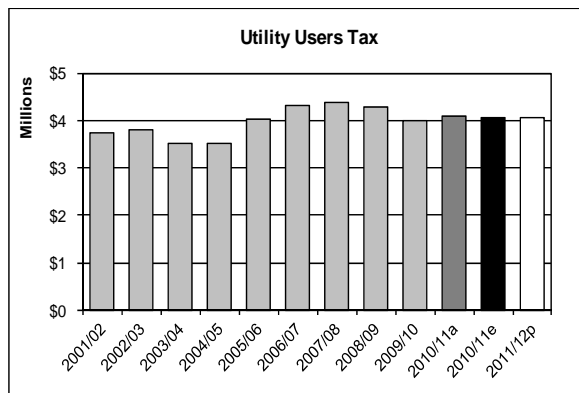
The 2% Business (Hotel) Improvement District Tax revenue next year is budgeted at \$2.0 million, an increase of \$0.2 million from the current year adjusted budget. Like the City's general hotel tax revenue, it is also expected to increase 13.0% from the current year's adjusted budget.



# Revenue and Resource Estimates

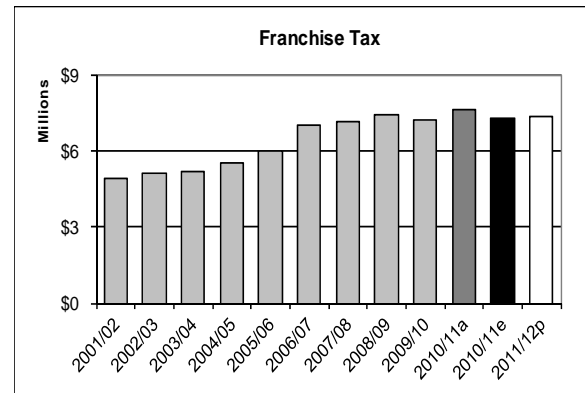
## Utility Users Tax

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 in the last few years due to decreased business activity, lower utility rates and also from heightened commercial vacancy rates resulting from the recession. For FY 2011-12, UUT revenue is budgeted at \$4,050,000, reflecting a modest \$50,000, or -1.2%, decrease from the FY 2010-11 adjusted budget. Irvine office vacancy rates stabilized in the last few quarters and are now improving as local employment has increased. The conservative forecast reflects the continued uncertainty surrounding the outlook for these revenues. UUT accounts for 3% of all General Fund revenues. UUT on electricity users accounts for approximately \$2,983,000, or 73%, of UUT revenues, natural gas users account for \$200,000, or 5%, and telephone users account for \$712,000, or 18%, 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 that equal 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 within the City. Refuse revenue is based on an established charge per truck. For FY 2011-12, franchise tax revenue is estimated at \$7.4 million, an increase of \$65,000, or 0.9% above the current fiscal year-end estimate. Current year revenues have not met budget expectations on a year-to-date basis due to declining revenues associated with gas and electrical consumption. Cable TV revenue, however, continues to increase due to the City's growing population. The City's cable TV revenue has increased by an average of approximately \$150,000 per year for the last 10 years and increased even during the recent recessionary years. Next year, cable TV revenue is conservatively projected to increase by approximately \$65,000 from the current estimate, while all other revenue sources are expected to remain roughly flat.

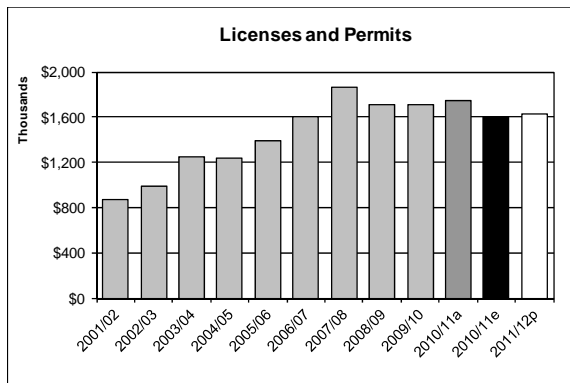




# Revenue and Resource Estimates

## Licenses and Permits

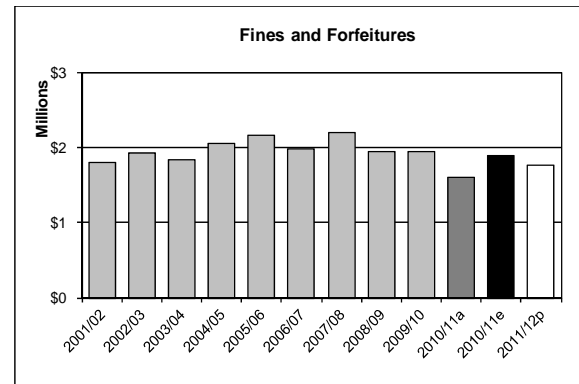
This revenue category consists of various permits and license requirements set by the City for specific services such as refuse permits, animal licenses and business permits. Various departments collect these fees, including Community Services, Community Development and Public Safety. The single largest component is business permits which represent approximately 51% of this revenue category. For FY 2011-12, revenues are estimated to be \$1.6 million, a decrease of \$-0.1 million from the current year budget. Animal license fees are expected to decrease from \$400,000 this year to \$325,000 in FY 2011-12 (this year's revenue is falling short of budget expectations). Business permit revenue is also expected to decline. Licenses and permits revenue makes up 1.2% 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 91% of revenues in this category and false alarm fines account for about 5%. For FY 2011-12, the fines and forfeitures revenue category is estimated to be \$1.8 million,

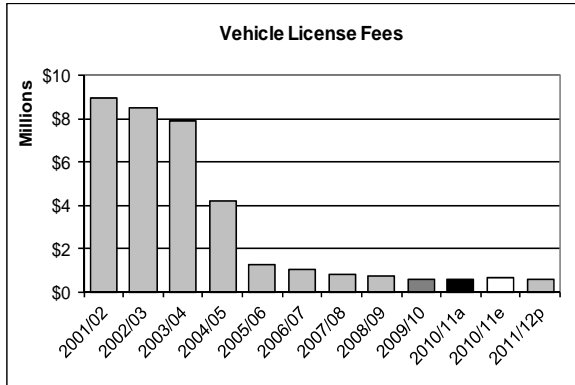
representing an increase of \$150,500, or 9.4%, from the current adjusted budget. Fines and forfeitures account for 1.3% of total General Fund revenues.



## Vehicle License Fees

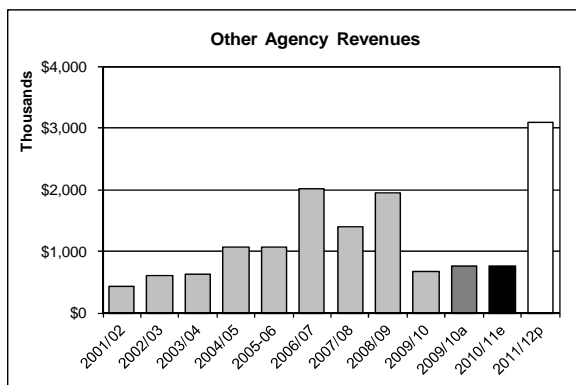
The Motor Vehicle License Fee (VLF) is a fee on vehicles registered in California and is paid annually to the State Department of Motor Vehicles. The fee declines over time in accordance with a statutorily established depreciation schedule. VLF revenues (less an administrative fee) are allocated to cities 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 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%; however, the increased revenue goes to fund law enforcement grants and to the state general fund. FY 2011-12 revenues are estimated at \$589,000, reflecting an increase of 2.4% from the current year budget due to population growth. VLF revenues are 0.4% of all General Fund revenues.

# Revenue and Resource Estimates



## Revenue from Other Agencies

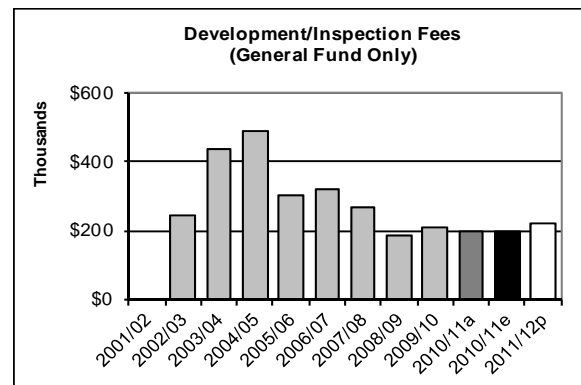
This revenue category consists of various types of revenues including Proposition 116 funding from the Orange County Transportation Authority (OCTA) for the iShuttle transit program, Community Development housing grant programs, Public Works maintenance agreements, and Public Safety security service and POST reimbursements. For FY 2011-12, revenue from other agencies is estimated to be \$3.1 million, an increase of \$2.3 million, or 312.7%, from the current adjusted budget of \$0.7 million. This is due primarily to the recent agreement with OCTA providing Proposition 116 funding for the iShuttle transit program (\$2,400,000). Revenue from other agencies is 2.3% 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, taking into consideration 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. The City is planning to conduct a new cost of services study next year.

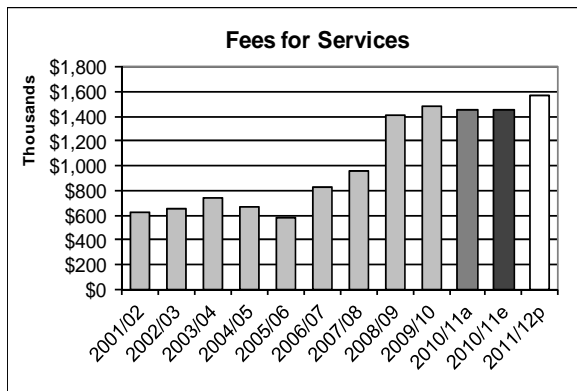
In order to more accurately account for development related revenues, a new Building and Safety Fund was created in FY 2003-04 and associated revenues and expenditures are accounted for within that fund. In FY 2004-05, development associated activities in the Public Works Department were also transferred 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 2011-12 revenue estimate of \$222,200 is an increase of \$25,200, or 12.8%, from the current adjusted budget. Development/Inspection Fees make up less than 0.2% of all General Fund revenues.



# Revenue and Resource Estimates

## Fees for Services

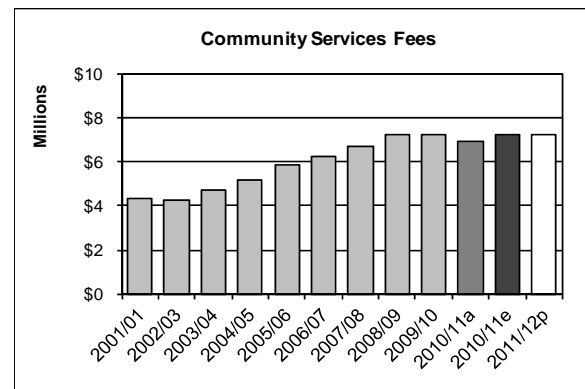
Revenues in this category include Community Services animal service adoption and impound fees; Public Works bus stop shelter fees and maintenance agreements; Administrative Services recovered staff costs for providing financial services to assessment districts; and miscellaneous reimbursement fees. The largest revenue generators in this category are recovered staff costs, animal adoptions and impound fees. FY 2011-12 estimated revenues of \$1.6 million are \$0.1 million, or 8.3%, more than the current year budget due to increases in anticipated Public Safety and Community Services program fees.



## Community Service Fees

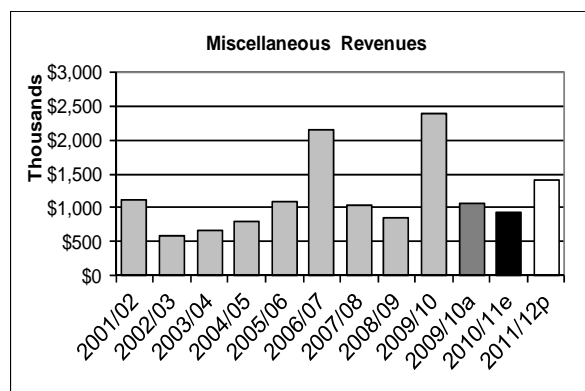
This revenue source consists of various recreational and community activities sponsored by the City, such as adult softball, tennis lessons, Kids Klub, recreational and educational classes, and facility rentals. Revenue estimates are based on the projected number of classes and facilities, number of participants and fee charges, and staff's estimate regarding the demand for classes and programs. For FY 2011-12, Community Services fee revenue is estimated at \$7.3 million, an increase of \$0.3 million, or 4.7%, from the current fiscal year's adjusted budget of \$6.9 million to reflect continuing population growth. The

projection is conservative, however, given that it is essentially the same as what is now expected in the current fiscal year, and also the same as what was received in FY 2009-10, despite continuing population growth. 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 2011-12, miscellaneous revenues are estimated at \$1.4 million, an increase of \$345,469, or 32.6%, from the current fiscal year's adjusted budget of \$1.1 million mainly due to two new partnership funding agreements, totaling \$414,000, for operation and maintenance support and



# Revenue and Resource Estimates

capital costs associated with the proposed expansion of the City's iShuttle service to the Irvine Spectrum area.

## 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. The portion of the fee revenues attributable to overhead support costs are shown as a transfer into the General Fund to reimburse the City for general overhead support. In FY 2011-12, the overhead reimbursement transfer-in will be \$1.7 million, an increase of \$0.6 million, or 48.9%, from the current year budget due to continued strength in development activity in the City. As this year's revenues are significantly exceeding budget expectations, however, next year's projected revenues are roughly flat with what is now anticipated in the current year.

Costs for 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 council executive assistants work on Orange County Great Park matters.

A \$500,000 transfer is budgeted from the City's Air Quality Improvement District (AQMD) fund to support transit enhancement related programs within the City's General Fund. Additionally, a \$121,232 transfer is budgeted for the close-out of the City's Infrastructure Financing Plan Fund. This amount represents the remaining balance within that fund.

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 from their pre-recession peaks. To offset the temporary imbalance between the cost of services and the revenues needed to support them, \$4.5 million is budgeted to be transferred from the Contingency Reserve Fund to the General Fund in accordance with the City's strategy of using reserves to mitigate the impact of the recession on the City's services. After the FY 2011-12 transfer, the Contingency Reserve Fund is expected to have an available remaining balance of \$9.0 million. This estimate does not include additional funds that could be added at the end of the current year from any potential General Fund year-ending surplus balance.

## 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 2011. These estimates take into account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen over the next 14 months.

## Revenue and Resource Estimates

This Page Intentionally Blank

# 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<br>2009-10 | ADJUSTED<br>2010-11 | ADOPTED<br>2011-12 | ADOPTED<br>INC. (DEC.) |
|--------------------------|-------------------|---------------------|--------------------|------------------------|
| City Manager             | 40.00             | 38.00               | 38.00              | 0.00                   |
| Administrative Services  | 49.00             | 42.00               | 42.00              | 0.00                   |
| Community Development    | 104.00            | 101.00              | 101.00             | 0.00                   |
| Community Services       | 118.00            | 114.50              | 113.00             | -1.50                  |
| Public Safety            | 295.00            | 291.00              | 290.00             | -1.00                  |
| Public Works             | 134.00            | 123.00              | 122.00             | -1.00                  |
| Orange County Great Park | 23.00             | 29.50               | 33.00              | 3.50                   |
| <b>TOTAL</b>             | <b>763.00</b>     | <b>739.00</b>       | <b>739.00</b>      | <b>0.00</b>            |

### PART-TIME PERSONNEL

| DEPARTMENT               | ACTUAL<br>2009-10 | ADJUSTED<br>2010-11 | ADOPTED<br>2011-12 | ADOPTED<br>INC. (DEC.) |
|--------------------------|-------------------|---------------------|--------------------|------------------------|
| City Manager             | 9.00              | 7.56                | 6.35               | -1.21                  |
| Administrative Services  | 1.42              | 1.50                | 2.25               | 0.75                   |
| Community Development    | 2.60              | 2.60                | 2.60               | 0.00                   |
| Community Services       | 178.16            | 177.54              | 184.32             | 6.78                   |
| Public Safety            | 33.80             | 31.33               | 30.95              | -0.38                  |
| Public Works             | 4.00              | 3.50                | 1.75               | -1.75                  |
| Orange County Great Park | 4.73              | 4.68                | 4.88               | 0.20                   |
| <b>TOTAL</b>             | <b>233.70</b>     | <b>228.70</b>       | <b>233.09</b>      | <b>4.39</b>            |

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

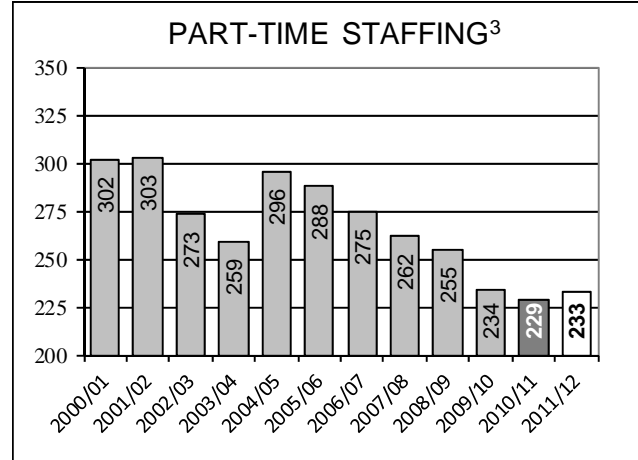
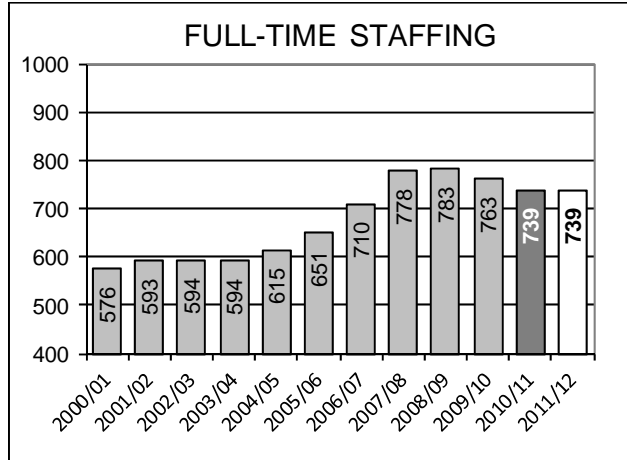
| DEPARTMENT               | ACTUAL<br>2009-10 | ADJUSTED<br>2010-11 | ADOPTED<br>2011-12 | ADOPTED<br>INC. (DEC.) |
|--------------------------|-------------------|---------------------|--------------------|------------------------|
| City Manager             | 5.00              | 5.00                | 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               | 32.40              | 2.00                   |
| Public Works             | 0.00              | 0.00                | 0.00               | 0.00                   |
| Orange County Great Park | 9.00              | 9.00                | 9.00               | 0.00                   |
| <b>TOTAL</b>             | <b>72.40</b>      | <b>72.40</b>        | <b>74.40</b>       | <b>2.00</b>            |

<sup>1</sup> Positions paid by stipend

# Personnel and Staffing

## Funded Personnel

TOTAL STAFFING (In Full-Time Equivalencies<sup>2</sup>):



### POSITION INCREASES & DECREASES

| <u>Department</u>              | <u>Position</u>                   | <u>Section</u>            | <u>Increase</u> | <u>Decrease</u> |
|--------------------------------|-----------------------------------|---------------------------|-----------------|-----------------|
| City Manager                   | no changes from prior year        |                           |                 |                 |
| Administrative Services        | no changes from prior year        |                           |                 |                 |
| Community Development          | no changes from prior year        |                           |                 |                 |
| Community Services             | Administrative Secretary          | Administration & Support  | 1.00            |                 |
|                                | Community Services Superintendent | Special Events & Projects | 0.50            |                 |
| Public Safety                  | Program Specialist                | Police Operations         |                 | 1.00            |
| Public Works                   | Assistant Engineer                | Project Management        |                 | 1.00            |
| Orange County Great Park       | Community Services Specialist     | Operations                | 1.00            |                 |
|                                | Community Services Superintendent | Operations                | 0.50            |                 |
|                                | Manager                           | Administration            | 1.00            |                 |
|                                | Program Specialist                | Operations                | 1.00            |                 |
| <b>TOTAL</b>                   |                                   |                           | <b>3.50</b>     | <b>3.50</b>     |
| <b>NET INCREASE (DECREASE)</b> |                                   |                           |                 | <b>0.00</b>     |

<sup>2</sup> Part-time staff hours converted to full-time equivalencies (FTE's) - one FTE equals 40 hours per week, 52 weeks per year.

<sup>3</sup> Part-time does not include elected, appointed or stipend staff.



## Personnel and Staffing

### Full-Time Personnel by Classification

| Position/Classification                  | Actuals<br>2009-10 | Adjusted<br>Budget<br>2010-11 | Adopted<br>Budget<br>2011-12 |
|--|--------------------|-------------------------------|------------------------------|
| <b><u>Management</u></b>                 |                    |                               |                              |
| Animal Care Center Veterinarian          | 1.00               | 1.00                          | 1.00                         |
| Assistant City Manager                   | 2.00               | 1.00                          | 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               | 1.00                          | 1.00                         |
| Deputy Director, Public Works            | 1.00               | 1.00                          | 1.00                         |
| Deputy Director/Chief Building Official  | 1.00               | 1.00                          | 1.00                         |
| Deputy Police Chief                      | 1.00               | 1.00                          | 1.00                         |
| Director, Administrative Services        | 1.00               | 1.00                          | 1.00                         |
| Director, Community Development          | 1.00               | 1.00                          | 1.00                         |
| Director, Community Services             | 1.00               | 1.00                          | 1.00                         |
| Director, Public Affairs & Communication | 1.00               | 1.00                          | 1.00                         |
| Director, Public Safety                  | 1.00               | 1.00                          | 1.00                         |
| Director, Public Works                   | 1.00               | 1.00                          | 1.00                         |
| Fiscal & Environmental Administrator     | 1.00               | 0.00                          | 0.00                         |
| Manager, Budget & Business Planning      | 1.00               | 1.00                          | 1.00                         |
| Manager, Business Services               | 1.00               | 1.00                          | 1.00                         |
| Manager, Community Services              | 3.00               | 3.00                          | 3.00                         |
| Manager, Fiscal Services                 | 1.00               | 1.00                          | 1.00                         |
| Manager, Great Park Corporation          | 5.00               | 6.00                          | 6.00                         |
| Manager, Great Park Corporation (N)      | 0.00               | 0.00                          | 1.00                         |
| Manager, Housing                         | 1.00               | 1.00                          | 1.00                         |
| Manager, Human Resources                 | 1.00               | 1.00                          | 1.00                         |
| Manager, Planning and Redevelopment      | 1.00               | 0.00                          | 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 the Chief of Police | 1.00               | 1.00                          | 1.00                         |
| <b>TOTAL MANAGEMENT:</b>                 | <b>49.00</b>       | <b>46.00</b>                  | <b>47.00</b>                 |

# Personnel and Staffing

## Full-Time Personnel by Classification

| Position/Classification                       | Actuals<br>2009-10 | Adjusted<br>Budget<br>2010-11 | Adopted<br>Budget<br>2011-12 |
|---|--------------------|-------------------------------|------------------------------|
| <b><u>Exempt/Administrative</u></b>           |                    |                               |                              |
| Accountant                                    | 1.00               | 1.00                          | 1.00                         |
| Administrative Coordinator                    | 5.00               | 5.00                          | 5.00                         |
| Animal Care Administrator                     | 1.00               | 1.00                          | 1.00                         |
| Animal Services Supervisor                    | 1.00               | 1.00                          | 1.00                         |
| Applications Programmer/Analyst               | 1.00               | 1.00                          | 1.00                         |
| Aquatics Supervisor                           | 1.00               | 1.00                          | 1.00                         |
| Assistant City Clerk                          | 1.00               | 0.00                          | 0.00                         |
| Associate Engineer                            | 3.00               | 3.00                          | 3.00                         |
| Associate Plan Check Engineer                 | 1.00               | 1.00                          | 1.00                         |
| Board Services Assistant/Clerk                | 1.00               | 1.00                          | 1.00                         |
| Budget Officer                                | 1.00               | 1.00                          | 1.00                         |
| Building Inspection Supervisor                | 4.00               | 4.00                          | 4.00                         |
| Business Services Administrator               | 1.00               | 1.00                          | 1.00                         |
| Buyer   | 1.00               | 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 Development Project Administrator   | 1.00               | 1.00                          | 1.00                         |
| Community Services Superintendent             | 4.00               | 4.00                          | 4.00                         |
| Community Services Supervisor                 | 14.00              | 14.00                         | 14.00                        |
| 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                         |
| 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 Construction & Rehab Administrator | 1.00               | 1.00                          | 1.00                         |
| Facilities Maintenance Superintendent         | 1.00               | 1.00                          | 1.00                         |
| Facilities Maintenance Supervisor             | 1.00               | 1.00                          | 1.00                         |
| Finance Administrator                         | 2.00               | 3.00                          | 3.00                         |
| Fleet Services Superintendent                 | 1.00               | 1.00                          | 1.00                         |
| Fleet Services Supervisor                     | 1.00               | 1.00                          | 1.00                         |
| FOR Families Specialist                       | 1.00               | 1.00                          | 1.00                         |

## Personnel and Staffing

### Full-Time Personnel by Classification

| <b>Position/Classification</b>        | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---------------------------------------|----------------------------|--|---------------------------------------|
| GIS Supervisor                        | 1.00                       | 1.00                                   | 1.00                                  |
| Human Resources Administrator         | 2.00                       | 2.00                                   | 2.00                                  |
| Human Resources Analyst I             | 1.00                       | 0.00                                   | 0.00                                  |
| Human Resources Analyst II            | 3.00                       | 2.00                                   | 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                                   | 4.00                                  |
| Management Analyst I                  | 4.00                       | 2.00                                   | 2.00                                  |
| Management Analyst II                 | 1.00                       | 3.00                                   | 3.00                                  |
| 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                                  |
| Principal Plan Check Engineer         | 2.00                       | 2.00                                   | 2.00                                  |
| Principal Planner                     | 6.00                       | 6.00                                   | 6.00                                  |
| Project Development Administrator     | 3.00                       | 3.00                                   | 3.00                                  |
| Public Information Officer            | 1.00                       | 1.00                                   | 1.00                                  |
| Public Safety Records Supervisor      | 1.00                       | 1.00                                   | 1.00                                  |
| Purchasing Agent                      | 1.00                       | 1.00                                   | 1.00                                  |
| Regulatory Affairs Supervisor         | 1.00                       | 1.00                                   | 1.00                                  |
| Right-of-Way Administrator            | 1.00                       | 1.00                                   | 1.00                                  |
| Risk Management Administrator         | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Accountant                     | 5.00                       | 4.00                                   | 4.00                                  |
| Senior Buyer                          | 2.00                       | 2.00                                   | 2.00                                  |
| Senior Civil Engineer                 | 8.00                       | 8.00                                   | 8.00                                  |
| Senior GIS Analyst                    | 2.00                       | 2.00                                   | 2.00                                  |
| Senior Management Analyst             | 11.00                      | 10.00                                  | 10.00                                 |
| Senior Media Services Coordinator     | 2.00                       | 2.00                                   | 2.00                                  |
| Senior Plan Check Engineer            | 4.00                       | 4.00                                   | 4.00                                  |
| Senior Planner                        | 15.00                      | 14.00                                  | 14.00                                 |
| Senior Project Manager                | 7.00                       | 7.00                                   | 7.00                                  |
| Senior Project Manager-Temporary      | 0.00                       | 1.00                                   | 1.00                                  |
| Senior Transportation Analyst         | 8.00                       | 8.00                                   | 8.00                                  |
| Senior Transportation Engineer        | 2.00                       | 2.00                                   | 2.00                                  |
| Social Services Supervisor/Counselor  | 1.00                       | 1.00                                   | 1.00                                  |
| Strategic Business Plan Administrator | 1.00                       | 0.00                                   | 0.00                                  |
| Street Maintenance Superintendent     | 1.00                       | 1.00                                   | 1.00                                  |

## Personnel and Staffing

### Full-Time Personnel by Classification

| <b>Position/Classification</b>         | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| Street Maintenance Supervisor          | 3.00                       | 3.00                                   | 3.00                                  |
| Supervising Information Specialist     | 1.00                       | 1.00                                   | 1.00                                  |
| Supervising Traffic Systems Specialist | 1.00                       | 1.00                                   | 1.00                                  |
| Supervising Transportation Analyst     | 1.00                       | 1.00                                   | 1.00                                  |
| Supervisor of Accounting Services      | 1.00                       | 1.00                                   | 1.00                                  |
| Transit Programs Administrator         | 1.00                       | 1.00                                   | 1.00                                  |
| Treasury Specialist                    | 1.00                       | 1.00                                   | 1.00                                  |
| Water Quality Administrator            | <u>1.00</u>                | <u>1.00</u>                            | <u>1.00</u>                           |
| <b>TOTAL EXEMPT/ADMINISTRATIVE:</b>    | <b>185.00</b>              | <b>180.00</b>                          | <b>180.00</b>                         |

# Personnel and Staffing

## Full-Time Personnel by Classification

| <b>Position/Classification</b>         | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b><u>Hourly</u></b>                   |                            |  |                                       |
| Accounting Technician                  | 3.00                       | 3.00                                   | 3.00                                  |
| Administrative Aide                    | 2.00                       | 4.00                                   | 4.00                                  |
| Administrative Secretary               | 24.00                      | 22.00                                  | 21.00                                 |
| Animal Services Officer                | 3.00                       | 3.00                                   | 3.00                                  |
| Aquatics Coordinator                   | 2.00                       | 2.00                                   | 2.00                                  |
| Armorer                                | 1.00                       | 1.00                                   | 1.00                                  |
| Assistant Engineer                     | 5.00                       | 5.00                                   | 4.00                                  |
| Assistant Planner                      | 3.00                       | 2.00                                   | 2.00                                  |
| Assistant Transportation Analyst       | 1.00                       | 1.00                                   | 1.00                                  |
| Associate Planner                      | 6.00                       | 6.00                                   | 6.00                                  |
| Associate Transportation Analyst       | 2.00                       | 1.00                                   | 1.00                                  |
| Building Inspector                     | 1.00                       | 0.00                                   | 0.00                                  |
| Civilian Investigator I                | 3.00                       | 2.00                                   | 2.00                                  |
| Civilian Investigator II               | 5.00                       | 6.00                                   | 6.00                                  |
| Community Services Program Coordinator | 18.00                      | 20.00                                  | 20.00                                 |
| Community Services Specialist          | 13.00                      | 13.00                                  | 13.00                                 |
| Community Services Specialist (N)      | 0.00                       | 0.00                                   | 1.00                                  |
| Construction Inspector                 | 2.00                       | 2.00                                   | 2.00                                  |
| Deputy City Clerk I                    | 1.00                       | 1.00                                   | 1.00                                  |
| Deputy City Clerk II                   | 2.00                       | 2.00                                   | 2.00                                  |
| Disability Services Coordinator        | 1.00                       | 1.00                                   | 1.00                                  |
| Duplicating Technician                 | 1.00                       | 1.00                                   | 1.00                                  |
| Engineering Technician                 | 5.00                       | 3.00                                   | 3.00                                  |
| Environmental Programs Coordinator     | 1.00                       | 1.00                                   | 1.00                                  |
| Equipment Mechanic                     | 1.00                       | 1.00                                   | 1.00                                  |
| Equipment Operator I                   | 5.00                       | 5.00                                   | 5.00                                  |
| Equipment Operator II                  | 2.00                       | 2.00                                   | 2.00                                  |
| Exhibition Coordinator                 | 1.00                       | 1.00                                   | 1.00                                  |
| Facilities Maintenance Specialist      | 2.00                       | 2.00                                   | 2.00                                  |
| Facilities Maintenance Technician      | 10.00                      | 9.00                                   | 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                       | 1.00                                   | 1.00                                  |
| Forensic Specialist II                 | 1.00                       | 3.00                                   | 3.00                                  |
| Forensic Supervisor                    | 1.00                       | 1.00                                   | 1.00                                  |
| GIS Applications Specialist            | 1.00                       | 1.00                                   | 1.00                                  |
| HRIS Specialist                        | 3.00                       | 2.00                                   | 2.00                                  |

# Personnel and Staffing

## Full-Time Personnel by Classification

| <b>Position/Classification</b>           | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| Information Specialist                   | 6.00                       | 5.00                                   | 5.00                                  |
| Landscape Contract Specialist            | 5.00                       | 3.00                                   | 3.00                                  |
| Landscape Maintenance Specialist         | 4.00                       | 5.00                                   | 5.00                                  |
| Landscape Maintenance Technician         | 4.00                       | 3.00                                   | 3.00                                  |
| Lead Accounting Technician               | 1.00                       | 1.00                                   | 1.00                                  |
| Lead Equipment Mechanic                  | 1.00                       | 0.00                                   | 0.00                                  |
| Lead Facilities Maintenance Technician   | 3.00                       | 3.00                                   | 3.00                                  |
| Lead Landscape Maintenance Technician    | 5.00                       | 6.00                                   | 6.00                                  |
| Lead Mail Coordinator                    | 1.00                       | 1.00                                   | 1.00                                  |
| Lead Permit Specialist                   | 1.00                       | 1.00                                   | 1.00                                  |
| Lead Street Maintenance Technician       | 8.00                       | 8.00                                   | 8.00                                  |
| License Specialist                       | 4.00                       | 4.00                                   | 4.00                                  |
| Mail Coordinator                         | 1.00                       | 1.00                                   | 1.00                                  |
| Master Facilities Maintenance Specialist | 2.00                       | 2.00                                   | 2.00                                  |
| Master Landscape Maintenance Specialist  | 1.00                       | 0.00                                   | 0.00                                  |
| Media Services Specialist                | 2.00                       | 2.00                                   | 2.00                                  |
| Office Specialist                        | 2.00                       | 1.00                                   | 1.00                                  |
| Para-Transit Driver                      | 4.00                       | 4.00                                   | 4.00                                  |
| Permit Specialist I                      | 3.00                       | 2.00                                   | 2.00                                  |
| Permit Specialist II                     | 1.00                       | 2.00                                   | 2.00                                  |
| Plans Examiner                           | 2.00                       | 2.00                                   | 2.00                                  |
| Police Officer                           | 162.00                     | 163.00                                 | 163.00                                |
| Police Sergeant                          | 28.00                      | 28.00                                  | 28.00                                 |
| Program Assistant                        | 13.00                      | 12.00                                  | 12.00                                 |
| Program Specialist                       | 14.00                      | 11.00                                  | 10.00                                 |
| Program Specialist (N)                   | 0.00                       | 0.00                                   | 1.00                                  |
| Property & Evidence Specialist I         | 1.00                       | 1.00                                   | 1.00                                  |
| Property & Evidence Specialist II        | 1.00                       | 1.00                                   | 1.00                                  |
| Public Safety Assistant                  | 5.00                       | 5.00                                   | 5.00                                  |
| Public Safety Dispatcher I               | 2.00                       | 5.00                                   | 5.00                                  |
| Public Safety Dispatcher II              | 13.00                      | 10.00                                  | 10.00                                 |
| Public Safety Lead Records Specialist    | 2.00                       | 2.00                                   | 2.00                                  |
| Public Safety Records Specialist         | 8.00                       | 7.00                                   | 7.00                                  |
| Public Safety Technology Analyst         | 1.00                       | 1.00                                   | 1.00                                  |
| Registered Veterinarian Technician       | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Accounting Technician             | 6.00                       | 6.00                                   | 6.00                                  |
| Senior Animal Care Specialist            | 3.00                       | 3.00                                   | 3.00                                  |
| Senior Animal Services Officer           | 2.00                       | 2.00                                   | 2.00                                  |

## Personnel and Staffing

### Full-Time Personnel by Classification

| <b>Position/Classification</b>             | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| Senior Building Inspector                  | 15.00                      | 14.00                                  | 14.00                                 |
| Senior Code Enforcement Inspector          | 1.00                       | 2.00                                   | 2.00                                  |
| Senior Construction Inspector              | 8.00                       | 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                      | 2.00                       | 1.00                                   | 1.00                                  |
| Senior Public Safety Assistant             | 3.00                       | 3.00                                   | 3.00                                  |
| Senior Vehicle Installation Technician     | 1.00                       | 1.00                                   | 1.00                                  |
| Street Maintenance Specialist              | 4.00                       | 4.00                                   | 4.00                                  |
| Street Maintenance Technician              | 8.00                       | 7.00                                   | 7.00                                  |
| Supervising Public Safety Dispatcher       | 4.00                       | 4.00                                   | 4.00                                  |
| Traffic Systems Analyst                    | 1.00                       | 1.00                                   | 1.00                                  |
| Traffic Systems Specialist                 | 2.00                       | 2.00                                   | 2.00                                  |
| Traffic Systems Technician                 | 2.00                       | 2.00                                   | 2.00                                  |
| Transit Program Dispatcher                 | 1.00                       | 1.00                                   | 1.00                                  |
| Vehicle Installation Technician            | 1.00                       | 1.00                                   | 1.00                                  |
| <b>TOTAL HOURLY:</b>                       | <b>529.00</b>              | <b>513.00</b>                          | <b>512.00</b>                         |
| <b>TOTAL - FULL-TIME FUNDED PERSONNEL:</b> | <b>763.00</b>              | <b>739.00</b>                          | <b>739.00</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 Budget.

The General Fund Budget is the City's fiscal operating blueprint. The FY 2011-12 General Fund operating budget is based on resource projections (including transfers-in) of \$136,206,801. Departmental operating expenditures and transfers-out are budgeted at \$136,082,591.

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

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

The 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, international and multicultural affairs, major capital improvement investments, and legal services. In addition, the City Manager's Office provides leadership for the City's operational departments. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$7,710,083 and revenues of \$38,500. The budget provides for a total of 38 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 \$4,825,931 and revenues of \$281,272. The budget provides for a total of 42 full-time employees funded by both the General Fund and Special Funds.

#### **Community Development**

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

environment programs administration. The Building and Safety Division provides permit issuance, plan review, and building inspection services. Code enforcement and GIS mapping services ensure that the built environment complies with adopted codes and meets the needs of Irvine citizens. The Housing Division works to provide a full spectrum of housing options and manages the City of Irvine Community Land Trust. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$9,008,427 and revenues of \$208,750. The budget provides for a total of 101 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 \$28,598,326 and revenues of \$9,660,932. The budget provides for a total of 113 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 \$55,489,738 and revenues of \$3,635,583. The budget provides for a total of 290 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 iShuttle operation, transportation planning, signal operations, street and landscape maintenance, engineering, fleet services, and capital improvement project administration and inspection. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$26,756,086 and revenues of \$3,498,695. The budget

provides for a total of 122 full-time positions funded by both the General Fund and Special Funds.

### Orange County Great Park

The Orange County Great Park is entirely budgeted in Special Funds with no charges to the City's General Fund. Thirty-three (33) full-time positions are budgeted in the Orange County Great Park Department to work toward achieving the goals of developing, building, and maintaining the Orange County Great Park.

### Non-Departmental

The Non-Departmental operating budget encompasses Hotel Improvement District (HID) pass-through payments to the Irvine Chamber of Commerce, financial support for other community organizations, citywide taxes and assessments, sales tax and property tax audits and payments for recovered revenues, and also special situations not related to a specific department. No staff is budgeted in the Non-Departmental operating budget. The department's General Fund expenditures are \$3,194,000.

---

## General Fund Resources

General Fund revenues total \$129,298,268. In addition, General Fund resources include transfers-in of \$1,699,301 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, \$500,000 in AQMD funding to support transit enhancement efforts, \$4.5 million from the Contingency Fund to assist in providing the resources necessary to maintain services, and \$121,232 from a special fund closure, for a revenue and transfer-in total of \$136,206,801. See the Resources table on next page for revenue and transfers-in details.

# Budget Summary

## General Fund Summary

### **RESOURCES**

|  | <i>FY 09-10</i>      | <i>FY 10-11</i>      | <i>FY 11-12</i>      |
|--|----------------------|----------------------|----------------------|
|  | <i>Actual</i>        | <i>Adjusted</i>      | <i>Adopted</i>       |
| <b><u>Loan Repayments</u></b>                  |                      |                      |                      |
| RDA Loan from GF (Principal Only)              | \$1,185,210          | \$0                  | \$0                  |
| <i>Sub-Total Loan Repayments</i>               | \$1,185,210          | \$0                  | \$0                  |
| <b><u>Revenues</u></b>                         |                      |                      |                      |
| Sales Tax                                      | \$39,735,086         | \$40,552,000         | \$46,614,000         |
| Property Tax                                   | 42,739,100           | 43,080,000           | 42,269,000           |
| Vehicle License Fees                           | 627,747              | 575,000              | 589,000              |
| Hotel Tax                                      | 7,267,998            | 7,200,000            | 8,137,000            |
| Franchise Tax                                  | 7,220,319            | 7,600,000            | 7,365,000            |
| Community Services Fees                        | 7,219,642            | 6,923,174            | 7,251,346            |
| Utility Users Tax                              | 4,002,979            | 4,100,000            | 4,050,000            |
| Fines & Forfeitures                            | 1,947,576            | 1,607,000            | 1,757,500            |
| Development/Inspection Fees                    | 210,568              | 197,000              | 222,200              |
| Documentary Transfer Tax                       | 1,625,950            | 985,000              | 1,310,000            |
| Licenses & Permits                             | 1,714,642            | 1,743,000            | 1,630,000            |
| Miscellaneous                                  | 2,399,480            | 1,060,022            | 1,405,491            |
| Fees for Services                              | 1,484,601            | 1,452,018            | 1,572,062            |
| Revenue From Other Agencies                    | 678,395              | 749,220              | 3,091,669            |
| Assessment Revenue (HID)                       | 1,817,000            | 1,800,000            | 2,034,000            |
| <i>Sub-Total General Fund Revenue</i>          | \$120,691,083        | \$119,623,434        | \$129,298,268        |
| <b><u>General Fund Transfers-In (From)</u></b> |                      |                      |                      |
| Fund 005 (Overhead)                            | \$296,945            | \$297,484            | \$376,023            |
| Fund 024 (Overhead)                            | 1,207,898            | 625,000              | 982,434              |
| Fund 027 (Overhead)                            | 117,415              | 218,450              | 340,844              |
| Fund 006 - Contingency Reserve                 | 5,645,161            | 14,000,000           | 4,488,000            |
| Fund 008 - GP Loan Repayment                   | 994,308              | 0                    | 0                    |
| Fund 010 - Rehabilitation                      | 1,222,402            | 0                    | 0                    |
| Fund 030 - CS Programs                         | 45,567               | 34,183               | 0                    |
| Fund 130 - AQMD                                | 500,000              | 500,000              | 500,000              |
| Fund 138 - IBC TMP                             | 400,000              | 350,000              | 0                    |
| Fund 146 - IBC Shuttle                         | 799,074              | 0                    | 0                    |
| Fund 180 - OCGP (CC Aides)                     | 100,000              | 100,000              | 100,000              |
| Fund 250 - Project Close Outs                  | 52,414               | 0                    | 0                    |
| Fund 260 - CIP Close Outs                      | 0                    | 25,000               | 0                    |
| Fund 367 - Infrstr. Fund Closure               | 0                    | 0                    | 121,232              |
| Fund 570 - Self-Insurance                      | 7,600,000            | 0                    | 0                    |
| Fund 577 - Eqpt. Fund Closure                  | 0                    | 248,158              | 0                    |
| Fund 579 - Tech Project Closure                | 200,000              | 0                    | 0                    |
| <i>Sub-Total GF Transfers-In</i>               | \$19,181,184         | \$16,398,275         | \$6,908,533          |
| <b>TOTAL GENERAL FUND RESOURCES</b>            | <b>\$141,057,477</b> | <b>\$136,021,709</b> | <b>\$136,206,801</b> |

# Budget Summary

## General Fund Summary

### General Fund Expenditures

General Fund operating expenditures are \$136.1 million. The Contingency Reserve Fund is projected to have an available balance of \$9.0 million (6.6% of budgeted

appropriations) after transferring \$4.5 million to support the adopted FY 2011-12 General Fund budget.

### **APPROPRIATIONS**

|  | <i>FY 09-10<br/>Actual</i> | <i>FY 10-11<br/>Adjusted</i> | <i>FY 11-12<br/>Adopted</i> |
|--|----------------------------|------------------------------|-----------------------------|
| <b><u>Operating Appropriations</u></b>     |                            |                              |                             |
| City Manager's Office                      | \$7,881,265                | \$7,178,079                  | <b>\$7,710,083</b>          |
| Administrative Services                    | 4,941,516                  | 4,600,171                    | <b>4,825,931</b>            |
| Community Development                      | 10,559,586                 | 9,012,151                    | <b>9,008,427</b>            |
| Community Services                         | 28,964,275                 | 28,215,567                   | <b>28,598,326</b>           |
| Public Safety                              | 53,933,489                 | 54,723,596                   | <b>55,489,738</b>           |
| Public Works                               | 25,426,977                 | 24,213,912                   | <b>26,756,086</b>           |
| Non-Departmental                           | 9,021,169                  | 7,459,587                    | <b>3,194,000</b>            |
| <i>Total Operating Appropriations</i>      | <b>\$140,728,277</b>       | <b>\$135,403,063</b>         | <b>\$135,582,591</b>        |
| <b><u>Operating Transfers-Out (To)</u></b> |                            |                              |                             |
| Educational Partnership Fund               | 500,000                    | 23,300                       | <b>500,000</b>              |
| Contingency Reserve                        | 3,155,260                  | 600,000                      | <b>0</b>                    |
| Development Engineering                    | 2,117,543                  | 0                            | <b>0</b>                    |
| <i>Total Operating Transfers-Out</i>       | <b>\$5,772,803</b>         | <b>\$623,300</b>             | <b>\$500,000</b>            |
| <b>TOTAL APPROPRIATIONS</b>                | <b>\$146,501,080</b>       | <b>\$136,026,363</b>         | <b>\$136,082,591</b>        |

**AVAILABLE FOR ALLOCATION OR RESERVES** **\$124,210**

**PROJECTED CONTINGENCY RESERVE FUND (AT YEAR END)** **\$8,958,319**

Note: Projected Contingency Reserve Fund balance does not include a \$217,000 non-cash market value receivable.

# Budget Summary

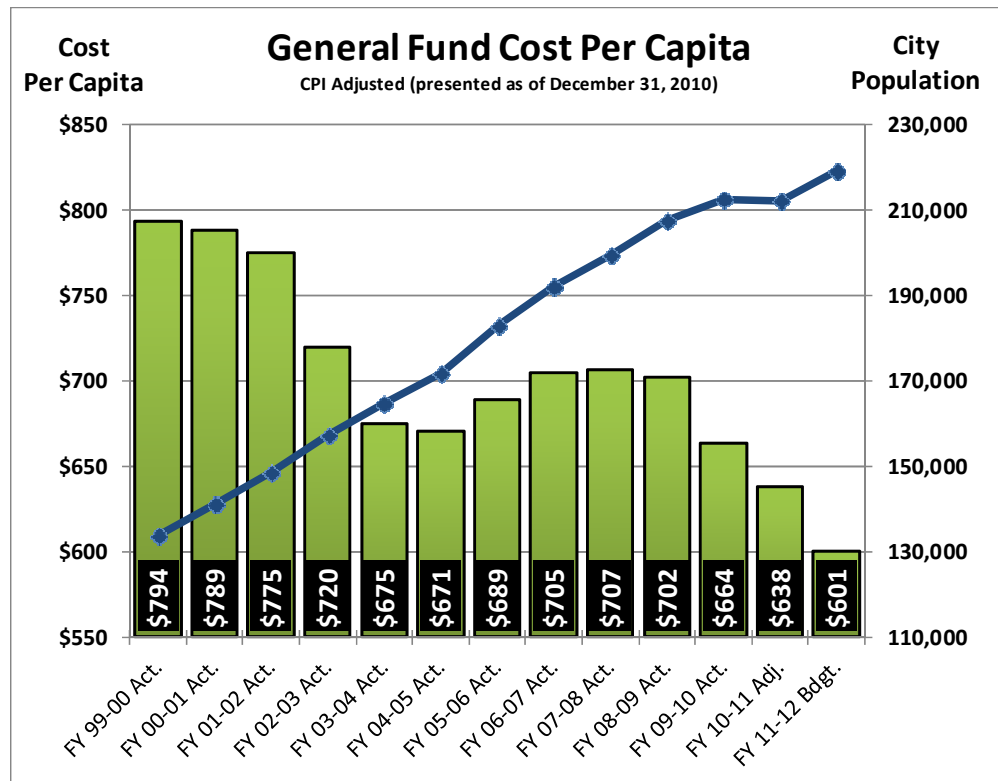
## General Fund Summary

### General Fund Summary

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

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

### PER CAPITA EXPENDITURES



#### Chart Notes

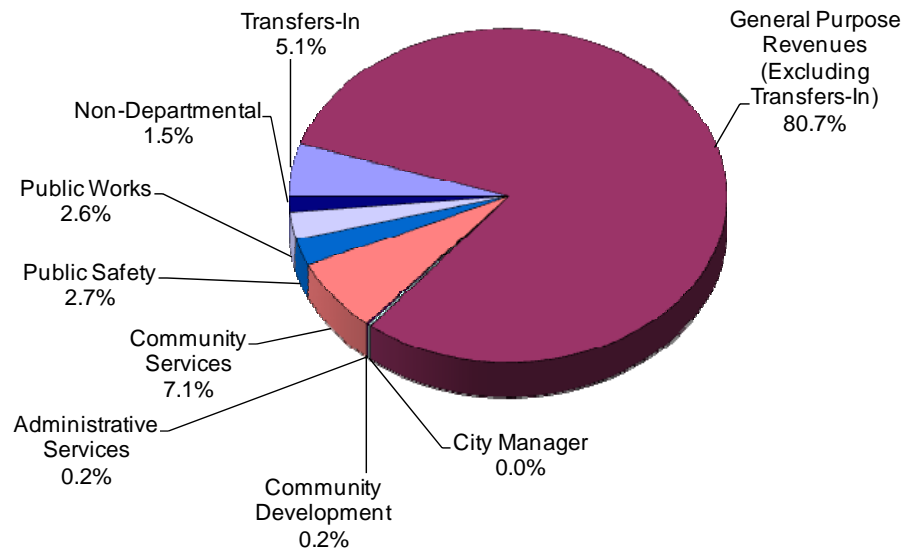
- The FY 11-12 forecast inflation rate used in the chart is 3.0% year-over-year, estimated for December 2011 (source: June 2011 WSJ economist survey). CPI adjusted data is presented in the chart from the perspective of December 31, 2010.
- Expenditures exclude transfers-out to other funds for comparability between fiscal years.
- Annual population data is derived from the California Department of Finance, as of January 1 of each year, with the most recent January 1, 2011 population estimate used to represent FY 2011-12 in the chart.
- Historical population data (2001-2009) is expected to be revised shortly by the California Department of Finance based on recent 2010 Census data; this will result in changes to the historical cost per capita data in the next update.

# Budget Summary

## General Fund Summary

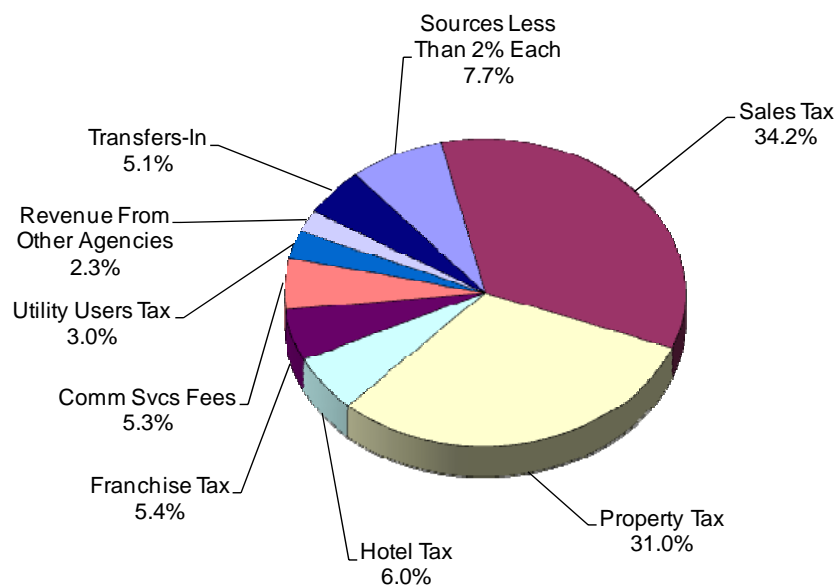
OPERATING REVENUES & TRANSFERS-IN: \$136,206,801

By Department:



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

By Budget Category:

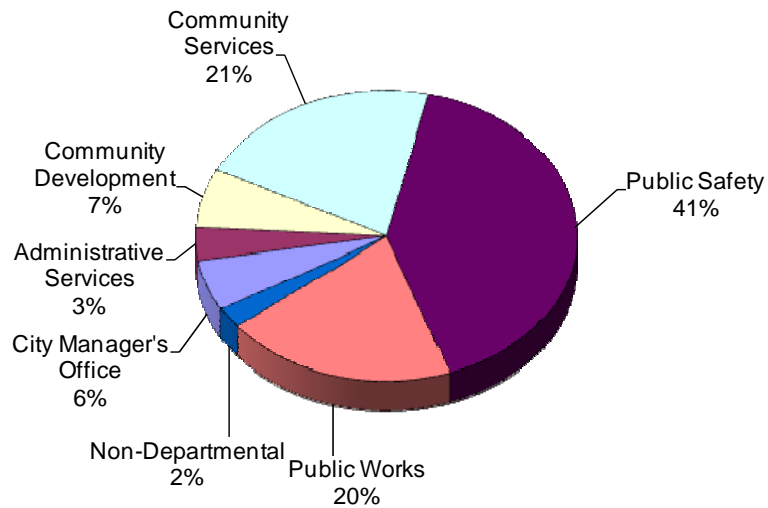


# Budget Summary

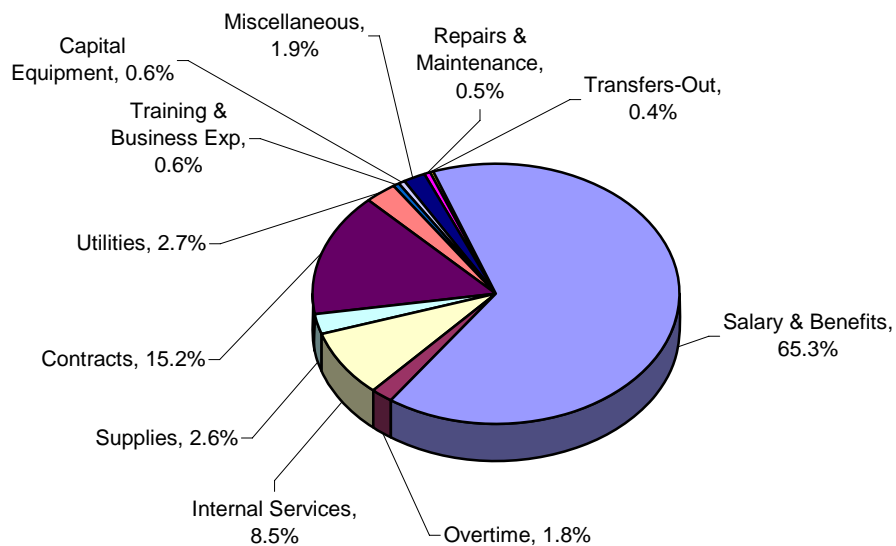
## General Fund Summary

OPERATING EXPENDITURES & TRANSFERS-OUT: \$136,082,591

By Department:



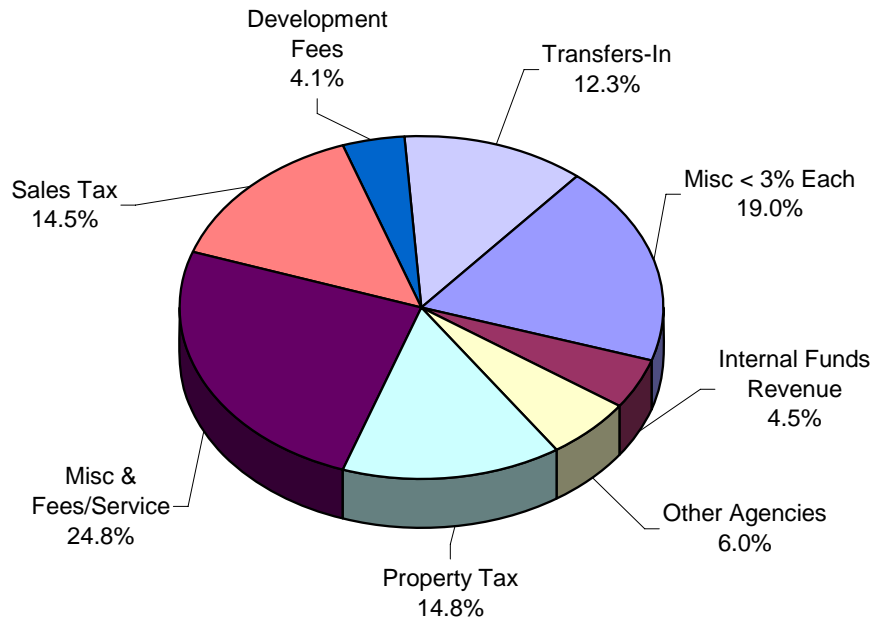
By Budget Category:



# Budget Summary

## All Funds – Summary

TOTAL RESOURCES (Including Transfers-In): \$342,235,384



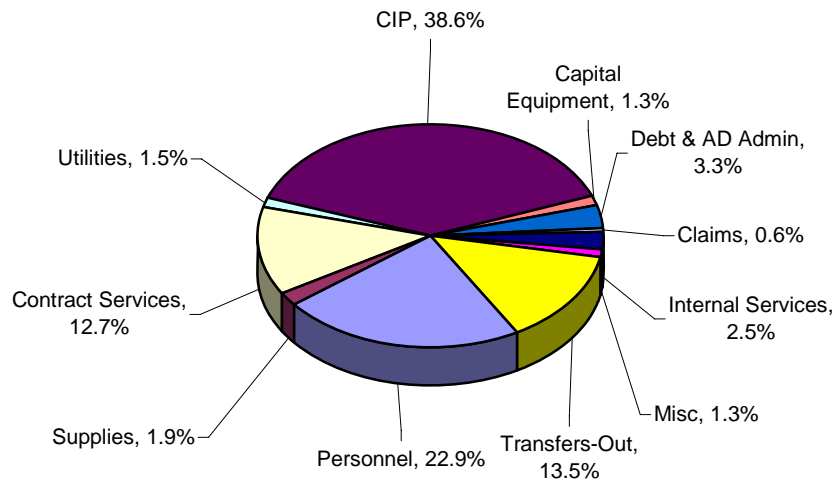
|                          |             |
|--------------------------|-------------|
| Misc & Fees/Service      | 84,866,572  |
| Property Tax             | 50,782,808  |
| Sales Tax                | 49,524,944  |
| Transfers-In             | 42,248,259  |
| Other Agencies           | 20,467,984  |
| Internal Funds Revenue   | 15,336,082  |
| Development Fees         | 13,971,200  |
| Bond Proceeds            | 9,803,157   |
| Other Taxes/Fees         | 9,281,905   |
| Hotel Tax                | 8,137,000   |
| CIP Revenue              | 7,642,348   |
| Assessment Districts     | 7,589,179   |
| Community Services Fees  | 7,512,446   |
| Franchise Tax            | 7,365,000   |
| Utility Users Tax        | 4,050,000   |
| Fines                    | 1,757,500   |
| Documentary Transfer Tax | 1,310,000   |
| Vehicle License Fees     | 589,000     |
|                          | <hr/>       |
|                          | 342,235,384 |



# Budget Summary

## All Funds – Summary

TOTAL APPROPRIATIONS (Including Transfers-Out): \$501,513,201



|                   |                      |
|-------------------|----------------------|
| CIP               | 193,473,973          |
| Personnel         | 114,600,411          |
| Transfers-Out     | 67,743,277           |
| Contract Services | 63,706,909           |
| Debt & AD Admin   | 16,785,858           |
| Internal Services | 12,369,874           |
| Supplies          | 9,288,771            |
| Utilities         | 7,666,173            |
| Capital Equipment | 6,380,748            |
| Misc              | 6,361,412            |
| Claims            | 3,135,795            |
|                   | <u>\$501,513,201</u> |

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

# Budget Summary

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

### GENERAL FUND (FUND #001)

| BUDGET CATEGORY                 | 2009-10<br>ACTUAL                 | 2010-11<br>ADJUSTED  | 2011-12<br>ADOPTED   |
|---------------------------------|-----------------------------------|----------------------|----------------------|
| <b>REVENUES</b>                 |                                   |                      |                      |
| ASSESSMENT REVENUE              | \$1,817,000                       | \$1,800,000          | \$2,034,000          |
| COMMUNITY SERVICES FEES         | 7,219,642                         | 6,923,174            | 7,251,346            |
| DEVELOPMENT FEES                | 210,568                           | 197,000              | 222,200              |
| DOCUMENTARY TRANSFER TAX        | 1,625,950                         | 985,000              | 1,310,000            |
| FEES FOR SERVICES               | 1,484,601                         | 1,452,018            | 1,572,062            |
| FINES & FORFEITURES             | 1,947,576                         | 1,607,000            | 1,757,500            |
| FRANCHISE TAX                   | 7,220,319                         | 7,600,000            | 7,365,000            |
| HOTEL TAX                       | 7,267,998                         | 7,200,000            | 8,137,000            |
| LICENSES & PERMITS              | 1,714,642                         | 1,743,000            | 1,630,000            |
| MISCELLANEOUS REVENUES          | 2,399,480                         | 1,060,022            | 1,405,491            |
| MOTOR VEHICLE IN-LIEU REVENUES  | 627,747                           | 575,000              | 589,000              |
| PROPERTY TAX                    | 42,739,100                        | 43,080,000           | 42,269,000           |
| REVENUE FROM OTHER AGENCIES     | 678,395                           | 749,220              | 3,091,669            |
| SALES TAX                       | 39,735,086                        | 40,552,000           | 46,614,000           |
| UTILITY USERS TAX               | 4,002,979                         | 4,100,000            | 4,050,000            |
| <b>SUB-TOTAL REVENUE</b>        | <b>\$120,691,081</b>              | <b>\$119,623,434</b> | <b>\$129,298,268</b> |
| TRANSFERS-IN                    | 19,181,184                        | 16,398,275           | 6,908,533            |
| <b>TOTAL RESOURCES</b>          | <b>\$139,872,265 <sup>2</sup></b> | <b>\$136,021,709</b> | <b>\$136,206,801</b> |
| <b>EXPENDITURES</b>             |                                   |                      |                      |
| CAPITAL EQUIPMENT               | \$706,280                         | \$19,148             | \$757,000            |
| CONTRACT SERVICES               | 17,895,449                        | 18,724,275           | 20,676,290           |
| DEBT & A.D. ADMINISTRATION      | 11,068                            | 0                    | 10,000               |
| INTERNAL SERVICE                | 17,659,931                        | 16,196,596           | 11,506,256           |
| LESS COST ALLOCATED             | (388,284)                         | 0                    | 0                    |
| MISCELLANEOUS                   | 2,388,001                         | 2,375,625            | 2,551,625            |
| OVERTIME SALARIES               | 2,251,300                         | 2,592,134            | 2,437,763            |
| REPAIRS & MAINTENANCE           | 637,242                           | 723,382              | 708,487              |
| SALARY & BENEFITS               | 91,808,696                        | 86,695,720           | 88,878,526           |
| SUPPLIES                        | 3,364,202                         | 3,689,690            | 3,561,463            |
| TRAINING/BUS EXPENSE            | 677,414                           | 853,079              | 854,116              |
| UTILITIES                       | 3,716,977                         | 3,533,414            | 3,641,065            |
| <b>SUB-TOTAL APPROPRIATIONS</b> | <b>\$140,728,277</b>              | <b>\$135,403,063</b> | <b>\$135,582,591</b> |
| TRANSFERS-OUT                   | 5,772,803                         | 623,300              | 500,000              |
| <b>TOTAL EXPENDITURES</b>       | <b>\$146,501,080</b>              | <b>\$136,026,363</b> | <b>\$136,082,591</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 in the budget year.

<sup>2</sup> Total General Fund resources in this statement for FY 2009-10 do not reflect the \$1,185,210 RDA loan repayment shown in the statement on pg. 46 because this was a balance-sheet only adjustment (principal repayment).

# Budget Summary

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

### ORANGE COUNTY GREAT PARK FUND (FUND #180) SPECIAL REVENUE FUND

| BUDGET CATEGORY                 | 2009-10<br>ACTUAL   | 2010-11<br>ADJUSTED | 2011-12<br>ADOPTED  |
|---------------------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>                 |                     |                     |                     |
| COMMUNITY SERVICES FEES         | \$7,500             | \$200,000           | \$200,000           |
| FEES FOR SERVICES               | 7,500               | 0                   | 1,000,000           |
| MISCELLANEOUS REVENUES          | 5,962,185           | 5,597,565           | 67,516,808          |
| REVENUE FROM OTHER AGENCIES     | 9,300               | 706,320             | 706,320             |
| <b>SUB-TOTAL REVENUE</b>        | <b>\$5,986,485</b>  | <b>\$6,503,885</b>  | <b>\$69,423,128</b> |
| TRANSFERS-IN                    | 111,369             | 2,421,000           | 0                   |
| <b>TOTAL RESOURCES</b>          | <b>\$6,097,854</b>  | <b>\$8,924,885</b>  | <b>\$69,423,128</b> |
| <b>EXPENDITURES</b>             |                     |                     |                     |
| CAPITAL EQUIPMENT               | \$1,057,024         | \$443,324           | \$398,000           |
| CONTRACT SERVICES               | 7,358,619           | 11,342,267          | 11,516,230          |
| INTERNAL SERVICE                | 392,852             | 454,193             | 473,881             |
| LESS COST ALLOCATED             | (50,076)            | 0                   | 0                   |
| MISCELLANEOUS                   | 360,420             | 250,000             | 190,000             |
| OVERTIME SALARIES               | 68,452              | 30,000              | 30,000              |
| REPAIRS & MAINTENANCE           | 10,274              | 0                   | 0                   |
| SALARY & BENEFITS               | 3,140,869           | 3,383,383           | 4,151,788           |
| SUPPLIES                        | 453,158             | 578,343             | 529,000             |
| TRAINING/BUS EXPENSE            | 22,698              | 71,000              | 82,000              |
| UTILITIES                       | 78,735              | 262,084             | 317,584             |
| <b>SUB-TOTAL APPROPRIATIONS</b> | <b>\$12,893,026</b> | <b>\$16,814,594</b> | <b>\$17,688,483</b> |
| TRANSFERS-OUT                   | 82,399,738          | 1,072,320           | 2,088,320           |
| <b>TOTAL EXPENDITURES</b>       | <b>\$95,292,764</b> | <b>\$17,886,914</b> | <b>\$19,776,803</b> |

# Budget Summary

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

### RDA GENERAL DEBT SERVICE (FUND #390) DEBT SERVICE FUND

| BUDGET CATEGORY                 | 2009-10<br>ACTUAL   | 2010-11<br>ADJUSTED | 2011-12<br>ADOPTED  |
|---------------------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>                 |                     |                     |                     |
| MISCELLANEOUS REVENUES          | \$96,806            | \$82,852            | \$37,404            |
| PROPERTY TAX                    | 4,833,033           | 4,835,411           | 4,975,940           |
| <b>SUB-TOTAL REVENUE</b>        | <b>\$4,929,839</b>  | <b>\$4,918,263</b>  | <b>\$5,013,344</b>  |
| TRANSFERS-IN                    | 59,941              | 0                   | 0                   |
| <b>TOTAL RESOURCES</b>          | <b>\$4,989,780</b>  | <b>\$4,918,263</b>  | <b>\$5,013,344</b>  |
| <b>EXPENDITURES</b>             |                     |                     |                     |
| CLAIMS EXPENSE                  | (\$670,745)         | \$0                 | \$0                 |
| CONTRACT SERVICES               | 5,374,830           | 2,482,323           | 1,739,549           |
| CIP EXPENDITURES                | 0                   | 0                   | 60,240,214          |
| DEBT & A.D. ADMINISTRATION      | 14,664,633          | 15,850,753          | 16,705,286          |
| <b>SUB-TOTAL APPROPRIATIONS</b> | <b>\$19,368,718</b> | <b>\$18,333,076</b> | <b>\$78,685,049</b> |
| TRANSFERS-OUT                   | 1,000,000           | 1,200,000           | 1,200,000           |
| <b>TOTAL EXPENDITURES</b>       | <b>\$20,368,718</b> | <b>\$19,533,076</b> | <b>\$79,885,049</b> |

# Budget Summary

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

### ALL OTHER FUNDS

| BUDGET CATEGORY                 | 2009-10<br>ACTUAL    | 2010-11<br>ADJUSTED  | 2011-12<br>ADOPTED   |
|---------------------------------|----------------------|----------------------|----------------------|
| <b>REVENUES</b>                 |                      |                      |                      |
| ASSESSMENT REVENUE              | \$4,904,373          | \$5,322,117          | \$5,555,179          |
| BOND PROCEEDS                   | 0                    | 62,125,013           | 9,803,157            |
| CIP REVENUE                     | 44,139,203           | 1,027,737            | 7,642,348            |
| COMMUNITY SERVICES FEES         | 104,250              | 111,500              | 61,100               |
| DEVELOPMENT FEES                | 6,996,693            | 9,362,718            | 13,749,000           |
| FEES FOR SERVICES               | 1,441,885            | 1,097,193            | 1,398,035            |
| INTERNAL SERVICE FEES&REVENUE   | 15,911,899           | 14,305,262           | 15,336,082           |
| LICENSES & PERMITS              | 1,664                | 4,000                | 2,000                |
| MISCELLANEOUS REVENUES          | 26,556,423           | 24,081,460           | 10,302,225           |
| OTHER REV-RECOVER'D EXPENDITUR  | 4,300                | 0                    | 2,547                |
| OTHER TAXES & FEES              | 5,786,209            | 7,406,634            | 9,281,905            |
| PROPERTY TAX                    | 3,534,317            | 3,581,526            | 3,537,868            |
| REVENUE FROM OTHER AGENCIES     | 32,332,065           | 38,716,576           | 16,669,995           |
| SALES TAX                       | 2,474,139            | 2,483,254            | 2,910,944            |
| <b>SUB-TOTAL REVENUE</b>        | <b>\$144,187,419</b> | <b>\$169,624,990</b> | <b>\$96,252,385</b>  |
| TRANSFERS-IN                    | 124,542,050          | 65,374,103           | 35,339,726           |
| <b>TOTAL RESOURCES</b>          | <b>\$268,729,469</b> | <b>\$234,999,093</b> | <b>\$131,592,111</b> |
| <b>EXPENDITURES</b>             |                      |                      |                      |
| CAPITAL EQUIPMENT               | \$4,386,891          | \$5,221,796          | \$5,225,748          |
| CIP EXPENDITURES                | 77,355,595           | 173,839,601          | 133,233,759          |
| CLAIMS EXPENSE                  | 2,801,739            | 2,515,000            | 3,135,795            |
| CONTRACT SERVICES               | 22,343,646           | 25,979,282           | 29,774,840           |
| DEBT & A.D. ADMINISTRATION      | 5,874,536            | 9,068,602            | 70,572               |
| INTERNAL SERVICE                | 8,148,160            | 8,768,003            | 389,737              |
| MISCELLANEOUS                   | 3,650,080            | 0                    | 0                    |
| OVERTIME SALARIES               | 992,628              | 1,574,791            | 1,211,483            |
| REPAIRS & MAINTENANCE           | 1,354,629            | 2,350,210            | 1,874,442            |
| SALARY & BENEFITS               | 13,878,796           | 17,017,188           | 17,890,851           |
| SUPPLIES                        | 3,232,566            | 6,008,847            | 5,198,308            |
| TRAINING/BUS EXPENSE            | 34,184               | 156,493              | 100,742              |
| UTILITIES                       | 3,431,405            | 4,015,163            | 3,707,524            |
| <b>SUB-TOTAL APPROPRIATIONS</b> | <b>\$147,484,855</b> | <b>\$256,514,976</b> | <b>\$201,813,801</b> |
| TRANSFERS-OUT                   | 54,722,003           | 81,297,758           | 63,954,957           |
| <b>TOTAL EXPENDITURES</b>       | <b>\$202,206,858</b> | <b>\$337,812,734</b> | <b>\$265,768,758</b> |

# Budget Summary

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

### ALL FUNDS COMBINED

| BUDGET CATEGORY                 | 2009-10<br>ACTUAL                | 2010-11<br>ADJUSTED              | 2011-12<br>ADOPTED               |
|---------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>REVENUES</b>                 |                                  |                                  |                                  |
| ASSESSMENT REVENUE              | \$6,721,373                      | \$7,122,117                      | \$7,589,179                      |
| BOND PROCEEDS                   | 0                                | 62,125,013                       | 9,803,157                        |
| CIP REVENUE                     | 44,139,203                       | 1,027,737                        | 7,642,348                        |
| COMMUNITY SERVICES FEES         | 7,331,391                        | 7,234,674                        | 7,512,446                        |
| DEVELOPMENT FEES                | 7,207,261                        | 9,559,718                        | 13,971,200                       |
| DOCUMENTARY TRANSFER TAX        | 1,625,950                        | 985,000                          | 1,310,000                        |
| FEES FOR SERVICES               | 2,933,986                        | 2,549,211                        | 3,970,097                        |
| FINES AND FORFEITURES           | 1,947,576                        | 1,607,000                        | 1,757,500                        |
| FRANCHISE TAX                   | 7,220,319                        | 7,600,000                        | 7,365,000                        |
| HOTEL TAX                       | 7,267,998                        | 7,200,000                        | 8,137,000                        |
| INTERNAL SERVICE FEES & REVENUE | 15,911,899                       | 14,305,262                       | 15,336,082                       |
| LICENSES & PERMITS              | 1,716,306                        | 1,747,000                        | 1,632,000                        |
| MISCELLANEOUS REVENUES          | 35,014,893                       | 30,821,899                       | 79,261,928                       |
| MOTOR VEHICLE IN-LIEU REVENUES  | 627,747                          | 575,000                          | 589,000                          |
| OTHER REV-RECOVER'D EXPENDITUR  | 4,300                            | 0                                | 2,547                            |
| OTHER TAXES & FEES              | 5,786,209                        | 7,406,634                        | 9,281,905                        |
| PROPERTY TAX                    | 51,106,449                       | 51,496,937                       | 50,782,808                       |
| REVENUE FROM OTHER AGENCIES     | 33,019,760                       | 40,172,116                       | 20,467,984                       |
| SALES TAX                       | 42,209,225                       | 43,035,254                       | 49,524,944                       |
| UTILITY USERS TAX               | 4,002,979                        | 4,100,000                        | 4,050,000                        |
| <b>SUB-TOTAL REVENUE</b>        | <b>\$275,794,824</b>             | <b>\$300,670,572</b>             | <b>\$299,987,125</b>             |
| TRANSFERS-IN                    | 143,894,544                      | 84,193,378                       | 42,248,259 <sup>3</sup>          |
| <b>TOTAL RESOURCES</b>          | <b>\$419,689,367<sup>4</sup></b> | <b>\$384,863,950<sup>4</sup></b> | <b>\$342,235,384<sup>4</sup></b> |
| <b>EXPENDITURES</b>             |                                  |                                  |                                  |
| CAPITAL EQUIPMENT               | \$6,150,195                      | \$5,684,268                      | \$6,380,748                      |
| CIP EXPENDITURES                | 77,355,595                       | 173,839,601                      | 193,473,973                      |
| CLAIMS EXPENSE                  | 2,130,994                        | 2,515,000                        | 3,135,795                        |
| CONTRACT SERVICES               | 52,972,545                       | 58,528,147                       | 63,706,909                       |
| DEBT & A.D. ADMINISTRATION      | 20,550,237                       | 24,919,355                       | 16,785,858                       |
| INTERNAL SERVICE                | 26,200,943                       | 25,418,792                       | 12,369,874                       |
| LESS COST ALLOCATED             | (438,360)                        | 0                                | 0                                |
| MISCELLANEOUS                   | 6,398,502                        | 2,625,625                        | 2,741,625                        |
| OVERTIME SALARIES               | 3,312,379                        | 4,196,925                        | 3,679,246                        |
| REPAIRS & MAINTENANCE           | 2,002,145                        | 3,073,592                        | 2,582,929                        |
| SALARY & BENEFITS               | 108,828,362                      | 107,096,291                      | 110,921,165                      |
| SUPPLIES                        | 7,049,927                        | 10,276,880                       | 9,288,771                        |
| TRAINING/BUS EXPENSE            | 734,297                          | 1,080,572                        | 1,036,858                        |
| UTILITIES                       | 7,227,116                        | 7,810,661                        | 7,666,173                        |
| <b>SUB-TOTAL APPROPRIATIONS</b> | <b>\$320,474,875</b>             | <b>\$427,065,708</b>             | <b>\$433,769,924</b>             |
| TRANSFERS-OUT                   | 143,894,544                      | 84,193,378                       | 67,743,277 <sup>3</sup>          |
| <b>TOTAL EXPENDITURES</b>       | <b>\$464,369,419<sup>4</sup></b> | <b>\$511,259,087<sup>4</sup></b> | <b>\$501,513,201<sup>4</sup></b> |

<sup>3</sup> Transfers-In/Out do not match because in FY 2011-12 \$25.5 million is transferred from assessment district capital project funds to assessment district financing funds (Trust and Agency) to be used to redeem bonds and to refund prepaid assessments upon completion of construction. These funds are not a liability of the City and therefore are not subject to annual budgeting.

<sup>4</sup> Expenditures exceed revenues due primarily to large capital project expenditures, where the resources required to pay for these expenditures were accumulated in prior periods. Some of these capital expenditures pertain to City assessment districts.

# Budget Summary

## All Funds – Summary

| FUND | FY 2011-12 GENERAL RESERVE FUNDS     | BEGINNING<br>BALANCE | REVENUE     | TRANSFER<br>IN | APPROPRIATIONS<br>SAL/BEN | SERV/SUPL  | TRANSFER<br>OUT | ENDING<br>BALANCE |
|------|--------------------------------------|----------------------|-------------|----------------|---------------------------|------------|-----------------|-------------------|
| 001  | GENERAL FUND                         | 228,397              | 129,298,268 | 6,908,533      | 88,878,526                | 46,704,065 | 500,000         | 352,607           |
| 002  | ASSET MANAGEMENT PLAN FUND           | 68,873,349           | 923,526     | 0              | 0                         | 0          | 1,227,560       | 68,569,315        |
| 003  | COMPENSATED ABSENCES FUND            | 1,325,770            | 1,357,332   | 0              | 951,000                   | 0          | 0               | 1,732,102         |
| 005  | DEVELOPMENT SERVICES FUND            | 947,442              | 3,444,000   | 0              | 1,695,719                 | 1,296,000  | 376,023         | 1,023,700         |
| 006  | CONTINGENCY RESERVE FUND             | 13,557,619           | 105,853     | 0              | 0                         | 0          | 4,488,000       | 9,175,472         |
| 007  | EDUCATIONAL PARTNERSHIP FUND         | 994,654              | 11,672      | 1,500,000      | 0                         | 1,871,838  | 0               | 634,488           |
| 009  | REVENUE CLEARING FUND                | 0                    | 689,400     | 0              | 426,538                   | 262,862    | 0               | 0                 |
| 010  | INFRASTRUCTURE & REHABILITATION FUND | 6,591,741            | 69,796      | 1,227,560      | 396,355                   | 1,443,374  | 3,968,103       | 2,081,265         |
| 024  | BUILDING AND SAFETY FUND             | 1,875,881            | 9,021,527   | 0              | 5,042,179                 | 1,851,698  | 982,434         | 3,021,097         |
| 027  | DEVELOPMENT ENGINEERING FUND         | 297,998              | 1,650,173   | 0              | 403,031                   | 962,320    | 340,844         | 241,976           |
| 030  | COMMUNITY SERVICES PRGRM FUND        | 682,913              | 373,379     | 0              | 28,786                    | 678,887    | 0               | 348,619           |
|      | Subtotal                             | 95,375,764           | 146,944,926 | 9,636,093      | 97,822,134                | 55,071,044 | 11,882,964      | 87,180,641        |

| FUND | FY 2011-12 SPECIAL REVENUE FUNDS       | BEGINNING<br>BALANCE | REVENUE     | TRANSFER<br>IN | APPROPRIATIONS<br>SAL/BEN | SERV/SUPL  | TRANSFER<br>OUT | ENDING<br>BALANCE |
|------|--|----------------------|-------------|----------------|---------------------------|------------|-----------------|-------------------|
| 108  | IRVINE REDEVELOPMENT FUND              | 106,836              | 4,046       | 1,200,000      | 797,405                   | 427,980    | 0               | 85,497            |
| 109  | RDA HOUSING                            | 17,307               | 1,243,985   | 0              | 0                         | 1,291,235  | 0               | -29,943           |
| 110  | MEASURE M LOCAL TURNBACK (M1) FUND     | 4,435,770            | 36,454      | 0              | 0                         | 200,000    | 4,241,619       | 30,605            |
| 111  | GAS TAX FUND                           | 10,954,825           | 5,935,447   | 0              | 25,063                    | 1,035,000  | 14,459,770      | 1,370,439         |
| 112  | LOCAL PARK FEES FUND                   | 30,196,255           | 451,219     | 0              | 0                         | 0          | 0               | 30,647,474        |
| 113  | FEES & EXACTIONS FUND                  | 2,783,527            | 66,738      | 0              | 0                         | 0          | 2,678,940       | 171,325           |
| 114  | HOME GRANT FUND                        | 0                    | 584,166     | 0              | 25,210                    | 558,956    | 0               | 0                 |
| 118  | SYSTEMS DEVELOPMENT FUND               | 7,591,074            | 2,638,045   | 0              | 0                         | 0          | 1,191,000       | 9,038,119         |
| 119  | MAINTENANCE DISTRICT FUND              | 1,651,991            | 7,850,593   | 0              | 971,085                   | 7,680,151  | 0               | 851,348           |
| 122  | NORTH IRVINE TRANSP MITIGATION PROGRAM | 26,103,143           | 322,566     | 11,966         | 122,920                   | 8,215,766  | 0               | 18,098,989        |
| 123  | IRVINE BUSINESS COMPLEX FUND           | 52,409,841           | 2,492,023   | 82,464         | 130,039                   | 7,181,251  | 0               | 47,673,038        |
| 125  | COMM DEVELOP BLOCK GRANT FUND          | 0                    | 1,709,093   | 0              | 113,947                   | 1,595,146  | 0               | 0                 |
| 126  | SENIOR SERVICES FUND                   | 610,197              | 18,417      | 0              | 0                         | 66,132     | 0               | 562,482           |
| 128  | NUTRITION PROGRAM FUND                 | 67,939               | 397,348     | 0              | 206,008                   | 185,129    | 0               | 74,150            |
| 130  | AB2766 - AIR QUALITY IMPROVMNT         | 695,825              | 242,840     | 0              | 4,167                     | 11,430     | 530,000         | 393,068           |
| 132  | SLURRY SEAL SUR CHG FUND               | 526,488              | 179,598     | 8,126,427      | 63,565                    | 3,292,717  | 0               | 5,476,231         |
| 136  | PUBLIC SAFETY SPECIAL EVENTS FUND      | -17,406              | 1,065,892   | 0              | 309,734                   | 737,612    | 0               | 1,140             |
| 138  | IBC TRANSPORTATION MGMT PROGRAM        | 486,838              | 247,125     | 0              | 82,734                    | 168,946    | 0               | 482,283           |
| 139  | SUPPL.LAW ENFORCEMENT SERV.FD          | 179,521              | 2,147       | 0              | 0                         | 179,521    | 0               | 2,147             |
| 143  | PUBLIC SAFETY GRANTS                   | 359,453              | 876,572     | 0              | 42,883                    | 1,032,553  | 0               | 160,589           |
| 145  | STRUCTURAL FIRE FUND                   | 0                    | 680,427     | 0              | 0                         | 680,427    | 0               | 0                 |
| 147  | IRVINE LAND TRUST                      | 5,260,112            | 1,296,649   | 0              | 401,105                   | 693,000    | 0               | 5,462,656         |
| 148  | AMERICAN RECOVERY/REINVEST ACT         | 0                    | 239,959     | 0              | 0                         | 239,959    | 0               | 0                 |
| 149  | SPECIAL PROGRAMS GRANTS FUND           | 45,000               | 5,000       | 0              | 0                         | 45,000     | 0               | 5,000             |
| 150  | IBC VISION PLAN                        | -764,280             | 948,115     | 1,494,940      | 0                         | 0          | 0               | 1,678,775         |
| 151  | ASSET FORFEITURE JUSTICE DEPT          | 75,218               | 327         | 0              | 0                         | 75,218     | 0               | 327               |
| 152  | ASSET FORFEITURE TREASURY DEPT         | 187,025              | 1,277       | 0              | 0                         | 187,025    | 0               | 1,277             |
| 153  | ASSET FORFEITURE OC AND STATE          | 151,643              | 1,042       | 0              | 0                         | 151,643    | 0               | 1,042             |
| 154  | MEASURE M LOCAL TURNBACK (M2) FUND     | 712,397              | 2,921,055   | 0              | 151,635                   | 270,000    | 2,893,377       | 318,440           |
| 180  | ORANGE COUNTY GREAT PARK FUND          | 238,923,970          | 69,423,128  | 0              | 4,151,788                 | 13,536,695 | 2,088,320       | 288,570,295       |
|      | Subtotal                               | 383,750,509          | 101,881,293 | 10,915,797     | 7,599,288                 | 49,738,492 | 28,083,026      | 411,126,793       |

# Budget Summary

## All Funds – Summary

| FUND | FY 2011-12 CAPITAL PROJECTS FUNDS    | BEGINNING<br>BALANCE | REVENUE    | TRANSFER<br>IN | APPROPRIATIONS<br>SAL/BEN | SERV/SUPL   | TRANSFER<br>OUT | ENDING<br>BALANCE |
|------|--------------------------------------|----------------------|------------|----------------|---------------------------|-------------|-----------------|-------------------|
| 203  | CFD 05-2 IMPROVEMENTS - COLUMBUS GRV | 13,627,358           | 12,801     | 0              | 0                         | 2,000,000   | 191,037         | 11,449,122        |
| 205  | CFD 04-1 IMPROVEMENTS - CENTRAL PARK | 22,521               | 4,109      | 0              | 0                         | 0           | 0               | 26,630            |
| 206  | AD 84-6 / 89-10 WESTPARK ASSESSMENT  | 2,877,182            | 41,121     | 0              | 0                         | 100,000     | 0               | 2,818,303         |
| 207  | AD 85-7 SPECTRUM 1, 3 & 4            | 3,381,820            | 3,054      | 0              | 0                         | 50,000      | 0               | 3,334,874         |
| 208  | AD 87-8 SPECTRUM 5                   | 20,166,121           | 15,938     | 0              | 114,947                   | 4,885,053   | 0               | 15,182,059        |
| 209  | AD 89-9 & 94-15 WESTPARK II          | 14,622,528           | 95,700     | 0              | 16,374                    | 58,626      | 0               | 14,643,228        |
| 213  | AD 94-13 OAKCREEK                    | 17,881,925           | 3,584      | 0              | 8,187                     | 16,813      | 15,640,082      | 2,220,427         |
| 214  | AD 93-14 IRVINE SPECTRUM 6 & 7       | 23,850,356           | 22,262     | 0              | 8,187                     | 16,813      | 0               | 23,847,618        |
| 215  | AD 97-16 NORTHWEST IRVINE            | 17,814,477           | 17,929     | 0              | 16,374                    | 8,626       | 0               | 17,807,406        |
| 216  | AD 97-17 LOWER PETERS CANYON EAST    | 32,697,995           | 42,761     | 0              | 8,187                     | 16,813      | 0               | 32,715,756        |
| 217  | AD 00-18 SHADY CYN - TURTLE RIDGE    | 5,403,587            | 5,746      | 0              | 18,284                    | 181,716     | 0               | 5,209,333         |
| 218  | AD 03-19 NORTHERN SPHERE             | 16,378,406           | 8,937      | 0              | 42,514                    | 1,506,377   | 9,854,936       | 4,983,516         |
| 219  | AD 04-20 PORTOLA SPRINGS             | 1,539,616            | 287        | 0              | 42,579                    | 957,421     | 0               | 539,903           |
| 220  | AD 05-21 ORCHARD HILLS               | 261,258              | -124       | 0              | 0                         | 0           | 0               | 261,134           |
| 221  | AD 07-22 STONEGATE                   | 18,047,839           | 16,042     | 0              | 104,157                   | 4,895,843   | 0               | 13,063,881        |
| 223  | AD 10-23 LAGUNA ALTURA               | 18,486,508           | 11,820     | 0              | 42,632                    | 10,006,395  | 0               | 8,449,301         |
| 224  | AD 11-24 PLANNING AREA 40            | 244                  | 9,804,365  | 0              | 0                         | 8,400,000   | 0               | 1,404,609         |
| 250  | CAPITAL IMPROV PROJ FUND - CIR       | 9,047,026            | 10,398,003 | 14,908,485     | 1,025,269                 | 21,749,798  | 0               | 11,578,447        |
| 254  | RAILROAD GRADE SEPARATION            | 1,741,420            | 3,031,858  | 0              | 137,783                   | 3,029,101   | 0               | 1,606,394         |
| 260  | CAPITAL IMPROV PROJ FUND-NON C       | 13,397,467           | 3,428,568  | 4,769,564      | 428,693                   | 10,990,454  | 0               | 10,176,452        |
| 262  | COL BILL BARBER MC MEMORIAL PK       | 2,230,474            | 16,850     | 0              | 0                         | 2,000,000   | 0               | 247,324           |
| 280  | OCGP INFRASTRUCTURE                  | 991,318              | 7,916      | 0              | 118,526                   | 675,453     | 0               | 205,255           |
| 281  | FEE DISTRICT 89-1 (BAKE/IS INT)      | 5,746,558            | 86,064     | 0              | 0                         | 0           | 0               | 5,832,622         |
| 282  | FEE DISTRICT NO. 92-1                | 39,342               | 564        | 0              | 0                         | 0           | 0               | 39,906            |
| 286  | OCGP DEVELOPMENT FUND                | 48,355,063           | 346,522    | 1,988,320      | 689,930                   | 45,479,777  | 0               | 4,520,198         |
|      | Subtotal                             | 288,608,409          | 27,422,677 | 21,666,369     | 2,822,623                 | 117,025,079 | 25,686,055      | 192,163,698       |

| FUND | FY 2011-12 DEBT SERVICE FUNDS | BEGINNING<br>BALANCE | REVENUE   | TRANSFER<br>IN | APPROPRIATIONS<br>SAL/BEN | SERV/SUPL  | TRANSFER<br>OUT | ENDING<br>BALANCE |
|------|-------------------------------|----------------------|-----------|----------------|---------------------------|------------|-----------------|-------------------|
| 367  | INFRASTRUCTURE FINANCING PLAN | 121,232              | 0         | 0              | 0                         | 0          | 121,232         | 0                 |
| 390  | RDA GENERAL DEBT SERVICE      | -256,501,317         | 5,013,344 | 0              | 0                         | 78,685,049 | 1,200,000       | -331,373,022      |
|      | Subtotal                      | -256,380,085         | 5,013,344 | 0              | 0                         | 78,685,049 | 1,321,232       | -331,373,022      |

| FUND | FY 2011-12 INTERNAL SERVICE FUNDS        | BEGINNING<br>BALANCE | REVENUE    | TRANSFER<br>IN | APPROPRIATIONS<br>SAL/BEN | SERV/SUPL  | TRANSFER<br>OUT | ENDING<br>BALANCE |
|------|--|----------------------|------------|----------------|---------------------------|------------|-----------------|-------------------|
| 501  | INVENTORY                                | 137,009              | 336,006    | 0              | 3,918                     | 326,200    | 0               | 142,897           |
| 570  | INSURANCE FUND                           | 3,822,000            | 4,889,591  | 0              | 728,204                   | 5,995,039  | 0               | 1,988,348         |
| 574  | FLEET SERVICES FUND                      | 8,522,093            | 4,126,805  | 30,000         | 1,007,813                 | 3,007,324  | 770,000         | 7,893,761         |
| 578  | TELEPHONE, MAIL, DUPLIC SRV FUND         | 1,656,052            | 2,743,427  | 0              | 340,932                   | 2,310,422  | 0               | 1,748,125         |
| 579  | STRATEGIC TECHNOLOGY PLAN FUND           | 9,603,011            | 5,237,929  | 0              | 158,124                   | 9,529,986  | 0               | 5,152,830         |
| 580  | CIVIC CENTER MAINTENANCE & OPERATIONS FD | 513,223              | 1,391,127  | 0              | 438,129                   | 1,160,124  | 0               | 306,097           |
|      | Subtotal                                 | 24,253,388           | 18,724,885 | 30,000         | 2,677,120                 | 22,329,095 | 770,000         | 17,232,058        |

Total 535,607,985 299,987,125 42,248,259 110,921,165 322,848,759 67,743,277 376,330,168



# Budget Summary

## All Funds – Expenditure Comparison<sup>5</sup>

| <b>FUND</b> | <b>FY 2011-12 GENERAL FUND</b> | <b>ACTUALS<br/>2009-10</b> | <b>ADJUSTED<br/>BUDGET<br/>2010-11</b> | <b>ADOPTED<br/>BUDGET<br/>2011-12</b> |
|-------------|--------------------------------|----------------------------|--|---------------------------------------|
| 001         | GENERAL FUND                   | \$140,728,277              | \$135,403,063                          | \$135,582,591                         |
|             | General Fund Total             | \$140,728,277              | \$135,403,063                          | \$135,582,591                         |

| <b>FUND</b> | <b>FY 2011-12 GENERAL RESERVE FUNDS</b> | <b>ACTUALS<br/>2009-10</b> | <b>ADJUSTED<br/>BUDGET<br/>2010-11</b> | <b>ADOPTED<br/>BUDGET<br/>2011-12</b> |
|-------------|---|----------------------------|--|---------------------------------------|
| 002         | ASSET MANAGEMENT PLAN FUND              | \$7,525,000                | \$8,260,000                            | \$0                                   |
| 003         | COMPENSATED ABSENCES FUND               | 782,669                    | 822,762                                | 951,000                               |
| 005         | DEVELOPMENT SERVICES FUND               | 1,966,651                  | 1,678,816                              | 2,991,719                             |
| 007         | EDUCATIONAL PARTNERSHIP FUND            | 565,378                    | 1,509,716                              | 1,871,838                             |
| 009         | REVENUE CLEARING FUND                   | 691,880                    | 687,370                                | 689,400                               |
| 010         | INFRASTRUCTURE & REHABILITATION FUND    | 854,385                    | 1,395,878                              | 1,839,729                             |
| 024         | BUILDING AND SAFETY FUND                | 3,056,475                  | 5,194,677                              | 6,893,877                             |
| 027         | DEVELOPMENT ENGINEERING FUND            | 410,739                    | 1,056,975                              | 1,365,351                             |
| 030         | COMMUNITY SERVICES PRGRM FUND           | 850,167                    | 1,505,297                              | 707,673                               |
|             | General Reserve Funds Total             | \$16,703,345               | \$22,111,491                           | \$17,310,587                          |

| <b>FUND</b> | <b>FY 2011-12 SPECIAL REVENUE FUNDS</b> | <b>ACTUALS<br/>2009-10</b> | <b>ADJUSTED<br/>BUDGET<br/>2010-11</b> | <b>ADOPTED<br/>BUDGET<br/>2011-12</b> |
|-------------|---|----------------------------|--|---------------------------------------|
| 108         | IRVINE REDEVELOPMENT FUND               | \$1,400,110                | \$1,586,291                            | \$1,225,385                           |
| 109         | RDA HOUSING                             | 563,556                    | 3,077,041                              | 1,291,235                             |
| 110         | MEASURE M LOCAL TURNBACK (M1) FUND      | 197,990                    | 223,926                                | 200,000                               |
| 111         | GAS TAX FUND                            | 541,277                    | 688,926                                | 1,060,063                             |
| 113         | FEES & EXACTIONS FUND                   | 100,000                    | 0                                      | 0                                     |
| 114         | HOME GRANT FUND                         | 767,200                    | 647,510                                | 584,166                               |
| 119         | MAINTENANCE DISTRICT FUND               | 7,621,658                  | 9,157,944                              | 8,651,236                             |
| 122         | NORTH IRVINE TRANSP MITIGATION PROGRAM  | 1,522,947                  | 9,107,746                              | 8,338,686                             |
| 123         | IRVINE BUSINESS COMPLEX FUND            | 14,394,456                 | 17,910,131                             | 7,311,290                             |
| 125         | COMM DEVELOP BLOCK GRANT FUND           | 1,338,783                  | 1,329,329                              | 1,709,093                             |
| 126         | SENIOR SERVICES FUND                    | 75,400                     | 97,250                                 | 66,132                                |
| 128         | NUTRITION PROGRAM FUND                  | 378,334                    | 344,834                                | 391,137                               |
| 130         | AB2766 - AIR QUALITY IMPROVMNT          | 3,193                      | 16,300                                 | 15,597                                |
| 132         | SLURRY SEAL SUR CHG FUND                | 1,892,218                  | 3,944,816                              | 3,356,282                             |
| 136         | PUBLIC SAFETY SPECIAL EVENTS FUND       | 1,063,356                  | 1,113,253                              | 1,047,346                             |
| 138         | IBC TRANSPORTATION MGMT PROGRAM         | 508,509                    | 733,811                                | 251,680                               |
| 139         | SUPPL.LAW ENFORCEMENT SERV.FD           | 81,122                     | 455,923                                | 179,521                               |
| 143         | PUBLIC SAFETY GRANTS                    | 693,461                    | 1,358,476                              | 1,075,436                             |
| 145         | STRUCTURAL FIRE FUND                    | 17,321                     | 683,548                                | 680,427                               |
| 147         | IRVINE LAND TRUST                       | 515,614                    | 119,000                                | 1,094,105                             |
| 148         | AMERICAN RECOVERY/REINVEST ACT          | 312,105                    | 802,435                                | 239,959                               |
| 149         | SPECIAL PROGRAMS GRANTS FUND            | 101,329                    | 380,646                                | 45,000                                |
| 150         | IBC VISION PLAN                         | 374,510                    | 0                                      | 0                                     |
| 151         | ASSET FORFEITURE JUSTICE DEPT           | 6,513                      | 248,971                                | 75,218                                |
| 152         | ASSET FORFEITURE TREASURY DEPT          | 11,116                     | 80,967                                 | 187,025                               |
| 153         | ASSET FORFEITURE OC AND STATE           | 0                          | 141,628                                | 151,643                               |
| 154         | MEASURE M LOCAL TURNBACK (M2) FUND      | 0                          | 0                                      | 421,635                               |
| 180         | ORANGE COUNTY GREAT PARK FUND           | 12,893,026                 | 16,814,594                             | 17,688,483                            |
|             | Special Revenue Funds Total             | \$47,375,106               | \$71,065,296                           | \$57,337,780                          |

# Budget Summary

## All Funds – Expenditure Comparison<sup>5</sup>

| FUND                         | FY 2011-12 CAPITAL PROJECTS FUNDS    | ACTUALS<br>2009-10 | ADJUSTED<br>BUDGET<br>2010-11 | ADOPTED<br>BUDGET<br>2011-12 |
|------------------------------|--------------------------------------|--------------------|-------------------------------|------------------------------|
| 203                          | CFD 05-2 IMPROVEMENTS - COLUMBUS GRV | \$7,033,651        | \$750,000                     | \$2,000,000                  |
| 205                          | CFD 04-1 IMPROVEMENTS - CENTRAL PARK | 0                  | 25,000                        | 0                            |
| 206                          | AD 84-6 / 89-10 WESTPARK ASSESSMENT  | 2,520              | 56,113                        | 100,000                      |
| 207                          | AD 85-7 SPECTRUM 1, 3 & 4            | 112,794            | 51,969                        | 50,000                       |
| 208                          | AD 87-8 SPECTRUM 5                   | 3,015,474          | 3,599,926                     | 5,000,000                    |
| 209                          | AD 89-9 & 94-15 WESTPARK II          | 4,363              | 218,563                       | 75,000                       |
| 213                          | AD 94-13 OAKCREEK                    | 49,357             | 49,005                        | 25,000                       |
| 214                          | AD 93-14 IRVINE SPECTRUM 6 & 7       | 123,750            | 44,862                        | 25,000                       |
| 215                          | AD 97-16 NORTHWEST IRVINE            | -73,314            | 56,655                        | 25,000                       |
| 216                          | AD 97-17 LOWER PETERS CANYON EAST    | -197,496           | 237,946                       | 25,000                       |
| 217                          | AD 00-18 SHADY CYN - TURTLE RIDGE    | 756,076            | 100,000                       | 200,000                      |
| 218                          | AD 03-19 NORTHERN SPHERE             | -609,638           | 240,941                       | 1,548,891                    |
| 219                          | AD 04-20 PORTOLA SPRINGS             | 1,553,927          | 936,860                       | 1,000,000                    |
| 220                          | AD 05-21 ORCHARD HILLS               | -591,918           | 210,729                       | 0                            |
| 221                          | AD 07-22 STONEGATE                   | 1,574,520          | 10,042,973                    | 5,000,000                    |
| 223                          | AD 10-23 LAGUNA ALTURA               | 0                  | 22,065,000                    | 10,049,027                   |
| 224                          | AD 11-24 PLANNING AREA 40            | 0                  | 0                             | 8,400,000                    |
| 250                          | CAPITAL IMPROV PROJ FUND - CIR       | 13,424,847         | 19,560,057                    | 22,775,067                   |
| 254                          | RAILROAD GRADE SEPARATION            | 13,455,317         | 17,009,688                    | 3,166,884                    |
| 260                          | CAPITAL IMPROV PROJ FUND-NON C       | 7,692,304          | 8,095,766                     | 11,419,147                   |
| 262                          | COL BILL BARBER MC MEMORIAL PK       | \$37,135           | \$2,195,981                   | \$2,000,000                  |
| 267                          | CITY INFRASTRUCTURE FUND             | 6,965              | 0                             | 0                            |
| 280                          | OCGP INFRASTRUCTURE                  | 136,442            | 940,038                       | 793,979                      |
| 281                          | FEE DISTRICT 89-1 (BAKE/15 INT)      | 4,565              | 2,613                         | 0                            |
| 282                          | FEE DISTRICT NO. 92-1                | 222,802            | 0                             | 0                            |
| 286                          | OCGP DEVELOPMENT FUND                | 19,916,186         | 62,366,157                    | 46,169,707                   |
| Capital Projects Funds Total |                                      | \$67,650,631       | \$148,856,842                 | \$119,847,702                |

| FUND                     | FY 2011-12 DEBT SERVICE FUNDS | ACTUALS<br>2009-10 | ADJUSTED<br>BUDGET<br>2010-11 | ADOPTED<br>BUDGET<br>2011-12 |
|--------------------------|-------------------------------|--------------------|-------------------------------|------------------------------|
| 349                      | INFRASTRUCTURE AUTHORITY FUND | \$7,596,898        | \$8,284,488                   | \$0                          |
| 367                      | INFRASTRUCTURE FINANCING PLAN | 9,223              | 0                             | 0                            |
| 390                      | RDA GENERAL DEBT SERVICE      | 19,368,718         | 18,333,076                    | 78,685,049                   |
| Debt Service Funds Total |                               | \$26,974,840       | \$26,617,564                  | \$78,685,049                 |

| FUND                         | FY 2011-12 INTERNAL SERVICE FUNDS        | ACTUALS<br>2009-10 | ADJUSTED<br>BUDGET<br>2010-11 | ADOPTED<br>BUDGET<br>2011-12 |
|------------------------------|--|--------------------|-------------------------------|------------------------------|
| 501                          | INVENTORY                                | \$326,382          | \$372,200                     | \$330,118                    |
| 570                          | INSURANCE FUND                           | 6,332,341          | 6,040,664                     | 6,723,243                    |
| 574                          | FLEET SERVICES FUND                      | 3,850,813          | 3,308,354                     | 4,015,137                    |
| 577                          | MISC. EQUIPMENT INT. SERVICE F           | 14,282             | 0                             | 0                            |
| 578                          | TELEPHONE, MAIL, DUPLIC SRV FUND         | 2,288,546          | 2,603,409                     | 2,651,354                    |
| 579                          | STRATEGIC TECHNOLOGY PLAN FUND           | 6,698,616          | 9,099,862                     | 9,688,110                    |
| 580                          | CIVIC CENTER MAINTENANCE & OPERATIONS FD | 1,531,698          | 1,586,963                     | 1,598,253                    |
| Internal Service Funds Total |  | \$21,042,677       | \$23,011,452                  | \$25,006,215                 |

|                                     |  |                      |                      |                      |
|-------------------------------------|--|----------------------|----------------------|----------------------|
| <b>ALL FUNDS EXPENDITURE TOTALS</b> |  | <b>\$320,474,875</b> | <b>\$427,065,708</b> | <b>\$433,769,924</b> |
|-------------------------------------|--|----------------------|----------------------|----------------------|

<sup>5</sup> Not including transfers-out

# Budget Summary

## All Funds – Revenue Comparison<sup>6</sup>

| <b>FUND</b> | <b>FY 2011-12 GENERAL FUND</b> | <b>ACTUALS<br/>2009-10</b> | <b>ADJUSTED<br/>BUDGET<br/>2010-11</b> | <b>ADOPTED<br/>BUDGET<br/>2011-12</b> |
|-------------|--------------------------------|----------------------------|--|---------------------------------------|
| 001         | GENERAL FUND                   | \$120,691,081              | \$119,623,434                          | \$129,298,268                         |
|             | General Fund Total             | \$120,691,081              | \$119,623,434                          | \$129,298,268                         |

| <b>FUND</b> | <b>FY 2011-12 GENERAL RESERVE FUNDS</b> | <b>ACTUALS<br/>2009-10</b> | <b>ADJUSTED<br/>BUDGET<br/>2010-11</b> | <b>ADOPTED<br/>BUDGET<br/>2011-12</b> |
|-------------|---|----------------------------|--|---------------------------------------|
| 002         | ASSET MANAGEMENT PLAN FUND              | \$1,163,812                | \$1,085,334                            | \$923,526                             |
| 003         | COMPENSATED ABSENCES FUND               | 1,329,847                  | 49,408                                 | 1,357,332                             |
| 005         | DEVELOPMENT SERVICES FUND               | 2,194,744                  | 2,183,718                              | 3,444,000                             |
| 006         | CONTINGENCY RESERVE FUND                | 387,435                    | 151,553                                | 105,853                               |
| 007         | EDUCATIONAL PARTNERSHIP FUND            | 18,883                     | 16,333                                 | 11,672                                |
| 008         | GREAT PARK PLANNING NLU                 | 362,896                    | 0                                      | 0                                     |
| 009         | REVENUE CLEARING FUND                   | 691,880                    | 687,370                                | 689,400                               |
| 010         | INFRASTRUCTURE & REHABILITATION FUND    | 166,125                    | 51,884                                 | 69,796                                |
| 024         | BUILDING AND SAFETY FUND                | 4,361,210                  | 5,922,100                              | 9,021,527                             |
| 027         | DEVELOPMENT ENGINEERING FUND            | 686,890                    | 1,285,000                              | 1,650,173                             |
| 030         | COMMUNITY SERVICES PRGRM FUND           | 519,102                    | 338,265                                | 373,379                               |
|             | General Reserve Funds Total             | \$11,882,823               | \$11,770,965                           | \$17,646,658                          |

| <b>FUND</b> | <b>FY 2011-12 SPECIAL REVENUE FUNDS</b> | <b>ACTUALS<br/>2009-10</b> | <b>ADJUSTED<br/>BUDGET<br/>2010-11</b> | <b>ADOPTED<br/>BUDGET<br/>2011-12</b> |
|-------------|---|----------------------------|--|---------------------------------------|
| 108         | IRVINE REDEVELOPMENT FUND               | \$55,231                   | \$68,324                               | \$4,046                               |
| 109         | RDA HOUSING                             | 1,306,633                  | 1,301,125                              | 1,243,985                             |
| 110         | MEASURE M LOCAL TURNBACK (M1) FUND      | 2,556,331                  | 2,524,661                              | 36,454                                |
| 111         | GAS TAX FUND                            | 8,625,229                  | 5,924,728                              | 5,935,447                             |
| 112         | LOCAL PARK FEES FUND                    | 718,710                    | 643,063                                | 451,219                               |
| 113         | FEES & EXACTIONS FUND                   | 626,726                    | 120,916                                | 66,738                                |
| 114         | HOME GRANT FUND                         | 762,093                    | 647,510                                | 584,166                               |
| 118         | SYSTEMS DEVELOPMENT FUND                | 1,920,047                  | 1,542,780                              | 2,638,045                             |
| 119         | MAINTENANCE DISTRICT FUND               | 7,293,510                  | 7,724,840                              | 7,850,593                             |
| 122         | NORTH IRVINE TRANSP MITIGATION PROGRAM  | 523,219                    | 377,883                                | 322,566                               |
| 123         | IRVINE BUSINESS COMPLEX FUND            | 9,914,231                  | 4,326,707                              | 2,492,023                             |
| 125         | COMM DEVELOP BLOCK GRANT FUND           | 1,338,783                  | 1,329,329                              | 1,709,093                             |
| 126         | SENIOR SERVICES FUND                    | 38,141                     | 16,349                                 | 18,417                                |
| 128         | NUTRITION PROGRAM FUND                  | 375,112                    | 358,154                                | 397,348                               |
| 130         | AB2766 - AIR QUALITY IMPROVMNT          | 272,288                    | 250,274                                | 242,840                               |
| 131         | TRANSP DEVELOPMT ACT ARTICLE III        | 47,756                     | 0                                      | 0                                     |
| 132         | SLURRY SEAL SUR CHG FUND                | 2,106,889                  | 82,928                                 | 179,598                               |
| 136         | PUBLIC SAFETY SPECIAL EVENTS FUND       | 1,047,555                  | 1,115,071                              | 1,065,892                             |
| 138         | IBC TRANSPORTATION MGMT PROGRAM         | 857,359                    | 391,667                                | 247,125                               |
| 139         | SUPPL.LAW ENFORCEMENT SERV.FD           | 140,445                    | 264,289                                | 2,147                                 |
| 143         | PUBLIC SAFETY GRANTS                    | 666,320                    | 1,136,396                              | 876,572                               |
| 145         | STRUCTURAL FIRE FUND                    | 38,641                     | 683,548                                | 680,427                               |
| 147         | IRVINE LAND TRUST                       | 623,052                    | 2,137,264                              | 1,296,649                             |
| 148         | AMERICAN RECOVERY/REINVEST ACT          | 2,607,025                  | 2,905,320                              | 239,959                               |
| 149         | SPECIAL PROGRAMS GRANTS FUND            | 23,486                     | 380,646                                | 5,000                                 |
| 150         | IBC VISION PLAN                         | 0                          | 0                                      | 948,115                               |
| 151         | ASSET FORFEITURE JUSTICE DEPT           | 27,439                     | 2,465                                  | 327                                   |
| 152         | ASSET FORFEITURE TREASURY DEPT          | 45,497                     | 367                                    | 1,277                                 |
| 153         | ASSET FORFEITURE OC AND STATE           | 34,555                     | 1,239                                  | 1,042                                 |
| 154         | MEASURE M LOCAL TURNBACK (M2) FUND      | 0                          | 0                                      | 2,921,055                             |
| 180         | ORANGE COUNTY GREAT PARK FUND           | 5,986,485                  | 6,503,885                              | 69,423,128                            |
|             | Special Revenue Funds Total             | \$50,578,784               | \$42,761,728                           | \$101,881,293                         |

# Budget Summary

## All Funds – Revenue Comparison<sup>6</sup>

| FUND                            | FY 2011-12 CAPITAL PROJECTS FUNDS        | ACTUALS<br>2009-10   | ADJUSTED<br>BUDGET<br>2010-11 | ADOPTED<br>BUDGET<br>2011-12 |
|---------------------------------|--|----------------------|-------------------------------|------------------------------|
| 203                             | CFD 05-2 IMPROVEMENTS - COLUMBUS GRV     | (\$45,071)           | \$8,145                       | \$12,801                     |
| 205                             | CFD 04-1 IMPROVEMENTS - CENTRAL PARK     | 1,786                | 5,208                         | 4,109                        |
| 206                             | AD 84-6 / 89-10 WESTPARK ASSESSMENT      | 18,635               | 55,484                        | 41,121                       |
| 207                             | AD 85-7 SPECTRUM 1, 3 & 4                | 1,894                | 1,783                         | 3,054                        |
| 208                             | AD 87-8 SPECTRUM 5                       | 23,666               | 10,354                        | 15,938                       |
| 209                             | AD 89-9 & 94-15 WESTPARK II              | 43,817               | 122,779                       | 95,700                       |
| 213                             | AD 94-13 OAKCREEK                        | 11,313               | 9,860                         | 3,584                        |
| 214                             | AD 93-14 IRVINE SPECTRUM 6 & 7           | 14,373               | 12,749                        | 22,262                       |
| 215                             | AD 97-16 NORTHWEST IRVINE                | 11,551               | 11,554                        | 17,929                       |
| 216                             | AD 97-17 LOWER PETERS CANYON EAST        | 25,714               | 35,184                        | 42,761                       |
| 217                             | AD 00-18 SHADY CYN - TURTLE RIDGE        | 3,569                | 1,567                         | 5,746                        |
| 218                             | AD 03-19 NORTHERN SPHERE                 | 21,608               | 22,256                        | 8,937                        |
| 219                             | AD 04-20 PORTOLA SPRINGS                 | 3,842                | 1,172                         | 287                          |
| 220                             | AD 05-21 ORCHARD HILLS                   | 4,515                | 1,855                         | -124                         |
| 221                             | AD 07-22 STONEGATE                       | 5,293                | 17,850,176                    | 16,042                       |
| 223                             | AD 10-23 LAGUNA ALTURA                   | -3,748               | 44,281,574                    | 11,820                       |
| 224                             | AD 11-24 PLANNING AREA 40                | -3,710               | 0                             | 9,804,365                    |
| 250                             | CAPITAL IMPROV PROJ FUND - CIR           | 22,439,751           | 6,202,749                     | 10,398,003                   |
| 252                             | TRAILS DEVELOPMENT FUND B NLU            | 0                    | 0                             | 0                            |
| 254                             | RAILROAD GRADE SEPARATION                | 26,358,289           | 16,918,385                    | 3,031,858                    |
| 260                             | CAPITAL IMPROV PROJ FUND-NON C           | 4,895,378            | 3,275,389                     | 3,428,568                    |
| 262                             | COL BILL BARBER MC MEMORIAL PK           | 148,560              | 43,429                        | 16,850                       |
| 267                             | CITY INFRASTRUCTURE FUND                 | 154,404              | 100,130                       | 0                            |
| 280                             | OCGP INFRASTRUCTURE                      | 76,695               | 33,000                        | 7,916                        |
| 281                             | FEE DISTRICT 89-1 (BAKE/I5 INT)          | 136,719              | 122,966                       | 86,064                       |
| 282                             | FEE DISTRICT NO. 92-1                    | 7,472                | 5,687                         | 564                          |
| 286                             | OCGP DEVELOPMENT FUND                    | 326,775              | 829,235                       | 346,522                      |
| Capital Projects Funds Total    |  | \$54,683,091         | \$89,962,670                  | \$27,422,677                 |
| FUND                            | FY 2011-12 DEBT SERVICE FUNDS            | ACTUALS<br>2009-10   | ADJUSTED<br>BUDGET<br>2010-11 | ADOPTED<br>BUDGET<br>2011-12 |
| 349                             | INFRASTRUCTURE AUTHORITY FUND            | \$13,557,193         | \$12,783,251                  | \$0                          |
| 367                             | INFRASTRUCTURE FINANCING PLAN            | 2,486                | 2,374                         | 0                            |
| 390                             | RDA GENERAL DEBT SERVICE                 | 4,929,839            | 4,918,263                     | 5,013,344                    |
| Debt Service Funds Total        |  | \$18,489,518         | \$17,703,888                  | \$5,013,344                  |
| FUND                            | FY 2011-12 INTERNAL SERVICE FUNDS        | ACTUALS<br>2009-10   | ADJUSTED<br>BUDGET<br>2010-11 | ADOPTED<br>BUDGET<br>2011-12 |
| 501                             | INVENTORY                                | \$324,966            | \$365,544                     | \$336,006                    |
| 570                             | INSURANCE FUND                           | \$4,976,832          | \$5,086,885                   | \$4,889,591                  |
| 574                             | FLEET SERVICES FUND                      | \$4,067,138          | \$3,835,801                   | \$4,126,805                  |
| 577                             | MISC. EQUIPMENT INT. SERVICE F           | \$7,038              | \$0                           | \$0                          |
| 578                             | TELEPHONE, MAIL, DUPLIC SRV FUND         | \$2,520,750          | \$2,054,883                   | \$2,743,427                  |
| 579                             | STRATEGIC TECHNOLOGY PLAN FUND           | \$5,953,826          | \$5,909,528                   | \$5,237,929                  |
| 580                             | CIVIC CENTER MAINTENANCE & OPERATIONS FD | \$1,618,975          | \$1,595,245                   | \$1,391,127                  |
| Internal Service Funds Total    |  | \$19,469,525         | \$18,847,886                  | \$18,724,885                 |
| <b>ALL FUNDS REVENUE TOTALS</b> |  | <b>\$275,794,824</b> | <b>\$300,670,572</b>          | <b>\$299,987,125</b>         |

<sup>6</sup> Not including transfers-in

# Budget Summary

## Comparison with Other Cities

### Budget Comparison with Benchmark Cities

|  | Irvine                  |                      |  | Anaheim                 |                      |  | Costa Mesa              |                      |  | Newport Beach           |                      |  |
|--|-------------------------|----------------------|--|-------------------------|----------------------|--|-------------------------|----------------------|--|-------------------------|----------------------|--|
| <b>Population<sup>1</sup></b>                  | <b>Population</b>       | <b>% Change</b>      |  | <b>Population</b>       | <b>% Change</b>      |  | <b>Population</b>       | <b>% Change</b>      |  | <b>Population</b>       | <b>% Change</b>      |  |
| 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   | 212,126                 | -0.20%               |  | 336,149                 | -3.54%               |  | 109,956                 | -5.81%               |  | 85,180                  | -1.13%               |  |
| Jan-11   | 219,156                 | 3.21%                |  | 341,034                 | 1.43%                |  | 110,146                 | 0.17%                |  | 85,376                  | 0.23%                |  |
| <b>FY 10-11 Assessed Valuation<sup>2</sup></b> | <b>\$46,538,576,173</b> |                      |  | <b>\$34,372,843,929</b> |                      |  | <b>\$14,119,134,184</b> |                      |  | <b>\$38,707,165,185</b> |                      |  |
| <b>All Fund Expenditures</b>                   | <b>\$501,513,201</b>    |                      |  | <b>\$1,461,569,006</b>  |                      |  | <b>\$117,705,199</b>    |                      |  | <b>\$255,552,477</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                                      | 46,614,000              | 220                  |  | 52,504,316              | 156                  |  | 41,750,000              | 380                  |  | 25,088,167              | 295                  |  |
| Property Tax                                   | 42,269,000              | 199                  |  | 59,044,959              | 176                  |  | 20,945,000              | 190                  |  | 72,155,615              | 847                  |  |
| Hotel Tax                                      | 8,137,000               | 38                   |  | 84,471,183              | 251                  |  | 5,950,000               | 54                   |  | 13,750,000              | 161                  |  |
| Franchise Fee                                  | 7,365,000               | 35                   |  | N/A                     | -                    |  | 4,050,000               | 37                   |  | 3,936,000               | 46                   |  |
| <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                             | 7,710,083               | 36                   |  | 11,855,967              | 35                   |  | 2,409,107               | 22                   |  | 6,949,447               | 82                   |  |
| Administrative Services                        | 4,825,931               | 23                   |  | 12,183,667              | 36                   |  | 14,427,361              | 131                  |  | 6,471,354               | 76                   |  |
| Community Development                          | 9,008,427               | 42                   |  | 12,258,218              | 36                   |  | 3,495,400               | 32                   |  | 8,849,881               | 104                  |  |
| Community Services                             | 28,598,326              | 135                  |  | 21,491,751              | 64                   |  | 2,147,028               | 20                   |  | 13,858,552              | 163                  |  |
| Public Safety                                  | 55,489,738              | 262                  |  | 98,365,083              | 293                  |  | 35,290,842              | 321                  |  | 41,487,047              | 487                  |  |
| Public Works                                   | 26,756,086              | 126                  |  | 13,476,014              | 40                   |  | 14,396,390              | 131                  |  | 18,076,061              | 212                  |  |
| <b>Total</b>                                   | <b>\$ 132,388,591</b>   | <b>\$ 624</b>        |  | <b>\$ 169,630,700</b>   | <b>\$ 505</b>        |  | <b>\$ 72,166,128</b>    | <b>\$ 656</b>        |  | <b>\$ 95,692,342</b>    | <b>\$ 1,123</b>      |  |

1-California Department of Finance - E-1 (2008 and 2009 figures subject to change due to the release of the 2010 Census)

2-Orange County Auditor-Controller

# City Manager's Office

## Budget Summary:

The FY 2011-12 City Manager's Office operating budget focuses resources on essential services and funds to meet the City's strategic goals. The City Manager's Office is entrusted with the administrative, strategic business planning, budget, legal, public information, and City Clerk functions of the organization. The department's budget is based on the continuation of essential, mandated and City Council-directed services which includes expenditures of \$7,710,083 and revenues of \$38,500. The budget provides for a total of 38 full-time employees and 6.35 part-time employees (in FTE's).



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

## Strategic Goals:

### 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

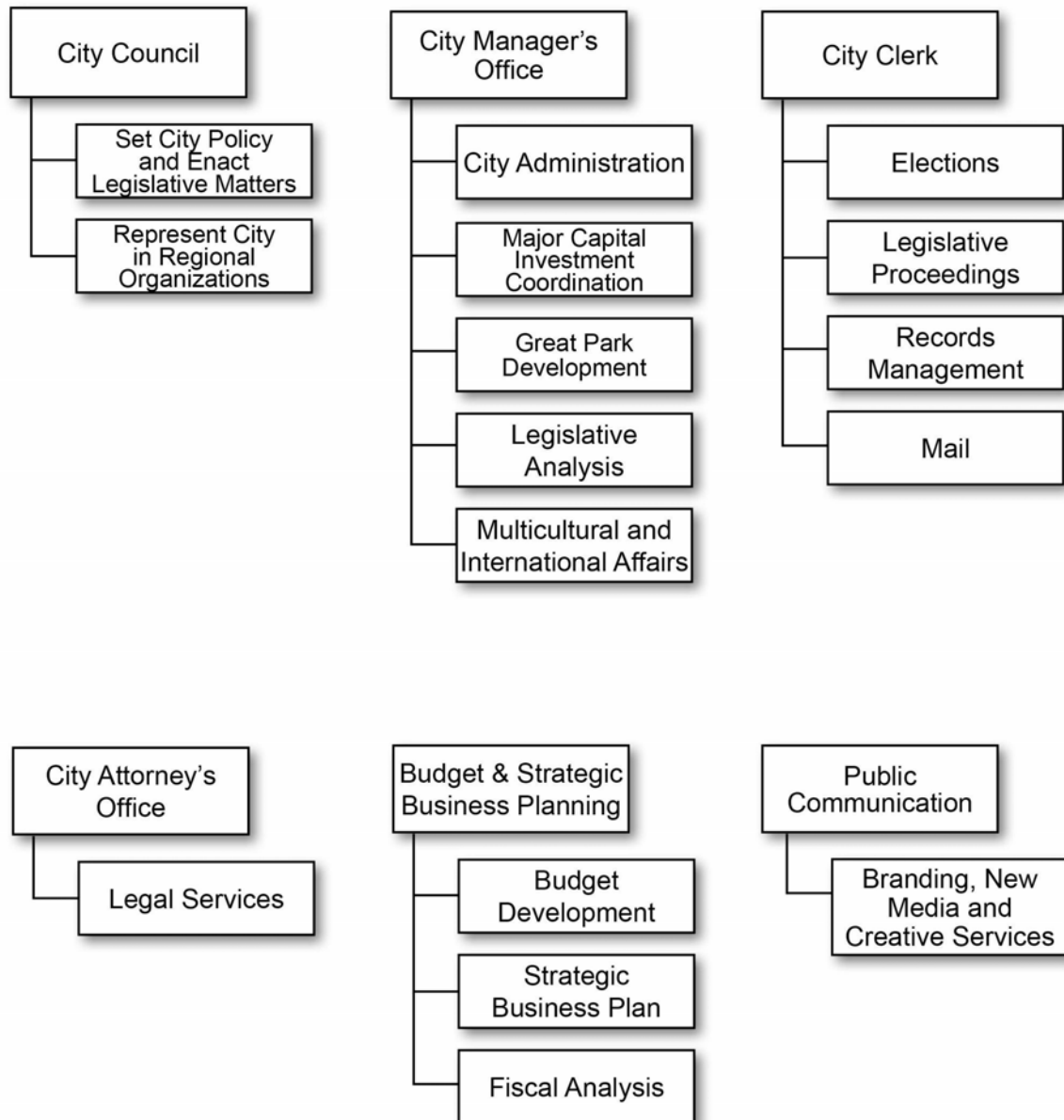
- Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
- Conduct analysis of legislation that may impact City operations, particularly those pertaining to budget issues.

### Promote effective government

- Oversee the development of the City's annual budget, as well as the Strategic Business Plan, a five-year fiscal forecast which guides the annual allocation of resources.
- Provide support to the City's elected leadership.
- Develop a comprehensive approach to capital planning efforts within the City.
- Engage the community through an active Public Information Office, including website updates, public access video and regularly published newsletters.
- Promote the City's cultural diversity through outreach and development of community partnerships.
- Enhance the profile of the City internationally by supporting Irvine's international relationships and receiving foreign dignitaries.

# City Manager's Office

Services to the Community:



# City Manager's Office

## Department Budget Summary:

| <b>Funds Summary</b>                            | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                             | \$5,221,693                | \$4,873,040                            | \$5,089,118                           |
| Services & Supplies                             | 2,659,572                  | 2,297,039                              | 2,612,965                             |
| Capital Equipment                               | <u>0</u>                   | <u>8,000</u>                           | <u>8,000</u>                          |
| Subtotal  | \$7,881,265                | \$7,178,079                            | \$7,710,083                           |
| Cost Allocated                                  | 0                          | 0                                      | 0                                     |
| REVENUES  | <u>(38,183)</u>            | <u>(38,500)</u>                        | <u>(38,500)</u>                       |
| GENERAL FUND SUPPORT                            | \$7,843,082                | \$7,139,579                            | \$7,671,583                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>            |                            |  |                                       |
| Salaries & Benefits                             | \$319,612                  | \$265,406                              | \$244,384                             |
| Services & Supplies                             | 418,781                    | 1,516,458                              | 1,870,062                             |
| Capital Equipment                               | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$738,393                  | \$1,781,864                            | \$2,114,446                           |
| <b>ALL FUNDS: APPROPRIATIONS</b>                |                            |  |                                       |
| Salaries & Benefits                             | \$5,541,305                | \$5,138,446                            | \$5,333,502                           |
| Services & Supplies                             | 3,078,353                  | 3,813,497                              | 4,483,027                             |
| Capital Equipment                               | 0                          | 8,000                                  | 8,000                                 |
| Cost Allocated                                  | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| TOTAL COST                                      | \$8,619,658                | \$8,959,943                            | \$9,824,529                           |

## STAFFING SUMMARY

|                |            |            |            |
|----------------|------------|------------|------------|
| Full Time      | 40.0       | 38.0       | 38.0       |
| Part Time      | 9.0        | 7.6        | 6.4        |
| Non-Hourly     | <u>5.0</u> | <u>5.0</u> | <u>5.0</u> |
| TOTAL STAFFING | 54.0       | 50.6       | 49.4       |



# City Manager's Office

## City Council

### Goal:

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

### 2011-12 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 two weeks.
- Respond to constituent phone calls within one day.

### Measurements:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Conducted City Council Meeting (# of meetings)                              | 27      | 27      | 27      |
| • 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              | 0.8%    | 0.9%    | 0.9%    |
| • Per capita cost   | \$5.47  | \$5.79  | \$5.81  |
| <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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$780,436                  | \$832,964                              | \$818,517                             |
| Services & Supplies                               | 382,832                    | 394,404                                | 455,420                               |
| Capital Equipment                                 | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$1,163,269                | \$1,227,368                            | \$1,273,937                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| NET GENERAL FUND SUPPORT                          | \$1,163,269                | \$1,227,368                            | \$1,273,937                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$2,100                    | \$0                                    | \$0                                   |
| Services & Supplies                               | 0                          | 500                                    | 0                                     |
| Capital Equipment                                 | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$2,100                    | \$500                                  | \$0                                   |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$782,537                  | \$832,964                              | \$818,517                             |
| Services & Supplies                               | 382,832                    | 394,904                                | 455,420                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| TOTAL   | \$1,165,369                | \$1,227,868                            | \$1,273,937                           |

# City Manager's Office

## City Council

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</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               | 0.50                       | 0.50                                   | 0.50                                  |
| Subtotal:                              | 3.50                       | 3.50                                   | 3.50                                  |
| <b>PART TIME</b>                       |                            |  |                                       |
| Council Executive Assistant 4-EPT      | 1.12                       | 1.11                                   | 0.00                                  |
| Council Executive Assistant 1          | 0.64                       | 0.00                                   | 0.00                                  |
| Council Executive Assistant 2          | 1.77                       | 1.46                                   | 0.48                                  |
| Council Executive Assistant 3          | 0.00                       | 0.33                                   | 0.09                                  |
| Council Executive Assistant 4          | 1.62                       | 1.53                                   | 0.09                                  |
| Program Assistant-PT                   | 0.21                       | 0.00                                   | 0.00                                  |
| Senior Council Executive Assistant-PT  | 0.73                       | 0.75                                   | 0.22                                  |
| Senior Council Executive Assistant-EPT | 0.30                       | 0.53                                   | 3.60                                  |
| Subtotal:                              | 6.39                       | 5.71                                   | 4.49                                  |
| <b>NON-HOURLY</b>                      |                            |  |                                       |
| Mayor                                  | 1.00                       | 1.00                                   | 1.00                                  |
| Mayor Pro Tem                          | 1.00                       | 1.00                                   | 1.00                                  |
| Council Person                         | 3.00                       | 3.00                                   | 3.00                                  |
| Subtotal:                              | 5.00                       | 5.00                                   | 5.00                                  |
| <b>TOTAL STAFFING:</b>                 | <b>14.89</b>               | <b>14.21</b>                           | <b>12.99</b>                          |

# 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 City Council policies are implemented properly; overseeing capital planning within the organization and throughout the City; working to influence state and federal legislation on matters of importance to the City; promoting and supporting multicultural organizations; and fostering Irvine's international relationships.

### 2011-12 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 residents.
- Provide effective representation of the City's interests at regional, state and federal levels.
- Continue to showcase Irvine as a center for international exchange and innovation.

### Measurements:

2009-10    2010-11    2011-12

#### Services

|  |     |     |     |
|--|-----|-----|-----|
| • Weekly meetings with City Councilmembers (# of meetings) | 255 | 255 | 255 |
| • Executive Management Team meetings (# of meetings)       | 50  | 50  | 50  |
| • Annual budget proposed                                   | 1   | 1   | 1   |
| • Number of foreign dignitaries/visitors received          | 285 | 300 | 350 |

#### Efficiency

|  |     |     |     |
|--|-----|-----|-----|
| • Meetings held with each Councilmember on a weekly basis                        | Met | Met | Met |
| • Bi-monthly Executive Management Team meetings held within scheduled timeframes | Met | Met | Met |
| • Annual budget proposed within established timeframes                           | Met | Met | Met |

#### Unit Cost

|  |       |       |       |
|--|-------|-------|-------|
| • Percent of the City Manager's Department General Fund operating expenditures devoted to the City Manager's section | 49.2% | 43.7% | 45.0% |
| • City Manager's section budget as a percent of the citywide General Fund Budget                                     | 2.8%  | 2.3%  | 2.6%  |

#### Effectiveness

|   |     |     |     |
|---|-----|-----|-----|
| • 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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$2,745,697                | \$2,398,746                            | \$2,595,230                           |
| Services & Supplies                               | 1,131,164                  | 728,677                                | 864,060                               |
| Capital Equipment                                 | 0                          | 8,000                                  | 8,000                                 |
| Subtotal  | \$3,876,861                | \$3,135,423                            | \$3,467,290                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (2,263)                    | 0                                      | 0                                     |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$3,874,598</b>         | <b>\$3,135,423</b>                     | <b>\$3,467,290</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$160,096                  | \$102,589                              | \$68,698                              |
| Services & Supplies                               | 12,780                     | 1,015,400                              | 1,388,700                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$172,876                  | \$1,117,989                            | \$1,457,398                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$2,905,793                | \$2,501,335                            | \$2,663,928                           |
| Services & Supplies                               | 1,143,944                  | 1,744,077                              | 2,252,760                             |
| Capital Equipment                                 | 0                          | 8,000                                  | 8,000                                 |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$4,049,737</b>         | <b>\$4,253,412</b>                     | <b>\$4,924,688</b>                    |

# City Manager's Office

## City Manager

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>       | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                         |                            |  |                                       |
| Administrative Aide                      | 0.00                       | 1.00                                   | 1.00                                  |
| Administrative Secretary                 | 1.00                       | 1.00                                   | 1.00                                  |
| Assistant City Manager                   | 2.00                       | 1.00                                   | 1.00                                  |
| Assistant to the City Manager            | 1.00                       | 1.00                                   | 1.00                                  |
| City Manager                             | 1.00                       | 1.00                                   | 1.00                                  |
| Director, Public Affairs & Communication | 1.00                       | 1.00                                   | 1.00                                  |
| Executive Coordinator                    | 1.00                       | 1.00                                   | 1.00                                  |
| Executive Secretary                      | 2.00                       | 2.00                                   | 2.00                                  |
| 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                       | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Management Analyst                | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Media Services Coordinator        | 2.00                       | 2.00                                   | 2.00                                  |
| Senior Office Specialist                 | 0.50                       | 0.50                                   | 0.50                                  |
| Subtotal:                                | 18.50                      | 18.50                                  | 18.50                                 |
| <b>PART TIME</b>                         |                            |  |                                       |
| Administrative Aide-EPT                  | 0.75                       | 0.00                                   | 0.00                                  |
| Council Services Manager-PT              | 0.48                       | 0.48                                   | 0.48                                  |
| Intern II-PT                             | 0.00                       | 0.50                                   | 0.50                                  |
| Program Specialist-PT                    | 0.50                       | 0.00                                   | 0.00                                  |
| Subtotal:                                | 1.73                       | 0.98                                   | 0.98                                  |
| <b>TOTAL STAFFING:</b>                   | <b>20.23</b>               | <b>19.48</b>                           | <b>19.48</b>                          |

# City Manager's Office

## City Clerk

### Goal:

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

### 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, as well as City boards and commissions; processes and retains agreements, resolutions, ordinances, and claims; administers the Irvine Records and Information System and Irvine Quick Records, a web interface to access public records on-line; processes all Requests for Information and subpoenas; acts as custodian of City records; creates, coordinates and maintains all City forms; and manages Centralized Mail Operations and Reception services.

### 2011-12 Standards:

- Provide professional, administrative, analytical and technical assistance to the City Council, City Commissions, 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.
- Provide election information and promote civic participation.
- Coordinate regulatory filings per state law.

### Measurements:

|   | 2009-10   | 2010-11   | 2011-12   |
|---|-----------|-----------|-----------|
| <b>Services</b>   |           |           |           |
| • Documents imaged (# of documents)   | 1,868,239 | 1,600,000 | 1,700,000 |
| • Number of visits to Irvine Quick Records  | 92,175    | 90,000    | 90,000    |
| • Subpoenas and Public Information Requests processed   | 3,897     | 3,254     | 3,200     |
| • Conflict of Interest filings  | 478       | 442       | 442       |
| • Campaign filings  | 92        | 224       | 92        |
| • City Council & Redevelopment Agency meetings attended   | 35        | 35        | 35        |
| <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  | \$8.15    | \$8.51    | \$8.23    |
| <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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,206,044                | \$1,130,363                            | \$1,184,657                           |
| Services & Supplies                               | \$526,546                  | \$674,457                              | \$619,465                             |
| Capital Equipment                                 | \$0                        | \$0                                    | \$0                                   |
| Subtotal  | \$1,732,590                | \$1,804,820                            | \$1,804,122                           |
| Cost Allocated                                    | \$0                        | \$0                                    | \$0                                   |
| Revenues  | (\$35,920)                 | (\$38,500)                             | (\$38,500)                            |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$1,696,670</b>         | <b>\$1,766,320</b>                     | <b>\$1,765,622</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$157,416                  | \$162,817                              | \$175,686                             |
| Services & Supplies                               | \$406,001                  | \$500,558                              | \$481,362                             |
| Capital Equipment                                 | \$0                        | \$0                                    | \$0                                   |
| Subtotal  | \$563,417                  | \$663,375                              | \$657,048                             |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,363,460                | \$1,293,180                            | \$1,360,343                           |
| Services & Supplies                               | \$932,548                  | \$1,175,015                            | \$1,100,827                           |
| Capital Equipment                                 | \$0                        | \$0                                    | \$0                                   |
| Cost Allocated                                    | \$0                        | \$0                                    | \$0                                   |
| <b>TOTAL</b>                                      | <b>\$2,296,007</b>         | <b>\$2,468,195</b>                     | <b>\$2,461,170</b>                    |



# City Manager's Office

## City Clerk

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Assistant City Clerk               | 1.00                       | 0.00                                   | 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             | 5.00                       | 4.00                                   | 4.00                                  |
| Lead Mail Coordinator              | 1.00                       | 1.00                                   | 1.00                                  |
| Mail Coordinator                   | 1.00                       | 1.00                                   | 1.00                                  |
| Municipal Records Administrator    | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Office Specialist           | 1.00                       | 1.00                                   | 1.00                                  |
| Supervising Information Specialist | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                          | 15.00                      | 13.00                                  | 13.00                                 |
| <b>PART TIME</b>                   |                            |  |                                       |
| Information Specialist-EPT         | 0.88                       | 0.88                                   | 0.88                                  |
| Subtotal:                          | 0.88                       | 0.88                                   | 0.88                                  |
| <b>TOTAL STAFFING:</b>             | <b>15.88</b>               | <b>13.88</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.

### 2011-12 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:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • City Council meetings attended (# of meetings)  | 27      | 27      | 27      |
| • 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 expenditures devoted to the City Attorney section | 7.4%    | 4.9%    | 7.1%    |
| • Per capita cost   | \$2.74  | \$1.65  | \$2.51  |
| <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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$0                        | \$0                                    | \$0                                   |
| Services & Supplies                               | 581,779                    | 350,000                                | 550,000                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | <u>\$581,779</u>           | <u>\$350,000</u>                       | <u>\$550,000</u>                      |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| NET GENERAL FUND SUPPORT                          | \$581,779                  | \$350,000                              | \$550,000                             |
| <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                               | 581,779                    | 350,000                                | 550,000                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| TOTAL   | <u>\$581,779</u>           | <u>\$350,000</u>                       | <u>\$550,000</u>                      |

# City Manager's Office

## City Attorney's Office

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| FULL TIME & PART TIME              | <u>None</u>                | <u>None</u>                            | <u>None</u>                           |
| TOTAL STAFFING:                    | None                       | None                                   | None                                  |

# City Manager's Office

## Budget and Strategic Business Planning

### Goal:

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

### 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.

### 2011-12 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 supported by objective information and prudent assumptions.
- Assist other departments with budget preparation and forecasting economic trends impacting departmental operations.

### Measurements:

2009-10    2010-11    2011-12

#### Services

|  |     |     |     |
|--|-----|-----|-----|
| • Preparation of the Budget (# of documents)                         | 2   | 2   | 2   |
| • Preparation/approval of budget adjustments (# of adjustments)      | 114 | 130 | 120 |
| • Preparation of Monthly and Quarterly Budget Reports (# of reports) | 10  | 10  | 10  |

#### Efficiency

|  |      |      |      |
|--|------|------|------|
| • Percent of financial reports submitted to Finance Commission within 30 days of month end close | 100% | 100% | 100% |
| • Percent of City Attorney bills processed within standards                                      | 100% | 100% | 100% |
| • Percent of budget adjustments processed within standards                                       | 100% | 100% | 100% |

#### Unit Cost

|   |        |        |        |
|---|--------|--------|--------|
| • Percent of the City Manager's Department General Fund operating expenditures for the Budget section | 6.7%   | 9.2%   | 8.0%   |
| • Cost per capita   | \$2.48 | \$3.11 | \$2.81 |

#### Effectiveness

|   |     |     |     |
|---|-----|-----|-----|
| • Received GFOA Budget Award                                      | Yes | Yes | Yes |
| • Received CSMFO Budget Award                                     | Yes | Yes | Yes |
| • Average number follow-up questions of monthly financial reports | 4   | 4   | 2   |

# City Manager's Office

## Budget and Strategic Business Planning

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$489,516                  | \$510,967                              | \$490,714                             |
| Services & Supplies                               | 37,250                     | 149,501                                | 124,020                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$526,766                  | \$660,468                              | \$614,734                             |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | 0                          | 0                                      | 0                                     |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$526,766</b>           | <b>\$660,468</b>                       | <b>\$614,734</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                               | \$489,516                  | \$510,967                              | \$490,714                             |
| Services & Supplies                               | 37,250                     | 149,501                                | 124,020                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$526,766</b>           | <b>\$660,468</b>                       | <b>\$614,734</b>                      |

# City Manager's Office

## Budget and Strategic Business Planning

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>    | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---------------------------------------|----------------------------|--|---------------------------------------|
| FULL TIME                             |                            |  |                                       |
| Budget Officer                        | 1.00                       | 1.00                                   | 1.00                                  |
| Manager, Budget & Business Planning   | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Management Analyst             | 0.00                       | 1.00                                   | 1.00                                  |
| Strategic Business Plan Administrator | 1.00                       | 0.00                                   | 0.00                                  |
| Subtotal:                             | 3.00                       | 3.00                                   | 3.00                                  |
| <br>TOTAL STAFFING:                   | <br>3.00                   | <br>3.00                               | <br>3.00                              |

# 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, City Commissions, City Manager, departments, employees and residents of Irvine. The FY 2011-12 General Fund Budget has increased from the prior year by \$225,760, or 5%. The majority of this increase is in Services and Supplies which increased by \$127,939 as a result of an increase in technology expenditures.



Salaries and benefits increased by \$97,821, the result of an additional 0.75 FTE position and increase in the cost of benefits.

## 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.

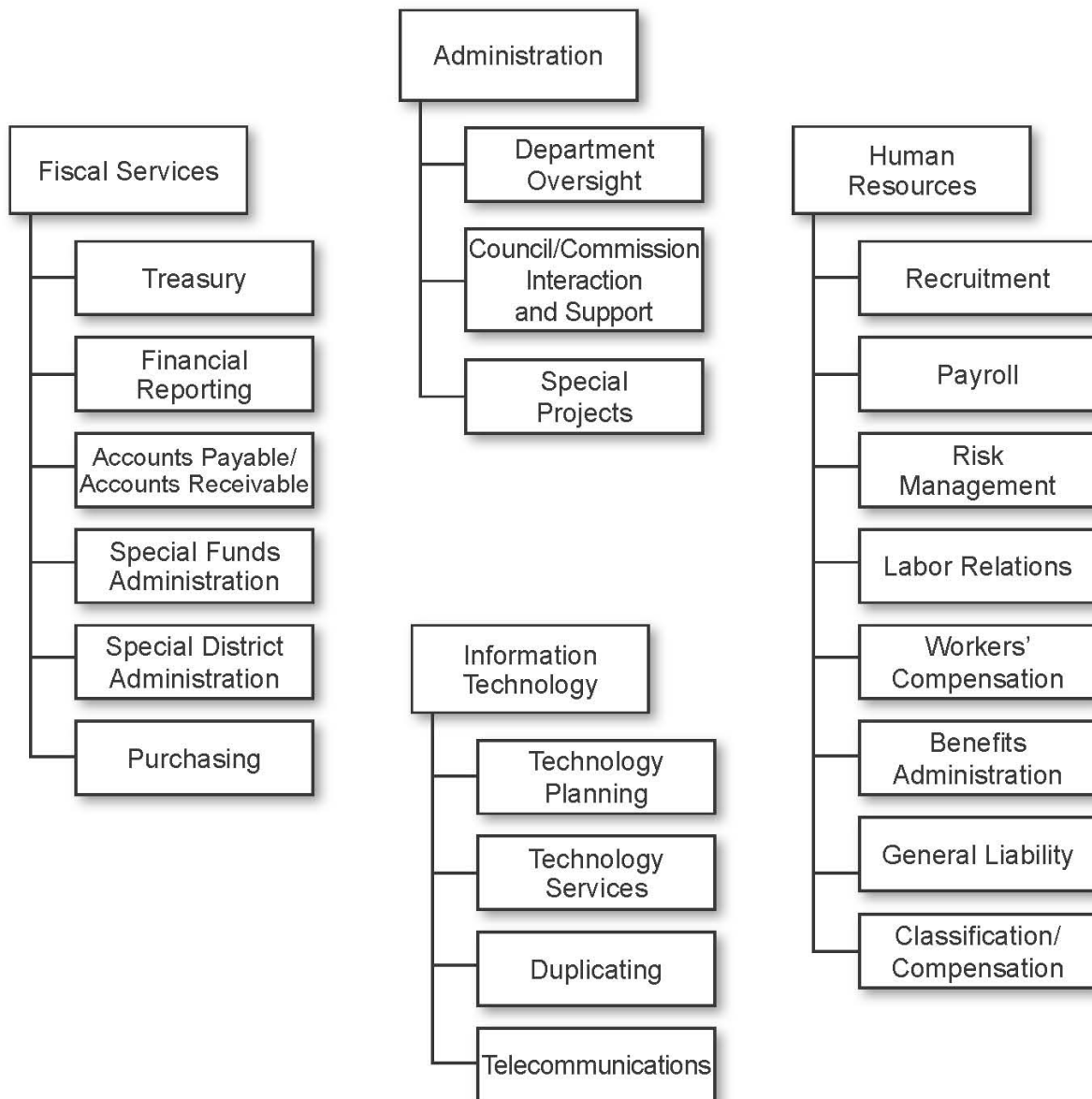
### Promote effective government

- 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 staff members to provide City services.



# Administrative Services Department

Services to the Community:



# Administrative Services Department

## Department Budget Summary:

| <b>Funds Summary</b>                            | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                             | \$3,390,839                | \$2,965,690                            | \$3,063,511                           |
| Services & Supplies                             | 1,560,365                  | 1,634,481                              | 1,762,420                             |
| Capital Equipment                               | <u>6,077</u>               | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$4,957,281                | \$4,600,171                            | \$4,825,931                           |
| Cost Allocated                                  | (15,765)                   | 0                                      | 0                                     |
| REVENUES  | <u>(266,768)</u>           | <u>(272,476)</u>                       | <u>(281,272)</u>                      |
| GENERAL FUND SUPPORT                            | \$4,674,748                | \$4,327,695                            | \$4,544,659                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>            |                            |  |                                       |
| Salaries & Benefits                             | \$2,160,850                | \$2,101,250                            | \$2,185,614                           |
| Services & Supplies                             | 12,361,665                 | 14,160,491                             | 14,670,351                            |
| Capital Equipment                               | <u>0</u>                   | <u>3,331,000</u>                       | <u>3,324,500</u>                      |
| Subtotal  | \$14,522,515               | \$19,592,741                           | \$20,180,465                          |
| <b>ALL FUNDS: APPROPRIATIONS</b>                |                            |  |                                       |
| Salaries & Benefits                             | \$5,551,690                | \$5,066,940                            | \$5,249,125                           |
| Services & Supplies                             | 13,922,030                 | 15,794,972                             | 16,432,771                            |
| Capital Equipment                               | 6,077                      | 3,331,000                              | 3,324,500                             |
| Cost Allocated                                  | <u>(15,765)</u>            | <u>0</u>                               | <u>0</u>                              |
| TOTAL COST                                      | \$19,464,032               | \$24,192,912                           | \$25,006,396                          |
| <b>STAFFING SUMMARY</b>                         |                            |  |                                       |
| Full Time                                       | 49.0                       | 42.0                                   | 42.0                                  |
| Part Time                                       | 1.4                        | 1.5                                    | 2.3                                   |
| Non-Hourly                                      | <u>5.0</u>                 | <u>5.0</u>                             | <u>5.0</u>                            |
| TOTAL STAFFING                                  | 55.4                       | 48.5                                   | 49.3                                  |

# Administrative Services Department Administration

## Goal:

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

## 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.

## 2011-2012 Standards:

- Ensure the City is in compliance with all federal and state laws and City ordinances regarding financial reporting, purchasing, contracts, labor laws, and pension administration.
- 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  | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| Output  |         |         |         |
| • System-wide backups performed daily   | 97.0%   | 99.8%   | 99.8%   |
| Unit Cost   |         |         |         |
| • Total Administrative Services General Fund Budget as a percentage of the citywide General Fund Budget | 3.5%    | 3.4%    | 3.6%    |
| 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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$485,640                  | \$378,370                              | \$375,495                             |
| Services & Supplies                               | 1,077,293                  | 1,079,596                              | 1,139,446                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$1,562,933                | \$1,457,966                            | \$1,514,941                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | 0                          | 0                                      | 0                                     |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$1,562,933</b>         | <b>\$1,457,966</b>                     | <b>\$1,514,941</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$35,975                   | \$0                                    | \$0                                   |
| Services & Supplies                               | 0                          | 0                                      | 0                                     |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$35,975                   | \$0                                    | \$0                                   |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$521,615                  | \$378,370                              | \$375,495                             |
| Services & Supplies                               | 1,077,293                  | 1,079,596                              | 1,139,446                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$1,598,908</b>         | <b>\$1,457,966</b>                     | <b>\$1,514,941</b>                    |

# Administrative Services Department Administration

## Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Administrative Coordinator         | 1.00                       | 1.00                                   | 1.00                                  |
| Director, Administrative Services  | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Management Analyst          | 1.00                       | 0.00                                   | 0.00                                  |
| Subtotal:                          | 3.00                       | 2.00                                   | 2.00                                  |
| <b>NON-HOURLY</b>                  |                            |  |                                       |
| Finance Commissioner               | 5.00                       | 5.00                                   | 5.00                                  |
| Subtotal:                          | 5.00                       | 5.00                                   | 5.00                                  |
| TOTAL STAFFING:                    | 8.00                       | 7.00                                   | 7.00                                  |

# 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, Orange County Great Park Corporation, Irvine Redevelopment Agency and Irvine Community Land Trust.

Specific functions include: annual financial report preparation; financial analysis and account reconciliation; financial and compliance audits; financial administration of grants and internal service funds; 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.

### 2011-2012 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 the City is in compliance with all federal and state laws and City ordinances regarding purchasing, financial reporting and treasury operations.

### Measurements

#### Services (Output)

|  | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|
| • Number of A/P warrants and direct deposits                           | 13,041  | 12,171  | 13,500  |
| • Number of active developer deposit cases                             | 440     | 1,090   | 1,100   |
| • Number of purchase orders placed                                     | 2,172   | 2,100   | 2,100   |
| • Number of debt issues administered                                   | 48      | 51      | 52      |
| • Number of formal requests for proposals/invitations for bids managed | 54      | 50      | 50      |

#### Unit Cost

|   |      |      |      |
|---|------|------|------|
| • Fiscal Services as a percentage of the citywide General Fund Budget | 1.4% | 1.3% | 1.4% |
|---|------|------|------|

#### Effectiveness

|  |       |       |       |
|--|-------|-------|-------|
| • Percent of funds placed in interest bearing accounts                               | 99.7% | 99.7% | 99.8% |
| • Annual physical inventory of warehouse accuracy                                    | 99.5% | 99.5% | 99.5% |
| • Percent of purchasing services completed within service level agreement timeframes | 100%  | 99%   | 99%   |

# Administrative Services Department

## Fiscal Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,739,334                | \$1,581,355                            | \$1,560,615                           |
| Services & Supplies                               | 215,021                    | 218,280                                | 308,505                               |
| Capital Equipment                                 | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$1,954,355                | \$1,799,635                            | \$1,869,120                           |
| Cost Allocated                                    | (15,765)                   | 0                                      | 0                                     |
| Revenues  | <u>(266,775)</u>           | <u>(272,476)</u>                       | <u>(281,272)</u>                      |
| NET GENERAL FUND SUPPORT                          | \$1,671,815                | \$1,527,159                            | \$1,587,848                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$1,070,145                | \$1,154,442                            | \$1,197,688                           |
| Services & Supplies                               | (1,167,005)                | 1,410,229                              | 660,766                               |
| Capital Equipment                                 | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | (\$96,860)                 | \$2,564,671                            | \$1,858,454                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$2,809,479                | \$2,735,797                            | \$2,758,303                           |
| Services & Supplies                               | (951,984)                  | 1,628,509                              | 969,271                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | <u>(15,765)</u>            | <u>0</u>                               | <u>0</u>                              |
| TOTAL   | \$1,841,730                | \$4,364,306                            | \$3,727,574                           |

# Administrative Services Department

## Fiscal Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| FULL TIME                          |                            |  |                                       |
| Accountant                         | 1.00                       | 1.00                                   | 1.00                                  |
| Accounting Technician              | 3.00                       | 3.00                                   | 3.00                                  |
| Administrative Secretary           | 1.00                       | 1.00                                   | 1.00                                  |
| Buyer                              | 1.00                       | 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                       | 0.00                                   | 0.00                                  |
| Purchasing Agent                   | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Accountant                  | 5.00                       | 4.00                                   | 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                      | 24.00                                  | 24.00                                 |
| <br>TOTAL STAFFING:                | <br>26.00                  | <br>24.00                              | <br>24.00                             |



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

### 2011-2012 Standards:

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

### Measurements

|   | 2009-10  | 2010-11  | 2011-12  |
|---|----------|----------|----------|
| <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      | 152      |
| <b>Efficiency</b>   |          |          |          |
| • Percentage of employees participating in direct deposit   | 78%      | 97%      | 97%      |
| • Percentage of City facilities in compliance with the Safety Policy and Standards within 90 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     | 0.11     |
| • Human Resources expenditures as a percentage of citywide General Fund expenditures                            | 1.0%     | 1.0%     | 1.1%     |
| <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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,165,865                | \$1,005,965                            | \$1,127,401                           |
| Services & Supplies                               | 268,051                    | 336,605                                | 314,469                               |
| Capital Equipment                                 | 6,077                      | 0                                      | 0                                     |
| Subtotal  | \$1,439,993                | \$1,342,570                            | \$1,441,870                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | 7                          | 0                                      | 0                                     |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$1,440,000</b>         | <b>\$1,342,570</b>                     | <b>\$1,441,870</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$779,233                  | \$684,265                              | \$715,146                             |
| Services & Supplies                               | 5,571,072                  | 5,339,526                              | 5,975,039                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$6,350,305                | \$6,023,791                            | \$6,690,185                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,945,098                | \$1,690,230                            | \$1,842,547                           |
| Services & Supplies                               | 5,839,124                  | 5,676,131                              | 6,289,508                             |
| Capital Equipment                                 | 6,077                      | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$7,790,298</b>         | <b>\$7,366,361</b>                     | <b>\$8,132,055</b>                    |

# Administrative Services Department

## Human Resources

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Administrative Aide                | 1.00                       | 1.00                                   | 1.00                                  |
| HRIS Specialist                    | 3.00                       | 2.00                                   | 2.00                                  |
| Human Resources Administrator      | 2.00                       | 2.00                                   | 2.00                                  |
| Human Resources Analyst I          | 1.00                       | 0.00                                   | 0.00                                  |
| Human Resources Analyst II         | 3.00                       | 2.00                                   | 2.00                                  |
| Manager, Human Resources           | 1.00                       | 1.00                                   | 1.00                                  |
| Office Specialist                  | 1.00                       | 0.00                                   | 0.00                                  |
| Program Assistant                  | 5.00                       | 5.00                                   | 5.00                                  |
| Risk Management Administrator      | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                          | 18.00                      | 14.00                                  | 14.00                                 |
| <b>PART TIME</b>                   |                            |  |                                       |
| Human Resources Analyst II-PT      | 0.00                       | 0.00                                   | 0.50                                  |
| Intern II-PT                       | 0.50                       | 0.00                                   | 0.00                                  |
| Lead Payroll Systems Specialist    | 0.17                       | 0.50                                   | 1.00                                  |
| Management Analyst II-PT           | 0.25                       | 0.50                                   | 0.50                                  |
| Office Assistant I-PT              | 0.50                       | 0.50                                   | 0.25                                  |
| Subtotal:                          | 1.42                       | 1.50                                   | 2.25                                  |
| <b>TOTAL STAFFING:</b>             | <b>19.42</b>               | <b>15.50</b>                           | <b>16.25</b>                          |

# Community Development Department

## Budget Summary:

The FY 2011-12 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 \$9,008,427 and revenues of \$208,750. The budget provides for a total of 101 full-time employees and four 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 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 City's Housing Strategic Plan.

### Promote economic prosperity

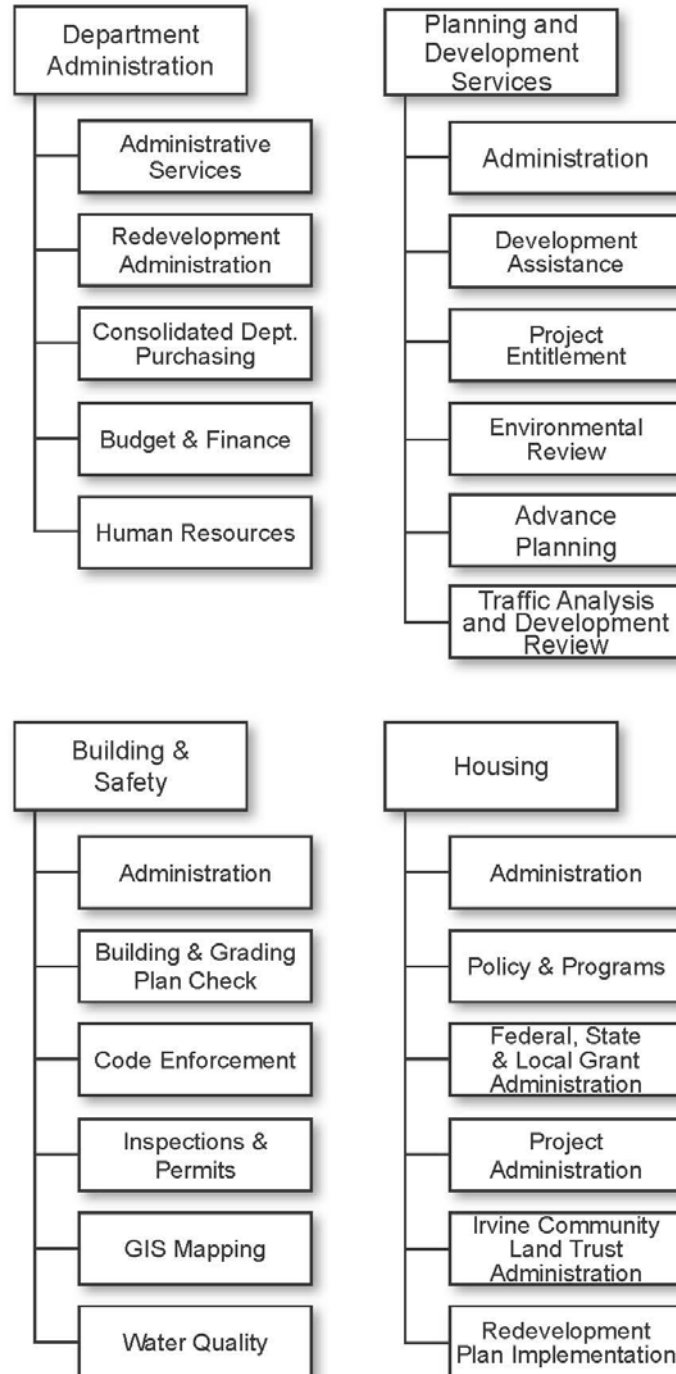
- Continue to take actions that make Irvine an attractive place to do business, such as maintaining development processing time standards and competitive fee structures.

### 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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                             | \$8,362,170                | \$6,031,153                            | \$6,254,165                           |
| Services & Supplies                             | 2,213,982                  | 2,980,998                              | 2,754,262                             |
| Capital Equipment                               | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$10,576,152               | \$9,012,151                            | \$9,008,427                           |
| Cost Allocated                                  | (16,566)                   | 0                                      | 0                                     |
| REVENUES  | <u>(205,488)</u>           | <u>(189,000)</u>                       | <u>(208,750)</u>                      |
| GENERAL FUND SUPPORT                            | \$10,354,098               | \$8,823,151                            | \$8,799,677                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>            |                            |  |                                       |
| Salaries & Benefits                             | \$5,202,838                | \$7,041,847                            | \$7,617,460                           |
| Services & Supplies                             | 9,387,409                  | 8,771,272                              | 8,777,584                             |
| Capital Equipment                               | <u>0</u>                   | <u>5,000</u>                           | <u>5,000</u>                          |
| Subtotal  | \$14,590,247               | \$15,818,119                           | \$16,400,044                          |
| <b>ALL FUNDS: APPROPRIATIONS</b>                |                            |  |                                       |
| Salaries & Benefits                             | \$13,565,008               | \$13,073,000                           | \$13,871,625                          |
| Services & Supplies                             | 11,601,391                 | 11,752,270                             | \$11,531,846                          |
| Capital Equipment                               | 0                          | 5,000                                  | \$5,000                               |
| Cost Allocated                                  | <u>(16,566)</u>            | <u>0</u>                               | <u>0</u>                              |
| TOTAL COST                                      | \$25,149,833               | \$24,830,270                           | \$25,408,471                          |
| <b>STAFFING SUMMARY</b>                         |                            |  |                                       |
| Full Time                                       | 104.0                      | 101.0                                  | 101.0                                 |
| Part Time                                       | 2.6                        | 2.6                                    | 2.6                                   |
| Non-Hourly                                      | <u>11.0</u>                | <u>11.0</u>                            | <u>11.0</u>                           |
| TOTAL STAFFING                                  | 117.6                      | 114.6                                  | 114.6                                 |

# Community Development Department Administration

## Goal:

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

## Description:

The Administration section directs all department functions: establishes and implements priorities, policies and procedures; provides oversight of contracts; and provides administrative support in human resources, training, budget, purchasing, finance and special projects for the department's 101 full time and four part time employees. Annually, the section continues to process more than 300 public requests for records research.

## 2011-12 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 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 budget guidelines are met.

## Measurements:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Number of response letters completed  | 42      | 40      | 41      |
| • Staff reports presented to City Council   | 36      | 30      | 33      |
| • Number of TW2's processed   | 81      | 46      | 65      |
| <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 the department General Fund Budget              | 19%     | 22.9%   | 21.3%   |
| • CD Administration as a percent of the citywide General Fund Budget                | 1.4%    | 1.5%    | 1.4%    |
| <b>Effectiveness</b>  |         |         |         |
| • Overall customer service evaluations that met or exceeded customer expectations   | 100%    | 95%     | 95%     |

# Community Development Department Administration

## Service Center Summary:

| <b>Staffing Detail – All Funds</b>                | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$502,377                  | \$468,933                              | \$533,845                             |
| Services & Supplies                               | 1,506,416                  | 1,591,710                              | 1,385,399                             |
| Capital Equipment                                 | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$2,008,793                | \$2,060,643                            | \$1,919,244                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | <u>(13,501)</u>            | <u>(2,000)</u>                         | <u>(1,250)</u>                        |
| NET GENERAL FUND SUPPORT                          | \$1,995,292                | \$2,058,643                            | \$1,917,994                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$271,322                  | \$359,076                              | \$335,278                             |
| Services & Supplies                               | 5,488,604                  | 3,163,233                              | 2,159,049                             |
| Capital Equipment                                 | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$5,759,926                | \$3,522,309                            | \$2,494,327                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$773,699                  | \$828,009                              | \$869,123                             |
| Services & Supplies                               | 6,995,020                  | 4,754,943                              | 3,544,448                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| TOTAL   | \$7,768,719                | \$5,582,952                            | \$4,413,571                           |



# Community Development Department Administration

## Service Center Summary:

| <b>Staffing Detail – All Funds</b>      | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                        |                            |  |                                       |
| Administrative Aide                     | 1.00                       | 1.00                                   | 1.00                                  |
| Administrative Coordinator              | 1.00                       | 1.00                                   | 1.00                                  |
| Deputy Director/Chief Building 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                | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                               | 5.80                       | 5.80                                   | 5.80                                  |
| <b>NON-HOURLY</b>                       |                            |  |                                       |
| Irvine Redevelopment Board              | 5.00                       | 5.00                                   | 5.00                                  |
| Subtotal:                               | 5.00                       | 5.00                                   | 5.00                                  |
| <b>TOTAL STAFFING:</b>                  | <b>10.80</b>               | <b>10.80</b>                           | <b>10.80</b>                          |

# Community Development Department

## Building & Safety Services

### Goal:

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

### Description:

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

### 2011-12 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 two working days.
- Respond to non-fire and non-life safety complaints within five 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.
- Initiate the e-permitting software project.
- Initiate online permits for contractors.

### Measurements:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Number of applications received   | 1,468   | 1,800   | 1,800   |
| • Number of inspections completed   | 63,363  | 70,000  | 85,300  |
| • Number of permits issued  | 8,030   | 10,000  | 11,000  |
| • Number of Code Enforcement cases received                               | 1,238   | 1,200   | 1,300   |
| • Number of GIS projects completed  | 345     | 380     | 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%     | 85%     | 85%     |
| <b>Unit Cost</b>  |         |         |         |
| • Average plan check cost per sq/ft – new SFD units                       | .41     | .41     | .41     |
| • Average inspection cost per sq/ft – new SFD units                       | .30     | .30     | .30     |
| <b>Effectiveness</b>  |         |         |         |
| • % of inspections performed within one day of request                    | 99%     | 99%     | 99%     |

# Community Development Department

## Building & Safety Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-010</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|-----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                             |  |                                       |
| Salaries & Benefits                               | \$4,595,359                 | \$2,564,942                            | \$2,690,759                           |
| Services & Supplies                               | 281,409                     | 1,066,707                              | 1,043,817                             |
| Capital Equipment                                 | 0                           | 0                                      | 0                                     |
| Subtotal  | \$4,876,768                 | \$3,631,649                            | \$3,734,576                           |
| Cost Allocated                                    | (958)                       | 0                                      | 0                                     |
| Revenues  | (9,521)                     | (7,000)                                | (7,500)                               |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$4,866,288</b>          | <b>\$3,624,649</b>                     | <b>\$3,727,076</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                             |  |                                       |
| Salaries & Benefits                               | \$2,914,477                 | \$4,785,032                            | \$5,158,179                           |
| Services & Supplies                               | 241,895                     | 404,645                                | 1,730,698                             |
| Capital Equipment                                 | 0                           | 5,000                                  | 5,000                                 |
| Subtotal  | \$3,156,373                 | \$5,194,677                            | \$6,893,877                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                             |  |                                       |
| Salaries & Benefits                               | \$7,509,836                 | \$7,349,974                            | \$7,848,938                           |
| Services & Supplies                               | 523,305                     | 1,471,352                              | \$2,774,515                           |
| Capital Equipment                                 | 0                           | 5,000                                  | \$5,000                               |
| Cost Allocated                                    | (958)                       | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$8,032,182</b>          | <b>\$8,826,326</b>                     | <b>\$10,628,453</b>                   |

# Community Development Department

## Building & Safety Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>      | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                        |                            |  |                                       |
| Administrative Secretary                | 1.00                       | 1.00                                   | 1.00                                  |
| Associate Plan Check Engineer           | 1.00                       | 1.00                                   | 1.00                                  |
| Building Inspection Supervisor          | 4.00                       | 4.00                                   | 4.00                                  |
| Building Inspector                      | 1.00                       | 0.00                                   | 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 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                       | 2.00                                   | 2.00                                  |
| Permit Specialist II                    | 1.00                       | 2.00                                   | 2.00                                  |
| Plans Examiner                          | 2.00                       | 2.00                                   | 2.00                                  |
| Principal Plan Check Engineer           | 1.75                       | 1.75                                   | 1.75                                  |
| Senior Building Inspector               | 15.00                      | 14.00                                  | 14.00                                 |
| Senior Civil Engineer                   | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Code Enforcement Inspector       | 1.00                       | 2.00                                   | 2.00                                  |
| Senior Construction Inspector           | 4.90                       | 4.90                                   | 4.90                                  |
| Senior GIS Analyst                      | 2.00                       | 2.00                                   | 2.00                                  |
| Senior Management Analyst               | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Office Specialist                | 4.00                       | 4.00                                   | 4.00                                  |
| Senior Permit Specialist                | 3.00                       | 3.00                                   | 3.00                                  |
| Senior Plan Check Engineer              | 4.00                       | 4.00                                   | 4.00                                  |
| Water Quality Administrator             | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                               | 59.20                      | 58.20                                  | 58.20                                 |
| <b>PART TIME</b>                        |                            |  |                                       |
| GIS Application Specialist-PT           | 0.50                       | 0.50                                   | 0.50                                  |
| Senior Building Inspector-EPT           | 0.80                       | 0.80                                   | 0.80                                  |
| Subtotal:                               | 1.30                       | 1.30                                   | 1.30                                  |
| <b>TOTAL STAFFING:</b>                  | <b>60.50</b>               | <b>59.50</b>                           | <b>59.50</b>                          |

# 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 utilize all funding sources available for housing development, including in-lieu fees, Community Development Block Grant (CDBG), HOME, Redevelopment Agency Set-Aside funds, and state funds.

### Description:

The Housing Services Division oversees the Redevelopment Agency including implementation of all related activities identified in the Redevelopment Plan and the 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, Agency Housing Set-Aside activities, and state grant programs.

### 2011-12 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 Annual Action Plan by May 2011, and CAPER by October 2011.
- Respond to questions and requests for housing information within five 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:

|  | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|
| <b>Services</b>  |         |         |         |
| • Number of public agencies assisted   | 16      | 16      | 16      |
| • Number of responses to requests for affordable housing information                   | 600     | 600     | 600     |
| • Number of Orange County Fair Housing Council calls for assistance                    | 214     | 333     | 296     |
| <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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$82,159                   | \$33,768                               | \$103,260                             |
| Services & Supplies                               | 217,308                    | 181,207                                | 131,000                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$299,468                  | \$214,975                              | \$234,260                             |
| Cost Allocated                                    | (15,006)                   | 0                                      | 0                                     |
| Revenues  | 0                          | 0                                      | 0                                     |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$284,462</b>           | <b>\$214,975</b>                       | <b>\$234,260</b>                      |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$703,639                  | \$725,378                              | \$688,927                             |
| Services & Supplies                               | 2,875,437                  | 4,753,394                              | 4,137,837                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$3,579,076                | \$5,478,772                            | \$4,826,764                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$785,799                  | \$759,146                              | \$792,187                             |
| Services & Supplies                               | 3,092,745                  | 4,934,601                              | 4,268,837                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | (15,006)                   | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$3,863,537</b>         | <b>\$5,693,747</b>                     | <b>\$5,061,024</b>                    |

# Community Development Department

## Housing Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Administrative Secretary           | 1.00                       | 1.00                                   | 1.00                                  |
| Manager, Housing                   | 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              | 0.80                       | 0.80                                   | 0.80                                  |
| Subtotal:                          | 0.80                       | 0.80                                   | 0.80                                  |
| <b>TOTAL STAFFING:</b>             | <b>5.80</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, provide high quality services to customers at a reasonable rate, and 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 City Manager's Office. The division implements the standards in the General Plan and Zoning Code and maintains the City's land use databases.

### 2011-12 Standards:

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

### Measurements:

|   | 2009-10  | 2010-11  | 2011-12  |
|---|----------|----------|----------|
| <b>Services</b>   |          |          |          |
| • Number of cases reviewed by the Planning Commission                         | 68       | 64       | 72       |
| • Number of cases reviewed by the Zoning Administrator                        | 52       | 32       | 42       |
| • Number of cases reviewed by the Subdivision Committee                       | 20       | 20       | 25       |
| • Number of code compliance cases processed                                   | 248      | 287      | 310      |
| <b>Efficiency</b>   |          |          |          |
| • Permits processed within established timeframes                             | 97%      | 97%      | 97%      |
| <b>Unit Cost</b>  |          |          |          |
| • Average processing cost for a Tentative Tract Map                           | \$10,600 | \$10,600 | \$10,600 |
| • Average processing cost for a Master Plan                                   | \$10,500 | \$10,500 | \$10,500 |
| • Average processing cost for a Conditional Use Permit (PC)                   | \$11,800 | \$11,800 | \$11,800 |
| • Average processing cost for a Major Code Compliance                         | \$3,500  | \$3,500  | \$3,500  |
| <b>Effectiveness</b>  |          |          |          |
| • Division customer survey ratings that met or exceeded customer expectations | 95%      | 95%      | 95%      |



# Community Development Department

## Planning & Development Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$3,182,275                | \$2,963,510                            | \$2,926,301                           |
| Services & Supplies                               | 208,849                    | 141,374                                | 194,046                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$3,391,123                | \$3,104,884                            | \$3,120,347                           |
| Cost Allocated                                    | (601)                      | 0                                      | 0                                     |
| Revenues  | (182,466)                  | (180,000)                              | (200,000)                             |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$3,208,056</b>         | <b>\$2,924,884</b>                     | <b>\$2,920,347</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$1,313,400                | \$1,172,361                            | \$1,435,076                           |
| Services & Supplies                               | 781,473                    | 450,000                                | 750,000                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$2,094,872                | \$1,622,361                            | \$2,185,076                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$4,495,674                | \$4,135,871                            | \$4,361,377                           |
| Services & Supplies                               | 990,321                    | 591,374                                | 944,046                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | (601)                      | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$5,485,394</b>         | <b>\$4,727,245</b>                     | <b>\$5,305,423</b>                    |

# Community Development Department

## Planning & Development Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>          | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                            |                            |  |                                       |
| Administrative Secretary                    | 2.00                       | 2.00                                   | 2.00                                  |
| Assistant Planner                           | 3.00                       | 2.00                                   | 2.00                                  |
| Associate Planner                           | 5.00                       | 5.00                                   | 5.00                                  |
| Community Development Project Administrator | 1.00                       | 1.00                                   | 1.00                                  |
| Manager, Planning/Redevelopment             | 1.00                       | 0.00                                   | 0.00                                  |
| Manager, Planning/Development Services      | 1.00                       | 1.00                                   | 1.00                                  |
| Principal Planner                           | 4.00                       | 4.00                                   | 4.00                                  |
| Project Development Administrator           | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Planner                              | 11.00                      | 11.00                                  | 11.00                                 |
| Senior Transportation Analyst               | 4.00                       | 4.00                                   | 4.00                                  |
| Supervising Transportation Analyst          | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                                   | 34.00                      | 32.00                                  | 32.00                                 |
| <b>PART TIME</b>                            |                            |  |                                       |
| Program Assistant-PT                        | 0.50                       | 0.50                                   | 0.50                                  |
| Subtotal:                                   | 0.50                       | 0.50                                   | 0.50                                  |
| <b>NON-HOURLY</b>                           |                            |  |                                       |
| Planning Commissioner                       | 5.00                       | 5.00                                   | 5.00                                  |
| Zoning Administrator                        | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                                   | 6.00                       | 6.00                                   | 6.00                                  |
| <b>TOTAL STAFFING:</b>                      | 40.50                      | 38.50                                  | 38.50                                 |

# Community Development Department

## Planning & Development Services

This Page Intentionally Blank

# Community Services Department

## Budget Summary:

The Community Services Department operating budget focuses resources on core services to meet the City's strategic goals. The Community Services Department delivers or coordinates programs that enhance the quality of life enjoyed by Irvine's residents; coordinates the development and building of public facilities; and is directly responsible for the maintenance and rehabilitation of public facilities. General Fund expenditures are \$28,598,326 and revenues are \$9,660,932, resulting in a net cost to the General Fund of \$18,937,394. The Budget provides for a total of 113 full-time employees, 184.32 part-time employees (in FTE's), and 12 non-hourly employees for the Community Services Commission and Senior Council.



## 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

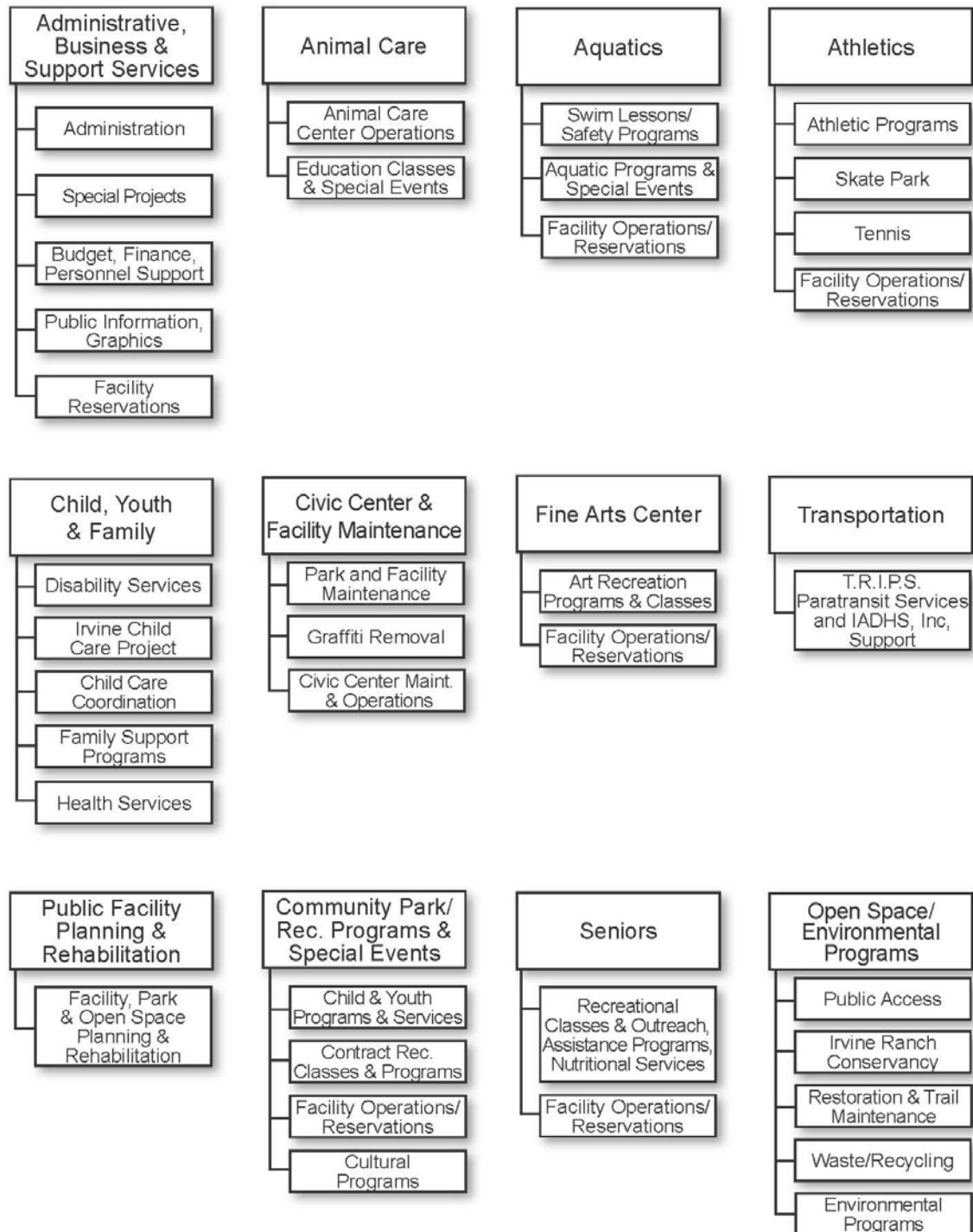
- Support local businesses and non-profit organizations through collaboration and coordination of activities.
- Implement the City's annual Capital Improvement Program regarding parks and facilities.

### 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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                             | \$18,004,247               | \$17,654,020                           | \$17,878,896                          |
| Services & Supplies                             | 10,982,017                 | 10,561,547                             | 10,710,430                            |
| Capital Equipment                               | <u>0</u>                   | <u>0</u>                               | <u>9,000</u>                          |
| Subtotal  | \$28,986,264               | \$28,215,567                           | \$28,598,326                          |
| Cost Allocated                                  | (21,990)                   | 0                                      | 0                                     |
| REVENUES  | <u>(9,506,493)</u>         | <u>(9,288,182)</u>                     | <u>(9,660,932)</u>                    |
| GENERAL FUND SUPPORT                            | \$19,457,782               | \$18,927,385                           | \$18,937,394                          |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>            |                            |  |                                       |
| Salaries & Benefits                             | \$1,519,074                | \$1,543,458                            | \$1,638,185                           |
| Services & Supplies                             | 4,876,305                  | 6,849,891                              | 6,288,832                             |
| Capital Equipment                               | <u>20,867</u>              | <u>43,000</u>                          | <u>0</u>                              |
| Subtotal  | \$6,416,245                | \$8,436,349                            | \$7,927,017                           |
| <b>ALL FUNDS: APPROPRIATIONS</b>                |                            |  |                                       |
| Salaries & Benefits                             | \$19,523,321               | \$19,197,478                           | \$19,517,081                          |
| Services & Supplies                             | 15,858,322                 | 17,411,438                             | 16,999,262                            |
| Capital Equipment                               | 20,867                     | 43,000                                 | 9,000                                 |
| Cost Allocated                                  | <u>(21,990)</u>            | <u>0</u>                               | <u>0</u>                              |
| TOTAL COST                                      | \$35,380,520               | \$36,651,916                           | \$36,525,343                          |
| <b>STAFFING SUMMARY</b>                         |                            |  |                                       |
| Full Time                                       | 118.0                      | 114.5                                  | 113.0                                 |
| Part Time                                       | 178.2                      | 177.5                                  | 184.3                                 |
| Non-Hourly                                      | <u>12.0</u>                | <u>12.0</u>                            | <u>12.0</u>                           |
| TOTAL STAFFING                                  | 308.2                      | 304.0                                  | 309.3                                 |

# 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, as well as assist community groups and organizations. Provide administrative, analytical and technical assistance to the department management team and staff in the areas of technology, budget development, fiscal operations, graphics and website development, clerical and special projects, and human resources activities. Provide a centralized reservation system for use of City facilities and centralized class registration services for department recreational and instructional classes. Over \$1.7 million in shared department costs (facility maintenance, mail and duplicating, telecommunications and technology) are charged to this service center.

### 2011-12 Standards:

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

### Measurements:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Facility bookings processed   | 30,394  | 31,500  | 31,000  |
| • Class registrations processed   | 71,328  | 71,000  | 72,000  |
| • Job applications processed  | 2,700   | 3,500   | 3,900   |
| <b>Efficiency</b>   |         |         |         |
| • Part-time FTE budgeted for Class Registration and Facility Reservation transactions | 6.3     | 5.8     | 5.6     |
| • Class Registration and Facility Reservation transactions per part-time budgeted FTE | 16,146  | 17,672  | 18,392  |
| • Part-time staff appointments per recruitment  | 3.2     | 3.0     | 3.4     |
| <b>Unit Cost</b>  |         |         |         |
| • Net General Fund cost as a percent of the department budget                         | 17.4%   | 15.6%   | 15.4%   |
| • Net General Fund cost per capita (City population)                                  | \$23.69 | \$20.73 | \$20.06 |
| <b>Effectiveness</b>  |         |         |         |
| • % of class transactions via Internet or Voice Recognition                           | 57%     | 58%     | 60%     |

# Community Services Department

## Administration, Business and Support Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$2,476,949                | \$2,359,317                            | \$2,413,102                           |
| Services & Supplies                               | 3,003,022                  | 2,420,337                              | 2,303,914                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$5,479,971                | \$4,779,654                            | \$4,717,016                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (444,394)                  | (383,050)                              | (321,450)                             |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$5,035,577</b>         | <b>\$4,396,604</b>                     | <b>\$4,395,566</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$40,839                   | \$20,062                               | \$156,270                             |
| Services & Supplies                               | 32                         | 210,450                                | 155,334                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$40,871                   | \$230,512                              | \$311,604                             |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$2,517,789                | \$2,379,379                            | \$2,569,372                           |
| Services & Supplies                               | \$3,003,054                | \$2,630,787                            | \$2,459,248                           |
| Capital Equipment                                 | \$0                        | \$0                                    | \$0                                   |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$5,520,842</b>         | <b>\$5,010,166</b>                     | <b>\$5,028,620</b>                    |



# Community Services Department

## Administration, Business and Support Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>  | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|-------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                    |                            |  |                                       |
| Administrative Coordinator          | 1.00                       | 1.00                                   | 1.00                                  |
| Administrative Secretary            | 4.00                       | 4.00                                   | 3.00                                  |
| Community Services Superintendent   | 0.00                       | 0.00                                   | 0.10                                  |
| Community Services Supervisor       | 1.00                       | 1.00                                   | 1.50                                  |
| Director, Community Services        | 1.00                       | 1.00                                   | 1.00                                  |
| Facilities Reservations Coordinator | 1.00                       | 2.00                                   | 2.00                                  |
| Manager, Community Services         | 3.00                       | 3.00                                   | 3.00                                  |
| Program Assistant                   | 1.00                       | 1.00                                   | 1.00                                  |
| Program Specialist                  | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Management Analyst           | 2.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                           | 15.00                      | 15.00                                  | 14.60                                 |
| <b>PART TIME</b>                    |                            |  |                                       |
| Administrative Aide-EPT             | 0.80                       | 0.80                                   | 0.80                                  |
| Administrative Secretary-EPT        | 0.00                       | 0.00                                   | 0.80                                  |
| Community Services Leader III-PT    | 0.00                       | 0.00                                   | 0.48                                  |
| Graphic Designer-EPT                | 0.80                       | 0.80                                   | 0.80                                  |
| Human Resources Specialist-EPT      | 0.75                       | 0.75                                   | 0.75                                  |
| Office Assistant II-EPT             | 0.80                       | 0.00                                   | 0.00                                  |
| Office Assistant III-EPT            | 0.80                       | 0.00                                   | 0.00                                  |
| Office Assistant II-PT              | 0.78                       | 0.00                                   | 0.00                                  |
| Office Assistant I-PT               | 1.55                       | 1.25                                   | 0.80                                  |
| Reservations Specialist I-PT        | 1.08                       | 0.58                                   | 1.48                                  |
| Reservations Specialist I-EPT       | 0.00                       | 0.78                                   | 0.75                                  |
| Reservations Specialist II-EPT      | 0.80                       | 1.55                                   | 1.50                                  |
| Reservations Specialist II-PT       | 0.48                       | 1.56                                   | 1.08                                  |
| Senior Graph Designer-RPT           | 0.80                       | 0.80                                   | 0.80                                  |
| Senior Management Analyst-EPT       | 0.81                       | 0.81                                   | 0.81                                  |
| Senior Office Specialist-EPT        | 0.80                       | 0.80                                   | 0.00                                  |
| Subtotal:                           | 11.05                      | 10.48                                  | 10.84                                 |
| <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>31.05</b>               | <b>30.48</b>                           | <b>30.44</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, as well as provide support for front office duties and special events. The 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.

### 2011-12 Standards:

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

### Measurements:

|   | 2009-10  | 2010-11  | 2011-12  |
|---|----------|----------|----------|
| <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)              | 10,800   | 21,600   | 21,600   |
| <b>Efficiency</b>   |          |          |          |
| • Annual number of animals sheltered                          | 3,667    | 4,273    | 4,400    |
| • Annual number of sheltered days                             | 91,118   | 99,618   | 96,800   |
| • Average number of sheltered days                            | 24.9     | 23.3     | 22.0     |
| • Annual volunteer hours                                      | 41,000   | 45,000   | 50,000   |
| <b>Unit Cost</b>  |          |          |          |
| • Net General Fund cost as a percent of the department budget | 3.5%     | 2.7%     | 3.1%     |
| • Net General Fund cost per capita (City population)          | \$4.72   | \$3.60   | \$4.03   |
| • Net cost per animal per shelter day                         | \$11.49  | \$9.36   | \$9.11   |
| <b>Effectiveness</b>  |          |          |          |
| • Customer Service Survey responses                           |          |          |          |
| ▪ Overall impression of the facility (excellent / good)       | 94% / 6% | 95% / 5% | 95% / 5% |
| ▪ Overall quality of service received (excellent / good)      | 94% / 6% | 95% / 5% | 95% / 5% |

# Community Services Department

## Animal Care Center

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,515,924                | \$1,449,126                            | \$1,595,262                           |
| Services & Supplies                               | 245,843                    | 225,034                                | 228,950                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$1,761,767                | \$1,674,160                            | \$1,824,212                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (759,525)                  | (911,000)                              | (942,100)                             |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$1,002,242</b>         | <b>\$763,160</b>                       | <b>\$882,112</b>                      |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$93,737                   | \$0                                    | \$8,017                               |
| Services & Supplies                               | 315,208                    | 740,877                                | 349,000                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$408,945                  | \$740,877                              | \$357,017                             |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,609,662                | \$1,449,126                            | \$1,603,279                           |
| Services & Supplies                               | 561,051                    | 965,911                                | 577,950                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$2,170,712</b>         | <b>\$2,415,037</b>                     | <b>\$2,181,229</b>                    |

# Community Services Department

## Animal Care Center

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                       |                            |  |                                       |
| Animal Care Administrator              | 1.00                       | 1.00                                   | 1.00                                  |
| Animal Care Center Veterinarian        | 1.00                       | 1.00                                   | 1.00                                  |
| Community Services Program Coordinator | 1.00                       | 1.00                                   | 1.00                                  |
| Registered Veterinarian Technician     | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Accounting Technician           | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Animal Care Specialist          | 3.00                       | 3.00                                   | 3.00                                  |
| Subtotal:                              | 8.00                       | 8.00                                   | 8.00                                  |
| <b>PART TIME</b>                       |                            |  |                                       |
| Animal Care Attendant-PT               | 6.45                       | 4.80                                   | 7.88                                  |
| Animal Care Specialist-EPT             | 3.75                       | 5.25                                   | 5.25                                  |
| Animal Care Specialist-PT              | 0.25                       | 0.25                                   | 0.48                                  |
| Community Services Leader III-EPT      | 0.60                       | 0.00                                   | 0.00                                  |
| Community Services Leader III-PT       | 0.60                       | 1.23                                   | 1.25                                  |
| Department Aide-PT                     | 0.15                       | 0.15                                   | 0.15                                  |
| Office Assistant III-EPT               | 1.50                       | 1.50                                   | 1.50                                  |
| Office Assistant II-PT                 | 0.60                       | 0.60                                   | 1.59                                  |
| Subtotal:                              | 13.90                      | 13.77                                  | 18.09                                 |
| <b>TOTAL STAFFING:</b>                 | <b>21.90</b>               | <b>21.77</b>                           | <b>26.09</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, support and enhance educational, recreational and special interest aquatic programs to the Irvine community. The section provides for the safe and efficient operation of the Northwood High School and William Woollett Jr. Aquatics Centers; scheduling of community and school use; local, state, national and international special events; recreation programs for all ages and abilities in a wide range of aquatic interests; water safety awareness and education with the Learn To Swim program; and year-round Lap Swimming and Recreation Swimming programs, welcoming participants with special needs whenever possible. The section also provides staff support to the Irvine Aquatics Advisory Board, Southern California Public Pool Operators Association, and Aquatics section of the California Parks and Recreation Society.

### 2011-12 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:

|   | 2009-10  | 2010-11  | 2011-12  |
|---|----------|----------|----------|
| <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)                   | 7,411    | 6,161    | 7,000    |
| • Participants - Lap & Rec. (attendance frequency)                      | 15,625   | 18,000   | 15,000   |
| • Special Events (# of days)  | 181      | 109      | 185      |
| <b>Efficiency</b>   |          |          |          |
| • Percent of program registrations processed within 1 business day      | 100%     | 100%     | 100%     |
| • Percent of Facility Use applications processed within 3 business days | 100%     | 100%     | 100%     |
| • Annual hours of operations  | 4,402    | 4,254    | 4,106    |
| <b>Unit Cost</b>  |          |          |          |
| • Net General Fund cost as a percent of the department budget           | 1.8%     | 1.8%     | 1.6%     |
| • Net General Fund cost per capita (City population)                    | \$2.43   | \$2.41   | \$2.15   |
| • Net General Fund cost per hour  | \$117.20 | \$120.00 | \$114.65 |
| <b>Effectiveness</b>  |          |          |          |
| • Percent of satisfied program customers                                | 97%      | 98%      | 98%      |

# Community Services Department

## Aquatic Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,104,677                | \$978,282                              | \$1,061,367                           |
| Services & Supplies                               | 63,608                     | 62,000                                 | 63,400                                |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$1,168,285                | \$1,040,282                            | \$1,124,767                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (652,351)                  | (529,800)                              | (654,000)                             |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$515,934</b>           | <b>\$510,482</b>                       | <b>\$470,767</b>                      |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$2,386                    | \$0                                    | \$0                                   |
| Services & Supplies                               | 5,629                      | 4,598                                  | 0                                     |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$8,014                    | \$4,598                                | \$0                                   |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,107,063                | \$978,282                              | \$1,061,367                           |
| Services & Supplies                               | 69,237                     | 66,598                                 | 63,400                                |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$1,176,300</b>         | <b>\$1,044,880</b>                     | <b>\$1,124,767</b>                    |

# Community Services Department

## Aquatic Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Aquatics Coordinator               | 2.00                       | 2.00                                   | 2.00                                  |
| Aquatics Supervisor                | 1.00                       | 1.00                                   | 1.00                                  |
| Community Services Superintendent  | 0.50                       | 0.50                                   | 0.30                                  |
| Subtotal:                          | 3.50                       | 3.50                                   | 3.30                                  |
| <b>PART TIME</b>                   |                            |  |                                       |
| Community Services Leader II-PT    | 0.05                       | 0.00                                   | 0.00                                  |
| Community Services Leader III-PT   | 2.10                       | 0.65                                   | 0.10                                  |
| Department Aide-PT                 | 0.07                       | 0.00                                   | 0.00                                  |
| Lifeguard-PT                       | 2.67                       | 3.54                                   | 3.53                                  |
| Pool Manager-EPT                   | 3.20                       | 2.25                                   | 3.20                                  |
| Pool Manager-PT                    | 0.64                       | 1.65                                   | 2.58                                  |
| Swim Instructor/Lifeguard-PT       | 7.76                       | 7.86                                   | 10.04                                 |
| Subtotal:                          | 16.49                      | 15.95                                  | 19.44                                 |
| <b>TOTAL STAFFING:</b>             | <b>19.99</b>               | <b>19.45</b>                           | <b>22.74</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, as well as 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 over 1,400 teams (780+ softball teams, 260+ gym league teams and 360+ adult soccer teams). The section manages a large share of the City park system and many large sports tournaments and events. These events are typically hosted by local youth sports organizations; however, the Athletics section hosts other events such as the Harvest Cup Soccer Tournament and USTA National Open Tennis Championships. The section also manages comprehensive youth and adult tennis programs and reservations, as well as allocations of all City, school district and some local college sports facilities under joint use agreements. The section provides supervision of City sports parks, Bill Barber Community Park, Sweet Shade Park, Harvard Skate Park, City neighborhood parks, and the Park Ambassador Program, as well as provides staff support to the Irvine Sports Committee.

### 2011-12 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:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Inventory</b>  |         |         |         |
| • Facilities (# of joint use gyms)                            | 10      | 10      | 10      |
| • Community Parks   | 18      | 18      | 18      |
| • Neighborhood Parks/Vista Points                             | 36      | 36      | 37      |
| • Skate Park  | 1       | 1       | 1       |
| • Tennis Courts   | 59      | 59      | 61      |
| <b>Efficiency</b>   |         |         |         |
| • Number of adult sports teams                                | 1,443   | 1,400   | 1,400   |
| • Number of adult league games                                | 6,915   | 6,738   | 6,738   |
| • Number of youth sports organizations                        | 26      | 27      | 25      |
| • Number of youth sports participants                         | 15,482  | 15,000  | 15,000  |
| • Tennis classes and camps                                    | 13,119  | 13,800  | 13,800  |
| <b>Unit Cost</b>  |         |         |         |
| • Net General Fund cost as a percent of the department budget | 0.9%    | 1.1%    | 1.0%    |
| • Net General Fund cost per capita (population)               | \$1.19  | \$1.41  | \$1.24  |
| <b>Effectiveness</b>  |         |         |         |
| • Percentage of satisfied athletic participants               | 99%     | 98%     | 98%     |



# Community Services Department

## Athletic Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,569,420                | \$1,588,717                            | \$1,602,670                           |
| Services & Supplies                               | 1,194,124                  | 1,121,425                              | 1,170,732                             |
| Capital Equipment                                 | 0                          | 0                                      | 9,000                                 |
| Subtotal  | \$2,763,544                | \$2,710,142                            | \$2,782,402                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (2,510,548)                | (2,410,243)                            | (2,509,843)                           |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$252,995</b>           | <b>\$299,899</b>                       | <b>\$272,559</b>                      |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$53                       | \$0                                    | \$0                                   |
| Services & Supplies                               | 15,604                     | 231,513                                | 172,087                               |
| Capital Equipment                                 | 0                          | 43,000                                 | 0                                     |
| Subtotal  | \$15,657                   | \$274,513                              | \$172,087                             |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,569,473                | \$1,588,717                            | \$1,602,670                           |
| Services & Supplies                               | 1,209,728                  | 1,352,938                              | 1,342,819                             |
| Capital Equipment                                 | 0                          | 43,000                                 | 9,000                                 |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$2,779,201</b>         | <b>\$2,984,655</b>                     | <b>\$2,954,489</b>                    |

# Community Services Department

## Athletic Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</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                                  |
| Community Services Program Coordinator | 3.00                       | 3.00                                   | 3.00                                  |
| Subtotal:                              | 7.50                       | 7.50                                   | 7.50                                  |
| <b>PART TIME</b>                       |                            |  |                                       |
| Community Services Leader II-PT        | 8.71                       | 9.45                                   | 9.71                                  |
| Community Services Leader III-EPT      | 6.45                       | 6.75                                   | 6.75                                  |
| Community Services Leader III-PT       | 5.67                       | 4.66                                   | 4.60                                  |
| Community Services Leader III-RPT      | 1.55                       | 0.80                                   | 0.80                                  |
| Community Services Leader I-PT         | 0.47                       | 0.58                                   | 0.22                                  |
| Reservations Specialist II-EPT         | 0.80                       | 0.75                                   | 0.75                                  |
| Subtotal:                              | 23.65                      | 22.99                                  | 22.84                                 |
| <b>TOTAL STAFFING:</b>                 | <b>31.15</b>               | <b>30.49</b>                           | <b>30.34</b>                          |

# 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, recreation programming for teens, youth employment services, family assistance and support services, disabilities services, and child resources. Program objectives are accomplished with the support of citizen assistance groups including the Irvine Residents with Disabilities Advisory Board, Irvine Child Care Committee, Irvine Child Care Project, and Irvine Children, Youth and Family Advisory Committee.

### 2011-12 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.
- Engage Irvine teens in constructive activities and experiences during high-risk time periods.
- Connect young people in Irvine to volunteer and community service experiences.
- Provide intake, training and referral services to connect young people to positions of employment.
- 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 Irvine Unified School District.
- Implement Strategic Plan for Children, Youth and Families programs and activities.

### Measurements:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Efficiency</b>   |         |         |         |
| • Number of Disability Services participation units                         | 5,500   | 5,500   | 5,750   |
| • Number of Child Care Coordination participation units                     | 10,000  | 10,000  | 10,000  |
| • Number of Family Services participation units                             | 1,000   | 1,000   | 1,100   |
| • Number of school sites served through the Irvine Child Care Project (JPA) | 22      | 22      | 22      |
| • Number of children per day served through the Irvine Child Care Project   | 2,000   | 2,000   | 2,000   |
| • Number of school sites served by Youth Action Team programs               | 11      | 11      | 12      |
| • Number of individuals trained for employment preparations                 | 1,000   | 1,000   | 800     |
| <b>Effectiveness</b>  |         |         |         |
| • Net General Fund cost as a percent of the department budget               | 5.8%    | 6.0%    | 6.4%    |
| • Net General Fund cost per capita (City population)                        | \$7.94  | \$7.94  | \$8.33  |

# Community Services Department

## Child, Youth and Family Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,555,384                | \$1,552,984                            | \$1,642,158                           |
| Services & Supplies                               | 450,145                    | 460,259                                | 545,232                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$2,005,529                | \$2,013,243                            | \$2,187,390                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (317,352)                  | (328,900)                              | (361,343)                             |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$1,688,177</b>         | <b>\$1,684,343</b>                     | <b>\$1,826,047</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$2,306                    | \$0                                    | \$0                                   |
| Services & Supplies                               | 578,136                    | 651,952                                | 541,638                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$580,442                  | \$651,952                              | \$541,638                             |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,557,690                | \$1,552,984                            | \$1,642,158                           |
| Services & Supplies                               | 1,028,282                  | 1,112,211                              | 1,086,870                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$2,585,971</b>         | <b>\$2,665,195</b>                     | <b>\$2,729,028</b>                    |

# Community Services Department

## Child, Youth and Family Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                       |                            |  |                                       |
| Administrative Secretary               | 0.00                       | 0.00                                   | 0.00                                  |
| Community Services Superintendent      | 0.40                       | 0.40                                   | 0.40                                  |
| Community Services Supervisor          | 2.50                       | 2.50                                   | 2.25                                  |
| Community Services Program Coordinator | 3.00                       | 3.00                                   | 3.00                                  |
| Disability Services Coordinator        | 1.00                       | 1.00                                   | 1.00                                  |
| FOR Families Specialist                | 1.00                       | 1.00                                   | 1.00                                  |
| Program Assistant                      | 1.00                       | 1.00                                   | 1.00                                  |
| Program Specialist                     | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                              | 9.90                       | 9.90                                   | 9.65                                  |
| <b>PART TIME</b>                       |                            |  |                                       |
| Community Services Leader II-PT        | 1.05                       | 2.41                                   | 1.36                                  |
| Community Services Leader III-EPT      | 5.60                       | 6.40                                   | 6.40                                  |
| Community Services Leader III-PT       | 0.45                       | 0.45                                   | 0.95                                  |
| Community Services Senior Leader-EPT   | 4.80                       | 4.00                                   | 4.00                                  |
| Department Aide-PT                     | 1.66                       | 1.65                                   | 1.65                                  |
| Office Assistant III-PT                | 0.63                       | 0.50                                   | 0.75                                  |
| Outreach Assistant-EPT                 | 0.00                       | 0.80                                   | 0.80                                  |
| Outreach Assistant-PT                  | 0.48                       | 0.00                                   | 0.00                                  |
| Subtotal:                              | 14.66                      | 16.21                                  | 15.91                                 |
| <b>TOTAL STAFFING:</b>                 | <b>24.56</b>               | <b>26.11</b>                           | <b>25.56</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.

### 2011-12 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:

|   | 2009-10 | 2010-11   | 2011-12   |
|---|---------|-----------|-----------|
| <b>Inventory</b>  |         |           |           |
| • Community Parks   | 18      | 18        | 18        |
| • Neighborhood Parks/Vista Points                             | 36      | 36        | 37        |
| • Trails (# of trails)  | 11      | 11        | 11        |
| • Facilities/Buildings (square feet)                          | 713,413 | 1,018,485 | 1,019,895 |
| <b>Services</b>   |         |           |           |
| • Graffiti removal (# of calls)                               | 800     | 684       | 725       |
| • Corrective work requests (# of requests)                    | 2,700   | 2,580     | 2,470     |
| <b>Efficiency</b>   |         |           |           |
| • Percent of graffiti removed within 48 hours of report       | 98%     | 98%       | 99%       |
| • Percent of corrective work requests completed               | 90%     | 92%       | 92%       |
| • Percent of preventive work requests completed               | 95%     | 96%       | 96%       |
| <b>Unit Cost</b>  |         |           |           |
| • Net General Fund cost as a percent of the department budget | 13.4%   | 14.7%     | 13.9%     |
| • Net General Fund cost per capita (City population)          | \$18.29 | \$19.54   | \$18.19   |
| <b>Effectiveness</b>  |         |           |           |
| • Work requests & orders completed                            | 6,400   | 6,210     | 6,315     |

# Community Services Department

## Civic Center and Facility Maintenance

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,552,256                | \$1,424,883                            | \$1,378,770                           |
| Services & Supplies                               | 2,458,229                  | 2,793,555                              | 2,697,932                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$4,010,486                | \$4,218,438                            | \$4,076,702                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (123,591)                  | (74,236)                               | (89,981)                              |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$3,886,895</b>         | <b>\$4,144,202</b>                     | <b>\$3,986,721</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$533,828                  | \$744,304                              | \$691,621                             |
| Services & Supplies                               | 2,874,541                  | 3,022,259                              | 2,948,713                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$3,408,368                | \$3,766,563                            | \$3,640,334                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$2,086,084                | \$2,169,187                            | \$2,070,391                           |
| Services & Supplies                               | 5,332,770                  | 5,815,814                              | 5,646,645                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$7,418,854</b>         | <b>\$7,985,001</b>                     | <b>\$7,717,036</b>                    |

# Community Services Department

## Civic Center and Facility Maintenance

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>       | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                         |                            |  |                                       |
| Facilities Maintenance Specialist        | 2.00                       | 2.00                                   | 2.00                                  |
| Facilities Maintenance Supervisor        | 1.00                       | 1.00                                   | 1.00                                  |
| Facilities Maintenance Superintendent    | 1.00                       | 1.00                                   | 1.00                                  |
| Facilities Maintenance Technician        | 10.00                      | 9.00                                   | 9.00                                  |
| Facilities Reservations Coordinator      | 1.00                       | 0.00                                   | 0.00                                  |
| Lead Facilities Maintenance Technician   | 3.00                       | 3.00                                   | 3.00                                  |
| Master Facilities Maintenance Specialist | 2.00                       | 2.00                                   | 2.00                                  |
| Program Assistant                        | 0.80                       | 0.80                                   | 1.00                                  |
| Subtotal:                                | 20.80                      | 18.80                                  | 19.00                                 |
| <b>PART TIME</b>                         |                            |  |                                       |
| Administrative Aide-EPT                  | 0.66                       | 0.66                                   | 0.84                                  |
| Community Services Leader III-EPT        | 0.00                       | 0.80                                   | 1.60                                  |
| Community Services Leader III-PT         | 0.80                       | 1.90                                   | 0.00                                  |
| Office Assistant II-PT                   | 0.50                       | 0.00                                   | 0.48                                  |
| Office Assistant I-PT                    | 0.00                       | 0.48                                   | 0.00                                  |
| Subtotal:                                | 1.96                       | 3.84                                   | 2.92                                  |
| <b>TOTAL STAFFING:</b>                   | <b>22.76</b>               | <b>22.64</b>                           | <b>21.92</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:

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

The Special Events section produces a variety of cultural arts and citywide special events for all ages and populations within the community. Events for FY 2011-12 include the Irvine Global Village Festival, Pacific Symphony, Summer Concerts, Bommer Canyon Trailhead opening, Veterans' Day Event and Memorial Day Ceremony.

### 2011-12 Standards:

- Operate Community Park facilities which meet the recreational needs of Irvine residents and are safe, clean and green.
- Deliver programming and services to fulfill the goals and strategies of the Strategic Plan for Children, Youth and Families.
- Work with the Irvine Children, Youth and Families Advisory Committee to achieve community input and oversight.

### Measurements:

|  | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|
| <b>Inventory</b>   |         |         |         |
| • Community Park facilities (# of facilities)  | 8       | 9       | 9       |
| • Facilities (square feet)   | 79,647  | 80,652  | 80,652  |
| • Cultural Arts and Activities/Special Events  | 10      | 5       | 6       |
| <b>Services</b>  |         |         |         |
| • Number of supervised programs (consolidated titles)  | 288     | 211     | 215     |
| • Number of unique registrants served (Irvine households)  | 16,642  | 16,000  | 16,000  |
| • Number of participants (special events)  | 20,390  | 16,300  | 23,400  |
| <b>Unit Cost</b>   |         |         |         |
| • Net General Fund cost as a percent of the department budget                                      | 8.3%    | 10.6%   | 10.0%   |
| • Net General Fund cost per capita (City population)   | \$11.37 | \$14.12 | \$13.10 |
| <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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$3,925,449                | \$4,171,740                            | \$3,984,761                           |
| Services & Supplies                               | 1,036,757                  | 1,446,445                              | 1,536,646                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$4,962,206                | \$5,618,185                            | \$5,521,407                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (2,544,950)                | (2,622,643)                            | (2,650,316)                           |
| NET GENERAL FUND SUPPORT                          | \$2,417,256                | \$2,995,542                            | \$2,871,091                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$51,720                   | \$0                                    | \$0                                   |
| Services & Supplies                               | 293,245                    | 62,612                                 | 2,466                                 |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$344,965                  | \$62,612                               | \$2,466                               |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$3,977,169                | \$4,171,740                            | \$3,984,761                           |
| Services & Supplies                               | 1,330,001                  | 1,509,057                              | 1,539,112                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| TOTAL   | \$5,307,171                | \$5,680,797                            | \$5,523,873                           |

# Community Services Department

## Community Parks & Special Events

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                       |                            |  |                                       |
| Community Services Specialist          | 7.00                       | 7.00                                   | 7.00                                  |
| Community Services Superintendent      | 2.00                       | 1.50                                   | 1.10                                  |
| Community Services Supervisor          | 5.50                       | 5.50                                   | 4.75                                  |
| Community Services Program Coordinator | 7.00                       | 7.00                                   | 7.00                                  |
| Subtotal:                              | 21.50                      | 21.00                                  | 19.85                                 |
| <b>PART TIME</b>                       |                            |  |                                       |
| Community Services Leader II-PT        | 15.52                      | 15.89                                  | 17.85                                 |
| Community Services Leader III-EPT      | 7.20                       | 7.20                                   | 6.40                                  |
| Community Services Leader III-PT       | 13.48                      | 14.30                                  | 12.72                                 |
| Community Services Leader I-PT         | 5.00                       | 4.16                                   | 4.77                                  |
| Community Services Senior Leader-EPT   | 9.55                       | 9.55                                   | 7.95                                  |
| Department Aide-PT                     | 0.22                       | 0.09                                   | 0.05                                  |
| Graphic Designer-EPT                   | 0.38                       | 0.38                                   | 0.38                                  |
| Office Assistant III-EPT               | 0.80                       | 0.80                                   | 0.80                                  |
| Office Specialist-RPT                  | 0.80                       | 0.80                                   | 0.80                                  |
| Subtotal:                              | 52.94                      | 53.17                                  | 51.71                                 |
| <b>TOTAL STAFFING:</b>                 | <b>74.44</b>               | <b>74.17</b>                           | <b>71.56</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, 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.

### 2011-12 Standards:

- Plan, organize, implement and evaluate programs and services identified in the Fine Arts 2011-12 Program Plan.
- Achieve a 95% rating of “good” or “excellent” on customer satisfaction.

### Measurements:

|  | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|
| <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)                                     | 616     | 652     | 625     |
| • Participants (# of participants)   | 22,918  | 23,678  | 23,678  |
| • Volunteer Help (# of hours)  | 8,752   | 8,857   | 8,857   |
| <b>Efficiency</b>  |         |         |         |
| • Percent change in the number of participants from the previous fiscal year | 4%      | 3.2%    | 0%      |
| • Number of hours open/supervised  | 3,235   | 3,235   | 3,235   |
| <b>Unit Cost</b>   |         |         |         |
| • Net General Fund cost as a percent of the department budget                | 2.6%    | 2.2%    | 2.3%    |
| • Net General Fund cost per capita (City population)                         | \$3.51  | \$2.97  | \$3.03  |
| <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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,021,227                | \$956,410                              | \$987,464                             |
| Services & Supplies                               | 328,856                    | 285,400                                | 297,200                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$1,350,082                | \$1,241,810                            | \$1,284,664                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (604,807)                  | (611,000)                              | (620,500)                             |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$745,275</b>           | <b>\$630,810</b>                       | <b>\$664,164</b>                      |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$48                       | \$0                                    | \$0                                   |
| Services & Supplies                               | 37,486                     | 46,234                                 | 0                                     |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$37,534                   | \$46,234                               | \$0                                   |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,021,274                | \$956,410                              | \$987,464                             |
| Services & Supplies                               | 366,342                    | 331,634                                | 297,200                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$1,387,616</b>         | <b>\$1,288,044</b>                     | <b>\$1,284,664</b>                    |

# Community Services Department

## Fine Arts Center

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                       |                            |  |                                       |
| Community Services Specialist          | 1.00                       | 1.00                                   | 1.00                                  |
| Community Services Supervisor          | 1.00                       | 1.00                                   | 1.00                                  |
| Community Services 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        | 1.34                       | 0.59                                   | 1.34                                  |
| Community Services Leader III-EPT      | 2.25                       | 2.25                                   | 2.25                                  |
| Community Services Leader III-PT       | 3.49                       | 4.10                                   | 3.62                                  |
| Community Services Leader I-PT         | 0.43                       | 0.58                                   | 0.58                                  |
| Community Services Senior Leader-EPT   | 2.25                       | 2.25                                   | 2.25                                  |
| Department Aide-PT                     | 1.35                       | 1.15                                   | 1.15                                  |
| Graphic Designer-EPT                   | 0.38                       | 0.38                                   | 0.38                                  |
| Office Assistant II-PT                 | 0.48                       | 0.48                                   | 0.48                                  |
| Office Assistant I-PT                  | 0.51                       | 0.38                                   | 0.38                                  |
| Subtotal:                              | 12.49                      | 12.15                                  | 12.42                                 |
| <b>TOTAL STAFFING:</b>                 | <b>17.49</b>               | <b>17.15</b>                           | <b>17.42</b>                          |

# Community Services Department

## Open Space & Environmental Programs

### Goal:

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

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

### 2011-12 Standards:

- Contract administration of the Irvine Ranch Conservancy (IRC) Agreement for effective habitat preservation, trail improvements and public access programs.
- Maintain working relationship with open space groups and wildlife resource agencies.
- Coordinate approval and implementation of Recreation and Resource Management Plans.
- Manage franchise agreements to reduce waste to landfills and promote recycling.
- Oversee \$2.3 million in grants, including the Department of Energy's Energy Efficiency and Conservation Block Grant.
- Create the City's Sustainable Operations Strategic Plan.
- Facilitate community partnerships, including Cans for Cash and composting workshops.
- Attend approximately 40 community events and present educational materials to 20 community groups.

### Measurements:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Open Space – City Owned (acres)                             | 5,250   | 5,250   | 5,250   |
| • Open Space – Programs Implemented                           | 322     | 338     | 350     |
| • Open Space – Volunteer Hours                                | 3,537   | 4,435   | 4,750   |
| • Open Space – Visitors on Open Access Trails                 | NA      | 3,300   | 3,500   |
| <b>Unit Cost</b>  |         |         |         |
| • Net General Fund cost as a percent of the department budget | 5.4%    | 3.5%    | 3.7%    |
| • Net General Fund cost per capita (City population)          | \$7.33  | \$4.70  | \$4.79  |

# Community Services Department

## Open Space & Environmental Programs

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$773,122                  | \$561,602                              | \$596,339                             |
| Services & Supplies                               | 1,819,065                  | 1,355,100                              | 1,429,535                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$2,592,187                | \$1,916,702                            | \$2,025,874                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (1,033,875)                | (920,000)                              | (976,000)                             |
| NET GENERAL FUND SUPPORT                          | \$1,558,313                | \$996,702                              | \$1,049,874                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$5,173                    | \$2,701                                | \$2,700                               |
| Services & Supplies                               | 0                          | 593,365                                | 239,959                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$5,173                    | \$596,066                              | \$242,659                             |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$778,295                  | \$564,303                              | \$599,039                             |
| Services & Supplies                               | 1,819,065                  | 1,948,465                              | 1,669,494                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| TOTAL   | \$2,597,360                | \$2,512,768                            | \$2,268,533                           |



# Community Services Department

## Open Space & Environmental Programs

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>   | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                     |                            |  |                                       |
| Environmental Programs Administrator | 1.00                       | 1.00                                   | 1.00                                  |
| Environmental Programs Coordinator   | 1.00                       | 1.00                                   | 1.00                                  |
| Management Analyst II                | 1.00                       | 1.00                                   | 1.00                                  |
| Program Specialist                   | 1.00                       | 0.00                                   | 0.00                                  |
| Senior Management Analyst            | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                            | 5.00                       | 4.00                                   | 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>4.50</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; administrative support for long-range public facility, parks and open space planning; review zoning, tentative tract maps, park plan and park design for all public and private park developments; and project management for open space, public park, and facilities construction and rehabilitation.

### Description:

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

### 2011-12 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:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Planning Park Projects (# of projects)                      | 42      | 40      | 35      |
| • Rehabilitation Projects (# of projects)                     | 69      | 45      | 40      |
| • Screen Checks (# of screen checks)                          | 300     | 320     | 330     |
| <b>Efficiency</b>   |         |         |         |
| • Percent of park planning projects completed on time         | 95%     | 95%     | 95%     |
| • Percent of construction milestones achieved                 | 75%     | 80%     | 80%     |
| • Percent of rehabilitation projects completed                | 80%     | 80%     | 80%     |
| • Percent of screen checks completed on time                  | 90%     | 90%     | 90%     |
| <b>Unit Cost</b>  |         |         |         |
| • Net General Fund cost as a percent of the department budget | 1.2%    | 1.2%    | 0.9%    |
| • Net General Fund cost per capita (City population)          | \$1.61  | \$1.63  | \$1.20  |

# Community Services Department

## Public Facility Planning and Rehabilitation

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$346,469                  | \$334,195                              | \$249,436                             |
| Services & Supplies                               | 16,944                     | 12,450                                 | 13,200                                |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$363,413                  | \$346,645                              | \$262,636                             |
| Cost Allocated                                    | (21,990)                   | 0                                      | 0                                     |
| Revenues  | 0                          | 0                                      | 0                                     |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$341,423</b>           | <b>\$346,645</b>                       | <b>\$262,636</b>                      |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$595,447                  | \$603,658                              | \$573,569                             |
| Services & Supplies                               | 469,650                    | 955,583                                | 1,628,374                             |
| Capital Equipment                                 | 15,376                     | 0                                      | 0                                     |
| Subtotal  | \$1,080,473                | \$1,559,241                            | \$2,201,943                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$941,916                  | \$937,853                              | \$823,005                             |
| Services & Supplies                               | 486,594                    | 968,033                                | 1,641,574                             |
| Capital Equipment                                 | 15,376                     | 0                                      | 0                                     |
| Cost Allocated                                    | (21,990)                   | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$1,421,896</b>         | <b>\$1,905,886</b>                     | <b>\$2,464,579</b>                    |

# Community Services Department

## Public Facility Planning and Rehabilitation

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</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                                   | 0.00                                  |
| Senior Planner                         | 2.00                       | 1.00                                   | 1.00                                  |
| Senior Project Manager                 | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                              | 7.20                       | 6.20                                   | 6.00                                  |
| <b>PART TIME</b>                       |                            |  |                                       |
| Administrative Aide-EPT                | 0.14                       | 0.14                                   | 0.14                                  |
| Subtotal:                              | 0.14                       | 0.14                                   | 0.14                                  |
| <b>TOTAL STAFFING:</b>                 | <b>7.34</b>                | <b>6.34</b>                            | <b>6.14</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 Citizens Council. Senior Services supports the City's strategic goals by promoting a safe and secure community and contributing to a good quality of life for our senior community.

### 2011-12 Standards:

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

### Measurements:

|  | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|
| <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)   | 250     | 300     | 300     |
| • Number of participant contact units  | 220,000 | 220,000 | 230,000 |
| • Supervised hours (# of hours)  | 8,520   | 8,520   | 8,520   |
| • Volunteer hours (# of hours)   | 59,000  | 50,000  | 47,100  |
| <b>Efficiency</b>  |         |         |         |
| • Percent of programs reaching maximum enrollment                                | 90%     | 85%     | 85%     |
| • Percent change in the number of participant contacts from previous fiscal year | 5%      | 0%      | 0%      |
| <b>Unit Cost</b>   |         |         |         |
| • Net General Fund cost as a percent of the department budget                    | 4.5%    | 5.0%    | 4.9%    |
| • Net General Fund cost per capita (City population)                             | \$6.13  | \$6.65  | \$6.40  |
| <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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,413,619                | \$1,487,343                            | \$1,520,470                           |
| Services & Supplies                               | 165,515                    | 165,884                                | 156,394                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$1,579,134                | \$1,653,227                            | \$1,676,864                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (276,386)                  | (242,533)                              | (273,612)                             |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$1,302,748</b>         | <b>\$1,410,694</b>                     | <b>\$1,403,252</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$172,405                  | \$172,733                              | \$191,845                             |
| Services & Supplies                               | 286,775                    | 329,778                                | 251,261                               |
| Capital Equipment                                 | 5,491                      | 0                                      | 0                                     |
| Subtotal  | \$464,671                  | \$502,511                              | \$443,106                             |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,586,024                | \$1,660,076                            | \$1,712,315                           |
| Services & Supplies                               | 452,289                    | 495,662                                | 407,655                               |
| Capital Equipment                                 | 5,491                      | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$2,043,805</b>         | <b>\$2,155,738</b>                     | <b>\$2,119,970</b>                    |

# Community Services Department

## Senior Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</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                                  |
| Community Services Program Coordinator | 2.00                       | 2.00                                   | 2.00                                  |
| Food Services Specialist               | 1.00                       | 1.00                                   | 1.00                                  |
| Program Specialist                     | 0.00                       | 1.00                                   | 1.00                                  |
| Senior Accounting Technician           | 1.00                       | 1.00                                   | 1.00                                  |
| Social Services Supervisor/Counselor   | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                              | 7.40                       | 8.40                                   | 8.40                                  |
| <b>PART TIME</b>                       |                            |  |                                       |
| Community Services Leader II-PT        | 5.90                       | 6.05                                   | 6.15                                  |
| Community Services Leader III-EPT      | 2.40                       | 1.60                                   | 1.60                                  |
| Community Services Leader III-PT       | 1.15                       | 1.15                                   | 1.90                                  |
| Community Services Leader I-PT         | 0.48                       | 0.33                                   | 0.33                                  |
| Community Services Senior Leader-EPT   | 2.40                       | 3.20                                   | 2.40                                  |
| Community Services Senior Leader-PT    | 0.70                       | 0.00                                   | 0.00                                  |
| Department Aide-PT                     | 0.68                       | 0.48                                   | 1.06                                  |
| Kitchen Assistant I-PT                 | 1.90                       | 1.90                                   | 2.18                                  |
| Lead Cook-EPT                          | 0.00                       | 0.00                                   | 0.80                                  |
| Lead Cook-PT                           | 0.73                       | 0.73                                   | 0.00                                  |
| Office Assistant III-EPT               | 0.80                       | 0.80                                   | 0.80                                  |
| Office Assistant II-PT                 | 0.68                       | 0.68                                   | 0.68                                  |
| Office Assistant I-PT                  | 2.10                       | 2.10                                   | 2.10                                  |
| Outreach Assistant-EPT                 | 1.60                       | 0.80                                   | 0.80                                  |
| Outreach Assistant-PT                  | 0.66                       | 1.20                                   | 1.05                                  |
| Program Specialist-EPT                 | 0.80                       | 0.80                                   | 0.80                                  |
| Subtotal:                              | 22.96                      | 21.81                                  | 22.64                                 |
| <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>37.36</b>               | <b>37.21</b>                           | <b>38.04</b>                          |

# Community Services Department

## Transportation Services

### Goal:

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

### Description:

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

### 2011-12 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:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Passenger boarding (# of one-way trips)   | 25,000  | 25,000  | 25,000  |
| • Referrals to other agencies (# of referrals)                                      | 600     | 600     | 144     |
| • New registrations processed (# of registrations)                                  | 90      | 90      | 80      |
| <b>Efficiency</b>   |         |         |         |
| • Percent change in the number of boardings from previous fiscal year               | 5.5%    | 0%      | 0%      |
| • Percent change in number of new registrations processed from previous fiscal year | 0%      | 0%      | -11%    |
| <b>Unit Cost</b>  |         |         |         |
| • Net General Fund cost as a percent of the department budget                       | 2.5%    | 2.7%    | 3.0%    |
| • Net General Fund cost per capita (City population)                                | \$3.34  | \$3.53  | \$3.89  |
| <b>Effectiveness</b>  |         |         |         |
| • Percentage of request turndowns   | 10%     | 5%      | 3%      |



# Community Services Department

## Transportation Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$749,750                  | \$789,421                              | \$847,097                             |
| Services & Supplies                               | 199,910                    | 213,658                                | 267,295                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$949,660                  | \$1,003,079                            | \$1,114,392                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (238,713)                  | (254,777)                              | (261,787)                             |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$710,946</b>           | <b>\$748,302</b>                       | <b>\$852,605</b>                      |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$21,132                   | \$0                                    | \$14,163                              |
| Services & Supplies                               | 0                          | 670                                    | 0                                     |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$21,132                   | \$670                                  | \$14,163                              |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$770,882                  | \$789,421                              | \$861,260                             |
| Services & Supplies                               | 199,910                    | 214,328                                | 267,295                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$970,792</b>           | <b>\$1,003,749</b>                     | <b>\$1,128,555</b>                    |

# Community Services Department

## Transportation Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                       |                            |  |                                       |
| Community Services Superintendent      | 0.20                       | 0.20                                   | 0.20                                  |
| Community Services Supervisor          | 1.00                       | 0.00                                   | 0.50                                  |
| Community Services Program Coordinator | 0.00                       | 1.00                                   | 1.00                                  |
| 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                                   | 7.70                                  |
| <b>PART TIME</b>                       |                            |  |                                       |
| Office Assistant II-PT                 | 1.20                       | 1.20                                   | 1.21                                  |
| Para-Transit Driver-EPT                | 4.00                       | 4.00                                   | 4.00                                  |
| Para-Transit Driver-PT                 | 2.23                       | 1.33                                   | 1.67                                  |
| Subtotal:                              | 7.43                       | 6.53                                   | 6.88                                  |
| <b>TOTAL STAFFING:</b>                 | <b>14.63</b>               | <b>13.73</b>                           | <b>14.58</b>                          |

# Community Services Department

## Transportation Services

This Page Intentionally Blank

# Public Safety Department

## Budget Summary:

The FY 2011-12 Public Safety operating budget focuses resources on essential services, and funds these services to meet the City's strategic goals. Public Safety is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers, and recreational and open space areas. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$55.5 million and revenues of \$3.6 million. The budget provides for a total 290 full-time and 63.35 part-time employees (in FTEs).

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



## Strategic Goals:

### 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 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

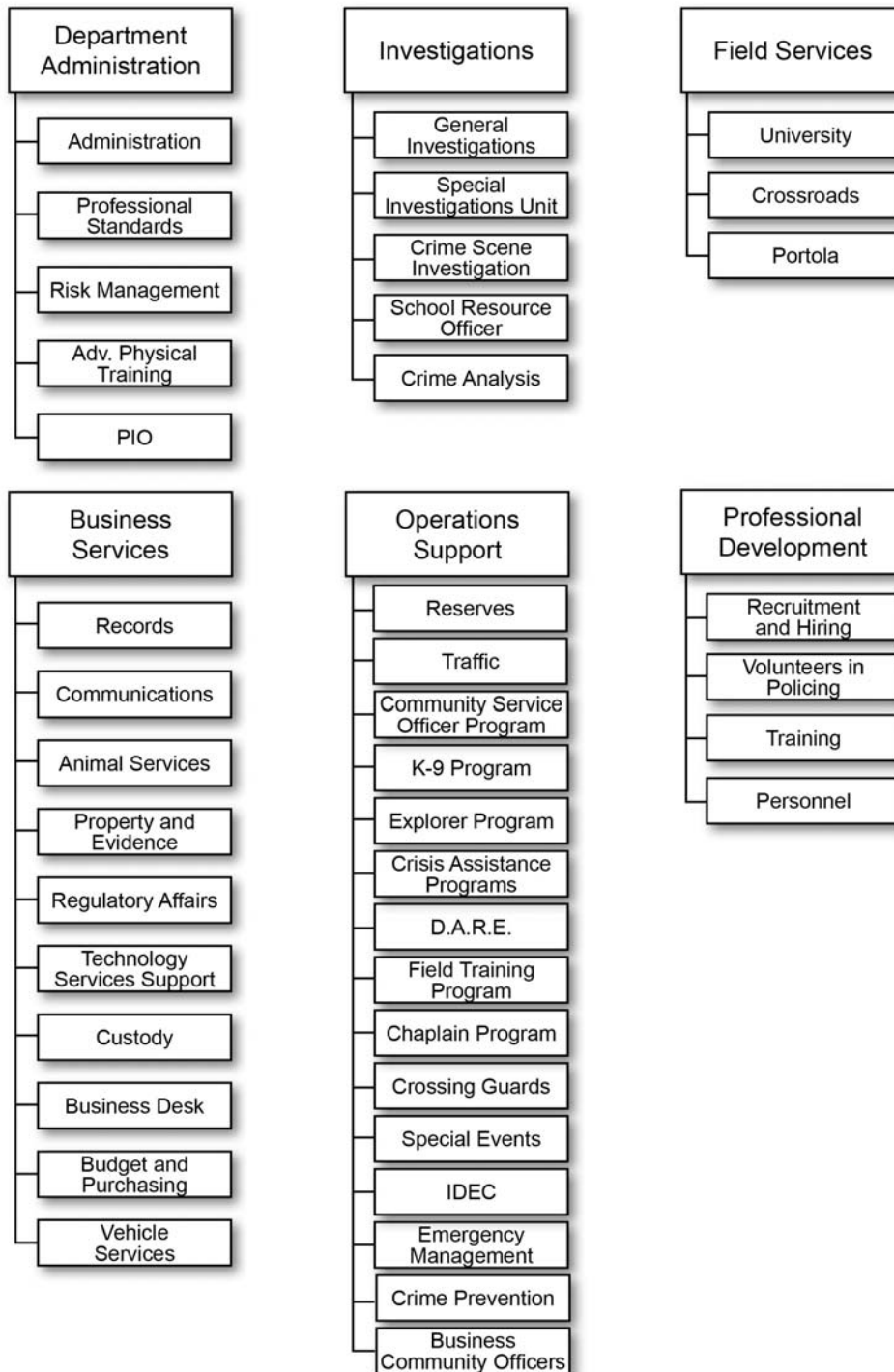
- Support local businesses and non-profit organizations through collaboration and coordination of activities that enhance community safety.

### 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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                             | \$47,262,342               | \$47,149,850                           | \$48,130,097                          |
| Services & Supplies                             | 6,631,709                  | 7,562,598                              | 7,359,641                             |
| Capital Equipment                               | <u>39,437</u>              | <u>11,148</u>                          | <u>0</u>                              |
| Subtotal  | \$53,933,489               | \$54,723,596                           | \$55,489,738                          |
| Cost Allocated                                  | 0                          | 0                                      | 0                                     |
| REVENUES  | <u>(4,016,766)</u>         | <u>(3,372,076)</u>                     | <u>(3,635,583)</u>                    |
| GENERAL FUND SUPPORT                            | \$49,916,723               | \$51,351,520                           | \$51,854,155                          |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>            |                            |  |                                       |
| Salaries & Benefits                             | \$1,506,296                | \$1,802,085                            | \$1,447,100                           |
| Services & Supplies                             | 345,142                    | 1,269,977                              | 1,111,012                             |
| Capital Equipment                               | <u>371,104</u>             | <u>1,061,621</u>                       | <u>874,504</u>                        |
| Subtotal  | \$2,222,542                | \$4,133,682                            | \$3,432,616                           |
| <b>ALL FUNDS: APPROPRIATIONS</b>                |                            |  |                                       |
| Salaries & Benefits                             | \$48,768,638               | \$48,951,935                           | \$49,577,197                          |
| Services & Supplies                             | 6,976,852                  | 8,832,574                              | \$8,470,653                           |
| Capital Equipment                               | 410,541                    | 1,072,769                              | \$874,504                             |
| Cost Allocated                                  | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| TOTAL COST                                      | \$56,156,031               | \$58,857,278                           | \$58,922,354                          |
| <b>STAFFING SUMMARY</b>                         |                            |  |                                       |
| Full Time                                       | 295.0                      | 291.0                                  | 290.0                                 |
| Part Time                                       | 33.8                       | 31.3                                   | 31.0                                  |
| Non-Hourly                                      | <u>30.4</u>                | <u>30.4</u>                            | <u>32.4</u>                           |
| TOTAL STAFFING                                  | 359.2                      | 352.7                                  | 353.4                                 |

# Public Safety Department

## Administration & Professional Development

### Goal:

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

### Description:

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

### 2011-12 Standards:

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

| Measurements  | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Community-initiated calls (# of calls)  | 75,490  | 77,120  | 79,048  |
| • Officer-initiated calls (# of calls)  | 112,184 | 102,453 | 106,244 |
| • Total calls for service   | 187,674 | 179,573 | 185,292 |
| <b>Efficiency</b>   |         |         |         |
| • Percent of calls initiated by the community   | 40.2%   | 42.9%   | 42.7%   |
| • Percent of activity initiated by officers   | 59.8%   | 57.1%   | 57.3%   |
| • Percent change in community and officer-initiated calls for service from the previous year        | 9.9%    | -4.3%   | 3.2%    |
| <b>Unit Cost</b>  |         |         |         |
| • Percent of Public Safety Department budget dedicated to Administration & Professional Development | 9.8%    | 9.1%    | 9.0%    |
| <b>Effectiveness</b>  |         |         |         |
| • Part I Uniform Crime Rates – violent crimes per 1,000 residents                                   | .63     | .55     | N/A     |
| • Part I Uniform Crime Rates – property crimes per 1,000 residents                                  | 12.66   | 14.37   | N/A     |

# Public Safety Department

## Administration & Professional Development

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$4,227,348                | \$3,870,113                            | \$3,889,579                           |
| Services & Supplies                               | 1,076,930                  | 1,110,683                              | 1,128,469                             |
| Capital Equipment                                 | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$5,304,278                | \$4,980,796                            | \$5,018,048                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | <u>(352,272)</u>           | <u>(293,551)</u>                       | <u>(337,200)</u>                      |
| NET GENERAL FUND SUPPORT                          | \$4,952,005                | \$4,687,245                            | \$4,680,848                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$31,901                   | \$0                                    | \$0                                   |
| Services & Supplies                               | 4,129                      | 16,713                                 | 16,646                                |
| Capital Equipment                                 | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$36,030                   | \$16,713                               | \$16,646                              |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$4,259,249                | \$3,870,113                            | \$3,889,579                           |
| Services & Supplies                               | 1,081,059                  | 1,127,396                              | 1,145,115                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| TOTAL   | \$5,340,308                | \$4,997,509                            | \$5,034,694                           |



# Public Safety Department

## Administration & Professional Development

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>       | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                         |                            |  |                                       |
| Administrative Coordinator               | 1.00                       | 1.00                                   | 1.00                                  |
| Administrative Secretary                 | 3.00                       | 3.00                                   | 3.00                                  |
| Armorer                                  | 1.00                       | 1.00                                   | 1.00                                  |
| Deputy Police Chief                      | 1.00                       | 1.00                                   | 1.00                                  |
| Director, Public Safety                  | 1.00                       | 1.00                                   | 1.00                                  |
| Police Lieutenant                        | 4.00                       | 4.00                                   | 4.00                                  |
| Police Officer                           | 2.00                       | 2.00                                   | 2.00                                  |
| Police Sergeant                          | 3.00                       | 2.00                                   | 2.00                                  |
| Program Assistant                        | 1.00                       | 1.00                                   | 1.00                                  |
| Program Specialist                       | 2.00                       | 2.00                                   | 2.00                                  |
| Public Safety Assistant                  | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Public Safety Assistant           | 1.00                       | 1.00                                   | 1.00                                  |
| Special Assistant to the Chief of Police | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                                | 22.00                      | 21.00                                  | 21.00                                 |
| <b>PART TIME</b>                         |                            |  |                                       |
| Management Analyst I-PT                  | 0.73                       | 0.78                                   | 0.61                                  |
| Public Safety Assistant-PT               | 0.86                       | 0.81                                   | 0.61                                  |
| Subtotal:                                | 1.59                       | 1.59                                   | 1.21                                  |
| <b>TOTAL STAFFING:</b>                   | <b>23.59</b>               | <b>22.59</b>                           | <b>22.21</b>                          |

# Public Safety Department

## Police Operations

### Goal:

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

### Description:

Police Operations provides a variety of field, traffic, investigation, and operations support, including emergency service requests; responding to in-progress and reported crimes; citizen assistance; and a wide range of non-criminal activities. In 2009-10, while patrolling 65 square miles, Patrol and Traffic Enforcement investigated 1,539 traffic collisions, responded to 89% of the Priority I calls within 10 minutes, and issued over 30,200 traffic citations.

### 2011-12 Standards:

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

### Measurements

2009-10    2010-11    2011-12

#### Services

|  |        |        |        |
|--|--------|--------|--------|
| • Priority E calls (# of calls)                | 387    | 427    | 472    |
| • Priority I calls (# of calls)                | 2,662  | 2,633  | 2,604  |
| • Arrestees processed (# of arrestees)         | 2,819  | 2,654  | 2,565  |
| • Traffic citations (# of citations)           | 30,234 | 26,452 | 31,992 |
| • Traffic collisions (# of traffic collisions) | 1,539  | 1,571  | 1,526  |

#### Efficiency

|   |       |        |       |
|---|-------|--------|-------|
| • Percent of Priority E calls responded to within established timeframe | 90%   | 92%    | 92%   |
| • Percent of Priority I calls responded to within established timeframe | 89%   | 89%    | 89%   |
| • Percent change in arrestees processed from the previous year          | -0.9% | -5.9%  | -3.4% |
| • Percent change in traffic citations from the previous year            | 13.0% | -12.5% | 20.9% |
| • Percent change in traffic collisions from the previous year           | 3.4%  | 2.1%   | -2.9% |

#### Unit Cost

|   |       |       |       |
|---|-------|-------|-------|
| • Percent of Public Safety Department General Fund operating budget devoted to the Police Operations division | 74.0% | 73.9% | 74.2% |
|---|-------|-------|-------|

#### Effectiveness

|  |      |      |     |
|--|------|------|-----|
| • Traffic Index (hazardous citations divided by the number of injury collisions) | 43.3 | 32.3 | N/A |
| • Traffic collisions per 1,000 population  | 7.2  | 7.4  | N/A |

# Public Safety Department

## Police Operations

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$37,292,084               | \$37,533,725                           | \$38,386,384                          |
| Services & Supplies                               | 2,621,527                  | 2,898,237                              | 2,763,083                             |
| Capital Equipment                                 | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$39,913,612               | \$40,431,962                           | \$41,149,467                          |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | <u>(2,472,208)</u>         | <u>(2,023,425)</u>                     | <u>(2,194,843)</u>                    |
| NET GENERAL FUND SUPPORT                          | \$37,441,404               | \$38,408,537                           | \$38,954,624                          |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$1,414,979                | \$1,788,423                            | \$1,447,100                           |
| Services & Supplies                               | 320,492                    | 1,230,368                              | 1,094,366                             |
| Capital Equipment                                 | <u>101,540</u>             | <u>1,061,621</u>                       | <u>874,504</u>                        |
| Subtotal  | \$1,837,011                | \$4,080,412                            | \$3,415,970                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$38,707,063               | \$39,322,148                           | \$39,833,484                          |
| Services & Supplies                               | 2,942,019                  | 4,128,605                              | 3,857,449                             |
| Capital Equipment                                 | 101,540                    | 1,061,621                              | 874,504                               |
| Cost Allocated                                    | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| TOTAL   | \$41,750,622               | \$44,512,374                           | \$44,565,437                          |

# Public Safety Department

## Police Operations

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Administrative Secretary           | 1.00                       | 1.00                                   | 1.00                                  |
| Civilian Investigator I            | 3.00                       | 2.00                                   | 2.00                                  |
| Civilian Investigator II           | 5.00                       | 6.00                                   | 6.00                                  |
| Crime Analyst                      | 1.00                       | 1.00                                   | 1.00                                  |
| Emergency Management Coordinator   | 1.00                       | 1.00                                   | 1.00                                  |
| Forensic Specialist I              | 3.00                       | 1.00                                   | 1.00                                  |
| Forensic Specialist II             | 1.00                       | 3.00                                   | 3.00                                  |
| Forensic Supervisor                | 1.00                       | 1.00                                   | 1.00                                  |
| Police Commander                   | 3.00                       | 3.00                                   | 3.00                                  |
| Police Lieutenant                  | 4.00                       | 4.00                                   | 4.00                                  |
| Police Officer                     | 160.00                     | 161.00                                 | 161.00                                |
| Police Sergeant                    | 25.00                      | 26.00                                  | 26.00                                 |
| Program Specialist                 | 4.00                       | 2.00                                   | 1.00                                  |
| Public Safety Assistant            | 3.00                       | 3.00                                   | 3.00                                  |
| Senior Police Officer              | 2.00                       | 1.00                                   | 1.00                                  |
| Senior Public Safety Assistant     | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                          | 218.00                     | 217.00                                 | 216.00                                |
| <b>PART TIME</b>                   |                            |  |                                       |
| Civilian Investigator I-PT         | 0.48                       | 0.48                                   | 0.48                                  |
| GIS Analyst-PT                     | 0.48                       | 0.73                                   | 0.73                                  |
| Public Safety Aide-PT              | 0.54                       | 0.54                                   | 0.54                                  |
| Public Safety Assistant-EPT        | 3.20                       | 1.60                                   | 1.60                                  |
| Public Safety Assistant-PT         | 13.75                      | 12.87                                  | 13.47                                 |
| Senior Public Safety Assistant-EPT | 0.80                       | 0.80                                   | 0.80                                  |
| Senior Public Safety Assistant-PT  | 0.96                       | 0.96                                   | 0.96                                  |
| Subtotal:                          | 20.21                      | 17.97                                  | 18.57                                 |
| <b>NON-HOURLY</b>                  |                            |  |                                       |
| Crossing Guard-EPT                 | 21.00                      | 20.00                                  | 23.00                                 |
| Crossing Guard-RPT                 | 9.40                       | 10.40                                  | 9.40                                  |
| Subtotal:                          | 30.40                      | 30.40                                  | 32.40                                 |
| <b>TOTAL STAFFING:</b>             | <b>268.61</b>              | <b>265.37</b>                          | <b>266.97</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, the Police Business Desk, Police Records, Custody, Communications, Auxiliary Services, Technology Services Support, and Animal Services. Auxiliary Services is responsible for property and evidence control, vehicle fleet maintenance and inventory control. Technology Services Support coordinates department computer-related applications and new technology applications. The Animal Services program provides support for animal control activities.

### 2011-12 Standards:

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

| Measurements   | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|
| <b>Services</b>  |         |         |         |
| • Business licenses processed (# of licenses)  | 15,890  | 14,549  | 14,867  |
| • Evidence/property received (# of items received into Property)                                 | 10,668  | 11,355  | 10,889  |
| • Records processed (# of records)   | 19,369  | 19,018  | 19,194  |
| • Animal control service calls (# of calls)  | 8,510   | 8,525   | 8,568   |
| <b>Efficiency</b>  |         |         |         |
| • % change in the number of business licenses processed from previous year                       | -7.0%   | -8.4%   | 2.2%    |
| • % change in the number of property items processed from previous year                          | 0.2%    | 6.4%    | -4.1%   |
| • % change in the number of records processed from previous year                                 | -13.2%  | -1.8%   | 0.9%    |
| • % change in number of calls for animal services from previous year                             | -1.8%   | 0.2%    | 0.5%    |
| <b>Unit Cost</b>   |         |         |         |
| • Percent of Public Safety Department General Fund operating budget devoted to Business Services | 16.2%   | 17.0%   | 16.8%   |
| <b>Effectiveness</b>   |         |         |         |
| • % of 9-1-1 emergency calls answered by call receivers within 10 seconds                        | 93.3%   | 94.5%   | 95.0%   |

# Public Safety Department

## Business Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$5,742,910                | \$5,746,012                            | \$5,854,134                           |
| Services & Supplies                               | 2,933,253                  | 3,553,678                              | 3,468,089                             |
| Capital Equipment                                 | 39,437                     | 11,148                                 | 0                                     |
| Subtotal  | \$8,715,600                | \$9,310,838                            | \$9,322,223                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (1,192,286)                | (1,055,100)                            | (1,103,540)                           |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$7,523,314</b>         | <b>\$8,255,738</b>                     | <b>\$8,218,683</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$59,416                   | \$13,662                               | \$0                                   |
| Services & Supplies                               | 20,521                     | 22,896                                 | 0                                     |
| Capital Equipment                                 | 269,564                    | 0                                      | 0                                     |
| Subtotal  | \$349,501                  | \$36,557                               | \$0                                   |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$5,802,326                | \$5,759,674                            | \$5,854,134                           |
| Services & Supplies                               | 2,953,774                  | 3,576,573                              | 3,468,089                             |
| Capital Equipment                                 | 309,001                    | 11,148                                 | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$9,065,101</b>         | <b>\$9,347,395</b>                     | <b>\$9,322,223</b>                    |

# Public Safety Department

## Business Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</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                                  |
| 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                     | 1.00                       | 0.00                                   | 0.00                                  |
| Property & Evidence Specialist II      | 1.00                       | 1.00                                   | 1.00                                  |
| Property & Evidence Specialist I       | 1.00                       | 1.00                                   | 1.00                                  |
| Public Safety Assistant                | 1.00                       | 1.00                                   | 1.00                                  |
| Public Safety Dispatcher I             | 2.00                       | 5.00                                   | 5.00                                  |
| Public Safety Dispatcher II            | 13.00                      | 10.00                                  | 10.00                                 |
| Public Safety Lead Records Specialist  | 2.00                       | 2.00                                   | 2.00                                  |
| Public Safety Records Specialist       | 8.00                       | 7.00                                   | 7.00                                  |
| Public Safety Records Supervisor       | 1.00                       | 1.00                                   | 1.00                                  |
| Public Safety Technology Analyst       | 1.00                       | 1.00                                   | 1.00                                  |
| Regulatory Affairs Supervisor          | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Animal Services Officer         | 2.00                       | 2.00                                   | 2.00                                  |
| Senior Management Analyst              | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Public Safety Assistant         | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Vehicle Installation Technician | 1.00                       | 1.00                                   | 1.00                                  |
| Supervising Public Safety Dispatcher   | 4.00                       | 4.00                                   | 4.00                                  |
| Vehicle Installation Technician        | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                              | 55.00                      | 53.00                                  | 53.00                                 |

# Public Safety Department

## Business Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>   | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--------------------------------------|----------------------------|--|---------------------------------------|
| PART TIME                            |                            |  |                                       |
| Computer Technician-PT               | 0.48                       | 0.48                                   | 0.48                                  |
| License Specialist-PT                | 1.21                       | 0.96                                   | 0.96                                  |
| Office Assistant I-PT                | 0.60                       | 0.60                                   | 0.00                                  |
| Office Specialist-PT                 | 2.40                       | 2.88                                   | 2.40                                  |
| Public Safety Assistant-EPT          | 0.80                       | 1.60                                   | 1.60                                  |
| Public Safety Assistant-PT           | 4.51                       | 4.04                                   | 4.52                                  |
| Public Safety Dispatcher II-PT       | 1.21                       | 1.21                                   | 1.21                                  |
| Public Safety Records Specialist-EPT | 0.80                       | 0.00                                   | 0.00                                  |
| Subtotal:                            | 12.00                      | 11.77                                  | 11.17                                 |
| <br>TOTAL STAFFING:                  | <br>67.00                  | <br>64.77                              | <br>64.17                             |



# Public Safety Department

## Business Services

This Page Intentionally Blank

# Public Works Department

## Budget Summary:

The FY 2011-12 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 \$26,756,086 and revenues of \$3,498,695. The budget provides for a total of 122 full-time employees and 1.75 part-time employees (in FTE's). The department's organizational structure, the services it will provide during



the year, and the revenue and expenditures required to implement the services are detailed in the subsequent pages.

## Strategic Goals:

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

### Promote economic prosperity

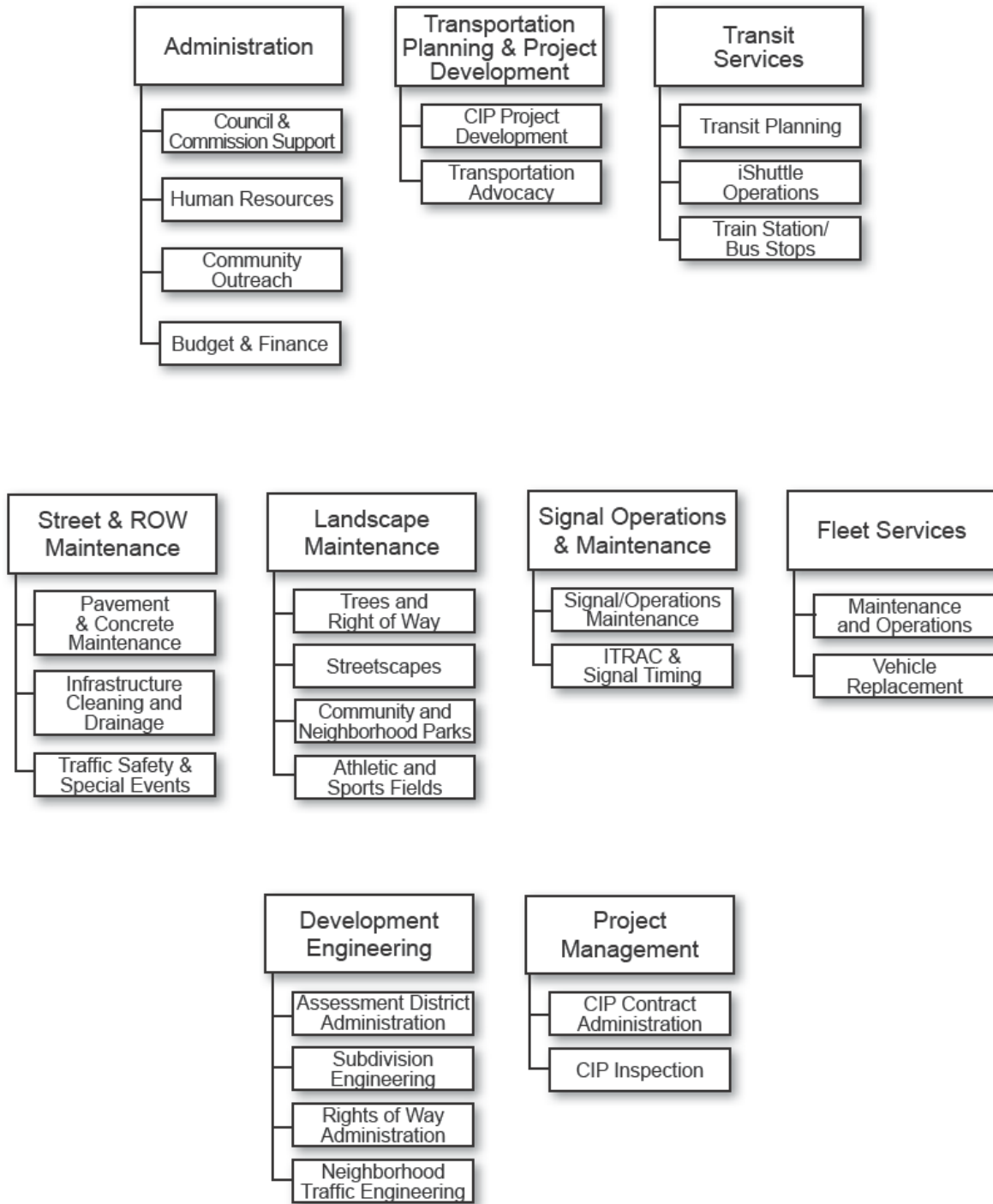
- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.
- Ensure the City's eligibility for transportation funding and actively pursue funding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

### Promote effective government

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

# Public Works Department

## Services to the Community:



# Public Works Department

## Department Budget Summary:

| <b>Funds Summary</b>                            | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                             | \$11,828,250               | \$10,614,101                           | \$10,900,502                          |
| Services & Supplies                             | 13,931,470                 | 13,599,811                             | 15,115,584                            |
| Capital Equipment                               | <u>10,766</u>              | <u>0</u>                               | <u>740,000</u>                        |
| Subtotal  | \$25,770,486               | \$24,213,912                           | \$26,756,086                          |
| Cost Allocated                                  | (343,509)                  | 0                                      | 0                                     |
| REVENUES  | <u>(629,456)</u>           | <u>(796,200)</u>                       | <u>(3,498,695)</u>                    |
| GENERAL FUND SUPPORT                            | \$24,797,521               | \$23,417,712                           | \$23,257,391                          |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>            |                            |  |                                       |
| Salaries & Benefits                             | \$3,966,531                | \$4,285,329                            | \$4,324,760                           |
| Services & Supplies                             | 13,224,301                 | 9,805,413                              | 10,915,959                            |
| Capital Equipment                               | <u>0</u>                   | <u>774,714</u>                         | <u>1,015,283</u>                      |
| Subtotal  | \$17,190,832               | \$14,865,456                           | \$16,256,002                          |
| <b>ALL FUNDS: APPROPRIATIONS</b>                |                            |  |                                       |
| Salaries & Benefits                             | \$15,794,780               | \$14,899,430                           | \$15,225,262                          |
| Services & Supplies                             | \$27,155,771               | \$23,405,224                           | \$26,031,543                          |
| Capital Equipment                               | \$10,766                   | \$774,714                              | \$1,755,283                           |
| Cost Allocated                                  | <u>(343,509)</u>           | <u>0</u>                               | <u>0</u>                              |
| TOTAL COST                                      | \$42,617,809               | \$39,079,368                           | \$43,012,088                          |
| <b>STAFFING SUMMARY</b>                         |                            |  |                                       |
| Full Time                                       | 134.0                      | 123.0                                  | 122.0                                 |
| Part Time                                       | 4.0                        | 3.5                                    | 1.8                                   |
| Non-Hourly                                      | <u>0.0</u>                 | <u>0.0</u>                             | <u>0.0</u>                            |
| TOTAL STAFFING                                  | 138.0                      | 126.5                                  | 123.8                                 |

# Public Works Department Administration

## Goal:

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

## Description:

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

## 2011-12 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 timeframes.

## Measurements:

2009-10    2010-11    2011-12

### Efficiency

- |   |      |      |      |
|---|------|------|------|
| • Complete correspondence, City Manager and City Council letters, and reports within established timeframes | 100% | 100% | 100% |
| • Complete performance reviews within established guidelines  | 100% | 100% | 100% |

### Unit Cost

- |   |          |          |          |
|---|----------|----------|----------|
| • Public Works Department General Fund Budget as a percent of citywide General Fund Budget            | 18.3%    | 17.9%    | 19.7%    |
| • Public Works Department General Fund Budget per capita  | \$121.25 | \$114.15 | \$122.09 |
| • Percentage of Public Works Department General Fund operating expenditures devoted to Administration | 8.8%     | 8.2%     | 6.6%     |

### Effectiveness

- |                                    |      |      |      |
|------------------------------------|------|------|------|
| • Percentage of standards achieved | 100% | 100% | 100% |
|------------------------------------|------|------|------|

# Public Works Department Administration

## Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$914,385                  | \$743,243                              | \$693,539                             |
| Services & Supplies                               | 1,353,215                  | 1,250,768                              | 1,074,346                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$2,267,601                | \$1,994,011                            | \$1,767,885                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | 0                          | (44,000)                               | (88,775)                              |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$2,267,601</b>         | <b>\$1,950,011</b>                     | <b>\$1,679,110</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$25,087                   | \$0                                    | \$0                                   |
| Services & Supplies                               | 0                          | 0                                      | 0                                     |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$25,087                   | \$0                                    | \$0                                   |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$939,472                  | \$743,243                              | \$693,539                             |
| Services & Supplies                               | 1,353,215                  | 1,250,768                              | 1,074,346                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$2,292,687</b>         | <b>\$1,994,011</b>                     | <b>\$1,767,885</b>                    |

# Public Works Department Administration

## Service Center Summary:

| <b>Staffing Detail – All Funds</b>   | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                     |                            |  |                                       |
| Administrative Coordinator           | 1.00                       | 1.00                                   | 1.00                                  |
| Administrative Secretary             | 1.00                       | 0.00                                   | 0.00                                  |
| Deputy Director, Public Works        | 1.00                       | 1.00                                   | 1.00                                  |
| Director, Public Works               | 1.00                       | 1.00                                   | 1.00                                  |
| Fiscal & Environmental Administrator | 1.00                       | 0.00                                   | 0.00                                  |
| Management Analyst I                 | 1.00                       | 0.00                                   | 0.00                                  |
| Management Analyst II                | 0.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                            | 6.00                       | 4.00                                   | 4.00                                  |
| <b>PART TIME</b>                     |                            |  |                                       |
| Project Development Administrator-PT | 0.50                       | 0.00                                   | 0.00                                  |
| Subtotal:                            | 0.50                       | 0.00                                   | 0.00                                  |
| <b>TOTAL STAFFING:</b>               | <b>6.50</b>                | <b>4.00</b>                            | <b>4.00</b>                           |

# Public Works Department

## 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.

### 2011-12 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:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Plan Checks reviewed (# of plans)   | 696     | 980     | 1,100   |
| • Assessment District Funds reimbursed  | \$7.2M  | \$3.5M  | \$22.0M |
| <b>Efficiency</b>   |         |         |         |
| • 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%    |
| <b>Unit Cost</b>  |         |         |         |
| • Plan check of curb, gutter and asphalt roadway improvements (per acre)                                    | \$1,345 | \$1,345 | \$1,345 |
| • Percent of Public Works Department General Fund operating expenditures devoted to Development Engineering | 7.3%    | 5.5%    | 5.7%    |
| <b>Effectiveness</b>  |         |         |         |
| • Percentage of applications approved with three or fewer plan check reviews                                | 96%     | 94%     | 95%     |



# Public Works Department

## Development Engineering

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$1,187,619                | \$960,255                              | \$933,657                             |
| Services & Supplies                               | 697,288                    | 378,348                                | 580,915                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$1,884,907                | \$1,338,603                            | \$1,514,572                           |
| Cost Allocated                                    | (60,375)                   | 0                                      | 0                                     |
| Revenues  | (908)                      | 0                                      | 0                                     |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$1,823,625</b>         | <b>\$1,338,603</b>                     | <b>\$1,514,572</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$729,327                  | \$915,497                              | \$1,047,253                           |
| Services & Supplies                               | 1,497,968                  | 1,921,300                              | 2,443,620                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$2,227,295                | \$2,836,797                            | \$3,490,873                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,916,946                | \$1,875,752                            | \$1,980,910                           |
| Services & Supplies                               | 2,195,256                  | 2,299,648                              | 3,024,535                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | (60,375)                   | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$4,051,827</b>         | <b>\$4,175,400</b>                     | <b>\$5,005,445</b>                    |

# Public Works Department

## Development Engineering

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Administrative Secretary           | 1.50                       | 1.50                                   | 1.50                                  |
| Assistant Engineer                 | 2.00                       | 2.00                                   | 2.00                                  |
| City Engineer                      | 0.50                       | 0.50                                   | 0.70                                  |
| Engineering Technician             | 2.00                       | 1.00                                   | 1.00                                  |
| Right-of-Way Administrator         | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Civil Engineer              | 5.00                       | 5.00                                   | 5.00                                  |
| Senior Project Manager             | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Transportation Analyst      | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Transportation Engineer     | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                          | 15.00                      | 14.00                                  | 14.20                                 |
| <b>PART TIME</b>                   |                            |  |                                       |
| Office Assistant III-EPT           | 0.75                       | 0.75                                   | 0.75                                  |
| Subtotal:                          | 0.75                       | 0.75                                   | 0.75                                  |
| <b>TOTAL STAFFING:</b>             | <b>15.75</b>               | <b>14.75</b>                           | <b>14.95</b>                          |

# Public Works Department

## 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 Civic Center, community and neighborhood parks, athletic fields, streetscapes, trees, and eucalyptus windrows. Specific services include contract management of all parks and street landscape maintenance, sports fields and infield maintenance, tree trimming, weed abatement, and water management. To achieve optimum efficiency and service quality, private contractors and professionally recognized performance standards are integrated into the division's operations.

### 2011-12 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:

|  | 2009-10 | 2010-11 | 2011-12  |
|--|---------|---------|----------|
| <b>Inventory</b>   |         |         |          |
| • Community Parks (# of parks)   | 18      | 18      | 18       |
| • Neighborhood Parks/Vista Points  | 36      | 36      | 37       |
| • Athletic Infields (# of infields)  | 43      | 43      | 44       |
| • Sports Fields (Acres)  | 129     | 129     | 131      |
| • Streetscapes (Acres)   | 773     | 781     | 808      |
| • Trees (# of trees)   | 61,109  | 62,912  | 63,470   |
| • Water Meters/Smart Irrigation Controllers  | -       | -       | 551/711  |
| <b>Efficiency</b>  |         |         |          |
| • Public service requests completed within 15 days                                 | 100%    | 100%    | 100%     |
| • Parks & streetscapes meeting water usage guidelines                              | 95%     | 97%     | 98%      |
| <b>Unit Cost</b>   |         |         |          |
| • Per acre cost to maintain streetscape  | \$8,085 | \$7,968 | \$7,820  |
| • Per acre cost to maintain neighborhood parks/vista points                        | \$9,651 | \$9,423 | \$10,419 |
| • Per acre cost to maintain community parks  | \$9,562 | \$9,034 | \$8,930  |
| • Percent of Public Works Department General Fund devoted to Landscape Maintenance | 39.0%   | 38.0%   | 38.3%    |
| <b>Effectiveness</b>   |         |         |          |
| • % of landscape maintained at service standards                                   | 98%     | 95%     | 94%      |
| • % of trees trimmed per the posted trim schedule                                  | 100%    | 100%    | 100%     |
| • % of sports fields prepped for scheduled events                                  | 100%    | 100%    | 100%     |

# Public Works Department

## Landscape Maintenance

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$2,488,249                | \$1,973,588                            | \$2,139,290                           |
| Services & Supplies                               | 7,554,291                  | 7,229,051                              | 8,113,001                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$10,042,540               | \$9,202,639                            | \$10,252,291                          |
| Cost Allocated                                    | (399)                      | 0                                      | 0                                     |
| Revenues  | (147,679)                  | (109,200)                              | (100,800)                             |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$9,894,461</b>         | <b>\$9,093,439</b>                     | <b>\$10,151,491</b>                   |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$157,495                  | \$615,232                              | \$549,522                             |
| Services & Supplies                               | 3,452,893                  | 4,036,894                              | 3,592,604                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$3,610,387                | \$4,652,126                            | \$4,142,126                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$2,645,743                | \$2,588,820                            | \$2,688,812                           |
| Services & Supplies                               | 11,007,184                 | 11,265,945                             | 11,705,605                            |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | (399)                      | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$13,652,528</b>        | <b>\$13,854,765</b>                    | <b>\$14,394,417</b>                   |

# Public Works Department

## Landscape Maintenance

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>      | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                        |                            |  |                                       |
| Administrative Secretary                | 0.50                       | 0.50                                   | 0.50                                  |
| Landscape Contract Specialist           | 5.00                       | 3.00                                   | 3.00                                  |
| Landscape Maintenance Specialist        | 4.00                       | 5.00                                   | 5.00                                  |
| Landscape Maintenance Superintendent    | 1.00                       | 1.00                                   | 1.00                                  |
| Landscape Maintenance Supervisor        | 4.00                       | 3.00                                   | 3.00                                  |
| Landscape Maintenance Technician        | 4.00                       | 3.00                                   | 3.00                                  |
| Lead Landscape Maintenance Technician   | 5.00                       | 6.00                                   | 6.00                                  |
| Management Analyst I                    | 0.50                       | 0.50                                   | 0.50                                  |
| Manager, Public Services                | 0.25                       | 0.25                                   | 0.25                                  |
| Master Landscape Maintenance Specialist | 1.00                       | 0.00                                   | 0.00                                  |
| Program Specialist                      | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Project Manager                  | 0.00                       | 0.66                                   | 0.66                                  |
| Subtotal:                               | 26.25                      | 23.91                                  | 23.91                                 |
| <b>PART TIME</b>                        |                            |  |                                       |
| Office Assistant II-PT                  | 0.00                       | 0.10                                   | 0.10                                  |
| Subtotal:                               | 0.00                       | 0.10                                   | 0.10                                  |
| <b>TOTAL STAFFING:</b>                  | <b>26.25</b>               | <b>24.01</b>                           | <b>24.01</b>                          |

# Public Works Department

## 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 the design and construction of infrastructure projects.

### 2011-12 Standards:

- The Project Management Division ensures that assigned CIP 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:  | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|
| Services   |         |         |         |
| • CIP Projects Designed (# of projects)  | 14      | 7       | 17      |
| • Contracts Awarded (# of contracts)   | 14      | 19      | 8       |
| • CIP Projects Constructed (# of projects)   | 18      | 17      | 14      |
| 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 expenditures devoted to Project Management | 2.2%    | 1.4%    | 1.3%    |
| Effectiveness  |         |         |         |
| • Percentage of CIP projects completed within established budget                                       | 95%     | 95%     | 95%     |

# Public Works Department

## Project Management

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$471,919                  | \$261,122                              | \$245,002                             |
| Services & Supplies                               | 96,910                     | 86,882                                 | 98,828                                |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$568,828                  | \$348,004                              | \$343,830                             |
| Cost Allocated                                    | (245,492)                  | 0                                      | 0                                     |
| Revenues  | (8,182)                    | (4,000)                                | (4,000)                               |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$315,155</b>           | <b>\$344,004</b>                       | <b>\$339,830</b>                      |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$1,714,312                | \$1,631,615                            | \$1,573,772                           |
| Services & Supplies                               | 0                          | 0                                      | 0                                     |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$1,714,312                | \$1,631,615                            | \$1,573,772                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$2,186,230                | \$1,892,737                            | \$1,818,774                           |
| Services & Supplies                               | 96,910                     | 86,882                                 | 98,828                                |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | (245,492)                  | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$2,037,648</b>         | <b>\$1,979,619</b>                     | <b>\$1,917,602</b>                    |

# Public Works Department

## Project Management

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Administrative Secretary           | 1.00                       | 1.00                                   | 1.00                                  |
| Assistant Engineer                 | 1.00                       | 1.00                                   | 0.00                                  |
| City Engineer                      | 0.50                       | 0.50                                   | 0.30                                  |
| Construction Inspection Supervisor | 1.00                       | 1.00                                   | 1.00                                  |
| Construction Inspector             | 2.00                       | 2.00                                   | 2.00                                  |
| 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      | 3.00                       | 3.00                                   | 3.00                                  |
| Senior Project Manager             | 3.00                       | 2.34                                   | 2.34                                  |
| Subtotal:                          | 15.50                      | 14.84                                  | 13.64                                 |
| <b>PART TIME</b>                   |                            |  |                                       |
| Intern I-PT                        | 1.00                       | 1.00                                   | 0.00                                  |
| Subtotal:                          | 1.00                       | 1.00                                   | 0.00                                  |
| <b>TOTAL STAFFING:</b>             | <b>16.50</b>               | <b>15.84</b>                           | <b>13.64</b>                          |



# Public Works Department

## 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 signal design guidelines and standards; response to resident concerns regarding traffic flow and signal operations and implementation of corrective measures when appropriate; participation in traffic-related litigation; and management of the Irvine Traffic Research and Control (ITRAC) Center.

### 2011-12 Standards:

- Review existing traffic signal systems to address residents' traffic requests and concerns, initiate and implement corrective measures when appropriate.
- Conduct signal coordination timing studies and, when possible, minimize the signal phasing and cycle-time to reduce traffic delays and increase traffic flow.
- Continue to update signal coordination timing and traffic systems communication network infrastructure.
- Provide for the repair, maintenance and rehabilitation of traffic signal equipment to optimize its operational efficiency.

### Measurements:

2009-10    2010-11    2011-12

#### Services

|   |     |     |     |
|---|-----|-----|-----|
| • Signalized Intersections (# of intersections)         | 317 | 327 | 330 |
| • In-Roadway Warning Lights (# of pedestrian crossings) | 7   | 7   | 7   |
| • CCTV Cameras (# of cameras)                           | 160 | 177 | 180 |
| • Pedestrian Countdown Signals (# of intersections)     | 90  | 327 | 330 |
| • Battery Backup Systems (# of intersections)           | 100 | 184 | 215 |

#### Efficiency

|   |     |      |      |
|---|-----|------|------|
| • % of signal timing requests processed within 1 business day | 90% | 100% | 98%  |
| • % of information requests processed within 1 business day   | 95% | 100% | 100% |

#### Unit Cost

|  |       |       |       |
|--|-------|-------|-------|
| • % of Department General Fund operating expenditures devoted to Signal Operations & Maintenance | 11.6% | 11.3% | 10.6% |
|--|-------|-------|-------|

#### 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% |
|--|-----|-----|------|

# Public Works Department

## Signal Operations & Maintenance

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$2,312,662                | \$2,203,695                            | \$2,276,576                           |
| Services & Supplies                               | 686,521                    | 527,559                                | 556,543                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$2,999,183                | \$2,731,254                            | \$2,833,119                           |
| Cost Allocated                                    | (12,106)                   | 0                                      | 0                                     |
| Revenues  | (11,919)                   | (7,000)                                | (10,000)                              |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$2,975,158</b>         | <b>\$2,724,254</b>                     | <b>\$2,823,119</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$54,314                   | \$5,984                                | \$5,983                               |
| Services & Supplies                               | 1,158,969                  | 1,327,694                              | 1,292,694                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$1,213,282                | \$1,333,678                            | \$1,298,677                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$2,366,976                | \$2,209,679                            | \$2,282,559                           |
| Services & Supplies                               | 1,845,490                  | 1,855,253                              | 1,849,237                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | (12,106)                   | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$4,200,359</b>         | <b>\$4,064,932</b>                     | <b>\$4,131,796</b>                    |

# Public Works Department

## Signal Operations & Maintenance

### Service Center Summary:

| <b>Staffing Detail – All Funds</b>    | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</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                       | 2.00                                   | 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 Analyst         | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Transportation Engineer        | 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            | 2.00                       | 2.00                                   | 2.00                                  |
| Subtotal:                             | 19.25                      | 18.25                                  | 18.25                                 |
| <b>PART TIME</b>                      |                            |  |                                       |
| Office Assistant II-PT                | 0.20                       | 0.20                                   | 0.20                                  |
| Subtotal:                             | 0.20                       | 0.20                                   | 0.20                                  |
| <b>TOTAL STAFFING:</b>                | <b>19.45</b>               | <b>18.45</b>                           | <b>18.45</b>                          |

# Public Works Department

## Street & Right-of-Way Maintenance

### Goal:

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

### Description:

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

### 2011-12 Standards:

- Provide timely inspections and 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 systems and maintain water quality standards.
- Update and maintain the City's Pavement Management Program.

### Measurements:

2009-10      2010-11      2011-12

#### Services

|   |        |        |        |
|---|--------|--------|--------|
| • Roadway (Asphalt - # of centerline miles) | 388    | 388    | 393    |
| • Bike Trails (Asphalt - # of lane miles)   | 43.9   | 44.2   | 44.2   |
| • Parking Lots (Asphalt – acres)            | 60.91  | 60.91  | 60.91  |
| • Curbs & Gutters (Concrete - # of miles)   | 1,435  | 1,435  | 1,439  |
| • Sidewalks (Concrete - # of miles)         | 877    | 888    | 893    |
| • Storm Drain Lines (Concrete - # of miles) | 556    | 557    | 559    |
| • Storm Drain Catch Basins (# of basins)    | 4,128  | 4,136  | 4,167  |
| • Street Sweeping (# of curb miles)         | 38,204 | 38,204 | 38,300 |

#### Efficiency

|  |      |      |      |
|--|------|------|------|
| • % 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% |

#### Unit Cost

|   |          |          |          |
|---|----------|----------|----------|
| • Street Maintenance cost per centerline mile   | \$14,825 | \$14,199 | \$14,256 |
| • % of Public Works General Fund operating expenditures devoted to Street & ROW Maintenance | 21.3%    | 22.8%    | 21.0%    |

#### Effectiveness

|  |     |     |      |
|--|-----|-----|------|
| • % of public roadways maintained at or above 65 PCI standard (*based on a new system of evaluation) | 82% | 82% | 84%* |
|--|-----|-----|------|

# Public Works Department

## Street & Right-of-Way Maintenance

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$3,525,702                | \$3,540,117                            | \$3,688,177                           |
| Services & Supplies                               | 1,945,091                  | 1,969,110                              | 1,934,506                             |
| Capital Equipment                                 | 10,766                     | 0                                      | 0                                     |
| Subtotal  | \$5,481,560                | \$5,509,227                            | \$5,622,683                           |
| Cost Allocated                                    | (4,378)                    | 0                                      | 0                                     |
| Revenues  | 0                          | 0                                      | 0                                     |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$5,477,181</b>         | <b>\$5,509,227</b>                     | <b>\$5,622,683</b>                    |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$17,186                   | \$13,400                               | \$0                                   |
| Services & Supplies                               | 439,314                    | 576,600                                | 1,135,000                             |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$456,500                  | \$590,000                              | \$1,135,000                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$3,542,889                | \$3,553,517                            | \$3,688,177                           |
| Services & Supplies                               | 2,384,405                  | 2,545,710                              | 3,069,506                             |
| Capital Equipment                                 | 10,766                     | 0                                      | 0                                     |
| Cost Allocated                                    | (4,378)                    | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$5,933,682</b>         | <b>\$6,099,227</b>                     | <b>\$6,757,683</b>                    |

# Public Works Department

## Street & Right-of-Way Maintenance

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Administrative Secretary           | 0.50                       | 0.50                                   | 0.50                                  |
| Assistant Engineer                 | 1.00                       | 1.00                                   | 1.00                                  |
| Equipment Operator I               | 5.00                       | 5.00                                   | 5.00                                  |
| Equipment Operator II              | 2.00                       | 2.00                                   | 2.00                                  |
| Lead Street Maintenance Technician | 8.00                       | 8.00                                   | 8.00                                  |
| Management Analyst I               | 0.50                       | 0.50                                   | 0.50                                  |
| Manager, Public Services           | 0.25                       | 0.25                                   | 0.25                                  |
| Street Maintenance Specialist      | 4.00                       | 4.00                                   | 4.00                                  |
| Street Maintenance Superintendent  | 1.00                       | 1.00                                   | 1.00                                  |
| Street Maintenance Supervisor      | 3.00                       | 3.00                                   | 3.00                                  |
| Street Maintenance Technician      | 8.00                       | 7.00                                   | 7.00                                  |
| Subtotal:                          | 33.25                      | 32.25                                  | 32.25                                 |
| <b>PART TIME</b>                   |                            |  |                                       |
| Office Assistant II-PT             | 0.00                       | 0.10                                   | 0.10                                  |
| Subtotal:                          | 0.00                       | 0.10                                   | 0.10                                  |
| <b>TOTAL STAFFING:</b>             | <b>33.25</b>               | <b>32.35</b>                           | <b>32.35</b>                          |

# Public Works Department

## Transportation Planning & Project Development

### Goal:

Plan, fund and advance the development of an integrated, high quality, multi-modal transportation system 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, the City's General Plan, and related policies and mandates.

### 2011-12 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 Irvine Business Complex.
- Monitor regionally and nationally significant transportation initiatives to ensure City transportation interests are met.
- Develop capital improvement projects in order to ensure local transportation needs are met.

### Measurements:

|   | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|
| <b>Services</b>   |         |         |         |
| • Grant Applications Submitted (# of applications)  | 12      | 17      | 20      |
| • Grant Awards (# awarded)  | 5       | 8       | 10      |
| <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 expenditures devoted to Transportation Planning & Project Development | 1.9%    | 2.7%    | 2.4%    |
| <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 Department

## Transportation Planning & Project Development

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$469,286                  | \$476,368                              | \$486,536                             |
| Services & Supplies                               | 7,674                      | 165,493                                | 165,345                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$476,960                  | \$641,861                              | \$651,881                             |
| Cost Allocated                                    | (20,759)                   | 0                                      | 0                                     |
| Revenues  | 0                          | 0                                      | 0                                     |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$456,201</b>           | <b>\$641,861</b>                       | <b>\$651,881</b>                      |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>              |                            |  |                                       |
| Salaries & Benefits                               | \$294,761                  | \$165,291                              | \$186,116                             |
| Services & Supplies                               | 3,815,419                  | 389,264                                | 460,000                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Subtotal  | \$4,110,180                | \$554,555                              | \$646,116                             |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$764,047                  | \$641,659                              | \$672,652                             |
| Services & Supplies                               | 3,823,092                  | 554,757                                | 625,345                               |
| Capital Equipment                                 | 0                          | 0                                      | 0                                     |
| Cost Allocated                                    | (20,759)                   | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$4,566,380</b>         | <b>\$1,196,416</b>                     | <b>\$1,297,997</b>                    |



# Public Works Department

## Transportation Planning & Project Development

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| FULL TIME                          |                            |  |                                       |
| Administrative Secretary           | 1.00                       | 0.50                                   | 0.50                                  |
| Assistant Transportation Analyst   | 1.00                       | 1.00                                   | 1.00                                  |
| Associate Transportation Analyst   | 2.00                       | 1.00                                   | 1.00                                  |
| Manager, Transit & Transportation  | 0.50                       | 0.50                                   | 0.50                                  |
| Project Development Administrator  | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Transportation Analyst      | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                          | 6.50                       | 5.00                                   | 5.00                                  |
| TOTAL STAFFING:                    | 6.50                       | 5.00                                   | 5.00                                  |

# Public Works Department

## 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 implements City Council approved transit initiatives that enable the transportation system to carry more people with less roadway congestion and improve the quality of life in the City and region, 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 iShuttle, 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 iShuttle to a citywide Shuttle System. Expansion of iShuttle service to the Irvine Spectrum residential and commercial areas is planned for this fiscal year. 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 the provision of bus stop amenities throughout the City. The division also participates in regional transit studies that focus on alternative transportation strategies.

### 2011-12 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 and cost effective transportation services, while maximizing use of outside funding.

### Measurements:

|  | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|
| <b>Services</b>  |         |         |         |
| • 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     |
| • iShuttle peak boardings per revenue service hour   | 7.2     | 7.2     | 7.2     |
| <b>Efficiency</b>  |         |         |         |
| • iShuttle on-time performance   | 90%     | 90%     | 90%     |
| • iShuttle accidents per 100,000 miles   | 1.3     | 1.0     | 0.0     |
| <b>Unit Cost</b>   |         |         |         |
| • % of Public Works Department General Fund operating expenditures devoted to Transit Division | 8.0%    | 10.1%   | 14.1%   |
| <b>Effectiveness</b>   |         |         |         |
| • Secure revenue from Irvine Station tenant leases   | 95%     | 95%     | 95%     |
| • % of written citizen requests completed within 15 days                                       | 95%     | 95%     | 100%    |

# Public Works Department

## Transit Services

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                               | \$458,427                  | \$455,713                              | \$437,725                             |
| Services & Supplies                               | 1,590,480                  | 1,992,600                              | 2,592,100                             |
| Capital Equipment                                 | 0                          | 0                                      | 740,000                               |
| Subtotal  | \$2,048,907                | \$2,448,313                            | \$3,769,825                           |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| Revenues  | (460,767)                  | (632,000)                              | (3,295,120)                           |
| <b>NET GENERAL FUND SUPPORT</b>                   | <b>\$1,588,140</b>         | <b>\$1,816,313</b>                     | <b>\$474,705</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                               | \$458,427                  | \$455,713                              | \$437,725                             |
| Services & Supplies                               | 1,590,480                  | 1,992,600                              | 2,592,100                             |
| Capital Equipment                                 | 0                          | 0                                      | 740,000                               |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$2,048,907</b>         | <b>\$2,448,313</b>                     | <b>\$3,769,825</b>                    |

# Public Works Department

## Transit Services

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| Administrative Secretary           | 1.00                       | 0.50                                   | 0.50                                  |
| Manager, Transit & Transportation  | 0.50                       | 0.50                                   | 0.50                                  |
| Senior Transportation Analyst      | 1.00                       | 1.00                                   | 1.00                                  |
| Transit Programs Administrator     | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                          | 3.50                       | 3.00                                   | 3.00                                  |
| <b>PART TIME</b>                   |                            |  |                                       |
| Program Assistant-EPT              | 0.75                       | 0.75                                   | 0.00                                  |
| Subtotal:                          | 0.75                       | 0.75                                   | 0.00                                  |
| <b>TOTAL STAFFING:</b>             | <b>4.25</b>                | <b>3.75</b>                            | <b>3.00</b>                           |

# Public Works Department

## Transit Services

This Page Intentionally Blank

# 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 and the Amended and Restated Development Agreement.

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

The Orange County Great Park Corporation is also an operating department of the City of Irvine and will be staffed by 33 full-time employees and nine Board of Directors positions. The Board members (five of whom are members of the City Council) are responsible for recommending the course of development, build out and operation of the Orange County Great Park.



In addition to staff, the Great Park has retained consultants, designers and contractors to provide the expertise and support necessary to ensure the Orange County Great Park will truly be a great park now and in the future.

The FY 2011-12 budget supports the mission of the Great Park by funding the continuation of essential work efforts with expenditures of \$20,746,484 and revenues and contributions of \$9,537,352. Nine ongoing capital improvement projects (CIP) are funded this fiscal year with combined expenditures of \$43,785,230. 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 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

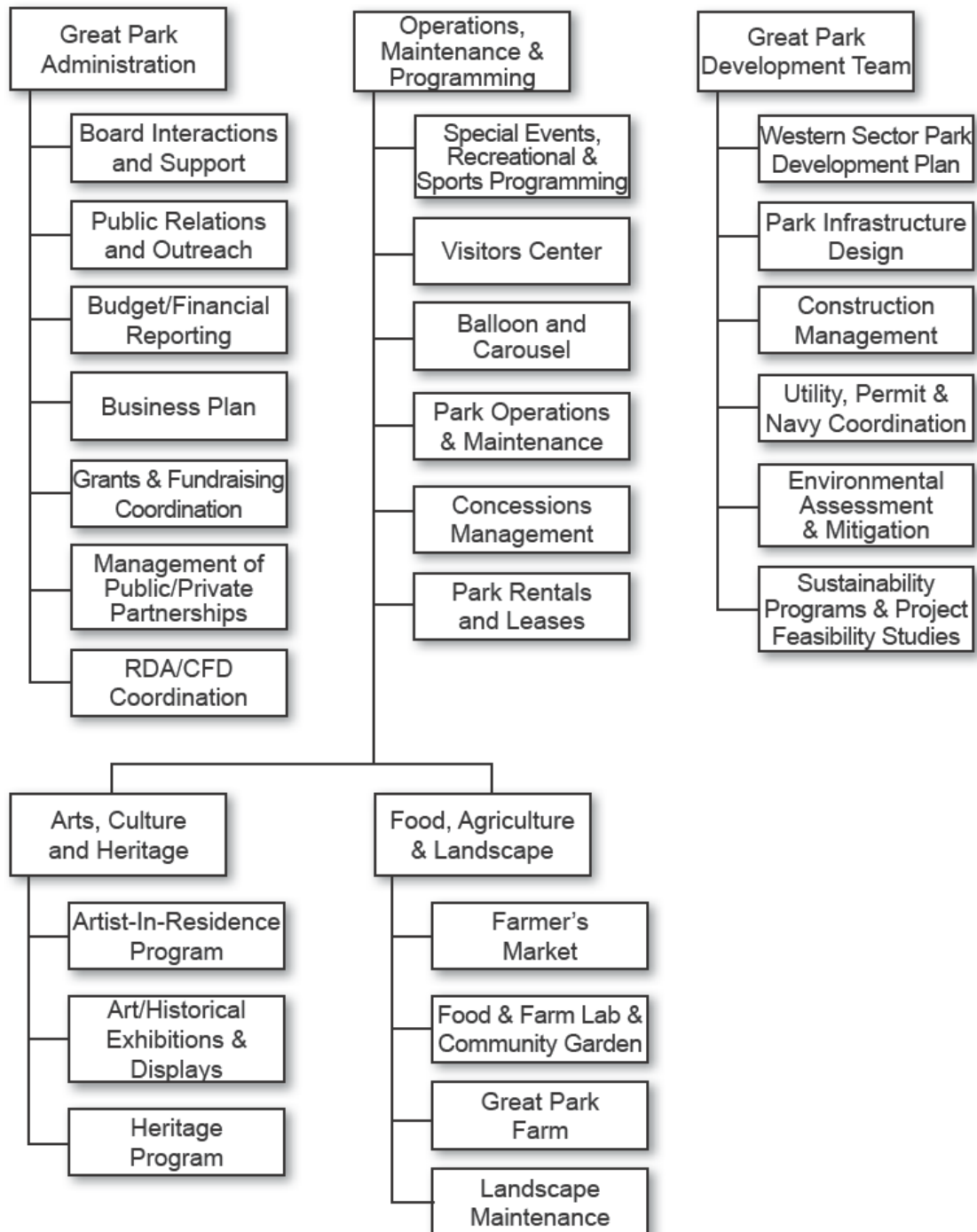
- Maximize the economic potential of the Orange County Great Park as a world-class park and be attentive to its value as a long-term asset.

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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS AND 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                                     |
| GENERAL FUND SUPPORT                            | \$0                        | \$0                                    | \$0                                   |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>            |                            |  |                                       |
| Salaries & Benefits                             | \$3,462,901                | \$4,143,225                            | \$4,875,619                           |
| Services & Supplies                             | 12,951,307                 | 15,417,959                             | 15,612,865                            |
| Capital Equipment                               | 421,182                    | 419,324                                | 258,000                               |
| Subtotal  | \$16,835,390               | \$19,980,508                           | \$20,746,484                          |
| <b>ALL FUNDS: APPROPRIATIONS</b>                |                            |  |                                       |
| Salaries & Benefits                             | \$3,462,901                | \$4,143,225                            | \$4,875,619                           |
| Services & Supplies                             | \$12,951,307               | \$15,417,959                           | \$15,612,865                          |
| Capital Equipment                               | \$421,182                  | \$419,324                              | \$258,000                             |
| Cost Allocated                                  | 0                          | 0                                      | 0                                     |
| TOTAL COST                                      | \$16,835,390               | \$19,980,508                           | \$20,746,484                          |
| <b>STAFFING SUMMARY</b>                         |                            |  |                                       |
| Full Time                                       | 23.0                       | 29.5                                   | 33.0                                  |
| Part Time                                       | 4.7                        | 4.7                                    | 4.9                                   |
| OCGP Board                                      | 9.0                        | 9.0                                    | 9.0                                   |
| TOTAL STAFFING                                  | 36.7                       | 43.2                                   | 46.9                                  |



# Orange County Great Park Administration

## Goal:

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

## Description:

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

## 2011-12 Standards:

- Investigate and 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

2009-10    2010-11    2011-12

### Services

- |   |    |    |    |
|---|----|----|----|
| • Conduct Orange County Great Park Board meetings                                       | 10 | 11 | 11 |
| • Adopt the Orange County Great Park Operating and CIP Budget                           | 1  | 1  | 1  |
| • Present regular financial reports during the fiscal year (number of reports provided) | 9  | 10 | 10 |
| • Press Releases issued   | 46 | 65 | 80 |

### Efficiency

- |  |     |     |     |
|--|-----|-----|-----|
| • Annual budget proposed within established timeframes | Met | Met | Met |
| • Financial reports presented regularly                | Met | Met | Met |

### Unit Cost

- |  |       |      |      |
|--|-------|------|------|
| • Administration Division budget as a percentage of the OCGP budget as a whole, including CIP appropriations | 15.2% | 5.8% | 7.7% |
|--|-------|------|------|

### Effectiveness

- |                                    |      |      |      |
|------------------------------------|------|------|------|
| • Percentage of standards achieved | 100% | 100% | 100% |
|------------------------------------|------|------|------|

# Orange County Great Park Administration

## Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</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                               | \$2,094,337                | \$1,784,265                            | \$1,895,891                           |
| Services & Supplies                               | 2,897,907                  | 2,791,503                              | 2,973,353                             |
| Capital Equipment                                 | 0                          | 100,000                                | 100,000                               |
| Subtotal  | \$4,992,244                | \$4,675,768                            | \$4,969,244                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$2,094,337                | \$1,784,265                            | \$1,895,891                           |
| Services & Supplies                               | 2,897,907                  | 2,791,503                              | 2,973,353                             |
| Capital Equipment                                 | 0                          | 100,000                                | 100,000                               |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$4,992,244</b>         | <b>\$4,675,768</b>                     | <b>\$4,969,244</b>                    |

# Orange County Great Park Administration

## Service Center Summary:

| <b>Staffing Detail – All Funds</b>  | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|-------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                    |                            |  |                                       |
| Administrative Secretary            | 2.00                       | 2.00                                   | 2.00                                  |
| Board Services Assistant/Clerk      | 1.00                       | 1.00                                   | 1.00                                  |
| CEO, Great Park Corporation         | 0.40                       | 0.40                                   | 0.40                                  |
| Deputy CEO, Great Park Corporation  | 1.20                       | 0.20                                   | 0.25                                  |
| Executive Secretary                 | 1.00                       | 1.00                                   | 1.00                                  |
| Finance Administrator               | 0.00                       | 0.70                                   | 0.70                                  |
| Manager, Great Park Corporation     | 1.70                       | 1.50                                   | 1.50                                  |
| Manager, Great Park Corporation (N) | 0.00                       | 0.00                                   | 1.00                                  |
| Media Services Coordinator          | 1.00                       | 1.00                                   | 1.00                                  |
| Office Specialist                   | 1.00                       | 1.00                                   | 1.00                                  |
| Public Information Officer          | 1.00                       | 1.00                                   | 1.00                                  |
| Senior Management Analyst           | 1.65                       | 1.65                                   | 1.65                                  |
| Subtotal:                           | 11.95                      | 11.45                                  | 12.50                                 |
| <b>PART TIME</b>                    |                            |  |                                       |
| Senior Office Specialist-EPT        | 0.80                       | 0.75                                   | 0.75                                  |
| Subtotal:                           | 0.80                       | 0.75                                   | 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>21.75</b>               | <b>21.20</b>                           | <b>22.25</b>                          |

# Orange County Great Park

## Operations

### Goal:

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

### Description:

The Operations Division is responsible for the operations and maintenance of the Park's amenities such as the balloon, carousel, Visitors' Center, and Farm & Food lab. The division also provides maintenance services for the Park; manages special projects such as the History Project; coordinates and produces community, artistic and cultural events and volunteer programs; seeks opportunities to generate interim revenues through Park rentals and sponsorships; assists in the development of public/private partnerships; manages existing leases such as the Community Farm lease; analyzes future operational/maintenance costs to ensure maintenance at City standards; and manages other day-to-day operational activities.

### 2011-12 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 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 serve the Orange County community.
- Manage existing onsite leases 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/maintenance program.

### Measurements

2009-10    2010-11    2011-12

#### Services

|  |      |      |     |
|--|------|------|-----|
| • Production of public programming, special events & exhibitions       | 40   | 67   | 80  |
| • Days per year the Park is open to the public                         | 200  | 200  | 360 |
| • Acres of the Park open to public & maintained during the fiscal year | 27.5 | 83.5 | 103 |

#### Efficiency

|   |        |         |         |
|---|--------|---------|---------|
| • Number of visitors to the Park during public programming & special events | 76,000 | 83,000  | 128,000 |
| • Number of Balloon and Carousel passengers                                 | 50,000 | 114,000 | 190,000 |

#### Unit Cost

|  |       |       |       |
|--|-------|-------|-------|
| • Operations budget as a percent of the OCGP budget as a whole, including CIP appropriations | 23.9% | 15.0% | 19.5% |
|--|-------|-------|-------|

#### Effectiveness

|                                    |      |      |      |
|------------------------------------|------|------|------|
| • Percentage of standards achieved | 100% | 100% | 100% |
|------------------------------------|------|------|------|

# Orange County Great Park Operations

## Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</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                               | \$1,031,237                | \$1,476,557                            | \$2,174,008                           |
| Services & Supplies                               | 6,442,006                  | 10,184,584                             | 10,269,512                            |
| Capital Equipment                                 | 393,868                    | 319,324                                | 158,000                               |
| Subtotal  | \$7,867,112                | \$11,980,465                           | \$12,601,520                          |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$1,031,237                | \$1,476,557                            | \$2,174,008                           |
| Services & Supplies                               | 6,442,006                  | 10,184,584                             | 10,269,512                            |
| Capital Equipment                                 | 393,868                    | 319,324                                | 158,000                               |
| Cost Allocated                                    | \$0                        | \$0                                    | \$0                                   |
| <b>TOTAL</b>                                      | <b>\$7,867,112</b>         | <b>\$11,980,465</b>                    | <b>\$12,601,520</b>                   |

# Orange County Great Park Operations

## Service Center Summary:

| <b>Staffing Detail – All Funds</b>     | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|--|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                       |                            |  |                                       |
| Administrative Aide                    | 0.00                       | 1.00                                   | 1.00                                  |
| Community Services Specialist          | 2.00                       | 2.00                                   | 2.00                                  |
| Community Services Specialist (N)      | 0.00                       | 0.00                                   | 1.00                                  |
| Community Services Superintendent      | 0.00                       | 0.50                                   | 1.00                                  |
| Community Services Supervisor          | 0.00                       | 1.00                                   | 1.00                                  |
| Community Services Program Coordinator | 0.00                       | 1.00                                   | 1.00                                  |
| Deputy CEO, Great Park Corporation     | 0.05                       | 0.05                                   | 0.25                                  |
| Finance Administrator                  | 0.00                       | 0.05                                   | 0.05                                  |
| Landscape Maintenance Supervisor       | 0.00                       | 1.00                                   | 1.00                                  |
| Management Analyst I                   | 1.00                       | 0.00                                   | 0.00                                  |
| Management Analyst II                  | 0.00                       | 1.00                                   | 1.00                                  |
| Manager, Great Park Corporation        | 1.05                       | 3.10                                   | 3.10                                  |
| Program Specialist                     | 2.00                       | 2.00                                   | 2.00                                  |
| Program Specialist (N)                 | 0.00                       | 0.00                                   | 1.00                                  |
| Senior Management Analyst              | 0.05                       | 0.05                                   | 0.05                                  |
| Senior Office Specialist               | 1.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                              | 7.15                       | 13.75                                  | 16.45                                 |
| <b>PART TIME</b>                       |                            |  |                                       |
| Administrative Secretary-PT            | 0.73                       | 0.73                                   | 0.73                                  |
| Community Services Leader III-EPT      | 0.00                       | 0.00                                   | 1.00                                  |
| Community Services Senior Leader-EPT   | 3.20                       | 3.20                                   | 2.40                                  |
| Subtotal:                              | 3.93                       | 3.93                                   | 4.13                                  |
| <b>TOTAL STAFFING:</b>                 | <b>11.08</b>               | <b>17.68</b>                           | <b>20.58</b>                          |

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 capital projects, including the North Lawn, Hangar 244 Rehabilitation, Community Garden, and the Palm Court & Squadron Building rehabilitation all of which are scheduled to open in Summer 2011. Ongoing projects include: the South Lawn, the Western Picnic Area, the Visitors' Center & Pavilion, the Timeline, the Site Prep and Demolition Project; the 2009 Capital Improvement Project; the CFD Joint Backbone Infrastructure project and the Wildlife Corridor Studies project. Taken together, these projects, total \$43.8 million in the FY 2011-12 Great Park budget. An additional \$805,720, as shown on the next page, funds staff salaries related to Park development.

2011-12 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   | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|
| Services   |         |         |         |
| • Number of Park CIP projects  | 5       | 9       | 9       |
| Efficiency   |         |         |         |
| • Percent of Park projects completed on time   | 100%    | 100%    | 100%    |
| • Percent of Park projects completed on budget   | 100%    | 100%    | 100%    |
| Unit Cost  |         |         |         |
| • Great Park Capital Development budget as a percent of the OCGP budget as a whole, including CIP appropriations | 60.9%   | 79.2%   | 72.7%   |
| Effectiveness  |         |         |         |
| • Percentage of standards achieved   | 100%    | 100%    | 100%    |

# Orange County Great Park

## Great Park Capital Development

### Service Center Summary:

| <b>Funds Summary</b>                              | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</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                               | \$337,327                  | \$882,403                              | \$805,720                             |
| Services & Supplies                               | 3,611,393                  | 2,441,872                              | 2,370,000                             |
| Capital Equipment                                 | 27,315                     | 0                                      | 0                                     |
| Subtotal  | \$3,976,034                | \$3,324,275                            | \$3,175,720                           |
| <b>ALL FUNDS: APPROPRIATIONS TOTAL</b>            |                            |  |                                       |
| Salaries & Benefits                               | \$337,327                  | \$882,403                              | \$805,720                             |
| Services & Supplies                               | 3,611,393                  | 2,441,872                              | 2,370,000                             |
| Capital Equipment                                 | 27,315                     | 0                                      | 0                                     |
| Cost Allocated                                    | 0                          | 0                                      | 0                                     |
| <b>TOTAL</b>                                      | <b>\$3,976,034</b>         | <b>\$3,324,275</b>                     | <b>\$3,175,720</b>                    |



# Orange County Great Park

## Great Park Capital Development

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| <b>FULL TIME</b>                   |                            |  |                                       |
| CEO, Great Park Corporation        | 0.60                       | 0.60                                   | 0.60                                  |
| Deputy CEO, Great Park Corporation | 0.75                       | 0.75                                   | 0.50                                  |
| Finance Administrator              | 0.00                       | 0.25                                   | 0.25                                  |
| Manager, Great Park Corporation    | 2.25                       | 1.40                                   | 1.40                                  |
| Senior Management Analyst          | 0.30                       | 0.30                                   | 0.30                                  |
| Senior Project Manager - Temporary | 0.00                       | 1.00                                   | 1.00                                  |
| Subtotal:                          | 3.90                       | 4.30                                   | 4.05                                  |
| <b>TOTAL STAFFING:</b>             | <b>3.90</b>                | <b>4.30</b>                            | <b>4.05</b>                           |

# Non-Departmental

## Budget Summary:

The FY 2011-12 Non-Departmental budget of \$3,194,000 provides funds for the continuation of essential, mandated and City Council directed services. In particular, the Non-Departmental budget includes legal and litigation services; Sales Tax and Property Tax audits; property taxes and assessments on City properties; and the City's contribution to Adult Day Care Health Services, Irvine Barclay Theatre, and other community organizations.



## Strategic Goals:

Maintain and enhance the physical environment

- Provide funding to continue community facilities and activities such as the Barclay Theatre and 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

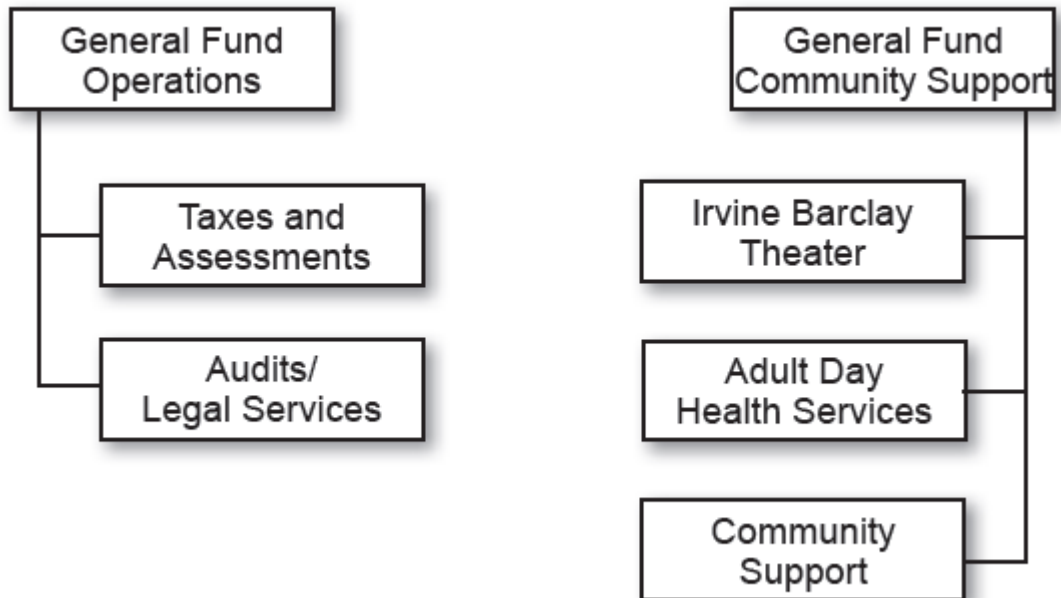
- Provide funding to continue the City's ongoing Non-Departmental programs that enhance economic prosperity in the community.

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<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|---|----------------------------|--|---------------------------------------|
| <b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b> |                            |  |                                       |
| Salaries & Benefits                             | \$0                        | \$0                                    | \$0                                   |
| Services & Supplies                             | 9,021,169                  | 7,459,587                              | 3,194,000                             |
| Capital Equipment                               | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$9,021,169                | \$7,459,587                            | \$3,194,000                           |
| Cost Allocated                                  | 0                          | 0                                      | 0                                     |
| REVENUES  | <u>(1,817,000)</u>         | <u>(1,800,000)</u>                     | <u>(2,034,000)</u>                    |
| GENERAL FUND SUPPORT                            | \$7,204,170                | \$5,659,587                            | \$1,160,000                           |
| <b>SPECIAL FUNDS: APPROPRIATIONS</b>            |                            |  |                                       |
| Salaries & Benefits                             | \$0                        | \$822,762                              | \$951,000                             |
| Services & Supplies                             | 77,321,713                 | 32,391,563                             | 16,705,286                            |
| Capital Equipment                               | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| Subtotal  | \$77,321,713               | \$33,214,325                           | \$17,656,286                          |
| <b>ALL FUNDS: APPROPRIATIONS</b>                |                            |  |                                       |
| Salaries & Benefits                             | \$0                        | \$822,762                              | \$951,000                             |
| Services & Supplies                             | 86,342,882                 | 39,851,150                             | \$19,899,286                          |
| Capital Equipment                               | 0                          | 0                                      | \$0                                   |
| Cost Allocated                                  | <u>0</u>                   | <u>0</u>                               | <u>0</u>                              |
| TOTAL COST                                      | \$86,342,882               | \$40,673,912                           | \$20,850,286                          |
| <b>STAFFING SUMMARY</b>                         |                            |  |                                       |
| Full Time                                       | 0.0                        | 0.0                                    | 0.0                                   |
| Part Time                                       | 0.0                        | 0.0                                    | 0.0                                   |
| Non-Hourly                                      | <u>0.0</u>                 | <u>0.0</u>                             | <u>0.0</u>                            |
| TOTAL STAFFING                                  | 0.0                        | 0.0                                    | 0.0                                   |

## Non-Departmental

### Service Center Summary:

| <b>Staffing Detail – All Funds</b> | <b>Actuals<br/>2009-10</b> | <b>Adjusted<br/>Budget<br/>2010-11</b> | <b>Adopted<br/>Budget<br/>2011-12</b> |
|------------------------------------|----------------------------|--|---------------------------------------|
| FULL TIME & PART TIME              | None                       | None                                   | None                                  |
| TOTAL STAFFING:                    | None                       | None                                   | None                                  |

# Special Funds

## Introduction

The FY 2011-12 Budget is comprised of 74 individual funds. Each of these individual funds is classified into one of six categories: General Reserve, Special Revenue, Capital Projects, Debt Service, Internal Service, or Trust & Agency Funds.

A brief description of the categories and corresponding summary of the revenue and expenditure activity are provided below. A description of each fund, as well as a table summarizing the revenue (not including beginning balances or transfers-in) and expenditure activity (not including transfers-out) 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 2011-12 Detail Budget.

## Top 3 Special Fund Revenue Sources

There are a variety of sources of special fund revenue. However, the top three sources are Miscellaneous Revenues (\$77,856,437), Revenue from Other Agencies (\$17,376,315); and Internal Services Fees & Revenue (\$15,336,082). Combined with General Fund revenue (excluding transfers-in), these sources account for approximately 79.9% of the total revenues of all appropriated funds.

A majority of Miscellaneous Revenues (\$60.2 million) are the result of funding agreements approved by the City Council in FY 2010-11. These funding agreements between the City of Irvine and the Irvine Redevelopment Agency authorize reimbursement of the Agency's tax increment revenues (not to exceed \$128.1 million) to the Orange County Great Park for



capital projects. The remaining miscellaneous revenues include a variety of small revenue sources, predominantly comprised of interest which is conservatively projected at 1.5% based on current and future market conditions; rent from the Fleet Services Fund based on its operating budget and costs; and rent anticipated to be received from Orange County Great Park lease and rental agreements.

Revenue from Other Agencies is largely comprised of local, state and federal grants. Grant revenue is forecast based on anticipated reimbursement for expenditures related to capital improvement projects.

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

# Special Funds

## General Reserve Funds

The 11 General Reserve Funds are required to be separated by City Council direction, state or federal statutes, or for accountability purposes. Funds in this category include: the General Fund, Asset Management Plan Fund; Compensated Absences Fund; 3 development related funds; Contingency Reserve Fund; Educational Partnership Fund; Community Services Program 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 2011-12, General Reserve Fund revenues are estimated to be \$17,646,658 and appropriations are \$17,310,587 (not including transfers).

## Special Revenue Funds

The 30 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 2011-12, Special Revenue Fund revenues are estimated to be \$101,881,293 and appropriations are \$57,337,780 (not including transfers).

## Capital Projects Funds

The 25 Capital Projects Funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2011-12, Capital Projects revenues are estimated to be \$27,422,677 and appropriations are \$119,847,702 (not including transfers).

## Debt Service Funds

The 2 Debt Service Funds provide for property tax and lease revenue receipts designated for payment of City of Irvine debt obligations. Current City debt funds are the Infrastructure Financing Plan and RDA General Debt Service. For FY 2011-12, Debt Service Fund revenues are estimated to be \$5,013,344 and appropriations are \$78,685,049 (not including transfers).

## Internal Services Funds

The 6 Internal Services Funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include: Inventory; Insurance; Fleet Services; Telephone, Mail, and Duplicating; Civic Center Maintenance & Operations; and the Strategic Technology Plan. For FY 2011-12, Internal Service Fund revenues are estimated to be \$18,724,885 and appropriations are \$25,006,215 (not including transfers).

## Trust and Agency Funds

The City's practice is to account for revenues and appropriations within the appropriate Assessment District or Community Facilities District. These bonds (issued under the 1913 and 1915 Improvement Bond Act or the Mello-Roos Community Facilities Act of 1982) are not

## Special Funds

### Fund Balance Summary

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.

#### Fund Balance

The City has three Major Funds, defined as funds with more than 10% of budgeted resources or expenditures in the budget year. The following funds are considered major funds next year: 001 – General Fund, 180 – Orange County Great Park Fund, and 390 – RDA General Debt Service Fund. All other funds are considered non-major funds.

The following discussion analyzes changes in projected fund balance next year for the City's major funds and for all other funds in the aggregate.

The ending fund balance in the City's General Fund is anticipated to increase by \$0.1 million, or 54.4%, next year due to more budgeted resources than appropriations. The fund balance in the Orange County Great Park Fund is projected to increase by \$49.6 million, or 20.8%, due primarily to the Great Park Board's approval this year of funding agreements to accept the Irvine Redevelopment Agency's future tax

increment revenues to pay for construction of public improvements in or related to the Great Park. The fund balance in the RDA General Debt Service Fund is anticipated to decrease by \$-74.9 million, or -29.2%, due primarily to these same recently approved funding agreements between the Orange County Great Park and the Redevelopment Agency, resulting in a \$60.2 million obligation in FY 2011-12 to reimburse related capital expenditures from future tax increment. Additionally, \$16.7 million of accrued interest expense on other agency obligations is budgeted next year. In accordance with California law, a redevelopment agency must incur debt to receive tax increment.

The fund balance of non-major funds in the aggregate is anticipated to decrease by \$-134.2 million, or -24.3%. The decrease is primarily due to the timing of multi-year capital projects in the capital improvement funds. Much of the funding necessary to complete capital projects is received prior to the start of the project. Some of the funding received in advance of these projects is related to assessment district bond proceeds, Systems Development Fees, Slurry Seal Fees, Gas and Measure M Sales Tax, Quimby Fees, and various developer agreements. For FY 2011-12, \$193.5 million is budgeted for capital expenditures, including \$43.8 million for the Orange County Great Park, \$33.1

#### Projected Changes in Fund Balance – Summary by Major Fund

| FUND                   | BEGINNING<br>BALANCE | REVENUE &<br>TRANSFERS-IN | APPROPRIATIONS<br>& TRANSFERS-OUT | ENDING<br>BALANCE  |
|------------------------|----------------------|---------------------------|-----------------------------------|--------------------|
| GENERAL FUND           | 228,397              | 136,206,801               | 136,082,591                       | 352,607            |
| OC GREAT PARK          | 238,923,970          | 69,423,128                | 19,776,803                        | 288,570,295        |
| RDA DEBT SERVICE       | -256,501,317         | 5,013,344                 | 79,885,049                        | -331,373,022       |
| ALL OTHERS             | 552,956,935          | 131,592,111               | 265,768,758                       | 418,780,288        |
| <b>ALL FUNDS TOTAL</b> | <b>535,607,985</b>   | <b>342,235,384</b>        | <b>501,513,201</b>                | <b>376,330,168</b> |



## Special Funds Resources & Appropriations

million in assessment district projects, \$21.7 million for projects in the City's circulation improvement fund, \$15.1 million in the City's IBC and NITM funds, and \$11.0 million in the City's non-circulation capital improvement project fund. Additional information regarding individual funds is provided in the fund narratives later in this chapter.

### Special Funds Budget Summary

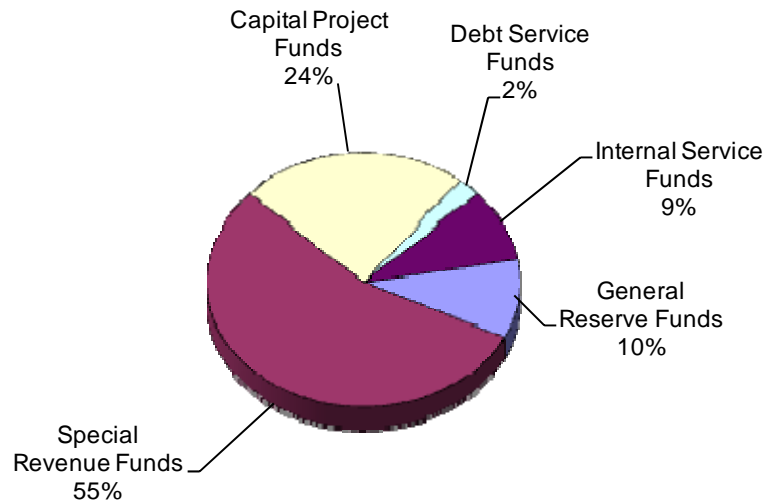
For FY 2011-12, estimated special fund revenues and transfers-in (exclusive of the General Fund) are \$206,028,583 and appropriations and transfers-out amount to \$365,430,610. The majority of these revenues and appropriations are restricted as to their use in Capital Improvement and Special Revenue Funds.

| Catagory Summary       | Revenues & Transfers-In | Appropriations & Transfers-Out |
|------------------------|-------------------------|--------------------------------|
| General Reserve Funds  | \$20,374,218            | \$28,693,551                   |
| Special Revenue Funds  | 112,797,090             | 85,420,806                     |
| Capital Project Funds  | 49,089,046              | 145,533,757                    |
| Debt Service Funds     | 5,013,344               | 80,006,281                     |
| Internal Service Funds | 18,754,885              | 25,776,215                     |
| Total                  | \$206,028,583           | \$365,430,610                  |

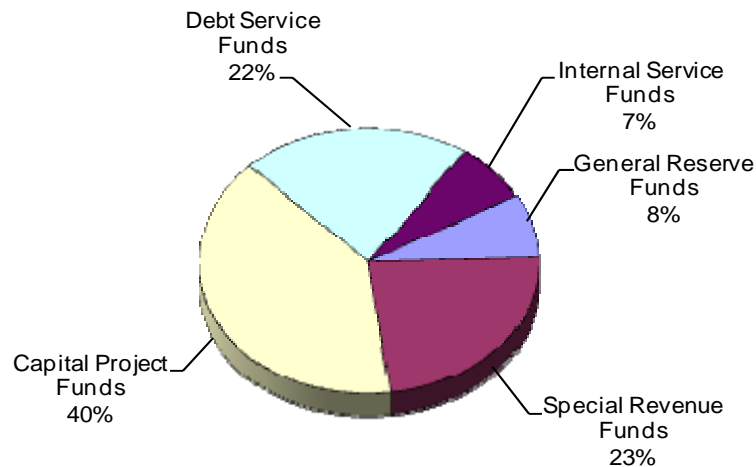
# Special Funds

## Resources & Appropriations

**Revenues & Transfers- In: \$206,028,583**



**Appropriations & Transfers- Out: \$365,430,610**



## Special Funds

### General Reserve Funds

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

This fund accounts for the City's Asset Management Plan (AMP). The fund served as an additional source for debt service payments made to the Infrastructure Authority that was paid in full in November 2010, and is also a long term resource to fund the City's rehabilitation needs. Total assets are expected to total \$68.9 million as of June 30, 2011. The AMP has loaned \$6,568,137 to the Redevelopment Agency. The AMP is earning interest on the outstanding balance of loans at the rate of the City's investment return plus 3%. However, because repayment of loans and interest is not scheduled to begin until FY 2015-16, the interest is not reflected in this budget. The AMP also has an outstanding loan to the General Fund for the purchase of the 949 Roller Hockey property. That loan will have an approximate balance of \$125,425 as of June 30, 2011, and is expected to be paid in full by December 2011. The FY 2011-12 allocation for rehabilitation funding is \$1.2 million.

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

This fund was created in FY 1996-97 to accumulate funding for the City's anticipated payments for compensated absences due to imminent retirements and terminations. The City's goal is to accumulate enough funding to cover 50% of the accrued liability for estimated accrued leave termination payments by July 1, 2014 (the current estimated liability is \$9.6 million). To meet the goal, departments pay a percentage of their salaries sufficient to meet current payouts, plus a contribution to future liabilities. Budget rates of 2.97% are for sworn employees and 1.99% for non-sworn employees in FY 2011-12 per the latest actuarial study. FY 2011-12 projected

payouts upon separation are \$951,000. Fund balance at the end of FY 2011-12 is expected to be about \$1.7 million.

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

The Development Services Fund accounts for the financial transactions related to development case processing. Developers are required to make an initial deposit upon opening a case project. The deposit is drawn down upon as processing costs are incurred until the balance reaches the minimum required deposit established by the City. Any costs incurred in excess of the minimum required deposit are billed to and paid directly by the developer. Fees for development processing costs, such as those related to General Plan amendments, zone changes, master plans, 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. By the end of FY 2010-11, revenue is estimated to exceed budget by approximately \$1 million due to a turnaround in development activity. This recovery is expected to continue through FY 2011-12, with revenue expected to increase by 58%, or \$1.26 million, compared to FY 2009-10 actual revenues of \$2.2 million.

## Special Funds

### General Reserve Funds

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

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 economic downturn, the City's FY 2009 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 FY 2012-13. The most recently published Strategic Business Plan projected the need for \$6.3 million in funding from the Contingency Reserve Fund in FY 2011-12, but the actual budgeted transfer has been reduced to \$4.5 million due to improving operating revenues and continuing cost containment efforts. After the transfer, the Contingency Reserve Fund will have a projected year-end available balance of \$9.0 million (not including a non-cash market value receivable of \$217,000) from which \$4,082,478 is set aside to maintain the 3% minimum 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 are used to provide funding for additions or enhancements to programs and activities for students attending public schools located within the City of Irvine boundary. Distributions from the fund are made to eligible organizations resulting from an annual application process, subject to

City Council approval. Measure R was passed on November 2, 2010, which directs the City of Irvine to continue financial support to Irvine schools through the Irvine Educational Partnership Fund and the Challenge Match Grant programs for FY 2011-12 through FY 2013-14.

#### **Fund 009: REVENUE CLEARING FUND**

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

#### **Fund 010: INFRASTRUCTURE & REHABILITATION FUND**

This fund was created to provide for the accumulation and distribution of funds for City rehabilitation projects. The primary source of revenue for this fund is the interest earnings from the Asset Management Plan Fund. As a result of the FY 2009-10 year-end review, \$1.0 million was received from the residual interest earnings from the Colonel Bill Barber Memorial Park project. For FY 2011-12, approximately \$0.6 million in new infrastructure and rehabilitation funding is budgeted for various new capital projects. These funds will not transfer immediately; instead, the transfer will be completed after the expenditures have been incurred in the capital improvement funds in order to maximize interest earnings in the Infrastructure and Rehabilitation Fund. In addition to new the \$0.6 million of budgeted capital expenditures and continuing projects of \$3.4 million, approximately \$1.8 million has been budgeted in the fund to pay for facility maintenance efforts. It is typical to see fluctuations in spending levels due to

## Special Funds

### General Reserve Funds

project timing and funding availability.

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

The Building and Safety Fund was created in FY 2003-04 to account for development processing activities such as plan check, inspection and permit issuance. Prior to FY 2003-04, these fees and related costs were accounted for in the General Fund as part of the Community Development Department budget. User fees are charged for services in order to recoup the cost of providing them. The rate structure for the user fees imposed for these services was approved by City Council Resolution No. 09-54. During FY 2010-11, the City has experienced an increase in residential and tenant improvement development activity in the City's Northern Sphere, Orange County Great Park area, and other areas within the City. This activity is expected to continue through FY 2011-12.

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

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

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

The Community Services Program Fund historically included the Irvine Hotel Improvement District activities and a variety of Community Services Programs funded by donations not included in the General Fund. During FY 2010-11, an analysis of the fund was completed, concluding many of the donations received were more appropriately related to activities expended in the General Fund. The accumulation of these donations was transferred to the General Fund during the 2010-11 fiscal year. During FY 2011-12, the Community Services Program Fund is budgeted to receive funding from special events and donations to benefit the Animal Care Center, as well as to expend \$0.7 million; including \$0.2 million for Athletic Programs and \$0.4 million for programs at the Animal Care Center.

## 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. The Orange County Great Park Redevelopment Plan was approved and the Project Area was formed. This fund is used to account for operations associated with the RDA. Agency operations anticipated for the fiscal year include processing entitlements, including 5 tentative maps, 2 amended maps, 6 master plans, and 5 park plans for Heritage Fields, as well as processing all applications for the Western Sector Park Development Plan and the preparation of traffic studies and park designs for existing features within the Great Park project area. These activities will further the private and public development plans for the project area, transforming a blighted, closed military base into a metropolitan park and adjacent residential and non-residential development. In December 2006, the Agency began receiving tax increment revenues. Each year revenues are deposited in the RDA Debt Service Fund (390) and RDA Housing Fund (109). Funds from the Debt Service Fund are then transferred to the Irvine Redevelopment Fund (108) 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 citywide 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.

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

On February 8, 2011, the Agency entered into an agreement with the Irvine Community Land Trust (Land Trust) to grant the Land Trust all unencumbered tax increment receipts set aside for affordable housing uses. The Land Trust is obligated with the grant funds to increase, improve and preserve affordable housing within and throughout the City. In FY 2010-11, the Land Trust will receive \$2.9 million and in FY 2011-12 is budgeted to receive \$1.2 million for affordable housing uses.

#### **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. The current Measure M program concludes on March 31, 2011, and will be replaced with Measure M2 funding accounted for in fund 154, Measure M Local Turnback (M2) Fund. Total Measure M Turnback appropriations in FY 2011-12 are budgeted at \$4.5 million, of which \$0.6 million is for the FY 2011-12 Slurry Seal and Local Street Rehabilitation Project, \$3.6 million is for previously appropriated multi-year CIP projects in progress, and \$0.3 million is for street and road maintenance.

## Special Funds

### Special Revenue Funds

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

The City receives Gas Tax funds from Sections 2103, 2105, 2106, 2107, and 2107.5 of the Streets and Highways Code. State law requires these funds be utilized solely for street-related purposes such as: new street construction, rehabilitation or maintenance. Specific capital projects for street and traffic signal improvements and rehabilitation endeavors are identified in the Capital Improvement Program budget. The total FY 2011-12 appropriations are \$15.5 million - \$5.6 million for new projects, \$8.8 million for previously appropriated CIP projects in progress, and \$1.1 million for street and signal maintenance.

#### **Fund 112: LOCAL PARK FEES FUND**

The Subdivision Map Act of the California State Constitution requires developers to provide either land or fees to the local municipal government for the purpose of providing or improving recreational facilities in the area of the proposed developer improvements. This legislation is also known as the Quimby Act. The City allocates these funds to various parks and recreation projects in conjunction with the annual CIP budget. In FY 2010-11, \$1.0 million was appropriated to the Quail Hill Wilderness Center and \$1.5 million to the Oak Creek Community Park Phase II. These funds are restricted by the area listed in the fund balance. When new projects or new phases to existing projects are budgeted, the funds are transferred to the project. For FY 2011-12, no new projects or new phases to existing projects have been developed.

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

The Fees and Exactions Fund collects fees imposed on developers and property owners for future capital improvement

projects from which they will receive a direct benefit. Funds are collected in advance of the actual construction of the project. When the project's priority places it in the current year construction project list, reserve funds and accumulated interest in this fund are transferred to the capital project construction fund to finance the project construction. In FY 2010-11, \$4.1 million of the land fill reserve funding for the new Public Safety facility was returned from the City Infrastructure Fund for reallocation to the following 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 a \$1 million Challenge Grant to the Irvine Unified School District. For FY 2011-12, the fund will again provide a \$1.0 million Challenge Grant to the Irvine Unified School District, as well as allocate \$0.2 million of the Pedestrian Bridge reserves to the Kelvin Pedestrian Bridge project.

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

This fund was established in FY 2002-03 to satisfy legal requirements that HOME funds be segregated from other funds. HOME Investment Partnership Program funds are awarded to the City by the U.S. Department of Housing and Urban Development. HOME funds are used for eligible affordable housing activities throughout the community. A separate staff report will be presented to the City Council for budgeting purposes for FY 2011-12 which will include a reprogramming of remaining unused budgeted funds from prior years and programming of the new grant revenue and related appropriations.

# Special Funds

## Special Revenue Funds

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

The City imposes a 1% System Development Tax on all new development within the City which is accounted for in this special revenue fund. This tax was instituted by Title 2, Division 9, Chapter 6 of the City's Municipal Code, with 50% of the receipts applied to circulation projects and 50% to non-circulation projects. Revenues are collected within this fund and subsequently transferred to the capital improvement construction funds to finance infrastructure development. For FY 2011-12, the non-circulation appropriations include \$0.9 million for the modernization of the Community Center at Northwood Community Park, and \$0.3 million for three new projects to improve and rehabilitate playground equipment, pedestrian walkways and water pump services.

### **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 \$2.2 million of ad valorem property taxes for lighting and an estimated \$5.6 million in Landscape, Lighting and Park Maintenance (LLPM) special assessments. Total service costs are estimated at \$13.7 million and exceed funds available through these assessments. Therefore, \$5.1 million of expenditures for the costs are budgeted within the General Fund and the balance of \$0.8 million will be allocated from the LLPM reserve. Receipt of assessment and property tax revenues are cyclical, while fund expenditures occur fairly evenly throughout the fiscal year.

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

The North Irvine Transportation Mitigation (NITM) fund was created in FY 2002-03 by City Council Ordinance No. 03-20, to adopt the North Irvine Transportation Mitigation Program. The NITM program was established for the purpose of providing funding for the coordinated and phased installation of required traffic and transportation improvements identified in the Comprehensive NITM Traffic Study in connection with land use entitlements for City Planning Areas 1, 2, 5, 6, 8, 9, 30, 40, and 51. Developers are required to pay NITM fees for new development in these aforementioned planning areas. For FY 2011-12, capital expenditures are budgeted at \$8.3 million, approximately \$7.4 million of which is to be expended for the Sand Canyon at I-5 Northbound Ramp project.

### **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 and used numerous grants from county, state and federal agencies the City to supplement its fee revenue in the development of infrastructure projects within the IBC area. Existing IBC area capital improvement project design and construction activities are expected to continue into FY 2011-12, with the largest projects being the MacArthur Redhill intersection improvements with a budget of \$30.7 million and the Barranca:Redhill to State Route 55 improvements with a budget of \$25.1 million. For FY 2011-12, \$112,000 of Measure M funding is appropriated to the Barranca:Redhill to State Route 55 project.



## Special Funds

### Special Revenue Funds

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

This fund was established in FY 1985-86 to satisfy legal requirements that Community Development Block Grant funds (CDBG) be segregated from other funds. CDBG funds are used to provide a variety of public service programs throughout the community. A separate staff report will be presented to the City Council for budgeting purposes for FY 2011-12 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. For FY 2011-12, the funding level for CDBG is estimated to be \$1.3 million, with the carryover from FY 2010-11 estimated at \$409,093.

#### **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 used for class scholarships at the senior centers. Private donations will be used as donors designated (i.e. for the gazebo, billiards, education center, special needs, etc.).

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

This fund was established in FY 1998-99 to account for the senior nutrition program. These funds are used to provide high quality meals for seniors 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 home deliveries and from those served at the Lakeview Senior Center.

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

This fund accounts for the City's programs implementing Assembly Bill (AB) 2766, the California Clean Air Act of 1988. Under the provisions of AB 2766, 40% of the fees imposed by the South Coast Air Quality Management District (SCAQMD) are allocated to local jurisdictions to fund expenditures for the reduction of air pollution from motor vehicles. Past qualifying projects have included the purchase of alternative fuel (CNG) vehicles, acquisition of emission credits pursuant to SCAQMD Rule 2202, implementation of online access systems for City services, and various educational and outreach programs to encourage commuter use of transit and rail systems. In FY 2011-12, \$300,000 is budgeted for new shuttle services in the Irvine Spectrum area; \$125,000 for the Irvine Station operating maintenance and expansion; \$75,000 for Bike/Pedestrian Transit Access and Stops Improvements; 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.

## Special Funds

### Special Revenue Funds

For FY 2009-10 and FY 2010-11, the City expended \$47,756 and \$103,238 respectively for the continued development of the Irvine Business Complex Sidewalk Enhancements. The project was completed during FY 2010-11, and no additional funding awards are expected. With the receipt of the final reimbursement payment in March 2011, this fund is recommended to be closed.

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

The slurry seal development surcharge fee was established by City Ordinance No. 86-10 in order to provide funds for up to a one-inch overlay on City streets 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) and are appropriated within this fund. These efforts are coordinated with the Pavement Management Program in order to most efficiently maintain the City's circulation system. The Pavement Management Program for FY 2010-11 was smaller in scale and had less square footage as compared to the FY 2011-12 Pavement Management Program. Therefore, total appropriations in FY 2011-12 exceed the appropriation in FY 2010-11. Also, most slurry seal projects span two fiscal years. Due to the nature of the work, most projects begin in May and conclude in September.

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

This fund's budgeted expenditures and revenues are based on projected attendance at major special events (i.e. Verizon Wireless Amphitheater, Pacific Symphony, and other non-major special events), as well as revenue from intergovernmental services including

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 these expenditures by directly billing those entities utilizing these services based on actual personnel hourly rates plus applicable indirect costs for the purchase and maintenance of equipment necessary to provide the services.

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

In 1985, as part of the environmental review for the Irvine Business Complex (IBC) development, the City Council approved an IBC area-wide fee program. During FY 1989-90, the Transportation Management Program Fund was established to account for expenditure activity of implementing transportation demand management strategies within the IBC area. After the closure of the IBC Sidewalk Enhancement project between DuPont and Murphy streets at the end of FY 2010-11, there are three projects remaining in FY 2011-12. Once all of the remaining projects are complete, this fund will be closed and the residual balance will be transferred to the Irvine Business Complex Fund.

#### **Fund 139: SUPPLEMENTAL LAW ENFORCEMENT SERVICES**

On July 10, 1996, the California Legislature, through Assembly Bill (AB) 3229, authorized funds for public safety programs and \$100 million was allocated statewide to be used for "front line law enforcement services," including anti-gang, community crime prevention, and juvenile justice programs. This funding has been renewed each year since 1996, although the funding amount to the City of Irvine varies year to year. A county oversight committee monitors expenditures to ensure all funds are

## Special Funds

### Special Revenue Funds

expended in accordance with AB 3229 provisions to supplement and not supplant front line local law enforcement needs. Effective April 1, 2009, the programs authorized by California Government Code Sections 30061 to 30065 shall be funded from the Local Safety and Protection Account in the Transportation Fund authorized by Section 10752.2 of the Revenue and Taxation Code. The state controller allocates funds on a quarterly basis, beginning October 1. Anticipated revenues will be budgeted after City Council approval at a public hearing as required by California Government Code Section 30061. For FY 2011-12, funds received in FY 2010-11 will be spent on overtime salaries. Funds received must be expended or encumbered no later than June 30 of the fiscal year following receipt.

#### **Fund 143: PUBLIC SAFETY GRANTS**

This fund was established in FY 2000-01 to account for several sources of federally funded grants for supplementary law enforcement activities previously included in the General Fund. In FY 2009-10, the fund was expanded to include all federal, state, and local grants for Public Safety. Previously awarded grants, the Urban Area Security Initiative (UASI) 2009 for \$270,000, Operational Area 2009 for \$180,000, and Proposition 69 State Funding for \$42,919, will be expended in FY 2011-12. These grants will be expended on officer overtime to administer the various programs, officer training, capital equipment and supplies for various programs, DNA collection, and crime scene investigation equipment. During FY 2011-12, the City will receive the following grant funding: UASI 2010, \$270,000; DUI Checkpoints, \$15,000; Avoid the 26, \$14,305; Bullet Proof Vests, \$10,760. Public Safety also has three investigators who work with two federal

agencies. The investigators' overtime, budgeted in this fund at approximately \$34,500, is a direct reimbursement from these federal agencies. Public Safety has an ongoing Vehicle Abatement program with the Orange County Transportation Authority (OCTA), authorized through Assembly Bill 4114. The City receives annual funding from OCTA based on abatements, population and jurisdiction. During FY 2011-12, the accumulated Vehicle Abatement funding, \$221,203, will be expended for two part-time parking officers and supplies.

#### **Fund 145: STRUCTURAL FIRE FUND**

The Orange County Fire Authority (OCFA) established its Structural Fire Entitlement Fund on July 22, 1999, to compensate certain cities for being net financial contributors to overall OCFA operations. Irvine, as a "donor" city, will receive approximately \$3.1 million, plus interest for the initial Structural Fire Entitlement allocation. As of December 31, 2010, the City spent \$3.4 million on the Community Emergency Response Team, firebreaks, Traffic Signal Preempt System, and other fire safety related projects. The OCFA's Structural Fire Entitlement Fund balance for future projects as of December 31, 2010, was approximately \$0.74 million. These funds may only be used for OCFA Board approved and OCFA related service or response enhancements. The City and OCFA must agree upon and approve all qualifying projects in advance.

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

This fund was established in FY 2008-09 to account for the revenues and expenditures associated with the Irvine Community Land Trust (ICLT). ICLT was created in July 2007 by the City of Irvine to provide permanent, high-quality affordable housing. ICLT will

## Special Funds

### Special Revenue Funds

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 year 2025, the Irvine Community Land Trust will have created approximately 5,000 units of permanently affordable housing in Irvine, contributing more than 50% of the City's 2025 goal of 9,700 affordable units.

On February 8, 2011, the Irvine Redevelopment Agency (IRDA) entered into an agreement with ICLT to grant ICLT all unencumbered tax increment receipts set aside for affordable housing uses. ICLT is obligated with the grant funds to increase, improve and preserve affordable housing within and throughout the City. In FY 2010-11, ICLT will receive \$2.9 million and in FY 2011-12 is budgeted to receive \$1.2 million as a result of this agreement for affordable housing uses.

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

This fund was formed as a result of the American Recovery and Reinvestment Act enacted by Congress on February 18, 2009. The City of Irvine applied for and received funding for federal stimulus grants. The grants awarded are the Energy Efficiency and Conservation Block Grant (EECBG) for \$2.3 million from the Department of Energy; two grants from the Department of Housing and Urban Development, one for 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); \$2.5 million for Redhill Rehabilitation; and \$0.4 million for the Jeffrey Bike Bridge Landscaping project.

For FY 2011-12, there are no new federal stimulus grants awarded and all other grant projects are expected to be completed except for the EECBG grant which is a three-year grant. During FY 2011-12, the City will be completing the final projects of the EECBG grant: the Irvine Sustainability Strategy and Web-based Monitoring for municipal utilities.

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

This fund was established in FY 2009-10 to account for miscellaneous grants for all departments that do not pertain to other Special Revenue Funds. In FY 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 29 public schools located in Irvine. This is a two-year program which consists of student workshops, parent workshops and bicycle rodeos. During FY 2010-11, the City received two grants for the Irvine Children Health Programs which will be used for children health programs in the City. The City will also receive a \$70,000 used oil recycling grant and \$50,000 beverage container recycling grant from the State of California. The used oil recycling grant will be used to encourage used oil and filter recycling, discourage illegal dumping, and publicize local certified used oil collection centers through various electronic and print media. The beverage container recycle grant will be used to facilitate beverage container recycling collection at City facilities and parks, as well as to educate the public about recycling.

#### **Fund 150 : IRVINE BUSINESS COMPLEX VISION PLAN**

This fund was established to account for the fee revenues collected based on the new

## Special Funds

### Special Revenue Funds

fee structure driven by the study of the zone change within the Irvine Business Complex (IBC). The original fee program, approved by the City Council in 1992 and known as Ordinance 92-3, has become outdated due to development pattern changes in the last 10 years that required a zone change and led to a new fee mechanism known as the IBC Vision Plan. The new IBC Vision Plan was approved by the City Council through a series of ordinances and resolutions (Ordinance No. 10-07, Resolution No. 11-13, and Resolution No. 11-14). For FY 2011-12, approximately \$0.9 million of IBC Vision Plan fees are projected, along with a transfer of previously collected fees of approximately \$1.5 million from the Fees and Exactions Fund which will be appropriated for future projects.

#### **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 amount of the forfeitures, and in accordance with the fund guidelines, revenues are not budgeted until actually received. Appropriations are funded by the available fund balance. These funds are to be used for one-time purchases of operational supplies.

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

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

#### **Fund 154: MEASURE M LOCAL TURNBACK (M2) FUND**

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

## Special Funds

### Special Revenue Funds

This fund was created to account for the Measure M2 funding allocated to the City for streets, roads and transit projects. In FY 2011-12, the City will receive approximately \$2.9 million in Measure M2 funding. Total Measure M2 appropriations in FY 2011-12 amounts to \$3.2 million which includes utilizing funds received during 2010-11. The largest of the new appropriations is \$2.3 million for the FY 2011-12 Slurry Seal and Local Street Rehabilitation project.

#### **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 Orange County Great Park Corporation is a California Nonprofit Public Benefit Corporation, created for the specific purpose of managing the development, operation, maintenance, and activation of the Orange County Great Park. The Orange County Great Park Corporation is governed by a nine member board of directors, five of which are the members of the Irvine City Council. The OCGP Corporation Board is responsible for adopting policies concerning planning, designing, constructing, operating, and maintaining the public portions of the Park; ensuring that policy guidelines and design principles are implemented; providing direction with respect to planning, designing, and constructing the Park; and overseeing construction of the Park. The City of Irvine is responsible for initiating and approving land use modifications; managing all financial matters, including contracts for professional and maintenance services related to the Park; and managing all funds related to development of the Park, including accounting for all Park related expenditures and investing portions of the

funds not needed for immediate use in accordance with the City's investment policy.

During FY 2010-11, the OCGP Board approved funding agreements to accept the Irvine Redevelopment Agency's (Agency) tax increment revenues to pay for, or assist in paying for, the construction of public improvements and the construction or rehabilitation of publicly owned buildings in or related to the Great Park not to exceed \$128.1 million. The Agency also authorized the conveyance of 35 acres of real property to the City as partial satisfaction of the Agency obligations to City. The Agency and City will, when the property valuation is completed and accepted, mutually agree on how it will be applied to the various obligations of the Agency.

## Special Funds

### Capital Projects Funds

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

The improvement fund for Irvine's Community Facilities District (CFD) 2005-02, Columbus Grove, is used to track approximately \$22 million in infrastructure improvements associated with the CFD. The infrastructure improvements include enhancements to the intersection at Harvard and Warner, Marble Mountain Road, biking and hiking trails, 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. In FY 2011-12, this CFD will be contributing to the Jamboree and Warner Traffic Signal project.

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

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

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

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

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

This fund accounts for \$112 million in net construction bond proceeds under the 1915 Improvement Act and related expenditures incurred in the construction of circulation improvements in and around the Technology Center, Irvine Center, and Bio-Science Center. This bond issue absorbed the outstanding debt and all remaining construction funds of Assessment Districts 83-4 and 84-5. City staff is working with the County of Orange to complete the remaining project, the improvement of San Diego Creek between Sand Canyon Avenue and State Highway 133.

#### **Fund 208: AD 87-8 SPECTRUM 5**

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

## Special Funds

### Capital Projects Funds

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: AD 89-9 & 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 improvements to Warner Channel and the 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 Road, Sand Canyon, Alton Parkway and Irvine Center Drive. The only remaining improvement to be funded is a bicycle trail on the north side of I-405, between Jeffrey and Sand Canyon. Following completion of the bicycle trail, staff will proceed to close this assessment district. In addition, City staff has identified a surplus of construction funds in this assessment district. The resolution declaring the surplus was scheduled for City Council approval in April 2011. The surplus will be used to redeem variable and fixed rate bonds, as well as to refund prepaid assessments.

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

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

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

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



## Special Funds

### Capital Projects Funds

be implemented over the next several years.

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

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

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

This fund accounts for construction activities related to Assessment District 00-18, Shady Canyon - Turtle Ridge - Quail Hill. The total construction cost is estimated at \$114,360,727 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 activities associated with Assessment District 03-19, Northern Sphere, which is bounded by Trabuco Road to the south, Jeffrey Road to the west, Irvine Boulevard to the north, and the Eastern Transportation Corridor (ETC) to the east. Bonds have been issued in phases in order to reduce borrowing costs. The first phase of bonds was issued in the amount of \$84 million in February 2004, with the second phase of \$37.6 million issued in March 2006. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions. In FY 2010-11, City staff has identified a surplus of construction funds in this assessment district. The resolution declaring the surplus was scheduled for City Council approval in April 2011. The surplus will be used to redeem variable and fixed rate bonds, as well as to refund prepaid assessments.

#### **Fund 219: AD 04-20 PORTOLA SPRINGS**

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

## Special Funds

### Capital Projects Funds

#### **Fund 220: AD 05-21 ORCHARD HILLS**

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

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

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

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

This fund accounts for construction activities associated with Assessment District 10-23 (Laguna Altura). The district will fund public improvements for a planned residential community located in Planning Area 18 which is bounded by State Highway 133 and south of the I-405. The district was formed in November 2010 and a bond sale

is anticipated to occur in April 2011.

#### **Fund 224: AD 11-24 PLANNING AREA 40**

This fund was established to account for construction activities associated with the proposed formation of Assessment District 11-24 (Planning Area 40). The district will fund public improvements for streets, drainage facilities and utilities in Planning Area 40 which is bounded by Trabuco Road, Jeffrey Road, Sand Canyon and Interstate 5. The petition was submitted in February 2011, with formation in August 2011. Bonds will be issued in phases in order to reduce borrowing costs, with the first phase to be issued in October 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 FY 2011-12, the largest new allocations budgeted within the fund are for the Culver Drive Rehabilitation project, \$1.2 million, and the Jamboree Warner Traffic Signal project, \$0.6 million. Total new allocations within the fund for FY 2011-12 are approximately \$3.8 million, \$2.8 million of which is from a mix of Gas Tax, Measure M Sales Tax, and development fees. The remaining balance is from outside competitive grants.

## Special Funds

### Capital Projects Funds

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

This fund accounts for the City's railroad grade separation projects. The two grade separation projects currently funded are the Sand Canyon Grade Separation and Jeffrey Road Grade Separation projects. The Jeffrey Road Grade Separation project is scheduled to be complete before June 2011. Construction for the Sand Canyon Grade Separation project will begin in FY 2011-12, and will be managed by the Orange County Transportation Authority.

#### **Fund 260: CAPITAL IMPROVEMENT PROJECT FUND - NON CIRCULATION**

This fund accounts for the City's non-circulation capital improvement projects, including the construction and rehabilitation of parks, facilities, landscaping, and related projects. The separation of circulation and non-circulation projects within different funds is 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 revenue and appropriations affecting this fund. Total new budgeted appropriations within the fund in FY 2011-12 are approximately \$2.8 million. The largest new projects for next fiscal year are \$0.9 million for the modernization of the Community Center at Northwood Community Park and \$0.8 million for the replacement of the underground storage tanks at the Civic Center.

#### **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. Construction for Phase I and Phase II is complete, and includes tennis courts, picnic areas, open play area, expansive playground, amphitheater, formal garden, and lighted athletic field. During FY 2011-12, work will continue on completing the design and construction 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 recent economic downturn, construction plans have been delayed indefinitely. During the CIP/Special Fund Year End process, the only project in this fund (New Public Safety Construction) was approved to be closed as of June 30, 2010, and all the balances to be return to its respective funding sources for reappropriation. This fund is slated to be closed as of June 30, 2011.

#### **Fund 280: ORANGE COUNTY GREAT PARK INFRASTRUCTURE**

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

## Special Funds

### Capital Projects Funds

and/or rights-of-way; and other drainage facilities as required. On February 17, 2011, a total of \$2,421,000 of un-appropriated fund balance was recognized as surplus and transferred to the Orange County Great Park Fund 180 to be appropriated in the future.

#### **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, built in conjunction with the 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 to best appropriate the district's fund balance. Recommendations will be proposed to the City Council once the analysis is complete.

#### **Fund 282: FEE DISTRICT 92-1**

This fund was established in FY 1991-92 to account for activity within Fee District 92-1. The district was formed to fund equipment and a portion of the construction costs for Fire Station No. 6 located in Westpark North. This fire station serves Planning Area

38 (Westpark North) and portions of planning areas 14 (Westpark) and 36 (Irvine Business Complex). Fees are collected at the time permits are issued for development of the parcels within the district. In order to fund district expenditures prior to collection of fees, the developer was bound by an agreement to advance an equal amount of the fee district's contribution toward the construction of the Fire Station. The developer is reimbursed as the anticipated fees are received.

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

This fund is used to account for expenditures related to the planning, design, demolition, and construction of the Orange County Great Park. The original funding source was, and continues to be, a transfer from the Orange County Great Park Fund 180. Projects in this fund include: 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.

## Special Funds

### Debt Service Funds

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

This fund documented 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 received lease revenues from the General Fund that were used for debt service payments. The final debt service payment was made on November 1, 2010. In FY 2010-11, debt service was \$8,272,659, including principal of \$8,260,000, interest expense and other costs of \$12,659, and letter of credit fees of \$9,383. A reserve fund of \$3,067,050 was applied to the final payment made on November 1, 2010. On June 30, 2011, the remaining fund balance for FY 2010-11, estimated to be \$9,362,885, will be transferred to the Asset Management Plan.

#### **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 indefinitely. Therefore, this fund will be closed in FY 2011-12 and the balance, approximately \$121,232, will be transferred to the General Fund.

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

Fund 390 is the Debt Service Fund for the Irvine Redevelopment Agency (Agency). This fund accumulates tax increment receipts; makes debt service payments and statutory pass through payments to affected agencies, such as special districts; and funds Agency operations. Annually, the Agency receives revenues in the form of tax

increment, depositing 80% of those revenues in the RDA Debt Service Fund (390) and the remaining 20% in the RDA Housing Fund (109). Between 1999 and 2006, the City made a series of loans to the Agency amounting to \$8.3 million for the Agency's operating expenses and 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 FY 2009-10, the Agency paid off five of the seven City loans made during 1999 and 2004. The total amount of outstanding loans, including principal and deferred interest, and reimbursement obligations is estimated to be \$258 million as of June 30, 2011. In March 2011, the Agency approved a \$5.5 million partial repayment of accrued interest from the Agency's current fund balance.

During FY 2010-11, the Agency approved funding agreements to make a portion of the Agency's tax increment revenues available in an amount not to exceed \$128.1 million, to pay for, or assist in paying for, the construction of public improvements and construction or rehabilitation of publicly owned buildings in or related to the Great Park. The Agency also authorized the conveyance of 35 acres of real property to the City of Irvine as partial satisfaction of the Agency obligations to the City. The Agency has initiated an appraisal of the property to establish the value of the land by an independent appraiser. The Agency and City will, when the property valuation is completed and accepted, mutually agree on how it will be applied to the various obligations of the Agency.

## 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 requesting departments and locations.

#### **Fund 570: INSURANCE FUND**

The Insurance Fund administers a loss prevention program that protects the City against financial loss from on-the-job injuries; accumulates resources; administers the City's general risk, property insurance, loss exposure, and Citywide Wellness programs; and accounts for unemployment insurance. This fund is financed from self-insurance premiums paid by the departments as a percentage of salaries. The fund is administered by the Human Resources Risk Management Division. The City exceeded its funding target at the 90% confidence level of the estimated outstanding losses per the most recent actuarial report dated June 30, 2010. In addition to the reserve amount in the fund balance, as of June 30, 2010, the City has set aside approximately \$8.6 million as a liability within the fund to pay for future claims costs.

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

The Fleet Services Fund is used to manage moving stock items 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 costs, are included in each department's budgeted expenditures.

As of June 30, 2010, fund capital assets totaled \$12.2 million with accumulated depreciation of \$8.4 million. FY 2010-11 vehicle purchases are estimated at \$0.7 million, and recommended purchases for FY 2011-12 total \$1 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 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 FY 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 FY 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, and paging and cellular services. The Duplicating Division provides for the administration of a centralized duplicating center, all copier acquisition and contract negotiations, networking equipment, training, and maintenance. The Mail Center processes all incoming and outgoing mail citywide. The Mail Center provides services for City Hall and its 25 satellite facilities, such as the parks and senior centers. These services include support staff and contract oversight for all mail operations. All costs associated with these services are expensed from this fund.

## Special Funds

### Internal Service Funds

with supporting revenues from the General Fund, as well as other funds that use these services. FY 2011-12 budgeted expenditures for these service areas are as follows: \$994,286 for duplicating costs, \$657,048 for mail costs, and \$988,603 for telecommunications costs.

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

The Strategic Technology Plan Fund receives revenue from each department based on software use and the number of workstations connected to the network. The Strategic Technology Fund uses those revenues to plan, build and maintain the City's networks. In addition, new technologies are evaluated and cost benefit analysis is performed on those which might be of value to the City. Due to uncertain economic conditions, new information technology may be deferred to FY 2012-13 or further.

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

The Civic Center Facility Maintenance Fund was established in FY 2002-03, and includes all maintenance, custodial, and staffing costs associated with the operation of the Civic Center. The expenses associated with facility maintenance and operations are recorded in this fund with supporting revenues from the General Fund and other funds which use this service. Revenues are allocated from the departments' budgets based on share of Civic Center square footage.

## Special Funds

### Internal Service Funds

This Page Intentionally Blank



# Special Funds

## Resources Table

| FUND    | FUND NAME                                | PROPERTY<br>TAX | SALES TAX | OTHER<br>TAXES &<br>FEES | REVENUE/<br>OTHER<br>AGENCIES | DEVELOPMENT<br>FEES |
|---------|--|-----------------|-----------|--------------------------|-------------------------------|---------------------|
| 002     | ASSET MANAGEMENT PLAN FUND               | 0               | 0         | 0                        | 0                             | 0                   |
| 003     | COMPENSATED ABSENCES FUND                | 0               | 0         | 0                        | 0                             | 0                   |
| 005     | DEVELOPMENT SERVICES FUND                | 0               | 0         | 0                        | 0                             | 3,134,000           |
| 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         | 2,000                    | 0                             | 8,970,000           |
| 027     | DEVELOPMENT ENGINEERING                  | 0               | 0         | 0                        | 0                             | 1,645,000           |
| 030     | COMMUNITY SERVICES PROGRAM FUND          | 0               | 0         | 0                        | 0                             | 0                   |
| 108     | IRVINE REDEVELOPMENT FUND                | 0               | 0         | 0                        | 0                             | 0                   |
| 109     | RDA HOUSING                              | 1,243,985       | 0         | 0                        | 0                             | 0                   |
| 110     | MEASURE M LOCAL TURNBACK FUND            | 0               | 0         | 0                        | 0                             | 0                   |
| 111     | GAS TAX FUND                             | 0               | 0         | 5,822,917                | 0                             | 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                        | 584,166                       | 0                   |
| 118     | SYSTEMS DEVELOPMENT FUND                 | 0               | 0         | 2,517,338                | 0                             | 0                   |
| 119     | MAINTENANCE DISTRICT                     | 2,293,883       | 0         | 0                        | 0                             | 0                   |
| 122     | NORTH IRVINE TRANSP MITIGATION PROGRAM   | 0               | 0         | 0                        | 0                             | 0                   |
| 123     | IRVINE BUSINESS COMPLEX                  | 0               | 0         | 0                        | 1,589,179                     | 0                   |
| 125     | COMM. DEVELOPMENT BLOCK GRANT FUND       | 0               | 0         | 0                        | 1,709,093                     | 0                   |
| 126     | SENIOR SERVICES FUND                     | 0               | 0         | 0                        | 0                             | 0                   |
| 128     | NUTRITION PROGRAM FUND                   | 0               | 0         | 0                        | 266,519                       | 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                        | 38,000                        | 0                   |
| 139     | SUPPLEMENTAL LAW ENFORCEMENT FUND        | 0               | 0         | 0                        | 0                             | 0                   |
| 143     | PUBLIC SAFETY GRANTS                     | 0               | 0         | 0                        | 839,263                       | 0                   |
| 145     | STRUCTURAL FIRE FUND                     | 0               | 0         | 0                        | 680,427                       | 0                   |
| 147     | IRVINE LAND TRUST                        | 0               | 0         | 0                        | 1,233,985                     | 0                   |
| 148     | AMERICAN RECOVERY/REINVESTMENT ACT       | 0               | 0         | 0                        | 239,959                       | 0                   |
| 149     | SPECIAL PROGRAMS GRANTS                  | 0               | 0         | 0                        | 5,000                         | 0                   |
| 150     | IBC VISION PLAN                          | 0               | 0         | 941,650                  | 0                             | 0                   |
| 151-153 | ASSET FORFEITURE FUNDS                   | 0               | 0         | 0                        | 0                             | 0                   |
| 154     | MEASURE M LOCAL TURNBACK (M2) FUND       | 0               | 2,910,944 | 0                        | 0                             | 0                   |
| 180     | ORANGE COUNTY GREAT PARK                 | 0               | 0         | 0                        | 706,320                       | 0                   |
| 203     | CFD 05-2 IMPROVEMENTS - COLUMBUS GROVE   | 0               | 0         | 0                        | 0                             | 0                   |
| 205     | CFD 04-1 IMPROVEMENTS - CENTRAL PARK     | 0               | 0         | 0                        | 0                             | 0                   |
| 206-224 | ASSESSMENT DISTRICTS                     | 0               | 0         | 0                        | 0                             | 0                   |
| 250     | CAPITAL IMPROVEMENT PROJECT FUND - CIRC  | 0               | 0         | 0                        | 5,741,149                     | 0                   |
| 254     | RAILROAD GRADE SEPARATION                | 0               | 0         | 0                        | 3,011,042                     | 0                   |
| 260     | CAPITAL IMPROVEMENT PROJ FUND - NON CIRC | 0               | 0         | 0                        | 497,213                       | 0                   |
| 262     | COLONEL BILL BARBER MEMORIAL PARK        | 0               | 0         | 0                        | 0                             | 0                   |
| 280     | OCGP INFRASTRUCTURE                      | 0               | 0         | 0                        | 0                             | 0                   |
| 281     | FEE DISTRICT 89-1 (BAKE/I5 INT)          | 0               | 0         | 0                        | 0                             | 0                   |
| 282     | FEE DISTRICT NO. 92-1                    | 0               | 0         | 0                        | 0                             | 0                   |
| 286     | OCGP DEVELOPMENT FUND                    | 0               | 0         | 0                        | 0                             | 0                   |
| 367     | INFRASTRUCTURE FINANCING PLAN            | 0               | 0         | 0                        | 0                             | 0                   |
| 390     | RDA GENERAL DEBT SERVICE                 | 4,975,940       | 0         | 0                        | 0                             | 0                   |
| 501     | INVENTORY                                | 0               | 0         | 0                        | 0                             | 0                   |
| 570     | INSURANCE FUND                           | 0               | 0         | 0                        | 2,547                         | 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. SERVICE FUND    | 0               | 0         | 0                        | 0                             | 0                   |
| 579     | STRATEGIC TECHNOLOGY PLAN FUND           | 0               | 0         | 0                        | 0                             | 0                   |
| 580     | CIVIC CENTER MAINTENANCE & OPERATIONS    | 0               | 0         | 0                        | 0                             | 0                   |
| TOTAL   |  | 8,513,808       | 2,910,944 | 9,283,905                | 17,378,862                    | 13,749,000          |

# Special Funds

## Resources Table

| FUND         | COMM<br>SERVICES<br>FEES | CIP<br>REVENUE   | FEES FOR<br>SERVICES | MISC<br>REVENUES  | BOND &<br>ASSMNT.<br>REVENUE | INTERNAL<br>SERVICES | TRANSFERS<br>IN   | TOTAL<br>RESOURCES |
|--------------|--------------------------|------------------|----------------------|-------------------|------------------------------|----------------------|-------------------|--------------------|
| 002          | 0                        | 0                | 0                    | 923,526           | 0                            | 0                    | 0                 | 923,526            |
| 003          | 0                        | 0                | 0                    | 24,148            | 0                            | 1,333,184            | 0                 | 1,357,332          |
| 005          | 0                        | 0                | 300,000              | 10,000            | 0                            | 0                    | 0                 | 3,444,000          |
| 006          | 0                        | 0                | 0                    | 105,853           | 0                            | 0                    | 0                 | 105,853            |
| 007          | 0                        | 0                | 0                    | 11,672            | 0                            | 0                    | 1,500,000         | 1,511,672          |
| 009          | 0                        | 0                | 0                    | 689,400           | 0                            | 0                    | 0                 | 689,400            |
| 010          | 0                        | 0                | 0                    | 69,796            | 0                            | 0                    | 1,227,560         | 1,297,356          |
| 024          | 0                        | 0                | 0                    | 49,527            | 0                            | 0                    | 0                 | 9,021,527          |
| 027          | 0                        | 0                | 0                    | 5,173             | 0                            | 0                    | 0                 | 1,650,173          |
| 030          | 30,700                   | 0                | 45,000               | 297,679           | 0                            | 0                    | 0                 | 373,379            |
| 108          | 0                        | 0                | 0                    | 4,046             | 0                            | 0                    | 1,200,000         | 1,204,046          |
| 109          | 0                        | 0                | 0                    | 0                 | 0                            | 0                    | 0                 | 1,243,985          |
| 110          | 0                        | 0                | 0                    | 36,454            | 0                            | 0                    | 0                 | 36,454             |
| 111          | 0                        | 0                | 0                    | 112,530           | 0                            | 0                    | 0                 | 5,935,447          |
| 112          | 0                        | 0                | 0                    | 451,219           | 0                            | 0                    | 0                 | 451,219            |
| 113          | 0                        | 0                | 0                    | 66,738            | 0                            | 0                    | 0                 | 66,738             |
| 114          | 0                        | 0                | 0                    | 0                 | 0                            | 0                    | 0                 | 584,166            |
| 118          | 0                        | 0                | 0                    | 120,707           | 0                            | 0                    | 0                 | 2,638,045          |
| 119          | 0                        | 0                | 0                    | 1,531             | 5,555,179                    | 0                    | 0                 | 7,850,593          |
| 122          | 0                        | 0                | 0                    | 322,566           | 0                            | 0                    | 11,966            | 334,532            |
| 123          | 0                        | 150,000          | 0                    | 752,844           | 0                            | 0                    | 82,464            | 2,574,487          |
| 125          | 0                        | 0                | 0                    | 0                 | 0                            | 0                    | 0                 | 1,709,093          |
| 126          | 0                        | 0                | 0                    | 18,417            | 0                            | 0                    | 0                 | 18,417             |
| 128          | 30,400                   | 0                | 0                    | 100,429           | 0                            | 0                    | 0                 | 397,348            |
| 130          | 0                        | 0                | 0                    | 7,840             | 0                            | 0                    | 0                 | 242,840            |
| 132          | 0                        | 0                | 0                    | 179,598           | 0                            | 0                    | 8,126,427         | 8,306,025          |
| 136          | 0                        | 0                | 1,053,035            | 12,857            | 0                            | 0                    | 0                 | 1,065,892          |
| 138          | 0                        | 204,510          | 0                    | 4,615             | 0                            | 0                    | 0                 | 247,125            |
| 139          | 0                        | 0                | 0                    | 2,147             | 0                            | 0                    | 0                 | 2,147              |
| 143          | 0                        | 0                | 0                    | 37,309            | 0                            | 0                    | 0                 | 876,572            |
| 145          | 0                        | 0                | 0                    | 0                 | 0                            | 0                    | 0                 | 680,427            |
| 147          | 0                        | 0                | 0                    | 62,664            | 0                            | 0                    | 0                 | 1,296,649          |
| 148          | 0                        | 0                | 0                    | 0                 | 0                            | 0                    | 0                 | 239,959            |
| 149          | 0                        | 0                | 0                    | 0                 | 0                            | 0                    | 0                 | 5,000              |
| 150          | 0                        | 0                | 0                    | 6,465             | 0                            | 0                    | 1,494,940         | 2,443,055          |
| 151-153      | 0                        | 0                | 0                    | 2,646             | 0                            | 0                    | 0                 | 2,646              |
| 154          | 0                        | 0                | 0                    | 10,111            | 0                            | 0                    | 0                 | 2,921,055          |
| 180          | 200,000                  | 0                | 1,000,000            | 67,516,808        | 0                            | 0                    | 0                 | 69,423,128         |
| 203          | 0                        | 0                | 0                    | 12,801            | 0                            | 0                    | 0                 | 12,801             |
| 205          | 0                        | 0                | 0                    | 4,109             | 0                            | 0                    | 0                 | 4,109              |
| 206-224      | 0                        | 0                | 0                    | 286,265           | 9,803,157                    | 0                    | 0                 | 10,089,422         |
| 250          | 0                        | 4,495,102        | 0                    | 161,752           | 0                            | 0                    | 14,908,485        | 25,306,488         |
| 254          | 0                        | 15,320           | 0                    | 5,496             | 0                            | 0                    | 0                 | 3,031,858          |
| 260          | 0                        | 2,777,416        | 0                    | 153,939           | 0                            | 0                    | 4,769,564         | 8,198,132          |
| 262          | 0                        | 0                | 0                    | 16,850            | 0                            | 0                    | 0                 | 16,850             |
| 280          | 0                        | 0                | 0                    | 7,916             | 0                            | 0                    | 0                 | 7,916              |
| 281          | 0                        | 0                | 0                    | 86,064            | 0                            | 0                    | 0                 | 86,064             |
| 282          | 0                        | 0                | 0                    | 564               | 0                            | 0                    | 0                 | 564                |
| 286          | 0                        | 0                | 0                    | 346,522           | 0                            | 0                    | 1,988,320         | 2,334,842          |
| 367          | 0                        | 0                | 0                    | 0                 | 0                            | 0                    | 0                 | 0                  |
| 390          | 0                        | 0                | 0                    | 37,404            | 0                            | 0                    | 0                 | 5,013,344          |
| 501          | 0                        | 0                | 0                    | 336,006           | 0                            | 0                    | 0                 | 336,006            |
| 570          | 0                        | 0                | 0                    | 171,559           | 0                            | 4,715,485            | 0                 | 4,889,591          |
| 574          | 0                        | 0                | 0                    | 4,126,805         | 0                            | 0                    | 30,000            | 4,156,805          |
| 577          | 0                        | 0                | 0                    | 0                 | 0                            | 0                    | 0                 | 0                  |
| 578          | 0                        | 0                | 0                    | 14,503            | 0                            | 2,728,924            | 0                 | 2,743,427          |
| 579          | 0                        | 0                | 0                    | 62,954            | 0                            | 5,174,975            | 0                 | 5,237,929          |
| 580          | 0                        | 0                | 0                    | 7,613             | 0                            | 1,383,514            | 0                 | 1,391,127          |
| <b>TOTAL</b> | <b>261,100</b>           | <b>7,642,348</b> | <b>2,398,035</b>     | <b>77,856,437</b> | <b>15,358,336</b>            | <b>15,336,082</b>    | <b>35,339,726</b> | <b>206,028,583</b> |

# Special Funds Appropriations Table

| FUND    | FUND NAME                                | SALARY &<br>BENEFITS | OVERTIME<br>SALARIES | SUPPLIES  | INTERNAL<br>SERVICE | TRAINING/<br>BUSINESS<br>EXPENSE | REPAIR/<br>MAINT. |
|---------|--|----------------------|----------------------|-----------|---------------------|----------------------------------|-------------------|
| 002     | ASSET MANAGEMENT PLAN FUND               | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 003     | COMPENSATED ABSENCES FUND                | 951,000              | 0                    | 0         | 0                   | 0                                | 0                 |
| 005     | DEVELOPMENT SERVICES FUND                | 1,695,719            | 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                    | 426,538              | 0                    | 566       | 0                   | 2,501                            | 0                 |
| 010     | INFRASTRUCTURE & REHABILITATION FUND     | 396,355              | 0                    | 15,247    | 19,627              | 0                                | 0                 |
| 024     | BUILDING AND SAFETY FUND                 | 5,042,179            | 116,000              | 70,000    | 152,698             | 2,000                            | 7,000             |
| 027     | DEVELOPMENT ENGINEERING                  | 403,031              | 0                    | 0         | 0                   | 0                                | 0                 |
| 030     | COMMUNITY SERVICES PROGRAM FUND          | 28,786               | 0                    | 399,087   | 0                   | 0                                | 0                 |
| 108     | IRVINE REDEVELOPMENT FUND                | 797,405              | 500                  | 14,000    | 0                   | 20,250                           | 0                 |
| 109     | RDA HOUSING                              | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 110     | MEASURE M LOCAL TURNBACK FUND            | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 111     | GAS TAX FUND                             | 25,063               | 0                    | 0         | 0                   | 0                                | 87,640            |
| 112     | LOCAL PARK FEES FUND                     | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 113     | FEES & EXACTIONS FUND                    | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 114     | HOME GRANT FUND                          | 25,210               | 0                    | 0         | 0                   | 0                                | 0                 |
| 118     | SYSTEMS DEVELOPMENT FUND                 | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 119     | MAINTENANCE DISTRICT                     | 971,085              | 0                    | 184,512   | 24,617              | 0                                | 45,000            |
| 122     | NORTH IRVINE TRANSP MITIGATION PROGRAM   | 122,920              | 0                    | 0         | 0                   | 0                                | 0                 |
| 123     | IRVINE BUSINESS COMPLEX                  | 130,039              | 0                    | 0         | 0                   | 0                                | 0                 |
| 125     | COMM. DEVELOPMENT BLOCK GRANT FUND       | 113,947              | 0                    | 0         | 0                   | 0                                | 0                 |
| 126     | SENIOR SERVICES FUND                     | 0                    | 0                    | 21,600    | 0                   | 500                              | 0                 |
| 128     | NUTRITION PROGRAM FUND                   | 206,008              | 0                    | 158,051   | 0                   | 891                              | 0                 |
| 130     | AB2766 - AIR QUALITY IMPROVEMENT         | 4,167                | 0                    | 0         | 0                   | 0                                | 0                 |
| 132     | SLURRY SEAL SURCHARGE FUND               | 63,565               | 0                    | 0         | 0                   | 0                                | 0                 |
| 136     | PUBLIC SAFETY SPECIAL EVENTS             | 309,734              | 721,026              | 0         | 10,374              | 0                                | 0                 |
| 138     | IBC TRANSPORTATION MGMT PROGRAM          | 82,734               | 0                    | 0         | 0                   | 0                                | 0                 |
| 139     | SUPPLEMENTAL LAW ENFORCEMENT FUND        | 0                    | 179,521              | 0         | 0                   | 0                                | 0                 |
| 143     | PUBLIC SAFETY GRANTS                     | 42,883               | 193,936              | 573,104   | 0                   | 40,000                           | 0                 |
| 145     | STRUCTURAL FIRE FUND                     | 0                    | 0                    | 20,000    | 0                   | 0                                | 0                 |
| 147     | IRVINE LAND TRUST                        | 401,105              | 500                  | 15,600    | 0                   | 30,600                           | 0                 |
| 148     | AMERICAN RECOVERY/REINVESTMENT ACT       | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 149     | SPECIAL PROGRAMS GRANTS                  | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 150     | IBC VISION PLAN                          | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 151-153 | ASSET FORFEITURE FUNDS                   | 0                    | 0                    | 413,886   | 0                   | 0                                | 0                 |
| 154     | MEASURE M LOCAL TURNBACK (M2) FUND       | 151,635              | 0                    | 0         | 0                   | 0                                | 0                 |
| 180     | ORANGE COUNTY GREAT PARK                 | 4,151,788            | 30,000               | 529,000   | 473,881             | 82,000                           | 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                 |
| 206-224 | ASSESSMENT DISTRICTS                     | 422,422              | 0                    | 0         | 0                   | 0                                | 0                 |
| 250     | CAPITAL IMPROVEMENT PROJECT FUND - CIRC  | 1,025,269            | 0                    | 0         | 0                   | 0                                | 0                 |
| 254     | RAILROAD GRADE SEPARATION                | 137,783              | 0                    | 0         | 0                   | 0                                | 0                 |
| 260     | CAPITAL IMPROVEMENT PROJ FUND - NON CIRC | 428,693              | 0                    | 0         | 0                   | 0                                | 0                 |
| 262     | COLONEL BILL BARBER MEMORIAL PARK        | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 280     | OCGP INFRASTRUCTURE                      | 118,526              | 0                    | 0         | 0                   | 0                                | 0                 |
| 281     | FEE DISTRICT 89-1 (BAKE/15 INT)          | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 282     | FEE DISTRICT NO. 92-1                    | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 286     | OCGP DEVELOPMENT FUND                    | 689,930              | 0                    | 112,000   | 0                   | 0                                | 0                 |
| 367     | INFRASTRUCTURE FINANCING PLAN            | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 390     | RDA GENERAL DEBT SERVICE                 | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 501     | INVENTORY                                | 3,918                | 0                    | 326,200   | 0                   | 0                                | 0                 |
| 570     | INSURANCE FUND                           | 728,204              | 0                    | 49,850    | 0                   | 2,450                            | 0                 |
| 574     | FLEET SERVICES FUND                      | 1,007,813            | 0                    | 1,691,105 | 21,111              | 0                                | 0                 |
| 577     | MISC. EQUIPMENT INT. SERVICE FUND        | 0                    | 0                    | 0         | 0                   | 0                                | 0                 |
| 578     | TELEPHONE, MAIL, DUPLIC. SERVICE FUND    | 340,932              | 0                    | 571,000   | 25,268              | 300                              | 182,929           |
| 579     | STRATEGIC TECHNOLOGY PLAN FUND           | 158,124              | 0                    | 452,500   | 99,011              | 1,250                            | 1,551,873         |
| 580     | CIVIC CENTER MAINTENANCE & OPERATIONS    | 438,129              | 0                    | 110,000   | 37,031              | 0                                | 0                 |
| TOTAL   |  | 22,042,639           | 1,241,483            | 5,727,308 | 863,618             | 182,742                          | 1,874,442         |

# Special Funds Appropriations Table

| FUND         | UTILITIES        | CAPITAL<br>EQPT  | CLAIMS           | MISC.          | CIP                | CONTRACT<br>SERVICES | DEBT/AD<br>ADMIN  | TRANSFERS<br>OUT  | TOTAL<br>ALLOCATION |
|--------------|------------------|------------------|------------------|----------------|--------------------|----------------------|-------------------|-------------------|---------------------|
| 002          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 1,227,560         | 1,227,560           |
| 003          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 951,000             |
| 005          | 0                | 0                | 0                | 0              | 0                  | 1,296,000            | 0                 | 376,023           | 3,367,742           |
| 006          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 4,488,000         | 4,488,000           |
| 007          | 0                | 0                | 0                | 0              | 0                  | 1,871,838            | 0                 | 0                 | 1,871,838           |
| 009          | 0                | 0                | 0                | 0              | 0                  | 259,795              | 0                 | 0                 | 689,400             |
| 010          | 0                | 0                | 0                | 0              | 0                  | 1,408,500            | 0                 | 3,968,103         | 5,807,832           |
| 024          | 0                | 5,000            | 0                | 0              | 0                  | 1,499,000            | 0                 | 982,434           | 7,876,311           |
| 027          | 0                | 0                | 0                | 0              | 0                  | 962,320              | 0                 | 340,844           | 1,706,195           |
| 030          | 0                | 0                | 0                | 0              | 0                  | 279,800              | 0                 | 0                 | 707,673             |
| 108          | 0                | 0                | 0                | 0              | 0                  | 393,230              | 0                 | 0                 | 1,225,385           |
| 109          | 0                | 0                | 0                | 0              | 0                  | 1,243,985            | 47,250            | 0                 | 1,291,235           |
| 110          | 0                | 0                | 0                | 0              | 0                  | 200,000              | 0                 | 4,241,619         | 4,441,619           |
| 111          | 0                | 0                | 0                | 0              | 0                  | 947,360              | 0                 | 14,459,770        | 15,519,833          |
| 112          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 0                   |
| 113          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 2,678,940         | 2,678,940           |
| 114          | 0                | 0                | 0                | 0              | 0                  | 558,956              | 0                 | 0                 | 584,166             |
| 118          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 1,191,000         | 1,191,000           |
| 119          | 2,425,657        | 0                | 0                | 0              | 0                  | 5,000,365            | 0                 | 0                 | 8,651,236           |
| 122          | 0                | 0                | 0                | 0              | 8,115,766          | 100,000              | 0                 | 0                 | 8,338,686           |
| 123          | 0                | 0                | 0                | 0              | 7,001,251          | 180,000              | 0                 | 0                 | 7,311,290           |
| 125          | 0                | 0                | 0                | 0              | 0                  | 1,595,146            | 0                 | 0                 | 1,709,093           |
| 126          | 0                | 0                | 0                | 0              | 0                  | 44,032               | 0                 | 0                 | 66,132              |
| 128          | 0                | 0                | 0                | 0              | 0                  | 26,187               | 0                 | 0                 | 391,137             |
| 130          | 0                | 0                | 0                | 0              | 0                  | 11,430               | 0                 | 530,000           | 545,597             |
| 132          | 0                | 0                | 0                | 0              | 3,292,717          | 0                    | 0                 | 0                 | 3,356,282           |
| 136          | 0                | 0                | 0                | 0              | 0                  | 6,212                | 0                 | 0                 | 1,047,346           |
| 138          | 0                | 0                | 0                | 0              | 168,946            | 0                    | 0                 | 0                 | 251,680             |
| 139          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 179,521             |
| 143          | 0                | 214,077          | 0                | 0              | 0                  | 11,436               | 0                 | 0                 | 1,075,436           |
| 145          | 0                | 660,427          | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 680,427             |
| 147          | 1,300            | 0                | 0                | 0              | 0                  | 645,000              | 0                 | 0                 | 1,094,105           |
| 148          | 0                | 0                | 0                | 0              | 0                  | 239,959              | 0                 | 0                 | 239,959             |
| 149          | 0                | 0                | 0                | 0              | 0                  | 45,000               | 0                 | 0                 | 45,000              |
| 150          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 0                   |
| 151-153      | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 413,886             |
| 154          | 0                | 0                | 0                | 0              | 0                  | 270,000              | 0                 | 2,893,377         | 3,315,012           |
| 180          | 317,584          | 398,000          | 0                | 190,000        | 0                  | 11,516,230           | 0                 | 2,088,320         | 19,776,803          |
| 203          | 0                | 0                | 0                | 0              | 2,000,000          | 0                    | 0                 | 191,037           | 2,191,037           |
| 205          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 0                   |
| 206-224      | 0                | 0                | 0                | 0              | 31,100,496         | 0                    | 0                 | 25,495,018        | 57,017,936          |
| 250          | 0                | 0                | 0                | 0              | 21,749,798         | 0                    | 0                 | 0                 | 22,775,067          |
| 254          | 0                | 0                | 0                | 0              | 3,029,101          | 0                    | 0                 | 0                 | 3,166,884           |
| 260          | 0                | 0                | 0                | 0              | 10,990,454         | 0                    | 0                 | 0                 | 11,419,147          |
| 262          | 0                | 0                | 0                | 0              | 2,000,000          | 0                    | 0                 | 0                 | 2,000,000           |
| 280          | 0                | 0                | 0                | 0              | 675,453            | 0                    | 0                 | 0                 | 793,979             |
| 281          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 0                   |
| 282          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 0                   |
| 286          | 0                | 0                | 0                | 0              | 43,109,777         | 2,258,000            | 0                 | 0                 | 46,169,707          |
| 367          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 121,232           | 121,232             |
| 390          | 0                | 0                | 0                | 0              | 60,240,214         | 1,739,549            | 16,705,286        | 1,200,000         | 79,885,049          |
| 501          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 330,118             |
| 570          | 0                | 0                | 3,070,795        | 0              | 0                  | 2,871,944            | 0                 | 0                 | 6,723,243           |
| 574          | 0                | 1,015,283        | 65,000           | 0              | 0                  | 191,503              | 23,322            | 770,000           | 4,785,137           |
| 577          | 0                | 0                | 0                | 0              | 0                  | 0                    | 0                 | 0                 | 0                   |
| 578          | 710,000          | 0                | 0                | 0              | 0                  | 820,925              | 0                 | 0                 | 2,651,354           |
| 579          | 0                | 3,324,500        | 0                | 0              | 0                  | 4,100,852            | 0                 | 0                 | 9,688,110           |
| 580          | 570,567          | 6,461            | 0                | 0              | 0                  | 436,065              | 0                 | 0                 | 1,598,253           |
| <b>TOTAL</b> | <b>4,025,108</b> | <b>5,623,748</b> | <b>3,135,795</b> | <b>190,000</b> | <b>193,473,973</b> | <b>43,030,619</b>    | <b>16,775,858</b> | <b>67,243,277</b> | <b>365,430,610</b>  |

# Special Funds<sup>1</sup>

## Appropriations by Department Table

| FUND    | FUND NAME                                | DEPARTMENT |    |    |    |    |    |    |    |
|---------|--|------------|----|----|----|----|----|----|----|
|         |  | CM         | AS | CD | CS | PS | PW | GP | ND |
| 002     | ASSET MANAGEMENT PLAN FUND               |            |    |    |    |    |    |    | X  |
| 003     | COMPENSATED ABSENCES FUND                | X          | X  | X  | X  | X  | X  | X  | X  |
| 005     | DEVELOPMENT SERVICES FUND                | X          | X  | X  | X  | X  | X  |    |    |
| 007     | EDUCATIONAL PARTNERSHIP FUND             | X          |    |    | X  |    |    |    |    |
| 009     | REVENUE CLEARING FUND                    |            | X  |    |    |    |    |    |    |
| 010     | INFRASTRUCTURE & REHABILITATION FUND     |            | X  |    | X  |    | X  |    |    |
| 024     | BUILDING AND SAFETY FUND                 |            |    | X  |    |    |    |    |    |
| 027     | DEVELOPMENT ENGINEERING                  |            |    |    |    |    | X  |    |    |
| 030     | COMMUNITY SERVICES PROGRAM FUND          |            |    |    | X  |    |    |    |    |
| 108     | IRVINE REDEVELOPMENT FUND                | X          | X  | X  |    |    |    |    |    |
| 109     | RDA HOUSING                              |            |    | X  |    |    |    |    |    |
| 110     | MEASURE M LOCAL TURNBACK FUND            |            | X  |    |    |    | X  |    |    |
| 111     | GAS TAX FUND                             |            | X  |    |    |    | X  |    |    |
| 113     | FEES & EXACTIONS FUND                    |            |    | X  |    |    |    |    |    |
| 114     | HOME GRANT FUND                          |            | X  | X  |    |    |    |    |    |
| 118     | SYSTEMS DEVELOPMENT FUND                 |            |    |    |    |    |    |    |    |
| 119     | MAINTENANCE DISTRICT                     |            | X  |    | X  |    | X  |    |    |
| 122     | NORTH IRVINE TRANSP MITIGATION PROGRAM   |            | X  |    |    |    | X  |    |    |
| 123     | IRVINE BUSINESS COMPLEX                  |            | X  |    |    |    | X  |    |    |
| 125     | COMM. DEVELOPMENT BLOCK GRANT FUND       |            | X  | X  |    |    |    |    |    |
| 126     | SENIOR SERVICES FUND                     |            |    |    | X  |    |    |    |    |
| 128     | NUTRITION PROGRAM FUND                   |            |    |    | X  |    |    |    |    |
| 130     | AB2766 - AIR QUALITY IMPROVMNT           |            | X  |    |    |    | X  |    |    |
| 132     | SLURRY SEAL SURCHARGE FUND               |            | X  |    |    |    | X  |    |    |
| 136     | PUBLIC SAFETY SPECIAL EVENTS             |            |    |    |    | X  |    |    |    |
| 138     | IBC TRANSPORTATION MGMT PROGRAM          |            | X  |    |    |    | X  |    |    |
| 139     | SUPPLEMENTAL LAW ENFORCEMENT FUND        |            |    |    |    | X  |    |    |    |
| 143     | PUBLIC SAFETY GRANTS                     |            |    |    |    | X  |    |    |    |
| 145     | STRUCTURAL FIRE FUND                     |            |    |    |    | X  |    |    |    |
| 147     | IRVINE LAND TRUST                        |            |    | X  |    |    |    |    |    |
| 148     | AMERICAN RECOVERY/REINVEST ACT           |            |    | X  | X  | X  |    |    |    |
| 149     | SPECIAL PROGRAMS GRANTS                  |            |    |    | X  |    | X  |    |    |
| 151-153 | ASSET FORFEITURE FUNDS                   |            |    |    |    | X  |    |    |    |
| 154     | MEASURE M LOCAL TURNBACK (M2) FUND       |            | X  |    |    |    | X  |    |    |
| 180     | ORANGE COUNTY GREAT PARK                 | X          | X  |    |    |    |    | X  |    |
| 203     | CFD 05-2 IMPROVEMENTS - COLUMBUS GROVE   |            | X  |    |    |    | X  |    |    |
| 205     | CFD 04-1 IMPROVEMENTS - CENTRAL PARK     |            |    |    |    |    |    |    |    |
| 206-223 | ASSESSMENT DISTRICTS                     |            | X  |    |    |    | X  |    |    |
| 250     | CAPITAL IMPROVEMENT PROJ FUND - CIRC     |            | X  |    |    |    | X  |    |    |
| 254     | RAILROAD GRADE SEPARATION                |            | X  | X  |    |    | X  |    |    |
| 260     | CAPITAL IMPROVEMENT PROJ FUND - NON CIRC |            | X  | X  | X  |    | X  |    |    |
| 262     | COLONEL BILL BARBER MEMORIAL PARK        |            | X  |    | X  |    |    |    |    |
| 280     | OCCP INFRASTRUCTURE                      |            | X  |    |    |    |    | X  |    |
| 281     | FEE DISTRICT 89-1 (BAKE/I5 INT)          |            |    |    |    |    | X  |    |    |
| 282     | FEE DISTRICT NO. 92-1                    |            |    |    |    |    | X  |    |    |
| 286     | OCCP DEVELOPMENT FUND                    |            | X  | X  |    |    | X  | X  |    |
| 367     | INFRASTRUCTURE FINANCING PLAN            |            |    |    |    |    |    |    | X  |
| 390     | RDA GENERAL DEBT SERVICE                 |            |    | X  |    |    |    |    | X  |
| 501     | INVENTORY                                |            | X  |    |    |    |    |    |    |
| 570     | INSURANCE FUND                           |            | X  |    |    |    |    |    |    |
| 574     | FLEET SERVICES FUND                      |            | X  |    |    |    | X  |    |    |
| 577     | MISC. EQUIPMENT INT. SERVICE FUND        |            |    |    |    | X  |    |    |    |
| 578     | TELEPHONE, MAIL, DUPLIC. SERVICE FUND    | X          | X  |    |    |    |    |    |    |
| 579     | STRATEGIC TECHNOLOGY PLAN FUND           |            | X  |    |    |    |    |    |    |
| 580     | CIVIC CENTER MAINTENANCE & OPERATIONS    | X          | X  |    | X  |    |    |    |    |

<sup>1</sup> This table shows which departments charge to specific funds.

# Capital Improvement Program

## Introduction

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

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

Although the 2011 Strategic Business Plan spans five years, funds for only the first year are appropriated within the FY 2011-12 Budget. The plan provides cost estimates for each project and identifies funding sources with consideration given to ongoing City, county, state, and federal resources. The remaining four years of the plan serve as a guide for future capital investments.

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

CIP infrastructure projects, including streets, bridges, traffic signals, landscapes, buildings, recreational facilities and trail



networks, are defined as assets with an initial individual cost of at least \$50,000 and an estimated useful life greater than two years. These significant non-routine capital expenditures are accounted for as capital projects within the CIP special funds.

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

The estimated useful lives (Table 1) applied to property, plant, equipment and infrastructure assets ranges from 3 to 62 years.

**Table 1**  
**Estimated Useful Asset Life**

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

# Capital Improvement Program

FY 2011-12 capital expenditures total \$19.9 million, consisting of \$6.4 million in routine expenditures for property and equipment and \$13.5 million in significant non-routine capital infrastructure improvements which are displayed in Table 2. Due to the multi-year construction periods of most significant CIP projects, capital expenditures tend to span

several years. Consequently, a line item of nearly \$180.0 million has been incorporated in this table to account for continuing CIP project appropriations funded in prior years. These continuing projects are reevaluated annually during the fiscal year-end review process.

**Table 2**  
**Capital Expenditures**

## **Routine Capital Expenditures**

|                                       |                  |
|---------------------------------------|------------------|
| Capital Equipment - Office Furniture  | \$60,000         |
| Capital Equipment - Computer Hardware | 3,197,927        |
| Capital Equipment - Computer Software | 835,000          |
| Capital Equipment - Vehicles          | 800,500          |
| Capital Equipment - Miscellaneous     | 1,169,538        |
| Lease Purchase Agreements             | 317,783          |
| Routine Capital Expenditures Total    | <u>6,380,748</u> |

## **Nonroutine Capital Expenditures**

### FY 2011-12 CIP Appropriations

|   |                   |
|---|-------------------|
| Circulation Related Infrastructure (Streets, Traffic Signals, etc.) | 9,941,237         |
| Facility and Park Infrastructure                                    | 2,229,000         |
| Landscape Infrastructure  | 1,164,000         |
| Off-Street Bicycle Trail Infrastructure                             | 153,087           |
| FY 2011-12 Nonroutine Capital Expenditures Subtotal                 | <u>13,487,324</u> |

### Prior Year CIP Appropriations

|   |                    |
|---|--------------------|
| Continuing Multi-Year Infrastructure Projects | 179,986,649        |
| Nonroutine Capital Expenditures Total         | <u>193,473,973</u> |

|                            |                             |
|----------------------------|-----------------------------|
| Total Capital Expenditures | <u><u>\$199,854,721</u></u> |
|----------------------------|-----------------------------|

## **CIP Projects**

The FY 2011-12 CIP Budget funds 25 projects, nine of which are classified as New Construction or Design. The remaining 16 projects are part of the City's infrastructure rehabilitation program. New projects make up 17.2% of the CIP Budget, while rehabilitation projects account for 82.8%. At \$11.2 million, rehabilitation funding remains

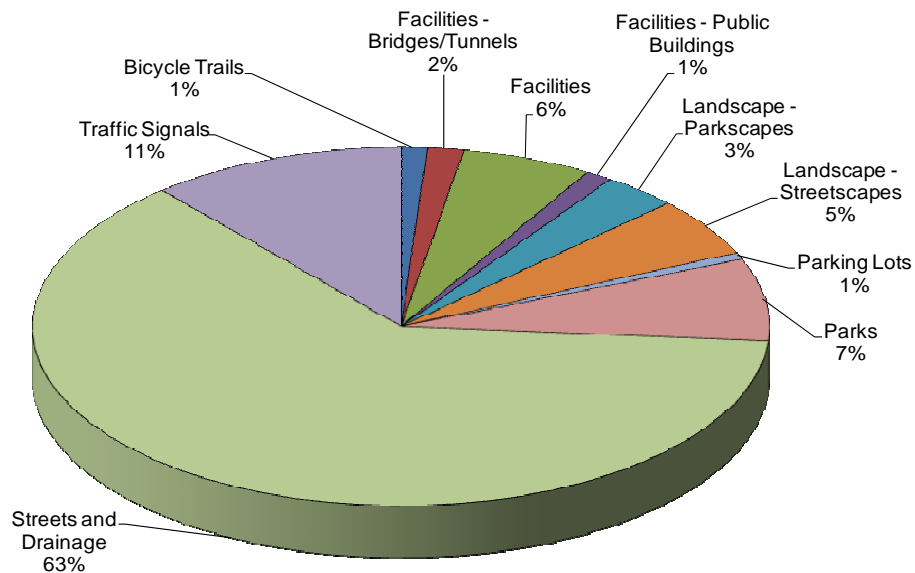
on par with the prior year, while new construction is lower by \$20.2 million since no new grade separation or significant arterial road improvements are proposed for this budget cycle. The 2011-12 CIP projects are summarized by project type in Table 3 and Chart 1.

# Capital Improvement Program

**Table 3**  
**CIP Project Summary**

| Project Type                  | Count     | New Construction<br>and Design | Rehabilitation      | Total<br>CIP Projects |
|-------------------------------|-----------|--------------------------------|---------------------|-----------------------|
| Bicycle Trails                | 3         | \$69,087                       | \$84,000            | \$153,087             |
| Facilities - Bridges/Tunnels  | 1         | 215,000                        | 0                   | 215,000               |
| Facilities                    | 1         | 0                              | 770,000             | 770,000               |
| Facilities - Public Buildings | 1         | 160,000                        | 0                   | 160,000               |
| Landscape - Parkscapes        | 2         | 0                              | 444,000             | 444,000               |
| Landscape - Streetscapes      | 2         | 0                              | 720,000             | 720,000               |
| Parking Lots                  | 1         | 0                              | 84,000              | 84,000                |
| Parks                         | 2         | 1,000,000                      | 0                   | 1,000,000             |
| Streets and Drainage          | 6         | 112,000                        | 8,310,500           | 8,422,500             |
| Traffic Signals               | 6         | 758,737                        | 760,000             | 1,518,737             |
| <b>Totals</b>                 | <b>25</b> | <b>\$2,314,824</b>             | <b>\$11,172,500</b> | <b>\$13,487,324</b>   |

**Chart 1**  
**CIP Projects by Type**  
**Total Appropriations: \$13,487,324**





# Capital Improvement Program

## Revenue Sources and Categories

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

Approximately 17% of the FY 2011-12 CIP Budget is derived from grants, developer contributions to build specific projects, and other one-time revenue sources, while the rest originates from recurring City revenues and ongoing allocations from other governments.

In addition, certain revenue sources are restricted to specific kinds of projects

(circulation versus non-circulation), geographic areas, or construction types (new construction versus rehabilitation).

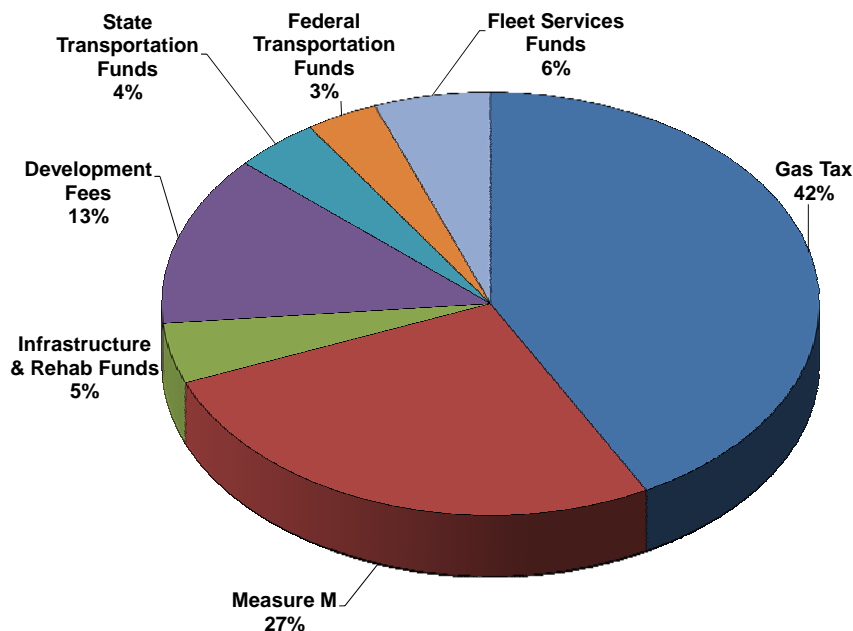
These funding sources are budgeted within the applicable special fund group: General Reserve (Fund 010), Special Revenue (Funds 110, 111, 113, 118, 123, and 132), Capital Projects (Funds 250 and 260) and Internal Service (Fund 574). Fund summaries and descriptions are located in the Special Funds section of this document.

**Table 4**  
**CIP Revenue Source Summary**

| Revenue Source                        | New Construction<br>and Design | Rehabilitation      | Total<br>Funding    |
|---------------------------------------|--------------------------------|---------------------|---------------------|
| CFD 05-02                             | \$191,037                      | \$0                 | \$191,037           |
| Fees & Exactions                      | 184,000                        | 0                   | 184,000             |
| Fleet Services                        | 0                              | 770,000             | 770,000             |
| Gas Tax                               | 125,000                        | 5,561,904           | 5,686,904           |
| Hwy Safety Imp Pgm (HSIP)             | 442,700                        | 0                   | 442,700             |
| M - Growth Management                 | 112,000                        | 0                   | 112,000             |
| M1 Turnback                           | 0                              | 600,000             | 600,000             |
| M2 Turnback                           | 0                              | 2,893,377           | 2,893,377           |
| Rehab. Reserve                        | 0                              | 612,000             | 612,000             |
| SDC Fees - Non Circ                   | 1,191,000                      | 0                   | 1,191,000           |
| Slurry Seal                           | 0                              | 191,043             | 191,043             |
| State of California                   | 18,000                         | 544,176             | 562,176             |
| Transportation Enhancement Activities | 36,325                         | 0                   | 36,325              |
| UCI Funding                           | 4,908                          | 0                   | 4,908               |
| Use of Fund Balance (260NC)           | 9,854                          | 0                   | 9,854               |
| <b>Total</b>                          | <b>\$2,314,824</b>             | <b>\$11,172,500</b> | <b>\$13,487,324</b> |

# Capital Improvement Program

**Chart 2**  
**CIP Projects by Revenue Type**  
**Revenue Total: \$13,487,324**



## Summary by Category

**Circulation:** \$9.9 million is budgeted for circulation projects which include new street and traffic signal construction and rehabilitation projects.

New construction circulation projects total \$0.9 million, consisting of: \$0.7 million for traffic signal installation at Jamboree Road and Warner Avenue; \$0.1 million for an In-Roadway Warning Light System; and \$0.1 million in grant funds to support lane improvements at Barranca Parkway and Redhill Avenue.

Circulation related rehabilitation projects total \$9.1 million, highlighted by: \$6.6 million of local street rehabilitation in the Spectrum, Turtle Ridge, IBC and UCI areas; \$1.3 million for rehabilitation of Culver Drive

north of the Metrolink tracks; and \$0.5 million for traffic signal system improvements and LED replacement.

**Facilities and Parks:** \$2.2 million has been budgeted for facility and park related projects, highlighted by: \$0.9 million to modernize Northwood Community Park community center; \$0.8 million to replace two existing fuel storage tanks at the Civic Center; and \$0.2 million to construct a developer funded pedestrian bridge near Kelvin and Derian Avenues.

**Landscape:** \$1.2 million has been budgeted for landscaping projects highlighted by \$0.7 million for street landscape rehabilitation in the Villages of Oak Creek and University Town Center.

# 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 new CIP projects expected to impact the City's ongoing operating and maintenance (O&M) costs

once the projects are built and fully operational. Only one project, Hoeptner Playground Equipment, is not expected to have an impact on the City's operating budget as it replaces existing equipment to comply with safety regulations.

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

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

| Project Title                               | Annual O&M Cost |
|---|-----------------|
| Campus Drive Class I Off-Street Bikeway     | \$400           |
| Wayfinding Signage                          | 500             |
| Kelvin Pedestrian Bridge                    | 5,700           |
| Woollett & Northwood Water Pump Replacement | (5,700)         |
| Northwood CP Community Center Modernization | 22,538          |
| Barranca Parkway / Redhill Avenue           | 1,300           |
| In-Roadway Warning Light System             | 2,500           |
| Jamboree/Warner Traffic Signal              | 5,500           |
| Total Estimated O&M Costs                   | <u>\$32,738</u> |

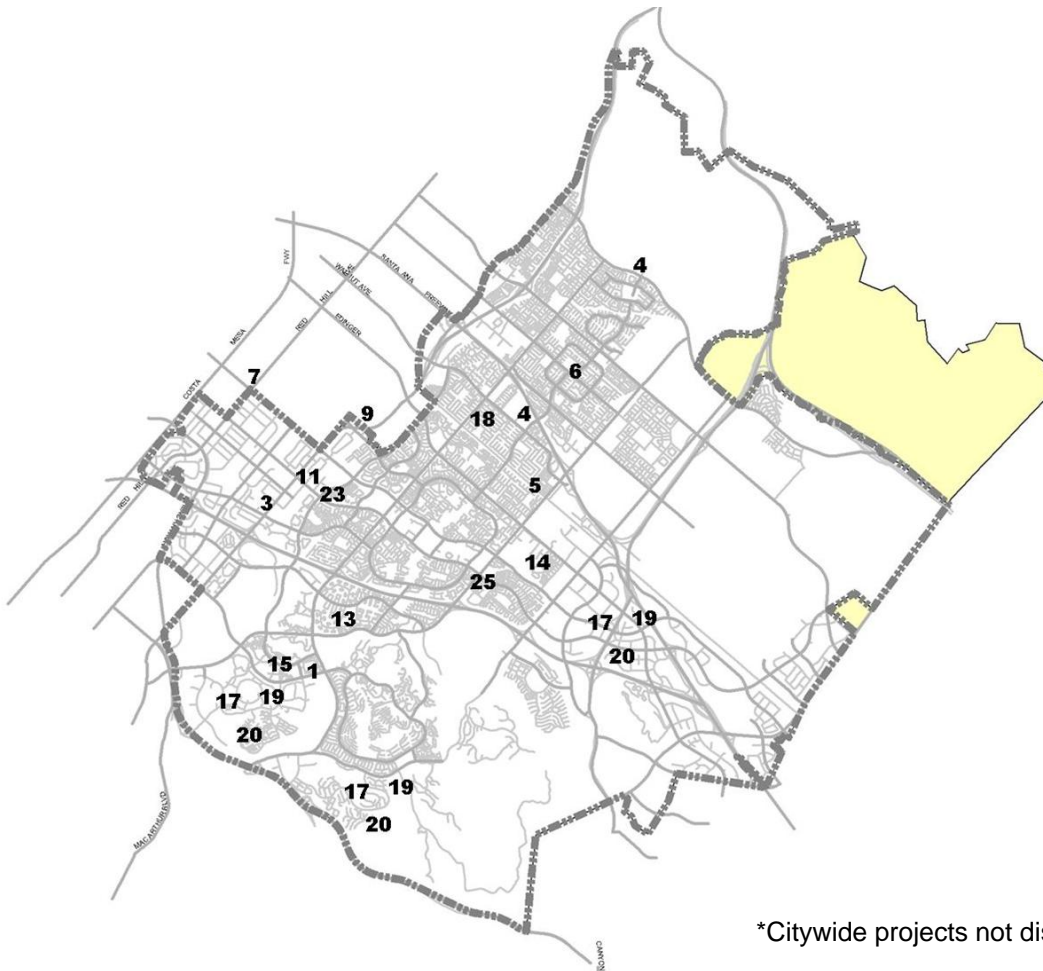
## Conclusion

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

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

# Capital Improvement Program

## City of Irvine CIP Project Locations



\*Citywide projects not displayed

| #   | Project Title                               | #   | Project Title                                      |
|-----|---|-----|--|
| 1   | Campus Drive Class I Off-Street Bikeway     | 14  | Streetscape Rehab (Oak Creek)                      |
| 2*  | Wayfinding Signage                          | 15  | Streetscape Rehab (University Town Center)         |
| 3   | Kelvin Pedestrian Bridge                    | 16* | Parking Lots Rehabilitation                        |
| 4   | Woollett & Northwood Water Pump Replacement | 17  | ADA Handicap Ramps                                 |
| 5   | Hoeptner NP Playground Equipment Rehab      | 18  | Culver Drive Rehabilitation                        |
| 6   | Northwood CP Community Center Modernization | 19  | Curbs/Gutters/Sidewalks                            |
| 7   | Barranca Parkway / Redhill Avenue           | 20  | Slurry Seal & Local Street Rehab                   |
| 8*  | In-Roadway Warning Light System             | 21* | Storm Drain Rehabilitation & Upgrades              |
| 9   | Jamboree/Warner Traffic Signal              | 22* | Citywide Traffic Signal Rehabilitation and Upgrade |
| 10* | Off-street Bicycle Trails Rehab             | 23  | Irvine Traffic Research And Control Center Support |
| 11  | Underground Storage Tank (Civic Center)     | 24* | LED Traffic Signals Replacement                    |
| 12* | Athletic Turf                               | 25  | Traffic Signal Emergency Power Back-Up System      |
| 13  | University Community Park                   |     |  |

# Capital Improvement Program

## Project Descriptions

**Title:** Campus Drive Class I Off-Street Bikeway **# 1**

**Type:** Bicycle Trails **Classification:** Preliminary Design

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

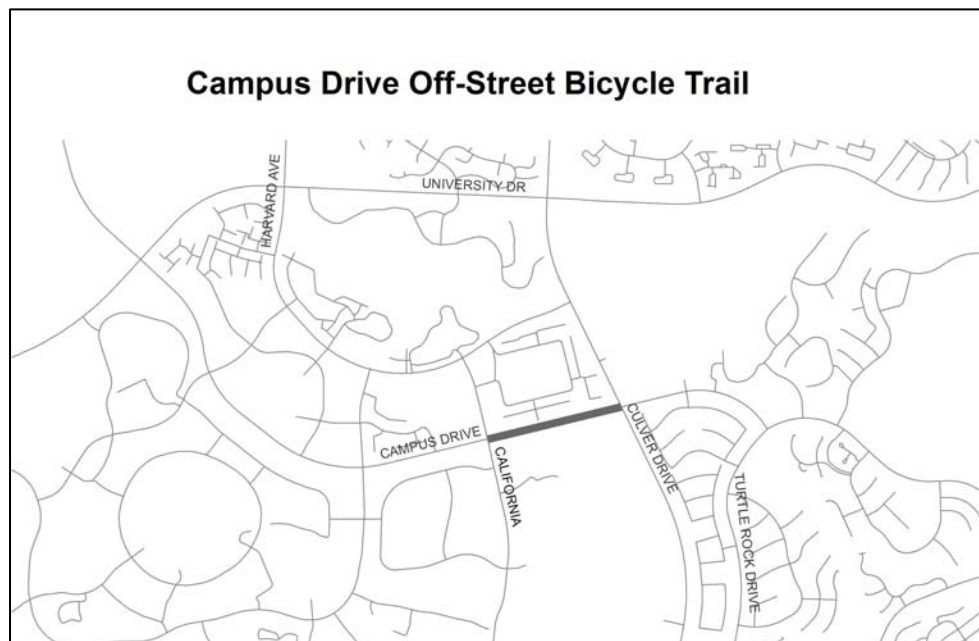
### Project Budget:

| Funding Source(s) | FY 11-12        | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total           |
|-------------------|-----------------|------------|------------|------------|------------|-----------------|
| UCI               | \$4,908         | \$0        | \$0        | \$0        | \$0        | \$4,908         |
| 260 NC Fund Bal   | \$7,854         | \$0        | \$0        | \$0        | \$0        | \$7,854         |
| TEA Grant         | \$36,325        | \$0        | \$0        | \$0        | \$0        | \$36,325        |
| <b>Total</b>      | <b>\$49,087</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$49,087</b> |

**O&M Costs:** \$400 annual increase to bicycle trail sweeping contract.

**Location:** Campus Drive between California Avenue and Culver Drive

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Wayfinding Signage **# 2**

**Type:** Bicycle Trails **Classification:** Preliminary Design

**Description:** Study and assess bikeway wayfinding signage citywide. Results of the study will determine locations for signage installation and/or replacement.

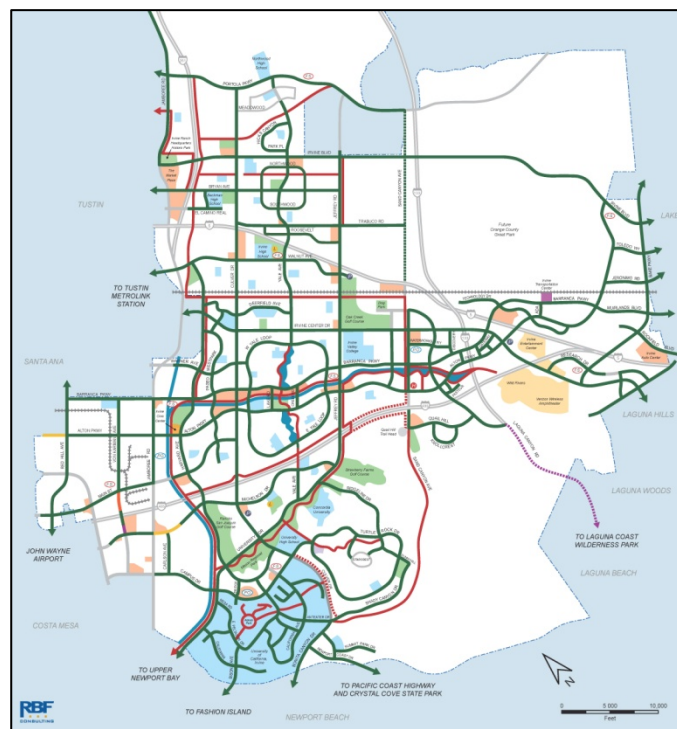
### Project Budget:

| Funding Source(s)   | FY 11-12        | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total           |
|---------------------|-----------------|------------|------------|------------|------------|-----------------|
| 260 NC Fund Bal     | \$2,000         | \$0        | \$0        | \$0        | \$0        | \$2,000         |
| State of California | \$18,000        | \$0        | \$0        | \$0        | \$0        | \$18,000        |
| <b>Total</b>        | <b>\$20,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$20,000</b> |

**O&M Costs:** \$500 annual maintenance costs.

**Location:** Citywide bicycle trail system

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Kelvin Pedestrian Bridge

**# 3**

**Type:** Facilities - Bridges/Tunnels

**Classification:**

Construction

**Description:** The Kelvin pedestrian bridge will span a flood control channel and connect two Irvine Business Complex residential projects to the future San Diego Creek walk/trail system.

### Project Budget:

| Funding Source(s)  | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|--------------------|------------------|------------|------------|------------|------------|------------------|
| Fees and Exactions | \$184,000        | \$0        | \$0        | \$0        | \$0        | \$184,000        |
| SDC Fees NC        | \$31,000         | \$0        | \$0        | \$0        | \$0        | \$31,000         |
| <b>Total</b>       | <b>\$215,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$215,000</b> |

**O&M Costs:** \$5,700 annual increase for sweeping/maintenance to bridge.

**Location:** Near the intersection of Kelvin and Derian Avenues

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Woollett & Northwood Water Pump Replacement **# 4**

**Type:** Facilities - Public Buildings **Classification:** Construction

**Description:** Provide for the engineering design and installation of new variable frequency drives (VFDs) for the pools at the William Woollett Jr. Aquatics Center and Northwood High School. VFDs will moderate the pump speed and power requirements at each of the four pools, reducing energy consumption.

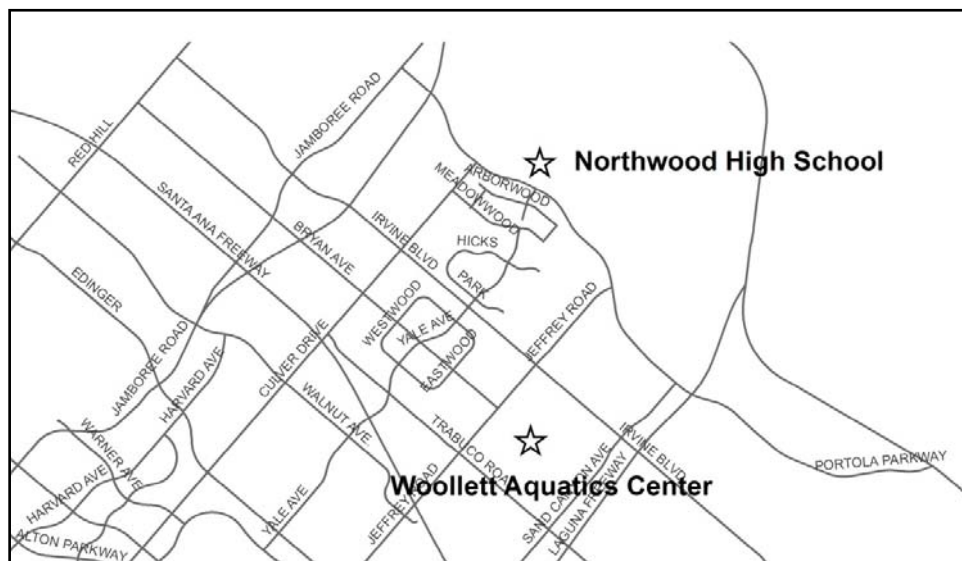
### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|-------------------|------------------|------------|------------|------------|------------|------------------|
| SDC Fees NC       | \$160,000        | \$0        | \$0        | \$0        | \$0        | \$160,000        |
| <b>Total</b>      | <b>\$160,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$160,000</b> |

**O&M Costs:** Estimated savings to exceed \$5,700 per year.

**Location:** Woollett: 4601 Walnut Avenue; Northwood: 4515 Portola Parkway

### Location Map:





# Capital Improvement Program

## Project Descriptions

**Title:** Hoeptner NP Playground Equipment Rehab **# 5**

**Type:** Parks **Classification:** Construction

**Description:** Install new playground equipment and surfacing in accordance with Americans with Disabilities Act (ADA) and state playground safety regulations at Hoeptner Neighborhood Park.

### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|-------------------|------------------|------------|------------|------------|------------|------------------|
| SDC Fees NC       | \$100,000        | \$0        | \$0        | \$0        | \$0        | \$100,000        |
| <b>Total</b>      | <b>\$100,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$100,000</b> |

**O&M Costs:** Replacement - no new costs.

**Location:** 5331 Hoeptner

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Northwood Community Park Community Center Modernization # 6

**Type:** Parks **Classification:** Construction

**Description:** Northwood Community Park modernization to comply with new accessibility requirements, as well as increase electrical, energy, and mechanical efficiencies. Community Center design and construction as a LEED certified building.

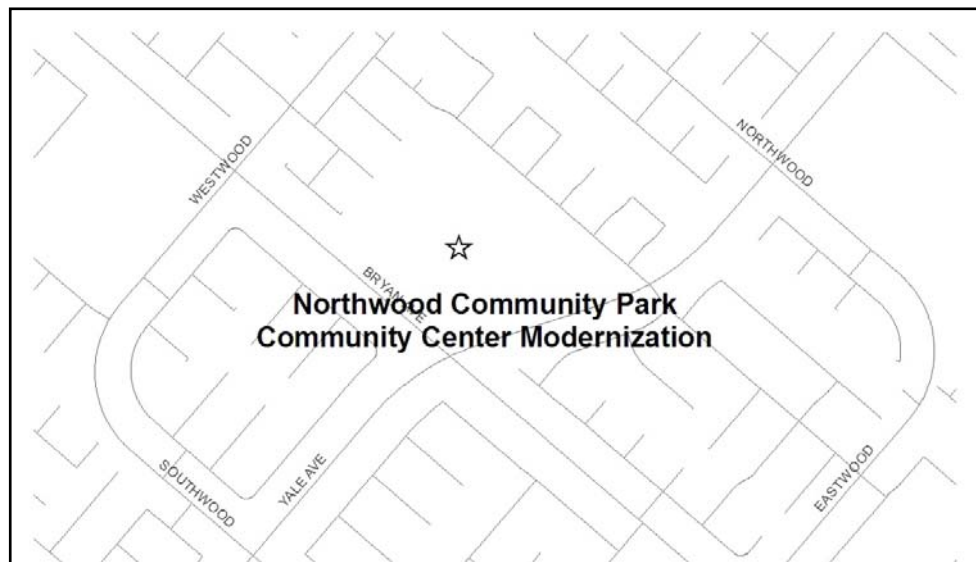
### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|-------------------|------------------|------------|------------|------------|------------|------------------|
| SDC Fees NC       | \$900,000        | \$0        | \$0        | \$0        | \$0        | \$900,000        |
| <b>Total</b>      | <b>\$900,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$900,000</b> |

**O&M Costs:** \$22,538 annual maintenance costs for additional square footage.

**Location:** 4531 Bryan Avenue; corner of Yale and Bryan

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Barranca Parkway / Redhill Avenue **# 7**

**Type:** Streets and Drainage **Classification:** Construction

**Description:** Project provides for construction of an additional fourth through lane in each direction, eastbound and westbound left turn lanes, and a westbound dedicated right turn lane. Acceptance of these grant funds will off-set the City's contribution.

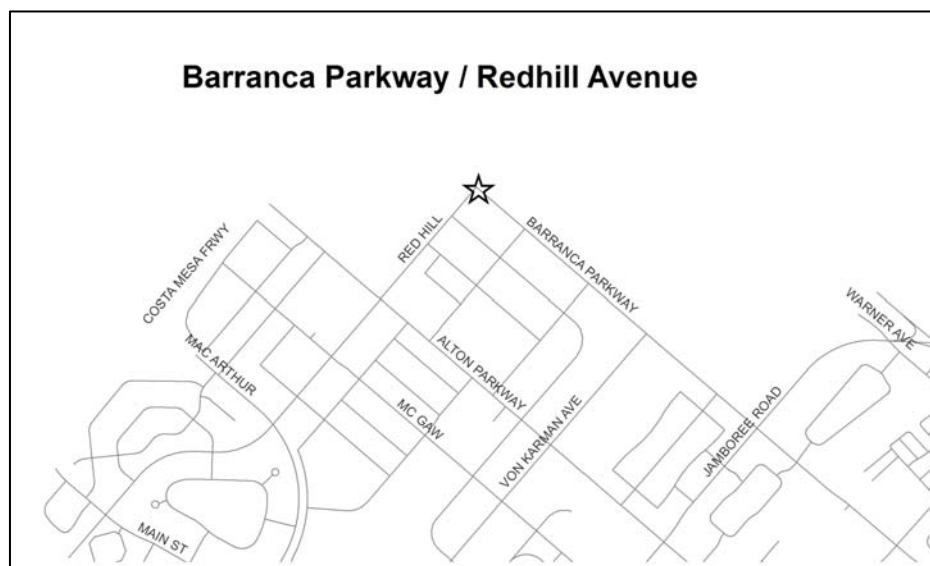
### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|-------------------|------------------|------------|------------|------------|------------|------------------|
| M-GMA             | \$112,000        | \$0        | \$0        | \$0        | \$0        | \$112,000        |
| <b>Total</b>      | <b>\$112,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$112,000</b> |

**O&M Costs:** \$1,300 annual contract maintenance costs.

**Location:** Intersection of Barranca Parkway and Redhill Avenue

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** In-Roadway Warning Light System **# 8**

**Type:** Traffic Signals **Classification:** Construction

**Description:** Installation of an In-Roadway Warning Light System for pedestrian crossing.

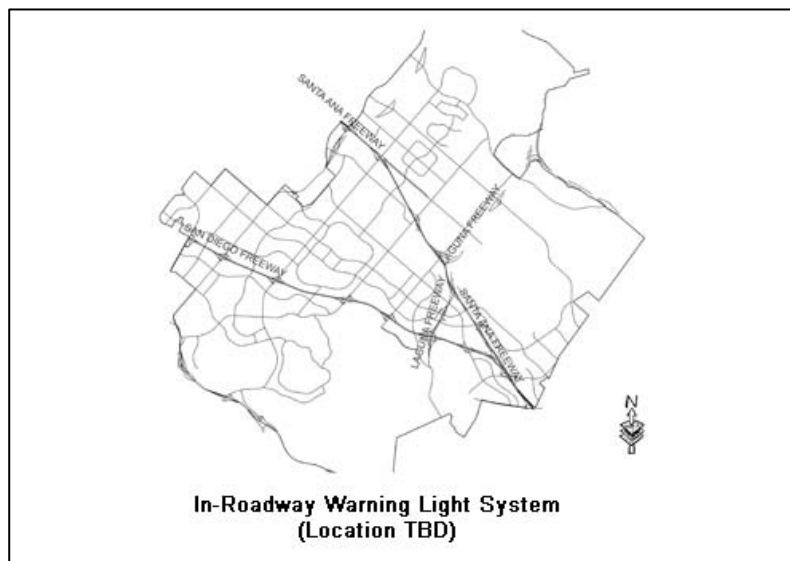
### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|-------------------|------------------|------------|------------|------------|------------|------------------|
| Gas Tax           | \$125,000        | \$0        | \$0        | \$0        | \$0        | \$125,000        |
| <b>Total</b>      | <b>\$125,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$125,000</b> |

**O&M Costs:** \$2,500 annual increase for routine service and preventative maintenance.

**Location:** Location to be determined

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Jamboree/Warner Traffic Signal

**# 9**

**Type:** Traffic Signals

**Classification:**

Construction

**Description:** New traffic signal installation at the intersection of Jamboree Road and Warner Avenue.

### Project Budget:

| Funding Source(s)  | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|--------------------|------------------|------------|------------|------------|------------|------------------|
| CFD 05-02          | \$191,037        | \$0        | \$0        | \$0        | \$0        | \$191,037        |
| Hwy Safety Imp Pgm | \$442,700        | \$0        | \$0        | \$0        | \$0        | \$442,700        |
| <b>Total</b>       | <b>\$633,737</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$633,737</b> |

**O&M Costs:** \$5,500 annual increase routine service and preventative maintenance.

**Location:** Intersection of Jamboree Road and Warner Avenue

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Off-street Bicycle Trails Rehab **# 10**

**Type:** Bicycle Trails **Classification:** Rehabilitation

**Description:** Preventative maintenance and rehabilitation of existing off-street bicycle trails throughout the City, including the San Diego Creek Trail, Walnut Trail and others as needed.

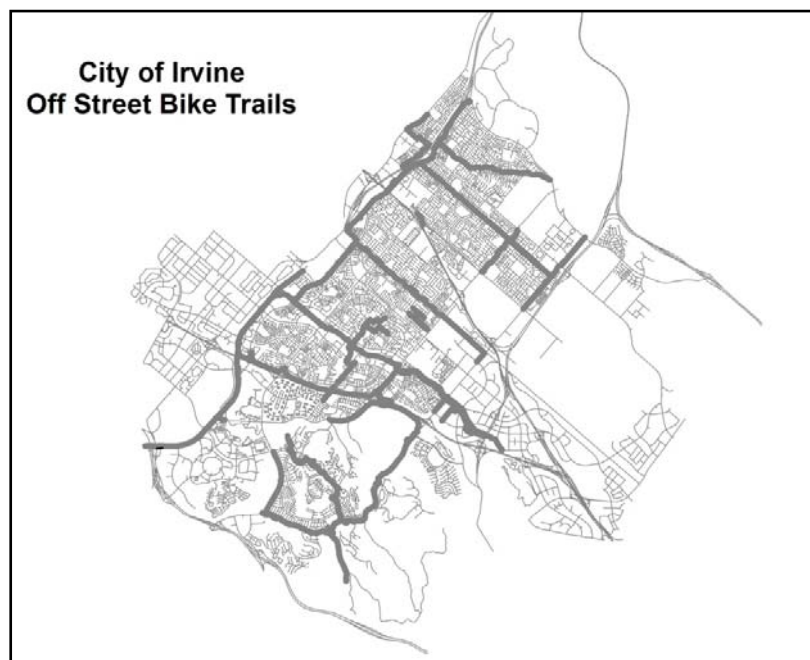
### Project Budget:

| Funding Source(s) | FY 11-12        | FY 12-13        | FY 13-14        | FY 14-15        | FY 15-16        | Total            |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Rehab Reserve     | \$84,000        | \$0             | \$91,000        | \$0             | \$98,750        | \$273,750        |
| To Be Determined  | \$0             | \$87,500        | \$0             | \$94,500        | \$0             | \$182,000        |
| <b>Total</b>      | <b>\$84,000</b> | <b>\$87,500</b> | <b>\$91,000</b> | <b>\$94,500</b> | <b>\$98,750</b> | <b>\$455,750</b> |

**O&M Costs:** Trail rehab - no new costs.

**Location:** Citywide off-street bicycle trail system

### Location Map:



## Capital Improvement Program Project Descriptions

**Title:**           **Underground Storage Tank (Civic Center)**                                 # 11

**Type:** Facilities **Classification:** Rehabilitation

**Description:** Replace two existing underground fuel storage tanks at the Irvine Civic Center.

### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|-------------------|------------------|------------|------------|------------|------------|------------------|
| Fund 574          | \$770,000        | \$0        | \$0        | \$0        | \$0        | \$770,000        |
| <b>Total</b>      | <b>\$770,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$770,000</b> |

**O&M Costs:** Facility rehab - no new costs.

**Location:** Irvine City Hall, 1 Civic Center Plaza

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Athletic Turf **# 12**

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

**Description:** Renovation of existing athletic turf fields at several City parks.

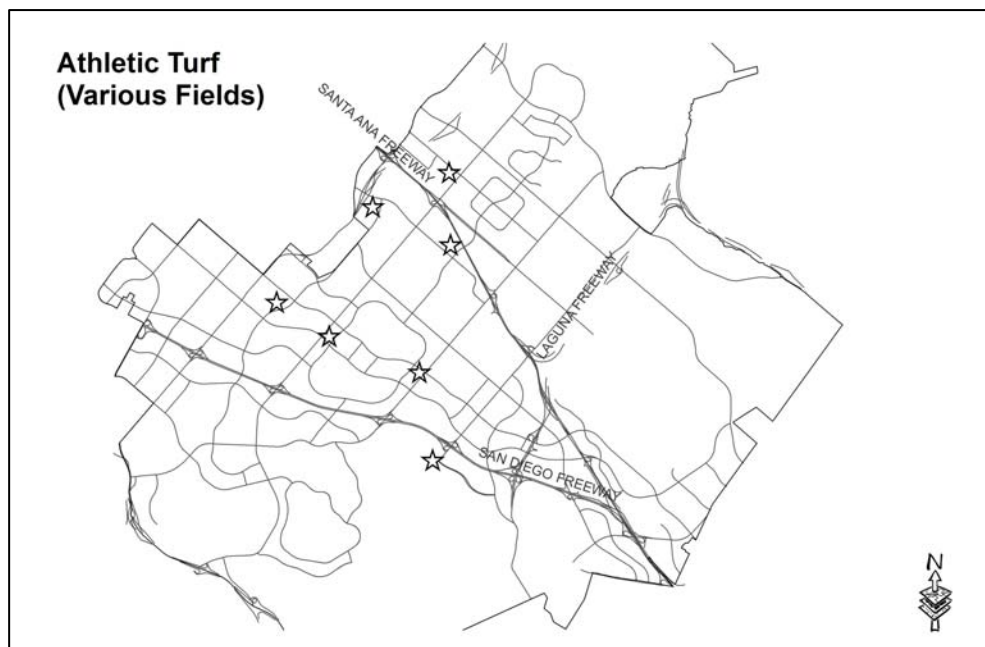
### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13         | FY 13-14         | FY 14-15         | FY 15-16         | Total              |
|-------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Rehab Reserve     | \$300,000        | \$350,000        | \$350,000        | \$350,000        | \$350,000        | \$1,700,000        |
| <b>Total</b>      | <b>\$300,000</b> | <b>\$350,000</b> | <b>\$350,000</b> | <b>\$350,000</b> | <b>\$350,000</b> | <b>\$1,700,000</b> |

**O&M Costs:** Landscape rehab - no new costs.

**Location:** Various athletic fields - citywide

### Location Map:





# Capital Improvement Program

## Project Descriptions

**Title:** University Community Park **# 13**

**Type:** Landscape - Parksapes **Classification:** Rehabilitation

**Description:** Re-landscaping of the natural botanical garden at University Community Park. New California native plant material and a new efficient irrigation system will complement the new building's landscape.

### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|-------------------|------------------|------------|------------|------------|------------|------------------|
| Rehab Reserve     | \$144,000        | \$0        | \$0        | \$0        | \$0        | \$144,000        |
| <b>Total</b>      | <b>\$144,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$144,000</b> |

**O&M Costs:** Landscape rehab - no new costs.

**Location:** 1 Beech Tree Lane; one block North of University Drive

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Streetscape Rehab (Oak Creek) **# 14**

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

**Description:** Remove and replace failing myoporum, fill plant voids and improve irrigation system in the village of Oak Creek.

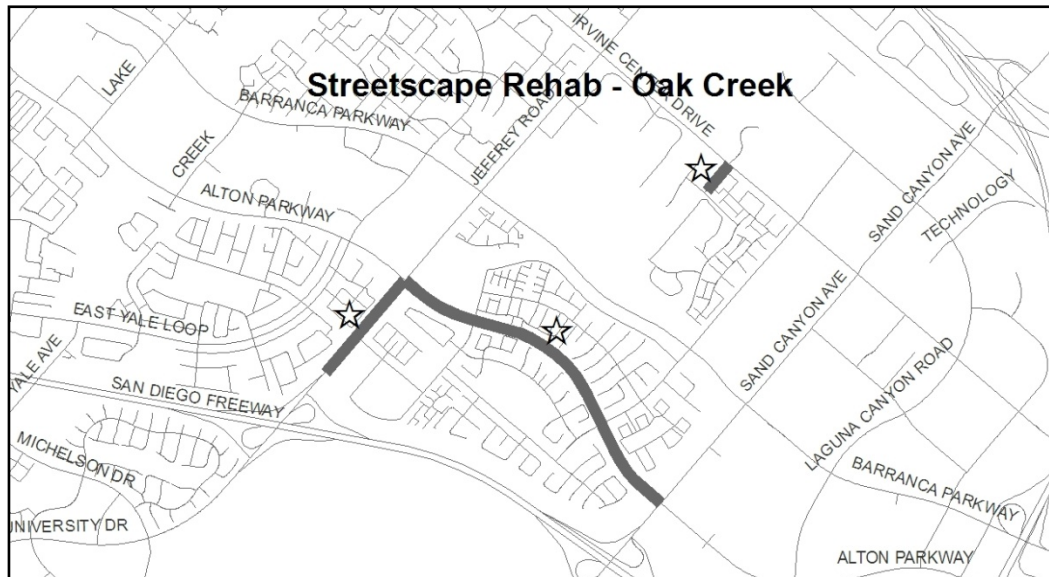
### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|-------------------|------------------|------------|------------|------------|------------|------------------|
| Gas Tax           | \$220,000        | \$0        | \$0        | \$0        | \$0        | \$220,000        |
| <b>Total</b>      | <b>\$220,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$220,000</b> |

**O&M Costs:** Landscape rehab - no new costs.

**Location:** Village of Oak Creek

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Streetscape Rehab (University Town Center) **# 15**

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

**Description:** Install a new irrigation mainline, controller wiring, and landscaping on the Campus median island between Culver and University.

### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total            |
|-------------------|------------------|------------|------------|------------|------------|------------------|
| Gas Tax           | \$500,000        | \$0        | \$0        | \$0        | \$0        | \$500,000        |
| <b>Total</b>      | <b>\$500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$500,000</b> |

**O&M Costs:** Landscape rehab - no new costs.

**Location:** Village of University Town Center

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Parking Lots Rehabilitation **# 16**

**Type:** Parking Lots **Classification:** Rehabilitation

**Description:** Rehabilitation and repair of parking lots including Heritage Park, Irvine Station and others as needed.

### Project Budget:

| Funding Source(s) | FY 11-12        | FY 12-13        | FY 13-14        | FY 14-15        | FY 15-16        | Total            |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Rehab Reserve     | \$84,000        | \$87,500        | \$91,000        | \$94,500        | \$98,750        | \$455,750        |
| <b>Total</b>      | <b>\$84,000</b> | <b>\$87,500</b> | <b>\$91,000</b> | <b>\$94,500</b> | <b>\$98,750</b> | <b>\$455,750</b> |

**O&M Costs:** Parking lot rehab - no new costs.

**Location:** Parking lots at various City facilities and parks

**Location Map:**



# Capital Improvement Program

## Project Descriptions

**Title:** ADA Handicap Ramps

**# 17**

**Type:** Streets and Drainage

**Classification:**

Rehabilitation

**Description:** Rehabilitate handicap access ramps in Spectrum, Turtle Ridge, UCI area, University Research Park, University Town Center and other areas as needed.

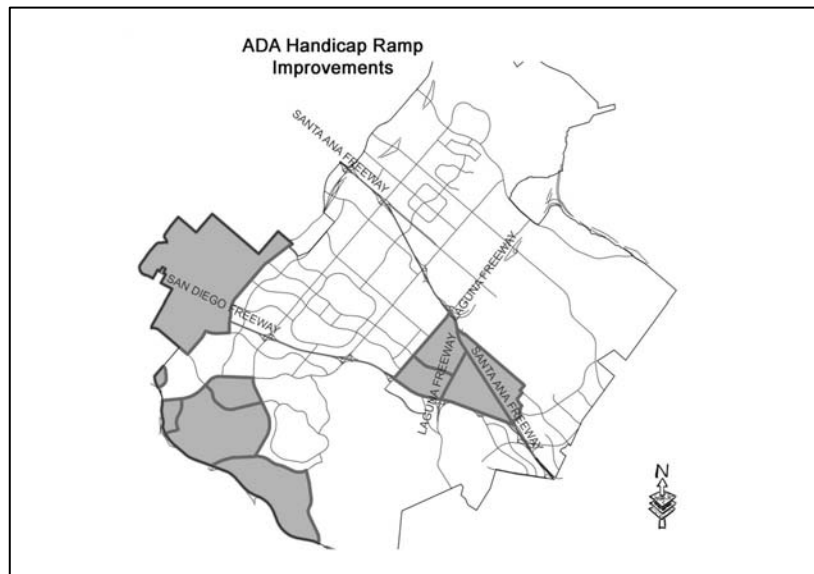
### Project Budget:

| Funding Source(s) | FY 11-12        | FY 12-13        | FY 13-14        | FY 14-15        | FY 15-16        | Total            |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Gas Tax           | \$60,500        | \$0             | \$0             | \$0             | \$71,000        | \$131,500        |
| Rehab Reserve     | \$0             | \$63,000        | \$65,500        | \$68,000        | \$0             | \$196,500        |
| <b>Total</b>      | <b>\$60,500</b> | <b>\$63,000</b> | <b>\$65,500</b> | <b>\$68,000</b> | <b>\$71,000</b> | <b>\$328,000</b> |

**O&M Costs:** Street rehab - no new costs.

**Location:** Various locations

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Culver Drive Rehabilitation **# 18**

**Type:** Streets and Drainage **Classification:** Rehabilitation

**Description:** Rehabilitate pavement surface on Culver from north of the Metrolink railroad tracks to Walnut to extend the design life of the roadway by an additional 10 to 15 years.

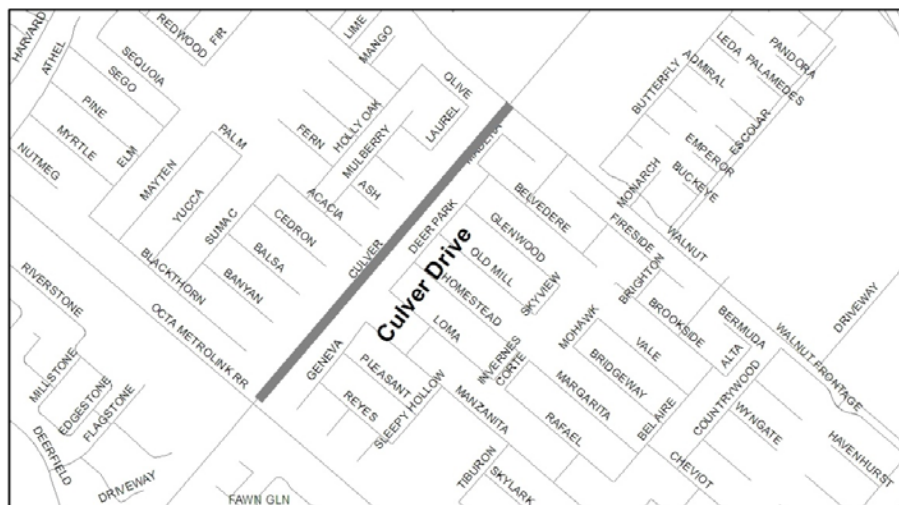
### Project Budget:

| Funding Source(s) | FY 11-12           | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | Total              |
|-------------------|--------------------|------------|------------|------------|------------|--------------------|
| Gas Tax           | \$715,824          | \$0        | \$0        | \$0        | \$0        | \$715,824          |
| State of CA       | \$544,176          | \$0        | \$0        | \$0        | \$0        | \$544,176          |
| <b>Total</b>      | <b>\$1,260,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$1,260,000</b> |

**O&M Costs:** Street rehab - no new costs.

**Location:** Culver Drive from north of the Metrolink tracks to Walnut Avenue

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Curbs/Gutters/Sidewalks **# 19**

**Type:** Streets and Drainage **Classification:** Rehabilitation

**Description:** Hardscape Rehabilitation - rehabilitation and repair of various curbs, gutters and sidewalks citywide, including areas in Spectrum, Turtle Ridge, UCI, University Research Park, University Town Center and others as needed.

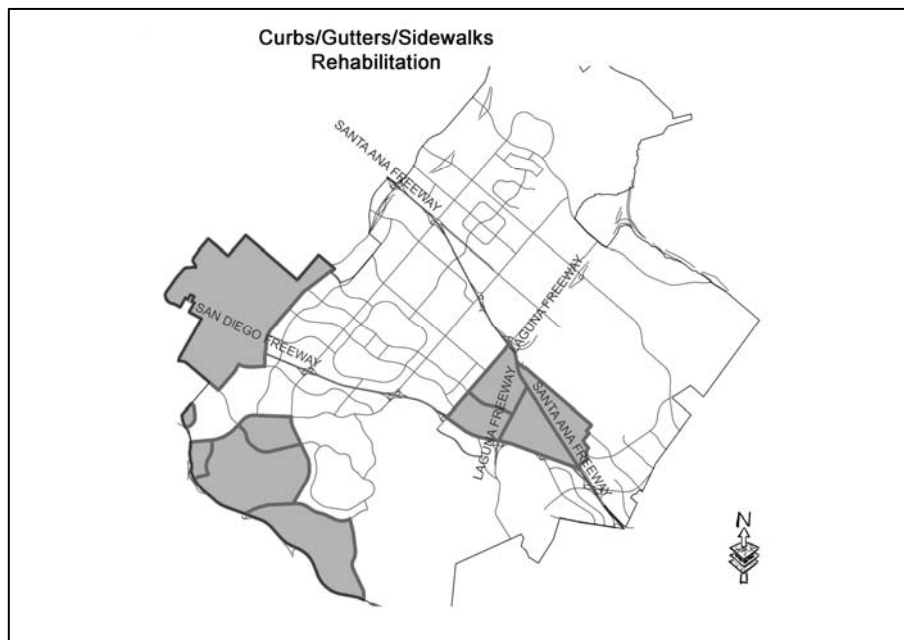
### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13         | FY 13-14         | FY 14-15         | FY 15-16         | Total            |
|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Gas Tax           | \$150,000        | \$0              | \$0              | \$171,000        | \$0              | \$321,000        |
| Rehab Reserve     | \$0              | \$157,000        | \$164,000        | \$0              | \$178,500        | \$499,500        |
| <b>Total</b>      | <b>\$150,000</b> | <b>\$157,000</b> | <b>\$164,000</b> | <b>\$171,000</b> | <b>\$178,500</b> | <b>\$820,500</b> |

**O&M Costs:** Street rehab - no new costs.

**Location:** Various locations

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Slurry Seal & Local Street Rehab

**# 20**

**Type:** Streets and Drainage

**Classification:**

Rehabilitation

**Description:** Preventative street maintenance, slurry seal and local street rehabilitation for roadways within Spectrum, Turtle Ridge, IBC, UCI area, University Research Park and University Town Center.

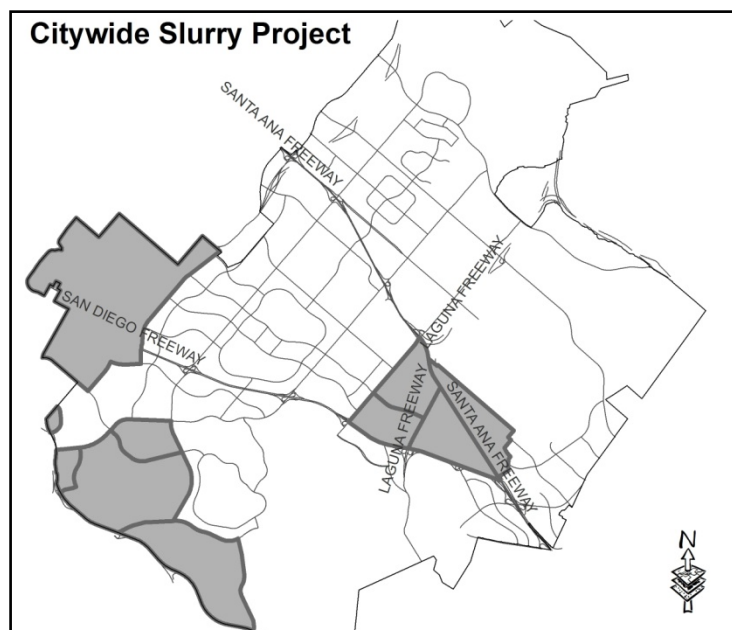
### Project Budget:

| Funding Source(s) | FY 11-12           | FY 12-13           | FY 13-14           | FY 14-15           | FY 15-16           | Total               |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Slurry Seal Fees  | \$191,043          | \$218,597          | \$150,543          | \$188,179          | \$225,814          | \$974,176           |
| M1 Turnback       | \$600,000          | \$0                | \$0                | \$0                | \$0                | \$600,000           |
| M2 Turnback       | \$2,325,329        | \$0                | \$0                | \$0                | \$1,069,974        | \$3,395,303         |
| Gas Tax           | \$1,111,637        | \$0                | \$0                | \$0                | \$289,675          | \$1,401,312         |
| Gas Tax - 2103    | \$2,411,991        | \$2,174,537        | \$2,174,537        | \$2,174,537        | \$74,537           | \$9,010,139         |
| To Be Determined  | \$0                | \$4,876,866        | \$5,954,920        | \$2,427,284        | \$0                | \$13,259,070        |
| <b>Total</b>      | <b>\$6,640,000</b> | <b>\$7,270,000</b> | <b>\$8,280,000</b> | <b>\$4,790,000</b> | <b>\$1,660,000</b> | <b>\$28,640,000</b> |

**O&M Costs:** Street rehab - no new costs.

**Location:** Various locations

### Location Map:





# Capital Improvement Program

## Project Descriptions

**Title:** Storm Drain Rehabilitation & Upgrades **# 21**

**Type:** Streets and Drainage **Classification:** Rehabilitation

**Description:** Rehabilitation and upgrade of storm drain systems throughout the City, including Trabuco Retarding Basin, to meet existing drainage area conditions and standards.

### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13         | FY 13-14         | FY 14-15         | FY 15-16         | Total              |
|-------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| M2 Turnback       | \$200,000        | \$0              | \$96,514         | \$0              | \$0              | \$296,514          |
| Rehab Reserve     | \$0              | \$200,000        | \$103,486        | \$0              | \$200,000        | \$503,486          |
| Gas Tax           | \$0              | \$0              | \$0              | \$200,000        | \$0              | \$200,000          |
| <b>Total</b>      | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$1,000,000</b> |

**O&M Costs:** Street rehab - no new costs.

**Location:** Citywide

**Location Map:**



# Capital Improvement Program

## Project Descriptions

**Title:** Citywide Traffic Signal Rehabilitation and Upgrade **# 22**

**Type:** Traffic Signals **Classification:** Rehabilitation

**Description:** Citywide rehab of signal head, overhead street name signs, communications, CCTV cameras, in-pavement lighted crosswalks and vehicle detection.

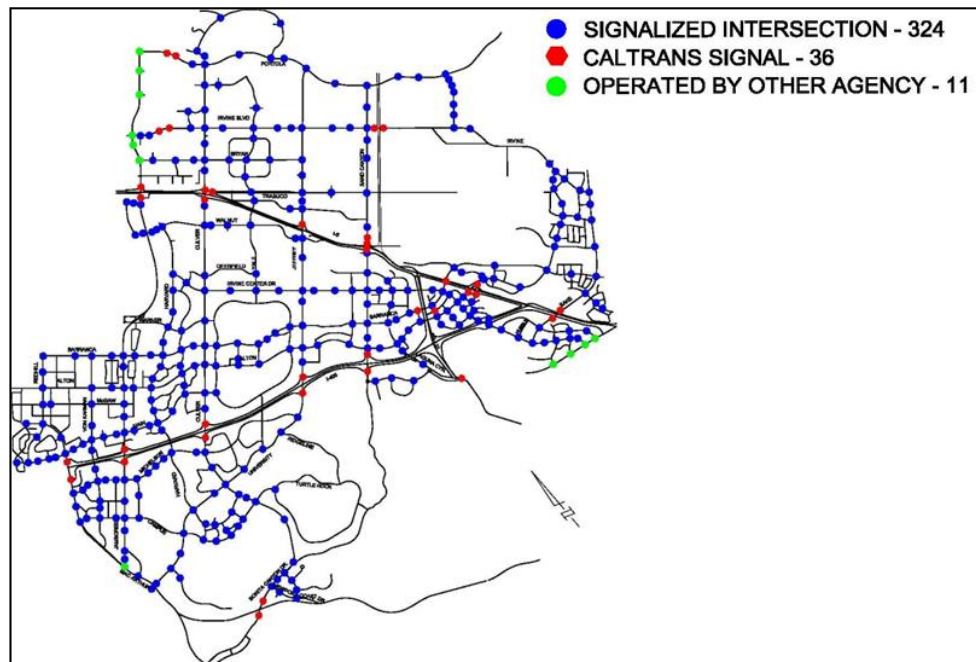
### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13         | FY 13-14         | FY 14-15         | FY 15-16         | Total              |
|-------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Gas Tax           | \$300,000        | \$0              | \$0              | \$0              | \$0              | \$300,000          |
| M2 Turnback       | \$0              | \$300,000        | \$0              | \$0              | \$435,000        | \$735,000          |
| Rehab Reserve     | \$0              | \$0              | \$300,000        | \$0              | \$0              | \$300,000          |
| SDC- Circ         | \$0              | \$0              | \$0              | \$300,000        | \$0              | \$300,000          |
| <b>Total</b>      | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$435,000</b> | <b>\$1,635,000</b> |

**O&M Costs:** Traffic Signal rehab - no new costs.

**Location:** Citywide

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** Irvine Traffic Research And Control Center Support **# 23**

**Type:** Traffic Signals **Classification:** Rehabilitation

**Description:** Scheduled hardware component rehabilitation of ITRAC systems including video wall, workstations servers and central control software.

### Project Budget:

| Funding Source(s) | FY 11-12        | FY 12-13        | FY 13-14        | FY 14-15        | FY 15-16        | Total            |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| M2 Turnback       | \$60,000        | \$60,000        | \$60,000        | \$60,000        | \$80,000        | \$320,000        |
| <b>Total</b>      | <b>\$60,000</b> | <b>\$60,000</b> | <b>\$60,000</b> | <b>\$60,000</b> | <b>\$80,000</b> | <b>\$320,000</b> |

**O&M Costs:** Traffic Signal rehab - no new costs.

**Location:** Irvine Traffic Control Center at the Irvine Civic Center

### Location Map:



# Capital Improvement Program

## Project Descriptions

**Title:** LED Traffic Signals Replacement

**# 24**

**Type:** Traffic Signals

**Classification:**

Rehabilitation

**Description:** Replace LED signal heads and pedestrian countdown timers.

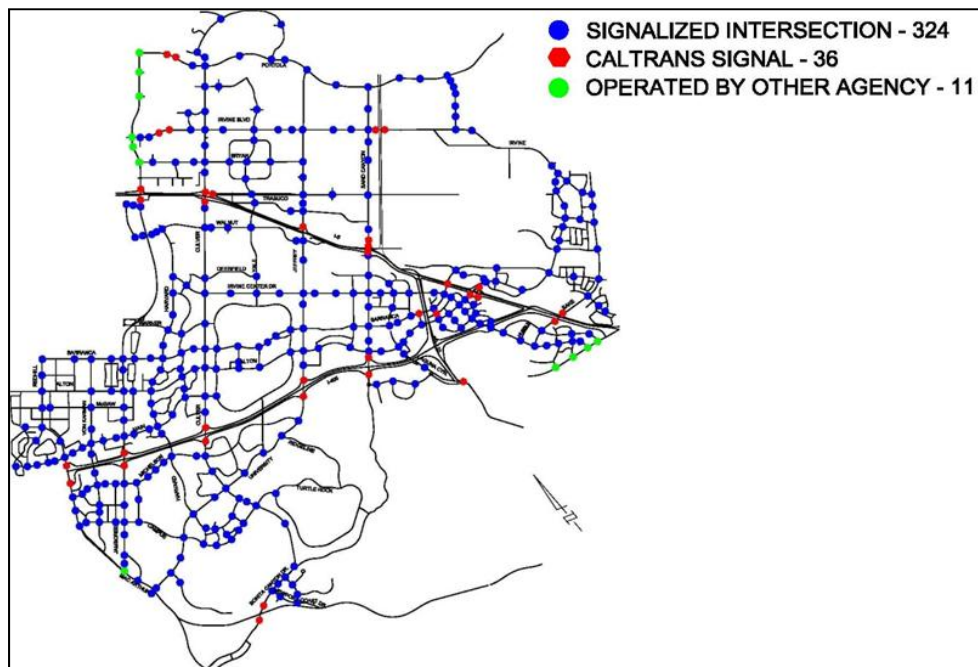
### Project Budget:

| Funding Source(s) | FY 11-12         | FY 12-13         | FY 13-14         | FY 14-15         | FY 15-16         | Total              |
|-------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Gas Tax           | \$0              | \$150,000        | \$0              | \$200,000        | \$0              | \$350,000          |
| M2 Turnback       | \$200,000        | \$50,000         | \$0              | \$0              | \$0              | \$250,000          |
| Rehab Reserve     | \$0              | \$0              | \$200,000        | \$0              | \$0              | \$200,000          |
| To Be Determined  | \$0              | \$0              | \$0              | \$0              | \$200,000        | \$200,000          |
| <b>Total</b>      | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$1,000,000</b> |

**O&M Costs:** Traffic Signal rehab - no new costs.

**Location:** Citywide

**Location Map:**



# Capital Improvement Program

## Project Descriptions

**Title:** Traffic Signal Emergency Power Back-Up System **# 25**

**Type:** Traffic Signals **Classification:** Rehabilitation

**Description:** Installation of battery back-up system along Alton Parkway composed of batteries, switches and power conditioners to provide for continued traffic signal service during power outages.

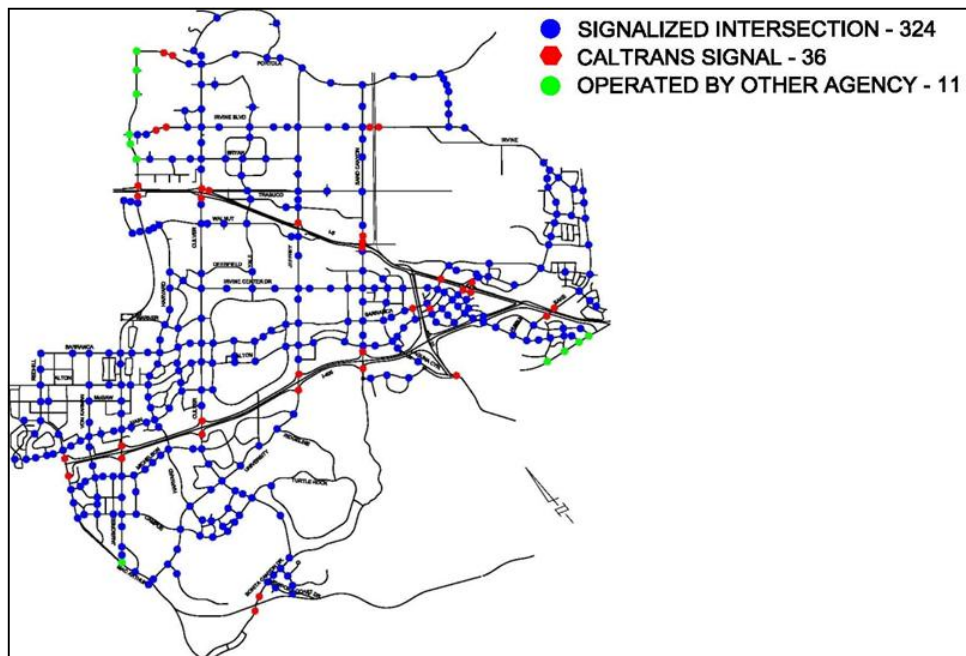
**Project Budget:**

| Funding Source(s) | FY 11-12         | FY 12-13         | FY 13-14         | FY 14-15         | FY 15-16         | Total              |
|-------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Gas Tax           | \$91,952         | \$0              | \$0              | \$0              | \$0              | \$91,952           |
| M2 Turnback       | \$108,048        | \$200,000        | \$0              | \$200,000        | \$300,000        | \$808,048          |
| Rehab Reserve     | \$0              | \$0              | \$200,000        | \$0              | \$0              | \$200,000          |
| <b>Total</b>      | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$300,000</b> | <b>\$1,100,000</b> |

**O&M Costs:** Traffic Signal rehab - no new costs.

**Location:** Alton Parkway

**Location Map:**





# Strategic Business Plan Summary

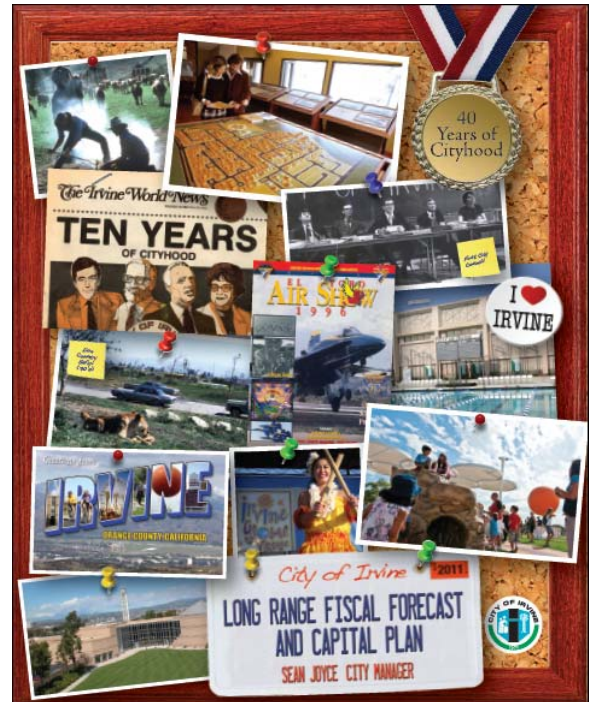
## 2011 Strategic Business Plan

The City of Irvine's Strategic Business Plan (SBP) is a separate and distinct document from the annual budget. The 2011 Strategic Business Plan was presented to the City's Finance Commission and adopted by the City Council in March 2011. This chapter provides a brief summary of the 2011 Strategic Business Plan. The complete document is available on 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 future quality of life. The SBP evaluates the City's financial capability to achieve its goals; helps set priorities for City operations and the annual budget; and guides the City's capital improvement and rehabilitation program.

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

Development of the SBP precedes the budgeting process and provides an early warning of potential budget challenges with a long-term perspective. The SBP provides short and long-term operating budget outlooks for General Fund revenues and expenditures. The purpose of the operating forecast is to prepare for the upcoming budget and identify long-term financial trends and imbalances so they can be proactively addressed. SBP projections guide budgeted revenue and spending projections and reflect current economic conditions and expectations, as well as existing service levels and policies.



The City's priority goal, outlined in the SBP in recent years, has been to maintain core services in the face of revenue constraints imposed by the economic downturn that began in December 2007. Through its planning process, the City anticipated and planned for the recent recession and took action to ensure the continuation of City services through years of sharp constraints on City General Fund revenues.

The City's plan has emphasized utilizing its surplus funds, built-up at the direction of the City Council before the onset of the recession, to support ongoing operations for a finite period of time, while at the same time making targeted expenditure reductions to adjust to lowered revenue expectations. The City's strategy has been to fill vacant positions only when deemed necessary for the delivery of critical City services, and also to carefully leverage grants and other restricted funding sources to meet essential service goals. The strategic planning process is now focused

# Strategic Business Plan Summary

on rebuilding the City's contingency reserve funding as quickly as possible, with a statement added to the 2011 Strategic Business Plan affirming this as one of the City's highest priorities.

It is important to note, SBP projections will not match the adopted budget because the budget incorporates more recent economic and financial information along with organizational changes and restructurings. The SBP and budget also differ in projection methodology. The SBP makes projections based on existing budgetary relationships, while the budget is based on an itemized analysis of supply, contract and staffing needs required to meet established service standards and City Council priorities. As a result, the SBP provides a big picture, long-term outlook and the budget a detailed, short-term plan.

*The following narrative is excerpted from the 2011 Strategic Business Plan (published in December 2010):*

## 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:

- The national economy is experiencing a slow recovery from a severe recession.
- The City is projecting a funding imbalance next year due to the weak economic recovery. The imbalance is expected to be remedied by the use of

accumulated reserves and expenditure reductions.

- The City has been successful in containing costs in response to the recession.
- Despite recent voter approval of Proposition 22, the state's budget and overall financial condition continue to be precarious and may impact the City.
- The City is preparing contingency plans to ensure service continuity at consistently high standards.
- The City's financial position and ability to provide high quality services continue to benefit from the significant reserves City leaders accumulated during better economic times.

## Economic Climate

Amidst the prosperity that marked the middle part of the 2000s, the City prepared for an economic decline by setting aside significant accumulated surpluses into reserves. Those reserves have allowed the City to navigate the recession with little noticeable impact on the services it provides to the community.

However, despite the National Bureau of Economic Research's (NBER) conclusion the recession technically ended in June 2009, recovery has been lackluster at best. While the recession technically may be over, its lingering effects will probably continue for some time. The City's revenues are likely to improve slowly as local governments tend to be among the last to feel the effects of an economic slowdown and recovery.

# Strategic Business Plan Summary

## Summary of SBP Five-Year General Fund Projection<sup>1</sup>

| Summary Forecast        | FY 2011-12           | FY 2012-13           | FY 2013-14           | FY 2014-15         | FY 2015-16         |
|-------------------------|----------------------|----------------------|----------------------|--------------------|--------------------|
| Total Resources         | \$136,377,000        | \$136,583,000        | \$142,952,000        | \$151,406,000      | \$159,548,000      |
| Total Expenses          | \$138,783,000        | \$140,197,000        | \$144,328,000        | \$146,440,000      | \$150,378,000      |
| <b>Forecast Balance</b> | <b>(\$2,406,000)</b> | <b>(\$3,614,000)</b> | <b>(\$1,376,000)</b> | <b>\$4,966,000</b> | <b>\$9,170,000</b> |

<sup>1</sup>SBP projections do not match the adopted budget since the budget incorporates more recent economic and financial information.

Fortunately, not all the news is bad. Irvine's recovery appears to be ahead of the region, witnessed by the Irvine Company's success at Woodbury East, increases in transient occupancy tax revenue, and the addition of Joe MacPherson's Chevrolet of Irvine.

In the face of such economic uncertainty, the City is planning cautiously, monitoring economic conditions, updating forecasts, and preparing to make adjustments to preserve the City's fiscal well-being and the quality of services it provides the community.

### FY 2011-12 General Fund Budget

Based on the projection presented in the 2011 SBP (finalized many months before the budget was prepared), the FY 2011-12 General Fund Budget was expected to be balanced by utilizing \$6.3 million of accumulated reserves. However, due to improved operating revenues as well as continued cost control efforts, the FY 2011-12 Budget proposes a transfer of only \$4.5 million from the Contingency Reserve Fund.

### Five-Year Fiscal Outlook

The SBP's five-year forecast projects if the funding imbalance in FY 2011-12 is resolved, either through higher than projected revenues or cost reductions, the

five-year outlook balances and the City will have surplus operating revenues beginning in FY 2014-15, assuming the change has an ongoing impact.

Based on the expected five-year outlook, the City faces operating deficits each of the next three years. The five-year outlook reflects a slow recovery from the recession, and assumes operating revenues grow an average of 4.2%, while operating expenditures grow an average of 2.6%. In addition to the contingency reserve, 3% of operating appropriations (\$4.1 million) remains as a minimum reserve in each year of the forecast.

The SBP forecast includes the following assumptions:

- No tax increases.
- Continuation of the City's high level of services provided to the community.
- No changes to the existing bargaining unit agreements, including no cost of living increases.
- Increased employee medical and retirement costs based on available information.
- No additional staff or contract services until FY 2013-14, with the exception of those entirely offset by fees or other funding sources.



# Strategic Business Plan Summary

It is important to note, in any given fiscal year the level of resources, expenditures and year-end surpluses are the result of countless variables, including the global, national, and state economics; legislative mandates; tax policy; the state's financial and budget circumstances; changing land use or building patterns; and City Council priorities.

To the extent these factors vary from the outlook's assumptions, its outcomes will also vary. The City carefully monitors these factors and adjusts its operational and budget strategies accordingly.

## Capital Improvement Program

The five-year Capital Improvement Program (CIP) forecasts infrastructure-related expenditures based on anticipated residential, commercial and industrial development, as well as the current condition of Irvine's infrastructure. CIP revenue projections are based on economic conditions, development estimates, special fund balances, and grants awarded to the City.

Like the operating budget, the CIP budget has adjusted in response to the recession. Many of the CIP's traditional funding sources (year-end surpluses, grants and Asset Management Plan Fund interest earnings) have diminished over the past few years. The resulting CIP is focused on projects preserving health and safety, as well as the long-term viability of infrastructure assets.

Historically, CIP resources and expenditures only balance in the first year. The CIP's outer years are typically imbalanced, due in part to the City's conservative approach to estimating revenues. For example, the City does not budget competitively sourced funding until it is awarded.

The CIP summary forecast includes maintenance, rehabilitation, and new construction projects. Implementation of these projects is expected to maintain current standards for maintenance and rehabilitation of the City's infrastructure and facilities.

Summary of SBP Five-Year CIP Projection<sup>2</sup>

|                       | FY 2011-12   | FY 2012-13           | FY 2013-14            | FY 2014-15            | FY 2015-16            |
|-----------------------|--------------|----------------------|-----------------------|-----------------------|-----------------------|
| CIP Revenues          | \$16,147,500 | \$20,792,809         | \$13,536,043          | \$31,469,466          | \$21,836,380          |
| CIP Expenditures      | \$16,147,500 | \$28,610,000         | \$28,511,500          | \$43,433,000          | \$32,192,000          |
| <b>Funding Needed</b> | <b>\$0</b>   | <b>(\$7,817,191)</b> | <b>(\$14,975,457)</b> | <b>(\$11,963,534)</b> | <b>(\$10,355,620)</b> |

<sup>2</sup>SBP projections do not match the adopted budget since the budget incorporates more recent economic and financial information.

# Strategic Business Plan Summary

## Conclusion

Irvine is fortunate City policy makers thoughtfully and actively prepared for an economic downturn. The discipline to accumulate substantial reserves and to act quickly to contain costs has enabled the City to navigate the past two years with little impact to the services it provides the community. Short-term projections indicate continued financial discipline and commitment to managing costs will be necessary before the economy and the City's revenues fully recover.

Long-term, the City's financial future is bright and its goals are clear: a safe community; maintain a clean and well-cared-for physical environment; engender economic prosperity and a livable community; and advance effective and efficient government. Irvine, with the City Council's leadership and in partnership with the community, will continue to fulfill its strategic goals, ensuring the community's quality of life.

# Strategic Business Plan Summary

This Page Intentionally Blank

# 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.



---

### 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 and appropriate use of all City funds.

# Financial Policies

## Accounting and Reporting Policies

### Accounting and Annual Reporting Policies

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

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities 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 are

# Financial Policies

## Accounting and Reporting Policies

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, 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, Finance Commission, City Manager, and Board of Trustees.

The Defined Benefit Pension Plan shall have a biennial actuarial study performed.

- CalPERS Defined Benefit Pension Plan for Sworn Employees.

This Plan was available to those sworn employees employed on February 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 Retirement Plan Committee.

- CalPERS Defined Benefit Pension Plan for Miscellaneous (Non-Sworn) Employees

This Plan was available to those non-sworn employees employed on July 1, 2003, who elected to transfer from the City's Defined Contribution Plan and is mandatory for those miscellaneous employees hired after July 1, 2003.

CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance.



# Financial Policies

## Budget Policies

The City utilizes the following policies to govern budget development and operations.

### **Balanced Budget**

The Irvine City Charter, Article X, Section No. 1001 sets the legal requirement for the City Manager to submit to the City Council a proposed budget for the ensuing fiscal year, and an accompanying message at such time as the City Council shall prescribe. It is the policy of the City Manager that this budget proposal be balanced. A balanced budget will be adopted by the City Council before the beginning of the fiscal year.

It is the City's policy to fund current year operating expenses with current year revenues. The budget proposal as presented by the City Manager shall be balanced, with recurring revenues meeting or exceeding recurring expenditures for ongoing operations. Non-recurring revenues may not be used to fund recurring expenditures without the approval of the City Council.

It is the City's policy to maintain a reserve of 15% or more of General Fund adopted budget operating appropriations, with a minimum reserve of 3%.

The City Council may authorize the use of reserves and/or non-recurring revenues to balance the budget when unforeseen events occur that reduce the City's recurring revenues, and to direct the City Manager to make budgetary recommendations that will re-balance the budget within a specified timeframe.

### **Budget Process**

Article X of the Irvine City Charter and Section I-3-210 of the Code of Ordinances set forth the legal requirements for the preparation of the annual budget.

The fiscal budget is prepared by the City Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the City Council prior to the beginning of each fiscal year.

The Budget Office shall prepare and disseminate a budget preparation calendar that provides clear and concise direction on tasks and due dates.

Departmental budget coordinators have responsibility for ensuring compliance with budget development policies, procedures and timelines.

Public input/review of the proposed budget is encouraged. The entire budget document shall also be available at City Hall for review. The Finance and Community Services Commissions shall hold at least one public meeting regarding the City Manager's proposed budget. After providing public notice and opportunity for public review and comment, the City Council shall adopt the annual budget at a public meeting prior to July 1.

The budget proposal presented by the City Manager shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document.

After budget adoption, there shall be no changes in City programs or services that would result in significant and ongoing increases in City expenditures and obligations without City Manager and City Council review and approval.

# Financial Policies

## Budget Policies

### Reporting Responsibilities

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

The City Manager will submit regularly scheduled budgetary reports to the City Council and Finance Commission comparing actual revenues and expenditures to the adjusted budget, explaining variances greater than \$100,000 or 10%. This report is to be prepared for the first quarter of the fiscal year and monthly thereafter, and shall include a written analysis and a re-projection, if appropriate.

### General Fund Budgeting

The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments, or other organizations. All assumptions, transfers and other relevant budget data shall be clearly stated.

The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

Where possible, the budget and subsequent status reports will integrate performance measurement and productivity indicators.

In instances where specific activities/purchases are authorized by the

City Council in a certain fiscal year and remain incomplete and/or unexpended, revenues and/or fund balance may be carried forward, at City Council's discretion, into the next fiscal year to support such activities/purchases.

Provisions will be made for adequate maintenance of the capital plant and equipment and for orderly rehabilitation and replacement within available revenue and budgetary limits.

To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided by Special Funds to General Fund activities will be budgeted as an expense in the General Fund and as revenue to the Special Fund.

Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

### Special Fund Budgeting

The term "Special Funds" shall be used to identify all funds other than the General Fund (001), inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service, and Internal Service Funds.

Special Funds shall be created when legally required, requested by the City Council, recommended by the Finance Commission, or to facilitate internal accounting and financial reporting procedures.

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

# Financial Policies

## Budget Policies

Activities of the Special Funds shall be reported to the Finance Commission and City Council on a regular basis consistent with General Fund reporting responsibilities.

To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided between funds will be budgeted as an expense in the fund receiving the services and as revenue to the fund providing the services.

### Contract Budgeting

Staff will enter into the budget system specific line item detail describing the nature of the contract services requested, the dollar value and, when known, the contractor's name. The City Council retains the authority to specifically identify any contract during the fiscal year budget process for further review and approval prior to contract implementation.

From time to time, unanticipated circumstances may arise during the fiscal year that require the City to enter into a contractual agreement for services not identified in the adopted budget. This includes new contract requirements, as well as contract amendments for additional scope of work and/or costs when the additional scope and/or costs are not consistent with items in the adopted budget. When scope of work and/or increased costs are inconsistent with the adopted budget, approval for the amendment and/or increased costs must be obtained according to the following guidelines:

- Up to \$5,000 – No formal approval required
- \$5,001 to \$30,000 – Director's approval
- \$30,001 to \$100,000 – City Manager approval

- Over \$100,001 – Finance Commission review, except when previously reviewed and approved by the Orange County Great Park Board of Directors with a majority of City Councilmembers supporting the action, and City Council approval

To request approval to enter into the unanticipated contract or contract amendment, a memo should be prepared explaining the justification for the new contract or contract amendment. This memo should be directed to the purchasing agent, and include an acknowledgement signature line, where the appropriate City representative signs, in accordance with the limits set forth above. The memo should be attached to the contract folder when obtaining contract signatures. In cases exceeding \$100,000, a copy of the staff report and minutes from the City Council meeting approving the action should be attached.

### Sole Source Procurements

The procurement of goods and services must be performed in accordance with all applicable legal requirements, as well as the City's Financial Policies & Procedures which provide detailed guidance on the various processes involved. Although competitive bidding procedures are generally required for procurements exceeding \$5,000, there are some instances where this cannot be accomplished due to a "sole source" condition. Such procurements require special approval granted by the department director and purchasing agent. For sole source procurements exceeding \$30,000, additional approval is required by the Manager of Fiscal Services or Director of Administrative Services, along with the Assistant City Manager. For sole source requests of \$100,000 and greater, review is

# Financial Policies

## Budget Policies

required by the Finance Commission, except when previously reviewed and approved by the Orange County Great Park Board of Directors with a majority of City Councilmembers supporting the action, and Orange County Great Park Board (for Great Park procurements), followed by City Council review and approval. Procurements with monopolies, such as utility companies, do not require sole source approval. For procurements involving rebates to the City, such rebate amounts may be deducted from the total cost of the procurement for the purpose of determining the appropriate level of approval required. In the event an actual procurement exceeds the approved sole source amount by greater than 30% and/or requires a higher approval level from the original request, a new Sole Source Request is required.

### **Leasing**

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.

### **Internal Service Funds**

Internal Service Funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include Self Insurance, Inventory, Equipment, Fleet, Mail/Telephone and Duplicating, Strategic Technology, and Civic Center Maintenance & Operation funds.

### **Self Insurance Fund**

The City's Insurance Fund is an internal service fund designed to recover the full

cost of the risk management program through a percentage of payroll charges to the user departments. The major components of the City's risk management program are the self-insured workers' compensation and liability claims, excess insurance premiums, property insurance premiums and deductibles, unemployment claim payments, claims administration and wellness programs.

### ***Purpose***

Provide a method of assessment, accounting and funding for the City's risk management program.

### ***Policy***

The City manages risk by self-insuring claims up to \$300,000 for workers' compensation claims, and \$350,000 for general liability claims. The City purchases additional coverage up to \$42 million through the California Insurance Pool Authority. The City purchases insurance for property with a \$25,000 deductible and automobile damage risk which carries a \$5,000 deductible. Earthquake losses are subject to a 5% co-insurance.

The City will maintain reserves to fund its outstanding self-insured liabilities at the 90% confidence level. This target applies to the outstanding liabilities in total, not on an individual program year basis. All estimates of the future costs of the program are uncertain due to the random nature of the events that will determine those costs. Actual results may vary, perhaps significantly, from the estimates underlying the actuarial report. Any additional funding will be designated for future catastrophic losses and regular fund operations.

# Financial Policies

## Budget Policies

### ***Procedure***

The City utilizes professional actuarial services to assess the self-insured liability associated with workers' compensation and general liability claims and follows Governmental Accounting Standards Board (GASB) guidelines with regard to reporting. An annual actuarial study shall be conducted to provide an estimate of the self-insured liability to be recorded by the City in accordance with GASB Statement #10. GASB #10 requires the City to accrue a liability on its financial statements for a reasonable estimate of the cost of claims and expenses associated with all reported and unreported claims. For financial reporting purposes, the City is required to present a liability at an "expected" amount which corresponds to approximately a 50% confidence level. The actuarially determined liability amounts may be adjusted for claim information available subsequent to the actuarial report and up to 15% for administrative expenses associated with the program, known as unallocated loss adjustment expenses.

The City establishes the funding level for its self-insurance fund more conservatively than the GASB #10 minimum liability accrual standard, maintaining reserves at the 90% confidence level, meaning the actuary believes funding will be sufficient to pay claims in nine years out of 10.

Funding is provided by charging a percentage of payroll to all City departments. The percentage of payroll will be evaluated annually.

### ***Inventory Fund***

This fund provides for the acquisition of materials and supplies maintained at the City's central warehouse. Materials and supplies are "sold" as needed to various

user departments. The City uses the "First In, First Out" (FIFO) method of inventory costing.

### ***Fleet Services Fund***

The City shall maintain an internal service fund to account for the original acquisition, replacement and ongoing maintenance, and operation of significant equipment. Significant equipment is defined as equipment costing \$5,000 or more, having a useful life of more than two years. The Fleet Services Fund shall own and maintain all rolling stock. The useful life assigned to equipment is based on established City policy and is consistent with generally accepted equipment life cycles and/or based upon City experiences. Replacement is determined by evaluation of criteria including age, and actual and projected vehicle maintenance costs. The goal is to maximize each vehicle's useful life, while minimizing lifetime cost.

Full purchase costs of new equipment shall be budgeted by the department purchasing the equipment. Thereafter, the department will budget for annual rental rates.

The rental rates charged by the equipment internal service funds shall be adequate to cover equipment acquisition costs, other replacement cycle charges, maintenance, fleet services overhead costs, fuel island maintenance costs, where applicable, and any lease payment costs, loan amortization or related financing costs.

- Within the annual budget document, new and replacement equipment is individually identified.

### ***Telephone, Mail and Duplicating Fund***

The telecommunications program provides coordination and administration of all telephone lines, voicemail functions and

# Financial Policies

## Budget Policies

design, equipment administration, paging and cellular services. The duplicating division centrally administers all copier acquisition and contract negotiations, networking equipment, training, maintenance and an on-site contractor's representative, who performs server maintenance and assistance with customer service. The Mail Center processes bulk and regular mailings, as well as assists in the design and creation of mailers to ensure 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 revenues budgeted from the General Fund (and other funds with offices at the Civic Center) on a per square foot basis and transferred monthly to the Civic Center Facility Maintenance Fund.

### **Maintenance of Capital Assets and City Infrastructure**

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

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

### **Inter-fund Transfers**

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

# Financial Policies

## Budget Policies

### 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. 50% or more of available year-end funds may be allocated to the Contingency Reserve Fund annually until the reserve is restored to 15% of adopted budget operating appropriations.

The City Council directs and approves the disposition of year-end fund balances. Annual rehabilitation needs will be funded using available year-end surplus funds. As a general rule, funds remaining after funding reservations and prior allocations will be divided accordingly: 60% to new capital projects, 20% to City Council discretionary

projects, and 20% to the Asset Management Plan.

There are almost always important limitations on the purpose for which all or a portion of the resources of a governmental fund can be used. The forces of these limitations can vary significantly, depending upon their source. Therefore, the various components of fund balance are designed to indicate "the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent." Fund balance is categorized in five classifications, depicting the relative strength of the spending constraints placed on the purposes for which the resources can be used. The five classifications are:

Nonspendable: amounts not in spendable form or are required to be maintained intact (inventories, prepaid items, endowment).

Restricted: portions of fund balance that reflect resources subject to externally enforceable legal restrictions. Amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation (creditors, grantors, restricted donations or contributions, contingency reserve to 3%).

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 over 4%, SDC and IBC funding).

Assigned: amounts a government intends to use for a specific purpose; intent can be expressed by the governing body, or by an official or body to which the governing body delegates the authority (education partnership, year-end encumbrances, infrastructure and rehabilitation funding).

Unassigned: amounts available for any purpose; reported only in the General Fund.

# Financial Policies

## Budget Policies

### Long-term Financial Planning

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

In the context of the Strategic Business Plan, the City will project revenues for the current and following five fiscal years, re-evaluating each existing and potential revenue source.

The City shall develop and maintain methods for the inventory and projection of current and future development in the City and the related fiscal impacts in current budget dollars; these models should be maintained and refined on an annual basis.

### Proposition 4 – Gann Initiative

#### *Purpose*

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

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

amended at any time during the fiscal year to reflect new data.

#### *Policy*

The City shall annually calculate the Gann Limit according to legally established procedures (California Government Code Section 9710). The City shall conform and adhere to all Gann Limit and related requirements. The City Council shall adopt by resolution the City's Gann appropriations limit prior to the fiscal year in question.

#### *Procedures*

The City Council shall pass a resolution annually certifying the City is in conformance with Gann requirements. The adoption of the appropriations limit by resolution of the City Council is to be completed prior to the fiscal year in question. Once the appropriation limit has been adopted, there are two publication requirements:

- The appropriations limit and the total appropriation subject to limitation must be published in the annual budget.
- The State Controller's Office 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



# Financial Policies

## Budget Policies

Plan models expenditures and revenues based on these growth projections. Based on the City's growth plan and the Strategic Business Plan projections, the City will not reach its Gann expenditure limit in the foreseeable future.

### Cost Accounting

When feasible, costs will be charged directly to the appropriate funds/section/service. Costs for internal services such as insurance, duplicating, mail, telephone, equipment, vehicles, and technology will be charged to the end user (fund/section/service), using the most appropriate allocation method (number of computers, employees, phones, etc.).

To ensure that appropriate fees for services and cost recovery level goals are being met, the City will conduct formal cost of services studies on a regular basis. A cost of services analysis for development services shall be conducted at least every four years and at most every two years. Based on the cost of services study, development services and other fees as designated by the City Council shall include the cost of departmental and general City overhead costs. A cost of services analysis for Community Services programs and services shall be conducted every five years.

### Asset Management Plan (AMP) Fund

#### *Purpose*

The purpose of the AMP Fund is to:

- Accumulate earnings to provide a long-term funding source for rehabilitation of City infrastructure while preserving the Fund's principal balance
- Provide financial reserves to respond to natural disasters and other emergencies

- Provide a source for internal loans and liquidity
- Serve as collateral for City debt issues

#### *Policy*

This policy provides staff direction regarding the use of AMP Fund assets through the City's annual Operating Budget and Strategic Business Plan. City Council approval is required for any appropriation of AMP fund assets or change to the AMP Fund Policy.

- The AMP Fund will retain 10% of revenues earned on its assets to protect the Fund's principal from being eroded by inflation.
- The AMP Fund will contribute funding toward rehabilitation of the City's infrastructure at a level no greater than its actual interest earnings (less 10%) from the most recent closed accounting year at the time the contribution is budgeted.
- The AMP Fund will maintain liquid reserves of at least 25% of total AMP assets.
- Management of the AMP Fund will conform with the City's Financial Policies and all City resolutions and ordinances.
- The AMP Fund will not make loans or otherwise encumber its assets in a manner that would result in its earnings decreasing from the prior accounting year (assuming the decrease in earnings is attributable to the loan/encumbrance of AMP Fund assets and not the performance of the City's overall investment portfolio/overall investment environment).

# Financial Policies

## Budget Policies

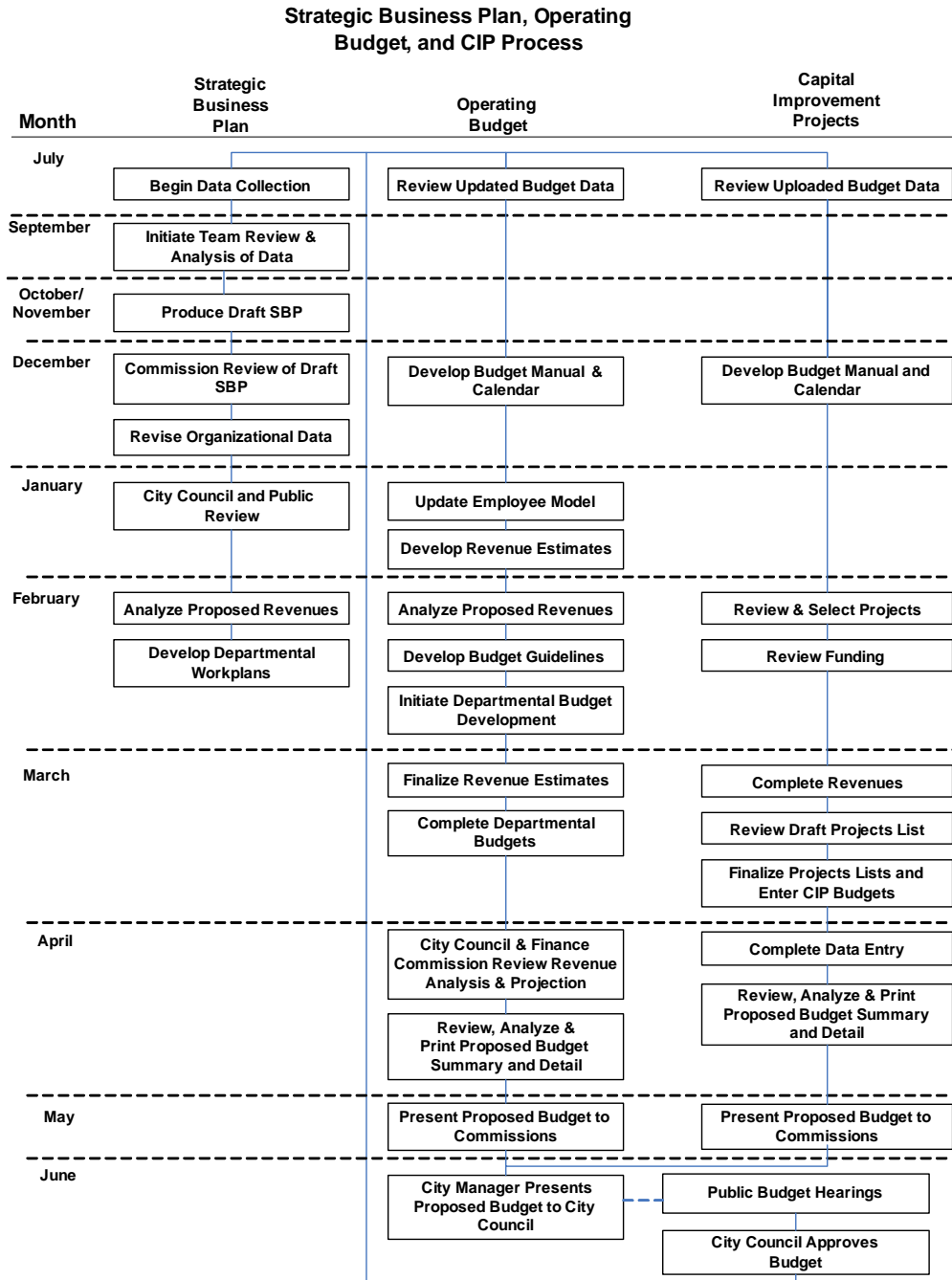
- AMP Fund loans and advances will be reimbursed unless otherwise directed by the City Council.
- AMP Fund loans will charge interest rates reflecting the length of the loan and risk associated with the borrower/project; projects presenting a higher risk profile and/or requiring longer-term loans will 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, except when previously reviewed and approved by the Orange County Great Park Board of Directors with a majority of City Councilmembers supporting the action, and approved by a majority vote of the City Council, unless the budget adjustment falls under one of the exceptions below. No budget adjustment for less than \$5,000 will be processed unless legally required for a new grant agreement.

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

#### **Approvals Required: 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 up to \$30,000 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 between \$30,000 and \$50,000 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 budget.

#### 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, except when previously reviewed and approved by the Orange County Great Park Board of Directors with a majority of City Councilmembers supporting the action, and approved by a majority vote of the City Council, unless the budget adjustment falls under one of the exceptions below. Budget adjustments under \$50,000 do not need Finance Commission review. No budget adjustment for less than \$5,000 will be processed unless needed to close a capital project.

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

#### Approvals Required: 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 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 year-end funds and citywide salary and benefit changes). The budget adjustment request form must be filled out completely and include the following:

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

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

### ***Budget Office and Fiscal Services Review***

The 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.

# Financial Policies

## Budget Adjustments

### ***Continuous Auditing***

Each month, the budget will be reconciled to the approved budget adjustments. Prior to the distribution of the monthly reports, the Fiscal Services designee shall verify the City's financial records reflect approved budget adjustments. Each month, the 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 project needs.

### **Capital Improvement Program**

The City Manager shall develop and maintain a five-year projection of capital improvement projects based on the General Plan, Specific Plans, and on City Council approved projects. The five-year projection shall be presented as part of the annual Strategic Business Plan. The Capital Improvement Program (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall and adjust projects and programs accordingly. The five-year projection shall include new capital projects, rehabilitation needs and long-term maintenance.

The City's CIP is budgeted on a multi-year basis. As a result, monies are allocated to projects in the fiscal year the funding sources are identified and available even though actual project construction may begin in later years. Annual appropriations for capital projects are contained in the appropriate special funds budget.

The City's capital program will recognize the borrowing limitation of not only the City but also the debt tolerance (direct and overlapping debt) of the City as a whole.

The adopted annual budget shall contain a five-year summary projection of revenues and expenditures which specifies the revenue sources and anticipated allocation schedule for the five-year CIP. This multi-year plan shall be updated on an annual basis.

Individual capital improvement projects shall include a budgeted amount for City administration, whereby project estimates reflect the total cost of the project.

The City shall actively pursue outside funding sources for all capital improvement projects.

### **Capital Improvement Funding**

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

Unexpended project balances shall be carried forward to future fiscal years to complete the intent of the original budget, contingent upon approval by the City Council.

Upon completion of capital projects, unspent funds shall be reported to the City Council through the year-end report. The City Manager shall provide recommendations to redirect the use of unspent capital project funds in the year-end report and the annual budget.

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



# Financial Policies

## Capital Improvement Project Policies

### Resident Budget Requests

#### ***Purpose***

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

#### ***Policy***

The City will facilitate resident input into the City's Capital Improvement Program with a systematic process designed to evaluate and track requests. Specifically, staff will evaluate each new project suggestion in the context of the City's existing five-year capital program plan and in terms of available funding opportunities.

#### ***Procedure***

In order to promote, evaluate and track resident participation, staff will implement the following procedures:

- When a resident contacts the City with a capital improvement project request, it will be the responsibility of the department contacted to forward a Resident Budget Request Form to the resident, as well as assist them in correctly filling out the form. After the form has been completed and returned, the responsible department will forward a copy of the completed form to the Budget Office. The completed form shall contain cost estimates for the project developed by the appropriate department.
- If the resident's request does not fall within the contacted department's operations, the initial staff contacted will direct the resident to return the Resident Budget Request Form to the appropriate department, or to the City Manager's Office (CMO). Resident budget requests

received by the CMO will be forwarded to the appropriate department.

- When the Budget Office receives a copy of the Resident Budget Request Form, it will be given a unique number for tracking purposes. Requests received before September 30 will be considered for funding in the next fiscal year's budget process.
- Departments will review each request in terms of existing programs and projects, feasibility and appropriateness. Some requests may already be funded, just not completed, and others may fall within jurisdictions such as the County of Orange, CalTrans, or Irvine Unified School District. Once a request is deemed appropriate, the department will review the request in terms of its strategic goals, and provide a recommendation for funding. All resident budget requests recommended for funding will then have a detailed cost estimate prepared by the department.
- Once the status of the resident budget request has been determined, the appropriate department will prepare and send a detailed letter to the requester. This letter will include a restatement of the request, a detailed analysis of why the request is being recommended or rejected, and any relevant Commission and City Council hearing dates. A copy of each response letter will be forwarded to the Office of Budget and Business Planning.
- Department representatives will be required to attend Commission and City Council budget hearings related to a citizen capital improvement project requests, and be prepared to respond to questions regarding the status of each request.

## Financial Policies

### Capital Improvement Project Policies

- If the City's evaluation results in inclusion of the new project in its future work plans, it is typical for the project to then be incorporated into the City's Strategic Business Plan document as part of its five-year work program plan. The Strategic Business Plan is updated annually and, based on funding availability and changing City priorities, projects can be advanced, deferred or recommended for funding in the City's next annual capital budget proposal.
- Projects that are determined to have merit but which do not fit within the City's existing work program, or which are unfunded, may be added to the City's capital project watch list; this list is kept within the City's Strategic Business Plan document in a section titled "Potential Capital Improvement Projects for Future Consideration." The projects identified in this section are reviewed annually by staff when evaluating grant and other funding opportunities and the projects listed there may be given future consideration as funding opportunities develop. The Strategic Business Plan document is reviewed annually by the City Council.

# Financial Policies

## Capital Improvement Finance Policies

The City uses the following policies relating to long-term financing of the City's Capital Improvement Program.

### Capital Improvement Financing

The City of Irvine's debt management shall conform to all other budgeting and financial reporting policies where applicable. All debt issuance shall comply with federal, state and City Charter requirements.

The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness issues and utilize this reporting system as a performance criterion for the administration of the City's outstanding indebtedness.

Debt issuance is an acceptable method of financing infrastructure and public facility projects within the City; however, should only be used if current revenues cannot cover the costs.

The term of any City debt issue shall not exceed the useful life of the assets being acquired by the debt issue.

The City should take a proactive approach to improving and enhancing the City's bond rating and institute financial reporting processes to enhance the marketability of the City debt.

Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget; commitments to future operations, maintenance costs and reliable debt retirement sources will also be identified.

### Use of Debt Financing

Debt financing shall generally be limited to one-time capital improvement projects and only under the following circumstances:

- When the project's useful life will exceed the term of the financing;
- When project revenue or resources will be sufficient to service the debt; and,
- When the project will benefit the residents of Irvine.

Debt financing shall not be considered appropriate for:

- Investment leveraging purposes;
- Current operating and maintenance expenses except for issuing short-term instruments such as revenue anticipation notes or tax anticipation notes; and,
- Any recurring purpose (except as indicated above).

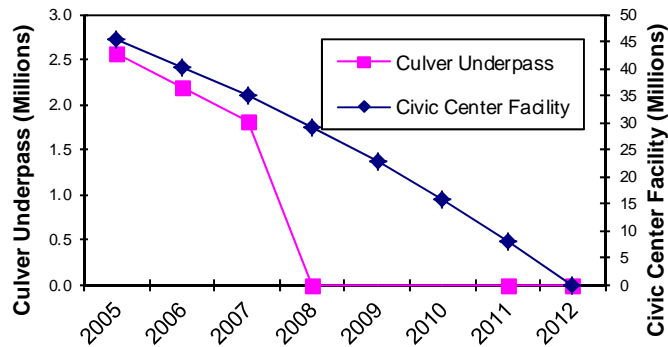
# Financial Policies

## Debt Limits

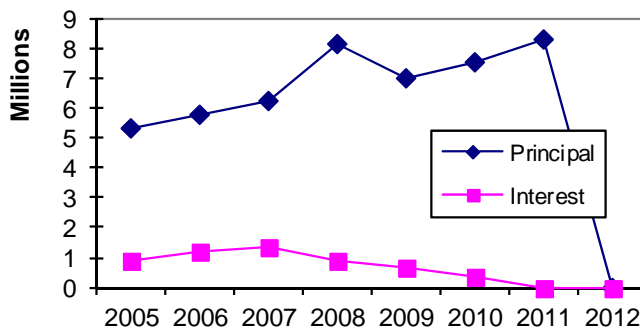
The City's outstanding long-term debt obligations were retired in FY 2010-11, as shown in the following tables.

Outstanding City Debt  
Fiscal Years ended 2008 through 2012

| Type of Debt                  | 2008         | 2009         | 2010         | 2011        | 2012 |
|-------------------------------|--------------|--------------|--------------|-------------|------|
| Certificates of Participation |              |              |              |             |      |
| <i>Culver Drive Underpass</i> | \$0          | \$0          | \$0          | \$0         | \$0  |
| Lease Revenue Bonds           |              |              |              |             |      |
| <i>Civic Center Facility</i>  | \$29,135,000 | \$22,775,000 | \$15,785,000 | \$8,260,000 | \$0  |
| Total City Debt               | \$29,135,000 | \$22,775,000 | \$15,785,000 | \$8,260,000 | \$0  |



### Principal & Interest Costs:



# Financial Policies

## Debt Limits

### Legal Debt Margin

Under state law, the City has a legal debt limitation not to exceed 15% of the total assessed valuation of taxable property within City boundaries. In accordance with California Government Code Section 43605,

only the City's general obligation bonds are subject to that legal debt limit. The City has no outstanding general obligation bonds. The table below summarizes the City's debt limit margin over a three-year period:

### Computation of Debt Limit Margin Years ended 2008 through 2010

|   | 2008             | 2009             | 2010             |
|---|------------------|------------------|------------------|
| Assessed Valuation                      | \$47,088,490,864 | \$47,088,490,864 | \$47,183,132,993 |
| Debit Limit - 15% of Assessed Valuation | \$7,063,273,630  | \$7,063,273,630  | \$7,077,469,949  |
| Less - Outstanding Debt                 | <u>\$0</u>       | <u>\$0</u>       | <u>\$0</u>       |
| Legal Debt Margin                       | \$7,063,273,630  | \$7,063,273,630  | \$7,077,469,949  |

At this time, the City has suspended design work for a new Public Safety facility and other capital facilities. It is anticipated that sometime in the intermediate future, design work and eventually debt issuance to

construct the facilities will commence. Upon resumption of planning, the specific facilities proposed, timing, amount, and financing method(s) will be presented to the City Council for review.

# Financial Policies

## Investment Policies

The City uses the following policies related to investing City funds.

### Goals

- The City of Irvine's Investment Policy is intended to provide specific criteria for the prudent investment of City funds. The goal is to enhance the economic status of the City while protecting pooled funds and meeting daily cash flow demands.
- The Investment Policy is in conformance with all federal, state, and local laws governing the investment of monies under the control of the City Treasurer.
- The Investment Policy applies to the City's Pooled Investment Portfolio, Bond Proceeds Portfolio, and Special District Portfolio. These portfolios encompass all monies under the direct oversight of the treasurer and include the following funds:

|                 |                        |
|-----------------|------------------------|
| General Fund    | Capital Project        |
| Debt Service    | Trust & Agency         |
| Proprietary     | Redevelopment Agency   |
| Special Revenue | Other Funds (which may |
| Reserve Funds   | be created)            |

### Delegation of Authority

- The Irvine City Charter and the authority granted by City Council assign the responsibility of investing unexpended cash to the City Treasurer.
- The City Treasurer may delegate daily investment activity, such as carrying out the treasurer's investment instructions, confirming treasury transactions and other routine activities.
- Investments with a maturity of greater than five years must be approved by the City Council.

### Prudence

- The treasurer operates the City's pooled cash investment program under Section 53600.3 of the California Government Code, applicable state laws, and a Prudent Investor Rule. This affords a broad spectrum of investment opportunities so long as the investment is deemed prudent and permissible by the State of California, various bond indentures, and the City's Annual Investment Policy. The treasurer strives to invest 100% of idle funds.

### Treasury Objectives

- The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities.
- The treasurer maintains a diversified portfolio to accomplish the primary objectives in the following order of priority: safety, liquidity and yield.

### Maximum Maturities

- Maturities of investments will be selected based on liquidity requirements to minimize interest rate risk and maximize earnings. Current and expected yield curve analysis will be monitored and the portfolio will be invested accordingly.
- 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 City 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 to promote consistent service levels.

Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in operating budget forecasts.

Programs and services funded by restricted revenue will be clearly designated as such. Restricted revenue shall only be used for the purposes legally permissible and in a fiscally responsible manner.

Restricted revenues shall be used prior to unrestricted revenue as legally permissible.

The City shall develop and maintain methods of forecasting future revenues and expenditures. These methods shall project the City's future revenues and expenditures through a variety of methods including, but not limited to, forecasts of the economy and future development of the City.

That portion of revenue from development fees that supports citywide overhead costs shall be classified as a General Purpose Revenue and identified as General Fund Revenue Transfers-In and be used to offset General Fund overhead costs.

### Revenue Collection

The City shall strive to improve its tax collection rate through legislative initiative and advocacy at the state level and cooperative effort at the county level.

### Revenue Projection

The 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 Services program fees that recover costs under the following guidelines:

- Self-Sufficient Activities (up to 100% recovery of direct, indirect, and department overhead costs).

Contract Activities for Adults, Adult Recreation, Excursions for Adults and Contract Excursions.



# 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 or below these standards at the discretion of the director, not to exceed the Department Cost Level.
- Fees for NON-RESIDENT users of Community Services fee-based activities and services such as those itemized on the approved fees list shall be determined to recover \$5 in administrative cost per participant and activity in addition to the Resident Fees; the total paid shall not result in cost recovery exceeding the Department Cost Level.
- Fees to residents for activities and services categorized as "MISCELLANEOUS" in the approved List of Community Services Fees shall be set with the goal to recover 100% of costs at the Indirect Cost Level, with exceptions as noted in said list above.
- Non-resident fees for activities and services categorized as "MISCELLANEOUS" in the approved List of Community Services Fees shall be set to recover an administrative cost

of \$5 per participant in addition to the Resident Fees, with exceptions as noted in said list; the total fee shall not result in cost recovery exceeding the Department Cost Level.

### Grants and Federal Funds

The City shall aggressively pursue all grant opportunities; however, before accepting grants, the City will consider the current and future implications of both accepting and rejecting the monies, including:

- The amount of matching funds required;
- In-kind services to be provided;
- Requirements for reporting, earmarking and level of effort requirements;
- The related operating expenses; and,
- Length of grant and consequential disposition of service (i.e. is the City obliged to continue the services after the grant has ended).

### 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 tenth of the month to Fiscal Services for the fee amount and accounts collected during the month that should be deferred to the next fiscal year.

Fiscal Services will process journal entries recognizing prior year deferred revenues and deferring appropriate current year revenues as appropriate.

At the end of each fiscal year, the total amount deferred will be reallocated to the next fiscal year based on this procedure.

The development revenue and deferral policies are recognized in the City's budget model.

# Financial Policies

## Adopting Resolutions – Budget & Policies

### CITY COUNCIL RESOLUTION NO. 11-61

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
IRVINE ADOPTING AND APPROVING THE  
APPROPRIATIONS BUDGET AND FINANCIAL POLICIES  
FOR THE CITY OF IRVINE FOR THE FISCAL YEAR 2011-  
2012

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

The budget for the City of Irvine for the Fiscal Year 2011-2012 is approved and  
adopted by the City Council of the City of Irvine as follows:

#### GENERAL FUND

##### Operating Appropriations

|                                       |                    |
|---------------------------------------|--------------------|
| City Manager's Office                 | 7,710,083          |
| Administrative Services               | 4,825,931          |
| Community Development                 | 9,008,427          |
| Community Services                    | 28,598,326         |
| Public Safety                         | 55,489,738         |
| Public Works                          | 26,756,086         |
| Non-Departmental                      | 3,194,000          |
| <i>Total Operating Appropriations</i> | <i>135,582,591</i> |

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

|                              |         |
|------------------------------|---------|
| Educational Partnership Fund | 500,000 |
|------------------------------|---------|

---

|                             |                    |
|-----------------------------|--------------------|
| <b>TOTAL - GENERAL FUND</b> | <b>136,082,591</b> |
|-----------------------------|--------------------|

---

#### SPECIAL FUNDS

|                              |                    |
|------------------------------|--------------------|
| Appropriations               | 298,187,333        |
| Transfers-Out                | 67,243,277         |
| <i>Sub-Total</i>             | <i>365,430,610</i> |
| Reserves                     | 375,977,561        |
| <b>TOTAL - SPECIAL FUNDS</b> | <b>741,408,171</b> |

---

|                          |                    |
|--------------------------|--------------------|
| <b>TOTAL - ALL FUNDS</b> | <b>877,490,762</b> |
|--------------------------|--------------------|


---

And the City Council adopts the Fiscal Year 2011-2012 Financial Policies.

# Financial Policies

## Adopting Resolutions – Budget & Policies

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 14<sup>th</sup> day of June 2011.

  
MAYOR OF THE CITY OF IRVINE

ATTEST:

  
CITY CLERK OF THE CITY OF IRVINE

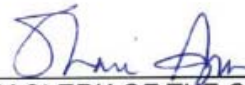
STATE OF CALIFORNIA )  
COUNTY OF ORANGE ) SS  
CITY OF IRVINE )

I, SHARIE APODACA, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Irvine, held on the 14<sup>th</sup> day of June, 2011.

AYES: 5 COUNCILMEMBERS: Agran, Choi, Krom, Lalloway and Kang

NOES: 0 COUNCILMEMBERS: None

ABSENT: 0 COUNCILMEMBERS: None

  
CITY CLERK OF THE CITY OF IRVINE

# Financial Policies

## Adopting Resolutions – Appropriations Limit

### CITY COUNCIL RESOLUTION NO. 11-63

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2011-2012.

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 2011-2012.

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for Fiscal Year 2011-2012 shall be \$225,652,709 and the Appropriations Subject to Limitation in Fiscal Year 2011-2012 shall be \$108,139,805.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 14<sup>th</sup> day of June 2011.

  
\_\_\_\_\_  
MAYOR OF THE CITY OF IRVINE

ATTEST:

  
\_\_\_\_\_  
CITY CLERK OF THE CITY OF IRVINE

# Financial Policies

## Adopting Resolutions – Appropriations Limit

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

I, SHARIE APODACA, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Irvine, held on the 14th day of June, 2011, by the following vote:

AYES: 5 COUNCILMEMBERS: Agran, Choi, Krom, Lalloway and Kang  
NOES: 0 COUNCILMEMBERS: None  
ABSENT: 0 COUNCILMEMBERS: None

  
CITY CLERK OF THE CITY OF IRVINE

# Financial Policies

## Adopting Resolutions – Redevelopment Agency

### IRVINE REDEVELOPMENT AGENCY RESOLUTION NO.11-05

#### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRVINE REDEVELOPMENT AGENCY APPROVING THE IRVINE REDEVELOPMENT AGENCY BUDGET AND WORK PROGRAM FOR FISCAL YEAR 2011-2012

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 2011-2012 is approved and adopted.

Section 2. The Work Program for Fiscal Year 2011-2012 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.

# Financial Policies

## Adopting Resolutions – Redevelopment Agency

PASSED AND ADOPTED by the Board of Directors of the Irvine Redevelopment Agency at a regular meeting held on the 14<sup>th</sup> day of June 2011.

  
\_\_\_\_\_  
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 Irvine Redevelopment Agency DO  
HEREBY CERTIFY that the foregoing Resolution was duly adopted at a regular meeting  
of the Irvine Redevelopment Agency held on the 14<sup>th</sup> day of June, 2011, by the following  
vote:

AYES:       5    BOARDMEMBERS:    Agran, Choi, Krom, Lalloway and Kang

NOES:       0    BOARDMEMBERS:    None

ABSTAIN:   0    BOARDMEMBERS:    None

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



# Financial Policies

## Adopting Resolutions – Redevelopment Agency

This Page Intentionally Blank

# General Information and Irvine Profile

## City of Irvine:

The City of Irvine is located 40 miles southeast of Los Angeles and six miles from the ocean in Orange County, California. Incorporated as a Charter City in 1971 with a City Council-City Manager form of government, the first City Council revised the master plan developed by world-famous architect William Pereira for the landowner, the Irvine Company; the Irvine General Plan is the basis for all development in the City.

As one of the nation's largest master-planned communities, the City of Irvine will increase from its current size of 66 square miles to 74 square miles at build-out, and is the largest city in Orange County (in square miles). Over the last 40 years, Irvine has strategically grown into one of the safest cities in the country, promoting environmental stewardship; state-of-the-art transportation programs and systems; an enterprising business environment; stellar educational institutions; and a high quality of life.



The City contracts for fire and medical services with the Orange County Fire Authority (a joint-powers organization), and has three independent districts: library, education and utility services. The Irvine Ranch Water District provides water and sewer service.

Services provided by the City include animal control; building and safety regulation and inspection; general administrative services; planning and zoning; police; public facility and capital improvement construction; recreation and cultural programs; open space administration; street lighting; street maintenance; landscape maintenance; and transportation management.

## Quick Facts:

|                                 |  |
|---------------------------------|--|
| <b>Date of Incorporation</b>    | December 28, 1971                      |
| <b>Form of Government</b>       | Charter Law, City Council-City Manager |
| <b>Incorporated Area</b>        | 66 square miles                        |
| <b>Sphere of Influence Area</b> | 74 square miles                        |
| <b>Circulation System</b>       | 1,851 lane miles                       |

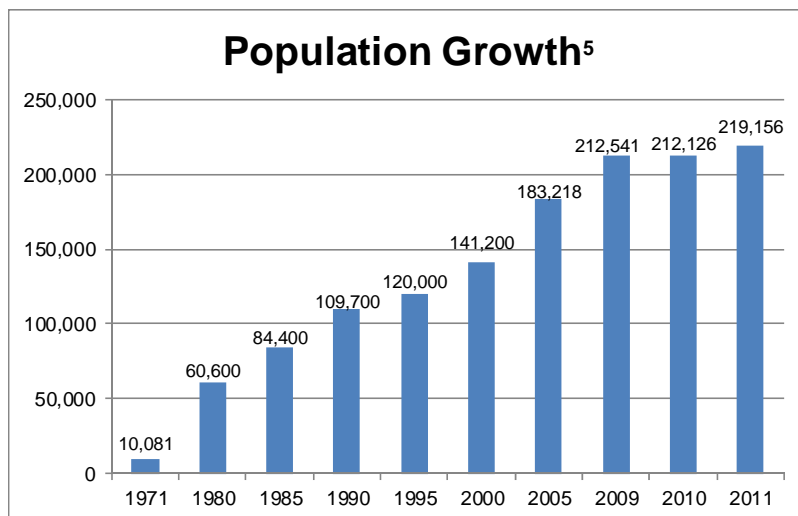
# General Information and Irvine Profile

|  |                                |                  |
|--|--------------------------------|------------------|
| <b>Median Household Income<sup>1</sup></b> |                                | \$84,950         |
| <b>Housing</b>                             | Dwelling Units <sup>2</sup>    | 80,138           |
|  | Median Value <sup>3</sup>      | \$545,000        |
|  | Median Gross Rent <sup>4</sup> | \$1,760          |
| <b>Assessed Valuation<sup>4</sup></b>      | Total Assessed Value:          | \$46,538,576,200 |
|  | Secured:                       | \$43,014,470,200 |
|  | Unsecured:                     | \$3,524,106,000  |

## Demographics:

Irvine's strength is its people. The City is the success it is today because of the more than 219,000 hard-working and community minded citizens who have chosen Irvine as their home. Irvine's population has grown significantly over the past 40 years, with population increases averaging 20% per year between 1970 and 1980. Between 1980 and 1990, the average increase dropped to 8% per year; and since 1990, the annual increase has averaged 2% per year. Because Irvine is a relatively new City and started with a young population base, only 12.7% of Irvine's population was in the over-55 category in 1990. By the year 2020, however, 28% of the City's population is expected to be over 55.

As Irvine has grown, so has our diversity – helping enhance the City's economic growth as increasing globalization, international trade and fast-growing emerging economies provide important business opportunities overseas. Today, Irvine is recognized as one of the most ethnically diverse and fully integrated cities in the country.



<sup>1</sup> U.S. Census Bureau, 2009 American Community Survey

<sup>2</sup> City of Irvine Land Use Database (excludes institutional housing)

<sup>3</sup> DataQuick: Home Sales recorded in May 2011 (single family, condominiums and new homes)

<sup>4</sup> Orange County Auditor - Controller

<sup>5</sup> California Department of Finance (2005 & 2009 data subject to revision due to the release of the 2010 Census)

## General Information and Irvine Profile

|                                      |                  |         |
|--------------------------------------|------------------|---------|
| <b>Population<sup>6</sup></b>        |                  | 219,156 |
| <b>Median Age<sup>1</sup></b>        |                  | 34      |
| <b>Registered Voters<sup>7</sup></b> |                  | 113,482 |
| <b>Ethnicity<sup>6</sup></b>         | White            | 45.1%   |
|                                      | Asian            | 39.0%   |
|                                      | Hispanic         | 9.2%    |
|                                      | African American | 1.6%    |
|                                      | Other            | 5.1%    |

### Education:

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

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

|                                       |                       |                          |
|---------------------------------------|-----------------------|--------------------------|
| <b>Education<sup>1</sup></b>          | High School Graduates | 96%                      |
|                                       | College Graduates     | 65%                      |
| <b>Irvine Unified School District</b> |                       | <b><u>Enrollment</u></b> |
|                                       | 22 elementary schools | 14,500                   |
|                                       | 5 junior high schools | 4,300                    |
|                                       | 6 high schools        | 8,500                    |
| <b>Colleges</b>                       |                       | <b><u>Enrollment</u></b> |
|                                       | UCI                   | 27,800                   |
|                                       | Concordia University  | 3,000                    |
|                                       | Irvine Valley College | 15,000                   |

<sup>6</sup> California Department of Finance, population as of January 1, 2011

<sup>7</sup> City of Irvine, City Clerk's Office as of March 1, 2011

## General Information and Irvine Profile

### Industry and Employment:

Much of the credit for Irvine's success is attributable to the strength, dynamism and adaptability of the City's business community. Irvine has access to a highly educated, skilled labor force and a fully operational transportation network. Over 10,000 acres in the City are available for business uses. As of March 2011, Irvine was home to over 18,000 businesses ranging from Fortune 500 corporations to on-the-grow companies, as the City continues to emerge as one of the nation's most prestigious business addresses. Within Irvine there are several major commercial/industrial centers: the Irvine Business Complex, University Research Park, Irvine Spectrum and West Irvine.

The 2,700-acre Irvine Business Complex (IBC) is located adjacent to John Wayne Airport. A variety of professional and technical businesses, as well as residential properties, are located in this area. In 2010, the City Council adopted the IBC Vision Plan, a framework to facilitate the transition of IBC to a mixed-use neighborhood.

University Research Park is a 183-acre business, research and development office park located next to UCI. The Irvine Company developed University Research Park to promote a mutually beneficial association between innovative businesses and UCI. Some of University Research Park's companies include renowned local, regional and national companies such as America Online, Cisco Systems and Skyworks.

Irvine Spectrum, home to prestigious high-rises and campus-like environments, is one of California's leaders in its concentration of technology; research and development; and light manufacturing companies. Some of Irvine Spectrum's leading companies include Broadcom, Verizon Wireless, Toshiba, Advanced Sterilization Products, and Meade Instruments.

|                                    |                                     |                         |
|------------------------------------|-------------------------------------|-------------------------|
| <b>Employment Base<sup>8</sup></b> |                                     | 196,700                 |
| <b>Top Employers<sup>9</sup></b>   | <b><u>Company</u></b>               | <b><u>Employees</u></b> |
|                                    | University of California, Irvine    | 14,800                  |
|                                    | Irvine Unified School District      | 2,500                   |
|                                    | Cellco Partnership/Verizon Wireless | 2,350                   |
|                                    | Broadcom                            | 2,300                   |
|                                    | Edwards Lifesciences                | 1,930                   |
|                                    | Allergan                            | 1,920                   |
|                                    | Parker Hannifin                     | 1,650                   |
|                                    | St. John Knits                      | 1,600                   |
|                                    | B. Braun Medical                    | 1,400                   |
|                                    | Glidewell Laboratories              | 1,230                   |

<sup>8</sup> CA EDD & 2009 American Community Survey (includes payroll jobs & self-employed individuals)

<sup>9</sup> City of Irvine Comprehensive Annual Financial Report Year Ended June 30, 2010

## General Information and Irvine Profile

### Recreation and Open Space:

Since its incorporation, one of Irvine's top priorities has been the preservation of open space and the provision of abundant parks, recreation and public places. The City's vision strives to balance community development with the preservation of the natural environment. To this end, Irvine has preserved more than 16,000 acres of total land area through various efforts, including the City's current inventory of 36 neighborhood public parks and 18 community public parks. More than one-third of the entire City has been or will eventually be preserved parks, trails and natural wild lands, protecting some of the most important and stunning chaparral landscapes in California.

In addition to its vast open space, the City of Irvine has three public golf courses, one 18-hole natural grass putting course, one golf practice center, one tennis club, and numerous public and private tennis courts. The City owns and manages over 485 acres of public park lands, 12 public facilities (including the Irvine Fine Arts Center, William Woollett Jr. Aquatics Center and two senior centers), over 40 miles of off-street trails, and more than 5,200 acres of protected open space with recreational trails for pedestrians, mountain bikers and equestrians.

Additionally, the Irvine Barclay Theatre was developed in partnership with UCI as a 750-seat community theater, featuring some of California's most imaginative performing arts showcases. The Verizon Wireless Amphitheater is a 15,500-seat outdoor venue that is home to the Pacific Symphony Orchestra and other shows and festivals during the summer. The Irvine Spectrum Center is one of Southern California's most popular shopping and dining destinations, visited by 13 million people each year and featuring more than 120 stores, restaurants and entertainment venues.

### Parks and Landscape Areas

|                                 |        |
|---------------------------------|--------|
| Community Parks                 | 18     |
| Neighborhood Parks/Vista Points | 36     |
| Trees                           | 62,912 |
| Athletic Infields               | 43     |
| Sports Fields (acres)           | 129    |
| Streetscape (acres)             | 781    |

### Data & Information Sources

|  |                              |
|--|------------------------------|
| State of California, Department of Finance             |                              |
| State of California, Employment Development Department |                              |
| 2009 American Community Survey                         |                              |
| 2010 Census  |                              |
| City of Irvine:  | Budget and Business Planning |
|  | Regulatory Affairs           |
|  | Finance Division             |
|  | Community Development        |
|  | City Clerk's Office          |

## General Information and Irvine Profile

This Page Intentionally Blank

# Glossary

## Acronyms:

|                   |  |
|-------------------|--|
| <b>AD:</b>        | Assessment District                      |
| <b>ADT:</b>       | Average Daily Trips                      |
| <b>AHFP:</b>      | Arterial Highway Financing Program       |
| <b>AQMD:</b>      | Air Quality Management District          |
| <b>AQMP:</b>      | Air Quality Management Plan              |
| <b>AT&amp;SF:</b> | Atchison Topeka & Santa Fe Railroad      |
| <b>BID:</b>       | Business (Hotel) Improvement District    |
| <b>CC:</b>        | City Council                             |
| <b>CDBG:</b>      | Community Development Block Grant        |
| <b>CEQA:</b>      | California Environmental Quality Act     |
| <b>CERT:</b>      | Community Emergency Response Training    |
| <b>CFD:</b>       | Community Facilities District            |
| <b>CIP:</b>       | Capital Improvement Program              |
| <b>CMP:</b>       | Congestion Management Plan               |
| <b>COPS:</b>      | Community Oriented Policing Services     |
| <b>CPI:</b>       | Consumer Price Index                     |
| <b>CTC:</b>       | California Transportation Commission     |
| <b>CUP:</b>       | Conditional Use Permit                   |
| <b>DARE:</b>      | Drug Abuse Resistance Program            |
| <b>E/FTC:</b>     | Eastern/Foothill Transportation Corridor |



# Glossary

## Acronyms:

|                |  |
|----------------|--|
| <b>EEMP:</b>   | Environmental Enhancement and Mitigation Program       |
| <b>EIR:</b>    | Environmental Impact Report                            |
| <b>ETRPA:</b>  | El Toro Reuse Planning Authority                       |
| <b>GASB:</b>   | Governmental Accounting Standards Board                |
| <b>GDP:</b>    | Gross Domestic Product                                 |
| <b>GIS:</b>    | Geographical Information System                        |
| <b>GMA:</b>    | Growth Management Area                                 |
| <b>GMP:</b>    | Growth Management Program                              |
| <b>GPA:</b>    | General Plan Amendment                                 |
| <b>GSP:</b>    | Gross State Product                                    |
| <b>HID:</b>    | Hotel Improvement District                             |
| <b>HUD:</b>    | U.S. Department of Housing and Urban Development       |
| <b>IADHS:</b>  | Irvine Adult Day Health Services                       |
| <b>IBC:</b>    | Irvine Business Complex                                |
| <b>IBTOC:</b>  | Irvine Barclay Theatre Operating Company               |
| <b>ICCP:</b>   | Irvine Child Care Project                              |
| <b>ICDCOC:</b> | Irvine Child Development Center Operations Corporation |
| <b>IFAC:</b>   | Irvine Fine Arts Center                                |
| <b>IFAS:</b>   | Integrated Financial Accounting System                 |
| <b>IRWD:</b>   | Irvine Ranch Water District                            |

# Glossary

## Acronyms:

|               |   |
|---------------|---|
| <b>ITA:</b>   | Irvine Transportation Authority                 |
| <b>ITAM:</b>  | Irvine Transportation Analysis Model            |
| <b>ITC:</b>   | Irvine Transportation Center                    |
| <b>ITRAC:</b> | Irvine Traffic Research and Control Center      |
| <b>IUSD:</b>  | Irvine Unified School District                  |
| <b>IVC:</b>   | Irvine Valley College                           |
| <b>LAEDC:</b> | Los Angeles Economic Development Corporation    |
| <b>LAFCO:</b> | Local Agency Formation Commission               |
| <b>LAIF:</b>  | Local Agency Investment Fund                    |
| <b>LLEBG:</b> | Local Law Enforcement Block Grant               |
| <b>LLPM:</b>  | Landscape, Lighting and Park Maintenance        |
| <b>M-GMA:</b> | Measure M Growth Management Area                |
| <b>M-RIP:</b> | Measure M Regional Interchange Program          |
| <b>M-SIP:</b> | Measure M Signal Improvement Program            |
| <b>MCAS:</b>  | Marine Corps Air Station                        |
| <b>MOU:</b>   | Memorandum of Understanding                     |
| <b>(N):</b>   | Identifies a Budgeted Staff Position as New     |
| <b>NITM:</b>  | North Irvine Transportation Mitigation          |
| <b>NPDES:</b> | National Pollutant Discharge Elimination System |
| <b>OCFA:</b>  | Orange County Fire Authority                    |

# Glossary

## Acronyms:

|               |  |
|---------------|--|
| <b>OCFHC:</b> | Orange County Fair Housing Council             |
| <b>OCGP:</b>  | Orange Country Great Park                      |
| <b>OCGPC:</b> | Orange County Great Park Corporation           |
| <b>OCIP:</b>  | Orange County Investment Pool                  |
| <b>OCTA:</b>  | Orange County Transportation Authority         |
| <b>OCTAM:</b> | Orange County Transportation Analysis Model    |
| <b>OCUTT:</b> | Orange County Unified Transportation Trust     |
| <b>PERS:</b>  | Public Employees' Retirement System            |
| <b>PMS:</b>   | Pavement Management System                     |
| <b>POST:</b>  | Peace Officer Standards Training               |
| <b>PQI:</b>   | Pavement Quality Index                         |
| <b>RDA:</b>   | Redevelopment Agency                           |
| <b>ROW:</b>   | Right of Way                                   |
| <b>RSTP:</b>  | Regional Surface Transportation Program        |
| <b>SBP:</b>   | Strategic Business Plan                        |
| <b>SCAG:</b>  | Southern California Association of Governments |
| <b>SDC:</b>   | Systems Development Charge                     |
| <b>SJHTC:</b> | San Joaquin Hills Transportation Corridor      |
| <b>SLTPP:</b> | State Local Transportation Partnership Program |
| <b>STP:</b>   | Strategic Technology Plan                      |

# Glossary

## Acronyms:

|               |   |
|---------------|---|
| <b>TCA:</b>   | Transportation Corridor Agencies  |
| <b>TEA:</b>   | Tax Equity Allocation   |
| <b>TIC:</b>   | The Irvine Company  |
| <b>TMA:</b>   | Transportation Management Association                                     |
| <b>TMP:</b>   | Transportation Management Plan  |
| <b>TOT:</b>   | Transient Occupancy Tax   |
| <b>TRIPS:</b> | Transportation Service for Irvine Seniors and Residents with Disabilities |
| <b>TRO:</b>   | Trip Reduction Ordinance  |
| <b>TW2:</b>   | The Week That Was - Informational Packet                                  |
| <b>UCI:</b>   | University of California, Irvine  |
| <b>(V):</b>   | Identifies a Budgeted Staff Position as Vacant                            |
| <b>VoIP:</b>  | Voice Over Internet Protocol  |

# Glossary

## Terms:

|  |  |
|--|--|
| <b>Accrual Basis of Accounting:</b>        | 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.  |
| <b>Adjusted Budget:</b>                    | The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.  |
| <b>Air Quality Management District:</b>    | AQMD – the air pollution control agency for the four-county region including Los Angeles and Orange counties, as well as parts of Riverside and San Bernardino counties.   |
| <b>Air Quality Management Plan:</b>        | AQMP – a plan developed by the AQMD that serves as the blueprint for all the future rules necessary to bring the area into compliance with federal and state clean air standards.  |
| <b>Allocation of Funds:</b>                | Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.  |
| <b>Appropriation:</b>                      | A specific amount of money authorized by the City Council for an approved work program.  |
| <b>Arterial Highway Financing Program:</b> | AHFP – a Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.   |
| <b>Assessed Property:</b>                  | The value set upon real estate or other property by the County Tax Assessor.   |
| <b>Assessed Valuation:</b>                 | A measure of the taxable value of property located within the City against which the tax rate is applied.  |
| <b>Assessed Valuation (Secured):</b>       | 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.   |
| <b>Assessed Valuation (Unsecured):</b>     | The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.  |
| <b>Assessment District:</b>                | AD – a separate unit of government that manages specific resources within defined boundaries. Through self-financing, it can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services, often parks and recreation. |

# Glossary

## Terms:

|  |  |
|--|--|
| <b>Balanced Budget:</b>                      | A budget in which planned expenditures do not exceed planned revenues.   |
| <b>Bond Refinancing:</b>                     | The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.   |
| <b>Bonds:</b>                                | A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.  |
| <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>California Environmental Quality Act:</b> | CEQA – a state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible.  |
| <b>California Transportation Commission:</b> | CTC – the agency responsible for programming and allocating funds for the construction of highway, passenger rail and transit improvements throughout California.  |
| <b>Capital Equipment:</b>                    | Equipment (fixed assets) with an initial individual cost of \$5,000 or more and with an expected life greater than two years, such as automobiles, microcomputers and furniture.   |
| <b>Capital Expenditure:</b>                  | An expenditure for tangible property with an expected life greater than two years and a value greater than \$5,000 per item.   |
| <b>Capital Improvement Program Budget:</b>   | CIP Budget – a multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities with an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.  |
| <b>City Council:</b>                         | CC – comprised of the Mayor and four City Councilmembers who are elected at large by registered voters of the City. Councilmembers each serve a four-year term and the mayor serves a two-year term. The City of Irvine has a two-term limit for elected officials. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City. |

# Glossary

## Terms:

|  |   |
|--|---|
| <b>Community Development Block Grant:</b>        | CDBG – provides eligible metropolitan cities and urban counties with annual direct grants to revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons. |
| <b>Community Facilities District:</b>            | CFD – a special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.   |
| <b>Community Oriented Policing Services:</b>     | COPS – a grant program that provides partial funding of salaries for several front line law enforcement positions.  |
| <b>Conditional Use Permit:</b>                   | CUP – allows a city or county to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district, through a public hearing process.  |
| <b>Congestion Management Plan:</b>               | CMP – defines a network of state highways and arterials, level of service standards and related procedures.   |
| <b>Consumer Price Index:</b>                     | CPI – a statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.  |
| <b>Contingency Reserve:</b>                      | The City has established a policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve.  |
| <b>Cost Allocated:</b>                           | A method used to charge General Fund costs budgeted in one department to another department or another fund.  |
| <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 to provide related types of services.   |
| <b>Discretionary Funding Opportunities:</b>      | Pertains to funds, grants or other resources that are not restricted as to use.   |

# Glossary

## Terms:

|  |   |
|--|---|
| <b>Drug Abuse Resistance Program:</b>                    | DARE – a police officer-led series of classroom lessons that teaches children from kindergarten through 12 <sup>th</sup> grade how to resist peer pressure and live productive drug- and violence-free lives.   |
| <b>Eastern/Foothill Transportation Corridor:</b>         | E/FTC – a network of toll roads extending from Anaheim Hills south to Coto de Caza.   |
| <b>El Toro Reuse Planning Authority:</b>                 | ETRPA – 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>Encumbrance:</b>                                      | An amount of money committed for the payment of goods and services not yet received or paid for.  |
| <b>Environmental Enhancement and Mitigation Program:</b> | EEMP – a state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.   |
| <b>Environmental Impact Report:</b>                      | EIR – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects. |
| <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. Irvine's budget year begins on July 1 and ends on June 30.   |
| <b>"FOR" Families Program:</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

## Terms:

|   |   |
|---|---|
| <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>Gas Tax:</b>                                 | State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.                              |
| <b>General Fund:</b>                            | The primary operating fund of the City (as opposed to all other City funds, which are designated as "Special Funds").   |
| <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>Geographical Information System:</b>         | GIS – a computer system capable of assembling, storing, manipulating and displaying geographically referenced information.  |
| <b>Goal:</b>                                    | A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.   |
| <b>Governmental Accounting Standards Board:</b> | GASB – organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities.   |
| <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.                              |
| <b>Gross Domestic Product (Real):</b>           | GDP – the total of the goods and services produced by labor and property located in the United States.  |
| <b>Gross State Product:</b>                     | GSP – the total of the goods and services produced by labor and property located in the State of California.  |

# Glossary

## Terms:

|  |   |
|--|---|
| <b>Growth Management Area:</b>                   | GMA – one of 11 inter-jurisdictional planning regions within Orange County.   |
| <b>Growth Management Program:</b>                | GMP – a Measure M funded program intended to address the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.  |
| <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>Hotel Improvement District:</b>               | HID – an additional 2% hotel tax, on top of the City's 8% base Transient Occupancy Tax (TOT) is collected for the Business (Hotel) Improvement District, with 1.5% designated for the Irvine Chamber of Commerce and 0.5% used for City sponsored cultural events.                      |
| <b>Hotel Tax:</b>                                | Also known as the Transient Occupancy Tax (TOT) or bed tax – an 8% tax added to the cost of renting a hotel room within the City.   |
| <b>Infrastructure:</b>                           | Includes the City's street, bridge, traffic signal, landscaping, and trail networks. To be capitalized as part of the City's infrastructure network, a related component must have an initial individual cost of at least \$50,000 and an estimated useful life greater than two years. |
| <b>Inputs:</b>                                   | Resources (e.g. dollars, staff and other assets) required to accomplish a job or provide a service.   |
| <b>Integrated Financial Accounting System:</b>   | IFAS – Irvine's computerized accounting system used to coordinate the City's purchasing and general accounting procedures.  |
| <b>Inter-Fund Transfers:</b>                     | Payments from one fund to another fund, primarily for work or services provided.  |
| <b>Irvine Adult Day Health Services:</b>         | IADHS – offers day-care programs to frail elderly and disabled adults over 50 who reside in Irvine, Newport Beach, Tustin, Corona Del Mar and surrounding areas.  |
| <b>Irvine Barclay Theatre Operating Company:</b> | IBTOC – a private not-for-profit performing arts organization.  |

# Glossary

## Terms:

|  |  |
|--|--|
| <b>Irvine Child Care Project:</b>                              | ICCP – a Joint Powers Authority between the City of Irvine and the Irvine Unified School District. The project promotes quality before and after school child care by providing financial assistance to children from low-income working families through community-based, non-profit organizations located on elementary school sites for children of families who live and/or work in Irvine.                    |
| <b>Irvine Child Development Center Operations Corporation:</b> | ICDCOC – a company contracted by the City to operate and provide child care services at the City-owned Child Development Center at the Civic Center.   |
| <b>Irvine Fine Arts Center:</b>                                | IFAC – a City-operated arts facility located at Heritage Park offering classes, exhibitions and visual arts programming, as well as specialized studios for painting, ceramics, photography, jewelry, and culinary arts.   |
| <b>Irvine Ranch Water District:</b>                            | IRWD – provides domestic water service, sewage collection and water reclamation for the City of Irvine and portions of surrounding communities.  |
| <b>Irvine Traffic Research and Control Center:</b>             | ITRAC – manages, operates and maintains the City's master traffic signal system computer to analyze/implement traffic signal timing and coordination parameters.   |
| <b>Irvine Transportation Analysis Model:</b>                   | ITAM – Irvine's computerized analytical tool used by traffic engineers and transportation planners to predict traffic conditions. ITAM is designed to simulate driver behavior by replicating land use, socioeconomic and roadway conditions. The results assist the City in planning needed roadway improvements, coordinating traffic signals, monitoring traffic and evaluating the impacts of new development. |
| <b>Irvine Transportation Authority:</b>                        | ITA – a decision-making body that can be activated to address current transportation issues within the City.   |
| <b>Irvine Transportation Center:</b>                           | ITC – a regional multi-modal transportation center served by Amtrak and Metrolink trains and Orange County Transportation Authority buses.   |
| <b>Irvine Unified School District:</b>                         | IUSD – a local school district comprised of 22 elementary schools, five middle schools, four comprehensive high schools, and one continuation high school.   |

# Glossary

Terms:

|   |  |
|---|--|
| <b>Irvine Valley College:</b>                     | IVC – a two-year public community college located in Irvine.   |
| <b>Landscape, Lighting, and Park Maintenance:</b> | LLPM – an assessment district to provide funds for park and parkway landscaping, lighting and park maintenance. The budget is detailed in Fund 119.  |
| <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.   |
| <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>Local Agency Formation Commission:</b>         | LAFCO – reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies.   |
| <b>Local Agency Investment Fund:</b>              | LAIF – a voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.   |
| <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 City-wide 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>Measure M:</b>                                 | County-wide sales tax measure used to fund a variety of transportation-related projects.   |

# Glossary

## Terms:

### **Measure M - Growth Management Area:**

M-GMA – a county grant program that provides funding for projects that benefit the greatest number of jurisdictions within a designated growth management area (GMA) in Orange County. The primary objective of this program is to address current traffic deficiencies and the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.

### **Measure M - Regional Interchange Program:**

M-RIP – a county grant program that provides funding for freeway and transit way interchanges with arterial highways.

### **Measure M - Signal Improvement Program:**

M-SIP – a county grant program that 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.

### **Measure M - Turnback:**

The non-competitive portion of the sales tax revenue generated through Measure M that is "turned back" to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.

### **Memorandum of Understanding:**

MOU – an agreement outlining the terms of employment entered into between the City and employees of various bargaining units.

### **Modified Accrual Basis of Accounting:**

Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

### **National Pollutant Discharge Elimination System:**

NPDES – a permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

### **Non-Routine Capital Expenditures:**

Budgeted or appropriated funds for emergency, unplanned or immediate needs for a Capital Improvement (CIP) project. Non-routine capital expenditures are considered 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.

# Glossary

## Terms:

|  |   |
|--|---|
| <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>Operating Budget:</b>                       | A budget for General Fund department service delivery expenditures such as salaries, utilities and supplies. The day-to-day costs of delivering City services.  |
| <b>Orange County Fair Housing Council:</b>     | OCFHC – a private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal fair housing laws.  |
| <b>Orange County Fire Authority:</b>           | OCFA – an agency that provides fire prevention/suppression and emergency services to 22 cities and all the unincorporated areas in Orange County.   |
| <b>Orange County Investment Pool:</b>          | OCIP – a pooling of cash by the county, local agencies and school districts for investment purposes run by the Orange County Treasurer.   |
| <b>Orange County Transportation Authority:</b> | OCTA – a regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County.   |
| <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>Pavement Management System:</b>             | PMS – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.   |

# Glossary

## Terms:

|                                  |   |
|----------------------------------|---|
| <b>Pavement Quality Index:</b>   | PQI – a scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.  |
| <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>Personnel Expenses:</b>       | Salaries and fringe benefits, such as pensions and insurance, for full-time and part-time employees of the City.  |
| <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 (use of lights and siren) 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 (use of lights and siren) response.  |
| <b>Program:</b>                  | Represents major areas or support functions that can be 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 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 13:</b>           | On June 6, 1978, the California electorate approved Proposition 13, the “People’s Initiative to Limit Property Taxation,” which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property.  |
| <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 added articles XIIIC and XIID to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public’s business in compliance with Proposition 218. |

# Glossary

## Terms:

|  |   |
|--|---|
| <b>Public Employees' Retirement System:</b>            | PERS – provides retirement and health benefit services to members from the state, school districts and local public agencies.   |
| <b>Ralph M. Brown Act:</b>                             | The Brown Act is a California law that insures the public can attend and participate in meetings of local government.   |
| <b>Redevelopment Agency:</b>                           | RDA – oversight for the redevelopment process is provided by the Redevelopment Agency of the City of Irvine which is governed by a five-member Board approved by the City Council.  |
| <b>Regional Surface Transportation Program:</b>        | RSTP – a federal and state funded grant program used for projects located on highway systems (classified higher than local roads or rural minor collectors), bridges on any public highway, and transit systems.  |
| <b>Resolution:</b>                                     | A special or temporary order of a legislative body (e.g. City Council or 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>Right of Way:</b>                                   | ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.   |
| <b>San Joaquin Hills Transportation Corridor:</b>      | SJHTC – a toll road extending from Costa Mesa south to Laguna Niguel.   |
| <b>Service Center:</b>                                 | Used for budgetary reporting, an organizational unit that provides a distinct and unique service. Various sections within a department that provide substantially similar services may be combined into one service center – for instance, various community park sections are combined into one Recreation and Park Services service center. |
| <b>Southern California Association of Governments:</b> | SCAG – the Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management and air quality.  |



# Glossary

## Terms:

|  |   |
|--|---|
| <b>Special Funds:</b>                                  | The City's accounts are broken into distinct funds, each earmarked for a different purpose, with the principle and interest of the funds tracked separately. The City's main operating fund is its General Fund, while all other City funds are designated as Special Funds.  |
| <b>State Local Transportation Partnership Program:</b> | SLTPP – a 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>                        | SBP – a five-year planning “blueprint,” updated annually, that evaluates the City's financial capability to achieve its goals; helps set priorities for City operations and the annual budget; and guides the City's capital improvement and rehabilitation program.  |
| <b>Strategic Technology Plan:</b>                      | STP – a plan that defines the City's strategic goals for technology and defines the steps and costs to implement the new technology system over a five-year period.   |
| <b>Systems Development Charge:</b>                     | SDC – fees that are collected when expansion, new development or an intensification of use occurs on property served by City infrastructure. The fees are used to fund the non-assessable portion of the construction of infrastructure (wastewater, storm water, transportation and park facilities) needed to support growth in the community and to recoup a portion of the community's investment in the infrastructure already in place. |
| <b>The Irvine Company:</b>                             | TIC – 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>The Week That Was:</b>                              | TW2 – informational packet sent out once a week to the City Council from the City Manager that includes issues of past, current and future interest.  |
| <b>Traffic Enforcement Index:</b>                      | The number of moving citations divided by the number of injury accidents.   |

# Glossary

## Terms:

|   |   |
|---|---|
| <b>Transfers-In/Out:</b>                      | A transfer of resources between different City funds (see glossary definition of "Fund"). A transfer of cash from the City's General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund. |
| <b>Transient Occupancy Tax:</b>               | TOT – an 8% tax added to the cost of renting a hotel room within the City. Also known as the Hotel Tax.   |
| <b>Transportation Corridor Agencies:</b>      | TCA – formed in 1986 to plan, finance, construct and operate Orange County's 67-mile public toll road system.   |
| <b>Transportation Management Association:</b> | TMA – an association comprised of employers and property owners that promotes the use of alternative forms of commuting to the single occupant vehicle. Traffic congestion relief and air quality benefits are the primary goals of TMA.  |
| <b>Transportation Management Plan:</b>        | TMP – a plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion.   |
| <b>Transportation Subventions:</b>            | Funds from outside sources used to construct transportation improvements that must be used for specific projects.   |
| <b>Trip Reduction Ordinance:</b>              | TRO – an ordinance that requires employers with 50 or more employees and/or driving aged students reporting to one site at least three days a week, six months per year to participate in the program.  |
| <b>TRIPS:</b>                                 | A transit service for Irvine seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.  |
| <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.  |
| <b>University of California, Irvine:</b>      | University of California, Irvine – a traditional four-year and graduate level research university that offers courses of study in a variety of subject areas.   |

# Glossary

Terms:

**Voice Over Internet Protocol:** VoIP – used to manage the delivery of voice information over the Internet.

**Year-End Surplus:** Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases (not for on-going programs or services).