



# 2007-2008 BUDGET

## CITY OF IRVINE, CALIFORNIA

# IRVINE CITY OFFICIALS



BETH KROM  
Mayor



LARRY AGRAN  
Mayor Pro Tem



STEVEN CHOI  
Council Member



SUKHEE KANG  
Council Member



CHRISTINA SHEA  
Council Member

City Manager • Sean Joyce

Assistant City Manager.....	Sharon Landers
Assistant City Manager.....	Wally Kreutzen
City Attorney.....	Phil Kohn
City Clerk .....	Sharie Apodaca
Director of Administrative Services.....	Rick Paikoff
Director of Community Development.....	Douglas Williford
Director of Community Services .....	John McAllister
Director of Public Safety.....	Dave Maggard
Director of Public Works.....	Manuel Gomez
Director of Redevelopment.....	Tina Christiansen
Orange County Great Park CEO.....	Marty Bryant



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

*The Irvine Civic Center was constructed in 1988. When opened in 1989, the 191,233 square foot City Hall and 11,162 square foot Child Development Center served a population of 103,000 in a city of 43.1 square miles. Since then, the City has grown to over 202,000 residents and incorporates 66 square miles, with an anticipated ultimate population of 268,000 and 74 square miles.*

*Adjacent to City Hall, the Child Development Center provides high quality day care for children up to five years of age. Operated by a not-for-profit organization, the Child Development Center serves approximately 100 children, including children of staff working at City hall.*

*Also adjacent to the Civic Center is the 49.6 acre Col. Bill Barber Marine Corps Memorial Park, which includes four baseball fields with a 750 seat stadium, three soccer fields, six tennis courts, two playgrounds, a roller hockey center and a fire station.*

*Top-rated educational institutions, an enterprising business atmosphere, sound environmental stewardship, respect for diversity and a commitment to community safety all contribute to Irvine's enviable quality of life.*

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# City of Irvine – Summary Budget

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# Introduction

## What is a Budget?

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



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

## Budget Policy Summary

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

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

## 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, and is transmitted to the City Council for review, public input, deliberation and adoption in June prior to the beginning of each new fiscal year (July 1<sup>st</sup>).



# Introduction

## Budget Structure

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

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

# Introduction

## **Budget Adoption**

Copies of the Proposed Budget are made available to the general public in May. After providing opportunities for public review and discussion at Commission and Council meetings, the budget is adopted by the City Council prior to June 30<sup>th</sup> at either a regular or special City Council meeting. After adoption, the budget may be amended by the City Manager if an amendment does not exceed existing appropriations in any separate fund. Amendments approved by the City Manager that modify approved service levels, work plans, or increase revenue estimates, are required to be brought before the City Council for approval.

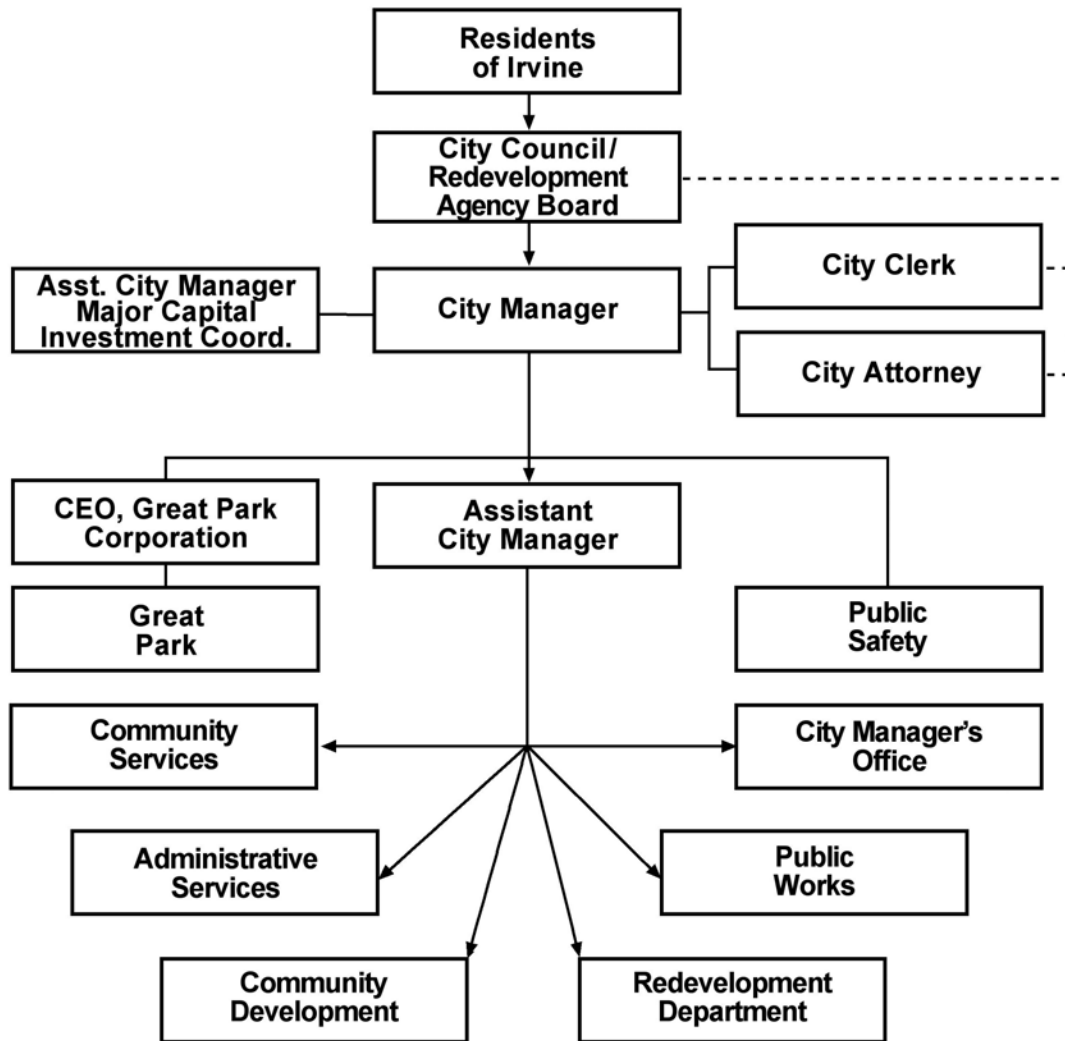
## **Basis of Accounting & Budget**

Basis of accounting refers to the timing of revenue and expenditure recognition for budgeting and financial reporting. The City's financial statements and accounting records are maintained in accordance with the recommendations of the Governmental Accounting Standards Board (GASB). Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. Budget development and budget adjustments utilize these same revenue and expenditure recognition timing policies and practices. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Direct expenses have not been eliminated from the functional categories; indirect expenses and internal payments have been eliminated.

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

# Introduction

## City of Irvine 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

## General Contacts

### Elected and Appointed Officials

City Council Members	(949) 724-6233
Community Services Commissions	(949) 724-6681
Finance Commission	(949) 724-6025
Irvine Transportation Authority	(949) 724-6459
Orange County Great Park Board	(949) 724-7411
Planning Commission	(949) 724-6465
Senior Citizen's Council	(949) 724-6900

### Administrative Offices

General Information	(949) 724-6000
Administrative Services Department	(949) 724-6255
City Clerk	(949) 724-6205
City Manager's Office	(949) 724-6246
Community Development Department	(949) 724-6450
Community Services Department	(949) 724-6682
Orange County Great Park	(949) 724-7412
Public Safety Department	(949) 724-7103
Public Works Department	(949) 724-7516
Redevelopment Department	(949) 724-7443
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**

Jeannie Luong  
Tim Cheng  
Mariam Khosravani  
Carol Liittschwager  
Shiva Farivar

Chair  
Vice-Chair  
Commissioner  
Commissioner  
Commissioner

### **Finance Commission**

Don Dressler  
Omar Ezzeldine  
Mike Ward  
John Duong  
Min Chai

Chair  
Vice-Chair  
Commissioner  
Commissioner  
Commissioner

### **Planning Commission**

Mary Ann Gaido  
Doug Sheldon  
Greg Smith  
Adam Probolsky  
Nancy Neudorf

Chair  
Vice-Chair  
Chair Pro Tem  
Commissioner  
Commissioner

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

Al Brandt  
Clarence Nedom  
Sam Castelo  
Massy Alavi  
Nancy Cheng  
Alireza Jazayeri  
Najma Quader

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

# Introduction

GFOA Distinguished Budget Presentation Award – FY 2006-07



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 2006-07 beginning July 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

## Introduction

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CSMFO Excellence in Operational Budgeting – FY 2006-07



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 2006-07 beginning July 1, 2006. 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 are submitting it to CSMFO to determine its eligibility for another award.



# City Manager's Budget Message

**TO: CITY COUNCIL**

**FROM: SEAN JOYCE, CITY MANAGER**



I am pleased to present the operating budget for FY 2007-08. This budget reflects our firm commitment to fiscal responsibility, effective management of the City's planned development, and appropriate staffing to efficiently serve our community with the levels of service necessary to maintain the high quality of life enjoyed by residents and businesses in Irvine. Over the past several years, Irvine has been faced with the challenge of preserving our high standards of service delivery during a period of fiscal uncertainty at the State and national

levels. At the same time, with the addition of the annexed land from the former MCAS El Toro base, the City's territorial boundaries expanded and planned development continued. The FY 2007-08 budget is balanced and reflects not only the necessary increases in staffing and services to accommodate the City's maturation, but also the top priorities of our elected leadership.

## **Budget Context: Maintain Existing Level of Services While Accommodating Planned Community Growth**

The City of Irvine is a master planned community that, by design, balances community development with quality of life. The master plan has been the basis for the enviable community we enjoy today and guides current and future development so that others who follow will enjoy the same quality of life.

The City's maturation is proceeding according to the master plan, including annexation of areas within the City's sphere of influence. With the long planned annexations such as portions of the Northern Sphere and the former Marine Base at El Toro, the City's land area is now 66 square miles, which makes Irvine the largest city in Orange County in terms of geographic size. Within the next five to ten years, additional annexations will increase land area by 8 square miles, to a total of 74 square miles.

During the upcoming fiscal year, the City's residential population is projected to exceed 202,000 with the number of local businesses topping 13,700. In accordance with the master plan, as land is developed and more homes and businesses are built in the City, population will increase accordingly. Population is projected to increase approximately 3% per year over the next five years.

As the City matures, it must plan for the additional cost of the operation, maintenance, and rehabilitation of increasing acres and miles of streets, parks, public facilities, landscaping, and open space. Over the past five years, the City's inventory of street lane miles has grown by 18%, park acreage by 23%, and street landscape acreage by 30%. The City has also acquired

# City Manager's Budget Message

2,200 acres of open space during the last several years and will acquire an additional 4,600 over the next five years. These increases are factored into the City's annual budget and long range Strategic Business Plan to ensure that resources are available to maintain the City in a manner that prevents deterioration and continues the high standard of care expected by the Irvine community.

The FY 2007-08 budget provides the necessary resources to address the challenges brought about by maturation and planned development and ensures the continuation of existing service levels for all City programs and services.

## **Revenues and Transfers-In: \$140.7 million**

General Fund revenue projections of \$140,744,683 are approximately \$7.4 million, or 5.6%, higher than last year's adjusted budget. The majority of the increase is from Property Tax (up \$3.9 million), Hotel Tax (up \$2.5 million), Franchise Tax (up \$787,000), and Revenue from Other Agencies (up \$1.5 million).

Revenue projections are based on a number of factors such as indicators from experts in the field of economics, including the UCLA Anderson and Chapman University forecasts, regressions analysis, and trend analysis. While it may seem on the surface that a revenue increase of 5.6% over the current adjusted budget is high, when compared to actual revenue data for the prior fiscal year the budgeted increase is quite conservative. For example, actual revenues anticipated from Property Tax are expected to be \$1.7 million above adjusted estimates in FY 2006-2007. Thus, when the budgets for the upcoming fiscal year are compared to the anticipated current year-end **actuals**, the increases are very reasonable.

In the event that actual revenues are less than projected, the City can draw from a cash reserve of \$20.8 million to ensure no service reductions in the short-term. Longer-term solutions to on-going revenue reductions would need to be planned and implemented over a period of time so that essential services could be continued.

## **Operating Expenditures and Transfers-Out: \$139.1 million**

General Fund operating expenditures total \$139,121,515, including transfers-out of \$300,000. Excluding the transfers, operating expenditures total \$138,821,515, which is approximately \$8.6 million, or 6.6% more than last year's adjusted budget, due to additions to the City's infrastructure (parks and streets), increased contract services costs, increased utility costs, and additional staff due to population/infrastructure increases. The adopted budget also includes a reserve of \$300,000 set aside to cover potential costs related to a living-wage initiative for City contractors. While \$300,000 may not be sufficient to absorb the full burden of funding implementation of a living wage for all major contractors with agreements with the City, it is thought to be adequate to absorb the cost of paying a living wage to those whose contracts expire in Fiscal Year 07-08.

The City continuously examines its operations to determine how to best serve the community with the resources available. Through these efforts, the City has achieved an impressive degree

# City Manager's Budget Message

of efficiency and effectiveness in the provision of services, with customer satisfaction ratings in the 90<sup>th</sup> percentile. Prudent fiscal management and careful planning has enabled the City to eliminate its backlog of deferred maintenance projects and develop a comprehensive infrastructure maintenance schedule to avoid costly catch up maintenance activities in the future. Continued vigilance is necessary to ensure that the inherent constraints on the City's resources do not translate into a diminished quality of life.

## Budget Highlights

The adopted Fiscal Year 2007-08 budget continues the City's basic operations and strategic goals identified below:

- *Managing Traffic*
  - Maintain 332 traffic signals, 1,670 lane miles of roadways, and 64 bridges and underpasses.
  - Secured \$5.4 million in funding grants for future capital improvement projects.
  - Develop guideway and shuttle transit systems.
  - Develop the Irvine Transportation Center Master Plan.
  - Implement signal coordination/upgrade program and interface with county-wide signal coordination.
  - Advance non-motorized circulation (sidewalks, bikeways, trails).
- *Creating the Orange County Great Park*
  - Identify and advance the first phase of amenities and programs, including development of schematic plans and a financing mechanism.
  - Advance the public-private partnership concept for future development.
- *Acquiring Open Space*
  - Continue the City's open space management program.
  - Acquire 768 acres of natural open space to be added to the existing inventory of 2,202 acres.
  - Construct the Southern Open Space Trail System.
- *Maintaining a Clean and Beautiful City*
  - Provide \$163.8 million for 66 capital improvement projects (CIP), including \$117.2 million for Great Park related construction, \$32.6 million for other new construction projects including street and traffic signal installation, \$13.5 million for rehabilitation and maintenance of street landscaping facilities, and \$0.5 million for other projects including transit and rideshare program development.

# City Manager's Budget Message

- *Assuring a Safe and Secure Community*
  - Maintain a high level of commitment to safety by devoting 38% of all full-time staffing (191 sworn police officers and 92 support staff) to the Public Safety department.
  - Provide the resources to ensure that Irvine remains one of the safest cities in the nation. According to FBI statistics, Irvine is the nation's safest city with a population over 100,000.
  - Enhance emergency preparedness and response efforts, in particular with the school districts.
  - Develop strategy and policy alternatives for addressing proposed expansion plans at Musick Jail.
  - Evaluate public safety facility needs at The Orange County Great Park.
  - Upgrade equipment for mobile command post.
  - Explore the feasibility of a new Police Headquarters.
- *IBC Residential/Mixed-Use Development Strategy*
  - Submit findings and recommendations to the City Council on strategy, infrastructure improvements and financing mechanisms.
  - Implement the Irvine Business Complex (IBC) Mixed-Use Strategy for a new inclusive approach to realize the established vision for IBC transformation.
  - Secure financing for phased infrastructure improvements.
- *Infrastructure, City Facilities, and Space Needs*
  - Construct transportation infrastructure improvements and other capital improvement projects in support of planned growth.
  - Develop citywide facilities plan.
  - Initiate City Hall work space improvements.
  - Provide for continuation of the business improvement district that helps fund cultural events, business attraction and retention efforts, and promotes tourism in conjunction with local hotels and the Chamber of Commerce.
- *Protecting the Environment and Saving Energy*
  - Continue enforcement of water quality issues related to the National Pollutant Discharge Elimination System (NPDES) permit.
  - Develop citywide Energy Plan and Implementation Strategy.
  - Construct City's first photovoltaic renewable energy project at William Woollett, Jr. Aquatics Center.

# City Manager's Budget Message

- Implement Community Energy Partnership programs (Peak Plus Program in elementary schools, and Expand Energy Saving Light Bulb Exchange citywide.)
- Provide annual report on the Irvine Green Building Program.
- *Engaging the Community and Public Outreach*
  - Continue the City's commitment to public access, community governance, outreach and accessibility through the enhancement and improvement of the City's website, continuation of the community newsletter, expanded public information and cable television programming activities, and citizen's surveys.
  - Continue the City's commitment to promoting an appreciation for the diversity of cultures within our community and activities intended to bring people of diverse backgrounds together.
  - Maintain high customer satisfaction and public confidence.
  - Undertake Indicators Report for the Strategic Plan for Children, Youth, and Families.
  - Enhance electronic access to public records.
- *Planned Housing and Future Development*
  - Implement City Housing Strategy to achieve a full spectrum of housing in Irvine.
  - Prepare and adopt an update to the Housing Element of the City's General Plan.
  - Review and approve Master Affordable Housing Plans for planning areas 30, 51 (Heritage Fields) and 40 (The Irvine Company.)
  - Complete a full analysis and review of the proposed project in planning area 40, including completion of an Environmental Impact Report.

## Full-Time Staffing – 771 positions

Staffing in the budget totals 771 full-time positions. This represents a net increase of 61 full-time positions, or 8.6%, from the Fiscal Year 2006-07 adjusted budget of 710. To ensure an appropriate balance between part-time/contract staffing and full-time staffing, thirty-four new full-time positions were created in response to the completion of the final phase of the City's staffing study. Nineteen part-time positions were converted to full-time, and fifteen contract positions were converted to full-time. The remaining twenty-seven positions are new.

### *City Manager's Department:*

The City Manager's Department budget includes one new full-time Assistant City Manager position, which was created to focus effort on the development of a comprehensive capital improvement and facilities planning program. In addition, two contract staffing positions were converted to full-time – one Mail Coordinator in the City Clerks office, and one Media Services

# City Manager's Budget Message

Specialist in the Public Information office. The total number of new positions in this department is three.

## *Administrative Services Department:*

New full-time staffing in this budget for the Administrative Services Department includes one Management Analyst II to accommodate increased workload in the Human Resources division.

## *Community Development Department:*

Based on the recommendation of the Staffing Analysis, one part-time and nine contractor staff were converted to full-time positions. Contract positions were converted to Permit Specialist I (1), Senior Building Inspector (4), Senior Construction Inspector (1), Senior Office Specialist (2), Senior Plan Check Engineer (1). One part-time Senior Office Specialist position was converted to full-time. The total number of new positions in this department is ten.

## *Community Services Department:*

New full-time staffing in this budget for the Community Services Department includes two Community Service Program Coordinators to accommodate increased workload and inventory increases related to management of the City's park system. In addition, eighteen part-time positions were converted to full-time: Community Services Specialist (11), Food Service Specialist (1), Exhibition Coordinator (1), Senior Animal Care Specialist (3), Aquatics Coordinator (1), and Program Coordinator (1). The total number of new positions in this department is twenty.

## *Public Safety Department:*

New full-time staffing in this budget for the Public Safety Department includes the following: one Senior Management analyst to accommodate increased workload in department administration; one Civilian Investigator I, one Crime Analyst, one Police Lieutenant, one Police Sergeant, and twelve Police Officers related to increased police operations necessitated by increases in the City's population; and one Animal Services Officer, one License Specialist, and one Senior Public Safety Assistant to accommodate increased workload in the animal control and business services sections. The total number of new full-time positions in this department is twenty.

## *Public Works Department:*

New full-time staffing in this budget for the Public Works Department includes two Program Assistants related to increased workload in the areas of project management and development engineering. Four contract positions were converted to full-time: Engineering Technician (1), Senior Civil Engineer (2), and Senior Construction Inspector (1). The total number of new positions in this department is six.

## *Redevelopment Department:*

There are no new full-time positions in the Redevelopment Department.

# City Manager's Budget Message

## *Orange County Great Park:*

New full-time staffing in this budget for the Orange County Great Park Department includes one Management Analyst I related to increased workload in the area of project administration.

## *Part-Time Staffing:*

Part-time staffing of 305.30 Full-Time Equivalencies (FTEs) represents a decrease of 12.51 FTEs, or -3.9%, from the Fiscal Year 2006-07 adjusted budget. Part-time staffing decreases are occurring primarily in the Community Services department and are due to the conversion of part-time positions to full-time.

## **Looking Forward with Optimism**

With prudent fiscal management and the City Council's visionary approach to planning and budgeting, Irvine is well positioned to face the challenges of the future. Through the City Council's continued leadership and City staff's dedication, I am confident that the City will fulfill its strategic goals ensuring that Irvine's enviable quality of life both improves and endures.

I would like to thank the enormously capable members of the City's Budget Office and the Budget Coordinators of each of the City's departments who work diligently to ensure that the City's Operating Budget balances interests to promote and achieve service delivery efficiency while ensuring that the City of Irvine continues to provide our residents with the outstanding services that they expect and deserve.

I would also like to thank the City Council for its effective policy leadership and all the City staff who commit themselves every day to providing the highest quality services to this community.



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SEAN JOYCE  
City Manager



# Economic Analysis and Revenue Assumptions

## Economic Analysis

### Introduction

This section of the Summary Budget discusses the major economic indicators that impact revenue forecasts at the local level. The City of Irvine's economy is clearly linked to the national and state economic environment. However, because the City is still developing, Irvine's local economy can trail or lead national, state or local economic trends. As such, changes in Irvine's revenues may not parallel national or state economic trends. Additionally, since Irvine's revenues are obtained from a limited number of sources, decreases or increases in Irvine's recurring revenue may fluctuate from year-to-year contrary to national and state economic trends.



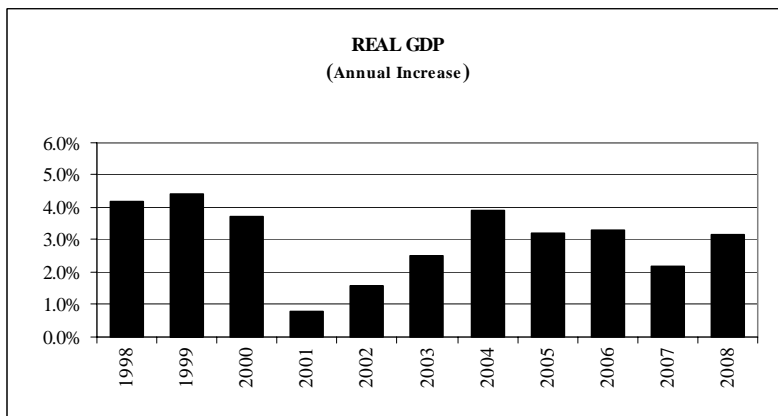
The City utilizes many resources to forecast recurring revenues and expenditures. These tools allow for multiple variables to be considered in the development of the forecasts, including various national, state, and local economic indicators.

Information sources for this review of national and local economic trends include Chapman University's Center for Economic Research – "Economic & Business Review" (December 2006), UCLA Anderson Forecast for the Nation and California (December 2006), Los Angeles Economic Development Corporation (LAEDC) "2007 – 2008 Economic Forecast and Industry Outlook" (February 2007), U.S. Department of Commerce – Economics and Statistics Administration – Bureau of Economic Analysis, The Federal Reserve Board – The Beige Book, and various other federal, state, and county sources. All information and analysis is current as of March 2007 and all references to economic measures are quoted in calendar years.

### National Economic Indicators:

#### Real Gross Domestic Product

Real Gross Domestic Product (GDP) is defined as the total of the goods and services produced by labor and property located in the United States. GDP growth has been relatively strong since recovering from the recession in 2001. In the last three years (2004-2006) GDP has grown at an average annual rate of 3.5% above its long-term trend rate of approximately 3.25% (1965-2006). Growth weakened in the last three quarters of 2006, however, with GDP slipping to an annualized average rate of only

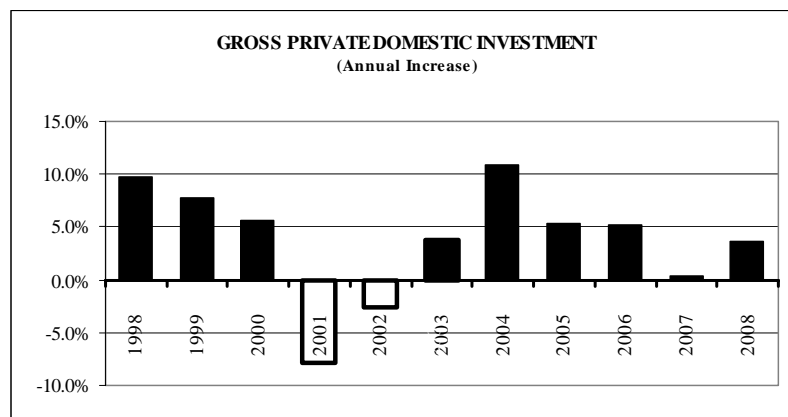


# Economic Analysis and Revenue Assumptions

about 2.4% during the period. The housing downturn and the Federal Reserve's restrictive monetary policy is expected to result in further listlessness in 2007 with GDP growth expected to be well below trend at only 2.2%. Despite the current economic sluggishness the fundamental underpinnings of the economy remain sound and as a result a recession is considered unlikely. Most notably unemployment is low and this will help to support the housing market and the overall economy. As a result, growth is expected to pick-up again in 2008 with GDP increasing to 3.2% as the economy emerges from the current slow-down.

## Gross Private Investment

The level of confidence that businesses and consumers have in the future of the economy can be measured by the amount of investment in the future. Thus the rate of investment in non-

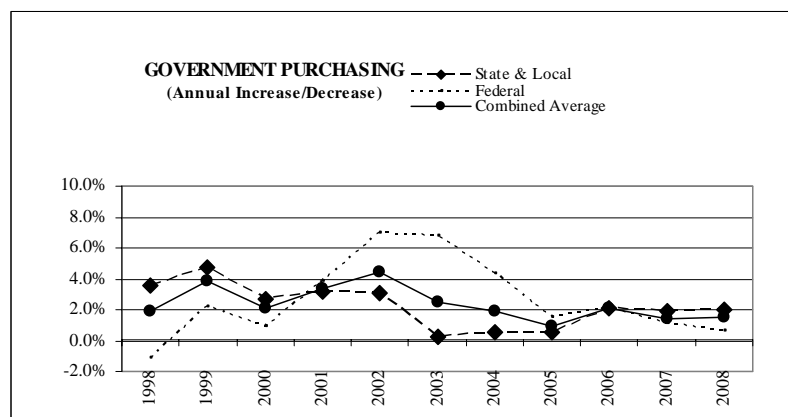


residential, residential construction, and capital equipment is a useful measurement of economic growth. As illustrated in the adjacent graph, the rate of growth for private investment was positive until sharp recessionary job losses resulted in a decrease of 7.9% in 2001. Investment then grew each year to peak at nearly 10% in 2004 but the rate of increase has since slowed as economic growth slackened. Private investment is

expected to stagnate in 2007 as the economy grapples with sluggishness in the residential housing market and the high cost of natural resources. In 2008, however, private investment is expected to rebound with a 3.6% rate of growth as the economy regains strength.

## Total Federal, State, and Local Government Purchases

Spending by federal, state, and local governments represents a significant part of the national and regional economy. Government spending can affect the local economy directly as a result of new hires or layoffs, increases or decreases in government contracts, contractor-supported



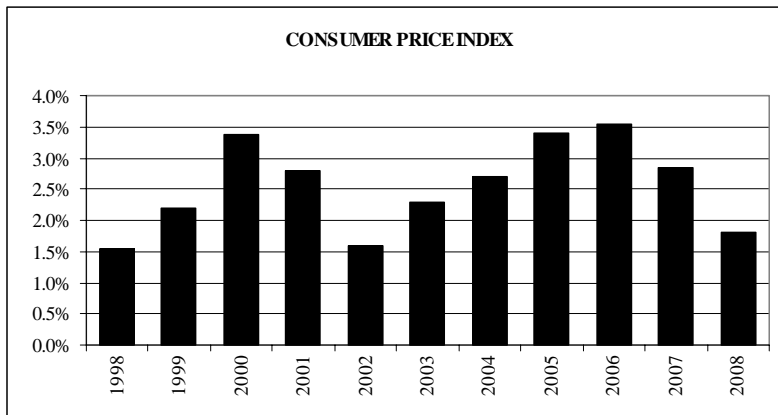
industries, and peripheral businesses. As illustrated in the adjacent graph, total government purchases can fluctuate significantly. Going forward, federal, state and local government spending (averaged) is projected to be constrained in 2007 and 2008 as government spending is reduced to compensate for lower revenue growth. California state and local purchasing could see increases,

# Economic Analysis and Revenue Assumptions

however, as a result of the recently passed State transportation propositions that increase funding opportunities for large-scale public works projects.

## Consumer Price Index

The Consumer Price Index (CPI) is a measurement of the relative cost of goods and services purchased by consumers. In general, CPI is considered the measurement of inflation that

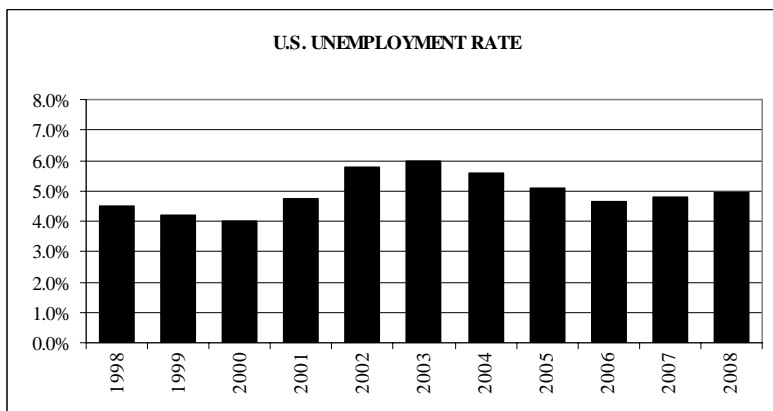


affects both revenue and expenditures. As an example, during periods of high inflation the cost for personnel, goods, and services increases, resulting in proportional sales and property tax revenue increases. As illustrated in the adjacent graph, the national CPI has fluctuated widely over the last decade, peaking in 2006 at 3.6% as oil prices surged past \$78 per barrel on supply concerns and due to

increasing international tensions. Inflation is expected to moderate in 2007 and 2008 as a result of the Federal Reserve's restrictive monetary policy and also as a result of the economy's below trend rate of growth.

## Unemployment

The national unemployment rate provides a measurement of the percentage of unemployed workers who are jobless, seeking a job, and ready to work if they find a job. As shown in the



attached graph, the unemployment rate declined through the late 1990's and then increased sharply, reflective of the recession and the economic uncertainty that arose in 2001. In 2006, the unemployment rate was 4.6%, and the rate is now forecast to increase slightly to 4.8% in 2007 and then increase again to 5.0% in 2008 as a result of tepidness in the economy. While the rate of unemployment is projected to

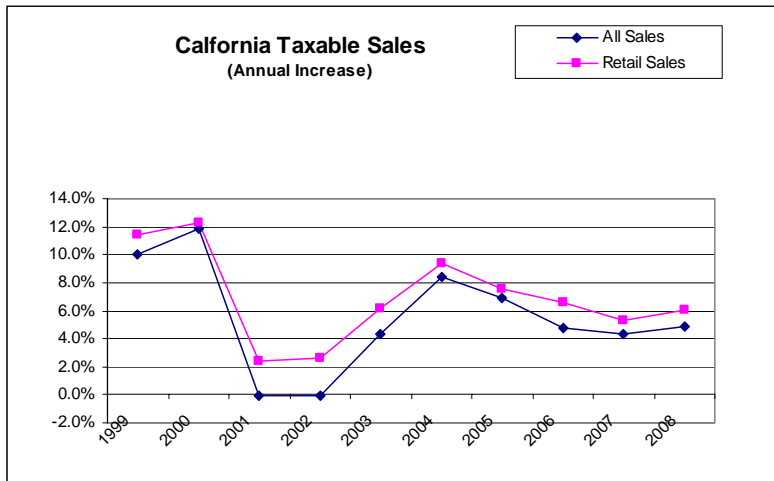
increase, 5% is still a very low rate from a historical perspective and this will be a pillar of strength for the economy going forward. Without further job losses and higher unemployment a recession or precipitous deterioration in the housing market is considered by most economists to be an unlikely scenario.

# Economic Analysis and Revenue Assumptions

## California Economic Indicators:

### Taxable Sales

Taxable sales are a measure of the total retail and business-to-business activity at the State level. The measure provides an indication of the overall economic health of the State's

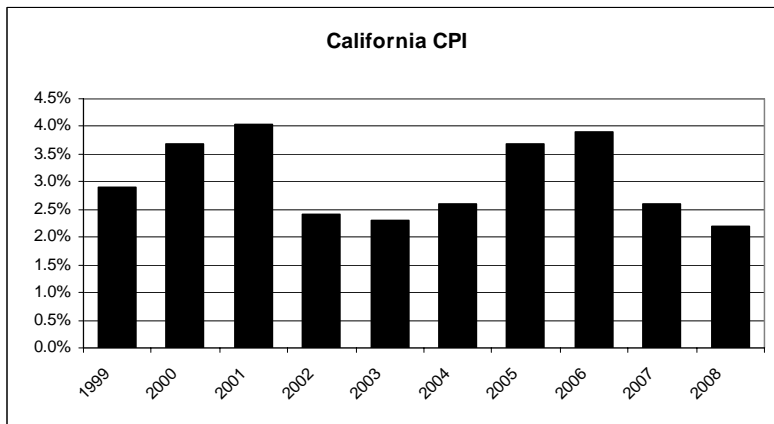


economy with growing taxable sales indicating that business activity is increasing. As illustrated in the adjacent graph taxable sales growth reached a high of 12% just prior to the recession of 2001. After a quick and robust recovery, the growth rate of California taxable sales has declined from a high of approximately 9% in 2004 to an estimated 6.6% in 2006. While retail sales are projected to increase by 6.1% in 2008, total taxable sales are projected to

increase by only 4.9%. General retail sales make up approximately 26% of the City's sales tax revenues while business to business sales are the City's leading category of sales tax receipts at approximately 32% of revenues.

### Consumer Price Index

In recent years California's consumer price index (CPI) rate has tracked the national rate, but at

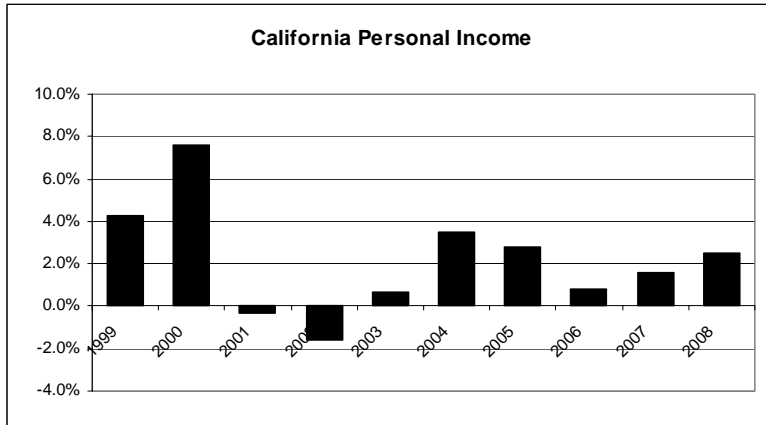


a slightly higher level due to the state's higher housing and fuel prices compared to national price levels. In turn, California's CPI has been less than the Los Angeles, Orange County, and Riverside rate, indicative of the differences between the local and State economies. California's CPI peaked at 4.1% in 2001. California's 2007 CPI is estimated to be 2.6%, decreasing to 2.2% in 2008.

# Economic Analysis and Revenue Assumptions

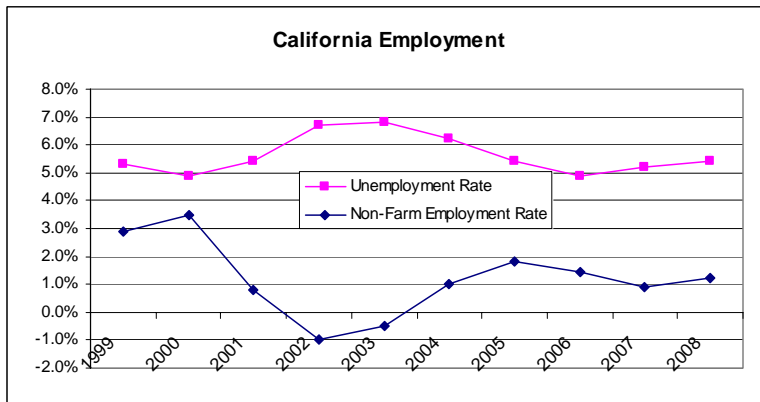
## Personal Income

The level of income is a measure of the overall health of the State's economy. Increasing personal income spurs both investment and purchases of goods and services, making funds available for capital development and creating markets and jobs. The growth in personal income is projected to increase to 2.5% in 2008.



## California Employment

California's non-farm employment rate (Payroll Survey) is expected to remain approximately 1% in 2007 and 2008 down from a post 9-11 high of 1.8% in 2005, while the unemployment rate is expected to increase slightly from the post 9/11 low of 4.9% in 2006 to 5.2% in 2007 and 5.4% in 2008. Low job growth and higher unemployment may affect both taxable sales and housing prices, though unemployment remains at a relatively low level in historical terms and this will help to mitigate the impact of sluggishness in the overall economy.

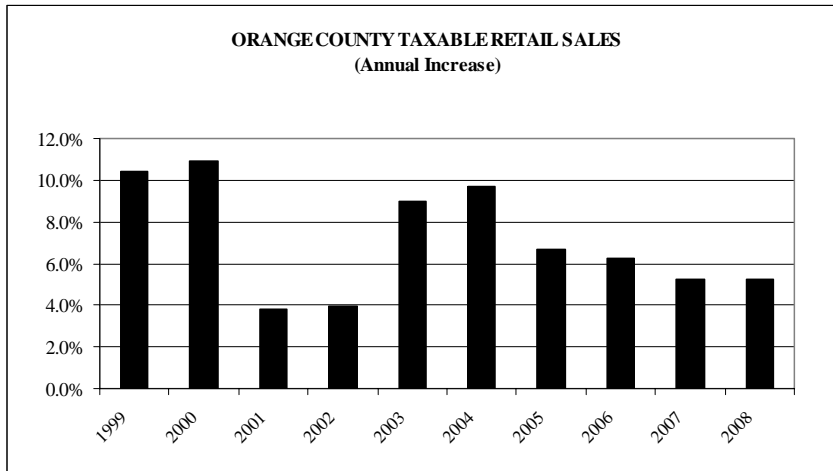


# Economic Analysis and Revenue Assumptions

## Orange County Economic Indicators:

### Countywide Taxable Sales

Taxable sales are a measure of the total retail and business-to-business sales in Orange County. This indicator has a direct relationship with the City's sales tax revenue, since 1% of

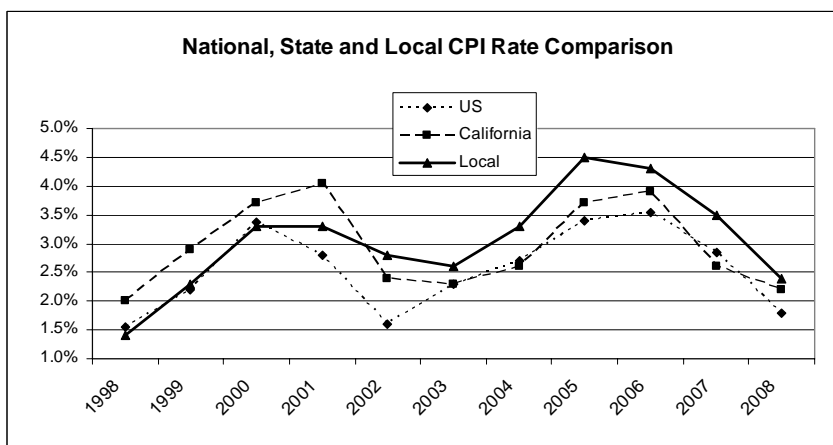


total sales tax collected is redistributed to the City from the State Board of Equalization. As illustrated in the adjacent graph, taxable retail sales growth peaked in 2004 after recovering from the 2001 recession, but has since plateaued and drifted lower as economic growth has fallen off. Increases in taxable sales are expected to decrease by approximately 1% from 2006 to 2007 (6.3% to 5.2%), then increase to

5.3% in 2008 as the economy gathers strength. Sales tax revenues, directly related to taxable sales, have decreased from 48% of overall City revenues in FY 2004-05, to 42% budgeted for FY 2007-08 as the City's revenue base has diversified. Job growth, consumer confidence, commercial and industrial construction activity, high personal debt levels, and a volatile energy market will impact taxable sales activity.

### Consumer Price Index (LA, Riverside, and Orange Counties)

Local area consumer price index (CPI) increases continue to reflect the overall direction of national and California rates. Housing costs continue to keep the local CPI rate slightly higher

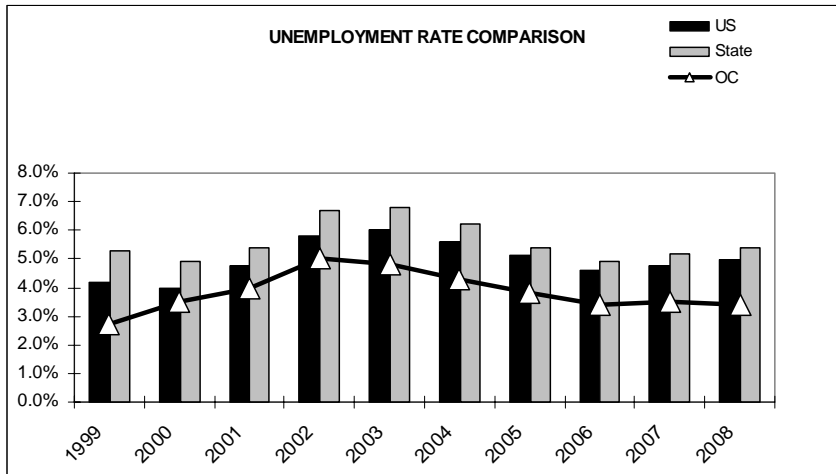


than the national and state rates. The three-county CPI rate increase for 2006 was 4.3% and is expected to decrease to 3.5% in 2007 and 2.4% in 2008. Low CPI increases generally result in greater disposable income and, therefore, more taxable sales.

# Economic Analysis and Revenue Assumptions

## Orange County Unemployment Rate (Household Survey)

While Orange County's unemployment rate tracks the national and state rates, it has recently averaged 1.9% below the state rate and 1.2% below the national rate. Statewide unemployment is higher due to a relative lack of industrial development in the Central Valley

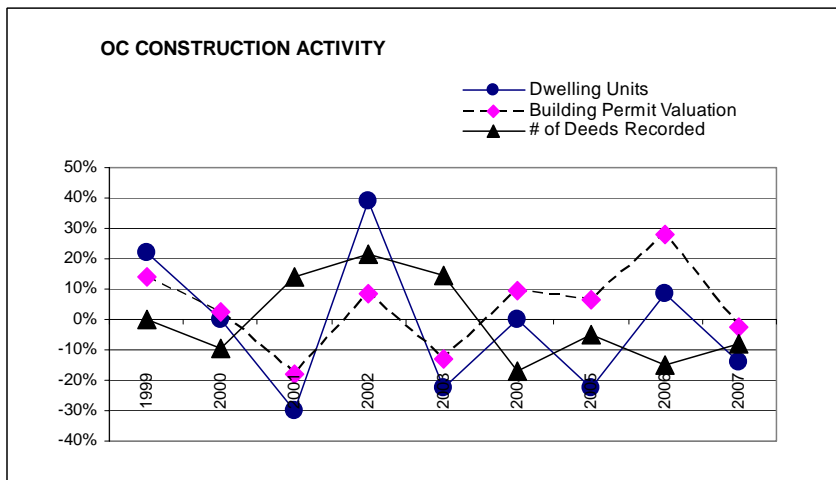


region and also the loss of technology jobs in the Northern portion of the State during the 2001 recession. Nationwide unemployment has trended higher due to the loss of manufacturing jobs, particularly in the hard-hit automobile manufacturing industry. The local unemployment rate is expected to inch up to 3.5% in 2007 and then fall back to 3.4% in 2008. The relatively robust local employment picture will

help to buttress the ailing housing market and support local revenues during this period of otherwise sluggish growth.

## Construction Activity

Building activity has been one of the major components of growth in Orange County in recent years. Recently strength in the residential housing market has ebbed, though this has been partially offset by renewed vigor in the commercial sector. Building activity is measured by the sum of all residential and non-residential permit activity and their associated construction valuation.



Building activity is measured by the sum of all residential and non-residential permit activity and their associated construction valuation. According to the Chapman Forecast, total building permit valuation in the County is expected to increase to \$4.6 billion in 2006 (from \$3.5 billion in 2005) and then decline slightly in 2007 to \$4.5 billion.

The Chapman Forecast for 2007 is anticipating a countywide reduction of total dwelling units, residential permit valuation, and number of deeds recorded, with a slight increase (3.2%) in non-residential permit valuation. In contrast to the county as a whole, building in Irvine is expected to pick-up slightly in 2007 with the completion of several large apartment and condominium developments. The completion of several large commercial developments is also expected.



# Economic Analysis and Revenue Assumptions

## Economic Outlook:

### National

The United States economy has been remarkably resilient over the past five years, recovering from the 2001 recession, the terrorist attacks of 9/11, oil price shocks, damage from hurricanes Rita and Katrina, as well as engagement in war efforts in both Afghanistan and Iraq. Despite these hurdles Gross Domestic Product (GDP) has grown at an average rate of nearly 3% for the last five years, just below the modern historical average of 3.25% (1965-2006) and higher than most other developed economies around the world during the same period. During the five year period between 2002 and 2006 Gross Private Investment increased by an average annual rate of 4.5%, disposable income increased by 5.2%, and inflation remained below the historical average at 2.7%. Non-farm job employment growth increased at the annual average rate of 0.5% and unemployment decreased to 4.6% (from 5.8% in 2002).



Today's fiscal environment is far more uncertain, however, as the current economic expansion ages. The prevailing inverted yield curve in the bond market is a traditional, if not perfect, harbinger of future economic slowing and possible recession. Already the most recent three quarters of reported Gross Domestic Product have slowed considerably, with GDP growing at an average annualized rate of less than 2.4% during the final three quarters of 2006. This lackluster trend is expected to continue into 2007 with expected growth of only 2.1% for the year. The slowing residential housing market, the increasing cost of oil and other natural resources and also the Federal Reserve's restrictive monetary policy are the primary culprits for the rapid growth. Fortunately, however, employment and consumer spending are holding-up remarkably well in the face of moderating economic activity and this in turn is helping to sustain the housing market and the overall economy. As a result, most economists believe that the chances of a recession in 2007 are low. After a period of consolidation economic growth is expected to pick-up again in 2008 with GDP growth returning to 3.2%, a rate that is very close to the historical average.

### State

California's economy showed improvement again in 2006, but growth is slowing at state level parallel to the slow-down at the national level. In 2006 the Gross State Product (GSP) growth rate increased 3.0%, down from a 4.4% rate of growth the year before. Personal income, an important determinant of income tax proceeds, decreased from a 2.8% real rate of growth in 2005 to 0.8% in 2006. Taxable retail sales, an important determinant of sales tax proceeds, decreased from a 7.6% rate of appreciation to 6.6% growth. The State's most recent monthly Finance Bulletin (March 2007) indicates that the State's revenues are 1.4% below budget estimates for FY 2006-07, including a 3.9% shortfall in personal income taxes through February. The California Legislative Analyst recently warned that the revenue slowdown, coupled with increased spending for proposed programs such as the Governor's healthcare plan, might result in near-term budget deficits. Fortunately most measures of the State's economy, including unemployment, inflation, GSP and retail sales, are projected to improve in 2008 along with the national economy.



# Economic Analysis and Revenue Assumptions

## County

County growth slowed in 2006 from the pace of growth experienced in recent years, but



economic activity remains at a reasonably healthy level. Taxable retail sales, for example, increased at an estimated rate of 6.3% in 2006, while personal income grew by 6.2% and unemployment remained low at 3.4%. Most measures of economic activity, however, are expected to slow further in 2007 with the major culprit being the weak residential construction industry. Chapman University's most recent County forecast (December 2006), notes that every forecast

indicator is now trending downward, though recession and major job losses are not anticipated. Risk factors that could darken the outlook include the possibility of steeper than expected declines in home sales and related employment, increasing energy costs, and the actions of the State to balance its budget that would negatively impact local economic growth and municipal revenues.

## City

The City's revenue growth has slowed in the past year paralleling the sluggishness of the national, state and local economies. This trend is expected to continue into next year as the local economy copes with the aftermath of the housing downturn and the job losses recently experienced in the sub-prime mortgage sector.



Fortunately, however, the City is blessed with a dynamic and diverse economy that is expected to regroup and quickly rebound from the current economic slow-down. The City's status as a regional job magnet, its low rate of unemployment, the relatively high income of its residents and the City's central location will strengthen the housing market and provide renewed vigor to the local economy after a brief period of consolidation. Absent catastrophic events, most indicators

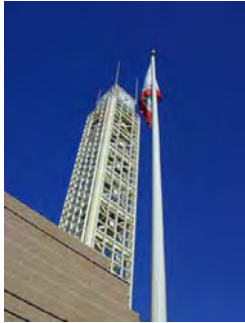
point to increasing growth and revenues beginning in 2008 when economic activity is expected to strengthen in-line with renewed growth in the national economy.

# Economic Analysis and Revenue Assumptions

## Revenue Assumptions

### Introduction

Revenue estimates are developed by the Budget Officer using a variety of methods, including trend analysis, expert analysis, regression 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 analysis includes the Chapman Economic & Business Review, University of California – Los Angeles (UCLA) Anderson Forecast, Orange County Executive Survey, Los Angeles Economic Development Corporation (LAEDC) Economic Forecast and Industry Outlook, MBIA Munisource, and various State and Federal agencies. Regression analysis is a statistical forecasting model that estimates the strength of a modeled relationship between one or more variables. Econometric forecasting estimates the impacts of past, current, and anticipated economic performance on revenue sources. In the end, forecasts are based on judgment that incorporates information provided by the various analytical methods, known and potential legislative and political impacts, and national, state, and local issues and conditions that are likely to affect local revenue sources.



The City recognizes that a considerable amount of uncertainty surrounds all economic forecasts and that the actual performance of the economy could be somewhat better or worse than expected. With continuing federal and state budget deficits, rising interest rates, and increasing energy costs, prudence is required. Taking everything into account, including potential risks, the City's total General Fund revenues for FY 2007-08 are projected to increase by a very modest amount over the current year-end estimated budget. These estimates are based on our current revenue experiences and, as much as can be determined, what is likely to occur over the next eighteen months.

### Summary of Revenue Sources

The City has a variety of sources of operating revenues. They may be considered either General Purpose Revenues or Departmental Revenues. General Purpose Revenues are generally sources of revenues that are not generated by a particular service, and include sales tax, property tax, hotel tax, vehicle license fees, and various other taxes and fees. Departmental Revenues are generally related to the services and programs provided by a Department. Table 1 (on the following page) summarizes the FY 2005-06 actual revenues, FY 2006-07 adjusted revenue budget, and FY 2007-08 estimates for all General Fund Revenues (General Purpose and Departmental Revenues combined).

Please note that to provide an accurate comparison of operating (on-going) revenues, FY 2005-06 Actual and FY 2006-07 Adjusted revenues have been restated to remove the \$66.6 million Orange County Great Park Corporation (OCGPC) Development Agreement payments. In FY 2007-08, the final payment will be received and deposited directly into the OCGP fund. In addition, the one-time reimbursement from the Orange County Great Park to the General Fund for City costs related to planning for the OCGP has been excluded from FY 2005-06 Actual

# Economic Analysis and Revenue Assumptions

revenues to provide a more consistent year-to-year comparison.

<b>Table 1</b>	<b>FY 2005-06</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>Increase / -Decrease</b>	
<b>Revenue by Category</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>	<b>\$</b>	<b>%</b>
Sales Tax	54,048,497	57,820,600	58,177,508	356,908	0.6%
Property Tax	31,138,301	34,936,039	38,802,100	3,866,061	11.1%
Vehicle License Fees	1,281,646	2,872,000	1,524,000	-1,348,000	-46.9%
Hotel Tax	8,708,071	8,010,000	10,537,000	2,527,000	31.5%
Franchise Tax	6,021,692	6,236,000	7,023,000	787,000	12.6%
Community Services Fees	5,858,376	5,922,527	6,373,704	451,177	7.6%
Utility Users Tax	4,018,383	4,133,000	4,671,000	538,000	13.0%
Fines & Forfeitures	2,150,664	2,077,000	2,083,000	6,000	0.3%
Development/Inspection Fees	301,131	314,500	292,126	-22,374	-7.1%
Documentary Transfer Tax	3,831,219	3,490,000	2,070,000	-1,420,000	-40.7%
Licenses & Permits	1,392,345	1,235,000	1,400,000	165,000	13.4%
Miscellaneous	1,111,895	757,371	805,376	48,005	6.3%
Fees for Services	575,625	832,395	868,297	35,902	4.3%
Revenue From Other Agencies	1,064,109	1,119,730	2,598,736	1,479,006	132.1%
Overhead Reimbursements	3,576,513	3,559,998	3,418,836	-141,162	-4.0%
Total Revenues by Category	125,078,468	133,316,160	140,644,683	7,328,523	5.5%
Other Transfers-In	2,409,000	0	100,000	100,000	100.0%
Total General Fund Revenues	127,487,468	133,316,160	140,744,683	7,428,523	5.6%

In FY 2007-08, it is anticipated that total General Fund revenues will increase 5.6%.

Table 2 shows only General Purpose Revenues:

<b>Table 2</b>	<b>FY 2005-06</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>Increase / -Decrease</b>	
<b>General Purpose Revenues Only</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>	<b>\$</b>	<b>%</b>
Property Tax	31,138,301	34,936,039	38,802,100	3,866,061	11.1%
Sales Tax	53,687,794	57,467,000	57,802,508	335,508	0.6%
Documentary Transfer Tax	3,831,219	3,490,000	2,070,000	-1,420,000	-40.7%
Hotel Tax	8,708,071	8,010,000	10,537,000	2,527,000	31.5%
Utility Users Tax	4,018,383	4,133,000	4,671,000	538,000	13.0%
Franchise Tax	5,883,730	6,066,000	6,850,000	784,000	12.9%
Vehicle License Fee (Total)	1,281,646	2,872,000	1,524,000	-1,348,000	-46.9%
Revenue From Other Agencies	222,490	220,000	213,000	-7,000	-3.2%
Miscellaneous	632,486	392,000	367,000	-25,000	-6.4%
Overhead Reimbursements	3,576,513	3,559,998	3,418,836	-141,162	-4.0%
Sub-Total	112,980,634	121,146,037	126,255,444	5,109,407	4.2%
Other Transfers-In	2,409,000	0	100,000	100,000	100.0%
Total General Purpose Revenues	115,389,634	121,146,037	126,355,444	5,209,407	4.3%

Total General Purpose Revenues are estimated to increase 4.3% over the current fiscal year adjusted budget.

# Economic Analysis and Revenue Assumptions

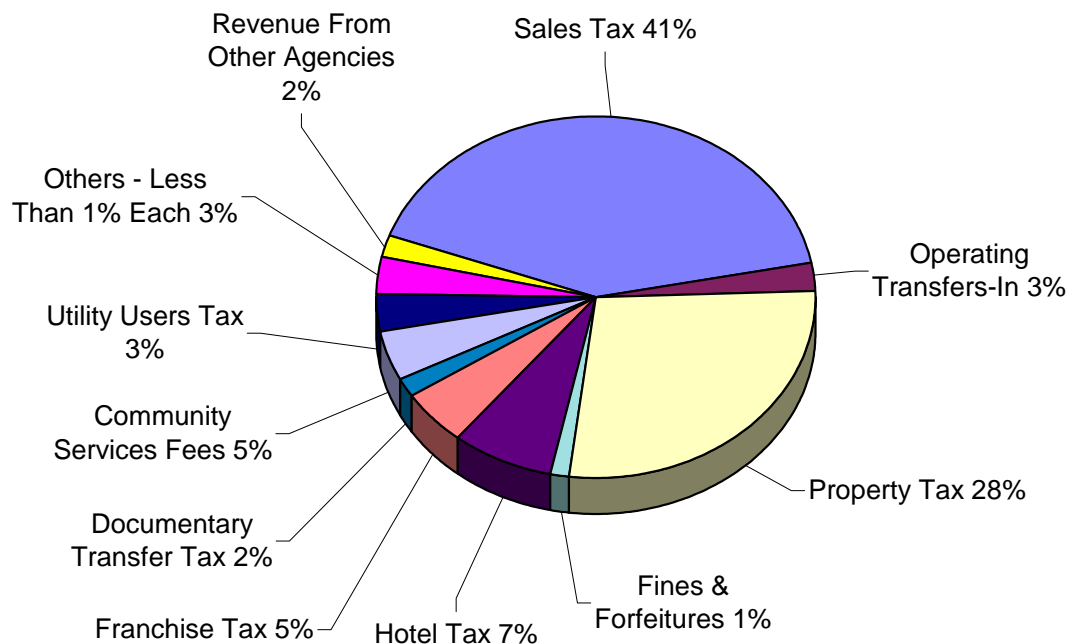
Table 3 shows all revenues by Department:

<b>Table 3 Revenue by Source</b>	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Adjusted</b>	<b>FY 2007-08 Adopted</b>	<b>Increase / -Decrease</b>	
				<b>\$</b>	<b>%</b>
General Purpose Revenues	115,389,634	121,146,037	126,355,444	5,209,407	4.3%
Community Services	6,400,562	6,411,872	6,935,360	523,488	8.2%
Public Safety	4,174,040	4,020,556	4,052,956	32,400	0.8%
Public Works	1,149,241	1,227,300	1,284,326	57,026	4.6%
Administrative Services	9,265	263,395	288,597	25,202	9.6%
Community Development	233,564	207,000	217,000	10,000	4.8%
City Manager	131,163	40,000	43,000	3,000	7.5%
Redevelopment Department	0	0	1,568,000	1,568,000	100.0%
<b>Total Department Revenues</b>	<b>127,487,468</b>	<b>133,316,160</b>	<b>140,744,683</b>	<b>7,428,523</b>	<b>5.6%</b>

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

Chart 1 illustrates the percentage of revenue by category for the FY 2007-08 General Fund. Sales Tax and Property Tax comprise approximately 70% of the City's total revenue.

**Chart 1 – FY 2007-08 General Fund Revenues**



# Economic Analysis and Revenue Assumptions

Table 4 shows FY 2007-08 budgeted revenues compared to current year-end revenue estimates:

Table 4 - Comparison to FY 06-07 Year-end Estimates	FY 2005-06	FY 2006-07	FY 2006-07	FY 2007-08	Adopted to Estimated	
	Actual	Adjusted	Y/E Estimated	Adopted	\$	%
Sales Tax	54,048,497	57,820,600	55,681,600	58,177,508	2,495,908	4.5%
Property Tax	31,138,301	34,936,039	36,611,000	38,802,100	2,191,100	6.0%
Vehicle License Fees	1,281,646	2,872,000	1,434,213	1,524,000	89,787	6.3%
Hotel Tax	8,708,071	8,010,000	9,845,000	10,537,000	692,000	7.0%
Franchise Tax	6,021,692	6,236,000	7,084,000	7,023,000	-61,000	-0.9%
Utility Tax	4,018,383	4,133,000	4,455,624	4,671,000	215,376	4.8%
Documentary Transfer Tax	3,831,219	3,490,000	1,927,957	2,070,000	142,043	7.4%

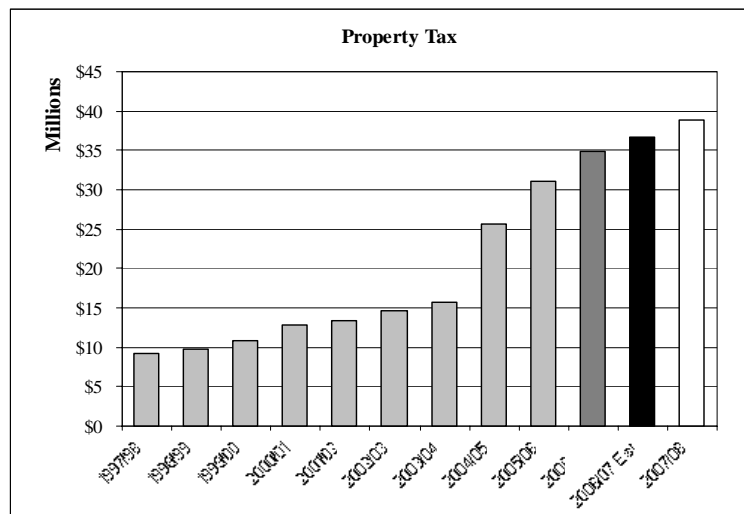
## Revenue Profiles:

General Fund revenue is not received in equal monthly increments. Many revenues are cyclical 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 an historical graph of the revenue source, and compares the current year-end revenues with next year's 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. The City receives approximately 5.5% of the 1% property tax. The City estimates property tax revenue with three factors in mind: property turnover rate (resale activity), new construction activity, and Proposition 13's 2% inflation cap. While residential resale activity has slowed from prior year highs, an additional 1,741 dwelling units are forecast for next fiscal year, commercial property sales remain strong, and Irvine continues to have the highest assessed property values in the County.

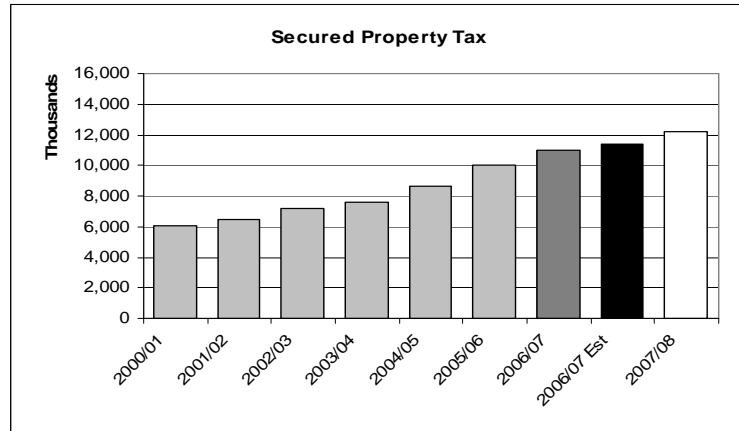
For FY 2007-08, property tax revenue is estimated at \$38.8 million, which represents an increase of \$3.9 million or 11.1% over the current fiscal year's adjusted budget of \$34.9 million and an increase of \$2.2 million (6.0%) over the current fiscal year-end estimate of \$36.6 million (current fiscal year property tax revenues are estimated to exceed budget estimates by \$1.7 million). The increased revenue estimate for FY 2007-08 reflects new



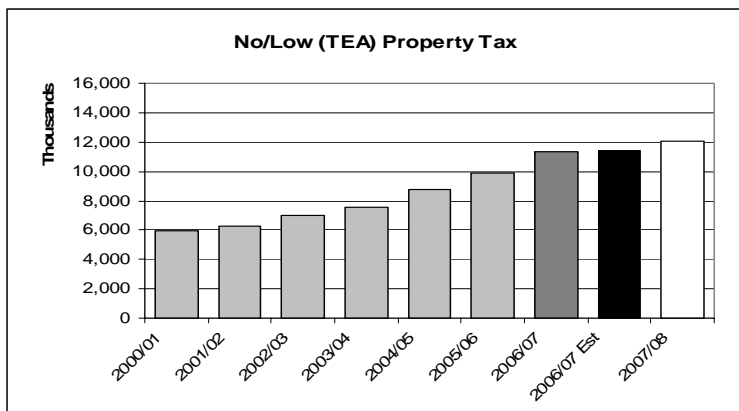
# Economic Analysis and Revenue Assumptions

residential and commercial development, strong commercial resale demand, and relatively low mortgage interest rates through the end of 2008.

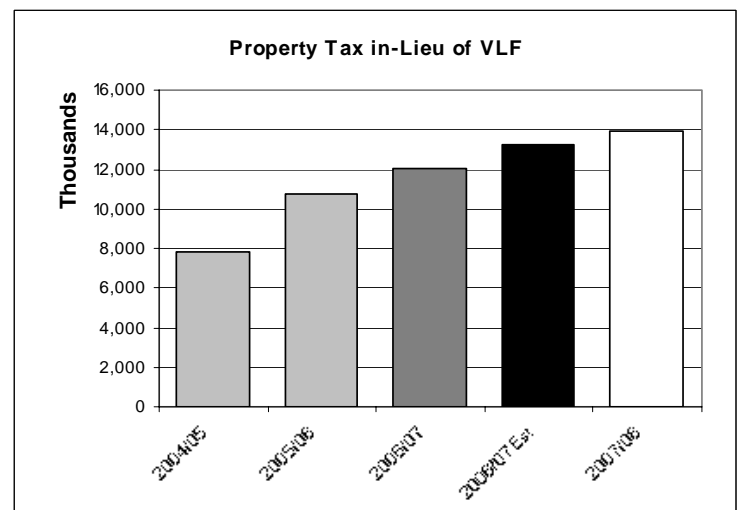
Property Tax is received in three major components – Secured, No-Low Tax Equity Allocation (TEA), and In-Lieu of Vehicle License Fees (VLF). Secured Property Tax is a tax upon real property based upon the value of the property (as determined by the Assessor's Office).



No-Low/TEA is an additional allocation of Secured Property Tax to ensure that local governments receive at least 6% 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).



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



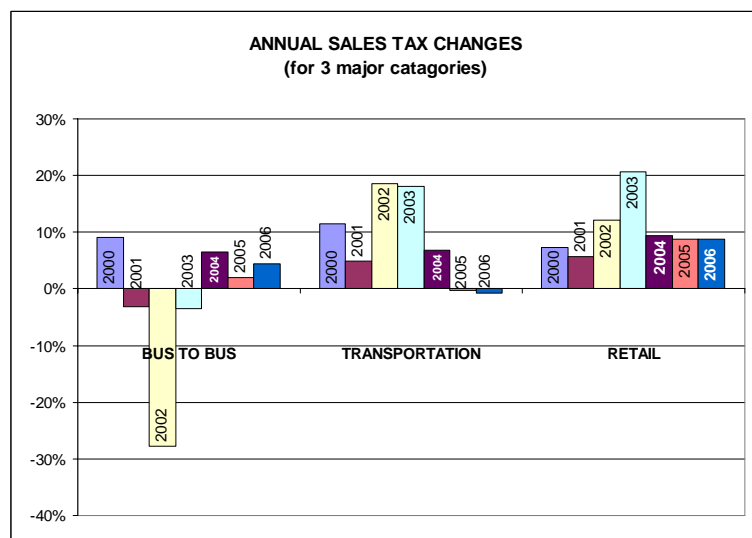
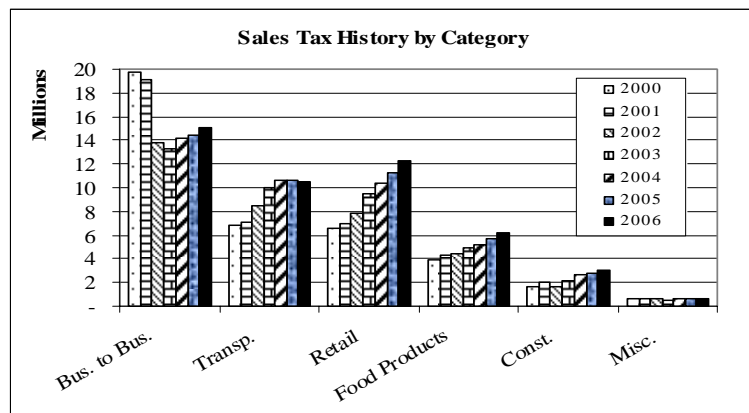
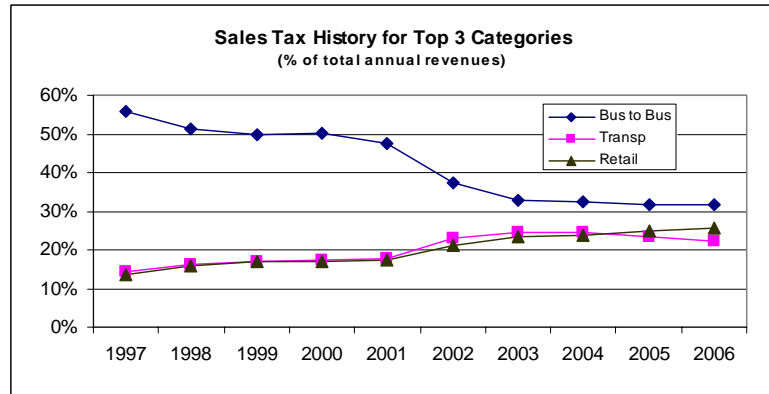
Since FY 1997-98, property tax revenue has gradually increased reflecting general growth in Irvine. The large increase in FY 2004-05 reflects a change in State allocations - the State has eliminated the vehicle license "backfill" fee revenues the City received and reduced a prior State property tax revenue shift that had reallocated City property tax revenues to the Education Revenue Augmentation Fund (ERAF), resulting in an ongoing increase in property tax allocations (and a corresponding reduction in vehicle license fee revenues).



# Economic Analysis and Revenue Assumptions

## 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 7.75% sales tax collected by the State, the City receives 1% of the taxable sales within Irvine. Sales tax is the largest component of the City's General Fund revenue sources and comprises approximately 42% of all General Fund revenues. The City monitors sales tax revenue through six overall economic categories. These categories include: 1) Business-to-Business, which represents approximately 32% of total sales tax receipts (as of 3<sup>rd</sup> quarter of 2006); 2) Transportation, 22%; 3) General Retail, 26%; 4) Food Products, 13%; 5) Construction, 6%; and 6) Miscellaneous, 1%. The accompanying chart shows the changes in these revenue categories and illustrates the decrease in business-to-business revenues (from 56% of sales tax revenues in 1997 to approximately 32% today) and the increase in transportation and general retail sales revenues. In addition, a ten year history of the top three sales tax generators is provided. These charts show that although Business-to-Business sales tax revenues have been increasing over the last three years, it continues to decline as a percentage of overall sales tax revenues.

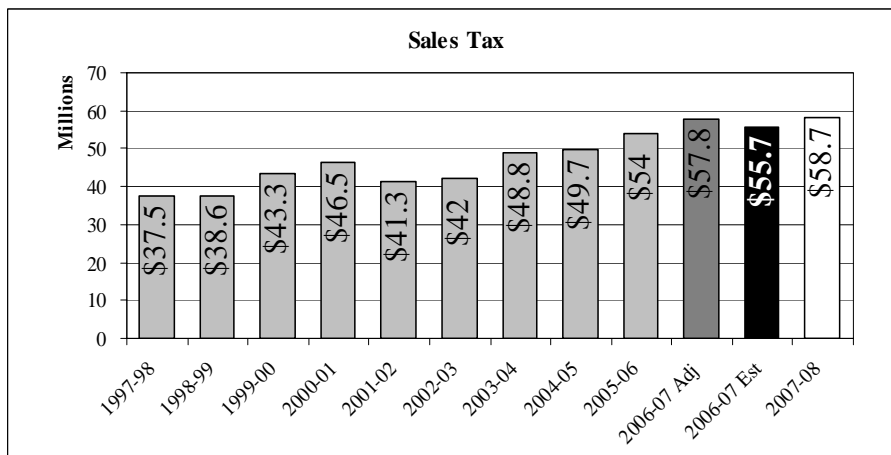


# Economic Analysis and Revenue Assumptions

Sales tax estimates are developed using a variety of methods, including regression analysis (where factors that influenced and matched prior year actual revenues are modeled), expert analysis (using the forecasts of our sales tax consultant MBIA MuniServices), trend analysis (forecasts based on prior history and current experience), and economic analysis (utilizing various forecasts to estimate local economic performance).

The rate of increase in Sales Tax has slowed considerably over the past year. The greatest slowdown is in the Transportation category, where annual increases of almost 20% in 2002 and 2003 dropped to 7% in 2004, no increase in 2005, and a 1% decrease in 2006. Within the Transportation category, the greatest reductions have been seen in domestic new car sales, while foreign, luxury, and Recreational Vehicle sales have decreased at a slower rate.

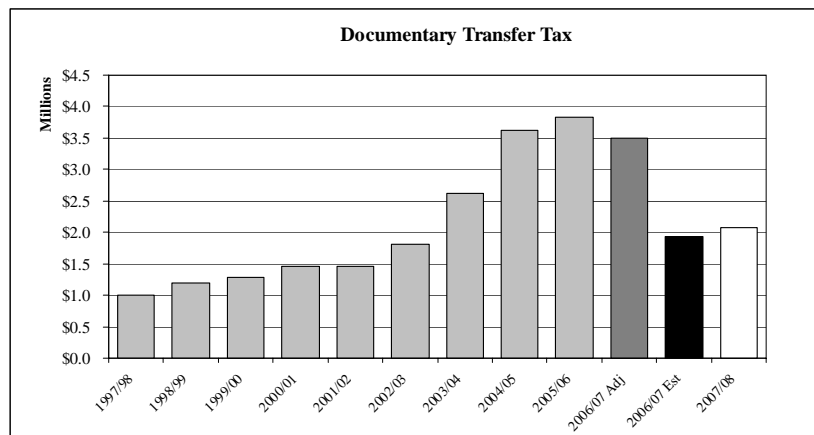
In recognition of weak Transportation sales tax revenues, continued high oil prices, and the opening of The District, Tustin's 1 million square foot retail project located at the corner of Jamboree and Barranca Parkway, Sales Tax revenue estimates for FY 2007-08 are conservatively estimated at \$58.2 million, an increase of \$356,908 or 0.6% over the current fiscal year's adjusted budget of \$57.8 million. However, projections indicate that due to the continuing slowdown in auto sales, it is unlikely



that the FY 2006-07 Sales Tax budget will be achieved. When compared to the FY 2006-07 year end estimated actual Sales Tax revenues of \$55.7 million, the FY 2007-08 estimate is an increase of \$2.5 million, or 4.5%.

## Documentary Transfer Tax

Documentary Transfer Tax revenue is based on the transfer of real property. When property is sold, the City receives \$0.275 per \$500 of the sale value. Documentary Transfer Tax revenue corresponds directly with the number of real estate transactions that occur in Irvine. Factors that affect property transfers are continued relatively low interest rates, new residential development, and a strong demand for commercial property.

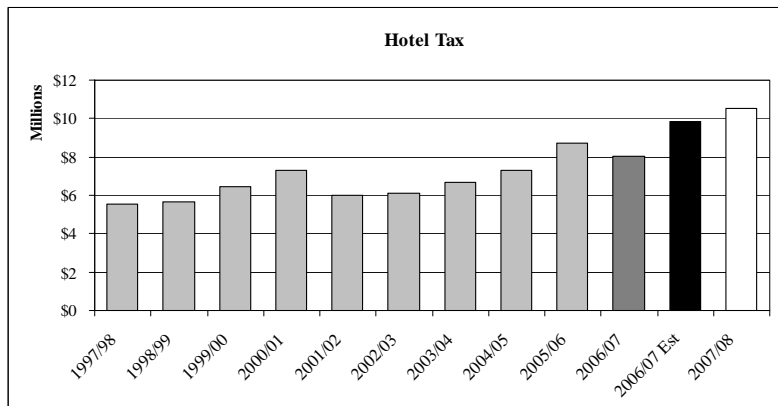


# Economic Analysis and Revenue Assumptions

Although the current Fiscal Year estimate anticipated a slowdown in the housing market and was less than last year's actual revenues, it did not anticipate the extent of the resale housing market slowdown. Consequently, it is unlikely that the current year Documentary Transfer Tax revenue budget will be achieved. The FY 2007-08 estimated revenue of \$2.1 million is \$-1.4 million (-40.7%) less than the current revenue budget of \$3.5 million, and an increase of \$142,043 over the current fiscal year end estimate of \$1.9 million. Documentary Transfer Taxes account for 5.0% of all General Fund revenues.

## Hotel Tax

Hotel Tax (also known as Transient Occupancy Tax or TOT) is an 8% tax applied to the cost of hotel rooms within the City. An additional 2% assessment is collected for the recently formed

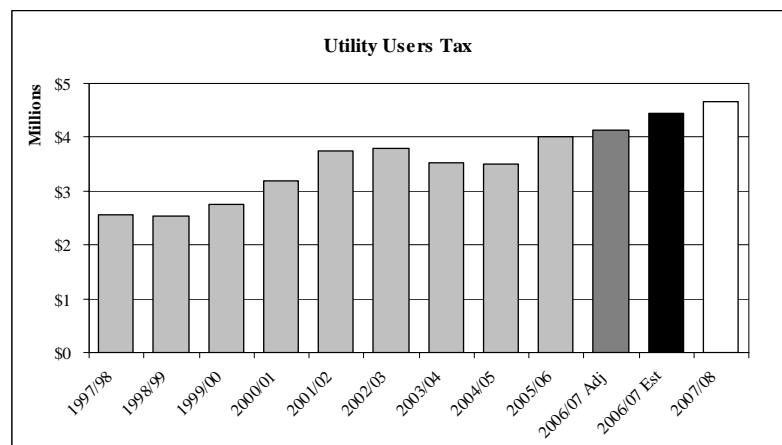


Business Improvement District, with 1.5% designated for Destination Irvine and 0.5% used for City sponsored special events. Factors that may contribute to annual growth include increased business and leisure travel, new hotels, hotel expansion, and room rate increases. The estimate assumes that no new hotels will open in FY 2007-08, occupancy and room rates will not fall below current

level and all hotels will remain open during the fiscal year. As the attached chart indicates, FY 2005-06 year end actual revenues of \$8.7 million exceeded the current fiscal year budget estimate. Current year Hotel Tax revenues are estimated to exceed the adjusted budget by approximately \$1.8 million or 22.9%. FY 2007-08 Hotel Tax revenues of \$10.5 million are an increase of \$2.5 million over the current adjusted budget of \$8.0 million, and an increase of \$692,000 or 7.0% over the current year-end estimate of \$9.8 million. A recent hotel occupancy rate survey shows continued strong occupancy rates, averaging 75% (up from 71% in 2005). Hotel taxes account for 1.5% of all General Fund revenues.

## Utility Users Tax

Utility Users Tax (UUT) is a 1.5% charge on all commercial utility activity in Irvine up to a maximum of \$5,000 per year. The tax is assessed on electricity, natural gas, and telephone charges. Residential utility use is not taxed. Since FY 1998-1999, revenue in this category has increased due to increased commercial and industrial development and rate increases;

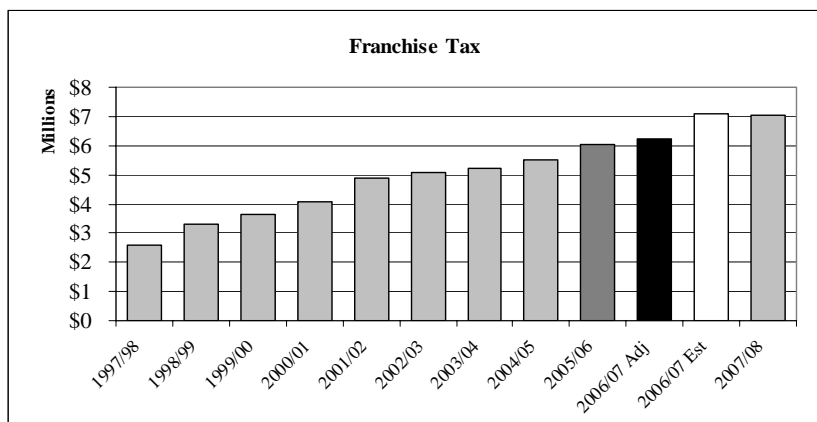


# Economic Analysis and Revenue Assumptions

however, due to the \$5,000 annual cap, revenues increases will mainly be related to new commercial construction. For FY 2007-08, the UUT revenue is estimated at \$4.7 million which represents an increase of \$538,000, or 13.0%, from the current adjusted budget of \$4.1 million and an increase of \$215,376 or 4.8% over the FY 2006-07 year-end estimate of \$4.5 million. This increase is based on FY 2005-06 actual revenues and current fiscal year revenue estimates. UUT accounts for 3.3% of all General Fund revenues. UUT on electricity users accounts for approximately 74% of UUT revenues, natural gas users account for 10%, and telephone users account for 13% of overall UUT revenues, with another 3% in alternative maximum payments. Revenues in the telephone category have been declining steadily over the past three years, most likely as a result of increasing numbers of business users switching telephone service to internet based Voice over Internet Protocol (VoIP), which is not subject to the Utility Users Tax.

## Franchise Tax

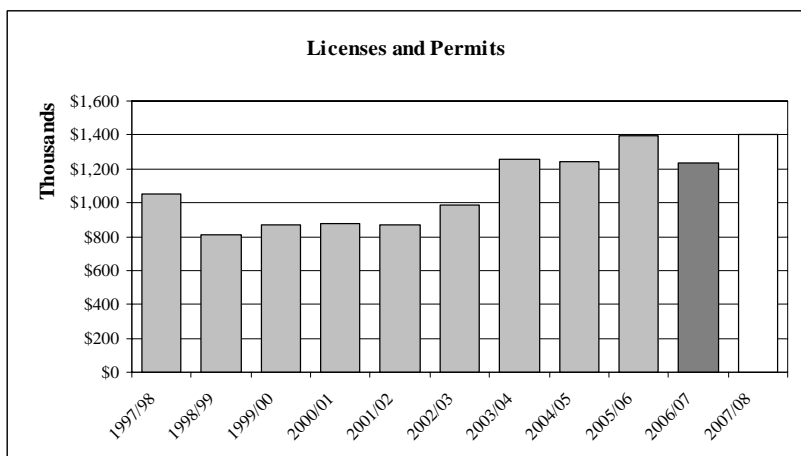
This revenue category consists of a tax on four franchise operations in Irvine: electric, gas, cable TV, and refuse. The State sets electric and gas tax rates which equals 1% of the gross annual revenues from sales within the City. The City has established the Cable TV tax rate at 5% of gross annual sales that occur within the City. Refuse revenue is based on an established charge per truck.



For FY 2007-08, the franchise tax revenue is estimated at \$7.0 million, which represents an increase of \$787,000 or 12.6% over the current year adjusted budget of \$6.2 million and a decrease of \$61,000 or -0.9% under the current fiscal year-end estimate of \$7.1 million due to uncertainty surrounding national and state legislation affecting cable television franchise fees. Franchise Tax revenues account for approximately 5.0% of all General Fund revenues.

## Licenses and Permits

This revenue category consists of various permits and license requirements set by the City for specific services such as refuse permits, animal licenses, and business permits. Various Departments collect these fees, including Community Services, Community Development, and Public Safety. The single largest component is business permits, which represents approximately

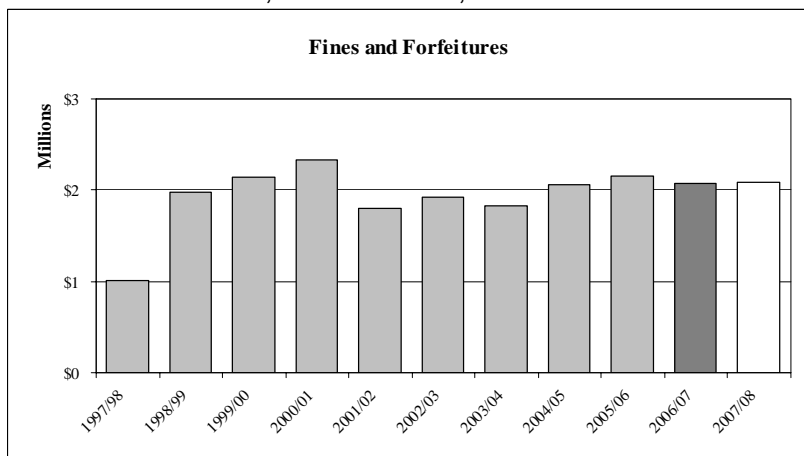


# Economic Analysis and Revenue Assumptions

61% of this revenue category. For FY 2007-08, revenues are estimated to be \$1.4 million, an increase of \$165,000 or 13.0% over the current fiscal year. The increase is due to an anticipated \$145,000 (78%) increase in Business Permits. Licenses and Permit revenues account for approximately 1.1% of all General Fund revenues.

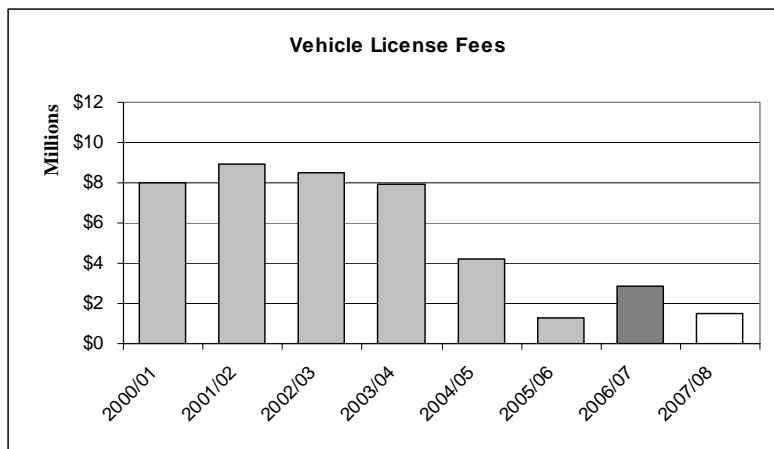
## Fines and Forfeitures

This revenue category is related to Public Safety Department activities and consists of various types of fines set by the City for traffic violations, false alarms, and hazardous material violations. Revenue from traffic fines accounts for about 82.6% of revenues in this category and General City Fines account for about 9.4%. For FY 2007-08, the fines and forfeitures revenue category is estimated to be \$2.1 million, which represents an increase of \$6,000, or 0.3% from the current adjusted budget of \$2.1 million. This increase is due to increases in Traffic Fines (up \$30,000) and General City Fines (up \$20,000) offset by a decrease of \$44,000 in False Alarm Fines. Fines and Forfeitures account for 27.5% of total General Fund revenues.



## Vehicle License Fees

The Motor Vehicle License Fee (VLF) is an annual fee on vehicles registered in California and is paid to the State Department of Motor Vehicles at the time of annual registration. The fee declines annually in accordance with a statutorily established depreciation schedule. All 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

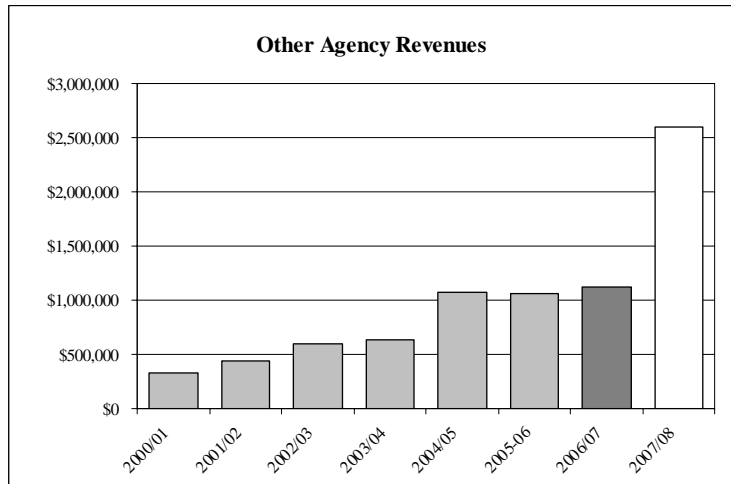
property tax (Property Tax in Lieu of VLF) to make up for the revenue loss. The attached graph reflects the permanent shift of VLF revenues to property tax. FY 2007-08 revenue is estimated at \$1.5 million, a decrease of \$1.3 or -46.9% from the current adjusted budget. This reduction reflects the continued statewide decrease in new automobile sales and improved historical data

# Economic Analysis and Revenue Assumptions

now that the VLF payment rates have stabilized. VLF revenues are 1.1% of all General Fund revenues.

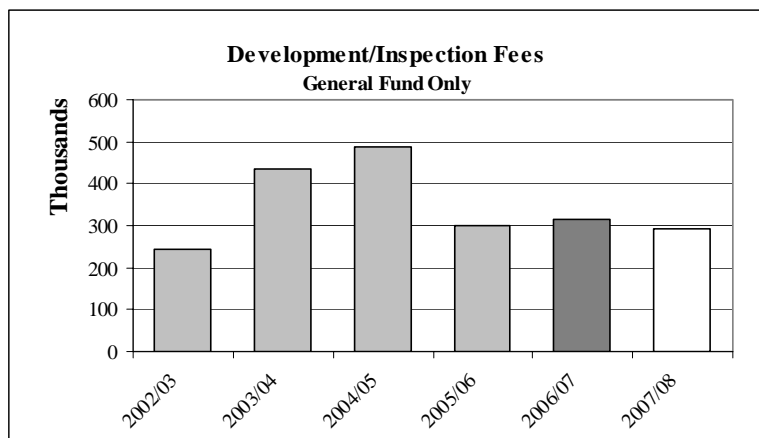
## Revenue from Other Agencies

This revenue category consists of various types of revenues, including Redevelopment Department housing grant programs, Public Works maintenance agreements, Public Safety emergency management funding, general purpose revenues (off-highway carrier tax and landfill host fees). For FY 2007-08, revenue from other agencies is estimated to be \$2.6 million, a increase of \$1.5 million or 132.1% from the current adjusted budget of \$1.1 million. The increase is due to Redevelopment Department housing grants (Workforce Housing \$528,000, BEGIN grant \$540,000, and CALHOME grant \$500,000) that are new in FY 2007-08. Revenue from Other Agencies is 1.8% of all General Fund revenues.



## Development/Inspection Fees

This revenue source is based on an estimate of anticipated development activity for the next fiscal year based on discussions with area developers, new construction projects already in the permit process, and staff's estimate regarding development. In FY 2004-05, the City completed a cost of services study and updated development fees charged to support the cost of services provided. In order to more accurately account for development related revenues, a new Building and Safety Fund was created in FY 2003-04 and associated revenues and expenditures are now accounted for within that fund. In FY 2004-05, development associated activities in the Public Works Department were also transferred to a new special fund. The remaining General Fund revenues are related to current planning, traffic signal inspections, miscellaneous inspections, and USA Alert fees. The FY 2007-08 revenue estimate of \$292,126 is a decrease of \$22,374 or -7.1% from the current adjusted budget of \$314,500 due to decreased Public Works Current Planning – Transportation revenues (\$-42,000). Development/Inspection Fees make up 0.2% of all General Fund revenues.



# Economic Analysis and Revenue Assumptions

## Fees for Services

Revenues in this category include Community Services animal service adoption and impound fees, Public Works bus stop shelter fees and maintenance agreements, Administrative Services recovered staff costs for providing financial services to assessment districts, miscellaneous reimbursement fees, and City Manager micro filming fees. The largest revenue generators in this category are bus stop shelter fees (32.2%), recovered staff costs (30.9%), and animal service adoptions (14.4%). FY 2007-08 revenue of \$868,297 is over the current year adjusted revenue budget of \$832,395 by \$35,902 or 4.3%, due to increased recovered staff costs revenues (\$31,202). Fees for Services are 0.6% of all General Fund revenues.



## Community Service Fees

This revenue source consists of various recreational and community activities sponsored by the City such as adult softball, tennis lessons, Kids Klub, recreational and educational classes, and facility rentals. Revenue estimates are based on the projected number of classes and facilities, number of participants, and fee charges, as well as staff's estimate regarding the demand for classes and programs. For FY 2007-08, Community Service Fee revenue is estimated at \$6.4 million, which is an increase of \$451,177 or 7.6% from the current fiscal year's adjusted budget of \$5.9. Major increases in this category include Tennis, Fee Classes—Child, Youth & Family, and Child Services, while Recreation Programs and Adult Fee Classes revenues are declining.

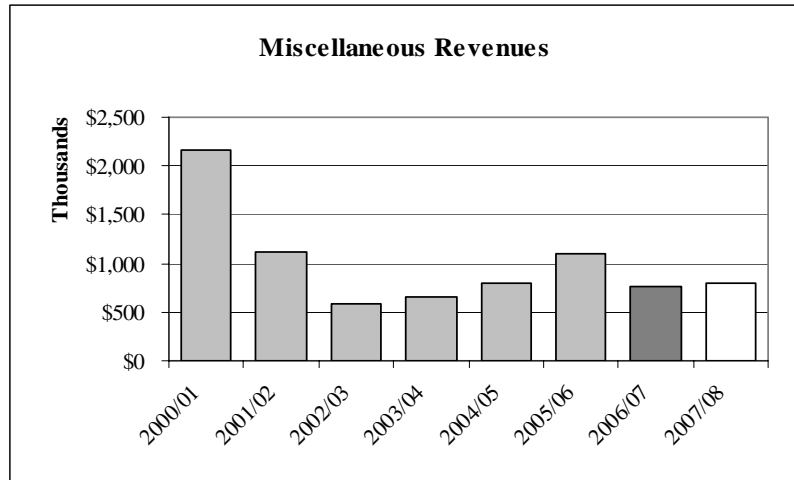


# Economic Analysis and Revenue Assumptions

## Miscellaneous Revenues

This revenue source is made up of a variety of small revenue sources, including sale of printed materials, donations, and interest. For FY 2007-08, miscellaneous revenues are estimated at \$805,376, which is an increase of \$48,005 or 6.3% from the current fiscal year's adjusted budget of \$757,371 mainly due to increased rent (\$74,000) and SB90 reimbursements (\$12,000) offset by decreasing interest revenue estimates (-\$25,000). Please note that the FY 2005-06 Actual

Budget has been revised to exclude the one-time reimbursement payment from the Orange County Great Park.



## Overhead Reimbursement – Special Funds

The Cost of Services Study for Development Fees identified the amount of general City support costs attributable to development services. The fees charged for development related services include this overhead cost. With the establishment of the Building and Safety Fund in FY 2003-04 and the Development Services Fund in FY 2004-05, direct costs of services and all related revenue are budgeted in the fund and the portion of the fee revenues that are attributable to overhead support costs are shown as a transfer into the General Fund to reimburse for general City overhead support. In FY 2007-08, the overhead reimbursement transfer-in will be \$3.4 million, down \$141,162 from the current adjusted budget as a result of anticipated slowing of development activity.

In addition, in FY 2007-08 all costs for City Council Executive Assistants will be budgeted in the General Fund, with a \$100,000 transfer into the General Fund from the Orange County Great Park Fund to pay for the time the City Council Executive Assistants work on Orange County Great Park matters.

## Conclusion

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue estimates based on trends and forecasts available as of March 2007. 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. The revenue estimates that staff has provided are both reality based and conservative.



# Personnel and Staffing

Mission Statement:

## Our values are:

### Innovation

We encourage the introduction of new ideas to meet the needs of our community in a creative and 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 in our field through excellence, leadership, and training.



### Flexibility

We appreciate the diversity of opinion resulting from a participative government. We strive to be versatile in our dynamic organization.

### Responsiveness

We believe in responding with sensitivity to the needs of the people we serve and to our fellow employees within the framework of mutual respect.

### Our commitment

To provide quality services as municipal employees.

### Our belief

The spirit of cooperation and teamwork by all departments will enhance the accomplishment of our mission.



# Personnel and Staffing

## Authorized Personnel

### FULL-TIME PERSONNEL

<b>HOME DEPARTMENT</b>	<b>ACTUAL 2005-06</b>	<b>ADJUSTED 2006-07</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED INC. (DEC.)</b>
City Manager	35.00	38.00	41.00	3.00
Administrative Services	47.00	49.00	50.00	1.00
Community Development	85.00	90.00	100.00	10.00
Community Services	83.00	92.00	112.00	20.00
Public Safety	242.00	263.00	283.00	20.00
Public Works	135.00	148.00	154.00	6.00
Redevelopment	9.00	15.00	15.00	-
Great Park	15.00	15.00	16.00	1.00
<b>TOTAL</b>	<b>651.00</b>	<b>710.00</b>	<b>771.00</b>	<b>61.00</b>

### PART-TIME PERSONNEL

<b>DEPARTMENT</b>	<b>ACTUAL 2005-06</b>	<b>ADJUSTED 2006-07</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED INC. (DEC.)</b>
City Manager	23.37	13.69	15.41	1.72
Administrative Services	11.97	9.10	9.00	(0.10)
Community Development	17.45	12.44	10.62	(1.82)
Community Services	209.79	217.46	209.89	(7.57)
Public Safety	54.43	43.11	38.91	(4.20)
Public Works	11.68	7.04	5.00	(2.05)
Redevelopment	5.00	5.75	6.88	1.13
Great Park	9.00	9.22	9.60	0.38
<b>TOTAL</b>	<b>342.69</b>	<b>317.81</b>	<b>305.30</b>	<b>(12.51)</b>

# Personnel and Staffing

## Authorized Personnel

### POSITION INCREASES & DECREASES

Department	Position	Section	Increase	Decrease
<i>City Manager</i>	Assistant City Manager	City Manager	1.00	
	Media Services Specialist	Communication Services	1.00	
	Mail Coordinator	Mail Services	1.00	
<i>Administrative Services</i>	Management Analyst II	Human Resources	1.00	
<i>Community Development</i>	Senior Building Inspector	Code Enforcement	1.00	
	Senior Office Specialist	Code Enforcement	1.00	
	Permit Specialist I	Permits, Plan Check, Inspection	1.00	
	Senior Building Inspector	Permits, Plan Check, Inspection	3.00	
	Senior Construction Inspector	Permits, Plan Check, Inspection	1.00	
	Senior Office Specialist	Permits, Plan Check, Inspection	2.00	
	Senior Plan Check Engineer	Permits, Plan Check, Inspection	1.00	
<i>Community Services</i>	Senior Animal Care Specialist	Animal Care Center	3.00	
	Aquatics Coordinator	Aquatics Services	1.00	
	CS Specialist	Athletic Services	2.00	
	CS Program Coordinator	Child, Youth, & Family Services	1.00	
	CS Program Coordinator	Community Parks	2.00	
	Community Services Specialist	Community Parks	7.00	
	Community Services Specialist	Irvine Fine Arts Center	1.00	
	Exhibition Coordinator	Irvine Fine Arts Center	1.00	
	CS Specialist	Senior Services	1.00	
	Food Services Specialist	Senior Services	1.00	
<i>Public Safety</i>	Senior Management Analyst	Administration	1.00	
	Animal Services Officer	Business Services	1.00	
	License Specialist	Business Services	1.00	
	Civilian Investigator I	Operations	1.00	
	Crime Analyst	Operations	1.00	
	Police Lieutenant	Operations	1.00	
	Police Officer	Operations	12.00	
	Police Sergeant	Operations	1.00	
<i>Public Works</i>	Senior Public Safety Assistant	Professional Development	1.00	
	Senior Civil Engineer	Development Engineering	2.00	
	Program Assistant	Development Engineering	1.00	
	Program Assistant	Project Management	1.00	
	Senior Construction Inspector	Project Management	1.00	
	Engineering Technician	Traffic Engineering	1.00	
<i>Redevelopment</i>	none		0.00	
<i>Orange County Great Park</i>	Management Analyst I	Administration	1.00	
<b>TOTAL</b>			<b>61.00</b>	<b>0.00</b>
<b>NET INCREASE (DECREASE)</b>			<b>61.00</b>	

# Personnel and Staffing

## Full-Time Personnel by Classification

Position/Classification	Actuals 2005-06	Adjusted Budget 2006-07	Adopted Budget 2007-08
<b><u>Management</u></b>			
Assistant City Manager	1	1	1
Assistant City Manager (N)	0	0	1
CEO, Great Park Corporation	1	1	1
City Clerk	1	1	1
City Manager	1	1	1
Council Services Manager	1	1	1
Deputy CEO - Great Park Corporation	1	1	1
Deputy Director/Chief Building Official	1	1	1
Deputy Director, Public Works	1	1	1
Deputy Police Chief	1	1	1
Director, Administrative Services	1	1	1
Director, Community Development	1	1	1
Director, Community Services	1	1	1
Director, Public Safety	1	1	1
Director, Public Works	1	1	1
Director, Redevelopment	1	1	1
Executive Assistant to the City Manager	1	1	1
Great Park Manager	4	5	5
Manager, Budget & Business Planning	1	1	1
Manager, Business Services	1	1	1
Manager, Community Services	2	2	2
Manager, Development Services	1	1	1
Manager, Fiscal Services	1	1	1
Manager, Housing	1	1	1
Manager, Human Resources	1	1	1
Manager, Planning Services	1	1	1
Manager, Public Communications	1	1	1
Manager, Public Services	0	1	1
Manager, Transportation	0	1	1
Police Commander	4	3	3
Police Lieutenant	5	6	6
Police Lieutenant (N)	0	0	1
<b>TOTAL MANAGEMENT:</b>	<b>39</b>	<b>42</b>	<b>44</b>

*Note: (N) Denotes New Position*

# Personnel and Staffing

## Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b><u>Exempt/Administrative</u></b>			
Accountant	1	2	2
Administrative Coordinator	6	6	6
Animal Care Center Supervisor	1	1	1
Animal Services Supervisor	1	1	1
Aquatics Supervisor	1	1	1
Assistant City Clerk	0	1	1
Associate Engineer	10	9	9
Budget Officer	1	0	0
Building Inspection Supervisor	4	5	5
Business Services Administrator	1	1	1
Buyer	0	1	1
City Engineer	1	1	1
City Traffic Engineer	1	1	1
Code Enforcement Supervisor	1	1	1
Communications Bureau Supervisor	1	1	1
Community Services Superintendent	5	5	5
Community Services Supervisor	16	14	14
Construction Inspection Supervisor	1	1	1
Crime Analyst	1	1	1
Crime Analyst (N)	0	0	1
Deputy Building Official	1	1	1
Deputy City Clerk	3	1	1
Emergency Management Coordinator	1	1	1
Energy Administrator	0	1	1
Engineering Geologist	1	1	1
Executive Coordinator	1	1	1
Executive Secretary	3	3	3
Facilities Construction Administrator	0	1	1
Facility Maintenance Superintendent	1	1	1
Facility Maintenance Supervisor	2	2	2
Finance Administrator	3	2	2
Fiscal & Environmental Administrator	1	1	1
Fleet Services Superintendent	1	1	1
FOR Families Specialist	1	1	1

## Personnel and Staffing

### Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
Forensic Supervisor	1	1	1
GIS Supervisor	1	1	1
Information Technology Administrator	1	1	1
Landscape Maintenance Superintendent	1	1	1
Landscape Maintenance Supervisor	4	4	4
Management Analyst I	2	3	3
Management Analyst I (N)	0	0	1
Management Analyst II	6	6	6
Management Analyst II (N)	0	0	1
Media Services Coordinator	3	3	3
Multicultural Affairs Coordinator	1	1	1
Municipal Records Administrator	1	1	1
Open Space Administrator	1	0	0
Permit Services Supervisor	0	1	1
Personnel Administrator	1	0	0
Police Sergeant	25	26	26
Police Sergeant (N)	0	0	1
Principal Plan Check Engineer	1	2	2
Principal Planner	6	7	7
Project Development Administrator	3	4	4
Public Safety Records Supervisor	1	1	1
Public Safety Technology Analyst	0	1	1
Purchasing Agent	1	1	1
Regulatory Affairs Supervisor	1	1	1
Right-of-Way Administrator	1	1	1
Risk Management Administrator	1	1	1
Senior Accountant	4	5	5
Senior Buyer	2	2	2
Senior Civil Engineer	6	8	8
Senior Civil Engineer (N)	0	0	2
Senior GIS Analyst	1	1	1
Senior Management Analyst	12	12	12
Senior Management Analyst (N)	0	0	1
Senior Plan Check Engineer	6	6	6
Senior Plan Check Engineer (N)	0	0	1
Senior Planner	10	12	12
Senior Project Manager	6	7	7

## Personnel and Staffing

### Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
Senior Transportation Analyst	7	8	8
Senior Transportation Engineer	3	2	2
Social Services Supervisor/Counselor	1	1	1
Strategic Business Plan Administrator	0	1	1
Street Maintenance Superintendent	1	1	1
Street Maintenance Supervisor	4	4	4
Supervising Traffic Systems Specialist	1	1	1
Supervising Transportation Analyst	2	3	3
Treasury Specialist	1	1	1
Water Quality Administrator	1	1	1
<b>TOTAL EXEMPT/ADMINISTRATIVE:</b>	<b>203</b>	<b>215</b>	<b>223</b>

## Personnel and Staffing

### Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b><u>Hourly</u></b>			
Accounting Technician	3	3	3
Administrative Aide	3	3	3
Administrative Secretary	27	25	25
Animal Services Officer	1	1	1
Animal Services Officer (N)	0	0	1
Applications Programmer/Analyst	0	1	1
Aquatics Coordinator	1	1	1
Aquatics Coordinator (N)	0	0	1
Assistant Engineer	0	1	1
Assistant Planner	2	4	4
Assistant Transportation Analyst	0	1	1
Associate Planner	9	9	9
Associate Transportation Analyst	3	3	3
Building Inspector	1	1	1
City Clerk Specialist	2	3	3
Civilian Investigator I	3	3	3
Civilian Investigator I (N)	0	0	1
Civilian Investigator II	4	4	4
Community Services Program Coordinator	14	16	16
Community Services Program Coordinator (N)	0	0	3
Community Services Specialist (N)	0	0	11
Computer Technician	1	1	1
Construction Inspector	2	2	2
Duplicating Technician	1	1	1
Engineering Technician	3	4	4
Engineering Technician (N)	0	0	1
Equipment Mechanic	1	1	1
Equipment Operator I	6	6	6
Equipment Operator II	3	3	3
Exhibition Coordinator (N)	0	0	1
Facilities Maintenance Specialist	2	2	2
Facilities Maintenance Technician	10	10	10
Facilities Reservations Coordinator	1	2	2
Food Services Specialist (N)	0	0	1



## Personnel and Staffing

### Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
Forensic Specialist I	1	0	0
Forensic Specialist II	2	2	2
GIS Analyst	1	1	1
GIS Application Specialist	1	1	1
Human Resources Systems Specialist	2	1	1
Information Specialist	5	7	7
Landscape Contract Specialist	0	5	5
Landscape Maintenance Specialist	2	2	2
Landscape Maintenance Technician	7	6	6
Lead Accounting Technician	1	1	1
Lead Equipment Mechanic	1	1	1
Lead Facility Maintenance Technician	3	3	3
Lead Landscape Maintenance Technician	7	7	7
Lead Mail & Duplicating Specialist	1	1	1
Lead Permit Specialist	1	1	1
Lead Street Maintenance Technician	8	8	8
License Specialist	3	3	3
License Specialist (N)	0	0	1
Mail Coordinator (N)	0	0	1
Master Facilities Maintenance Specialist	2	2	2
Media Services Specialist	1	1	1
Media Services Specialist (N)	0	0	1
Office Specialist	1	2	2
Paratransit Driver	0	4	4
Payroll Systems Specialist	2	2	2
Permit Specialist I	1	1	1
Permit Specialist I (N)	0	0	1
Permit Specialist II	3	4	4
Plans Examiner	2	2	2
Police Officer	130	137	137
Police Officer (N)	0	0	12
Program Assistant	9	13	13
Program Assistant (N)	0	0	2
Program Specialist	10	14	14
Public Safety Assistant	0	8	8
Public Safety Dispatcher I	8	8	8
Public Safety Dispatcher II	4	7	7

## Personnel and Staffing

### Authorized Part-Time Personnel

Position/Classification	Actuals 2005-06	Adjusted Budget 2006-07	Adopted Budget 2007-08
Public Safety Lead Records Specialist	2	2	2
Public Safety Records Specialist	6	8	8
Public Safety Supervising Dispatcher	4	4	4
Registered Veterinarian Technician	1	1	1
Senior Accounting Technician	5	7	7
Senior Animal Care Specialist (N)	0	0	3
Senior Animal Services Officer	3	3	3
Senior Building Inspector	15	16	16
Senior Building Inspector (N)	0	0	4
Senior Construction Inspector	7	7	7
Senior Construction Inspector (N)	0	0	2
Senior Equipment Mechanic	3	3	3
Senior Office Specialist	6	6	6
Senior Office Specialist (N)	0	0	3
Senior Permit Specialist	4	3	3
Senior Police Officer	5	3	3
Senior Public Safety Assistant	4	5	5
Senior Public Safety Assistant (N)	0	0	1
Senior Vehicle Installation Technician	1	1	1
Street Maintenance Specialist	1	2	2
Street Maintenance Technician	9	8	8
Supervising Information Specialist	1	1	1
Traffic Systems Analyst	1	1	1
Traffic Systems Specialist	2	2	2
Traffic Systems Technician	1	2	2
Transit Program Dispatcher	1	1	1
Tree Trimmer	4	0	0
Vehicle Installation Technician	1	1	1
<b>TOTAL HOURLY:</b>	<b>409</b>	<b>453</b>	<b>504</b>
<b>TOTAL - ALL FULL TIME PERSONNEL:</b>	<b>651</b>	<b>710</b>	<b>771</b>

# Budget Summary

## General Fund Summary

### The Budget At A Glance:

#### Introduction

The City's Budget consists of three components: General Fund Budget (general operations), Capital Improvement Program (CIP) Budget, and Special Funds Budgets. The General Fund Budget is the City's fiscal operating blueprint. The FY 2007-08 General Fund operating budget is based on conservatively realistic revenue projections (including operating transfers-in) of \$140,744,683. This revenue forecast is based on current revenue estimates and anticipated continued economic growth. The final payment related to the Great Park Development Agreement (\$66,666,666) is recorded as revenue to be received in the Orange County Great Park Fund (Fund 180). Departmental operating expenditures and transfers-out are budgeted at \$139,121,515. As a result, the budgeted Operating Surplus for FY 2007-08 (the difference between revenues and expenditures) is \$1,623,168.



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. A summary of each of the City's General Fund operating departments is provided below.

### Departmental Summaries:

#### City Manager's Office

The City Manager's Office provides legislative support, policy implementation, City Clerk, budget and strategic planning, elections, communication services, major capital improvement investments, and legal services. In addition, the City Manager's Office provides leadership for the City's operational departments, Sister Cities program, and management of the Great Park implementation effort. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$8,748,101 and revenues of \$43,000. The budget provides for a total of 41 full-time employees funded by both the General Fund and Special Funds.

# Budget Summary

## General Fund Summary

### **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 \$6,340,217 and revenues of \$288,597. The budget provides for a total of 50 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, and tentative map review. 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 department's budget is based on the continuation of essential, mandated and City Council-directed services and includes expenditures of \$7,177,441 and revenues of \$217,000. The budget provides for a total of 100 full-time employees funded by both the General Fund and Special Funds.

### **Community Services**

The Community Services department is responsible for the design, development, maintenance, rehabilitation, and operation of a variety of public facilities, including parks and trails. Recreation and other programs are conducted at two senior citizen centers, fine arts center, six multi-field athletic 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. In addition, the department is responsible for reviewing developer plans for private neighborhood parks and recreation facilities. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$28,828,873 and revenues of \$6,935,360. The budget provides for a total of 112 full-time employees.

### **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 \$49,435,458 and revenues of \$4,052,956. The budget provides for a total of 283 full-time employees.

### **Public Works**

The Public Works department is responsible for developing, building and maintaining the City's public infrastructure. The department consists of eleven divisions: Department Administration, Development Engineering, Development Review, Fiscal and Environmental Programs,

# Budget Summary

## General Fund Summary

Landscape Maintenance, Project Development, Project Management, Streets and Right-of-Way Maintenance, Traffic Engineering & Circulation, Advanced Transportation, and Fleet Services. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$28,563,789 and revenues of \$1,284,326. The budget provides for a total of 154 full-time positions funded by both the General Fund and Special Funds.

### **Redevelopment Department**

The Redevelopment Department provides all planning services and manages the activities of the newly created Redevelopment Project Area at the Great Park, with the majority of funding received from the Redevelopment Agency. The Department's General Fund expenditure budget is \$2,462,011 with revenues of \$1,568,000. There are 15 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. Sixteen full-time positions are budgeted in the Orange County Great Park Fund (180) to work toward achieving the goals of developing, building and maintaining the Orange County Great Park.

### **Non-Departmental**

The Non-Departmental operating budget focuses on facility rents, financial support for other organizations and other special situations. In particular, expenditures include debt service funding for the Civic Center facility and community support. The department's General Fund expenditures are \$7,265,625.

# Budget Summary

## General Fund Summary

General Fund revenues total \$137,225,847. In addition, General Fund revenues include transfers-in of \$3,418,836 to offset the cost of City overhead support for development related activities in Special Funds, and \$100,000 from the Orange County Great Park (OCGP) fund to reimburse the General Fund for the time that City Council Executive Assistants work on OCGP matters. Please note that to provide more accurate comparisons, the OCGP Park Development Agreement revenues and the one-time repayment for City incurred Great Park expenses are not shown prior year budgets.

<b><u>RESOURCES</u></b>	<i>FY 05-06</i>	<i>FY 06-07</i>	<i>FY 07-08</i>
<b><u>Revenues</u></b>	<i>Actual</i>	<i>Adjusted</i>	<i>Adopted</i>
Sales Tax	\$54,048,497	\$57,820,600	\$58,177,508
Property Tax	31,138,301	34,936,039	38,802,100
Vehicle License Fees	1,281,646	2,872,000	1,524,000
Hotel Tax	8,708,071	8,010,000	10,537,000
Franchise Tax	6,021,692	6,236,000	7,023,000
Community Services Fees	5,858,376	5,922,527	6,373,704
Utility Users Tax	4,018,383	4,133,000	4,671,000
Fines & Forfeitures	2,150,664	2,077,000	2,083,000
Development Fees	301,131	314,500	292,126
Documentary Transfer Tax	3,831,218	3,490,000	2,070,000
Licenses & Permits	1,392,345	1,235,000	1,400,000
Miscellaneous	1,111,895	757,371	805,376
Fees for Services	575,625	832,395	868,297
Revenue From Other Agencies	1,064,109	1,119,730	2,598,736
<i>Sub-Total General Fund Revenue</i>	<i>\$121,501,953</i>	<i>\$129,756,162</i>	<i>\$137,225,847</i>
<b><u>General Fund (GF) Transfers-In</u></b>			
GF Overhead Reimbursements	\$3,576,513	\$3,559,998	\$3,418,836
Contingency Reserve	2,409,000	0	0
Other Transfers-In	0		100,000
<i>Sub-Total GF Transfers-In</i>	<i>\$5,985,513</i>	<i>\$3,559,998</i>	<i>\$3,518,836</i>
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>\$127,487,467</b>	<b>\$133,316,160</b>	<b>\$140,744,683</b>

# Budget Summary

## General Fund Summary

General Fund operating expenditures are \$138,821,515. In addition, funds will be transferred out to the Contingency Reserve Fund (\$300,000) to maintain the reserve at the required 15% of operating expenditures. Please note that to provide more accurate comparisons the OCGP Development Agreement transfers-out are not shown for prior year budgets.

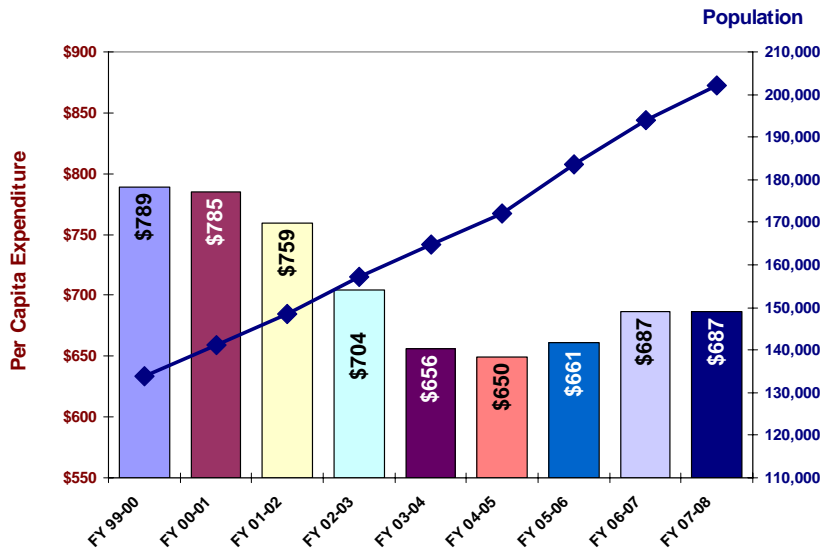
<b><u>APPROPRIATIONS</u></b>	<i>FY 05-06</i>	<i>FY 06-07</i>	<i>FY 07-08</i>
<u>Operating Appropriations</u>	<i>Actual</i>	<i>Adjusted</i>	<i>Adopted</i>
City Manager's Office	\$6,828,877	\$8,911,111	<b>\$8,748,101</b>
Administrative Services	4,814,106	\$5,848,148	<b>6,340,217</b>
Community Development	7,006,465	\$6,673,484	<b>7,177,441</b>
Community Services	23,603,221	\$26,778,710	<b>28,828,873</b>
Public Safety	42,534,414	\$46,841,077	<b>49,435,458</b>
Public Works	22,472,666	\$27,552,228	<b>28,563,789</b>
Redevelopment Department	1,211	\$706,232	<b>2,462,011</b>
Non-Departmental	6,310,969	\$6,882,907	<b>7,265,625</b>
<i>Total Operating Appropriations</i>	<i>\$113,571,929</i>	<i>\$130,193,897</i>	<i><b>\$138,821,515</b></i>
<u>Operating Transfers-Out (To)</u>			
Infrastructure & Rehabilitation Fund	\$1,000,000	\$1,000,000	<b>\$0</b>
Contingency Reserve	1,698,229	2,000,000	<b>300,000</b>
CIP Non-Circulation	645,091	250,000	<b>0</b>
<i>Total Operating Transfers-Out</i>	<i>\$3,343,320</i>	<i>\$3,250,000</i>	<i><b>\$300,000</b></i>
<b>TOTAL APPROPRIATIONS</b>	<b>\$116,915,249</b>	<b>\$133,443,897</b>	<b>\$139,121,515</b>
<hr/>			
<b>OPERATING SURPLUS</b>		<b>\$3,761,028</b>	<b>\$1,623,168</b>
<hr/>			
<b>CONTINGENCY RESERVE</b>	<b>\$11,904,307</b>	<b>\$19,520,857</b>	<b>\$20,796,900</b>

# Budget Summary

## General Fund Summary

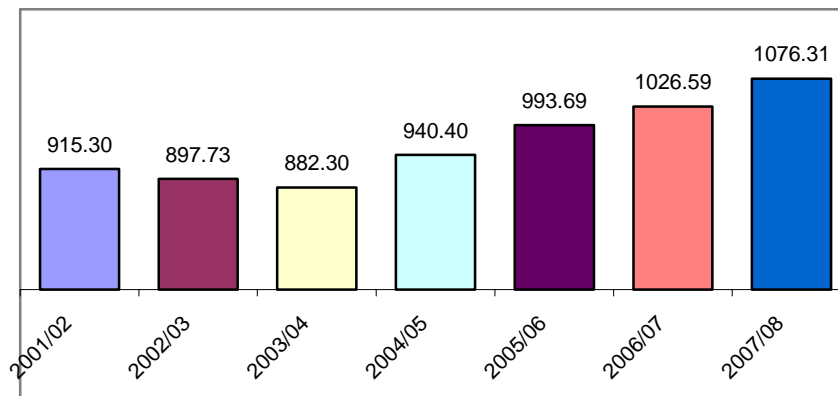
### PER CAPITA EXPENDITURES:

(CPI Adjusted)



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

**Total Staffing**  
(Full and Part-Time)



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

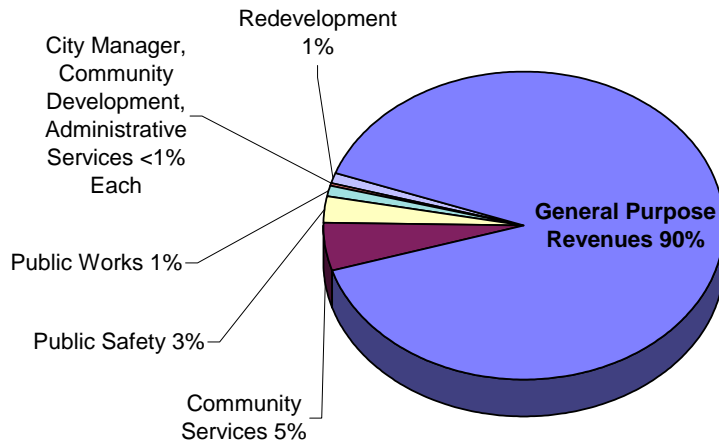


# Budget Summary

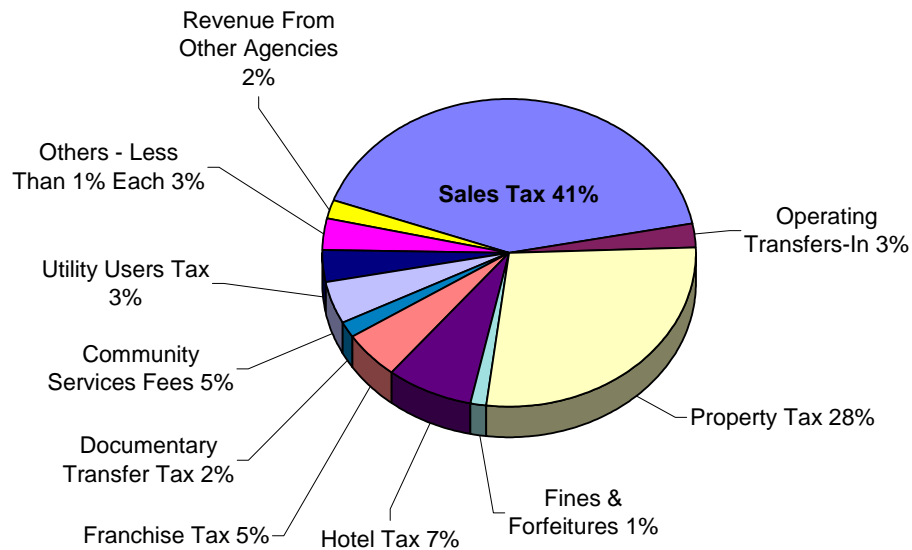
## General Fund Summary

Operating Revenues & Transfers-In: \$140,744,683

By Department:



By Budget Category:

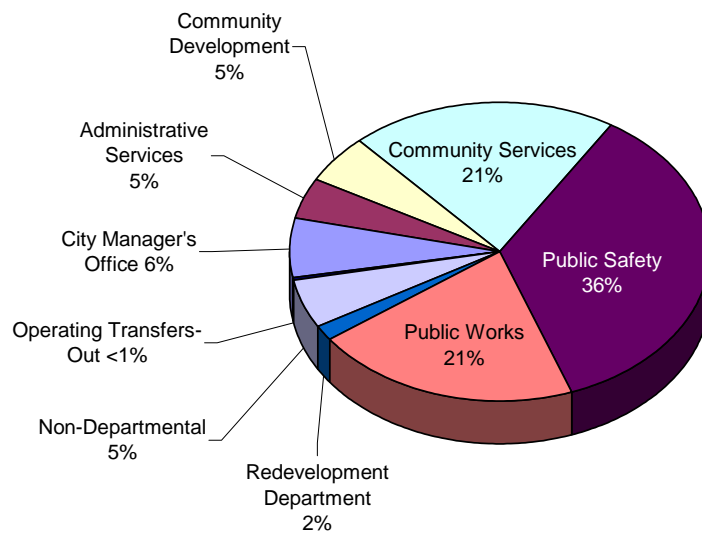


# Budget Summary

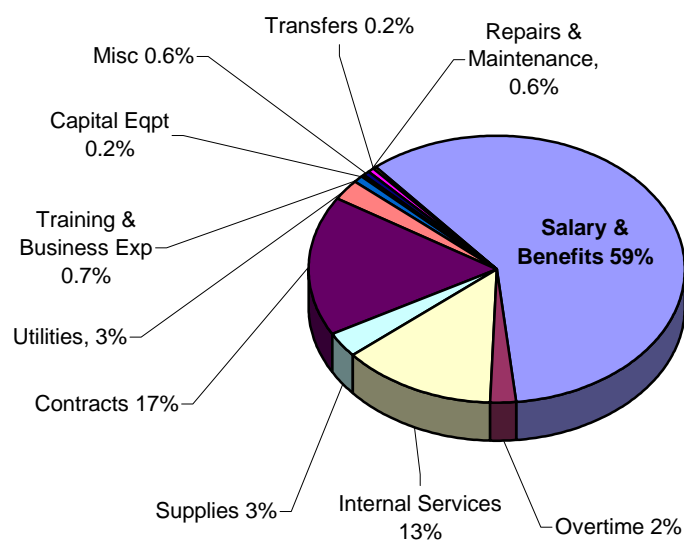
## General Fund Summary

Operating Expenditures & Transfers: \$139,121,515

By Department:



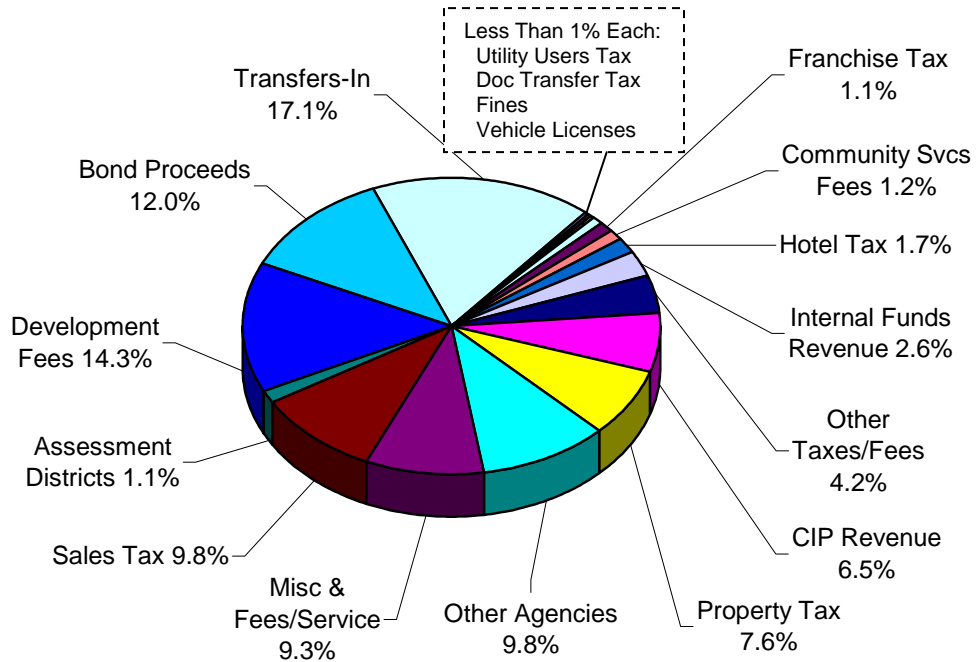
By Budget Category:



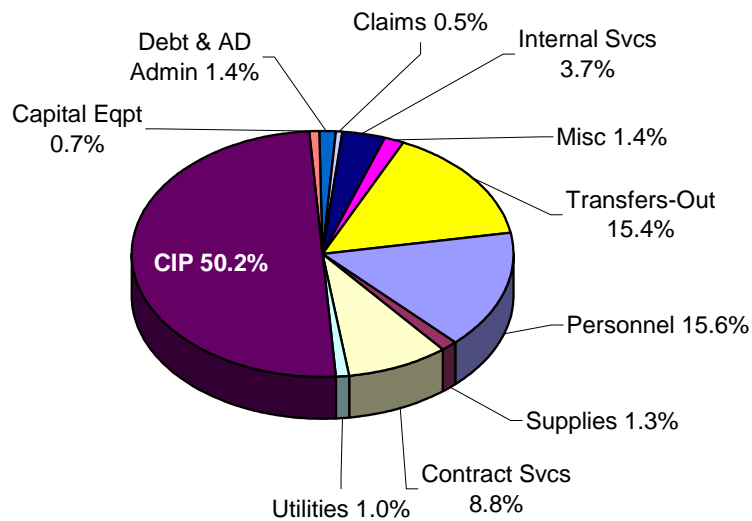
# Budget Summary

## All Funds – Summary

Total Resources (Including Transfers-In): \$626,034,551



Total Appropriations (Including Transfers-Out): \$695,984,176



## Budget Summary

### All Funds – Summary Table

Total Resources (Including Transfers-In): \$626,034,551

Vehicle License Fees	1,524,000
Fines	2,083,000
Doc Transf Tax	2,070,000
Utility Users Tax	4,671,000
Franchise Tax	7,023,000
Community Svcs Fees	7,331,304
Hotel Tax	10,537,000
Internal Funds Revenue	16,417,331
Other Taxes/Fees	26,336,997
CIP Revenue	40,380,369
Property Tax	47,597,940
Other Agencies	61,344,691
Misc & Fees/Service	58,181,599
Sales Tax	61,237,971
Assessment Districts	7,158,241
Development Fees	89,843,796
Bond Proceeds	75,000,000
Transfers-In	107,296,312
	<u>\$626,034,551</u>

Total Appropriations (Including Transfers-Out): \$695,984,176

Personnel	108,314,201
Supplies	9,006,630
Contract Svcs	60,903,582
Utilities	7,006,473
CIP	349,061,188
Capital Eqpt	4,928,366
Debt & AD Admin	10,017,419
Claims	3,555,783
Internal Svcs	25,873,626
Misc	10,020,596
Transfers-Out	107,296,312
	<u>\$695,984,176</u>

# Budget Summary

## All Funds – Summary

FUND	FY 2006-07 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	0	137,225,847	3,518,836	82,614,216	56,207,299	300,000	1,623,168
002	ASSET MANAGEMENT PLAN FUND	65,632,123	2,773,153	5,108,620	0	6,360,000	1,500,000	65,653,896
003	COMPENSATED ABSENCES FUND	1,495,757	1,179,403	0	900,000	25,000	0	1,750,160
005	DEVELOPMENT SERVICES FUND	1,431,616	6,308,261	0	2,538,875	2,923,627	1,055,758	1,221,617
006	CONTINGENCY RESERVE	19,520,857	976,043	300,000	0	0	0	20,796,900
007	EDUCATIONAL PARTNERSHIP FUND	704,911	17,685	0	0	0	0	722,596
008	GREAT PARK PLANNING	1,724,269	0	0	0	0	1,090,000	634,269
009	REVENUE CLEARING FUND	0	573,437	0	317,907	255,530	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	17,297,734	695,410	2,440,000	320,101	2,762,784	15,146,366	2,203,893
024	BUILDING AND SAFETY FUND	2,849,698	11,885,309	0	7,189,864	2,877,168	1,987,078	2,680,897
027	DEVELOPMENT ENGINEERING	1,151	1,893,064	0	539,646	852,874	376,000	125,695
030	COMMUNITY SERVICES FUND	832,031	2,770,500	0	87,149	3,268,865	0	246,517
051	ASSET FORFEITURE JUSTICE DEPT	172,810	8,641	0	0	172,810	0	8,641
052	ASSET FORFEITURE TREASURY DEPT	36,665	917	0	0	36,665	0	917
053	ASSET FORFEITURE OC AND STATE	14,395	717	0	0	0	0	15,112
Subtotal		111,714,017	166,308,387	11,367,456	94,507,758	75,742,622	21,455,202	97,684,278

FUND	FY 2006-07 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
108	IRVINE REDEVELOPMENT FUND	-7,404,101	57,250	500,000	1,091,753	1,605,152	0	-9,543,756
109	RDA HOUSING	2,621,908	1,455,727	0	512,901	435,110	0	3,129,624
110	MEASURE M LOCAL TURNBACK FUND	5,754,302	3,344,111	0	15,062	200,000	8,408,920	474,431
111	GAS TAX FUND	8,690,476	3,829,595	0	15,062	530,000	11,325,808	649,201
112	LOCAL PARK FEES FUND	11,817,854	12,643,093	0	0	0	411,790	24,049,157
113	FEES & EXACTIONS FUND	1,397,127	3,103,856	0	0	3,024,000	0	1,476,983
114	HOME GRANT FUND	0	1,041,666	0	26,289	1,015,377	0	0
118	SYSTEMS DEVELOPMENT FUND	20,996,356	6,654,843	18,045	0	0	11,564,360	16,104,884
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	2,853,238	6,780,696	0	434,896	6,292,814	0	2,906,224
120	RDA GUIDEWAY CAPITAL PROJECT FUND	1,482,984	72,807	3,300,000	63,542	2,500,000	0	2,292,249
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	23,641,320	1,638,080	2,391,760	139,207	5,876,601	0	21,655,352
123	IRVINE BUSINESS COMPLEX	71,631,401	24,196,554	200,000	222,761	20,068,232	0	75,736,962
125	COMM DEVELOP BLOCK GRANT FUND	0	2,265,214	0	101,184	2,164,030	0	0
126	SENIOR SERVICE FOUNDATION	560,750	31,862	0	0	78,962	0	513,650
128	NUTRITION PROGRAM FUND	55,885	240,056	0	135,944	150,236	0	9,761
130	AB2766 - AIR QUALITY IMPROVMNT	649,535	226,800	0	23,670	216,500	0	636,165
132	SLURRY SEAL SUR CHG FUND	1,336,097	412,263	760,000	102,992	1,296,931	0	1,108,437
136	MAJOR SPECIAL EVENTS FUND	6,504	304,816	0	0	308,547	0	2,773
138	IBC TRANSPORTATION MGMT PROGRA	4,291,865	472,789	0	74,811	669,309	0	4,020,534
139	SUPPL.LAW ENFORCEMENT SERV.FD	222,437	5,954	0	0	206,721	0	21,670
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	6,842	0	0	0	6,842	0	0
143	COPS GRANTS FUND	-29,381	102,622	0	0	101,947	0	-28,706
144	PUBLIC SAFETY - STATE GRANTS	13,108	141,538	0	0	154,646	0	0
145	STRUCTURAL FIRE FUND	0	1,764,000	0	0	255,000	1,328,000	181,000
180	ORANGE COUNTY GREAT PARK	95,111,338	75,015,267	0	2,303,417	8,132,890	43,250,000	116,440,298
Subtotal		245,707,845	145,801,459	7,169,805	5,263,491	55,289,847	76,288,878	261,836,893

# Budget Summary

## All Funds – Summary

FUND	FY 2006-07 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
203	CFD 05-2 IMPROVEMENTS	19,270,556	544,298	0	0	16,050,000	0	3,764,854
205	CFD 04-1 IMPROVEMENTS	21,944,893	980,101	0	0	200,000	0	22,724,994
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	468,961	44,422	0	0	0	0	513,383
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	3,873,173	198,691	0	0	0	0	4,071,864
208	AD87-8 SPECTRUM 5 NORTH	24,938,063	1,199,704	0	15,270	2,984,730	0	23,137,767
209	AD89-9 & 94-15 WESTPARK NORTH	16,020,959	823,096	0	0	0	0	16,844,055
213	AD 94-13 OAKCREEK	17,339,531	898,305	0	53,990	245,010	0	17,938,836
214	AD 93-14 IRVINE SPECTRUM 6	26,830,368	1,372,226	0	22,604	977,396	0	27,202,594
215	AD 97-16 NORTHWEST IRVINE	17,229,943	900,511	0	0	0	0	18,130,454
216	AD 97-17 LOWER PETERS CANYON EAST	30,761,504	1,600,878	0	0	0	0	32,362,382
217	AD 00-18 SHADY CYN - TURTLE RIDGE	9,578,932	406,238	0	15,270	2,984,730	1,625,567	5,359,603
218	AD 03-19 NORTHERN SPHERE	20,427,805	958,846	0	166,018	6,833,982	0	14,386,651
219	AD04-20 PORTOLA SPRINGS	36,582,945	1,313,853	0	178,518	31,821,482	0	5,896,798
220	AD 05-21 ORCHARD HILLS	38,071,586	1,260,863	0	138,720	34,582,030	0	4,611,699
221	AD 07-22 STONEGATE	58,243,204	2,289,739	0	0	25,000,000	0	35,532,943
250	CAPITAL IMPROV PROJ FUND - CIR	2,179,742	15,218,058	30,734,899	1,298,770	23,923,835	0	22,910,094
254	RAILROAD GRADE SEPARATION	8,558,502	37,870,036	5,333,587	60,188	26,320,732	0	25,381,205
260	CAPITAL IMPROV PROJ FUND-NON C	7,354,013	24,656,072	9,290,565	328,658	28,091,916	0	12,880,076
262	COL. BILL BARBER MC MEMORIAL P	2,635,367	156,887	0	0	2,025,504	0	766,750
263	HERITAGE PARK AQUATICS COMPLEX	132,226	5,871	0	0	43,419	0	94,678
280	OCGP INFRASTRUCTURE CFD	3,961,188	75,120,000	20,450,000	94,518	98,409,600	0	1,027,070
281	FEE DISTRICT 89-1 (BAKE/I5 INT	4,972,528	361,737	0	12,115	0	0	5,322,150
282	FEE DISTRICT NO. 92-1	36,518	1,578	0	12,115	0	0	25,981
286	OCGP DEVELOPMENT FUND	0	50,000	21,700,000	110,357	21,408,000	0	231,643
Subtotal		371,412,507	168,232,010	87,509,051	2,507,111	321,902,366	1,625,567	301,118,524

FUND	FY 2006-07 DEBT SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
349	INFRASTRUCTURE AUTHORITY FUND	9,311,550	12,426,229	0	1,978	7,315,627	5,108,620	9,311,554
350	CULVER GRADE SEPARATION	777,454	4,575	1,100,000	1,978	1,862,006	18,045	0
367	INFRASTRUCTURE FINANCING PLAN	0	0	150,000	17,454	132,546	0	0
390	RDA GENERAL DEBT SERVICE	8,155,350	5,718,758	0	0	2,701,601	2,800,000	8,372,507
Subtotal		18,244,354	18,149,562	1,250,000	21,410	12,011,780	7,926,665	17,684,061

FUND	FY 2006-07 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	170,346	210,100	0	0	212,000	0	168,446
570	INSURANCE FUND	14,309,846	5,430,337	0	748,516	6,376,550	0	12,615,117
574	FLEET SERVICES FUND	5,706,456	3,723,464	0	906,196	2,672,533	0	5,851,191
577	MISC. EQUIPMENT INT. SERVICE F	337,982	15,451	0	0	0	0	353,433
578	TELEPHONE,MAIL,DUPLIC SRV FUND	1,757,978	2,774,560	0	286,641	2,359,801	0	1,886,096
579	STRATEGIC TECHNOLOGY PLAN FUND	5,705,681	6,476,218	0	174,176	6,105,192	0	5,902,531
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	155,871	1,616,691	0	195,990	1,403,884	0	172,688
Subtotal		28,144,160	20,246,821	0	2,311,519	19,129,960	0	26,949,502

# Budget Summary

## All Funds – Expenditure Comparison

<b>FUND</b>	<b>FY 2007-08 GENERAL FUND</b>	<b>ACTUALS 2005-06</b>	<b>ADJUSTED BUDGET 2006-07</b>	<b>ADOPTED BUDGET 2007-08</b>
001	GENERAL FUND	\$113,571,928	\$130,193,897	\$138,821,515
	General Fund Total	\$113,571,928	\$130,193,897	\$138,821,515

<b>FUND</b>	<b>FY 2007-08 GENERAL RESERVE FUNDS</b>	<b>ACTUALS 2005-06</b>	<b>ADJUSTED BUDGET 2006-07</b>	<b>ADOPTED BUDGET 2007-08</b>
002	ASSET MANAGEMENT PLAN FUND	\$5,400,000	\$5,830,000	\$6,360,000
003	COMPENSATED ABSENCES FUND	901,926	756,525	925,000
005	DEVELOPMENT SERVICES FUND	4,430,467	4,079,654	5,462,502
007	EDUCATIONAL PARTNERSHIP FUND	0	1,651,128	0
008	GREAT PARK PLANNING	526,800	0	0
009	REVENUE CLEARING FUND	530,494	589,818	573,437
010	INFRASTRUCTURE & REHABILITATION FUND	3,301,187	3,670,953	3,082,885
024	BUILDING AND SAFETY FUND	9,269,855	11,042,698	10,067,032
027	DEVELOPMENT ENGINEERING	1,231,590	1,684,551	1,392,520
030	COMMUNITY SERVICES FUND	2,429,082	2,814,216	3,356,014
051	ASSET FORFEITURE JUSTICE DEPT	26,542	78,000	172,810
052	ASSET FORFEITURE TREASURY DEPT	21,349	0	36,665
053	ASSET FORFEITURE OC AND STATE	46,738	164,191	0
	General Reserve Funds Total	\$28,116,030	\$32,361,734	\$31,428,865

<b>FUND</b>	<b>FY 2007-08 SPECIAL REVENUE FUNDS</b>	<b>ACTUALS 2005-06</b>	<b>ADJUSTED BUDGET 2006-07</b>	<b>ADOPTED BUDGET 2007-08</b>
108	IRVINE REDEVELOPMENT FUND	\$1,684,140	\$2,766,471	\$2,696,905
109	RDA HOUSING	0	820,605	948,011
110	MEASURE M LOCAL TURNBACK FUND	11,842	12,669	215,062
111	GAS TAX FUND	499,703	544,634	545,062
113	FEES & EXACTIONS FUND	4,165,598	4,523,224	3,024,000
114	HOME GRANT FUND	166,836	1,662,974	1,041,666
118	SYSTEMS DEVELOPMENT FUND	91,398	0	0
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	5,405,497	6,131,313	6,727,710
120	RDA GUIDEWAY CAPITAL PROJECT FUND	151,993	760,000	2,563,542
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	374,973	6,972,179	6,015,808
123	IRVINE BUSINESS COMPLEX	2,064,397	28,728,311	20,290,993
125	COMM DEVELOP BLOCK GRANT FUND	1,447,874	2,738,393	2,265,214
126	SENIOR SERVICE FOUNDATION	23,695	38,750	78,962
128	NUTRITION PROGRAM FUND	251,313	264,748	286,180
130	AB2766 - AIR QUALITY IMPROVMNT	107,908	302,746	240,170
132	SLURRY SEAL SUR CHG FUND	425,077	3,195,484	1,399,923
136	MAJOR SPECIAL EVENTS FUND	343,074	254,174	308,547
138	IBC TRANSPORTATION MGMT PROGRA	83,060	951,152	744,120
139	SUPPL.LAW ENFORCEMENT SERV.FD	240,791	346,468	206,721
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	0	0	6,842
143	COPS GRANTS FUND	139,020	1,046,805	101,947
144	PUBLIC SAFETY - STATE GRANTS	128,951	13,646	154,646
145	STRUCTURAL FIRE FUND	95,214	1,764,000	255,000
180	ORANGE COUNTY GREAT PARK	8,740,673	30,092,237	10,436,307
	Special Revenue Funds Total	\$26,643,027	\$93,930,983	\$60,553,338

# Budget Summary

## All Funds – Expenditure Comparison

FUND	FY 2007-08 CAPITAL PROJECTS FUNDS	ACTUALS 2005-06	ADJUSTED BUDGET 2006-07	ADOPTED BUDGET 2007-08
203	CFD 05-2 IMPROVEMENTS	\$3,245	\$21,924,555	\$16,050,000
205	CFD 04-1 IMPROVEMENTS	73,810	10,000,000	200,000
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	-26,229	2,600,000	0
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	3,478,642	2,002,243	0
208	AD87-8 SPECTRUM 5 NORTH	\$1,166,574	\$5,001,180	\$3,000,000
209	AD89-9 & 94-15 WESTPARK NORTH	70,191	3,302,243	0
212	AD95-12 NORTHWOOD POINT	293,759	0	0
213	AD 94-13 OAKCREEK	764,408	2,153,599	299,000
214	AD 93-14 IRVINE SPECTRUM 6	-306,705	27,109	1,000,000
215	AD 97-16 NORTHWEST IRVINE	240,735	1,167,220	0
216	AD 97-17 LOWER PETERS CANYON EAST	253,151	1,400,274	0
217	AD 00-18 SHADY CYN - TURTLE RIDGE	7,288,044	3,803,467	3,000,000
218	AD 03-19 NORTHERN SPHERE	17,281,587	20,907,267	7,000,000
219	AD04-20 PORTOLA SPRINGS	32,416,934	15,007,338	32,000,000
220	AD 05-21 ORCHARD HILLS	6,993,774	43,668,075	34,720,750
221	AD 07-22 STONEGATE	0	0	25,000,000
250	CAPITAL IMPROV PROJ FUND - CIR	19,209,402	20,954,333	25,222,605
252	TRAILS DEVELOPMENT FUND B	77,504	0	0
254	RAILROAD GRADE SEPARATION	1,471,698	10,001,952	26,380,920
260	CAPITAL IMPROV PROJ FUND-NON C	2,313,522	29,710,536	28,420,574
262	COL. BILL BARBER MC MEMORIAL P	54,227	2,139,999	2,025,504
263	HERITAGE PARK AQUATICS COMPLEX	52,159	0	43,419
280	OCGP INFRASTRUCTURE CFD	0	3,830,488	98,504,118
281	FEE DISTRICT 89-1 (BAKE/I5 INT	6,314	0	12,115
282	FEE DISTRICT NO. 92-1	2,267	0	12,115
286	GREAT PARK DEVELOPMENT FUND	0	0	21,518,357
Capital Projects Funds Total		\$93,179,013	\$199,601,878	\$324,409,477

FUND	FY 2007-08 DEBT SERVICE FUNDS	ACTUALS 2005-06	ADJUSTED BUDGET 2006-07	ADOPTED BUDGET 2007-08
349	INFRASTRUCTURE AUTHORITY FUND	\$6,634,277	\$7,022,088	\$7,317,605
350	CULVER GRADE SEPARATION	520,441	525,024	1,863,984
367	INFRASTRUCTURE FINANCING PLAN	0	0	150,000
390	RDA GENERAL DEBT SERVICE	0	0	2,701,601
Debt Service Funds Total		\$7,154,718	\$7,547,112	\$12,033,190

FUND	FY 2007-08 INTERNAL SERVICE FUNDS	ACTUALS 2005-06	ADJUSTED BUDGET 2006-07	ADOPTED BUDGET 2007-08
501	INVENTORY	\$300,739	\$262,750	\$212,000
570	INSURANCE FUND	6,223,482	6,801,993	7,125,066
574	FLEET SERVICES FUND	2,909,083	3,889,095	3,578,729
577	MISC. EQUIPMENT INT. SERVICE F	17,716	0	0
578	TELEPHONE,MAIL,DUPLIC SRV FUND	1,780,757	2,789,013	2,646,442
579	STRATEGIC TECHNOLOGY PLAN FUND	5,832,362	7,191,598	6,279,368
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,298,639	1,478,145	1,599,874
Internal Service Funds Total		\$18,362,779	\$22,412,594	\$21,441,479

<b>ALL FUNDS EXPENDITURE TOTALS</b>	<b>\$287,027,495</b>	<b>\$486,048,198</b>	<b>\$588,687,864</b>
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# Budget Summary

## All Funds – Revenue Comparison

<b>FUND</b>	<b>FY 2007-08 GENERAL FUND</b>	<b>ACTUALS 2005-06</b>	<b>ADJUSTED BUDGET 2006-07</b>	<b>ADOPTED BUDGET 2007-08</b>
001	GENERAL FUND	\$121,501,954	\$129,756,162	\$137,225,847
	General Fund Total	\$121,501,954	\$129,756,162	\$137,225,847

<b>FUND</b>	<b>FY 2007-08 GENERAL RESERVE FUNDS</b>	<b>ACTUALS 2005-06</b>	<b>ADJUSTED BUDGET 2006-07</b>	<b>ADOPTED BUDGET 2007-08</b>
002	ASSET MANAGEMENT PLAN FUND	\$1,801,625	\$2,244,956	\$2,773,153
003	COMPENSATED ABSENCES FUND	774,493	955,667	1,179,403
005	DEVELOPMENT SERVICES FUND	5,411,546	4,378,870	6,308,261
006	CONTINGENCY RESERVE	284,494	300,000	976,043
007	EDUCATIONAL PARTNERSHIP FUND	0	0	17,685
009	REVENUE CLEARING FUND	530,552	589,818	573,437
010	INFRASTRUCTURE & REHABILITATION FUND	748,036	407,138	695,410
024	BUILDING AND SAFETY FUND	12,396,619	12,953,638	11,885,309
027	DEVELOPMENT ENGINEERING	1,807,019	2,130,125	1,893,064
030	COMMUNITY SERVICES FUND	2,566,421	2,142,370	2,770,500
051	ASSET FORFEITURE JUSTICE DEPT	231,391	1,458	8,641
052	ASSET FORFEITURE TREASURY DEPT	702	943	917
053	ASSET FORFEITURE OC AND STATE	5,944	1,449	717
	General Reserve Funds Total	\$26,558,841	\$26,106,432	\$29,082,540

<b>FUND</b>	<b>FY 2007-08 SPECIAL REVENUE FUNDS</b>	<b>ACTUALS 2005-06</b>	<b>ADJUSTED BUDGET 2006-07</b>	<b>ADOPTED BUDGET 2007-08</b>
108	IRVINE REDEVELOPMENT FUND	\$115,787	\$3,411,512	\$57,250
109	RDA HOUSING	0	1,306,536	1,455,727
110	MEASURE M LOCAL TURNBACK FUND	3,059,935	2,924,782	3,344,111
111	GAS TAX FUND	4,342,263	4,931,403	3,829,595
112	LOCAL PARK FEES FUND	2,467,028	5,969,771	12,643,093
113	FEES & EXACTIONS FUND	1,339,520	5,694,261	3,103,856
114	HOME GRANT FUND	166,836	1,662,974	1,041,666
118	SYSTEMS DEVELOPMENT FUND	13,641,095	6,866,793	6,654,843
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	5,830,014	6,224,525	6,780,696
120	RDA GUIDEWAY CAPITAL PROJECT FUND	2,301,311	144,292	72,807
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	1,184,357	10,688,375	1,638,080
123	IRVINE BUSINESS COMPLEX	10,443,684	7,569,709	24,196,554
125	COMM DEVELOP BLOCK GRANT FUND	1,447,875	2,738,393	2,265,214
126	SENIOR SERVICE FOUNDATION	40,661	45,323	31,862
128	NUTRITION PROGRAM FUND	239,439	258,259	240,056
130	AB2766 - AIR QUALITY IMPROVMNT	237,776	207,000	226,800
132	SLURRY SEAL SUR CHG FUND	480,270	421,022	412,263
136	MAJOR SPECIAL EVENTS FUND	349,220	254,200	304,816
138	IBC TRANSPORTATION MGMT PROGRA	134,395	613,010	472,789
139	SUPPL.LAW ENFORCEMENT SERV.FD	263,742	266,269	5,954
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	233	270	0
143	COPS GRANTS FUND	107,554	1,046,805	102,622
144	PUBLIC SAFETY - STATE GRANTS	113,468	250	141,538
145	STRUCTURAL FIRE FUND	0	1,764,000	1,764,000
180	ORANGE COUNTY GREAT PARK	4,135,842	\$6,816,390.00	75,015,267
	Special Revenue Funds Total	\$52,442,305	\$71,826,124	\$145,801,459

# Budget Summary

## All Funds – Revenue Comparison

<b>FUND</b>	<b>FY 2007-08 CAPITAL PROJECTS FUNDS</b>	<b>ACTUALS 2005-06</b>	<b>ADJUSTED BUDGET 2006-07</b>	<b>ADOPTED BUDGET 2007-08</b>
203	CFD 05-2 IMPROVEMENTS	\$258	\$22,271,531	\$544,298
205	CFD 04-1 IMPROVEMENTS	100,752	23,228,356	980,101
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	135,336	162,034	44,422
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	168,562	107,412	198,691
208	AD87-8 SPECTRUM 5 NORTH	1,178,121	862,029	1,199,704
209	AD89-9 & 94-15 WESTPARK NORTH	575,543	550,000	823,096
212	AD95-12 NORTHWOOD POINT	2,227	0	0
213	AD 94-13 OAKCREEK	790,861	600,758	898,305
214	AD 93-14 IRVINE SPECTRUM 6	1,343,632	1,048,218	1,372,226
215	AD 97-16 NORTHWEST IRVINE	844,443	710,492	900,511
216	AD 97-17 LOWER PETERS CANYON EAST	1,422,822	1,190,804	1,600,878
217	AD 00-18 SHADY CYN - TURTLE RIDGE	781,237	431,202	406,238
218	AD 03-19 NORTHERN SPHERE	33,122,998	998,570	958,846
219	AD04-20 PORTOLA SPRINGS	1,502,126	53,110,082	1,313,853
220	AD 05-21 ORCHARD HILLS	68,855,713	943,125	1,260,863
221	AD 07-22 STONEGATE	0	0	2,289,739
250	CAPITAL IMPROV PROJ FUND - CIR	35,001,896	8,174,811	15,218,058
252	TRAILS DEVELOPMENT FUND B	102,315	0	0
254	RAILROAD GRADE SEPARATION	22,563,514	2,875,867	37,870,036
260	CAPITAL IMPROV PROJ FUND-NON C	8,708,098	23,923,073	24,656,072
262	COL. BILL BARBER MC MEMORIAL P	624,808	655,773	156,887
263	HERITAGE PARK AQUATICS COMPLEX	24,658	4,662	5,871
280	OCGP INFRASTRUCTURE CFD	0	91,310	75,120,000
281	FEE DISTRICT 89-1 (BAKE/I5 INT	335,959	188,319	361,737
282	FEE DISTRICT NO. 92-1	3,771	5,079	1,578
286	GREAT PARK DEVELOPMENT FUND	0	0	50,000
Capital Projects Funds Total		\$178,189,649	\$142,133,507	\$168,232,010

<b>FUND</b>	<b>FY 2007-08 DEBT SERVICE FUNDS</b>	<b>ACTUALS 2005-06</b>	<b>ADJUSTED BUDGET 2006-07</b>	<b>ADOPTED BUDGET 2007-08</b>
349	INFRASTRUCTURE AUTHORITY FUND	\$11,056,977	\$11,577,442	\$12,426,229
350	CULVER GRADE SEPARATION	124,425	40,991	4,575
390	RDA GENERAL DEBT SERVICE	0	0	5,718,758
Debt Service Funds Total		\$11,181,403	\$11,618,433	\$18,149,562

<b>FUND</b>	<b>FY 2007-08 INTERNAL SERVICE FUNDS</b>	<b>ACTUALS 2005-06</b>	<b>ADJUSTED BUDGET 2006-07</b>	<b>ADOPTED BUDGET 2007-08</b>
501	INVENTORY	\$290,831	\$260,300	\$210,100
570	INSURANCE FUND	6,650,062	6,794,059	5,430,337
574	FLEET SERVICES FUND	3,160,090	3,580,560	3,723,464
577	MISC. EQUIPMENT INT. SERVICE F	9,712	14,878	15,451
578	TELEPHONE,MAIL,DUPLIC SRV FUND	2,688,026	2,677,895	2,774,560
579	STRATEGIC TECHNOLOGY PLAN FUND	5,485,684	5,615,487	6,476,218
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,318,102	1,482,780	1,616,691
Internal Service Funds Total		\$19,602,507	\$20,425,959	\$20,246,821

<b>ALL FUNDS REVENUE TOTALS</b>	<b>\$409,476,660</b>	<b>\$401,866,617</b>	<b>\$518,738,239</b>
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# Budget Summary

## Comparison With Other Cities

	Irvine			Anaheim			Costa Mesa			Newport Beach		
<b>Population</b> <sup>1</sup>	Population	% Change		Population	% Change		Population	% Change		Population	% Change	
Jan-05	183,457	6.27%		341,808	0.22%		113,042	-0.05%		82,825	0.70%	
Jan-06	193,785	5.33%		342,410	0.18%		113,134	0.08%		83,361	0.64%	
Jan-07	202,079	4.10%		345,556	0.91%		113,805	0.59%		84,218	1.02%	
<b>FY 05-06 Assessed Valuation</b> <sup>2</sup>	\$39,280,255,615			\$32,609,870,269			\$12,756,016,576			\$32,993,340,291		
<b>Outstanding Debt</b>	\$22,775,000			\$5,700,000			\$50,895,000			\$21,914,254		
<b>Major Revenues</b>	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
Sales Tax	58,177,508	288		72,435,608	210		48,988,400	433		22,877,127	274	
Property Tax	38,802,100	192		61,047,204	178		25,353,408	224		73,083,537	877	
Hotel Tax	10,537,000	52		83,048,884	243		6,000,000	53		10,042,657	120	
Franchise Fee	7,023,000	35		N/A	-		3,855,000	34		3,418,320	41	
<b>General Fund Expenditures</b>	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
General Government	8,717,330	45		12,238,521	36		2,438,497	22		3,990,268	48	
Administrative Services	6,307,731	33		12,504,000	37		9,494,478	84		6,558,904	79	
Community Development	7,150,185	37		14,630,903	43		5,178,957	46		7,191,318	86	
Community Services	28,053,952	145		34,174,505	100		3,986,637	35		6,238,608	75	
Public Safety	49,435,458	255		157,513,466	460		41,428,675	366		41,463,875	497	
Public Works	28,563,787	147		21,418,316	63		21,576,188	191		28,982,445	348	
<b>Total</b>	\$ 128,228,443	\$ 662		\$ 252,479,711	\$ 737		\$ 84,103,432	\$ 743.40		\$ 94,425,418	\$ 1,133	

1-California Department of Finance

2-Orange County Assessor's

# Budget Summary

## Adopting Resolution – Budget & Policies

### CITY COUNCIL RESOLUTION NO. 07-81

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE ADOPTING AND APPROVING THE BUDGET AND FINANCIAL POLICIES FOR THE CITY OF IRVINE FOR THE FISCAL YEAR 2007-2008

The City Council of the City of Irvine DOES HEREBY RESOLVE as follows:

That the budget for the City of Irvine for the Fiscal Year 2007-2008 is approved and adopted by the City Council of the City of Irvine as follows:

#### **GENERAL FUND**

##### Operating Appropriations

City Manager's Office	8,748,101
Administrative Services	6,340,217
Community Development	7,177,441
Community Services	28,828,873
Public Safety	49,435,458
Public Works	28,563,789
Redevelopment Department	2,462,011
Non-Departmental	7,265,625

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<i>Total Operating Appropriations</i>	138,821,515
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##### Operating Transfers-Out (To)

Infrastructure & Rehabilitation Fur	0
Contingency Reserve	300,000
CIP Non-Circulation	0

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<i>Total Operating Transfers-Out</i>	300,000
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<b>TOTAL - GENERAL FUND</b>	<b>139,121,515</b>
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#### **SPECIAL FUNDS**

Appropriations	449,866,349
Transfers-Out	106,996,312
<i>Sub-Total</i>	556,862,661
Reserves	703,650,090

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<b>TOTAL - SPECIAL FUNDS</b>	<b>1,260,512,751</b>
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<b>TOTAL - ALL FUNDS</b>	<b>1,399,634,266</b>
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That the City Council adopts the Fiscal Year 2007-2008 Financial Policies as presented in the Budget Document.


# Budget Summary

## Adopting Resolution – Budget & Policies

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 12<sup>th</sup> day of June 2007.

  
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 12<sup>th</sup> day of June 2007.

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

  
CITY CLERK OF THE CITY OF IRVINE

# Budget Summary

## Adopting Resolution – Appropriation Limit

CITY COUNCIL RESOLUTION NO. 07-84

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
IRVINE ADOPTING THE ANNUAL APPROPRIATIONS  
LIMIT FOR FISCAL YEAR 2007-2008

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 a factor consisting of the change in population combined with one of two options for a cost of living adjustment: 1) the percentage change in California per capita personal income or; 2) the percentage change in the City's assessed valuation, which is attributable to non-residential new construction; and

WHEREAS, the City of Irvine has selected Option 1 and complied with all provisions of Article XIII B in determining the Appropriations Limit for Fiscal Year 2007-2008.

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for Fiscal Year 2007-2008 shall be \$192,107,243, and the Appropriations Subject to Limitation in Fiscal Year 2007-2008 shall be \$119,738,674.

# Budget Summary

## Adopting Resolution – Appropriation Limit

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 12<sup>th</sup> day of June 2007.

  
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 12<sup>th</sup> day of June 2007.

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

  
CITY CLERK OF THE CITY OF IRVINE

# Budget Summary

## Adopting Resolution – Redevelopment Agency

### IRVINE REDEVELOPMENT AGENCY RESOLUTION NO. 07-01

#### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRVINE REDEVELOPMENT AGENCY APPROVING THE IRVINE REDEVELOPMENT AGENCY BUDGET FOR THE FISCAL YEAR 2007-2008

The Board of Directors of the Irvine Redevelopment Agency DOES HEREBY RESOLVE as follows:

That the budget for the Irvine Redevelopment Agency for the Fiscal Year 2007-2008 is approved and adopted by the Board of Directors of the Irvine Redevelopment Agency as follows:

Salaries & Benefits	\$ 1,604,654
Services & Supplies	\$ 256,259
Contract Services	\$ 1,804,576
Interest Expense	\$ 708,340
Capital Equipment	\$ 45,593
Transfer-Out (Guideway & Pass-thru's)	\$ 4,727,095
<u>TOTAL</u>	<u>\$ 9,146,517</u>

That pursuant to Health and Safety Code section 33334.3(d), the Irvine Redevelopment Agency hereby 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.



# Budget Summary

## Adopting Resolution – Redevelopment Agency

PASSED AND ADOPTED by the Board of Directors of the Irvine Redevelopment Agency at a regular meeting held on the 12<sup>th</sup> day of June 2007.

  
\_\_\_\_\_  
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 12<sup>th</sup> day of June 2006, by the following vote:

AYES:     5   BOARD MEMBERS:   Agran, Choi, Kang, Shea and Krom

NOES:     0   BOARD MEMBERS:   None

ABSENT:   0   BOARD MEMBERS:   None

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

# City Manager's Department

## Budget Summary:

The FY 2007-08 City Manager's department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The City Manager's department is entrusted with the administrative, strategic business planning, budget, legal and City Clerk functions of the organization, and the administrative and planning functions for development of the Great Park. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$8,748,101 and revenues of \$43,000. The budget provides for a total of 40.8 full-time employees and 15.41 part-time employees.

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

## Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

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

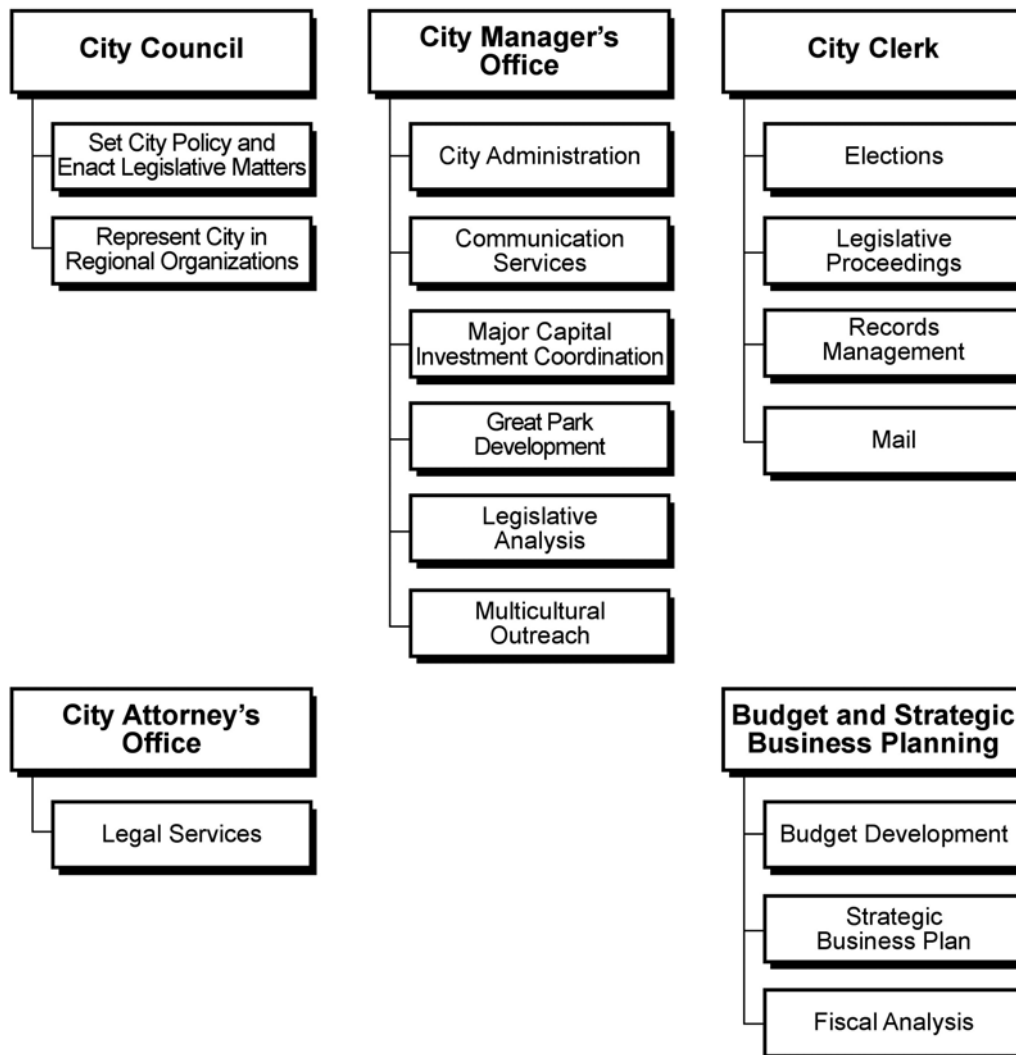
Promote effective government

- Oversee the development of the City's annual budget and Strategic Business Plan, a five-year fiscal forecast which guides the annual allocation of resources.
- Engage the community through an active Public Information Office, including website updates, public access video and quarterly newsletters.
- Promote the City's cultural diversity through multicultural efforts such as the City's Sister Cities program and other community-based events.
- Provide support to the City's elected leadership.

# City Manager's Department

Services to the Community:

## City Manager



# City Manager's Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$3,730,082	\$4,812,121	\$5,398,184
Services & Supplies	3,019,795	3,971,859	3,212,917
Capital Equipment	79,000	127,131	137,000
Subtotal	\$6,828,877	\$8,911,111	\$8,748,101
Cost Allocated	0	0	0
Revenues	(131,163)	(40,000)	(43,000)
GENERAL FUND SUPPORT	\$6,697,714	\$8,871,111	\$8,705,101
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$394,285	\$252,733	\$182,244
Services & Supplies	2,038,916	479,752	519,390
Capital Equipment	0	47,185	16,700
Subtotal	\$2,433,201	\$779,670	\$718,334
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$4,124,367	\$5,064,854	\$5,580,428
Services & Supplies	5,058,711	4,451,611	3,732,307
Capital Equipment	79,000	174,316	153,700
Cost Allocated	0	0	0
TOTAL COST	\$9,262,078	\$9,690,781	\$9,466,435
<b>STAFFING SUMMARY</b>			
Full Time	35.0	38.0	40.8
Part Time	23.4	13.7	15.4
TOTAL STAFFING	58.4	51.7	56.2

# City Manager's Department

## City Council

### Goal:

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

### Description:

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

### 2007-08 Standards:

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

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Conducted City Council Meeting (# of meetings)	33	33	33
• Budget Adjusted (annual budget)	1	1	1
<b>Efficiency</b>			
• Percent of City Council meetings held within scheduled timeframes	100%	100%	100%
• Annual budget Adjusted within established timeframes	Met	Met	Met
• Percent of constituent inquiries responded to within established timeframes	99%	99%	99%
<b>Unit Cost</b>			
• Percent of the City Manager's Department General Fund operating budget expenditures devoted to the City Council	24.6%	14.0%	15.5%
<b>Effectiveness</b>			
• Constituent satisfaction with City services	91%	93%	93%

# City Manager's Department City Council

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$629,787	\$687,347	\$815,578
Services & Supplies	1,047,180	562,850	540,900
Capital Equipment	0	0	0
Subtotal	\$1,676,967	\$1,250,197	\$1,356,478
Cost Allocated	0	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,676,967</b>	<b>\$1,250,197</b>	<b>\$1,356,478</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$92,798	\$104,500	\$0
Services & Supplies	563	0	0
Capital Equipment	0	0	0
Subtotal	\$93,361	\$104,500	\$0
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$722,585	\$791,847	\$815,578
Services & Supplies	1,047,743	562,850	540,900
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$1,770,328</b>	<b>\$1,354,697</b>	<b>\$1,356,478</b>

# City Manager's Department

## City Council

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	1.00
City 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>			
City Council Executive Assistant	6.34	5.30	7.40
City Council Person	3.00	3.00	3.00
ITA Board Member	5.00	0.00	0.00
Mayor	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00
Subtotal:	16.34	10.30	12.40
<b>TOTAL STAFFING:</b>	<b>19.84</b>	<b>13.80</b>	<b>15.90</b>

# City Manager's Department

## 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, provides direction to operating departments to ensure Council policies are implemented properly, oversees capital planning within the organization and throughout the City, works to influence State and Federal legislation on matters of importance to the City, implementation of the Great Park program, and represents the City through coordination of multicultural activities, including the Sister Cities program and receiving foreign dignitaries.

### 2007-08 Standards:

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

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Weekly Meetings with City Council (# of meetings)	52	52	52
• Executive Management Team Meetings (# of meetings)	24	24	24
• Annual Budget Updated (Plan updated)	1	1	1
• Number of Foreign Dignitaries Received	120	130	40
• Number of Volunteer Hours Devoted to Sister City Programs	1,300	1,000	150
<b>Efficiency</b>			
• Meetings held with each Council Member on a weekly basis	Met	Met	Met
• Bi-Monthly Executive Management Team meetings held within scheduled timeframes	Met	Met	Met
• Annual budget Adjusted within established timeframes	Met	Met	Met
<b>Unit Cost</b>			
• Percent of the City Manager's Department General Fund operating budget expenditures devoted to the City Manager's Division	43.0%	47.2%	49.6%
• City Manager's Office budget as a percent of city-wide General Fund budget	2.6%	3.2%	3.1%
<b>Effectiveness</b>			
• Percent of resident satisfaction with City services	91%	93%	93%



# City Manager's Department

## City Manager

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,718,211	\$2,289,133	\$2,701,786
Services & Supplies	1,138,303	1,827,095	1,539,322
Capital Equipment	79,000	85,371	99,500
Subtotal	\$2,935,514	\$4,201,599	\$4,340,608
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$2,935,514	\$4,201,599	\$4,340,608
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$158,206	\$34,300	\$0
Services & Supplies	913,881	25,000	25,000
Capital Equipment	(5,562)	0	0
Subtotal	\$1,066,526	\$59,300	\$25,000
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,876,417	\$2,323,433	\$2,701,786
Services & Supplies	2,052,185	1,852,095	1,564,322
Capital Equipment	73,438	85,371	99,500
Cost Allocated	0	0	0
TOTAL	\$4,002,040	\$4,260,899	\$4,365,608

# City Manager's Department

## City Manager

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
(N) Assistant City Manager	0.00	0.00	1.00
Assistant City Manager	1.00	1.00	0.90
Administrative Secretary	2.00	2.00	2.00
City Manager	1.00	1.00	0.90
Executive Assistant to the City Manager	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Management Analyst I	1.00	0.00	0.00
Management Analyst II	0.00	1.00	1.00
Manager, Public Communications	1.00	1.00	1.00
Media Services Coordinator	2.00	2.00	2.00
Media Services Specialist	1.00	1.00	1.00
(N) Media Service Specialist	0.00	0.00	1.00
Multicultural Affairs Coordinator	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Program Specialist	2.00	2.00	2.00
Senior Office Specialist	0.50	0.50	0.50
Subtotal:	16.50	16.50	18.30
<b>PART TIME</b>			
Administrative Aide-PT	0.75	0.75	0.75
Media Services Specialist-PT	0.50	0.00	0.00
Program Specialist-EPT	0.75	0.00	0.00
Program Specialist-PT	0.63	0.00	0.00
(N) Program Specialist-PT	0.00	0.00	0.50
Public Information Assistant-PT	0.00	0.00	0.00
Subtotal:	2.63	0.75	1.25
<b>TOTAL STAFFING:</b>	<b>19.13</b>	<b>17.25</b>	<b>19.55</b>

# City Manager's Department

## City Clerk

### Goal:

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

### Description:

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

### 2007-08 Standards:

- Provide professional, administrative, analytical, and technical assistance to the City Council, Commissioners, City Manager and the public for all legislative processes.
- Process all records research, information requests, and subpoenas within legal guidelines. Maintain all records in accordance with the Adjusted Retention Schedule.
- Conduct proceedings as they relate to the November 7, 2006 General Municipal Election pursuant to state and local law.
- Administer November 4, 2008 General Municipal Election per state and local law.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Documents Filmed or Imaged (# of documents)	1,224,057	1,237,000	1,250,000
• Number of visits to Irvine Quick Records	n/a	139,919	142,000
• Subpoenas and Public Information Requests Processed	5,324	4,361	4,500
• Campaign and Conflict of Interest Filings	385	417	425
• City Council and Commission Meetings Attended	112	112	112
<b>Efficiency</b>			
• Percent of all services provided in Legislative/Records/Mail/Reception Divisions	100%	100%	100%
<b>Unit Cost</b>			
• Percent of City Manager's Departmental General Fund operating expenditures devoted to the City Clerk	21.5%	27.1%	23.3%
<b>Effectiveness</b>			
• Percent of constituent satisfaction with City services	91%	93%	93%

# City Manager's Department City Clerk

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$954,755	\$1,293,888	\$1,306,929
Services & Supplies	513,317	1,075,282	690,089
Capital Equipment	0	41,760	37,500
Subtotal	\$1,468,072	\$2,410,930	\$2,034,518
Cost Allocated	0	0	0
Revenues	(131,163)	(40,000)	(43,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,336,910</b>	<b>\$2,370,930</b>	<b>\$1,991,518</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$143,281	\$113,933	\$182,244
Services & Supplies	948,842	454,752	494,390
Capital Equipment	5,562	47,185	16,700
Subtotal	\$1,097,685	\$615,870	\$693,334
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,098,036	\$1,407,821	\$1,489,173
Services & Supplies	1,462,159	1,530,034	1,184,479
Capital Equipment	5,562	88,945	54,200
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$2,565,757</b>	<b>\$3,026,800</b>	<b>\$2,727,852</b>

# City Manager's Department

## City Clerk

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Assistant City Clerk	0.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Clerk Specialist	2.00	3.00	3.00
Deputy City Clerk	2.00	0.00	0.00
Information Specialist	4.00	6.00	6.00
Lead Mail & Duplicating Specialist	1.00	1.00	1.00
(N) Mail Coordinator	0.00	0.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Supervising Information Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	12.00	14.00	15.00
<b>PART TIME</b>			
Information Specialist-EPT	<u>3.52</u>	<u>1.76</u>	<u>1.76</u>
Subtotal:	3.52	1.76	1.76
<b>TOTAL STAFFING:</b>	<b>15.52</b>	<b>15.76</b>	<b>16.76</b>

# City Manager's Department

## 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.

### 2007-08 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:

	2005-06	2006-07	2007-08
<b>Services</b>			
• City Council Meetings Attended (# of meetings)	33	33	33
• City Commission meetings attended (# of meetings)	109	109	109
• Service Requests Processed (# of requests)	100	100	100
<b>Efficiency</b>			
• Percent of City Council meetings attended	100%	100%	100%
• Percent of City Commission meetings attended	100%	100%	100%
• Percent of written service requests completed within established schedules	100%	100%	100%
• Average completion time	9 days	9 days	9 days
<b>Unit Cost</b>			
• Percent of the City Manager's Department General Fund operating budget expenditures devoted to the City Attorney section	2.9%	3.3%	3.6%
<b>Effectiveness</b>			
• Percent of user satisfaction with City Attorney services	91%	93%	93%

# City Manager's Department

## City Attorney's Office

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	195,558	290,000	315,000
Capital Equipment	0	0	0
Subtotal	\$195,558	\$290,000	\$315,000
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$195,558	\$290,000	\$315,000
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	195,558	290,000	315,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$195,558	\$290,000	\$315,000

# City Manager's Department

## City Attorney's Office

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None



# City Manager's Department

## Budget and Strategic Business Planning

### Goal:

To identify and allocate limited resources to strategic priorities and to 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.

### 2007-08 Standards:

- Provide City Council with a balanced budget for adoption by June 30.
- Modify the fiscal model to provide greater flexibility in forecasting expenditures.
- Submit monthly budget reports within 30 days of the month-end financial close.
- Provide revenue projections that are supported by objective information and prudent assumptions.
- Assist other departments with budget preparation, cost of service analysis, and forecasting economic trends impacting departmental operations.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Preparation of the Budget (# of documents)	1	1	1
• Preparation/approval of budget adjustments (# of adjustments)	50	50	55
• Preparation of Monthly and Quarterly Budget Report (# of reports)	10	10	10
<b>Efficiency</b>			
• Percent of financial reports submitted to Finance Commission within 30 days of month end close	100%	100%	100%
• Percent of city attorney bills processed within standard	100%	100%	100%
• Percent of budget adjustments processed within standard	100%	100%	100%
<b>Unit Cost</b>			
• Percent of the City Manager's Department General Fund operating budget expenditures	8.1%	8.5%	8.0%
• Cost per capita	\$2.96	\$3.91	\$3.47
<b>Effectiveness</b>			
• Received GFOA Budget Award	Yes	Yes	Yes
• Received CSMFO Budget Award	Yes	Yes	Yes
• Average number follow-up questions of monthly financial reports	2	2	2

# City Manager's Department

## Budget and Strategic Business Planning

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$427,329	\$541,753	\$573,891
Services & Supplies	125,436	216,632	127,606
Capital Equipment	0	0	0
Subtotal	\$552,766	\$758,385	\$701,497
Cost Allocated	0	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$552,766</b>	<b>\$758,385</b>	<b>\$701,497</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	\$427,329	\$541,753	\$573,891
Services & Supplies	125,436	216,632	127,606
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$552,766</b>	<b>\$758,385</b>	<b>\$701,497</b>

## City Manager's Department Budget and Strategic Business Planning

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Budget Officer	1.00	0.00	0.00
Management Analyst I	0.00	1.00	1.00
Manager, Budget & Business Planning	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Strategic Business Plan Administrator	0.00	1.00	1.00
Subtotal:	3.00	4.00	4.00
<b>PART TIME</b>			
Management Analyst I-EPT	0.88	0.88	0.00
Subtotal:	0.88	0.88	0.00
<b>TOTAL STAFFING:</b>	<b>3.88</b>	<b>4.88</b>	<b>4.00</b>

# Administrative Services Department

## Budget Summary:



Administrative Services is responsible for accounting, treasury, debt administration, benefits administration, workers' compensation, risk management, recruiting, information technology, duplicating, telecommunications and purchasing functions. The department serves the City Council, Commissions, City Manager, departments, employees and citizens of Irvine. The department is organized into four divisions that provide essential services for City operations. The FY 2007-08 General Fund Budget has increased from the prior year by \$492,069, or 8.4%. The majority of this increase is in Services and Supplies which increased by \$332,621, while Salary and Benefits grew by

\$159,448. In Services and Supplies the increase is the result of an additional \$126,990 in recruitment and training contracts and an increase of \$114,087 in department contributions to the Strategic Technology Plan. Salary and Benefit increases are primarily the result of increases in wages and benefits as full-time staffing has only net increase of 0.5 positions. This total does not include 2.45 full-time positions that are budgeted within the Redevelopment Agency budget and The Orange County Great Park budget.

## Strategic Goals:

### Maintain and enhance the physical environment

- Provide personnel, purchasing, 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, 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.

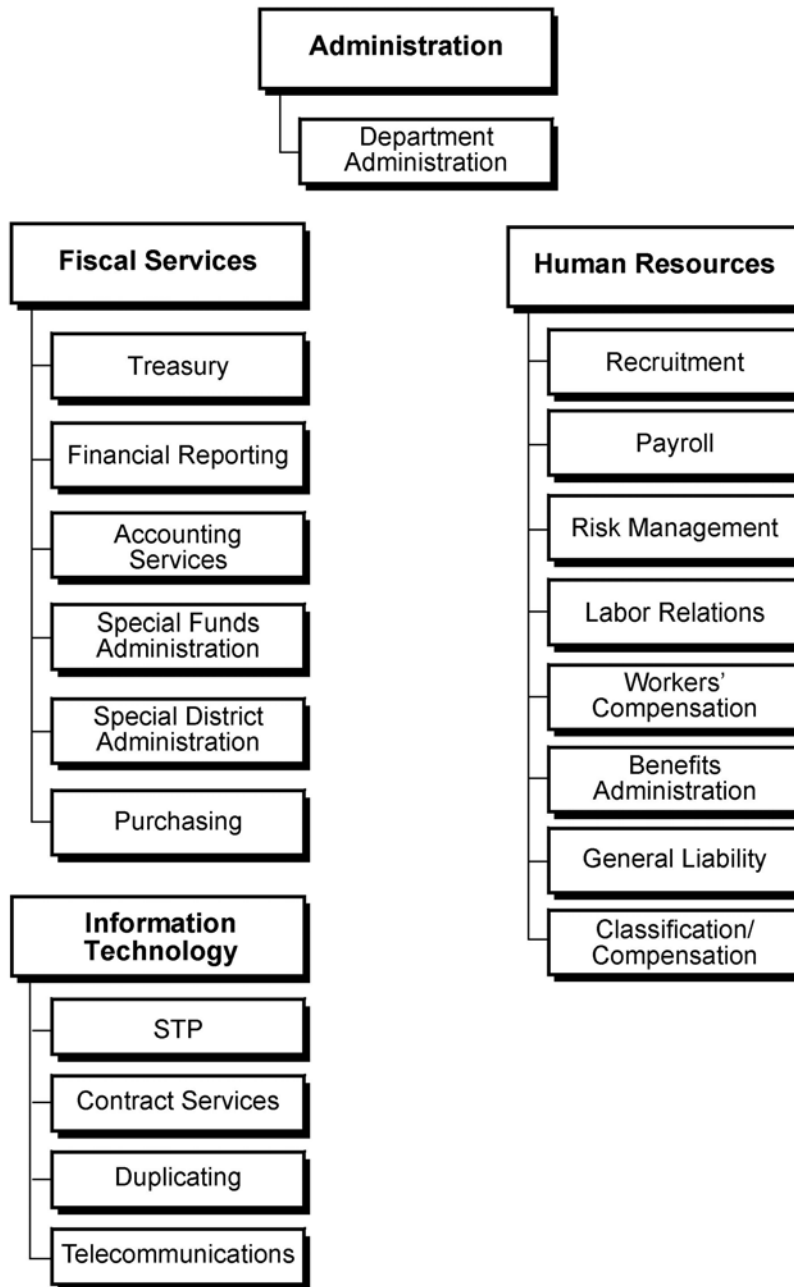
### Promote effective government

- Provide professional, effective and efficient support services.
- Establish standards for employee behavior, job classifications, recruitments, financial transactions and the purchase of goods and services.
- Provide an efficient and effective information technology infrastructure.

# Administrative Services Department

Services to the Community:

## Administrative Services



# Administrative Services Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$2,814,804	\$3,696,262	\$3,855,710
Services & Supplies	2,008,179	2,151,886	2,484,507
Capital Equipment	0	0	0
Subtotal	\$4,822,983	\$5,848,148	\$6,340,217
Cost Allocated	(8,877)	0	0
Revenues	(9,265)	(263,395)	(288,597)
GENERAL FUND SUPPORT	\$4,804,841	\$5,584,753	\$6,051,620
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$3,001,927	\$1,760,314	\$1,784,851
Services & Supplies	12,775,798	12,015,068	12,371,897
Capital Equipment	4,729	3,777,704	2,510,000
Subtotal	\$15,782,454	\$17,553,086	\$16,666,748
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$5,816,731	\$5,456,576	\$5,640,561
Services & Supplies	14,783,977	14,166,954	14,856,404
Capital Equipment	4,729	3,777,704	2,510,000
Cost Allocated	(8,877)	0	0
TOTAL COST	\$20,596,560	\$23,401,234	\$23,006,965
<b>STAFFING SUMMARY</b>			
Full Time	47.2	49.2	49.6
Part Time	12.0	9.1	9.0
TOTAL STAFFING	59.1	58.3	58.6

# Administrative Services Department

## AS Administration

### Goal:

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

### Description:

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

### 2007-2008 Standards:

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

### Measurements:

#### Unit Cost

	2005-06	2006-07	2007-08
• AS Administration as a percentage of Administrative Services Department General Fund budget	32.2%	24.7%	24.8%
• AS Administration as a percentage of city-wide General Fund budget	1.3%	1.1%	1.1%

# Administrative Services Department

## AS Administration

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$472,850	\$507,661	\$502,202
Services & Supplies	1,033,500	936,980	1,062,546
Capital Equipment	0	0	0
Subtotal	\$1,506,350	\$1,444,641	\$1,564,748
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,506,350	\$1,444,641	\$1,564,748
<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	\$472,850	\$507,661	\$502,202
Services & Supplies	1,033,500	936,980	1,062,546
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,506,350	\$1,444,641	\$1,564,748



# Administrative Services Department

## AS Administration

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</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	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	3.00	3.00	3.00
<b>PART TIME</b>			
Finance Commissioner	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Subtotal:	5.00	5.00	5.00
<b>TOTAL STAFFING:</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

# Administrative Services Department

## Fiscal Services

### Goal:

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

### Description:

The Fiscal Services division administers the financial operations of the City through the Accounting, Purchasing and Treasury sections. The division also provides administrative support to the Investment Advisory Committee, the Orange County Great Park Corporation, Irvine Redevelopment Agency and the Irvine Community Land Trust.

Specific functions include: annual financial report preparation; financial analysis and account reconciliation; financial and compliance audits; financial administration of twenty seven grants and seven internal service funds; treasury portfolio administration; receipt, custody and recordation of all revenues; banking services; accounts receivable; accounts payable; issuance and administration of two City debt issues, thirty four assessment district bond issues, six reassessment districts and three pooled revenue bonds; centralized purchasing; competitive bid process; contracts management; operation of a central warehouse; and financial planning support.

### 2007-2008 Standards:

- Provide responsive accounting services within generally accepted accounting principles.
- Deposit all revenues within one (1) 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 compliance with governmental regulations.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services (Output)</b>			
• Number of A/P warrants and payroll checks/direct deposits	43,232	46,200	49,500
• Turnaround time for processing warrants	6 days	6 days	6 days
• Number of accounts receivable invoices	10,350	10,650	11,000
• Number of purchase orders placed	2,200	2,300	2,400
<b>Unit Cost</b>			
• Accounting cost (stated as cost per report filed)	\$970	\$963	\$900
<b>Effectiveness</b>			
• Purchasing and Financial reporting awards received	3	2	2
• Percent of financial reports and warrants issued on time	100%	100%	100%
• Percent of purchase orders placed on time	97%	98%	99%
• Percent of monthly reports available on time	100%	100%	100%

# Administrative Services Department

## Fiscal Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,252,902	\$1,643,230	\$1,697,650
Services & Supplies	295,857	364,150	344,505
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$1,548,759	\$2,007,380	\$2,042,155
Cost Allocated	(8,877)	0	0
Revenues	<u>(9,265)</u>	<u>(263,395)</u>	<u>(288,597)</u>
NET GENERAL FUND SUPPORT	\$1,530,617	\$1,743,985	\$1,753,558
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$715,333	\$799,364	\$761,277
Services & Supplies	18,997	563,494	534,444
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$734,330	\$1,362,858	\$1,295,721
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,968,235	\$2,442,594	\$2,458,927
Services & Supplies	314,853	927,644	878,949
Capital Equipment	0	0	0
Cost Allocated	<u>(8,877)</u>	<u>0</u>	<u>0</u>
TOTAL	\$2,274,211	\$3,370,238	\$3,337,876

# Administrative Services Department

## Fiscal Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Accountant	1.00	1.60	1.40
Accounting Technician	3.00	3.00	3.00
Administrative Secretary	2.00	1.00	1.00
Buyer	0.00	1.00	1.00
Finance Administrator	1.90	1.65	1.30
Lead Accounting Technician	1.00	1.00	1.00
Manager, Fiscal Services	0.95	0.95	0.95
Program Assistant	0.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00
Senior Accountant	3.75	3.95	4.10
Senior Accounting Technician	4.55	5.00	4.80
Senior Buyer	2.00	2.00	2.00
Senior Office Specialist	1.00	0.00	0.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	23.15	24.15	23.55
<b>PART TIME</b>			
Accounting Technician-EPT	0.25	0.00	0.00
Subtotal:	0.25	0.00	0.00
<b>TOTAL STAFFING:</b>	<b>23.40</b>	<b>24.15</b>	<b>23.55</b>

# Administrative Services Department

## Human Resources

### Goal:

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

### Description:

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

### 2007-2008 Standards:

- Maintain the City's classification plan by conducting ongoing classification reviews and responding to departmental requests for position reviews.
- Prepare recruitment strategy and work plan within 7 working days following receipt of position requisition.
- Ensure compliance with the City's Personnel Rules and Regulations, Memoranda of Understandings and the Salary and Compensation Resolutions
- Process the bi-weekly payroll in an accurate and timely manner to ensure compliance with State and Federal Regulations, Memoranda of Understandings, CalPERS rules and the City of Irvine Personnel Rules and Regulations.
- Cost effectively manage the City's risk management program; workers' compensation, municipal liability, property, employee benefits, retirement, ADA, employee safety and wellness programs.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Average number of Timesheets processed each payroll	1,021	1,102	1,180
• Number of COBRA and retiree health plan participants	89	99	99
<b>Efficiency</b>			
• Percentage of employees participating in direct deposit	77%	78%	77%
• Percentage of City Facilities in compliance with City's Safety Policy and Standards within ninety days of inspection.	100%	100%	100%
<b>Unit Cost</b>			
• Average workers' compensation cost per closed claim	\$12,520	\$13,881	\$14,500
• New workers' compensation claims per budgeted FTE	0.11	0.10	0.10
<b>Effectiveness</b>			
• Percentage of appointments made from the first tier of the eligibility list	90%	85%	85%
• Percentage of appointments that pass probation	98%	85%	85%
• Litigated cases as a percentage of total open workers' compensation claims	6%	10%	10%
• Number of liability claims litigated per year	<10	<10	<10

# Administrative Services Department

## Human Resources

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,094,973	\$1,545,371	\$1,655,858
Services & Supplies	672,907	850,756	1,077,456
Capital Equipment	0	0	0
Subtotal	\$1,767,880	\$2,396,127	\$2,733,314
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,767,880	\$2,396,127	\$2,733,314
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,354,261	\$734,460	\$774,220
Services & Supplies	4,968,141	6,089,998	6,376,550
Capital Equipment	0	0	0
Subtotal	\$6,322,403	\$6,824,458	\$7,150,770
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,449,234	\$2,279,831	\$2,430,078
Services & Supplies	5,641,048	6,940,754	7,454,006
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$8,090,282	\$9,220,585	\$9,884,084

# Administrative Services Department

## Human Resources

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Human Resources Systems Spec	1.00	0.00	0.00
Management Analyst I	0.00	1.00	1.00
Management Analyst II	3.00	3.00	3.00
(N) Management Analyst II	0.00	0.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00
Payroll Systems Specialist	2.00	2.00	2.00
Personnel Administrator	1.00	0.00	0.00
Program Assistant	3.00	6.00	6.00
Program Specialist	1.00	1.00	1.00
Risk Management Administrator	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00
Senior Office Specialist	1.00	0.00	0.00
Subtotal:	19.00	20.00	21.00
<b>PART TIME</b>			
Human Resources Specialist-EPT	0.00	0.80	0.00
Human Resources Specialist-PT	0.50	0.00	0.50
Intern II-PT	0.00	1.50	2.00
Intern I-PT	4.00	0.50	0.50
Management Analyst II-EPT	0.00	0.00	0.50
Program Assistant-EPT	0.00	0.80	0.00
Program Assistant-PT	0.47	0.00	0.50
Senior Office Specialist-EPT	0.75	0.00	0.00
Senior Office Specialist-PT	0.00	0.50	0.00
Subtotal:	5.72	4.10	4.00
<b>TOTAL STAFFING:</b>	<b>24.72</b>	<b>24.10</b>	<b>25.00</b>

# Administrative Services Department

## Information Technology

### Goal:

To make City information more accessible to the community and to improve dissemination of data to City employees. To support and maximize all departments' productivity by implementing the City's Strategic Technology Plan. Monitor the implementation plan and all of its components. In addition to the Strategic Technology Plan, responsible for oversight and monitoring all Information Technology contracts for service levels and compliance of those levels. Ensure each department's technology needs are discussed in the next fiscal year's Strategic Technology Plan and funding requirements evaluated.

### Description:

Information Technology provides Citywide information technology services in a cost effective and efficient manner directed by the five-year technology plan. The key services provided are: hardware support, software support, network support, implementation of the five-year Strategic Technology Plan, Telecommunications and Duplicating Services.

### 2007-2008 Standards:

- Implement the Strategic Technology Plan in a timely manner, working with each department.
- Achieve greater than 95% for all service levels.
- Have customer (City employees) satisfaction survey overall rating of better than satisfactory.
- Install and maintain 800 telephone handsets and "back office" hardware.
- Support and maintain Department Copiers and City's Duplicating Center

Measurements:	2005-06	2006-07	2007-08
<b>Services</b>			
• Maintain personal computers and systems on the City Wide Area Network	550-600	600-650	650-700
• Maintain network server and connectivity (number of servers)	98	110	110
• Number of duplicated pages by the Duplicating Center			3,500,000
<b>Efficiency</b>			
• Implemented Strategic Technology Plan per schedule	On Time	On Time	On Time
<b>Unit Cost</b>			
• IT costs as a percentage of General Fund Budget	5.1%	7.2%	5.9%
<b>Effectiveness</b>			
• Percent service level achievement	95%	95%	95%
• Customer satisfaction survey	Satisfactory	Satisfactory	Satisfactory



# Administrative Services Department

## Information Technology

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	(\$5,921)	\$0	\$0
Services & Supplies	2,795	0	0
Capital Equipment	0	0	0
Subtotal	(\$3,126)	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	(\$3,126)	\$0	\$0
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$189,088	\$226,490	\$249,354
Services & Supplies	5,649,730	5,361,576	5,460,903
Capital Equipment	0	3,777,704	2,510,000
Subtotal	\$5,838,818	\$9,365,770	\$8,220,257
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$183,168	\$226,490	\$249,354
Services & Supplies	5,652,524	5,361,576	5,460,903
Capital Equipment	0	3,777,704	2,510,000
Cost Allocated	0	0	0
TOTAL	\$5,835,692	\$9,365,770	\$8,220,257

# Administrative Services Department

## Information Technology

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Duplicating Technician	1.00	1.00	1.00
Information Technology Administrator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	2.00	2.00	2.00
<b>PART TIME</b>			
Duplicating Technician-PT	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal:	1.00	0.00	0.00
<b>TOTAL STAFFING:</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>

# Community Development Department

## Budget Summary:



The FY 2007-08 Community Development Department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The Community Development 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. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes

expenditures of \$7,177,441 and revenues of \$217,000. The budget provides for a total of 100 full-time employees and 10.6 part-time employees.

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

## Strategic Goals:

### Maintain and enhance the physical environment

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

### Promote a safe and secure community

- Provide code enforcement services to ensure buildings are maintained and used consistently with codes and ordinances.

### 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.

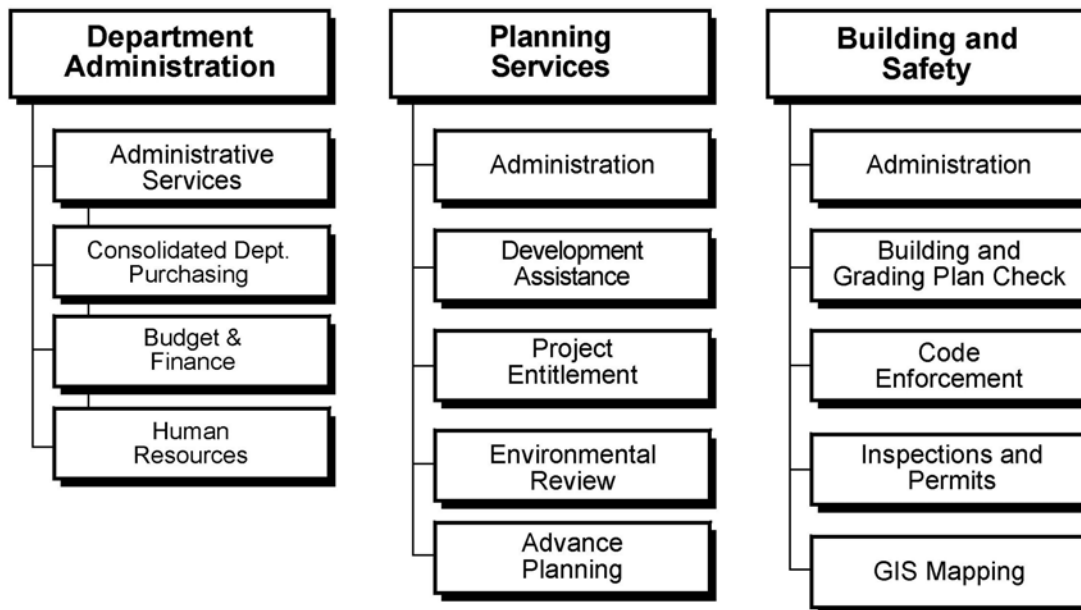
### Promote effective government

- 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



# Community Development Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$3,761,714	\$3,889,298	\$4,334,666
Services & Supplies	3,260,018	2,784,186	2,785,775
Capital Equipment	0	0	57,000
Subtotal	\$7,021,732	\$6,673,484	\$7,177,441
Cost Allocated	(15,267)	0	0
Revenues	(233,564)	(207,000)	(217,000)
GENERAL FUND SUPPORT	\$6,772,901	\$6,466,484	\$6,960,441
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$6,520,434	\$7,411,476	\$8,080,116
Services & Supplies	11,499,465	6,098,303	4,210,968
Capital Equipment	16,770	5,000	65,000
Subtotal	\$18,036,669	\$13,514,779	\$12,356,084
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$10,282,148	\$11,300,774	\$12,414,782
Services & Supplies	14,759,483	8,882,489	6,996,743
Capital Equipment	16,770	5,000	122,000
Cost Allocated	(15,267)	0	0
TOTAL COST	\$25,043,134	\$20,188,263	\$19,533,525
<b>STAFFING SUMMARY</b>			
Full Time	84.9	90.0	100.0
Part Time	17.5	12.4	10.6
TOTAL STAFFING	102.4	102.4	110.6

# Community Development Department

## CD Administration

### Goal:

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

### Description:

The Administrative section directs all department functions; establishes and implements priorities, policies and procedures; provides oversight of contracts; as well as administrative support in human resources, training, budget, purchasing, finance and special projects for the department's 100 full time and 10.6 part time employees. Annually, the section processes more than 300 public requests for records research.

### 2007-08 Standards:

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

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Number of Response Letters completed	28	20	20
• Number of TW2's processed	37	40	40
<b>Efficiency</b>			
• Percent of public requests for files and information responded to within 10 days.	100%	100%	100%
<b>Unit Cost</b>			
• CD Administration as a percent of Department General Fund budget	34.4%	34.6%	32.4%
• CD Administration as a percent of city-wide General Fund budget	6.2%	5.1%	5.2%
<b>Effectiveness</b>			
• Overall customer service evaluations that met or exceeded customer expectations	87%	90%	90%

# Community Development Department

## CD Administration

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$545,814	\$578,769	\$618,912
Services & Supplies	1,871,176	1,730,175	1,708,401
Capital Equipment	0	0	0
Subtotal	\$2,416,990	\$2,308,944	\$2,327,313
Cost Allocated	(4,002)	0	0
Revenues	(1,802)	(2,000)	(2,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$2,411,186</b>	<b>\$2,306,944</b>	<b>\$2,325,313</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$47,780	\$53,386	\$55,010
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$47,780	\$53,386	\$55,010
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$593,594	\$632,155	\$673,922
Services & Supplies	1,871,176	1,730,175	1,708,401
Capital Equipment	0	0	0
Cost Allocated	(4,002)	0	0
<b>TOTAL</b>	<b>\$2,460,768</b>	<b>\$2,362,330</b>	<b>\$2,382,323</b>

# Community Development Department

## CD Administration

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Aide	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Director, Community Development	1.00	1.00	1.00
Senior Management Analyst	0.90	1.00	1.00
Senior Office Specialist	<u>0.80</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	4.70	5.00	5.00
<b>PART TIME</b>			
Senior Office Specialist-EPT	<u>0.35</u>	<u>0.00</u>	<u>0.00</u>
Subtotal:	0.35	0.00	0.00
<b>TOTAL STAFFING:</b>	<b>5.05</b>	<b>5.00</b>	<b>5.00</b>



## Community Development Department

### Building & Safety Administration

#### Goal:

To direct and allocate the Building and Safety Division's resources to provide high quality services to our customers and successfully implement programs designed to support the City's strategic priorities.

#### Description:

The Building and Safety Administration Section provides oversight of the comprehensive Permit Processing Counter, Plan Check and Inspection services; Code Enforcement services; and Geographical Information Systems (GIS) mapping services.

#### 2007-08 Standards:

- Complete all work programs per established schedules and deadlines.
- Enhance processing and inspection procedures by conducting and responding to applicant surveys.
- Coordinate with the Orange County Fire Authority to ensure plan reviews and inspections are completed within established timeframes.
- Implement the new 5 year State Water Quality Management Permit to be adopted in early 2007.
- Adopt new state mandated building codes through City Ordinance, train staff and implement all resulting changes.

Measurements:	2005-06	2006-07	2007-08
Efficiency			
• Maintain established turnaround times for division activities including inspections, plan checks, and GIS maps	95 to 100%	95 to 100%	95 to 100%
Unit Cost			
• Percent of the Community Development's General Fund expenditures Building and Safety Administration services	3.6%	3.7%	3.6%
Effectiveness			
• Division customer survey ratings that met or exceeded customer expectations	87%	90%	90%

# Community Development Department

## Building & Safety Administration

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$166,269	\$184,777	\$183,511
Services & Supplies	86,019	59,060	74,100
Capital Equipment	0	0	0
Subtotal	\$252,288	\$243,837	\$257,611
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$252,288	\$243,837	\$257,611
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$214,732	\$249,840	\$255,321
Services & Supplies	529,113	889,339	378,250
Capital Equipment	16,770	0	0
Subtotal	\$760,616	\$1,139,179	\$633,571
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$381,002	\$434,617	\$438,832
Services & Supplies	615,132	948,399	452,350
Capital Equipment	16,770	0	0
Cost Allocated	0	0	0
TOTAL	\$1,012,904	\$1,383,016	\$891,182

# Community Development Department

## Building & Safety Administration

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Deputy Director/Chief Building Official	1.00	1.00	1.00
Senior Management Analyst	0.50	0.50	0.50
Senior Office Specialist	0.00	1.00	1.00
Subtotal:	2.50	3.50	3.50
 TOTAL STAFFING:	 2.50	 3.50	 3.50

# Community Development Department

## Code Enforcement & GIS Services

### Goal:

To ensure that the built environment in the City complies with City codes and that Geographic Information Systems (GIS) meet the needs of internal and external customers.

### Description:

The Code Enforcement and GIS section is responsible for enforcing the City's codes and regulations pertaining to the use and condition of developed property. The staff also enforces the City sign and water quality ordinances. The section maintains a citywide geographical information mapping system.

### 2007-08 Standards:

- Respond to Water Quality, Fire and Life Safety complaints within 2 working days.
- Respond to non-fire and non-Life Safety complaints within 5 working days.
- Complete GIS projects for City departments within customer timeframes.
- Develop and maintain GIS information for Public Safety and other City department GIS applications.
- Continue to implement the GIS Strategic Plan providing upgrades and integration with other City systems.
- Complete water quality inspections required by NPDES Water Quality Permit.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Number of Code Enforcement cases received	1,320	1,300	1,350
• Number of GIS projects completed	544	516	540
• Number of illegal signs removed	9,494	9,667	10,000
<b>Efficiency</b>			
• Respond to water quality, fire and life safety complaints within 2 days	100%	100%	100%
• Weed abatement compliance achieved	100%	100%	100%
• Complete GIS projects within customer timeframes	100%	100%	100%
<b>Unit Cost</b>			
Percent of the Community Development Department's General Fund operating budget expenditures devoted to Code Enforcement and GIS Services	15.7%	17.1%	15.3%
<b>Effectiveness</b>			
• Percentage of Code Enforcement cases resolved	100%	100%	100%
• Percentage of Code Enforcement cases resolved without legal action	100%	95%	95%

# Community Development Department

## Code Enforcement & GIS Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$859,781	\$863,156	\$1,062,407
Services & Supplies	242,533	277,500	35,978
Capital Equipment	0	0	0
Subtotal	\$1,102,315	\$1,140,656	\$1,098,385
Cost Allocated	(122)	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,102,192</b>	<b>\$1,140,656</b>	<b>\$1,098,385</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$107,310	\$227,548	\$251,442
Services & Supplies	46	45,300	75,692
Capital Equipment	0	0	0
Subtotal	\$107,355	\$272,848	\$327,134
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$967,091	\$1,090,704	\$1,313,849
Services & Supplies	242,579	322,800	111,670
Capital Equipment	0	0	0
Cost Allocated	(122)	0	0
<b>TOTAL</b>	<b>\$1,209,548</b>	<b>\$1,413,504</b>	<b>\$1,425,519</b>

# Community Development Department

## Code Enforcement & GIS Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Associate Engineer	1.00	1.00	1.00
Building Inspection Supervisor	0.23	0.25	0.25
Building Inspector	0.08	0.04	0.04
Code Enforcement Supervisor	1.00	1.00	1.00
Deputy Building Official	0.15	0.15	0.15
GIS Analyst	1.00	1.00	1.00
GIS Application Specialist	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Senior Building Inspector	1.20	1.60	1.60
(N) Senior Building Inspector	0.00	0.00	1.12
Senior Construction Inspector	0.32	0.16	0.16
(N) Senior Construction Inspector	0.00	0.00	0.04
Senior GIS Analyst	1.00	1.00	1.00
(N) Senior Office Specialist	0.00	0.00	1.00
Senior Permit Specialist	0.08	0.08	0.08
Subtotal:	8.06	8.28	10.44
<b>PART TIME</b>			
Engineering Aide-EPT	1.00	0.98	0.88
Engineering Aide-PT	0.00	1.00	0.50
Intern II-PT	0.50	0.00	0.00
Intern I-PT	1.00	0.00	0.50
Senior Building Inspector-EPT	1.00	0.00	0.00
Subtotal:	3.50	1.98	1.88
<b>TOTAL STAFFING:</b>	<b>11.56</b>	<b>10.26</b>	<b>12.32</b>

# Community Development Department

## Inspection, Plan Check, & Permit Services

### Goal:

To ensure that all construction in the City complies with City and State codes, and that all permitting and licensing systems are efficient and serve the needs of the public.

### Description:

The Inspection, Plan Check and Permit Services Section provides quality plan review and field inspection services, and coordinates permit approvals with City departments and outside agencies.

### 2007-08 Standards:

- Route all permits and plans on the same day received.
- 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.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Number of Applications received	2,668	2,288	2,000
• Number of Inspections Completed	149,089	155,000	140,000
• Number of Permits Issued	14,766	12,800	12,000
<b>Efficiency</b>			
• Percent of inspections performed the day after the requests reviewed	100%	100%	100%
• Percent of plan checks completed within established timeframes	95%	95%	95%
• Fees calculated within 24 hours of plan check completion	90%	90%	90%
<b>Residential Unit Cost</b>			
• Average Plan Check cost per sq/ft – New SFD units	\$0.15	\$0.15	\$0.25
• Average Inspection cost per sq/ft – New SFD units	\$0.22	\$0.22	\$0.26
• Percentage of the Community Development Department's General Fund expenditures devoted to Inspection, Plan Check and Permit Services	2.2%	2.8%	3.4%
<b>Effectiveness</b>			
• Division customer satisfaction survey rating that met or exceeded customer expectations	87%	90%	90%
• Percentage of counter customers served within 20 minutes	75%	75%	75%

# Community Development Department

## Inspection, Plan Check, & Permit Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$100,724	\$121,367	\$194,083
Services & Supplies	56,030	63,952	27,996
Capital Equipment	0	0	24,000
Subtotal	\$156,755	\$185,319	\$246,079
Cost Allocated	(73)	0	0
Revenues	(366)	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$156,316</b>	<b>\$185,319</b>	<b>\$246,079</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$5,144,979	\$5,985,007	\$6,819,301
Services & Supplies	3,373,970	3,628,664	2,222,026
Capital Equipment	0	5,000	65,000
Subtotal	\$8,518,950	\$9,618,671	\$9,106,327
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$5,245,704	\$6,106,374	\$7,013,384
Services & Supplies	3,430,001	3,692,616	2,250,022
Capital Equipment	0	5,000	89,000
Cost Allocated	(73)	0	0
<b>TOTAL</b>	<b>\$8,675,631</b>	<b>\$9,803,990</b>	<b>\$9,352,406</b>



# Community Development Department

## Inspection, Plan Check, & Permit Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Aide	1.00	1.00	1.00
Building Inspection Supervisor	3.77	4.75	4.75
Building Inspector	0.92	0.96	0.96
Deputy Building Official	0.85	0.85	0.85
Engineering Geologist	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Permit Services Supervisor	0.00	1.00	1.00
Permit Specialist I	1.00	1.00	1.00
(N) Permit Specialist I	0.00	0.00	1.00
Permit Specialist II	3.00	4.00	4.00
Plans Examiner	2.00	2.00	2.00
Principal Plan Check Engineer	1.00	2.00	2.00
Senior Building Inspector	13.80	14.40	14.40
(N) Senior Building Inspector	0.00	0.00	2.88
Senior Civil Engineer	1.00	1.00	1.00
Senior Construction Inspector	3.68	3.84	3.84
(N) Senior Construction Inspector	0.00	0.00	0.96
Senior Management Analyst	1.50	0.50	0.50
(N) Senior Office Specialist	0.00	0.00	2.00
Senior Permit Specialist	3.92	2.92	2.92
Senior Plan Check Engineer	6.00	6.00	6.00
(N) Senior Plan Check Engineer	0.00	0.00	1.00
Subtotal:	45.44	48.22	56.06
<b>PART TIME</b>			
Permit Specialist I-EPT	1.00	0.00	0.00
Senior Office Specialist-EPT	0.95	1.60	0.88
Senior Office Specialist-PT	1.00	0.00	0.00
Senior Plan Check Engineer-PT	0.50	0.48	0.50
Subtotal:	3.45	2.08	1.38
<b>TOTAL STAFFING:</b>	<b>48.89</b>	<b>50.30</b>	<b>57.44</b>

# Community Development Department

## Planning & Development Services

### Goal:

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

### Description:

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

### 2007-08 Standards:

- Complete agendas and support material for the Planning Commission, Zoning Administrator and Subdivision Committee within established deadlines.
- Complete all work programs per established schedules and deadlines.
- Begin the Comprehensive General Plan Update.
- Analyze and process Planning Area 40 General Plan Amendment and EIR.
- Complete the EIR for the IBC Vision Plan and Overlay Zoning Code.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Number of cases reviewed by the Planning Commission	85	50	45
• Number of cases reviewed by the Zoning Administrator	28	30	40
• Number of cases reviewed by the Subdivision Committee	40	15	25
• Number of code compliance cases processed	488	320	300
<b>Efficiency</b>			
• Permits processed within established timeframes	97%	97%	97%
• Discretionary cases processed within established timeframes	90%	90%	90%
<b>Unit Cost</b>			
• Average processing cost for a Tentative Tract Map	\$9,850	\$9,850	\$10,600
• Average processing cost for a Master Plan	\$9,775	\$9,775	\$10,500
• Average processing cost for a Conditional Use Permit (PC)	\$11,000	\$11,000	\$11,800
• Average processing cost for a Major Code Compliance	\$3,200	3,200	\$3,500
• Percentage of the Community Development Department's General Fund devoted to Planning Services	42.2%	41.93%	45.3%
<b>Effectiveness</b>			
• Division customer survey ratings that met or exceeded customer expectations	87%	90%	90%

# Community Development Department

## Planning & Development Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$2,089,125	\$2,141,229	\$2,275,753
Services & Supplies	1,004,259	653,499	939,300
Capital Equipment	0	0	33,000
Subtotal	\$3,093,384	\$2,794,728	\$3,248,053
Cost Allocated	(11,070)	0	0
Revenues	(231,397)	(205,000)	(215,000)
NET GENERAL FUND SUPPORT	\$2,850,918	\$2,589,728	\$3,033,053
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,005,632	\$895,695	\$699,042
Services & Supplies	7,596,336	1,535,000	1,535,000
Capital Equipment	0	0	0
Subtotal	\$8,601,968	\$2,430,695	\$2,234,042
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$3,094,757	\$3,036,924	\$2,974,795
Services & Supplies	8,600,595	2,188,499	2,474,300
Capital Equipment	0	0	33,000
Cost Allocated	(11,070)	0	0
TOTAL	\$11,684,282	\$5,225,423	\$5,482,095

# Community Development Department

## Planning & Development Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	2.00	4.00	4.00
Associate Planner	8.00	6.00	6.00
Manager, Development Services	1.00	1.00	1.00
Principal Planner	4.00	4.00	4.00
Senior Office Specialist	0.20	0.00	0.00
Senior Planner	7.00	8.00	8.00
Subtotal:	24.20	25.00	25.00
<b>PART TIME</b>			
Assistant Planner-EPT	2.85	1.90	0.87
Intern II-PT	0.75	0.48	0.50
Planning Commissioner	5.00	5.00	5.00
Senior Office Specialist-EPT	0.55	0.00	0.00
Zoning Administrator	1.00	1.00	1.00
Subtotal:	10.15	8.38	7.37
<b>TOTAL STAFFING:</b>	<b>34.35</b>	<b>33.38</b>	<b>32.37</b>

# Community Services Department

## Budget Summary:



The FY 2007-08 Community Services Department operating budget focuses resources on core services to meet the City's strategic goals. The Community Services Department is entrusted with developing, building and maintaining public facilities and programs that enhance the quality of life enjoyed by Irvine's residents. The department's budget is based on the continuation of core, mandated and City Council-directed services and includes General Fund expenditures of \$28,828,873 with revenues of \$6,935,360. The budget provides

for a total of 112 full-time employees, and 209.89 part-time employees.

The Department's organizational structure, the programs and services that it will provide during the year, as well as the revenue and expenditures required to implement the services are detailed on the subsequent pages.

## 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 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.

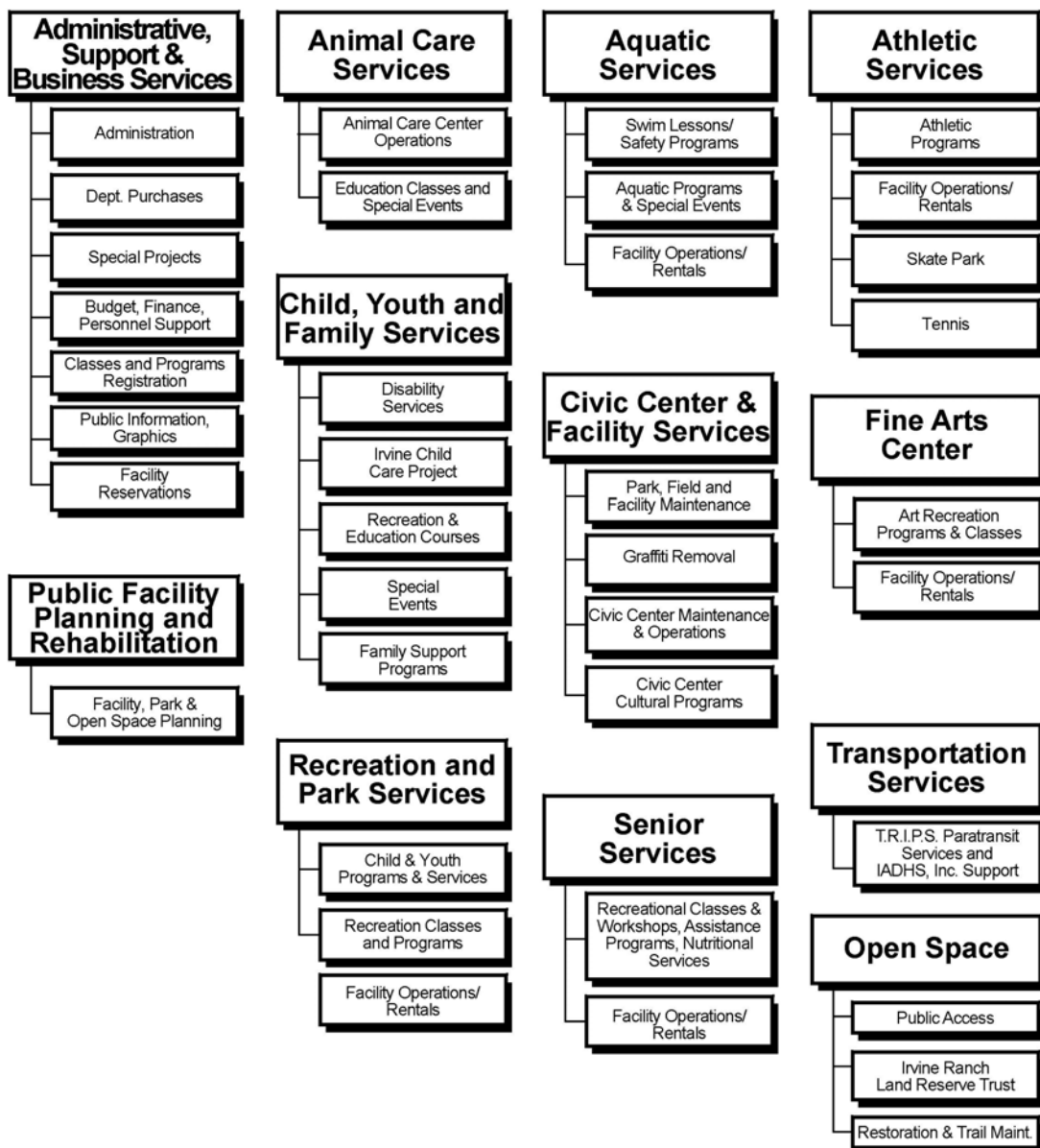
### Effective Government

- 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



# Community Services Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$13,777,849	\$16,550,620	\$17,452,019
Services & Supplies	9,825,210	10,163,744	11,366,854
Capital Equipment	<u>7,779</u>	<u>64,346</u>	<u>10,000</u>
Subtotal	\$23,610,838	\$26,778,710	\$28,828,873
Cost Allocated	(7,617)	0	0
Revenues	<u>(6,400,562)</u>	<u>(6,411,872)</u>	<u>(6,935,360)</u>
GENERAL FUND SUPPORT	\$17,202,659	\$20,366,838	\$21,893,513
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$962,655	\$988,809	\$1,331,583
Services & Supplies *	6,340,379	10,449,001	8,949,177
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$7,303,034	\$11,437,810	\$10,280,760
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$14,740,504	\$17,539,429	\$18,783,602
Services & Supplies	16,165,589	20,612,745	20,316,031
Capital Equipment	7,779	64,346	10,000
Cost Allocated	<u>(7,617)</u>	<u>0</u>	<u>0</u>
TOTAL COST	\$30,906,255	\$38,216,520	\$39,109,633
<b>STAFFING SUMMARY</b>			
Full Time	83.0	92.0	112.0
Part Time	<u>209.8</u>	<u>217.5</u>	<u>209.9</u>
TOTAL STAFFING	292.8	309.5	321.9

\* Services and supplies are shown net of capital project appropriations for illustration purposes

# Community Services Department

## CS Administration

### Goal:

Administer the day-to-day operations of the Department; conduct long-range planning; manage the human, fiscal, capital and natural resources under the Department's stewardship in an effective, efficient manner; organize and allocate resources to support the City's strategic goals.

### Description:

Provides the resources necessary to direct, manage, and support the Department's 16 organizational sections spread through 10 Funds, including personnel, training, budget, and special projects. Serves as liaison and secretary to the Community Services Commission. Provides administrative and management support to the City Council, City Commissions, and City Manager, and assists community groups and organizations. Provides administrative oversight of park facilities and the capital construction program.

### 2007-08 Standards:

- Meet or exceed customer satisfaction standards.
- Complete all work products within established timelines.
- Provide customers with accurate and timely information and analyses.
- Provide programs and services that support the City's strategic goals.

### Measurements:

	2005-06	2006-07	2007-08
Efficiency			
• Net CS Administration as percentage of Community Services Department budget	3.3%	4.0%	4.1%
• Net CS Administration cost per capita	\$4.14	\$5.50	5.88
Unit Cost			
• CS Administration section net General Fund operating budget expenditures cost per capita (population)	\$4.14	\$5.50	\$5.88
Effectiveness			
• Percent of customer satisfaction rating as "Excellent" and "Good"	94%	96%	96%



# Community Services Department

## CS Administration

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$706,622	\$1,032,929	\$1,145,052
Services & Supplies	66,644	33,816	44,166
Capital Equipment	0	0	0
Subtotal	\$773,266	\$1,066,745	\$1,189,218
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$773,266	\$1,066,745	\$1,189,218
<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	\$706,622	\$1,032,929	\$1,145,052
Services & Supplies	66,644	33,816	44,166
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$773,266	\$1,066,745	\$1,189,218

# Community Services Department

## CS Administration

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	5.00
Director, Community Services	1.00	1.00	1.00
Manager, Community Services	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Subtotal:	5.00	5.00	9.00
<b>PART TIME</b>			
Community Services Commissioner	5.00	5.00	5.00
Senior Office Specialist-EPT	<u>0.00</u>	<u>0.00</u>	<u>0.80</u>
Subtotal:	5.00	5.00	5.80
<b>TOTAL STAFFING:</b>	<b>10.00</b>	<b>10.00</b>	<b>14.80</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; provide state mandated licensing services and depository services for animals.

### Description:

The Animal Care Center provides a model 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, 2,200 animals are adopted, and 500 animals returned to their owners. Additionally, volunteers provide 17,000 hours to exercise, socialize and groom animals, and also provide support with front office duties and special events.

### 2007-08 Standards:

- Meet mandates and basic care standards.
- Maintain active volunteer support program.
- Offer at least 3 shelter tours or school visits per month to encourage responsible animal care.
- Reduce the average number of sheltered days through marketing and programs.

### Measurements:

	2005-06	2006-07	2007-08
<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)	8,500	8,700	9,000
<b>Efficiency</b>			
• Annual number of animals sheltered	2,673	3,000	3,000
• Annual number of sheltered days	66,825	66,000	63,000
• Average number of sheltered days	25	22	21
• Annual volunteer hours	12,000	17,000	17,000
<b>Unit Cost</b>			
• Net Animal Care budget as percentage of Department budget	3.1%	2.9%	3.4%
• Net cost per animal per shelter day	\$9.55	\$12.16	\$14.29
<b>Effectiveness</b>			
• Volunteers who complete orientation and Buddy program	NA	NA	60%
• Percentage of incoming stray animals already spayed/neutered	NA	NA	50%

# Community Services Department

## Animal Care Center

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$906,910	\$899,396	\$1,092,329
Services & Supplies	294,512	304,677	297,148
Capital Equipment	0	0	0
Subtotal	\$1,201,422	\$1,204,073	\$1,389,477
Cost Allocated	0	0	0
Revenues	(473,352)	(419,600)	(419,600)
NET GENERAL FUND SUPPORT	\$728,070	\$784,473	\$969,877
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$6,290	\$0	\$0
Services & Supplies	205,038	62,939	55,317
Capital Equipment	0	0	0
Subtotal	\$211,328	\$62,939	\$55,317
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$913,200	\$899,396	\$1,092,329
Services & Supplies	499,550	367,616	352,465
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,412,750	\$1,267,012	\$1,444,794

# Community Services Department

## Animal Care Center

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Animal Care Center Supervisor	1.00	1.00	1.00
CS Program Coordinator	0.00	1.00	1.00
CS Superintendent	0.13	0.00	0.00
CS Supervisor	1.00	0.00	0.00
Registered Veterinarian Technician	1.00	1.00	1.00
Senior Accounting Technician	0.00	1.00	1.00
(N) Senior Animal Care Specialist	0.00	0.00	3.00
Subtotal:	3.13	4.00	7.00
<b>PART TIME</b>			
Animal Care Attendant-PT	7.31	5.68	6.20
Animal Care Specialist-EPT	4.50	4.35	4.90
CS Leader III-PT	0.60	0.63	0.63
Department Aide-PT	0.60	0.35	0.55
Office Assistant III-EPT	0.00	0.88	0.80
Office Assistant II-PT	0.00	0.88	0.95
Senior Accounting Technician-EPT	0.90	0.00	0.00
Senior Animal Care Specialist-EPT	0.90	0.90	0.00
Subtotal:	14.81	13.66	14.03
<b>TOTAL STAFFING:</b>	<b>17.93</b>	<b>17.66</b>	<b>21.03</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 Staff strive to provide, enhance and support educational, recreational and special interest aquatic programs to the Irvine community. Additionally, the Aquatics Staff provide for the safe and efficient operation of the Northwood High School and the William Woollett Jr. Aquatics Center; scheduling of community & school use; local, state, national and international special events; providing recreation programs for all ages & abilities in a wide range of aquatic interest; promote water safety awareness & education with the Learn To Swim program; year-round Lap Swimming and Recreation Swimming programs; aquatics programs welcome participants with special needs whenever possible; providing staff as a liaison to the Irvine Aquatics Advisory Board, Southern California Public Pool Operators Association and to the Aquatics Section of California Parks and Recreation Society.

### 2007-08 Standards:

- Process all program registrations within one business day.
- Process all Facility Use applications within three business days.

### Measurements:

	2005-06	2006-07	2007-08
<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)	4,000	5,200	4,800
• Participants - Lap & Rec. (attendance frequency)	16,350	18,000	20,000
• Special Events - Events (# of days)	80	82	82
<b>Efficiency</b>			
• Percent of program registrations processed within one business day	100%	100%	100%
• Percent of Facility Use applications processed within three business days	100%	100%	100%
• Annual hours of operations	4,500	4,500	4,500
<b>Unit Cost</b>			
• Net Aquatics budget as percentage of Department budget	1.9%	2.2%	2.1%
• Operational cost (net) per hour	\$122.80	\$133.18	\$124.74
<b>Effectiveness</b>			
• Percent of satisfied program customers	97%	97%	97%

# Community Services Department

## Aquatic Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$780,367	\$901,475	\$935,777
Services & Supplies	45,477	58,220	51,420
Capital Equipment	0	0	0
Subtotal	\$825,843	\$959,695	\$987,197
Cost Allocated	0	0	0
Revenues	(388,454)	(381,600)	(385,600)
NET GENERAL FUND SUPPORT	\$437,390	\$578,095	\$601,597
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	7,678	17,653	18,251
Capital Equipment	0	0	0
Subtotal	\$7,678	\$17,653	\$18,251
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$780,367	\$901,475	\$935,777
Services & Supplies	53,155	75,873	69,671
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$833,521	\$977,348	\$1,005,448

# Community Services Department

## Aquatic Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
(N) Aquatics Coordinator	0.00	0.00	1.00
Aquatics Specialist	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
CS Superintendent	0.50	0.50	0.50
Subtotal:	2.50	2.50	3.50
<b>PART TIME</b>			
CS Leader III-EPT	1.42	0.00	0.00
CS Leader III-PT	0.64	2.35	1.59
CS Leader II-PT	10.17	9.45	9.38
CS Leader I-PT	1.92	2.97	2.80
CS Senior Leader-EPT	3.65	3.50	2.38
CS Senior Leader-PT	0.00	0.75	1.44
Subtotal:	17.80	19.01	17.58
TOTAL STAFFING:	20.30	21.51	21.08



# Community Services Department

## Athletic Services

### Goal:

To provide athletic fields, facilities, sports leagues, tennis lessons, skateboarding, and special events for youth and adults, which provide individuals and businesses opportunities to participate in positive community activities.

### Description:

The Athletic Services section anticipates serving over 1,000 softball teams, 225 gym league teams, 200 adult soccer teams, 900 youth and adult volunteers in the Harvest Cup Soccer Tournament, 16 teams in the Irvine World News Basketball Tournament and 40 players in the OC Coaches All-Star softball game, 2,000 tennis classes/camps, and to allocate fields to 10,000 youth and adult participants of not-for-profit organizations. Additionally, the section provides field and facility reservations, Skate Park supervision, roving crew restroom duties, assistance to the Sports Committee and liaison with youth sports organizations and the Southern California Municipal Athletic Federation, as well as interfaces with Irvine Unified School District, University California-Irvine, Concordia University, Tustin Unified School District and the Irvine Boys and Girls Club on joint-use of fields and facilities.

### 2007-08 Standards:

- Maintain the percentage of athletic fields in use during weekday operations at 80% or better.
- Increase the percentage of athletic fields in use during weekend operations to 80% or better.
- Serve 40,000 youth and adults at the Skate Park.
- Serve 12,000 youth and adults in the tennis program.

### Measurements:

	2005-06	2006-07	2007-08
<b>Inventory</b>			
• Facilities (# of joint use gyms)	12	12	12
• Community Athletic Parks (# of parks)	11	13	13
• Neighborhood Athletic Parks (# of Parks)	22	22	22
• Skate Park	1	1	1
• Tennis Courts	55	57	57
<b>Efficiency</b>			
• Number of adult teams served	1,364	1,425	1,450
• Field and league participation (each use)	1,095,000	1,175,000	1,200,000
• Skate Park participation (each use)	40,000	42,000	40,000
• Tennis program registered participation	9,750	10,000	12,000
<b>Unit Cost</b>			
• Net General Fund Athletic Services budget as percent of Department budget	1.4%	3.2%	2.3%
<b>Effectiveness</b>			
• Percentage of satisfied athletic participants	98%	98%	98%

# Community Services Department

## Athletic Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,196,781	\$1,563,679	\$1,518,786
Services & Supplies	913,430	910,335	919,203
Capital Equipment	2,500	14,346	0
Subtotal	\$2,112,711	\$2,488,360	\$2,437,989
Cost Allocated	0	0	0
Revenues	(1,778,516)	(1,637,707)	(1,783,493)
NET GENERAL FUND SUPPORT	\$334,195	\$850,653	\$654,496
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	11,584	239,126	234,850
Capital Equipment	0	0	0
Subtotal	\$11,584	\$239,126	\$234,850
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,196,781	\$1,563,679	\$1,518,786
Services & Supplies	925,014	1,149,461	1,154,053
Capital Equipment	2,500	14,346	0
Cost Allocated	0	0	0
TOTAL	\$2,124,295	\$2,727,486	\$2,672,839

# Community Services Department

## Athletic Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.33	0.33	0.00
CS Program Coordinator	1.00	3.00	3.00
(N) CS Specialist	0.00	0.00	2.00
CS Superintendent	0.50	0.50	0.50
CS Supervisor	3.00	2.00	2.00
Subtotal:	4.83	5.83	7.50
<b>PART TIME</b>			
CS Leader III-EPT	6.53	5.25	5.45
CS Leader III-PT	0.00	1.50	4.40
CS Leader III-RPT	1.75	1.75	1.68
CS Leader II-PT	8.08	9.03	8.81
CS Leader I-PT	1.85	0.79	0.79
CS Senior Leader-EPT	0.88	0.88	0.00
Program Specialist-EPT	0.92	0.95	0.00
Reservations Specialist II-PT	0.00	0.00	0.75
Reservations Specialist I-PT	0.00	0.75	0.00
Subtotal:	20.00	20.90	21.87
<b>TOTAL STAFFING:</b>	<b>24.84</b>	<b>26.73</b>	<b>29.37</b>

# Community Services Department

## Business and Support Services

### Goal:

To contribute to the City's business strategy by ensuring that the City's and Department's policies, systems, and practices contribute to effective and efficient service delivery. To provide excellent customer service in-person and online to the community, staff and City officials.

### Description:

Provide administrative, analytical, and technical assistance to support the Department Director, Management team, and Department in the areas of fiscal operations, purchasing, special projects, graphics and web support services, General Fund and Special Fund budget development and administration, fiscal analysis and reporting, accounting services, and computer operations. Conduct Human Resources activities, including recruitment, employee relations, classification, evaluation, grievances and discipline, and counseling. Act as Departmental liaison to City Council, Finance Commission and Community Services Commission. Provide centralized funding for departmental, advertising, postage, Civic Center maintenance, City Attorney, Professional Development, telephone, brochure development and production, and Strategic Technology implementation expenditures. Provide centralized Facility Reservation and Class Registration for recreational and instructional classes for children, youth, adults, families, and Seniors; and excursions for children, youth, adults, families, and Seniors.

### 2007-08 Standards:

- Meet or exceed customer satisfaction standards.
- Complete all work products within established timelines.
- Provide customers with accurate and timely information and analyses.
- Produce four citywide brochures of activities and classes.
- Ensure accuracy and relevance of web postings.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Facility Bookings	15,628	24,000	24,000
• Class Registrations Processed	54,982	55,000	57,000
• Classes Offered	6,204	7,000	7,000
• Community Contacts	75,000	80,000	85,000
<b>Efficiency</b>			
• Percentage of requests/contracts processed within timelines	98%	98%	98%
• Ratio of appointments per recruitment	2	2	2
• Percentage of registrations via web/internet and touch tone	52%	58%	60%
<b>Unit Cost</b>			
• Net General Fund Business & Support Services budget as percent of Department budget	16.2%	13.8%	13.9%
<b>Effectiveness</b>			
• % of customers rating services "Very Good" to "Excellent"	92%	95%	95%

# Community Services Department

## Business and Support Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,364,533	\$1,390,467	\$1,401,711
Services & Supplies	2,593,970	2,427,665	2,718,635
Capital Equipment	5,279	0	10,000
Subtotal	\$3,963,782	\$3,818,132	\$4,130,346
Cost Allocated	0	0	0
Revenues	(148,577)	(133,400)	(126,400)
NET GENERAL FUND SUPPORT	\$3,815,205	\$3,684,732	\$4,003,946
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$142,333	\$165,007	\$19,721
Services & Supplies	1,031	96,952	101,479
Capital Equipment	0	0	0
Subtotal	\$143,364	\$261,959	\$121,200
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,506,867	\$1,555,474	\$1,421,432
Services & Supplies	2,595,000	2,524,617	2,820,114
Capital Equipment	5,279	0	10,000
Cost Allocated	0	0	0
TOTAL	\$4,107,146	\$4,080,091	\$4,251,546

# Community Services Department

## Business and Support Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	1.17	1.00	0.00
CS Superintendent	1.00	0.00	1.00
CS Supervisor	1.00	1.00	1.00
Facilities Reservations Coordinator	1.00	1.00	1.00
Principal Planner	1.00	1.00	0.00
Program Assistant	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00
Senior Office Specialist	0.60	0.00	0.00
Subtotal:	9.77	8.00	7.00
<b>PART TIME</b>			
Administrative Aide-EPT	0.79	0.79	0.79
Class Registration Specialist-EPT	0.90	0.90	0.90
CS Leader III-PT	1.10	0.30	0.00
CS Leader II-PT	0.00	0.00	0.70
CS Leader I-PT	0.00	0.25	0.00
CS Senior Leader-EPT	0.95	0.95	0.00
CS Senior Leader-PT	0.35	0.25	0.00
Graphics Designer-EPT	0.89	0.85	0.85
Human Resources Specialist-EPT	0.75	0.75	0.75
Office Assistant II-EPT	0.00	0.00	0.80
Office Assistant II-PT	1.50	1.45	0.68
Office Assistant I-PT	0.35	0.70	1.84
Reservations Specialist II-EPT	1.78	1.78	0.80
Reservations Specialist II-PT	0.55	0.96	0.93
Reservations Specialist I-PT	1.50	1.84	1.44
Senior Graphics Designer-RPT	0.89	0.89	0.89
Senior Management Analyst-EPT	0.81	0.81	0.81
Subtotal:	13.10	13.46	12.18
<b>TOTAL STAFFING:</b>	<b>22.87</b>	<b>21.46</b>	<b>19.18</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, and to facilitate the provision of safe and affordable child care.

### Description:

The Child, Youth and Family Services section provides comprehensive services and programs in the areas of community education and training, family assistance and support services, youth employment, disabilities services, middle school recreation, and youth services. Program objectives are accomplished with the support of citizen assistance groups including the Irvine Residents with Disabilities Advisory Board, the Irvine Child Care Committee and Family Services Advisory Board.

### 2007-08 Standards:

- Provide information and support activities to a minimum of 11,000 residents or families with disabilities.
- Serve 4,600 clients through the FOR Families program.
- Serve 8,000 clients through the Child Care Services Information & Referral program.
- Serve an average of 260 clients per month at the Child Resource Center.

### Measurements:

	2005-06	2006-07	2007-08
<b>Inventory</b>			
• Multi-Services Center (# of facilities)	1	1	1
• Facility (square feet)	2,605	2,605	2,605
<b>Efficiency</b>			
• Number of Disability Services participation units	10,900	10,900	11,000
• Number of Youth Services participation units	73,869	80,000	88,000
• Number of Child Care Coordination participation units	7,900	7,900	8,000
• Number of Family Services participation units	4,500	4,600	4,600
• Number of Child Resource Center contact units	3,200	3,300	3,300
• Number of Employment Services contact units	40,697	35,000	35,000
<b>Unit Cost</b>			
• Net General Fund Child, Youth and Family Services budget as percent of Department budget	6.0%	6.6%	7.3%
<b>Effectiveness</b>			
• Percentage of customer service rating "Good" or "Excellent" satisfied participants	90%	90%	90%

# Community Services Department

## Child, Youth and Family Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,170,037	\$1,437,248	\$1,421,729
Services & Supplies	532,346	634,754	954,135
Capital Equipment	0	0	0
Subtotal	\$1,702,383	\$2,072,002	\$2,375,864
Cost Allocated	0	0	0
Revenues	(280,605)	(294,822)	(285,517)
NET GENERAL FUND SUPPORT	\$1,421,778	\$1,777,180	\$2,090,347
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$34,497	\$46,579	\$0
Services & Supplies	2,057,804	3,840,420	105,692
Capital Equipment	0	0	0
Subtotal	\$2,092,301	\$3,886,999	\$105,692
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,204,534	\$1,483,827	\$1,421,729
Services & Supplies	2,590,150	4,475,174	1,059,827
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$3,794,684	\$5,959,001	\$2,481,556



# Community Services Department

## Child, Youth and Family Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.33	0.00	0.00
CS Program Coordinator	3.00	3.00	3.00
(N) CS Program Coordinator	0.00	0.00	1.00
CS Superintendent	0.00	0.40	0.40
CS Supervisor	3.00	2.50	2.00
FOR Families Specialist	1.00	1.00	1.00
Program Specialist	0.00	1.00	1.00
Subtotal:	7.33	7.90	8.40
<b>PART TIME</b>			
CS Leader III-EPT	7.10	6.80	6.01
CS Leader III-PT	0.85	0.60	0.60
CS Leader II-PT	0.48	0.48	0.51
CS Leader I-PT	0.05	0.00	0.00
CS Senior Leader-EPT	4.55	4.43	3.53
CS Senior Leader-PT	0.00	0.13	0.02
Department Aide-PT	1.56	1.92	1.80
Graphics Designer-EPT	0.10	0.00	0.00
Office Assistant III-PT	0.75	1.19	1.00
Outreach Assistant-RPT	0.88	0.88	0.88
Program Specialist-EPT	0.88	0.00	0.00
Program Specialist-PT	0.00	0.48	0.00
Subtotal:	17.19	16.90	14.33
<b>TOTAL STAFFING:</b>	<b>24.52</b>	<b>24.80</b>	<b>22.73</b>

# Community Services Department

## Civic Center & 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 corrective and preventive maintenance and inspection services of the City's facilities and buildings located on community and neighborhood parks, play and athletic field equipment, trails, and other specialized facilities such as the Irvine Transportation Center. Services provided by the Facilities Services section include Lakeview Senior Center, Central Bark Park and water quality services at the City Aquatics complexes, Heritage Park Lagoon, and various pump stations throughout the City, as well as all park, trail, and facility lighting, electrical, plumbing and HVAC systems, and the graffiti abatement program.

### 2007-08 Standards:

- Control breakdown and liability potential on park play and athletic equipment.
- Remove 90% of all graffiti on City-owned facilities within 72 hours of notification.
- Complete 90% of all Work Orders by scheduled completion date.
- Maintain 95% of all facility systems (HVAC, electrical, plumbing) on-line and functional.
- Preventive maintenance and inspection programs are conducted on a scheduled basis.

### Measurements:

	2005-06	2006-07	2007-08
<b>Inventory</b>			
• Community Parks (# of parks)	16	18	18
• Neighborhood Parks (# of parks)	32	35	35
• Trails (# of trails)	10	10	10
• Facilities/Buildings (square feet)	597,494	709,610	709,610
<b>Services</b>			
• Graffiti Removal (# of calls)	575	650	700
• Corrective Work Requests (# of requests)	6,900	7,200	8,500
<b>Efficiency</b>			
• Percent of work orders completed by scheduled date	90%	90%	90%
• Percent of graffiti removed within 72 hours of report	90%	93%	98%
• Percent of corrective work requests completed	90%	90%	90%
• Percent of preventive work requests completed	90%	90%	95%
<b>Unit Cost</b>			
• Net General Fund Civic Center & Facility Services budget as percent of Department budget	18.9%	16.5%	16.4%
<b>Effectiveness</b>			
• Increased Preventive Maintenance Work Orders	200	300	400
• Work requests completed	11,100	12,400	13,500
• User satisfaction level	95%	95%	95%

# Community Services Department

## Civic Center & Facility Maintenance

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,667,567	\$1,757,977	\$1,734,704
Services & Supplies	2,904,947	2,772,170	3,154,646
Capital Equipment	0	30,000	0
Subtotal	\$4,572,515	\$4,560,147	\$4,889,350
Cost Allocated	0	0	0
Revenues	(117,310)	(145,774)	(154,543)
NET GENERAL FUND SUPPORT	\$4,455,205	\$4,414,373	\$4,734,807
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$231,279	\$237,369	\$489,610
Services & Supplies	2,195,873	2,475,025	2,713,330
Capital Equipment	0	0	0
Subtotal	\$2,427,152	\$2,712,394	\$3,202,940
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,898,847	\$1,995,346	\$2,224,314
Services & Supplies	5,100,820	5,247,195	5,867,976
Capital Equipment	0	30,000	0
Cost Allocated	0	0	0
TOTAL	\$6,999,667	\$7,272,541	\$8,092,290

# Community Services Department

## Civic Center & Facility Maintenance

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.17	1.00	0.00
Facilities Maintenance Specialist	2.00	2.00	2.00
Facilities Maintenance Superintendent	0.70	0.70	0.70
Facilities Maintenance Supervisor	2.00	2.00	2.00
Facilities Maintenance Technician	9.10	9.10	10.00
Facilities Reservations Coordinator	0.00	1.00	1.00
Lead Facilities Maintenance Tech	3.00	3.00	3.00
Master Facilities Maint. Specialist	1.00	1.00	1.00
Program Assistant	1.00	0.80	0.80
Subtotal:	18.97	20.60	20.50
<b>PART TIME</b>			
Administrative Aide-EPT	0.60	0.66	0.66
CS Leader III-PT	0.00	0.00	0.80
Office Assistant II-PT	0.60	0.00	0.00
Reservations Specialist II-PT	0.00	0.00	0.20
Subtotal:	1.20	0.66	1.66
<b>TOTAL STAFFING:</b>	<b>20.17</b>	<b>21.26</b>	<b>22.16</b>

# Community Services Department

## Community Parks & Special Events

### Goal:

To provide a wide range of quality, community-responsive recreational and social activities and programs while ensuring a safe community park environment.

### Description:

Recreation Programming plans, organizes and implements a variety of programs and services for all ages and populations within the community. The focus of delivery is through eight community park sites, three special facilities, and the neighborhood park system. Community park facilities are scheduled to be open 79 hours each week, with recreational, educational, and specialized interest programs offered to youth, families, and organized groups. Staff works with local organizations, institutions, other City departments, community members and volunteers to assist and guide them in the pursuit of leisure activities and to provide a quality and safe park use experience.

### 2007-08 Standards:

- To plan, organize and implement programs and services identified in the Base Year Plan of the Strategic Plan for Children, Youth and Families.
- To serve a minimum of 600,000 participants.
- Achieve a 90% customer service rating of "Good" or "Excellent."

Measurements:	2005-06	2006-07	2007-08
Inventory			
• Community Park Facilities (# of facilities)	6	8	9
• Facilities (square feet)	69,157	79,647	79,647
Services			
• Number of supervised programs (*consolidated titles)	244	331	282*
• Number of hours of public facility use	30,684	32,144	34,904
• Number of unique registrants served (Irvine households)	14,200	14,600	15,850
Efficiency			
• Percent change in the number of programs and activities from previous fiscal year	23%	10%	(15%)
• Percent change in number of unique registrants from previous fiscal year	15%	3%	9%
Unit Cost			
• Net General Fund Community Parks & Special Events as percent of Department budget	6.7%	10.8%	11.8%
Effectiveness			
• Percentage of combined Customer service satisfaction rating of either "Very Good" or "Excellent"	90%	90%	90%
	90%	90%	90%

# Community Services Department

## Community Parks & Special Events

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$2,608,032	\$3,591,614	\$4,452,671
Services & Supplies	1,016,624	1,568,433	1,563,830
Capital Equipment	0	0	0
Subtotal	\$3,624,656	\$5,160,047	\$6,016,501
Cost Allocated	0	0	0
Revenues	(2,031,577)	(2,269,535)	(2,619,005)
NET GENERAL FUND SUPPORT	\$1,593,078	\$2,890,512	\$3,397,496
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$10,203	\$0	\$67,428
Services & Supplies	22,242	38,485	2,624,521
Capital Equipment	0	0	0
Subtotal	\$32,445	\$38,485	\$2,691,949
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,618,234	\$3,591,614	\$4,520,099
Services & Supplies	1,038,866	1,606,918	4,188,351
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$3,657,100	\$5,198,532	\$8,708,450

# Community Services Department

## Community Parks & Special Events

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.33	0.00	0.00
CS Program Coordinator	6.00	6.00	6.00
(N) CS Program Coordinator	0.00	0.00	2.00
(N) CS Specialist	0.00	0.00	7.00
CS Superintendent	0.88	2.00	2.00
CS Supervisor	4.00	5.00	5.50
Subtotal:	11.21	13.00	22.50
<b>PART TIME</b>			
CS Leader II-EPT	1.71	0.00	0.00
CS Leader III-EPT	8.60	9.79	8.53
CS Leader III-PT	10.52	15.75	16.24
CS Leader II-PT	11.07	17.42	17.67
CS Leader I-PT	5.05	6.26	10.15
CS Senior Leader-EPT	10.40	13.91	9.75
CS Senior Leader-PT	0.00	1.47	0.00
Department Aide-PT	0.81	2.33	1.68
Office Assistant III-EPT	0.00	0.00	0.80
Office Specialist-RPT	0.88	0.88	0.88
Subtotal:	49.03	67.80	65.69
<b>TOTAL STAFFING:</b>	<b>60.24</b>	<b>80.80</b>	<b>88.19</b>

# Community Services Department

## Fine Arts Center

### Goal:

Encourage public participation in quality and diverse creative activities for all ages in an interactive environment; build community awareness of the value and function of the arts in our culture.

### Description:

The Fine Arts Center provides art classes and special events for all ages, Arts Camp for children, art exhibitions and special events (many underwritten by local businesses), and after-school programs for children and teens. Open studios maximize facility usage when classes are not in session. Community support is coordinated through the Volunteer and Membership programs (300 volunteers donate hours equivalent to over three full time staff positions).

### 2007-08 Standards:

- Maintain existing weekly hours of operations with 90% of Class Participants and Open Studio customers rating services as "Good" or "Excellent."
- Maintain a 90% customer satisfaction level of "Good" or "Excellent."

Measurements:	2005-06	2006-07	2007-08
Inventory			
• Fine Arts Center (# of facilities)	1	1	1
• Facilities (square feet)	18,000	18,000	18,000
Services			
• Classes & Events (# of classes/events)	576	576	594
• Participants (# of participants)	20,000	20,000	22,000
• Volunteer Help (# of hours)	7,480	7,480	7,480
Efficiency			
• Percent change in the number of participants from previous fiscal year	(3)%	0%	10%
• Number of hours open/supervised	3,770	3,770	3,770
Unit Cost			
• Net General Fund Irvine Fine Arts Center budget as percent of Department budget	3.2%	2.9%	2.7%
Effectiveness			
• Percentage of satisfied program participants	97%	97%	98%



# Community Services Department

## Fine Arts Center

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$870,090	\$990,838	\$1,020,619
Services & Supplies	489,032	435,250	438,850
Capital Equipment	0	0	0
Subtotal	\$1,359,122	\$1,426,088	\$1,459,469
Cost Allocated	0	0	0
Revenues	(601,331)	(650,000)	(669,500)
NET GENERAL FUND SUPPORT	\$757,791	\$776,088	\$789,969
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	50,282	35,240	53,501
Capital Equipment	0	0	0
Subtotal	\$50,282	\$35,240	\$53,501
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$870,090	\$990,838	\$1,020,619
Services & Supplies	539,314	470,490	492,351
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,409,404	\$1,461,328	\$1,512,970

# Community Services Department

## Fine Arts Center

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
(N) Exhibition Coordinator	0.00	0.00	1.00
CS Program Coordinator	2.00	2.00	2.00
(N) CS Specialist	0.00	0.00	1.00
CS Supervisor	1.00	1.00	1.00
Subtotal:	3.00	3.00	5.00
<b>PART TIME</b>			
CS Leader III-EPT	2.52	2.38	2.30
CS Leader III-PT	3.53	4.45	4.48
CS Leader II-PT	3.50	3.30	2.57
CS Leader I-PT	2.50	1.50	0.38
CS Senior Leader-EPT	3.25	3.25	2.30
Department Aide-PT	0.00	0.25	1.63
Exhibition Curator-EPT	0.88	0.88	0.00
Office Assistant I-PT	1.70	1.59	1.46
Subtotal:	17.87	17.58	15.10
<b>TOTAL STAFFING:</b>	<b>20.87</b>	<b>20.58</b>	<b>20.10</b>

# Community Services Department

## Open Space

### Goal:

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

### 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.

### 2007-08 Standards:

- Coordinate Open Space deed review, land acceptance and dedication process.
- Contract administration of Irvine Ranch Land Reserve Trust (IRLRT) Agreement for effective habitat preservation, trail improvements, and public access programs.
- Maintain working relationship with various Open Space groups and resource agencies.
- Coordinate approval and implementation of Recreation & Resource Management Plans.
- Coordinate establishment and implementation of Open Space rules and regulations for the protection and safety of land and participants.

### Measurements:

	2005-06	2006-07	2007-08
Services			
• Open Space – City Owned (acres)	2,144	2,340	3,035
Efficiency			
• Percent of open space milestones achieved	80%	80%	80%
Unit Cost			
• Net General Open Space Fund budget as percent of Department budget	3.9%	3.1%	2.7%
Effectiveness			
• Customer satisfaction rate	90%	90%	90%

# Community Services Department

## Open Space

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$441,351	\$243,604	\$0
Services & Supplies	573,938	592,437	781,500
Capital Equipment	0	0	0
Subtotal	\$1,015,289	\$836,041	\$781,500
Cost Allocated	0	0	0
Revenues	(87,216)	0	0
NET GENERAL FUND SUPPORT	\$928,072	\$836,041	\$781,500
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$934	\$0	\$0
Services & Supplies	979	46,000	0
Capital Equipment	0	0	0
Subtotal	\$1,913	\$46,000	\$0
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$442,285	\$243,604	\$0
Services & Supplies	574,917	638,437	781,500
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,017,202	\$882,041	\$781,500

# Community Services Department

## Open Space

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.33	0.33	0.00
CS Program Coordinator	1.00	0.00	0.00
CS Supervisor	1.00	0.00	0.00
Open Space Administrator	1.00	0.00	0.00
Subtotal:	3.33	0.33	0.00
<b>PART TIME</b>			
CS Leader III-EPT	0.91	0.00	0.00
CS Leader III-PT	0.72	0.00	0.00
CS Leader II-PT	1.34	0.00	0.00
CS Leader I-PT	0.65	0.00	0.00
CS Senior Leader-EPT	2.73	0.00	0.00
Subtotal:	6.35	0.00	0.00
<b>TOTAL STAFFING:</b>	<b>9.69</b>	<b>0.33</b>	<b>0.00</b>

# Community Services Department

## Public Facility Planning & Rehabilitation

### Goal:

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

### Description:

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

### 2007-08 Standards:

- Review and analyze all park and development projects within specified timelines.
- Effectively maintain internal and external working relationships.
- Establish community relations for project development, ensuring City policy and public review.
- Develop and administer an annual rehabilitation program consistent with the City's strategic goals and "B" service levels.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Planning Park Projects (# of projects)	80	80	75
• Rehabilitation Projects (# of projects)	10	23	30
• Screen Checks (# of screen checks)	420	440	460
<b>Efficiency</b>			
• Percent of Park Planning projects completed on time	95%	95%	95%
• Percent of construction milestones achieved	98%	98%	98%
• Percent of rehabilitation projects completed	96%	96%	90%
• Percent of screen checks completed on time	90%	90%	90%
<b>Unit Cost</b>			
• Net General Fund Park Planning and Facility Rehabilitation budget as percent of Department budget	0.8%	1.4%	1.4%
<b>Effectiveness</b>			
• Successfully resolved project issues/conflicts	98%	98%	95%
• Percentage of combined Customer service satisfaction rating of "Very Good" or "Excellent"	95%	95%	95%

# Community Services Department

## Public Facility Planning & Rehabilitation

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$182,508	\$346,590	\$389,620
Services & Supplies	14,781	15,425	23,905
Capital Equipment	0	0	0
Subtotal	\$197,290	\$362,015	\$413,525
Cost Allocated	(7,617)	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$189,673	\$362,015	\$413,525
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$436,239	\$425,342	\$618,880
Services & Supplies	1,592,081	3,341,666	2,739,347
Capital Equipment	0	0	0
Subtotal	\$2,028,319	\$3,767,008	\$3,358,227
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$618,747	\$771,932	\$1,008,500
Services & Supplies	1,606,862	3,357,091	2,763,252
Capital Equipment	0	0	0
Cost Allocated	(7,617)	0	0
TOTAL	\$2,217,992	\$4,129,023	\$3,771,752

# Community Services Department

## Public Facility Planning & Rehabilitation

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	0.00
Associate Engineer	2.00	2.00	2.00
Associate Planner	1.00	1.00	1.00
CS Superintendent	1.00	1.00	0.00
Facilities Construction Administrator	0.00	1.00	1.00
Facilities Maintenance Superintendent	0.30	0.30	0.30
Principal Planner	0.00	0.00	1.00
Program Assistant	0.00	0.20	0.20
Senior Office Specialist	0.40	0.00	0.00
Senior Planner	1.00	2.00	2.00
Subtotal:	6.70	8.50	7.50
<b>PART TIME</b>			
Administrative Aide-EPT	0.20	0.20	0.21
Associate Planner-EPT	0.00	0.00	0.75
Associate Planner-PT	0.16	0.75	0.00
Program Assistant-RPT	0.20	0.00	0.00
Subtotal:	0.56	0.95	0.96
<b>TOTAL STAFFING:</b>	<b>7.26</b>	<b>9.45</b>	<b>8.46</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, health safety and welfare education, coordination with other organizations such as Irvine Adult Day Health Services, and outreach to other facilities and in-home supportive services. Additionally, support is provided to the Irvine Senior 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.

### 2007-08 Standards:

- Facilitate 200,000 contact units in recreation, nutrition, education, facility reservation, information and referral and miscellaneous contacts.
- Utilize 25,000 program-specific volunteer hours and 15,000 volunteer hours for general support duties.
- Maintain 25% of facility hours for non-senior program use.

### Measurements:

	2005-06	2006-07	2007-08
<b>Inventory</b>			
• Senior Facilities (# of facilities)	2	2	2
• Facilities (square feet)	48,000	48,000	48,000
<b>Services</b>			
• Programs (# of programs)	193	195	203
• Number of participant contacts	208,000	210,000	210,000
• Supervised Hours (# of hours)	8,520	8,520	8,520
• Volunteer Hours (# of hours)	56,000	58,000	59,000
<b>Efficiency</b>			
• Percent of programs reaching maximum enrollment	85%	85%	85%
• Percent change in the number of participant contacts from previous fiscal year	1%	>1%	0%
<b>Unit Cost</b>			
• Net General Fund Senior Services budget as percent of Department budget	4.9%	5.6%	5.0%
• Net operating cost per participant contacts	\$6.72	\$6.83	\$6.70
<b>Effectiveness</b>			
• Percentage of Customer service satisfaction rating of "Excellent"	90%	90%	90%
• 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 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,248,934	\$1,533,828	\$1,487,924
Services & Supplies	214,010	232,791	226,771
Capital Equipment	0	0	0
Subtotal	\$1,462,944	\$1,766,619	\$1,714,695
Cost Allocated	0	0	0
Revenues	(302,619)	(275,333)	(275,333)
NET GENERAL FUND SUPPORT	\$1,160,325	\$1,491,286	\$1,439,362
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$100,880	\$114,512	\$135,944
Services & Supplies	195,789	254,825	302,219
Capital Equipment	0	0	0
Subtotal	\$296,668	\$369,337	\$438,163
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,349,814	\$1,648,340	\$1,623,868
Services & Supplies	409,799	487,616	528,990
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,759,612	\$2,135,956	\$2,152,858

# Community Services Department

## Senior Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.33	0.33	0.00
CS Program Coordinator	1.00	1.00	1.00
(N) CS Specialist	0.00	0.00	1.00
CS Superintendent	0.80	0.40	0.40
CS Supervisor	1.00	1.50	1.50
Facilities Maintenance Technician	0.90	0.90	0.00
(N) Food Service Specialist	0.00	0.00	1.00
Senior Accounting Technician	0.00	1.00	1.00
Social Services Supervisor/Counselor	1.00	1.00	1.00
Subtotal:	5.03	6.13	6.90
<b>PART TIME</b>			
Assistant Food Service Mgr-EPT	0.84	0.86	0.00
Catering Coordinator-EPT	0.88	0.88	0.00
CS Leader III-EPT	4.38	3.50	3.43
CS Leader III-PT	1.89	1.49	1.58
CS Leader II-PT	3.46	5.35	9.16
CS Leader I-PT	2.03	0.59	0.64
CS Senior Leader-EPT	3.50	1.90	1.68
CS Senior Leader-PT	0.00	1.63	0.00
Department Aide-PT	0.63	0.65	0.40
Kitchen Assistant II-PT	0.85	0.84	0.84
Lead Cook-PT	0.72	0.73	0.73
Office Assistant III-EPT	0.88	0.88	0.88
Office Assistant II-PT	0.66	0.66	0.68
Office Assistant I-PT	2.13	2.22	2.26
Outreach Assistant-EPT	0.80	1.63	1.68
Outreach Assistant-PT	0.48	0.20	0.20
Program Specialist-EPT	0.88	0.88	0.88
Reservations Specialist II-PT	0.00	0.75	0.00
Reservations Specialist I-PT	0.00	0.00	0.46
Senior Accounting Technician-EPT	0.88	0.00	0.00
Senior Citizen's Council	7.00	7.00	7.00
Subtotal:	32.86	32.60	32.46
<b>TOTAL STAFFING:</b>	<b>37.89</b>	<b>38.74</b>	<b>39.36</b>

# Community Services Department

## Transportation Services

### Goal:

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

### Description:

The Transportation Services provides paratransit services to qualified Irvine residents to enable them to achieve a reasonable level of independent living and community participation. Additionally, the program provides door-to-door transportation services for disabled and senior residents (including support for persons attending various City programs and functions), and evacuation transportation during local emergencies. The Section also provides services on a reimbursable basis to the Irvine Adult Day Health Services, Inc. program. The section works closely with the Irvine Residents with Disabilities Advisory Board and the Irvine Senior Council.

### 2007-08 Standards:

- Provide rides and other passenger accommodations for a minimum of 600 registered participants.
- Provide emergency on-call services to 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 Adult Day Health Services, Inc.
- Provide shopping and church shuttles.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Passenger boardings (# of one-way trips)	26,006	28,300	28,300
• Referrals to Other Agencies (# of referrals)	600	600	600
• New Registrations Processed (# of registrations)	85	85	90
<b>Efficiency</b>			
• Percent change in the number of boardings from previous fiscal year	0%	8%	0%
• Percent change in number of new registrations processed from previous fiscal year	0%	6%	0%
<b>Unit Cost</b>			
• Net General Fund Transportation Services budget as percent of Department budget	2.6%	3.2%	2.9%
<b>Effectiveness</b>			
• Percentage of Customer service satisfaction rating of "Excellent"	95%	95%	90%
• Percentage of request turndowns	Max 10%	Max 10%	Max 10%

# Community Services Department

## Transportation Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$634,117	\$860,975	\$851,097
Services & Supplies	165,499	177,771	192,645
Capital Equipment	0	20,000	0
Subtotal	\$799,616	\$1,058,746	\$1,043,742
Cost Allocated	0	0	0
Revenues	(191,004)	(204,101)	(216,369)
NET GENERAL FUND SUPPORT	\$608,612	\$854,645	\$827,373
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	670	670
Capital Equipment	0	0	0
Subtotal	\$0	\$670	\$670
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$634,117	\$860,975	\$851,097
Services & Supplies	165,499	178,441	193,315
Capital Equipment	0	20,000	0
Cost Allocated	0	0	0
TOTAL	\$799,616	\$1,059,416	\$1,044,412

# Community Services Department

## Transportation Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
CS Superintendent	0.20	0.20	0.20
CS Supervisor	1.00	1.00	1.00
Information Specialist	0.00	1.00	1.00
Paratransit Driver	0.00	4.00	4.00
Transit Program Dispatcher	1.00	1.00	1.00
Subtotal:	2.20	7.20	7.20
<b>PART TIME</b>			
Office Assistant III-EPT	0.98	0.00	0.00
Office Assistant II-PT	1.65	0.95	0.95
Paratransit Driver-EPT	8.28	3.35	4.15
Paratransit Driver-PT	3.10	4.63	3.13
Subtotal:	14.00	8.93	8.23
<b>TOTAL STAFFING:</b>	<b>16.20</b>	<b>16.13</b>	<b>15.43</b>

# Public Safety Department

## Budget Summary:



The FY 2007-08 Public Safety operating budget focuses resources on essential services and funds these services to meet the City's strategic goals. The Public Safety Department is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers and in recreational open space. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$49,435,458 and revenues of \$4,052,956. The budget provides for a total 283 full-time employees and 38.9 part-time employees.

The department's organizational structures, the services that it will provide during the year, as well as the revenue and expenditures required to implement the services, are detailed in the subsequent pages.

## Strategic Goals:

### Maintain and enhance the physical environment

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

### Promote a safe and secure community

- Provide resources and activities that support and assist in Community Policing and Problem Solving efforts through Geo-policing.
- Provide timely and effective response to emergency and non-emergency calls for service.
- Promote activities and resources that support and assist youth through the collaboration and coordination of activities with the school district and other local organizations during youth-based activities.

### Promote economic prosperity

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

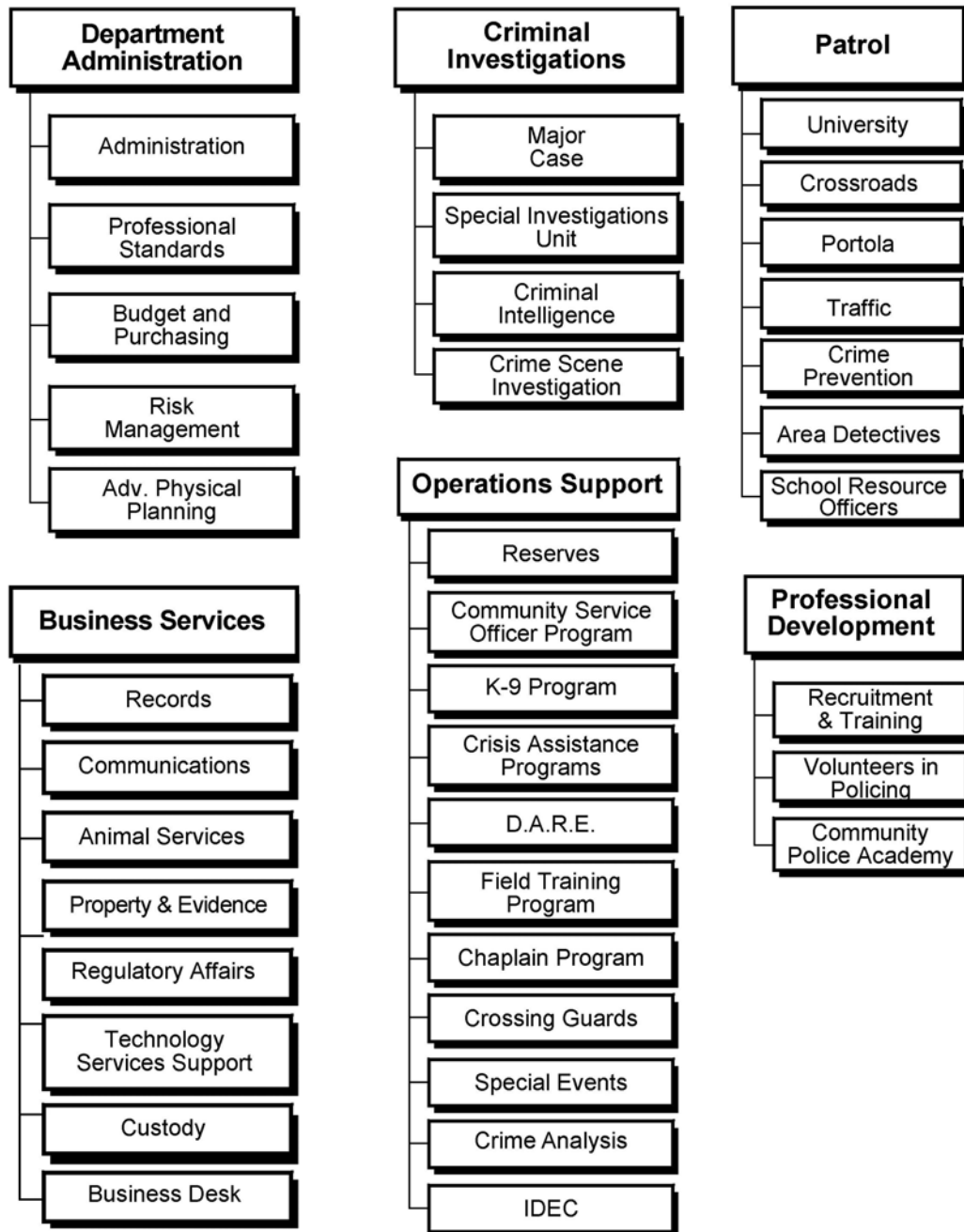
### Promote effective government

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

# Public Safety Department

Services to the Community:

## Public Safety





# Public Safety Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$36,391,295	\$39,981,188	\$41,303,855
Services & Supplies	6,338,846	6,859,889	8,000,603
Capital Equipment	69,476	0	131,000
Subtotal	\$42,799,617	\$46,841,077	\$49,435,458
Cost Allocated	(265,202)	0	0
Revenues	(4,174,040)	(4,020,556)	(4,052,956)
GENERAL FUND SUPPORT	\$38,360,375	\$42,820,521	\$45,382,502
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,190,369	\$393,015	\$507,672
Services & Supplies	329,315	2,441,318	565,884
Capital Equipment	47,879	672,951	55,622
Subtotal	\$1,567,563	\$3,507,284	\$1,129,178
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$37,581,664	\$40,374,203	\$41,811,527
Services & Supplies	6,668,161	9,301,207	8,566,487
Capital Equipment	117,355	672,951	186,622
Cost Allocated	(265,202)	0	0
TOTAL COST	\$44,101,978	\$50,348,361	\$50,564,636
<b>STAFFING SUMMARY</b>			
Full Time	242.0	263.0	283.0
Part Time	54.4	43.1	38.9
TOTAL STAFFING	296.4	306.1	321.9

# Public Safety Department

## PS Administration

### Goal:

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

### Description:

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

### 2007-08 Standards:

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

Measurements:	2005-06	2006-07	2007-08
Services			
• Resident initiated calls (# of calls)	64,796	69,295	73,195
• Officer initiated calls (# of calls)	83,564	89,489	94,193
• Call for service per 1,000 residents	820.55	819.32	845.82
Efficiency			
• Percent of calls initiated by residents	43.67%	43.64%	43.73%
• Percent of calls initiated by officers	56.33%	56.36%	56.27%
Unit Cost			
• PS Administration as percentage of Public Safety Department budget	5.9%	6.1%	6.0%
• Per capita General Fund costs for Public Safety services	\$229	\$241	\$245
Effectiveness			
• Part I Uniform Crime Rates – Violent crimes per 1,000 residents	.74	.62	NA
• Part I Uniform Crime Rates – Property crimes per 1,000 residents	17.81	15.14	NA

# Public Safety Department

## PS Administration

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,850,335	\$2,204,552	\$2,217,816
Services & Supplies	655,238	675,509	739,760
Capital Equipment	0	0	24,000
Subtotal	\$2,505,573	\$2,880,061	\$2,981,576
Cost Allocated	0	0	0
Revenues	(360,285)	(353,600)	(375,000)
NET GENERAL FUND SUPPORT	\$2,145,288	\$2,526,461	\$2,606,576
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	13,646	20,488
Capital Equipment	0	0	0
Subtotal	\$0	\$13,646	\$20,488
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,850,335	\$2,204,552	\$2,217,816
Services & Supplies	655,238	689,155	760,248
Capital Equipment	0	0	24,000
Cost Allocated	0	0	0
TOTAL	\$2,505,573	\$2,893,707	\$3,002,064

# Public Safety Department

## PS Administration

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	2.00	2.00	2.00
Deputy Police Chief	1.00	1.00	1.00
Director, Public Safety	1.00	1.00	1.00
Human Resources Systems Specialist	1.00	1.00	1.00
Police Commander	1.00	0.00	0.00
Police Lieutenant	2.00	3.00	3.00
Police Sergeant	1.00	2.00	1.00
Senior Management Analyst	1.00	1.00	1.00
(N) Senior Management Analyst	0.00	0.00	1.00
Subtotal:	11.00	12.00	12.00
<b>PART TIME</b>			
Management Analyst I-PT	0.49	0.40	0.00
PS Assistant-PT	0.00	0.00	0.15
Subtotal:	0.49	0.40	0.15
<b>TOTAL STAFFING:</b>	<b>11.49</b>	<b>12.40</b>	<b>12.15</b>

# Public Safety Department

## Police Operations

### Goal:

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

### Description:

Police Operations provides a variety of field, traffic, investigation, and operations support that includes responding to approximately 156,000 calls for services per year (in-progress and reported crimes; citizen assistance; emergency service requests; and a wide range of non-criminal activities). In 2005-06, while patrolling 66 square miles, Patrol and Traffic Enforcement completed 1,538 traffic accident investigations, responded to 84% of the Priority I calls within 10 minutes and issued over 21,300 hazardous traffic citations.

### 2007-08 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.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Calls for Services (# of calls)	148,360	158,784	167,388
• Priority E Calls (# of calls)	281	333	361
• Priority I Calls (# of calls)	2,964	3,523	3,742
• Traffic Citations (# of hazardous citations)	21,333	22,527	23,475
<b>Efficiency</b>			
• Percent change in calls for service from the previous year	12.91%	7.03%	5.42%
• Percent of Priority E calls responded to within established timeframe	91%	85%	85%
• Percent of Priority I calls responded to within established timeframe	84%	83%	85%
• Percent change in traffic citations issued from the previous year	4.36%	5.59%	4.20%
• Percent change in traffic accident investigations from the previous year	-6.86%	-0.78%	NA
<b>Unit Cost</b>			
• Percent of Public Safety Department General Fund operating budget support devoted to the police operations division	71.5%	70.4%	67.6%
• Average cost for all calls for service	\$122.39	\$126.59	\$133.04
• Average cost per citation	\$92.55	\$101.35	\$107.74
<b>Effectiveness</b>			
• Traffic Index (moving citations divided by number of injury accidents)	41.99	44.08	NA
• Traffic accidents per 1,000 population	8.51	7.87	NA

# Public Safety Department

## Police Operations

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$28,097,911	\$30,483,071	\$30,693,422
Services & Supplies	2,465,741	2,488,743	2,632,714
Capital Equipment	41,941	0	107,000
Subtotal	\$30,605,593	\$32,971,814	\$33,433,136
Cost Allocated	(263,445)	0	0
Revenues	(2,753,056)	(2,660,456)	(2,677,956)
NET GENERAL FUND SUPPORT	\$27,589,092	\$30,311,358	\$30,755,180
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,135,320	\$366,015	\$507,672
Services & Supplies	247,814	2,117,532	545,396
Capital Equipment	47,879	595,425	55,622
Subtotal	\$1,431,013	\$3,078,972	\$1,108,690
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$29,233,231	\$30,849,086	\$31,201,094
Services & Supplies	2,713,555	4,606,275	3,178,110
Capital Equipment	89,821	595,425	162,622
Cost Allocated	(263,445)	0	0
TOTAL	\$31,773,161	\$36,050,786	\$34,541,826

# Public Safety Department

## Police Operations

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Civilian Investigator I	3.00	3.00	3.00
(N) Civilian Investigator I	0.00	0.00	1.00
Civilian Investigator II	4.00	4.00	4.00
Crime Analyst	1.00	1.00	1.00
(N) Crime Analyst	0.00	0.00	1.00
Emergency Mgmt Coordinator	1.00	1.00	1.00
Forensic Specialist I	1.00	0.00	0.00
Forensic Specialist II	2.00	2.00	2.00
Forensic Supervisor	1.00	1.00	1.00
Police Commander	3.00	3.00	3.00
Police Lieutenant	2.00	2.00	2.00
(N) Police Lieutenant	0.00	0.00	1.00
Police Officer	125.00	132.00	128.00
(N) Police Officer	0.00	0.00	12.00
Police Sergeant	23.00	23.00	23.00
(N) Police Sergeant	0.00	0.00	1.00
Program Specialist	3.00	3.00	3.00
PS Assistant	0.00	6.00	6.00
Senior Police Officer	5.00	3.00	3.00
Senior Public Safety Assistant	1.00	1.00	1.00
Subtotal:	176.00	186.00	198.00

# Public Safety Department

## Police Operations

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
PART TIME			
Civilian Investigator I-EPT	0.00	0.83	0.00
Civilian Investigator I-PT	0.00	0.00	0.35
Crossing Guard Alternate	0.65	0.00	0.00
Crossing Guard-EPT	5.74	6.14	6.10
Crossing Guard-RPT	3.50	3.50	3.50
GIS Analyst-PT	0.49	0.74	0.74
PS Aide-PT	1.57	0.22	0.20
PS Assistant-EPT	14.26	10.08	6.40
PS Assistant-PT	5.03	4.90	5.08
Senior PS Assistant-EPT	0.85	1.29	1.29
Senior PS Assistant-PT	0.00	0.44	0.44
Subtotal:	32.09	28.14	24.10
 TOTAL STAFFING:	 208.09	 214.14	 222.10



# Public Safety Department

## Business Services & Professional Development

### Goal:

To maintain a support network for Police Operations and to recruit and train Departmental personnel.

### Description:

The Business Services and Professional Development is responsible for the management of Regulatory Affairs, Personnel Services, Police Records, Police Business Desk, Custody, Communications, Auxiliary Services, Technology Services support, recruitment and training, 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. Professional Development coordinates departmental recruitments, training, and conducts department research projects.

### 2007-08 Standards:

- To process all arrestees in a safe and timely manner, thus ensuring compliance with state and local standards.
- To effectively receive and secure evidence and property to ensure that no items are lost.
- To receive, file and process all police reports in a timely manner.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Prisoners processed (# of prisoners)	2,927	2,988	3,050
• Evidence/property received (# of items received into Property)	9,486	9,302	9,500
• Records Processed (# of records)	18,568	18,981	19,402
• Animal Control service calls	6,950	7,089	7,231
<b>Efficiency</b>			
• % change in the number of prisoners processed from previous year	0.10%	2.08%	2.07%
• % change in the number of property items processed from previous year	-5.04%	-1.94%	2.13%
• % change in the number of records processed from previous year	2.71%	2.22%	2.22%
• % change in number of calls for Animal Services from previous year	NA	2.00%	2.00%
<b>Unit Cost</b>			
• % of PS Gen Fund operating support for Business Services and Professional Development	22.6%	23.5%	26.3%
• Average cost of processing police records	\$42.28	\$50.44	\$56.51
• Average cost of booking items into property	\$24.73	\$30.00	\$31.57
<b>Effectiveness</b>			
• % of prisoners processed within Departmental timelines	>99%	>99%	>99%

# Public Safety Department

## Business Services & Professional Development

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$6,443,049	\$7,293,565	\$8,392,617
Services & Supplies	3,217,867	3,695,637	4,628,129
Capital Equipment	27,534	0	0
Subtotal	\$9,688,450	\$10,989,202	\$13,020,746
Cost Allocated	(1,757)	0	0
Revenues	(1,060,698)	(1,006,500)	(1,000,000)
NET GENERAL FUND SUPPORT	\$8,625,994	\$9,982,702	\$12,020,746
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$55,049	\$27,000	\$0
Services & Supplies	81,501	310,140	0
Capital Equipment	0	77,526	0
Subtotal	\$136,550	\$414,666	\$0
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$6,498,098	\$7,320,565	\$8,392,617
Services & Supplies	3,299,368	4,005,777	4,628,129
Capital Equipment	27,534	77,526	0
Cost Allocated	(1,757)	0	0
TOTAL	\$9,823,243	\$11,403,868	\$13,020,746

# Public Safety Department

## Business Services & Professional Development

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.00	0.00	0.00
Animal Services Officer	1.00	1.00	1.00
(N) Animal Services Officer	0.00	0.00	1.00
Animal Services Supervisor	1.00	1.00	1.00
Applications Programmer/Analyst	0.00	1.00	1.00
Business Services Administrator	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Computer Technician	1.00	1.00	1.00
License Specialist	3.00	3.00	3.00
(N) License Specialist	0.00	0.00	1.00
Management Analyst II	1.00	0.00	0.00
Manager, Business Services	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00
Police Officer	5.00	5.00	9.00
Police Sergeant	1.00	1.00	2.00
Program Assistant	2.00	2.00	2.00
Program Specialist	2.00	3.00	3.00
PS Assistant	0.00	2.00	2.00
PS Dispatcher I	8.00	8.00	8.00
PS Dispatcher II	4.00	7.00	7.00
PS Lead Records Specialist	2.00	2.00	2.00
PS Records Specialist	6.00	8.00	8.00
PS Records Supervisor	1.00	1.00	1.00
PS Supervising Dispatcher	4.00	4.00	4.00
PS Technology Analyst	0.00	1.00	1.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Senior Animal Services Officer	3.00	3.00	3.00
Senior Public Safety Assistant	3.00	4.00	4.00
(N) Senior Public Safety Assistant	0.00	0.00	1.00
Senior Vehicle Installation Tech	1.00	1.00	1.00
Vehicle Installation Tech	1.00	1.00	1.00
Subtotal:	55.00	65.00	73.00

# Public Safety Department

## Business Services & Professional Development

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>PART TIME</b>			
Administrative Secretary-PT	0.00	0.00	0.48
Animal Services Officer-PT	0.49	0.48	0.48
Applications Programmer/Analyst-EPT	0.95	0.00	0.00
Computer Technician-EPT	0.95	0.00	0.00
License Specialist-PT	0.84	0.85	0.92
Management Analyst I-PT	0.00	0.00	0.39
Office Assistant III-PT	0.00	0.48	0.00
Office Assistant II-PT	0.98	0.96	0.00
Office Assistant I-PT	0.60	0.75	0.75
Office Specialist-PT	0.00	0.00	1.44
Program Specialist-EPT	0.85	0.00	0.00
PS Aide-PT	0.98	0.96	0.96
PS Assistant-EPT	3.60	1.90	0.80
PS Assistant-PT	6.61	5.72	5.93
PS Dispatcher II-PT	2.68	1.98	1.23
PS Records Specialist-EPT	1.76	0.00	0.80
PS Records Specialist-PT	0.56	0.48	0.48
Subtotal:	21.85	14.56	14.66
TOTAL STAFFING:	76.85	79.56	87.66

# Public Works

## Budget Summary:



The FY 2007-08 Public Works department operating budget focuses resources on essential services and funds 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 \$28,563,789 and revenues of \$1,284,326. The budget provides for a total of 154 full-time employees and 5 part-time employees.

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

## Strategic Goals:

### Maintain and enhance the physical environment

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

### Promote a safe and secure community

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

### Promote economic prosperity

- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.
- Ensure the City's eligibility for transportation subventions, and actively pursuing discretionary funding opportunities to bring about joint funding of priority City projects.
- Promote solid waste management & recycling.

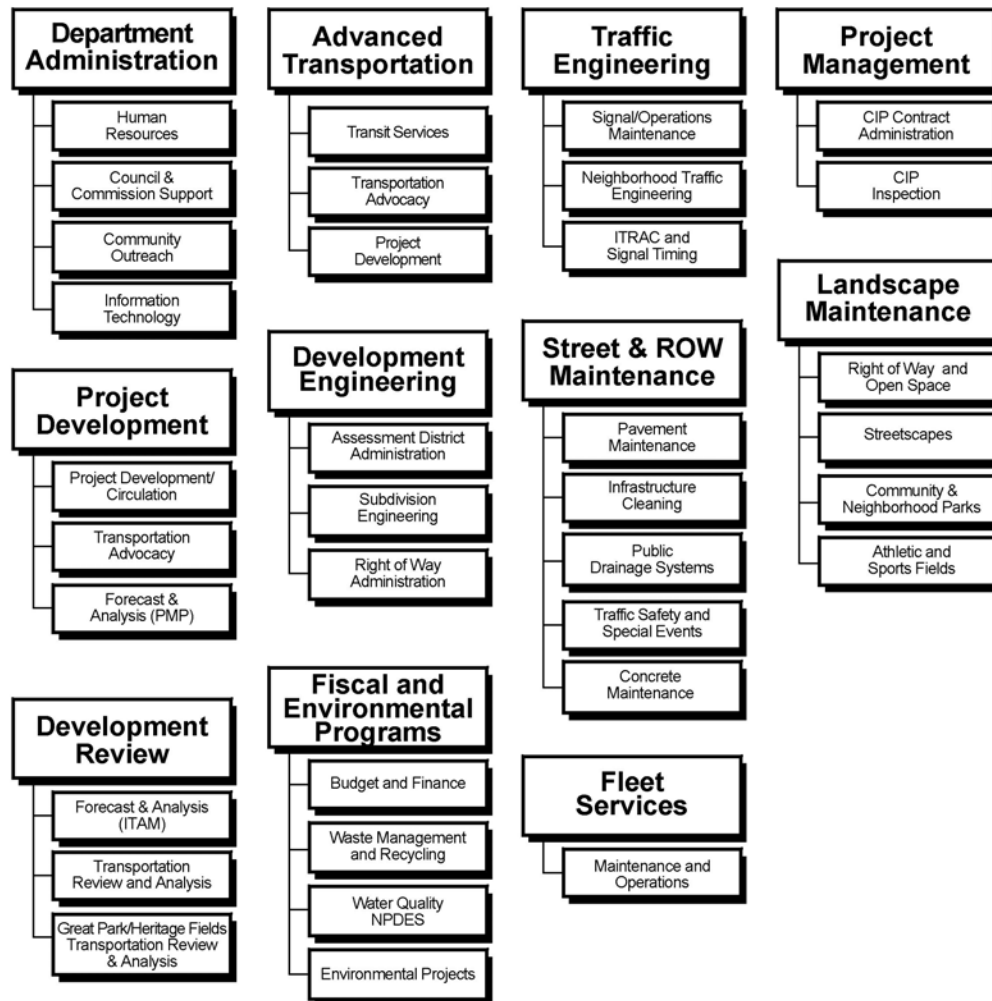
### Promote effective government

- Meet standards for all services by providing the highest quality service at the most cost-effective rate.

# Public Works

Services to the Community:

## Public Works



# Public Works

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$10,756,415	\$12,830,130	\$12,998,446
Services & Supplies	11,968,506	14,712,999	15,565,343
Capital Equipment	14,226	9,099	0
Subtotal	\$22,739,147	\$27,552,228	\$28,563,789
Cost Allocated	(266,481)	0	0
Revenues	(1,149,241)	(1,227,300)	(1,284,326)
GENERAL FUND SUPPORT	\$21,323,425	\$26,324,928	\$27,279,463
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$2,764,227	\$4,434,183	\$5,307,480
Services & Supplies *	8,846,722	11,701,996	11,969,032
Capital Equipment	0	2,055,448	1,301,206
Subtotal	\$11,610,949	\$18,191,627	\$18,577,718
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$13,520,642	\$17,264,313	\$18,305,926
Services & Supplies	20,815,228	26,414,995	27,534,375
Capital Equipment	14,226	2,064,547	1,301,206
Cost Allocated	(266,481)	0	0
TOTAL COST	\$34,083,615	\$45,743,855	\$47,141,507
<b>STAFFING SUMMARY</b>			
Full Time	135.0	148.0	154.0
Part Time	11.7	7.0	5.0
TOTAL STAFFING	146.7	155.0	159.0

\* Services and supplies are shown net of capital project appropriations for illustration purposes.

# Public Works

## PW Administration

### Goal:

To facilitate the Department's accomplishment of community goals as defined by the City Council and the Strategic Business Plan relative to the protection of the environment and the development, building, and maintenance of public infrastructure and assets.

### Description:

The Administration division establishes department goals and priorities, which are outlined in the Public Works Annual Work Plan, and allocates resources to accomplish those goals. Administration also coordinates department-wide activities such as developing policy; coordinating communications with residents, City Council, and Commissions; managing human resource matters; coordinating information technology solutions; and providing community outreach. Additional responsibilities include workload analysis, special projects, administrative support, and participation in regional, local, and interdepartmental committees and task forces.

### 2007-08 Standards:

- Provide quality support to all Public Works divisions through on-time and error-free delivery of administrative services.
- Provide 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.

### Measurements:

2005-06      2006-07      2007-08

#### Efficiency

- |  |      |      |      |
|--|------|------|------|
| • Complete correspondence, City Manager and Council letters, and reports within established timeframes | 98%  | 100% | 100% |
| • Complete performance reviews within established guidelines   | 98%  | 100% | 100% |
| • Percentage of Annual Work Plan completed   | 100% | 85%  | 90%  |

#### Unit Cost

- |  |          |          |          |
|--|----------|----------|----------|
| • Public Works Department General Fund budget as percent of city-wide General Fund budget                    | 20.0%    | 21.2%    | 20.6%    |
| • Public Works Department General Fund budget per capita   | \$122.50 | \$142.18 | \$144.33 |
| • Percentage of Public Works Department General Fund Operating Budget expenditures devoted to Administration | 7.3%     | 7.5%     | 8.9%     |

#### Effectiveness

- |   |     |     |     |
|---|-----|-----|-----|
| • Percent of customer satisfaction rating as "Excellent" and "Good" for Public Works operations as defined by the City's Annual Citizen Satisfaction Survey | n/a | 95% | 95% |
|---|-----|-----|-----|



# Public Works

## PW Administration

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$636,599	\$722,668	\$797,890
Services & Supplies	1,023,086	1,348,879	1,740,385
Capital Equipment	0	0	0
Subtotal	\$1,659,685	\$2,071,547	\$2,538,275
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,659,685	\$2,071,547	\$2,538,275
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$9,648	\$11,408	\$12,463
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$9,648	\$11,408	\$12,463
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$646,247	\$734,076	\$810,353
Services & Supplies	1,023,086	1,348,879	1,740,385
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,669,334	\$2,082,955	\$2,550,738

# Public Works

## PW Administration

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	0.50	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director, Public Works	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	4.50	5.00	5.00
<b>PART TIME</b>			
Project Development Administrator-PT	0.00	0.00	0.50
Subtotal:	0.00	0.00	0.50
<b>TOTAL STAFFING:</b>	<b>4.50</b>	<b>5.00</b>	<b>5.50</b>

# Public Works

## Advanced Transportation

### Goal:

Guide development of advanced/alternative transportation strategies that contribute to a balanced, efficient, and safe circulation system and meet circulation goals standards for the community.

### Description:

Advanced Transportation manages transportation projects/programs including rail transit, bus services, park-and-ride, Master Plan of Arterial Highways (MPAH), alternative fuel programs, Irvine Business Complex transportation demand management strategies, and the day-to-day management and long-range planning for the Irvine Station. In performing these duties, the Division works closely with the OCTA, Transportation Corridor Agencies (TCA), Southern California Association of Governments (SCAG), California Transportation Commission (CTC), Caltrans, and others to ensure that City interests are protected and community needs are met.

### 2007-08 Standards:

- Manage Irvine Station activities to ensure it remains a safe, vibrant, and convenient transit facility.
- Manage bus & shuttle service requests to ensure convenient, cost effective transportation services.
- Oversee regional advanced transportation projects (e.g., "Go Local" transit, bus rapid transit, high speed rail), enabling convenient and cost effective commuting options while ensuring consistency with the City's high standards of architecture, service, and long term fiscal responsibility.
- Monitor regionally and nationally significant advanced/alternative transportation efforts to ensure City transportation interests are met.
- Manage activities associated with new local transit systems in the Irvine Business Complex and East Irvine.

### Measurements:

	2005-06	2006-07	2007-08
Services			
• Irvine Station (# of work orders, inquiries, incidents)	250	175	200
• Regional Transportation Meetings	200	200	75
• Bus Service Inquiries/Requests/Incidents	15	25	40
Efficiency			
• % of requests resolved within designated timeframes	95%	95%	95%
Unit Cost			
• % of Department General Fund Operating Budget expenditures devoted to Advanced Transportation	3.6%	3.8%	2.9%
Effectiveness			
• Reduce nets costs through increased revenues derived from improved leases, bus shelter revenues, and outside grants, and improved staffing and administrative efficiencies	8%	10%	5%

# Public Works

## Advanced Transportation

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$587,502	\$723,085	\$511,315
Services & Supplies	222,250	322,829	315,299
Capital Equipment	0	0	0
Subtotal	\$809,752	\$1,045,914	\$826,614
Cost Allocated	(13,042)	0	0
Revenues	(345,778)	(397,000)	(403,200)
NET GENERAL FUND SUPPORT	\$450,931	\$648,914	\$423,414
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$149,392	\$205,486	\$162,023
Services & Supplies	104,581	387,706	370,000
Capital Equipment	0	0	0
Subtotal	\$253,973	\$593,192	\$532,023
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$736,894	\$928,571	\$673,338
Services & Supplies	326,832	710,535	685,299
Capital Equipment	0	0	0
Cost Allocated	(13,042)	0	0
TOTAL	\$1,050,683	\$1,639,106	\$1,358,637

# Public Works

## Advanced Transportation

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Associate Transportation Analyst	1.00	1.00	1.00
Manager, Transportation	0.00	0.25	0.20
Project Development Administrator	1.00	1.00	1.00
Senior Transportation Analyst	3.00	3.00	1.00
Supervising Transportation Analyst	0.00	1.00	1.00
Subtotal:	6.00	7.25	5.20
 TOTAL STAFFING:	 6.00	 7.25	 5.20

# Public Works

## Development Engineering

### Goal:

Provide engineering services related to the construction of all public and private improvements to meet the City's strategic goals, and Public Works' Department objectives.

### Description:

The Development Engineering Division reviews and approves all subdivision maps, public and private street improvement, and drainage 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.

### 2007-08 Standards:

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

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Plan Checks Reviewed (# of plans)	650	980	900
• Assessment District Funds Reimbursed	\$50M	\$110M	\$112M
<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	\$1,300 <i>per acre</i>	\$1,300 <i>per acre</i>	\$1,365. <i>per acre</i>
• Percent of Public Works Department General Fund operating budget expenditures devoted to Development Engineering	6.8%	3.1%	3.3%
<b>Effectiveness</b>			
• Percentage of customer service rating "Excellent" and "Good" according to s Division customer service survey	95%	95%	95%

# Public Works

## Development Engineering

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$628,373	\$503,747	\$606,538
Services & Supplies	900,380	357,178	347,098
Capital Equipment	<u>7,113</u>	<u>0</u>	<u>0</u>
Subtotal	\$1,535,866	\$860,925	\$953,636
Cost Allocated	(43,069)	0	0
Revenues	<u>(30,168)</u>	<u>(20,000)</u>	<u>(22,626)</u>
NET GENERAL FUND SUPPORT	\$1,462,629	\$840,925	\$931,010
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$922,118	\$1,250,284	\$1,268,533
Services & Supplies	2,736,731	5,320,503	4,940,313
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$3,658,849	\$6,570,787	\$6,208,846
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,550,491	\$1,754,031	\$1,875,071
Services & Supplies	3,637,111	5,677,681	5,287,411
Capital Equipment	7,113	0	0
Cost Allocated	<u>(43,069)</u>	<u>0</u>	<u>0</u>
TOTAL	\$5,151,646	\$7,431,712	\$7,162,482

# Public Works

## Development Engineering

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
City Engineer	1.00	1.00	1.00
Construction Inspection Supervisor	0.50	0.50	0.50
Engineering Technician	0.00	1.00	1.00
(N) Program Assistant	0.00	0.00	1.00
Right-of-Way Administrator	1.00	1.00	1.00
Senior Civil Engineer	3.00	3.75	4.00
(N) Senior Civil Engineer	0.00	0.00	2.00
Senior Project Manager	1.00	2.00	2.00
Senior Transportation Analyst	0.00	1.00	0.00
Senior Transportation Engineer	1.00	0.00	0.00
Water Quality Administrator	1.00	0.00	0.00
Subtotal:	11.50	13.25	15.50
<b>PART TIME</b>			
Engineering Technician-EPT	1.00	0.00	0.00
Office Assistant III-EPT	1.00	0.98	0.88
Program Specialist-EPT	0.00	0.98	0.00
Senior Office Specialist-EPT	1.00	0.00	0.00
Subtotal:	3.00	1.95	0.88
<b>TOTAL STAFFING:</b>	<b>14.50</b>	<b>15.20</b>	<b>16.38</b>



# Public Works

## Development Review

### Goal:

Consistent with City policies and priorities, guide the design and development of an efficient and save vehicular and pedestrian circulation system which will meet the goals and standards of the community.

### Description:

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

### 2007-08 Standards:

- Provide for the review of development proposals and the formulation of development obligations to ensure adequate and effective improvements to the City's transportation and transportation infrastructure systems are implemented in conjunction with development. Discretionary cases are reviewed and traffic studies are reviewed within identified timeframes.
- Maintain the Irvine Transportation Analysis Model (ITAM) consistent with the City of Irvine General Plan, land use database, CEQA requirements, and the County of Orange transportation model.

### Measurements:

2007-08

#### Services

• Discretionary Case Review (# of Cases)	N/A	N/A	430
• Traffic Study / Access Study (# of studies)	N/A	N/A	58
• Inter-jurisdictional Review	N/A	N/A	40

#### Efficiency

• Percentage of discretionary case reviews and traffic studies completed within designated timeframes	N/A	N/A	96%
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#### Unit Cost

• Percent of Public Works Department General Fund operating budget expenditures devoted to Development Review	N/A	N/A	1.7%
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# Public Works

## Development Review

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$0	\$0	\$406,651
Services & Supplies	0	0	85,700
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$492,351
Cost Allocated	0	0	0
Revenues	0	0	(12,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$480,351</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$784,921
Services & Supplies	0	0	351,891
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$1,136,812
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$0	\$0	\$1,191,572
Services & Supplies	0	0	437,591
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,629,163</b>

## Public Works Development Review

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME			
Manager, Transportation	0.00	0.00	0.20
Project Development Administrator	0.00	0.00	1.00
Senior Civil Engineer	0.00	0.00	1.00
Senior Office Specialist	0.00	0.00	1.00
Senior Transportation Analyst	0.00	0.00	5.00
Supervising Transportation Analyst	0.00	0.00	1.00
Subtotal:	0.00	0.00	9.20
 TOTAL STAFFING:	 0.00	 0.00	 9.20

# Public Works

## Fiscal & Environmental Services

### Goal:

Consistent with City Policies and priorities, guide the implementation of the Public Works Department annual budget. Administer the Waste Management/Recycling and Water Quality Programs. Promote sustainable living and renewable resource practices.

### Description:

Provide administrative, analytical, and technical assistance to support the Department Director, Management team, and Department in the areas of fiscal operations, purchasing, special projects, General Fund and Special Fund budget development and administration, fiscal analysis, reporting and accounting services. Administer contracts between the City of Irvine and franchise waste haulers, ensuring that the residents of Irvine pay the lowest collection rate in the County and that the City continues to comply with state waste reduction mandates. Administer the NPDES and Newport Bay/San Diego Creek Watershed water quality programs. Provide education and community outreach to the community promoting renewable resource practices focusing on pollution prevention, water quality, waste management and recycling.

### 2007-08 Standards:

- Implement all budgetary, financial and purchasing processes according to City policies and established timeframes.
- Comply with the state mandate AB939 to reduce solid waste by 50%.
- Provide customer with accurate and timely information and analysis.
- Provide and promote opportunities for community education and community outreach relating to water quality, pollution prevention, waste management and recycling and sustainable living practices.

Measurements:	2005-06	2006-07	2007-08
Efficiency			
• Submit annual department budget within guidelines	100%	100%	100%
• Divert 50% of the waste stream from landfills	100%	100%	100%
• Participate in four community outreach campaigns promoting water pollution prevention, recycling.	100%	100%	100%
Unit Cost			
• Percentage of Public Works Department General Fund operating budget expenditures devoted to Fiscal & Environmental Programs	5.1%	9.5%	8.2%
Effectiveness			
• Percentage of waste diverted from the landfill	54%	55%	57%

# Public Works

## Fiscal & Environmental Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$557,015	\$872,388	\$856,539
Services & Supplies	600,730	1,753,837	1,491,451
Capital Equipment	0	0	0
Subtotal	\$1,157,745	\$2,626,225	\$2,347,990
Cost Allocated	0	0	0
Revenues	(635,799)	(639,300)	(717,000)
NET GENERAL FUND SUPPORT	\$521,946	\$1,986,925	\$1,630,990
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$2,887	\$43,776	\$73,067
Services & Supplies	0	0	35,000
Capital Equipment	0	0	0
Subtotal	\$2,887	\$43,776	\$108,067
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$559,902	\$916,164	\$929,606
Services & Supplies	600,730	1,753,837	1,526,451
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,160,632	\$2,670,001	\$2,456,057

# Public Works

## Fiscal & Environmental Services

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.70	0.50	0.50
Fiscal & Environment Administrator	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Water Quality Administrator	0.00	1.00	1.00
Subtotal:	5.70	6.50	6.50
<b>PART TIME</b>			
Business Services Administrator-PT	0.00	0.48	0.50
Engineering Aide-EPT	0.00	0.98	0.00
Engineering Aide-PT	0.75	0.00	0.00
Intern I-PT	1.00	0.00	0.00
Office Assistant II-PT	0.00	0.68	0.68
Program Assistant-PT	0.00	0.00	0.50
Program Specialist-PT	1.00	0.00	0.00
Subtotal:	2.75	2.14	1.68
<b>TOTAL STAFFING:</b>	<b>8.45</b>	<b>8.64</b>	<b>8.18</b>

# Public Works

## Landscape Maintenance

### Goal:

To provide maintenance of the City's parks, streetscapes, athletic fields, greenbelts, and trees.

### Description:

The Landscape Maintenance Division provides landscape maintenance services to the City's community parks, neighborhood parks, Civic Center, athletic infields, grass sports fields, streetscapes/medians, trees, and eucalyptus windrows. Specific services provided by the Division 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.

### 2007-08 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:

	2005-06	2006-07	2007-08
<b>Inventory</b>			
• Community Parks (# of parks)	16	18	18
• Neighborhood Parks (# of parks)	34	35	35
• Athletic In-Fields (# of in-fields)	41	41	43
• Sports Fields (Acres)	125	125	126
• Streetscapes (Acres)	670	702	716
• Trees – Street/Ornamental (# of trees)	55,000	56,500	57,280
<b>Efficiency</b>			
• Percentage of public service requests completed within 30 days	95%	95%	95%
• Percentage of parks & streetscapes meeting water usage guidelines	95%	95%	95%
<b>Unit Cost</b>			
• Per acre cost to maintain Community Parks	\$8,975	\$9,430	\$9,888
• Per acre cost to maintain Neighborhood Parks	\$8,941	\$9,041	\$9,898
• Per acre cost to maintain Streetscape	\$6,049	\$7,146	\$8,011
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	37.4%	36.9%	37.3%
<b>Effectiveness</b>			
• % of Community Parks maintained at service standards	100%	100%	100%
• % of Neighborhood Parks maintained at service standards	100%	100%	100%
• % of Streetscapes maintained at service standards	100%	100%	100%

# Public Works

## Landscape Maintenance

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$2,443,833	\$2,917,406	\$2,896,680
Services & Supplies	6,052,562	7,229,517	7,744,739
Capital Equipment	0	9,099	0
Subtotal	\$8,496,395	\$10,156,022	\$10,641,419
Cost Allocated	(26)	0	0
Revenues	(117,353)	(99,000)	(102,000)
NET GENERAL FUND SUPPORT	\$8,379,016	\$10,057,022	\$10,539,419
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$64,946	\$61,377
Services & Supplies	2,539,839	2,767,233	3,006,517
Capital Equipment	0	0	0
Subtotal	\$2,539,839	\$2,832,179	\$3,067,894
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,443,833	\$2,982,352	\$2,958,057
Services & Supplies	8,592,401	9,996,750	10,751,256
Capital Equipment	0	9,099	0
Cost Allocated	(26)	0	0
TOTAL	\$11,036,208	\$12,988,201	\$13,709,313



# Public Works

## Landscape Maintenance

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.00	0.50	0.50
Landscape Contract Specialist	0.00	5.00	5.00
Landscape Maint. Specialist	2.00	2.00	2.00
Landscape Maint. Superintendent	1.00	1.00	1.00
Landscape Maint. Supervisor	4.00	4.00	4.00
Landscape Maint. Technician	7.00	6.00	6.00
Lead Landscape Maint. Tech	7.00	7.00	7.00
Manager, Public Services	0.00	0.50	0.33
Master Facilities Maint. Specialist	1.00	1.00	1.00
Program Specialist	0.00	1.00	1.00
Tree Trimmer	4.00	0.00	0.00
Subtotal:	26.00	28.00	27.83
<b>PART TIME</b>			
Program Assistant-EPT	1.00	0.00	0.00
Program Specialist-EPT	0.00	0.80	0.00
Subtotal:	1.00	0.80	0.00
<b>TOTAL STAFFING:</b>	<b>27.00</b>	<b>28.80</b>	<b>27.83</b>

# Public Works

## Project Development

### Goal:

Consistent with City policies and priorities, plan, fund, and advance the development and maintenance of an integrated, high quality transportation system using maximum outside revenues and resources.

### Description:

The Project Development Division defines, develops, and coordinates the implementation of traditional and innovative 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. Project Development develops and maintains a model to assess the City's short-term and long-term pavement maintenance needs and responds to OCTA, TCA, SCAG, CTC, Caltrans, and other agencies on transportation issues and mandates.

### 2007-08 Standards:

- Pursue and secure the maximum amount of outside funding through effective leveraging of available City fund balances.
- Update and maintain the City Pavement Management Program.
- Provide for the review of development proposals and formulation of development obligations to ensure that adequate and effective improvement to the City's transportation infrastructure systems are implemented in conjunction with development. Discretionary cases are reviewed and traffic studies are reviewed within identified timeframes.
- Monitor transportation needs for the North Irvine Transportation Mitigation Program (NITM).

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Regional Transportation Meetings (# of meetings)	125	130	150
• Grant Applications Submitted (# of applications)	65	32	50
• Grant Awards (# awarded)	50	26	35
<b>Efficiency</b>			
• % of mandated reports completed within established timeframes	96%	96%	96%
• % of scheduled regional transportation meetings attended	96%	96%	96%
<b>Unit Cost</b>			
• % of Public Works Department General Fund operating budget expenditures devoted to Project Development	2.4%	2.7%	1.8%
<b>Effectiveness</b>			
• Maintained Measure M/CMP funding consistency	100%	100%	100%
• % of written citizen requests completed within 15 days	95%	95%	95%

# Public Works

## Project Development

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$388,888	\$632,412	\$437,119
Services & Supplies	160,442	118,700	82,998
Capital Equipment	7,113	0	0
Subtotal	\$556,443	\$751,112	\$520,117
Cost Allocated	(40,707)	0	0
Revenues	0	(54,000)	0
NET GENERAL FUND SUPPORT	\$515,736	\$697,112	\$520,117
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$460,845	\$514,425	\$257,740
Services & Supplies	540,486	945,119	350,000
Capital Equipment	0	0	0
Subtotal	\$1,001,330	\$1,459,544	\$607,740
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$849,732	\$1,146,837	\$694,859
Services & Supplies	700,928	1,063,819	432,998
Capital Equipment	7,113	0	0
Cost Allocated	(40,707)	0	0
TOTAL	\$1,517,066	\$2,210,656	\$1,127,857

# Public Works

## Project Development

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	0.80	0.50	0.50
Assistant Transportation Analyst	0.00	1.00	1.00
Associate Transportation Analyst	2.00	2.00	2.00
Manager, Transportation	0.00	0.25	0.20
Project Development Administrator	1.00	2.00	1.00
Senior Civil Engineer	0.00	1.00	0.00
Senior Office Specialist	0.00	1.00	0.00
Senior Transportation Analyst	2.00	3.00	0.00
Supervising Transportation Analyst	2.00	2.00	1.00
Subtotal:	7.80	12.75	5.70
<b>PART TIME</b>			
Project Development Administrator-PT	0.00	0.48	0.00
Subtotal:	0.00	0.48	0.00
<b>TOTAL STAFFING:</b>	<b>7.80</b>	<b>12.48</b>	<b>5.70</b>

# Public Works

## Project Management

### Goal:

To provide engineering and administrative services related to design, construction, and inspection of all publicly funded facilities and infrastructure in a timely and cost-effective manner.

### Description:

The Project Management section initiates, coordinates, monitors, and inspects activities related to the City Capital Improvement Program (CIP) involving design and construction contracts for new and rehabilitation construction of 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. The Project Management Division provides inspection and expenditure control services for Capital Improvement projects as well as Assessment and Special District projects. The Project Management Division administers Federal, State, County, and City programs as they relate to design and construction of facilities and infrastructure projects.

### 2007-08 Standards:

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

### Measurements:

	2005-06	2006-07	2007-08
Services			
• CIP Projects Designed (# of projects)	29	30	20%
• Contracts Awarded (# of contracts)	37	22	15%
• CIP Projects Constructed (# of projects)	34	30	20%
Efficiency			
• Percent of CIP projects started and completed according to project schedule	90%	92%	90%
Unit Cost			
• Percent of Public Works Department General Fund operating budget expenditures devoted to Project Management	3.6%	1.7%	1.9%
Effectiveness			
• Percentage of customer satisfaction ratings of "Excellent and Good" as defined by the City's Annual Citizen Satisfaction Survey	95%	95%	95%

# Public Works

## Project Management

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$439,271	\$350,801	\$396,306
Services & Supplies	383,516	124,733	132,264
Capital Equipment	0	0	0
Subtotal	\$822,787	\$475,534	\$528,570
Cost Allocated	(159,335)	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$663,451</b>	<b>\$475,534</b>	<b>\$528,570</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,093,923	\$1,542,794	\$1,749,861
Services & Supplies	1,172,709	0	0
Capital Equipment	0	0	0
Subtotal	\$2,266,632	\$1,542,794	\$1,749,861
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,533,194	\$1,893,595	\$2,146,167
Services & Supplies	1,556,225	124,733	132,264
Capital Equipment	0	0	0
Cost Allocated	(159,335)	0	0
<b>TOTAL</b>	<b>\$2,930,084</b>	<b>\$2,018,328</b>	<b>\$2,278,431</b>

# Public Works

## Project Management

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
Construction Inspection Supervisor	0.50	0.50	0.50
Construction Inspector	2.00	2.00	2.00
Landscape Maintenance Supervisor	0.00	0.00	0.00
Manager, Transportation	0.00	0.25	0.20
(N) Program Assistant	0.00	0.00	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
(N) Senior Construction Inspector	0.00	0.00	1.00
Senior Project Manager	3.00	3.00	3.00
Subtotal:	14.50	14.75	16.70
<b>PART TIME</b>			
Intern I-PT	2.25	0.48	1.50
Subtotal:	2.25	0.48	1.50
<b>TOTAL STAFFING:</b>	<b>16.75</b>	<b>15.23</b>	<b>18.20</b>

# Public Works

## Street and Right-of-Way Maintenance

### Goal:

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

### Description:

This division provides inspection and maintenance for the City's roadway infrastructure that includes asphalt roadways, bridges, sidewalks, catch basins, curb and gutters, off-street bike trails, City parking lots, and undeveloped roadway shoulders. Also provided is 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.

### 2007-08 Standards:

- Provide timely maintenance of roadways, sidewalks, bike trails, and other street infrastructure.
- Minimize liability by providing obstruction-free driving surfaces, safe concrete surfaces for pedestrians and the physically challenged and smooth traffic flow with roadway warning devices.
- Provide debris-free drainage system and maintain water quality standards.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Roadway (Asphalt - # of lane miles)	1645	1675	1675
• Bike Trails (Asphalt - # of lane miles)	40.5	43.1	43.1
• Parking Lots (Asphalt - acres)	51.10	53.32	53.32
• Curbs & Gutters. (Concrete - # of miles)	1326	1,369	1,369
• Sidewalks (Concrete - # of miles)	819	844	844
• Storm Drain Lines (Concrete - # of miles)	513	529	529
• Storm Drain Catch Basins (# of basins)	3636	3,745	3,745
• Street Sweeping (# of curb miles)	36,834	37,939	37,939
<b>Efficiency</b>			
• % of storm drains cleaned or inspected annually	100%	100%	100%
• % of reported asphalt deficiencies repaired within 3 business days	100%	100%	100%
• % of reported stop sign damage repaired within 3 hours	100%	100%	100%
• % of curb miles swept per established schedule	100%	100%	100%
<b>Unit Cost</b>			
• % of Public Works General Fund operating budget expenditures devoted to Street & Right-of-Way Maintenance	21.9%	21.4%	21.2%
<b>Effectiveness</b>			
• % of public roadways maintained at or above 65 PCI standard	80%	85%	85%



# Public Works

## Street and Right-of-Way Maintenance

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$3,188,121	\$3,567,256	\$3,547,164
Services & Supplies	1,800,183	2,341,669	2,499,186
Capital Equipment	0	0	0
Subtotal	\$4,988,303	\$5,908,925	\$6,046,350
Cost Allocated	(8,586)	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$4,979,718</b>	<b>\$5,908,925</b>	<b>\$6,046,350</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$88,594	\$13,400	\$13,400
Services & Supplies	1,173,139	516,600	516,600
Capital Equipment	0	0	0
Subtotal	\$1,261,732	\$530,000	\$530,000
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$3,276,714	\$3,580,656	\$3,560,564
Services & Supplies	2,973,321	2,858,269	3,015,786
Capital Equipment	0	0	0
Cost Allocated	(8,586)	0	0
<b>TOTAL</b>	<b>\$6,241,450</b>	<b>\$6,438,925</b>	<b>\$6,576,350</b>

# Public Works

## Street and Right-of-Way Maintenance

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME			
Administrative Secretary	1.00	0.50	0.50
Equipment Operator I	6.00	6.00	6.00
Equipment Operator II	3.00	3.00	3.00
Lead Street Supervisor Technician	8.00	8.00	8.00
Manager, Public Services	0.00	0.50	0.34
Street Maintenance Specialist	1.00	2.00	2.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	4.00	4.00	4.00
Street Maintenance Technician	9.00	8.00	8.00
Subtotal:	33.00	33.00	32.84
 TOTAL STAFFING:	 33.00	 33.00	 32.84

# Public Works

## Traffic Engineering & Circulation

### Goal:

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

### Description:

This division provides for the operation, maintenance, and rehabilitation of the City's traffic signal system and signal coordination efforts. Specific services include the review and development of City traffic design guidelines and standards, response to citizen concerns about the circulation system and implementation of corrective measures when appropriate, design of small traffic-related projects, analysis of traffic collision records to identify accident patterns and recommend or implement corrective measures, participation in traffic-related litigation, and management of the Irvine Traffic Research and Control (ITRAC) Center.

### 2007-08 Standards:

- Provide review of existing street circulation systems to address problems and citizens' traffic concerns, design and implement corrective measures when appropriate.
- Review and analyze collision data and recommend highway safety improvements.
- Conduct signal coordination timing studies and, when possible, minimize the timing phasing and cycle-time to reduce traffic delays.
- Update signal coordination parameters and traffic systems communication.
- Provide for the repair and rehabilitation of traffic signal equipment.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Signalized Intersections (# of intersections)	293	295	295
• Cabling - copper & fiber optics (# of miles)	113	115	120
• CCTV Cameras (# of cameras)	132	155	170
• Antenna - wireless (# of antennas)	4	2	3
• Information Responses (# of responses)	900	950	1,000
• Traffic Signal Service Requests	3,000	3,150	3,200
<b>Efficiency</b>			
• % of signal timing requests processed within 2 business days	90%	90%	90%
• % of information requests processed within 2 business days	95%	95%	95%
• % of traffic engineering work orders completed	98%	98%	98%
<b>Unit Cost</b>			
• % of Department General Fund operating budget expenditures devoted to Traffic Engineering and Circulation	11.9%	13.3%	12.8%
<b>Effectiveness</b>			
• Circulation in residential areas rated as "Excellent" or "Good" as defined by the City's Annual Citizen Satisfaction Survey	85%	85%	85%

# Public Works

## Traffic Engineering & Circulation

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,886,813	\$2,540,367	\$2,542,244
Services & Supplies	825,357	1,115,657	1,126,223
Capital Equipment	0	0	0
Subtotal	\$2,712,171	\$3,656,024	\$3,668,467
Cost Allocated	(1,715)	0	0
Revenues	(20,142)	(18,000)	(27,500)
NET GENERAL FUND SUPPORT	\$2,690,314	\$3,638,024	\$3,640,967
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$35,417	\$0	\$46,656
Services & Supplies	579,236	752,091	1,027,384
Capital Equipment	0	0	0
Subtotal	\$614,653	\$752,091	\$1,074,040
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,922,230	\$2,540,367	\$2,588,900
Services & Supplies	1,404,593	1,867,748	2,153,607
Capital Equipment	0	0	0
Cost Allocated	(1,715)	0	0
TOTAL	\$3,325,108	\$4,408,115	\$4,742,507

# Public Works

## Traffic Engineering & Circulation

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer	0.00	1.00	1.00
Associate Engineer	3.00	2.00	2.00
City Traffic Engineer	1.00	1.00	1.00
Engineering Technician	3.00	3.00	3.00
(N) Engineering Technician	0.00	0.00	1.00
Manager, Transportation	0.00	0.25	0.20
Senior Office Specialist	0.00	1.00	1.00
Senior Project Manager	2.00	2.00	2.00
Senior Transportation Analyst	2.00	2.00	2.00
Senior Transportation Engineer	2.00	2.00	2.00
Supervising Traffic Systems Specialist	1.00	1.00	1.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	2.00	2.00
Traffic Systems Technician	1.00	2.00	2.00
Subtotal:	19.00	21.25	22.20
<b>PART TIME</b>			
Senior Office Specialist-EPT	0.90	0.00	0.00
Supervising Transportation Analyst-PT	0.00	0.75	0.00
Traffic Systems Technician-EPT	0.90	0.00	0.00
Subtotal:	1.80	0.75	0.00
<b>TOTAL STAFFING:</b>	<b>20.80</b>	<b>22.00</b>	<b>22.20</b>

# Redevelopment Department

## Budget Summary:



The FY 2007-08 Redevelopment Department's operating budget focuses resources on the activities of the Redevelopment Agency (RDA) and Redevelopment Project Area at the Great Park. The Agency Adopted a Five Year Plan in March 2005. The plan established the Agency's goals for the redevelopment of the former Marine Corps Air Station El Toro (MCAS El Toro). The Department's budget includes staffing and contract services to implement the Agency's plan and facilitate redevelopment of the Project Area.

The Redevelopment Department's operations are budgeted in five Special Funds (108, 109, 114, 125, and 390) and the General Fund. In prior fiscal years, the City loaned the RDA the funds required for its operations. During FY 2006-07, the RDA received its first allocation of tax increment revenues. In FY 2007-08, the Department anticipates issuing its first bond issue to fund improvements in the Great Park project area.

## Strategic Goals:

### Maintain and enhance the physical environment

- Implement the five year Redevelopment Plan.
- Develop design standards that lead to high quality development in the plan area.
- Develop Green and sustainable guidelines and energy conservation programs.

### Promote a safe and secure community

- Develop design standards that address safety and security in the private and public development of the plan area.
- Facilitate environmental remediation and clean up in the Project Area.
- Develop a full spectrum of Housing according to the adopted Housing Strategy.

### Promote economic prosperity

- Promote development in the Great Park area that makes Irvine an attractive place to live and do business.
- Develop a 20 year Master Energy Plan for Irvine.

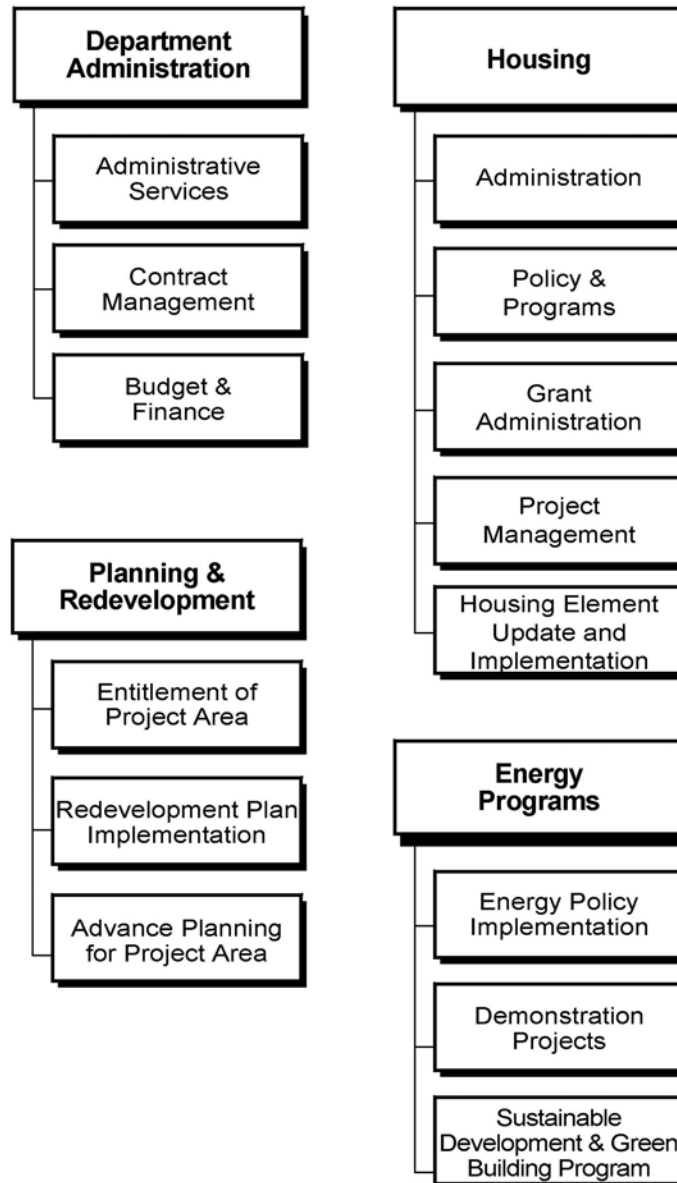
### Promote effective government

- Work with the Great Park Corporation, the City of Irvine, and the developer to efficiently implement the Redevelopment Agency's five year plan.
- Update the Housing Element of the General Plan before the end of FY 2007-08.
- Work with the Community Land Trust to support the City's Housing Strategy.
- Work with the Community Energy Partnership to develop programs that improve energy utilization and educational awareness in the community.

# Redevelopment Department

Services to the Community:

## Redevelopment Department



# Redevelopment Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$1,211	\$291,182	\$309,976
Services & Supplies	0	415,050	2,152,035
Capital Equipment	0	0	0
Subtotal	\$1,211	\$706,232	\$2,462,011
Cost Allocated	0	0	0
Revenues	0	0	(1,568,000)
GENERAL FUND SUPPORT	\$1,211	\$706,232	\$894,011
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$307,207	\$1,567,042	\$2,053,107
Services & Supplies	961,505	10,535,748	11,032,938
Capital Equipment	0	5,000	45,593
Subtotal	\$1,268,712	\$12,107,790	\$13,131,638
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$308,418	\$1,858,224	\$2,363,083
Services & Supplies	961,505	10,950,798	13,184,973
Capital Equipment	0	5,000	45,593
Cost Allocated	0	0	0
TOTAL COST	\$1,269,923	\$12,814,022	\$15,593,649
<b>STAFFING SUMMARY</b>			
Full Time	9.0	14.9	15.7
Part Time	5.0	5.8	6.9
TOTAL STAFFING	14.0	20.6	22.5



# Redevelopment Department

## RD Administration

### Goal:

Ensure that the Redevelopment Agency's strategic priorities are successfully implemented through the activities of the Department's operating divisions.

### Description:

The Administrative section directs all department functions; establishes and implements priorities, policies and procedures; provides oversight of Department contracts; as well as administrative support in human resources, training, budget, purchasing, finance and special projects for the department.

### 2007-08 Standards:

- Complete by established deadlines an Agency budget that adequately funds the Agency's priorities.
- Monitor revenue and expenditures to ensure that budget guidelines are met.
- Ensure that tax increment revenues are accurately collected.
- Process all budgetary, personnel and financial/purchasing transactions according to established timeframes.
- Ensure that all financial reporting requirements of the Agency are met and appropriately filed on time.

### Measurements:

2005-06      2006-07      2007-08

#### Efficiency

- |  |     |      |      |
|--|-----|------|------|
| • Percent of invoices processed within 30 days   | N/A | 90%  | 95%  |
| • Percent of financial reports submitted on time | N/A | 100% | 100% |

#### Unit Cost

- |   |        |        |        |
|---|--------|--------|--------|
| • RD General Fund per capita budget   | \$0.01 | \$3.64 | \$4.42 |
| • RD Administration General Fund budget as percentage of Department General Fund budget | 0%     | 0%     | 0%     |
| • RD Administration General Fund budget as percentage of city-wide General Fund budget  | 0%     | 0%     | 0%     |

# Redevelopment Department

## RD Administration

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</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
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$142,156	\$583,838	\$911,088
Services & Supplies	961,028	1,367,200	1,532,859
Capital Equipment	0	5,000	45,593
Subtotal	\$1,103,184	\$1,956,038	\$2,489,540
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$142,156	\$583,838	\$911,088
Services & Supplies	961,028	1,367,200	1,532,859
Capital Equipment	0	5,000	45,593
Cost Allocated	0	0	0
TOTAL	\$1,103,184	\$1,956,038	\$2,489,540

# Redevelopment Department

## RD Administration

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Accountant	0.00	0.40	0.45
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	0.00	0.40	0.40
Assistant City Manager	0.00	0.00	0.10
City Manager	0.00	0.00	0.10
Director, Redevelopment	1.00	1.00	1.00
Finance Administrator	0.10	0.35	0.70
Manager, Fiscal Services	0.05	0.05	0.05
Manager, Planning Services	0.00	0.00	0.40
Senior Accountant	0.25	1.05	0.75
Senior Accounting Technician	0.45	0.00	0.20
Senior Management Analyst	0.10	1.00	0.90
Subtotal:	2.95	5.25	6.05
<b>PART TIME</b>			
Irvine Redevelopment Board-PT	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
<b>TOTAL STAFFING:</b>	<b>7.95</b>	<b>10.25</b>	<b>11.05</b>

## Redevelopment Department

### Energy Programs

#### Goal:

To successfully develop and implement a Master Energy Plan for the City as a whole. Address conservation, natural resources, green and sustainable building programs and foster public and private partnerships that support sustainable community development goals in the redevelopment area. Foster best practices for Energy Efficiency in city operations and facilities as appropriate.

#### Description:

The Energy Programs section is responsible for the development and administration of a Twenty Year Energy Plan for the City of Irvine. The Master Energy Plan will create specific goals and targets for the reduction of City-Wide energy use, in five year increments. During this next fiscal year sustainable community design guidelines will be developed and applied to the Great Park community.

#### 2007-08 Standards:

- Provide staff services to the Technical “Green Teams” in the redevelopment project area.
- Create energy efficiency demonstration programs.
- Develop and propose for Council consideration, a Master Energy Plan for the City.
- Develop programs with utility service providers to obtain funding and participation in the City’s Energy Plan.
- This program will oversee the community out reach and educational programs provided by the Community Energy Partnership.

#### Measurements:

This program is in the development stages. Measurements for services, efficiency, unit cost, and effectiveness will be established that are derived from the Master Energy Plan as approved by the Council this fiscal year.

# Redevelopment Department

## Energy Programs

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$0	\$140,130	\$151,971
Services & Supplies	0	115,050	173,050
Capital Equipment	0	0	0
Subtotal	\$0	\$255,180	\$325,021
Cost Allocated	0	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$0</b>	<b>\$255,180</b>	<b>\$325,021</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	\$0	\$140,130	\$151,971
Services & Supplies	0	115,050	173,050
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$255,180</b>	<b>\$325,021</b>

# Redevelopment Department

## Energy Programs

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME			
Energy Administrator	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	0.00	1.00	1.00
 TOTAL STAFFING:	 0.00	 1.00	 1.00

# Redevelopment Department

## Housing

### Goal:

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

### Description:

The Housing Division oversees the Redevelopment Agency and City's housing activities including implementation of all related activities identified in the Redevelopment Plan, the City's Housing Element and the Housing Strategy and Implementation Plan. The Division manages: all affordable housing programs and projects; the Irvine Community Land Trust; the Community Development Block Grant program, and Agency Housing Set-Aside activities.

### 2007-08 Standards:

- Secure State funding to leverage City resources for affordable housing projects throughout the year.
- Obtain State approval of City documents and agreements for the release of State awarded funds by December 2007.
- Prepare and submit the annual Housing Element status report to the State by December 2007. Prepare, obtain Council approval and submit the 2006 to 2014 Housing Element to the State by June 30, 2008.
- Complete the federally required CAPER by March 2008 and Annual Action Plan by June 2008.
- Respond to questions and requests for housing information within 5 business days.
- Monitor CDBG recipients for compliance with CDBG agreements on a quarterly basis.
- Monitor affordable housing agreements to ensure timely compliance by developers and City.

### Measurements:

	2005-06	2006-07	2007-08
Work Load			
• Number of Public Service Agencies assisted	16	18	12
• Number of Responses to requests for Affordable Housing information	1,800	1,800	1,800
• Interagency reviews	15	15	6
• Number of OCFHC calls for Assistance	370	370	360
Efficiency			
• Respond to interagency review within timeframes established by the requesting agencies	100%	100%	100%

# Redevelopment Department

## Housing

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$1,211	\$81,182	\$121,512
Services & Supplies	0	300,000	1,968,000
Capital Equipment	0	0	0
Subtotal	\$1,211	\$381,182	\$2,089,512
Cost Allocated	0	0	0
Revenues	0	0	(1,568,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$1,211</b>	<b>\$381,182</b>	<b>\$521,512</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$165,052	\$496,682	\$609,466
Services & Supplies	65	9,168,548	6,620,018
Capital Equipment	0	0	0
Subtotal	\$165,116	\$9,665,230	\$7,229,484
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$166,263	\$577,864	\$730,978
Services & Supplies	65	9,468,548	8,588,018
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$166,328</b>	<b>\$10,046,412</b>	<b>\$9,318,996</b>



# Redevelopment Department

## Housing

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Accountant	0.00	0.00	0.15
Administrative Secretary	1.00	0.60	0.60
Associate Planner	0.00	0.60	0.60
Manager, Housing	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Accountant	0.00	0.00	0.15
Senior Planner	1.00	1.00	1.00
Subtotal:	4.00	4.20	4.50
<b>PART TIME</b>			
Assistant Planner-EPT	0.00	0.75	0.88
Intern II-PT	0.00	0.00	0.50
Intern I-PT	0.00	0.00	0.50
Subtotal:	0.00	0.75	1.88
<b>TOTAL STAFFING:</b>	<b>4.00</b>	<b>4.95</b>	<b>6.38</b>

# Redevelopment Department

## Redevelopment & Planning

### Goal:

Ensure that the Irvine Redevelopment Agency's strategic priorities are successfully implemented through expeditious processing of development applications in the Project Area. Provide high quality services to customers and allocate the Division's resources for current planning purposes.

### Description:

Redevelopment and Planning is responsible for implementing the Redevelopment Plan for the Redevelopment Project Area and all related development entitlement, planning, design review and processing. The Project Area encompasses nearly 6.1 square miles, or approximately 9 percent of the City's land area.

### 2007-08 Standards:

- Serve as Staff to the Redevelopment Agency Board.
- Assist with the development and design for a "green" infrastructure plan for the community.
- Continue the implementation of the Redevelopment Agency's Five Year Plan.
- Review and implement development design standards for the Redevelopment Project Area.
- Process development (entitlement) applications for the Great Park and surrounding Great Park Communities, within the established timeframes.

### Measurements:

2005-06    2006-07    2007-08

#### Work Load

- |  |   |    |    |
|--|---|----|----|
| • Number of discretionary applications processed | - | 3  | 10 |
| • Number of Interim Use requests finalized       | - | 5  | 15 |
| • Number of demolition permits issued            | - | 8  | 30 |
| • Number of grading/building permits issued      | - | 15 | 30 |

#### Efficiency

- |   |   |      |      |
|---|---|------|------|
| • Discretionary cases processed within established timeframes | - | 100% | 100% |
| • Permits processed within established timeframes             | - | 100% | 100% |
| • Interim uses processed within established timeframes        | - | 100% | 100% |

# Redevelopment Department

## Redevelopment & Planning

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$0	\$69,870	\$36,493
Services & Supplies	0	0	10,985
Capital Equipment	0	0	0
Subtotal	\$0	\$69,870	\$47,478
Cost Allocated	0	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$0</b>	<b>\$69,870</b>	<b>\$47,478</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$486,522	\$532,553
Services & Supplies	413	0	2,880,061
Capital Equipment	0	0	0
Subtotal	\$413	\$486,522	\$3,412,614
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$0	\$556,392	\$569,046
Services & Supplies	413	0	2,891,046
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$413</b>	<b>\$556,392</b>	<b>\$3,460,092</b>

# Redevelopment Department

## Redevelopment & Planning

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME			
Associate Planner	0.00	1.40	1.40
Manager, Planning Services	1.00	1.00	0.60
Principal Planner	0.00	1.00	1.00
Senior Management Analyst	0.00	0.00	0.10
Senior Planner	1.00	1.00	1.00
Subtotal:	2.00	4.40	4.10
 TOTAL STAFFING:	 2.00	 4.40	 4.10

# Orange County Great Park



## Budget Summary:

The Orange County Great Park is a multi-year development project encompassing 1,143 acres of the 1,347 received by the City of Irvine as part of the Heritage Fields Development Agreement.

The Orange County Great Park Corporation is a 501(c) (3) Non-Profit Corporation whose mission is to develop, operate, preserve, and protect the Orange County Great Park for the benefit and enjoyment of all its visitors, those of today, and in the future.

The Orange County Great Park Corporation is also an operating Department of the City of Irvine and is staffed by 15 full-time employees and 9 part-time (Board of Directors) positions. The Board of Directors consists of a nine (9) members – five of whom are members of the City Council, and is responsible for recommending the course of development, build out, and operation of the Orange County Great Park. In addition to staff, the Corporation has retained consultants, designers, and contractors to provide the expertise and support necessary to assure that the Orange County Great Park will truly be a great park when completed.

The FY 2007-08 budget supports the Corporation's mission by funding the continuation of essential work efforts with expenditures of \$10,641,182, transfers out of \$43,250,000, and revenues/contributions of \$75,015,267. Two capital improvement projects (CIP) are funded this fiscal year with combined expenditures of \$119,817,600. 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 for the benefit and enjoyment of all its visitors, those of today, and those in the future.
- Create a Great Park environment that is sustainable and energy efficient and that protects the long-term viability of the Park's natural resources.

### Promote a safe and secure community

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

### Promote economic prosperity

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

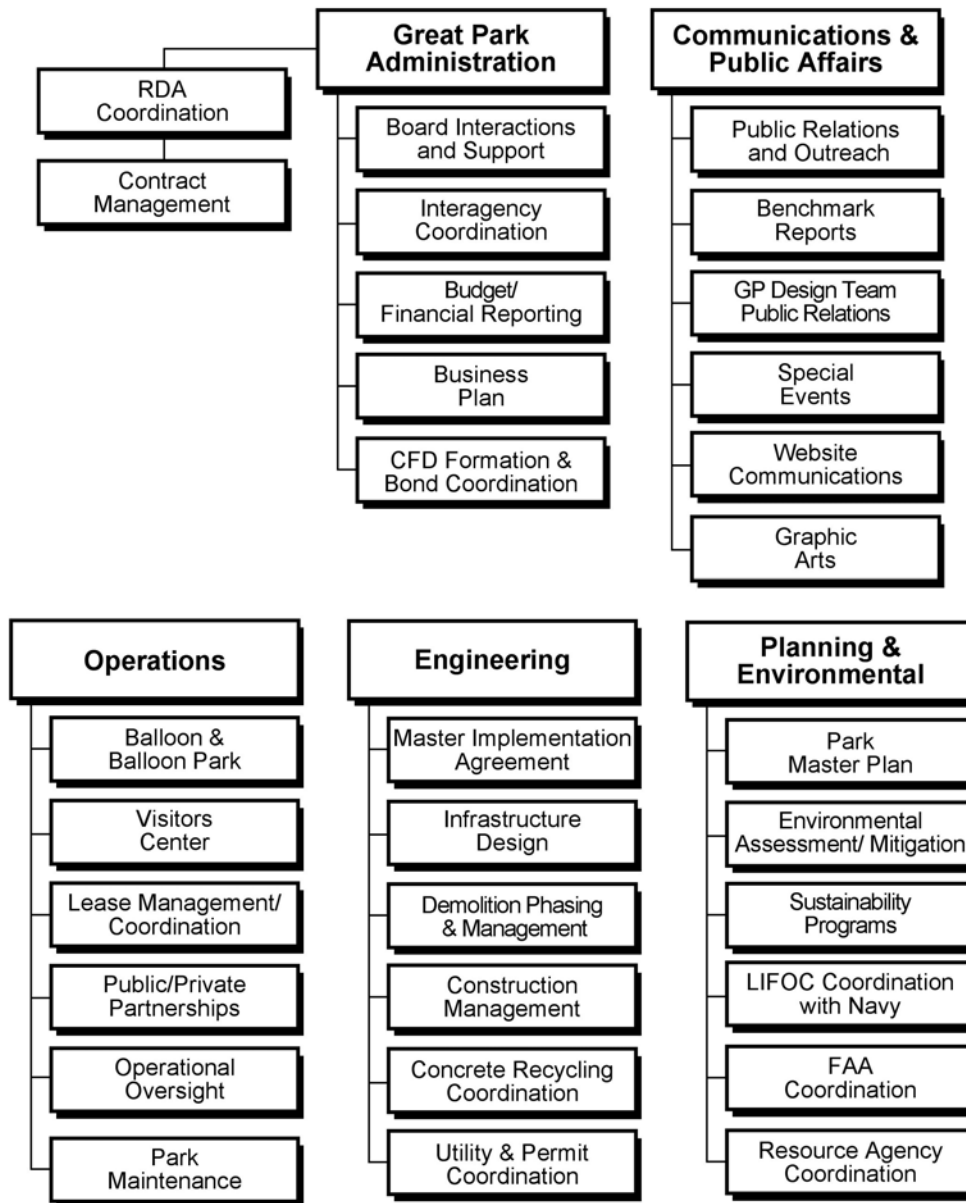
### Promote effective government

- Provide timely and accurate information to our countywide 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



# Orange County Great Park

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</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	\$1,528,799	\$2,279,319	\$2,514,292
Services & Supplies	7,155,079	27,701,006	8,026,890
Capital Equipment	56,795	100,000	100,000
Subtotal	\$8,740,673	\$30,080,325	\$10,641,182
Cost Allocated	0	(12,100)	0
SPECIAL FUNDS SUPPORT	\$8,740,673	\$30,068,225	\$10,641,182
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,528,799	\$2,279,319	\$2,514,292
Services & Supplies	7,155,079	27,701,006	8,026,890
Capital Equipment	56,795	100,000	100,000
Subtotal	\$8,740,673	\$30,080,325	\$10,641,182
Cost Allocated	0	(12,100)	0
TOTAL COST	\$8,740,673	\$30,068,225	\$10,641,182
<b>STAFFING SUMMARY</b>			
Full Time	15.0	15.0	16.0
Part Time	9.0	9.2	9.6
TOTAL STAFFING	24.0	24.2	25.6

# Orange County Great Park

## OCGP Administration

### Goal:

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

### Description:

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

### 2007-08 Standards:

- Investigate & analyze public/private funding opportunities and grant opportunities for portions of the Great Park.
- Analyze and develop a fundraising program.
- Update the multi-year Business Plan based on the Great Park Master Plan and Phasing schedule.
- Implement a Community Facilities District in coordination with the City and Heritage Fields, LLC.
- Monitor and maintain compliance with the California Integrity Act.

### Measurements:

	2005-06	2006-07	2007-08
<b>Services</b>			
• Weekly, bi-weekly, and monthly meetings with Board and Lennar Corporation for development of the Orange County Great Park	Met	Met	Met
• Complete steps to issue a Community Facilities District Bond	N/A	Met	Met
• Adoption of a long-term business plan	N/A	Met	Met
• Maintain regular financial reporting	N/A	N/A	Met
<b>Efficiency</b>			
• Standards Achieved within Budget	Yes	Yes	Yes
<b>Unit Cost</b>			
	TBD*	TBD*	TBD*
<b>Effectiveness</b>			
• Percentage of Standards Achieved	100%	100%	100%



# Orange County Great Park

## OCGP Administration

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</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
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,528,799	\$2,198,831	\$2,309,417
Services & Supplies	3,526,581	3,205,777	2,856,595
Capital Equipment	56,795	100,000	100,000
Subtotal	\$5,112,175	\$5,504,608	\$5,266,012
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$1,528,799	\$2,198,831	\$2,309,417
Services & Supplies	3,526,581	3,205,777	2,856,595
Capital Equipment	56,795	100,000	100,000
Cost Allocated	0	0	0
TOTAL	\$5,112,175	\$5,504,608	\$5,266,012

# Orange County Great Park

## OCGP Administration

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>FULL TIME</b>			
Administrative Secretary	2.00	1.00	1.00
CEO, Great Park Corporation	0.95	0.95	0.95
Deputy CEO, Great Park Corporation	1.00	1.00	0.95
Deputy City Clerk	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Finance Administrator	1.00	0.00	0.00
Great Park Manager	3.60	4.60	4.10
Information Specialist	1.00	0.00	0.00
(N) Management Analyst I	0.00	0.00	1.00
Management Analyst II	1.00	1.00	0.95
Media Services Coordinator	1.00	1.00	1.00
Office Specialist	0.00	1.00	1.00
Program Specialist	0.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	14.55	14.55	14.95
<b>PART TIME</b>			
Management Analyst I-PT	0.00	0.22	0.60
OCGP Board Member	9.00	9.00	9.00
Subtotal:	9.00	9.22	9.60
<b>TOTAL STAFFING:</b>	<b>23.55</b>	<b>23.77</b>	<b>24.55</b>

# Orange County Great Park

## Communications and Public Affairs

### Goal:

Ensure that timely and accurate information is provided to our countywide constituency and to assess the County's needs and interests as they relate to the Orange County Great Park.

### Description:

The Communications and Public Affairs section is responsible for providing a program that communicates the progress of the Orange County Great Park. This fiscal year, the Section will: concentrate on facilitating public relations for the Great Park Design Team; coordinate the public outreach program; produce and distribute Benchmark Reports and other media to keep the public informed about the Park's progress; coordinate and implement the Great Park History Project; coordinate all Orange County Great Park special events and coordinate advisory group communications with the Orange County Great Park.

### 2007-08 Standards:

- Coordinate national, regional and local press interviews and briefings.
- Develop high profile special events.
- Produce and distribute the monthly newsletters and the Quarterly Benchmark Reports.
- Coordinate and manage relationships with the Orange County Great Park advisory groups.
- Manage the Orange County Great Park website ([www.ocgp.org](http://www.ocgp.org)).
- Develop policy and procedures for the Great Park Advisory Groups.
- Continue implementation of the History Project and National Archives objectives.

### Measurements:

	2005-06	2006-07	2007-08
Services			
• Quarterly distribution of Benchmark Reports	Met	Met	Met
• Regular press and other communications developed	Met	Met	Met
• Implement outreach programs	Met	Met	Met
Efficiency			
• Standards Achieved within Budget	Yes	Yes	Yes
Unit Cost	TBD*	TBD*	TBD*
Effectiveness			
• Percentage of Standards Achieved	100%	100%	100%

# Orange County Great Park

## Communications and Public Affairs

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</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
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	708,175	1,467,977	888,700
Capital Equipment	0	0	0
Subtotal	\$708,175	\$1,467,977	\$888,700
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	708,175	1,467,977	888,700
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$708,175	\$1,467,977	\$888,700

# Orange County Great Park

## Communications and Public Affairs

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

# Orange County Great Park

## Engineering

### Goal:

Develop the Orange County Great Park using cost effective, environmentally sensitive, and energy efficient building techniques that reflect today's best practices for sustainable development.

### Description:

The Engineering section is responsible for engineering and development oversight of the Orange County Great Park. This fiscal year Engineering will coordinate runway demolition; oversee completion of a Great Park Schematic design; complete negotiation of backbone infrastructure for inclusion in the Community Facilities District (CFD) with Heritage Fields LLC; continue with the building demolition program; complete a site grading plan; manage the development of a Park Phasing Plan; begin design development and construction documents for the first phase of the Park; and coordinate agency permitting.

### 2007-08 Standards:

- Coordinate efforts to complete a Great Park Phasing Plan.
- Negotiate the contract to begin schematic design for the entire Park, and design development and construction documents for the first phase of the Park.
- Complete the first phase Demolition Plan, obtain demolition permits, issue demolition contract and begin the first phase demolition work.
- Complete negotiations with Heritage Fields, LLC on the Backbone Infrastructure (roadways, water, sewer, electricity) to be included in the Community Finance District (CFD).
- Pursue necessary easements and right-of-way for backbone infrastructure development.
- Coordinate with Heritage Fields, LLC to obtain area-wide permits.
- Oversee implementation of sustainability goals for Great Park development.
- Complete schematic design for the entire park and commence design development and construction documents for the first phase of the park.

### Measurements:

	2005-06	2006-07	2007-08
Services			
• Survey buildings for hazardous materials and reusability	N/A	Met	Met
• Negotiate a backbone infrastructure service agreement with Heritage Fields, LLC	N/A	Met	Met
• Runway demolition coordination	N/A	Met	Met
• Area-wide permit coordination	N/A	Met	Met
Efficiency			
• Standards Achieved within Budget	Yes	Yes	Yes
Unit Cost			
	TBD*	TBD*	TBD*
Effectiveness			
• Percentage of Standards Achieved	100%	100%	100%

# Orange County Great Park Engineering

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</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	\$0	\$80,488	\$204,875
Services & Supplies	2,676,724	11,134,639	1,000,000
Capital Equipment	0	0	0
Subtotal	\$2,676,724	\$11,215,127	\$1,204,875
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$0	\$80,488	\$204,875
Services & Supplies	2,676,724	11,134,639	1,000,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$2,676,724</b>	<b>\$11,215,127</b>	<b>\$1,204,875</b>

# Orange County Great Park Engineering

## Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME			
CEO, Great Park Corporation	0.05	0.05	0.05
Deputy CEO, Great Park Corporation	0.00	0.00	0.05
Great Park Manager	0.40	0.40	0.90
Management Analyst II	0.00	0.00	0.05
Subtotal:	0.45	0.45	1.05
 TOTAL STAFFING:	 0.45	 0.45	 1.05



# Orange County Great Park

## Operations

### Goal:

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 section is responsible for the operation of the new OCGP balloon attraction, coordinating the use of existing base property prior to beginning park construction, analyzing future operating costs, assisting in the analysis and development of public/private partnerships, managing existing lessees to insure maximum revenue to OCGP Corp and satisfaction of our customers, seeking opportunities for new interim revenue sources and managing other day-to-day operational issues.

### 2007-08 Standards:

- Manage the new OCGP balloon attraction to enhance recognition of the OCGP at reasonable cost and high customer satisfaction.
- Manage existing and future onsite leases to enhance available revenue to OCGP.
- Investigate and analyze new sources of interim use revenue.
- Analyze future operating costs to ensure appropriate inclusion in the OCGP business plan and provide feed-back to designers.
- Assist with the analysis and development of public/private partnerships.

### Measurements:

	2005-06	2006-07	2007-08
Services			
• Develop an operating plan for the new OCGP balloon attraction.	N/A	N/A	Met
• Establish a new contract for the operation of the RV facilities.	N/A	N/A	Met
• Find a new on base headquarters building for lessee Tierra Verde Industries	N/A	N/A	N/A
Efficiency			
• Standards Achieved within Budget	N/A	Yes	Yes
Unit Cost			
	N/A	TBD*	TBD*
Effectiveness			
• Percentage of Standards Achieved	N/A	N/A	Met

# Orange County Great Park Operations

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</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
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	20,033	700,000	2,481,595
Capital Equipment	0	0	0
Subtotal	\$20,033	\$700,000	\$2,481,595
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	20,033	700,000	2,481,595
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$20,033	\$700,000	\$2,481,595

# Orange County Great Park Operations

## Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

# Orange County Great Park

## Planning and Environmental

### Goal:

Ensure that the Orange County Great Park addresses the needs of all interest groups in the County and creates realistic development standards and guidelines. This goal includes due consideration of creating a park environment that is sustainable and energy efficient and that protects the long-term viability of the Park's natural resources.

### Description:

The Planning and Environmental Services section is charged with completing the Great Park Phasing Plan; managing the preparation of the first phase schematic design, design development and construction drawings; negotiating a water quality/pollutant trading program with the Regional Water Quality Control Board; coordinating with the Navy regarding development activities in the Lease in Furtherance of Conveyance (LIFOC) properties; coordinating with the FAA regarding development activities in the VOR restricted area; and mitigation monitoring to comply with CEQA and regulatory clearances.

### 2007-08 Standards:

- Coordinate efforts to complete the Great Park Phasing Plan.
- Manage the preparation of the first phase schematic design, design development and construction drawings.
- Implement the wetlands mitigation program approved by the California Department of Fish and Game and the Army Corps of Engineers.
- Negotiate a water quality/pollutant trading program with the Regional Water Quality Control Board.
- Coordinate with the Navy on Project Environmental Review Forms (PERF) to allow development activities on the Lease in Furtherance of Conveyance (LIFOC) properties.
- Coordinate with the FAA regarding development activities in the VOR restricted area.
- Monitor mitigation measures to comply with CEQA and regulatory clearances.
- Coordinate with the City regarding oversight of Great Park development activities.

### Measurements:

2005-06    2006-07    2007-08

#### Services

- |  |     |     |     |
|--|-----|-----|-----|
| • Completion of a preliminary Park Master Plan | N/A | Met | Met |
| • Coordinate with Navy on PERF issues          | N/A | Met | Met |
| • Completion of first phase Schematic Design   | N/A | Met | Met |

#### Efficiency

- |                                    |     |     |     |
|------------------------------------|-----|-----|-----|
| • Standards Achieved within Budget | Yes | Yes | Yes |
|------------------------------------|-----|-----|-----|

#### Unit Cost

TBD*	TBD*	TBD*
------	------	------

#### Effectiveness

- |  |     |     |     |
|--|-----|-----|-----|
| • Approval of a preliminary Park Master Plan | N/A | N/A | Met |
| • Approval of a Phasing Plan                 | N/A | N/A | Met |

# Orange County Great Park

## Planning and Environmental

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</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	\$0	\$0	\$0
Services & Supplies	399,195	11,192,612	800,000
Capital Equipment	0	0	0
Subtotal	\$399,195	\$11,192,612	\$800,000
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	399,195	11,192,612	800,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$399,195</b>	<b>\$11,192,612</b>	<b>\$800,000</b>

# Orange County Great Park

## Planning and Environmental

### Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
FULL TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

# Non-Departmental

## Budget Summary:



The FY 2007-08 Non-Departmental budget of \$7,265,625 provides funds for the continuation of essential, mandated and City Council directed services. In particular, the Non-Departmental budget includes General Fund debt service for the Civic Center, legal services related to revenue issues, Sales Tax and Property Tax audits, property taxes and assessments on City properties, and the City's contribution to Adult Day Care Health Services and the Irvine Barclay Theatre. A reserve of \$300,000

has been set aside for costs associated with the City Council adopted Living Wage initiative.

This budget also includes funding for a new Property Tax Auditing contract. The Property Tax Audit contract is similar to the Sales Tax Audit contract, with the Auditor receiving a percentage of any additional Property Taxes recovered.

A brief outline of the expenditures, community activities and supported services that are funded by the City's General Fund are detailed in the subsequent pages.

## Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

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

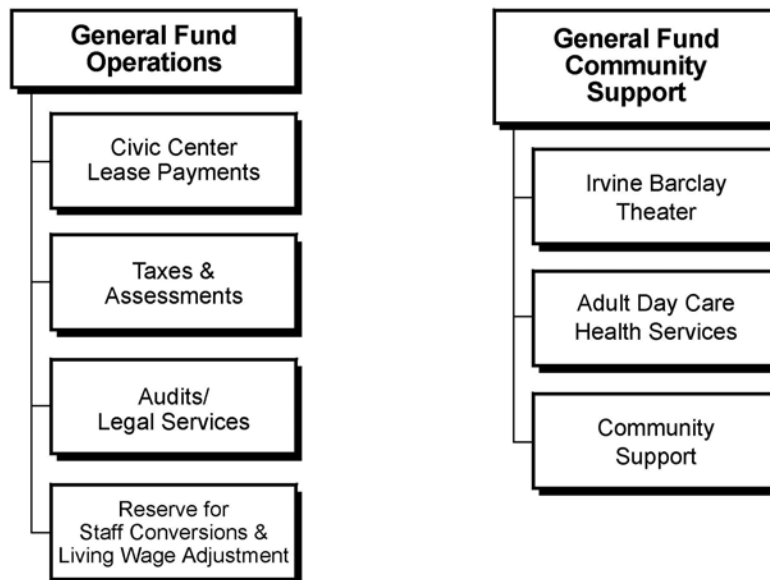
Promote effective government

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

# Non-Departmental

Services to the Community:

## Non-Departmental





# Non-Departmental

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2005-06</b>	<b>Adjusted Budget 2006-07</b>	<b>Adopted Budget 2007-08</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	6,310,969	6,882,907	7,265,625
Capital Equipment	0	0	0
Subtotal	\$6,310,969	\$6,882,907	\$7,265,625
Cost Allocated	0	0	0
Revenues	0	0	0
GENERAL FUND SUPPORT	\$6,310,969	\$6,882,907	\$7,265,625
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$731,525	\$900,000
Services & Supplies	41,452,777	13,959,570	16,403,519
Capital Equipment	0	0	0
Subtotal	\$41,452,777	\$14,691,095	\$17,303,519
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$0	\$731,525	\$900,000
Services & Supplies	47,763,746	20,842,477	23,669,144
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL COST	\$47,763,746	\$21,574,002	\$24,569,144
<b>STAFFING SUMMARY</b>			
Full Time	0.0	0.0	0.0
Part Time	0.0	0.0	0.0
TOTAL STAFFING	0.0	0.0	0.0

# Special Funds



## Introduction

The FY 2007-08 Budget is comprised of 75 individual funds. Each of these individual funds is classified into one of six categories: General Reserve, Special Revenue, Capital Projects, Debt Service, Internal Service, or Trust & Agency Funds.

A brief description of the categories and corresponding summary of the revenue and expenditure activity are provided below. A description of each fund, as well as a table summarizing the revenue (not including beginning

balances or transfers-in) and expenditure (not including transfers-out) activity of all special funds, is provided in the following pages. Additional special fund summary information can be found in the Budget Summary section of this document. An expanded presentation of each special fund is presented in the FY 2007-08 Detail Budget.

## General Reserve

The 15 General Reserve Funds are required to be separated by City Council direction, State or Federal statutes, or for accountability purposes. Funds in this category include: the General Fund, Asset Management Plan; Compensated Absences; Development related (3 funds); Contingency Reserve; Educational Partnership Fund, and Great Park Planning; Donations; Infrastructure & Rehabilitation Fund; Revenue Clearing; and three Asset Forfeiture funds. 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 2007-08, General Reserve Fund revenues are estimated to be \$29,082,540 and appropriations are \$31,428,865 (not including transfers).

## Special Revenue

The 25 Special Revenue funds are established to account for financial transactions from restricted revenue sources, as determined by law or administrative action. 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 2007-08, Special Revenue Fund revenues are estimated to be \$145,801,459 and appropriations are \$60,553,338 (not including transfers).

## Capital Projects

The 24 Capital Projects funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2007-08, Capital

## Special Funds

### Revenue & Appropriations

Projects revenues are estimated to be \$168,232,010 and appropriations are \$324,409,477 (not including transfers).

#### Debt Service

The 4 Debt Service funds provide for property tax and lease revenue receipts designated for payment of City of Irvine debt obligations. Current City debt funds include the Irvine Public Facilities and Infrastructure Authority, Culver Grade Separation Certificates of Participation, Infrastructure Financing Plan, and RDA General Debt Service. For FY 2007-08, Debt Service Fund revenues are estimated to be \$18,149,562 and appropriations are \$12,033,190 (not including transfers).

#### Internal Service

The 7 Internal Services funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include: Inventory; Self-Insurance; Fleet; Equipment; Communications; and the Strategic Technology Plan Fund. For FY 2007-08, Internal Service Fund revenues are estimated to be \$20,246,821 and appropriations are \$21,441,479 (not including transfers).

#### Trust and Agency

The City's practice is to account for revenues and appropriations within the appropriate Assessment District or Community Facilities District. These bonds (issued under the 1913 and 1915 Improvement Bond Act or the Mello-Roos Community Facilities Act of 1982) are not liabilities of the City of Irvine and do not provide resources for government operations. Special District funds such as these may be used only for purposes identified in the bond issuance documents and therefore are not subject to annual budgeting.

#### Special Fund Budget Summary

For FY 2007-08, estimated Special Fund revenues and transfers-in (exclusive of the General Fund) are \$485,289,868 and appropriations and transfers-out total \$556,862,661. The majority of these revenues and appropriations relate to agency fund administration of assessment districts as noted previously.

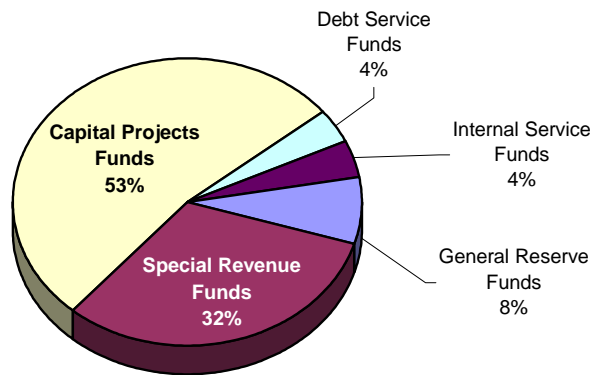
Special Funds Summary Table

Catagory Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	\$36,931,160	\$52,584,067
Special Revenue Funds	152,971,264	136,842,216
Capital Projects Funds	255,741,061	326,035,044
Debt Service Funds	19,399,562	19,959,855
Internal Service Funds	20,246,821	21,441,479
Total	\$485,289,868	\$556,862,661

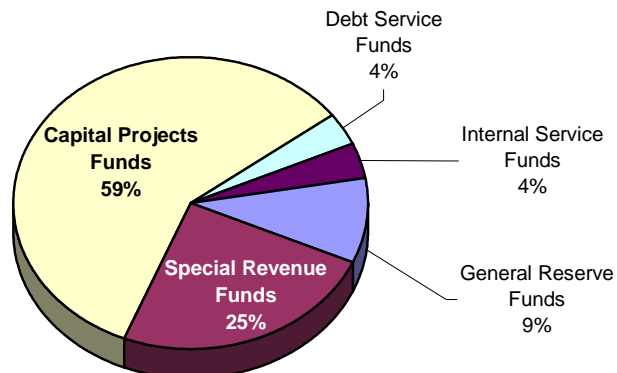
# Special Funds

## Revenue & Appropriations

**Revenues & Transfers-In - \$485,289,868**



**Appropriations & Transfers-Out - \$556,862,661**



## Special Funds

### General Reserve Funds Narrative

#### **Fund 002: Asset Management Plan**

This fund is a depository for the City's Asset Management Plan (AMP). The fund serves as an additional source for debt service payments made to the Infrastructure Authority and as a long term resource to fund the City's rehabilitation needs. Cash assets are expected to total \$60 million on June 30, 2008, which, when combined with the \$9.1 million debt service reserve in the Infrastructure Authority Fund, results in a \$46 million surplus over the outstanding indebtedness. The AMP has loaned \$6.6 million to the Redevelopment Agency. The AMP is accruing interest on the outstanding balance of those loans at the rate of the City's investment return plus 3%. Repayment of the loans and interest is scheduled to begin in FY 2015-16.

#### **Fund 003: Compensated Absences**

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. Prior to FY 2004-05, the General Fund made contributions via operating transfers to this fund for this purpose, and payouts of accrued leave during this period were made as required. Beginning in FY 2004-05, the General Fund no longer makes direct operating transfers to the Fund. Instead, the departments are charged a percentage of their salaries for the liability upon separation and this amount provides the funding. FY 2005-06 separation liability revenue amounted to \$716,275, while retirement and termination accrued leave payouts were \$901,928. The anticipated separation liability revenue for FY 2006-07 is \$859,970 and the estimated payouts upon separation are estimated to be \$1,329,516, based on actual payments made through 3/31/07 and adjusted for any anticipated retirements expected during the last quarter of the fiscal year. FY 2007-08 separation liability revenue is budgeted at \$1,097,743. FY 2007-08 expected payouts upon separation are estimated to be \$900,000 based on a July 1, 2006 independent actuarial study as adjusted for anticipated retirements. Fund balance at the end of FY 2007-08 is expected to be about \$1.75 million. The City's goal is to accumulate enough funding to cover 50% of the accrued liability for estimated accrued leave termination payments by the end of FY 2013-14.

#### **Fund 005: Development Services**

The Development Services Fund accounts for the financial transactions related to development case processing. Developers are required to make an initial deposit upon opening a case project. The deposit is drawn down upon as processing costs are incurred until the balance reaches the minimum required deposit as established by the City. Any costs incurred in excess of the minimum required deposit are billed to and paid directly by the developer. Fees for development processing costs, such as those related to General Plan amendments, zone changes, master plans, transportation impacts, development agreements, tentative tract and parcel maps, and sign programs, are based on the direct costs required to review, check and inspect development applications submitted to the City for approval, plus applicable overhead costs. These fees are set and approved by City Council action. When a development case is completed and all related costs have been billed, any balance remaining in the developer's deposit account is refunded.

## Special Funds

### General Reserve Funds Narrative

#### **Fund 006: Contingency Reserve**

The City has an established policy that sets aside a percentage of its General Fund operating expenditures as a contingency reserve. In the past the City included an economic uncertainty reserve as part of its annual operating appropriations. In 2000, the City established this fund rather than continuing the annual practice of appropriating the reserve as part of its General Fund operating expenditures. The creation of this fund provides two benefits. First by isolating the reserve revenue, interest earnings can be used to help "self-fund" increases in future reserves needed as General Fund operational expenses grow. Second, because the fund's reserves are isolated from the General Fund's fund balance, year-end carryover reports no longer include a constant reminder about the reserved fund balance for contingencies. In 2005, the City Council increased the reserve requirement from 5.5% to 15%, with the understanding that funds will be allocated during the regular budget and/or carryover process.

#### **Fund 007: Educational Partnership**

This fund is used to account for the City of Irvine Educational Partnership Fund Program, which was established by City Council action in January, 2006. Program funds may only be used to provide funding for additions or enhancements to programs and activities for students attending public schools located within the City of Irvine boundaries. The funding source for this program is \$500,000 contributed annually from General Fund Carryover funds. Distributions from the Fund are made to eligible organizations resulting from an annual application process, subject to City Council approval.

#### **Fund 008: Orange County Great Park Planning**

Over the past several years, the City Council allocated General Fund funds for the fight against an international airport at the MCAS - El Toro Base, and subsequently for the preliminary planning for development of an Orange County Great Park at the site. These funds (from Carryover and General Fund allocations) were set aside in Fund 008 - Great Park Planning. In FY 2007-08, this fund transferred \$2,781,640 to the Orange County Great Park Fund (Fund 180) , which now accounts for all revenues and costs related to the planning, construction, maintenance and operation of the Orange County Great Park. Funds remaining in Fund 008 have been reallocated in the FY 2007-08 budget for various infrastructure and rehabilitation projects. The ending reserve is for a prior year loan made to the Irvine Redevelopment Agency, which will be repaid from tax increment received.

#### **Fund 009: Revenue Clearing**

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

## Special Funds

### General Reserve Funds Narrative

#### **Fund 010: Infrastructure and Rehabilitation**

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 General Fund year-end surplus, though surpluses from other funds are also used. For FY 2007-08 over \$3.8 million in rehabilitation reserve funding is budgeted to pay for new capital projects. These transfers will not occur immediately, but instead will be processed only after the expenditures have been incurred in the capital improvement funds in order to maximize interest earnings within the Rehabilitation Reserve fund itself. In addition to new budgeted capital expenditures, approximately \$3.1 million has been budgeted within the fund to pay for facility maintenance efforts.

#### **Fund 024: Building and Safety**

The Building and Safety Fund was created in FY 2003-04 to account for development processing activities such as Plan Check, Inspection, Permit Issuance and Code Enforcement. User fees are charged for these services in order to recoup the cost of providing them. The rate structure for the fees imposed for these services is based on the most recent update of a full cost study analysis. 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.

#### **Fund 027: Development Engineering**

The Development Engineering Fund is used to account for development processing activities and the corresponding user fees that are charged in order to recoup the cost of services. The rate structure for the fees imposed for these services is based on the most recent full cost study analysis, and is expected to be adjusted as the cost study is updated, or annually as permitted by Section 5 of City Council Resolution 02-29.

#### **Fund 030: Community Services**

This fund provides funding for Community Services Programs not funded by the General Fund. Incoming funds are received from donations, special events and special allocations received from the Irvine Hotel Improvement District assessments. This fund facilitates the total Irvine Hotel Improvement District collections and distribution to the Chamber of Commerce Destination Irvine program and also funds cultural program services within public places in Irvine. Donations received are used to purchase specific programmatic services or materials as identified when the funds were deposited. The creation of a separate fund complies with governmental accounting guidelines and standards and facilitates the city budget process whereby special funds of less than \$30,000 for specific purposes may be appropriated by the Department Director of the designation of specific line item accounts for appropriation.

## Special Funds

### General Reserve Funds Narrative

#### **Fund 051: 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 052: Asset Forfeiture Treasury Department**

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

#### **Fund 053: 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 monies and real property and reimbursement of related overtime expenses in exchange for participating in the program. 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.



## Special Funds

### Special Revenue Funds Narrative

#### **Fund 108: Irvine Redevelopment**

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. In 2005, the City and Agency formally adopted a redevelopment project area and plan for the former base property, and the Navy sold the El Toro property to a private developer. In FY 2005-06 the Agency committed \$4,600,000 to fund the Guideway Demonstration capital project. One \$2,300,000 transfer for this project occurred in June 2006. An additional \$2,300,000 is budgeted as a transfer in FY 2007-08. During FY's 2005-07, the Agency commenced activities as outlined in its five year Implementation Plan in anticipation of development beginning in the Project Area. During 1999 through 2006, the City made a series of loans to the Agency amounting to \$8,283,347 for the Agency's operating expenses and proposed capital projects. The RDA expects to repay the City all loans and their related interest from future property tax increment, which will increase based on development activity within the redevelopment project area. At June 30, 2006, total outstanding loan principal and interest owed to the City amounted to \$8,905,579. In December 2006, the Agency began receiving tax increment, which was deposited in the RDA Debt Service Fund (390) and the RDA Housing Fund (109). Twenty percent of tax increment receipts is required to be set aside for affordable housing uses in the project area and, per the redevelopment plan, may also be used for other city wide affordable housing activities. Fund 109 accumulates those set aside amounts and accounts for Agency housing related activities. Fund 390 accumulates tax increment receipts; makes debt service payments and statutory pass through payments of property tax to affected agencies, such as school districts; and disbursements to capital project funds for activities according to the redevelopment plan. This fund 108 serves as the operational fund for the RDA and records expenditures for planning, administration and other operational functions.

#### **Fund 109: RDA Housing**

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. In 2005, the City and Agency formally adopted a redevelopment project area and plan for the former base property, and the Navy sold the El Toro property to a private developer. During FY's 2005-07 the Agency added staff and commenced activities as outlined in its five year Implementation Plan in anticipation of development beginning in the Project Area. In December 2006, the Agency began receiving tax increment, which was deposited in the RDA Debt Service Fund (390) and the RDA Housing Fund (109). Twenty percent of tax increment receipts is required to be set aside for affordable housing uses in the project area and, per the redevelopment plan, may also be used for other city wide affordable housing activities. Fund 109 accumulates those set aside amounts and accounts for Agency housing related activities.

## Special Funds

### Special Revenue Funds Narrative

#### **Fund 110: Measure M Local Turnback**

This fund was created to account for the Measure M sales tax revenues available to fund local transportation improvements. Section 7 of the Orange County Local Transportation Authority's Ordinance No. 2 includes a maintenance of effort (MOE) requirement as a condition to receive the Measure M funds. The City monitors the maintenance expenditures to ensure continued eligibility. The current and projected levels of required MOE funding are sufficient to assure the continued receipt of Measure M revenues. New Measure M Turnback appropriations in FY 2007-08 amount to \$4.1 million. The largest of these new appropriations are \$1.1 million for the Irvine Transportation Engineering Management System (ITEMS) Rehabilitation, \$1.1 million for Local Streets Rehabilitation and \$892,000 for the Irvine Center Drive rehabilitation (Culver to Jeffrey) project.

#### **Fund 111: Gas Tax**

The City receives Gas Tax funds from Sections 2105, 2106, 2107, and 2107.5 of the Streets and Highways Code, and is required by State law to account for this money in a separate fund. State law requires that these funds be utilized solely for street-related purposes such as: new street construction, rehabilitation or maintenance. This fund is also used to account for Traffic Congestion Relief funding provided by Assembly Bill 2928. Specific capital projects for street and traffic signal improvements and rehabilitation endeavors are identified in the Capital Improvement Program budget, but in summary, approximately \$3.8 million will be appropriated to capital improvement projects this fiscal year.

#### **Fund 112: Local Park Fees**

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, taking into consideration input from the public and various commissions. The carryover fund balance has been designated for Colonel Bill Barber MC, Woodbridge, Turtle Rock, Quail Hill, WestPark, El Camino, IBC, and Heritage Park.

#### **Fund 113: Fees and Exactions**

The Fees and Exactions fund collects fees imposed on developers and property owners for future capital improvement projects from which they will receive direct benefit. Funds are collected in advance of the actual construction of the project. When the project's priority places it within the current year construction project list, reserve funds and accumulated interest within this fund are transferred to the capital project construction fund to finance the project construction.

## Special Funds

### Special Revenue Funds Narrative

#### **Fund 114: Home Grant**

This fund was established in FY 2002-03 to satisfy legal requirements that HOME be segregated from other funds. The HOME Investment Partnership Program funds are awarded to the City by the U.S. Department of Housing and Urban Development (HUD). The HOME funds are used for eligible affordable housing activities throughout the community.

#### **Fund 118: Systems Development**

The City imposes a 1% tax on all new development within the City that is accounted for within this fund. This tax was instituted by Chapter VIII of the City Code of Ordinances, with 50% of the proceeds applied to circulation and 50% to non-circulation projects. Monies are collected within this fund and subsequently transferred to the capital improvement construction funds to finance infrastructure development. The largest circulation improvement appropriations this year include \$2.4 million to the Sand Canyon Avenue / I-5 NB/ Marine Way / I-5 SB, \$1.0 million to the Jamboree Rd at the I-5 Ramps and \$748,000 to the Sand Canyon Grade Separation project. The adopted non-circulation appropriations include \$4.4 million to the University Community Park - Community Center Expansion, \$391,866 to Community Park Playground Equipment Rehabilitation for ADA and Safety Compliance, and \$305,955 to Neighborhood Park Playground Equipment Rehabilitation for ADA and Safety Compliance.

#### **Fund 119: Landscape, Lighting and Park Maintenance District**

This Fund was established in FY 1997-98 to account for the collection and distribution of maintenance assessments levied for street lighting, community park and neighborhood park landscape, lighting and maintenance. Projected revenues include \$2.18 million of ad valorem property taxes for lighting and an estimated \$4.52 million in Landscape, Lighting and Park Maintenance special assessments. Total service costs exceed funds available through these assessments; therefore, an additional \$5.43 million of expenditures for the balance of costs are budgeted within the General Fund. Receipt of assessment and property tax revenues are cyclical, while fund expenditures occur fairly evenly throughout the fiscal year. As a result, the anticipated fund balance reserve of \$2.9 million provides funds needed to meet normal cash flow demands of this fund.

#### **Fund 120: RDA Guideway Capital Project**

This fund was re-established to account for a Transit Guideway project to serve the Orange County Great Park and Irvine Spectrum. Initial efforts call for the development of a funding plan, project definition study, preliminary engineering, and environmental documents in preparation of a Design-Build procurement. The Irvine Redevelopment Agency has committed \$4.6 million towards this work, while the Orange County Great Park Corporation committed \$1.0 million. Funding for future costs is anticipated from the City's \$121 million allocation of Proposition 116 (The Clean Air and Transportation Act) funds, subject to the approval of the California Transportation Commission and the ability of the City to fund the required dollar-for-dollar match.

## Special Funds

### Special Revenue Funds Narrative

#### **Fund 122: North Irvine Transportation Mitigation Program**

The North Irvine Transportation Mitigation (NITM) fund was created in FY 2002-03 to account for the circulation improvements necessary to accommodate the build-out of the City's Northern Sphere of Influence. Developers are required to pay NITM fees associated with the various development projects. During FY 2006-07, approximately \$8.2 in fees are expected to be received from Planning Area 1 and 9B. New project appropriations of \$11.8 million are budgeted for FY 2007-08, with the four largest appropriations being \$3.2 million for the Bake Parkway/Jeronimo Intersection, \$2.4 for Sand Canyon Avenue/ I-5 NB/ Marine Way/I-5 SB, \$2.3 million to Bake Parkway/Irvine Blvd. and \$2.1 million to Bake Parkway/Irvine Blvd. TMSOS. City fees will pay for \$2.4 million of the new appropriations, with the remainder to be covered by accumulated NITM fees.

#### **Fund 123: Irvine Business Complex**

This fund was established to account for fee revenues generated by development activity within the Irvine Business Complex (IBC) area of the City and also to track infrastructure spending within the same area. Over the years the City has received numerous grants from State, County and Federal agencies that the City has used to supplement its fee revenue in the development of infrastructure projects within the IBC area. To date the City has received more than \$25.4 million in such outside grant funding to supplement these efforts. In FY 2007-08, a total of \$10.8 million will be appropriated to five new projects. Of this amount, \$9.8 million will be for the Barranca/Dyer and Redhill Intersection Improvement project and the remainder will be appropriated to the IBC project development, Sliding Year Analysis, Master Plan Drainage, and the Jamboree/Barranca Intersection Improvement projects.

#### **Fund 125: Community Development Block Grant**

This fund was established in FY1985-86 to satisfy legal requirements that CDBG be segregated from other funds. The CDBG Funds are used to provide a variety of public service programs throughout the community. A separate staff report will be presented at the City Council meeting for budgeting purposes for FY 2006-07, which will include a reprogramming of remaining unused budgeted funds from prior years, repayments to the CDBG Fund for loans previously made and programming of the new Grant revenue and related appropriations.

#### **Fund 126: Senior Service Foundation**

This fund was created as a result of the fund agreement termination between The Irvine Senior Foundation and The City of Irvine on 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/or materials as budgeted and categorized in this budget document. The creation of this fund complies with the governmental accounting guidelines and standards and facilitates the city budget process.

## Special Funds

### Special Revenue Funds Narrative

#### **Fund 128: Nutrition Program**

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. In addition, city staff costs for meal preparation and program administration are covered by these funds. The nutrition program is funded by a County grant from the Area Agency on Aging and the United States Department of Agriculture. Funding is supplemented by donations from the National Charity League for the home deliveries and from those served at the Lakeview Senior Center.

#### **Fund 130: AB 2766 - Air Quality Improvement**

This fund accounts for the City's programs which implement 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. The FY 2007-08 budget includes several projects related to the use and expansion of the Irvine Transportation Center, such as projects for improved parking, shuttle services, bus connections and alternative fuel program efforts and strategies aimed at increasing the number of transit riders. The remainder of the fund balance will continue to accumulate to provide future funding for additional qualifying purchases and projects needed for the reduction of air pollution in the years beyond 2008.

#### **Fund 132: Slurry Seal Surcharge**

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

#### **Fund 136: Major Special Events**

This fund's revenue is based on projected attendance at Verizon Wireless Amphitheater and Pacific Symphony events. Major concert events require the direct application of police skills and place a burden on current equipment inventory. Fund expenditures are budgeted to serve as a vehicle to recover service costs at these major special events including direct labor and operating costs, and purchase and maintenance of equipment necessary to provide direct services to these events without infringing upon daily Public Safety operations. The City recovers the full cost of these services.

## Special Funds

### Special Revenue Funds Narrative

#### **Fund 138: Irvine Business Complex 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. The focus of FY 2007-08 will be development and implementation of a residential rideshare program and sidewalk enhancements in the IBC.

#### **Fund 139: Supplemental Law Enforcement Services**

On July 10, 1996, the California legislature, through AB3229, authorized funds for public safety programs and \$100 million was allocated statewide for county jails, criminal prosecutions, and for local law enforcement purposes. This funding has been renewed each year since 1996, and to date the City has received a total of \$3,001,602 from this program. A county oversight committee monitors expenditures to ensure that all funds are expended in accordance with AB3229 provisions to supplement and not supplant front line local law enforcement needs. In accordance with the county oversight committee's recommendation, on August 22, 2006, the City Council accepted AB3229 funding of \$266,000 and approved the related expenditures for FY 2006-07. The City planned to use these funds to supplement overtime costs and purchase additional safety equipment and technology for front-line personnel. Also, during FY 2006-07, an additional \$111,721 was received from the state. On February 27, 2007, the City Council accepted these funds and approved the budget for their expenditure. The unexpended portion of these funds will be carried over to FY2007-08 and are budgeted accordingly.

#### **Fund 140: Local Law Enforcement Block Grant**

This Fund was established to account for the Department of Justice's Local Law Enforcement Block Grant (LLEBG) Program. The purpose of the LLEBG Program is to reduce crime and improve public safety. The LLEBG program requires the City to provide a 10% cash match for all approved grants. All funds (federal grant and the City's match) should be expended within the 24 month grant period. Any unexpended federal funds remaining at the expiration date must be returned to the Department of Justice. The LLEBG 2002 grant expired in 2004 and was completely expended prior to 6/30/04. Any new grants will be added to the fund as obtained and approved. The Department of Justice has not approved any additional grants for FY 2007-08.

#### **Fund 143: Cops Grants**

This fund was established in FY 2000-01 to account for several sources of federally funded grants for supplementary law enforcement activities, which were previously included in the General Fund. In FY 2004-05 grants obtained from the U.S. Department of Justice through its office of Community Oriented Policing Services (COPS) included COPS in Schools 2002. This grant provides partial funding of the salary for one School Resource Officer. In accordance with the grant terms, once the grant period expires, the City must absorb the full cost of the position. The City received an extension for this grant through June 2007. Public Safety also partnered with the Irvine Unified School District in Fiscal Years 2003-04, 2004-05 and FY2005-06 to

## Special Funds

### Special Revenue Funds Narrative

implement the federally funded Safe Schools grant. This grant extended into FY 2006-07. In FY's 2005-06 and 2006-07, the City received several grants from the U.S. Department of Homeland Security under the Urban Area Security Initiative (UASI). The UASI grants provide funding to purchase equipment and obtain the training necessary for an emergency response to potential terrorist acts and incidents involving weapons of mass destruction. The City also received from the Department of Homeland Security funding under the Buffer Zone Protection Plan Program. The unexpended portion of these grants is budgeted in FY 2007-08. Any additional federal grant awards received by the City will be added to the fund as obtained and approved.

#### **Fund 144: Public Safety-State Grants**

This Fund was established in FY 2000-01 to account for the numerous Public Safety Grants issued by the State of California and other non-federal sources. These grants generally target specific areas of preventive law enforcement. The City received a \$9,999 grant from the California Office of Traffic Safety (OTS) and an \$11,069 grant for Emergency Management Performance from the Governor's Office of Emergency Services. Both of these grants are expected to be fully expended before June 30, 2007. In September 2006, the City Council accepted an OTS Selective Traffic Enforcement Program grant of \$257,692. This grant is intended to provide funding for programs to reduce the number of persons killed and injured in traffic collisions. FY 2006-07 grant expenditures and reimbursements are expected to be \$116,692. The remaining \$141,000 is budgeted for expenditure in FY 2007-08. Any new grants or revenue sources will be added to the budget as they are obtained and approved.

#### **Fund 145: Structural Fire**

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 \$3.4 million of the initial Entitlement Fund allocation. 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. The Joint Powers Agreement (JPA) provides for the possibility of future additional distributions to OCFA's Entitlement Fund (some of which would be allocated to Irvine) based on the financial conditions within OCFA.

#### **Fund 180: Orange County Great Park Corporation**

This fund is used to account for administrative, operating, and maintenance expenditures of the Orange County Great Park Corporation (OCGPC). Formed by the Irvine City Council on July 7, 2003 the OCGPC is a California Nonprofit Public Benefit Corporation, created for the specific purpose of managing and effecting the development, operation, and maintenance of the Orange County Great Park. On July 12, 2005, escrow closed on the MCAS - El Toro Base and Heritage Fields. As a result of the property sale to Heritage Fields, a total of \$200 million will ultimately be paid to the City for the purpose of building the Orange County Great Park. The first and second installment of \$66.6 million have been received by the City. The third payment of \$66.6 million will be received in July. The OCGPC is governed by a nine member board of directors, five of which are members of the Irvine City Council.

## Special Funds

### Capital Projects Funds Narrative

#### **Fund 203: CFD 05-2 Improvements**

The improvement fund for Irvine's Community Facilities District (CFD) 2005-02, Columbus Grove, will be 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 the construction of a neighborhood park. Work began in FY 2005-06 and approximately \$3 million in infrastructure improvements is expected to be completed by June 2007 with an additional \$16 million to be completed in FY 2007-08. Reimbursements to the developer will begin at the end of FY 2006-07 upon completion of the improvements.

#### **Fund 205: CFD 04-1 Improvements**

The improvement fund for Irvine's Community Facilities District (CFD) 2004-01, Central Park, will be used to track approximately \$21.8 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 area. These improvements can include enhancements to Jamboree and Michelson and other streets within the IBC area and an investment in the IBC's public transportation infrastructure. A pedestrian bridge over Jamboree is also contemplated which would be located immediately north of Jamboree's intersection with Michelson Drive.

#### **Fund 206: AD 84-6 Main/Alton/Harvard/Thiel/Barranca**

This fund was created to account 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 County has begun construction on the riding and hiking trail and biking trail undercrossings along Peters Canyon Wash and San Diego Creek, which is partially funded by this district. Once those projects are completed, a final report will be prepared on the entire Assessment District.

#### **Fund 207: AD 85-7 Technology/Irvine/Bio-Science Center**

This fund was created to account for \$112 million in net construction bond proceeds under the 1915 Improvement Act and related expenditures incurred in the construction of circulation improvements in and around Technology Center, Irvine Center and Bio-Science Center. This bond issue absorbed the outstanding debt and all remaining construction funds of Assessment Districts 83-4 and 84-5. Upcoming projects include Spectrum 1 streets - Pacifica and Meridian. Additionally, the City and the County of Orange are working on an agreement to finalize the improvements contemplated within this district for the San Diego Creek Channel. Expenditures under this agreement will not occur until at least 2008.



## Special Funds

### Capital Projects Funds Narrative

#### **Fund 208: AD 87-8 Spectrum 5 North**

This fund was created to account for bond construction proceeds under the 1915 Improvement Act and the related expenditures, inclusive of area development fees, incurred in the construction of circulation improvements in and around Spectrum 5 North. During FY 1998-99, both variable and fixed rate bonds were issued. The developer is responsible for the construction activity, while City staff is providing the inspection and reimbursement functions. Major construction activity in this district includes improvements to Irvine Center Drive, Lake Forest Drive, Research Drive, Bake Parkway and several other smaller streets. The last phase of construction will complete Irvine Center Drive to the bridge, the intersection of Bake and Lake Forest, and the Veeh Channel.

#### **Fund 209: AD 89-9 and AD 94-15 Westpark North**

This fund was created to account for construction activities of bond proceeds issued under the 1915 Improvement Act. This assessment district, Westpark North, is located within Village 38. Most of the improvements within this district are complete, however, staff is still reviewing the trail improvements contemplated along Peters Canyon Wash and San Diego Creek in connection with the work being done by the County related to Assessment District 84-6 (Westpark).

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

This fund was created to account for costs associated with Assessment District 94-13 (Oakcreek). Major construction activity in this district includes improvements to various roadways, bridges, traffic signals, flood control and drainage facilities, trails, and utilities in and around Jeffrey, Sand Canyon, Alton Parkway, and Irvine Center Drive. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

#### **Fund 214: AD 93-14 Irvine Spectrum 6**

This fund was created to account for costs associated with the improvements in Assessment District 93-14 (Planning Area 13 - Spectrum 6). Major construction activity in this district includes improvements to various roadways, drainage, and related improvements to existing and new arterials including Barranca Pkwy, Irvine Center Drive, Laguna Canyon Road, Sand Canyon, Oak Canyon, and Technology Drive.

## Special Funds

### Capital Projects Funds Narrative

#### **Fund 215: AD 97-16 Northwest Irvine**

This fund was formed to account 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, with construction proceeds of \$52.2 million. Major construction activity in this district includes improvements to various roadways, bridges, traffic signals, flood control and drainage facilities, and utilities on and around Jamboree, Portola, Irvine Blvd, and Bryan Ave. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions. The Cities of Irvine and Tustin and the developer are working on an agreement to fund a portion of the improvements at Tustin Ranch Road and Edinger Ave. The agreement will identify the costs to be borne by this Assessment District and Assessment District 97-17, Lower Peters Canyon East. Once the agreement is finalized and the improvements have begun, additional expenditures will be incurred in this fund.

#### **Fund 216: AD 97-17 Lower Peters Canyon East**

This fund was established to account for activity 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 includes improvements to various streets including Culver Drive, Portola Parkway and El Camino Real along with traffic signal, drainage, and utility improvements. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions. The Cities of Irvine and Tustin and the developer are working on an agreement to fund a portion of the improvements at Tustin Ranch Road and Edinger Ave. The agreement will identify the costs to be borne by this Assessment District and Assessment District 97-16, Lower Peters Canyon. Once the agreement is finalized and the improvements have begun, additional expenditures will be incurred in this fund.

#### **Fund 217: AD 00-18 Shady Canyon - Turtle Ridge**

This fund was established to record construction activities for Assessment District No. 00-18, Shady Canyon - Turtle Ridge. Construction cost was estimated at approximately \$114,360,727 and will be funded from bond proceeds. Bonds will be 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 was established to account for construction activities associated with Assessment District No. 03-19, Northern Sphere, which is bounded by Trabuco Road on the south, Jeffrey Road on the west, Irvine Boulevard on the north and the Eastern Transportation Corridor (ETC) on the east. Bonds have been issued in phases in order to reduce borrowing costs. The first phase of bonds was issued in the amount of \$84 million in February 2004 and the second phase of \$37.6 million was issued in March 2006. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

## Special Funds

### Capital Projects Funds Narrative

#### **Fund 219: AD 04-20 Portola Springs**

This fund was established to account for construction activities associated with Assessment District No. 04-20, known as Portola Springs (Planning Area 6). The district is bounded generally by Jeffrey Rd and SR 133 on the northwest, Irvine Blvd and the former MCAS - El Toro Base on the southwest and southeast, and SR 241 and open space lands on the northeast. Bonds were issued in phases in order to reduce borrowing costs, the first phase issued in May 2005 and the second issued in August 2006. Construction activity is performed by the developer, while City staff provides the inspection and reimbursement functions.

#### **Fund 220: AD 05-21 Orchard Hills**

This fund was established to account for construction activities associated with Assessment District No. 05-21 (Orchard Hills). The district is located north of Portola Parkway and south of Santiago Hills between SR 261 and Jeffrey Road. An estimated \$232 million in bonds will be sold to fund key public roadways, sanitary sewer, domestic water, reclaimed water and flood control improvements within, and adjacent to Planning Areas 1 and 2. These include Portola Parkway, Orchard Hills Loop Road and interior public streets for four planned neighborhoods. Bonds will be issued in phases in order to reduce borrowing costs, with the first phase issued in May 2006. Construction activity will be performed by the developer, while City staff will provide the inspection and reimbursement functions.

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

This fund was established to account for construction activities associated with the proposed formation of Assessment District 07-22 (Stonegate). The district will fund public improvements for a planned residential community located north of Irvine Boulevard and south of Portola Parkway between Jeffrey Road and State Route 261. Formation of the district and the issuance of assessment district bonds are anticipated to occur in May-June 2007.

#### **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 CIP budget provides specific information regarding estimated revenue and appropriations impacting this fund. For fiscal year 2007-08 the largest new allocations budgeted within the fund are for the Irvine Center Drive Rehabilitation (Culver to Jeffrey) project, \$3.6 million, the FY 2007-08 Local Street Rehabilitation, \$2.1 million, the Jamboree Road/I-5 Ramps, \$1.8 million, and the FY 2007-08 Irvine Transportation Engineering Management System (ITEMS) Rehabilitation (North of I-5), \$1.1 million. Total new allocations within the fund for FY 2007-08 are approximately \$12.8 million, \$1.3 million of which is funded by outside competitive grants. A mix of gas tax, Measure M sales tax, development fees and rehabilitation reserve transfers fund the remainder.

## Special Funds

### Capital Projects Funds Narrative

#### **Fund 254: Railroad Grade Separation**

This fund is used to account for the City's various railroad grade separation projects. The two grade separation projects currently funded include the Sand Canyon Grade Separation project and the Jeffrey Road Grade Separation project. A third project, CIP 395030 - OCTA Swap Funds Reimbursement, was established in the fund in FY 2004-05 after the City negotiated a funding swap agreement with the Orange County Transportation Authority (OCTA). This project was established to set-aside City funding that must be paid to OCTA in exchange for Federal RSTP grant funding for the Jeffrey Grade Separation project and for the Culver Realignment project funded out of the City's 250 Circulation fund. In FY 2006-07, the City fulfilled its swap funds obligations related to the Culver Realignment project. The remaining expenditures in CIP 395030 will be reimbursement for most of the RSTP funding received from OCTA for the Jeffrey Grade Separation project. The Sand Canyon Grade Separation project is funded for design only and is expected to be completed in March 2008. The current estimated completion date for the Jeffrey Grade Separation project is September 2010.

#### **Fund 260: Capital Improvement Project Fund-Non Circulation**

This fund was established to account 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 CIP budget provides specific information regarding estimated revenue and appropriations effecting this fund, however total new budgeted appropriations within the fund in fiscal year 2007-2008 total more than \$8.1 million. The largest new appropriations within the fund for next fiscal year are \$5.5 million for the University Community Park - Community Center Expansion and \$435,000 for the rehabilitation of the Community Park Landscaping.

#### **Fund 262: Colonel Bill Barber Marine Corps Memorial Park**

This fund was established to account for the development of the Colonel Bill Barber Marine Corps Memorial Park, inclusive of developer contributions and Quimby funds. The park is located on a 42 acre park-site located adjacent to the Irvine Civic Center facility. Construction for Phase I and Phase II is completed. Phase III will include the development of design and construction drawings and as funding is made available, the actual construction of the community facility buildings and associated facilities.

#### **Fund 263: Heritage Park Aquatics Complex**

The grand opening of the William Woollett Jr. Aquatics Center was celebrated on September 18, 2004. This facility includes a competition pool, teaching pool, multi-purpose pool, administrative offices and a locker room. After the opening celebration in September, work has continued on a number of facility refinements. This work is expected to be completed by the end of FY 2007-08. The remaining fund balance will be transferred back to the General Fund as part of the Special Funds Carryover budget in November.

## Special Funds

### Capital Projects Funds Narrative

#### **Fund 280: OCGP Improvements CFD**

This fund is used to account for expenditures related to the planning, design, and construction of the Great Park Communities Backbone Infrastructure for the Orange County Great Park. Approximately \$98.5 million is expected to be expended in FY 2007-08. It is anticipated that all of these costs will be reimbursed through the issuance of Community Facilities District Bonds. The Great Park Communities Backbone Infrastructure Project (CFD Backbone Infrastructure) is a multi-year project that includes the demolition of structures, foundations, and existing hardscape along the alignment of the future infrastructure facilities in the project area, the construction of wet and dry utilities, streets and right-of-way development including street lights and traffic signalization, Wildlife Corridor grading and drainage, the grading and drainage facilities for the Agua Chionon, 25 acres of wetland mitigation in the Agua Chionon, the purchase of easements and/or rights-of-way, and other drainage facilities as required. This year's appropriations are expected to be spent in Fiscal Year 2007-08.

#### **Fund 281: Fee District 89-1 (Bake/I5 Interchange)**

This fund accounts for revenue and expenditure activity of Fee District 89-1. The District was formed to fund the Bake/I-5 Interchange project, which was built in conjunction with Caltrans widening of the I-5/I-405 confluence. Fees are collected at the time building permits are approved for each specific parcel within the benefit district. To accomplish this project, right-of-way was acquired, but not yet paid for. The cash payment may be surrendered in exchange for relieving the subject properties of the associated fees.

#### **Fund 282: Fee District No. 92-1**

This fund was established in FY 1991-1992 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.

## Special Funds

### Capital Projects Funds Narrative

#### **Fund 286: Orange County Great Park Development**

This fund is used to account for expenditures related to the planning, design, demolition, and construction of the Orange County Great Park. Approximately \$21.5 million is expected to be expended in FY 2007-2008. The fund appropriations are transferred in from the Orange County Great Park Corporation Fund 180. Current fiscal year funding includes site preparation and demolition of the majority of existing structures in the Great Park, mass grading of the southern portion of the Park, modification of the existing remediation system operated by the US Navy, and preservation of special historical elements of the former MCAS - El Toro. The areas contained in the Orange County Great Park Communities Backbone Infrastructure Project, the Agua Chino Channel, and the Wildlife Corridor are excluded. The estimated cost is based on conceptual level plans and contains an allowance for disposition of undocumented existing underground infrastructures.

## Special Funds

### Debt Service Funds Narrative

#### **Fund 349: Infrastructure Authority**

This fund documents the Irvine Public Facility Infrastructure Authority's debt service activities for the 1985 and 1987 Bond Issues of \$90,400,000 and \$6,375,000, respectively. This fund receives lease revenues from the General Fund to be used for debt service payments. For FY 2007-08 debt service is estimated to be \$7,317,609, which includes principal of \$6,360,000, interest expense and other costs of \$905,814 and letter of credit fees of \$51,795. The estimates are based on the current Asset Management Plan (AMP) model, which has been updated for the FY 2007-08 budget. The General Fund will provide \$5,536,229 in non-departmental rent revenue, and the Asset Management Plan will contribute \$6,360,000, with any surplus returned to the AMP. A Reserve Fund is maintained in the amount of \$9,062,000. On June 30, 2008, the remaining principal will be \$22.8 million.

#### **Fund 350: Culver Grade Separation**

This fund was created to record the debt service activities of the \$5,480,000 1994 Certificates of Participation issued on March 10, 1994. The bonds were issued to provide additional funding to construct the Culver Drive Underpass. Although semi-annual interest and annual principal payments are scheduled through February 1, 2011, the bonds will be fully redeemed on August 1, 2007. By advancing the anticipated FY 2008-09 \$550,000 transfer from the Systems Development Charge fund, in addition to the FY 2007-08 transfer, and combining it with the reserve fund, the entire \$1,810,000 will be redeemed. This action saves the City over \$222,000 in interest and other expenses, providing a net present value savings in excess of \$34,000.

#### **Fund 367: Infrastructure Financing Plan**

This fund is being established to account for preliminary work on an infrastructure financing plan. Several infrastructure needs such as a parking structure for City Hall, park improvements, and expansion of the Operations Support Facility have been identified. Funded by residual General Fund monies, a comprehensive analysis of the funding needs will be prepared, and a plan to finance the necessary improvements will be developed during fiscal year FY 2007-08. Any issuance of debt will be brought to the Finance Commission and City Council in a separate action.

## Special Funds

### Debt Service Funds Narrative

#### **Fund 390: Redevelopment Agency (RDA) General Debt Service**

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. In 2005, the City and Agency formally adopted a redevelopment project area and plan for the former base property, and the Navy sold the El Toro property to a private developer. In FY 2005-06 the Agency committed \$4,600,000 to fund the Guideway Demonstration capital project. One \$2,300,000 transfer for this project occurred in June 2006. An additional \$2,300,000 is budgeted as a transfer in FY 2007-08. During FY's 2005-07 the Agency commenced activities as outlined in its five year Implementation Plan in anticipation of development beginning in the Project Area. During 1999 through 2006, the City made a series of loans to the Agency amounting to \$8,283,347 for the Agency's operating expenses and proposed capital projects. The RDA expects to repay the City all loans and their related interest from future property tax increment, which will increase based on development activity within the redevelopment project area. At June 30, 2006, total outstanding loan principal and interest owed to the City amounted to \$8,905,579. In December 2006, the Agency began receiving tax increment, which was deposited in the RDA Debt Service Fund (390) and the RDA Housing Fund (109). Twenty percent of tax increment receipts is required to be set aside for affordable housing uses in the project area and, per the redevelopment plan, may also be used for other city wide affordable housing activities. Fund 109 accumulates those set aside amounts and accounts for Agency housing related activities. Fund 390 accumulates tax increment receipts; makes debt service payments and statutory pass through payments of property tax to affected agencies, such as school districts; and disbursements to capital project funds for activities according to the redevelopment plan.



## Special Funds

### Internal Service Funds Narrative

#### **Fund 501: Inventory**

This fund was established to account for the acquisition cost of materials and supplies maintained at the City's central warehouse. Funding for acquisition of materials is financed by charges to user departments for materials and supplies at cost. The inventory function is managed by an outside contractor funded by the General Fund purchasing division.

#### **Fund 570: Insurance**

This fund was created in the FY 1997-98 budget as a result of consolidation of the Workers Compensation, General Liability, Miscellaneous Insurance & Benefits and Unemployment Insurance Funds for accounting simplicity purposes. The scope of this fund is to administer a loss prevention program with protection against financial loss from on-the-job injuries; to accumulate resources and administer the City's general risk and loss exposure program; to administer the Citywide Wellness program; and to account for Unemployment Insurance. This fund is financed from self-insurance premiums paid by the departments as a percentage of their salaries. The fund is administered by Human Resources Risk Management Division.

#### **Fund 574: Fleet Services**

The Fleet Services Fund is used to manage moving stock items that are charged to the various user departments at rates designed to recover the associated acquisition, replacement, maintenance and fuel costs. Those rental rates, based on this fund's operating budget and historic costs are included in each department's budgeted expenditures. As of June 30, 2006, fund capital assets totaled \$9.1 million with accumulated depreciation of \$6.6 million. FY 2006-07 vehicle purchases are estimated at \$1.6 million, and recommended purchases for FY 2007-08 total \$0.9 million.

#### **Fund 577: Miscellaneous Equipment-Internal Service**

This fund was created for the purpose of acquiring major non-vehicle capital outlay items which are rented back to the user departments at a rate designed to recover the purchase cost. Rental rates equal to the operating costs of this fund are included within the General Fund operating budget. Equipment acquisitions are recorded as assets of the fund and are depreciated using the straight-line method over their estimated useful lives.

## Special Funds

### Internal Service Funds Narrative

#### **Fund 578: Telephone, Mail, and Duplicating Service**

This fund was established in 1999/2000 to centralize Telecommunications, Mail, and Duplicating Services. The Telecommunications program provides coordination and administration of all telephone lines, voice mail functions and design, equipment administration, paging and cellular services. Beginning in FY 04-05, the individual direct telephone line charges were also absorbed by the Telecommunications division in this fund. The Duplicating division provides for the administration of a centralized Duplicating Center, all copier acquisition and contract negotiations, networking equipment, training, and maintenance. The Mail Center processes all incoming and outgoing mail citywide. This Center is also responsible for all bulk and regular mailings as well as assisting in the design and creation of mailers to ensure compliance with United States Postal Service requirements. This division is also responsible for all mail services within City Hall as well as all of its 21 satellite facilities, such as the parks and senior centers. These services include support staff and contract oversight for all mail operations. All costs associated with these services are expensed from this fund with supporting revenues from the General Fund as well as other funds that use these services. FY 07-08 budgeted expenditures for these service areas are as follows: \$867,171 for duplicating costs; \$675,334 for mail costs; and \$1,103,937 for telecommunications costs.

#### **Fund 579: Strategic Technology Plan**

The Strategic Technology Plan Fund was established in 1996-1997 to account for the implementation of the City's Strategic Technology Plan (STP). In 2005, General Fund components of the STP were consolidated into this fund, including contract services and administration functions. This internal service fund receives revenue from the departments, whose costs are based on the number of workstations connected to the City's network. The Strategic Technology fund uses those revenues to plan, build, maintain and expand the City's intra- and internet networks and technology hardware, software, training and support systems. The "Smart City", where a virtual City Hall is open 24 hours a day, 7 days a week, makes City services and information more accessible to the community and improves the dissemination of data to City employees. Currently, citizens can register for classes, access agendas and minutes, find information on road construction, review job openings and apply for jobs, inquire and apply for various permits, apply for a business license, view pets available for adoption, retrieve City documents, and access the City's Schedule of Events.

#### **Fund 580: Civic Center Maintenance and Operations**

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 from the general fund as well as other funds which use this service.

# Special Funds

## Revenue Table

FUND	REVENUE DESCRIPTION	PROPERTY TAX	SALES TAX	OTHER TAXES & FEES	REVENUE - OTHER AGENCIES	GF DEVELOPMENT FEES
002	ASSET MANAGEMENT PLAN FUND	0	0	0	0	0
003	COMPENSATED ABSENCES FUND	0	0	0	0	0
005	DEVELOPMENT SERVICES FUND	0	0	0	0	6,295,261
006	CONTINGENCY RESERVE	0	0	0	0	0
007	EDUCATIONAL PARTNERSHIP FUND	0	0	0	0	0
008	GREAT PARK PLANNING	0	0	0	0	0
009	REVENUE CLEARING FUND	0	0	0	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	0	0	0	0	0
024	BUILDING AND SAFETY FUND	0	0	0	0	11,688,692
027	DEVELOPMENT ENGINEERING	0	0	0	0	1,877,050
030	COMMUNITY SERVICES FUND	0	0	0	0	0
051-053	ASSET FORFEITURE FUNDS	0	0	0	0	0
108	IRVINE REDEVELOPMENT FUND	0	0	0	0	0
109	RDA HOUSING	1,323,327	0	0	0	0
110	MEASURE M LOCAL TURNBACK FUND	0	3,060,463	0	0	0
111	GAS TAX FUND	0	0	3,595,000	0	0
112	LOCAL PARK FEES FUND	0	0	12,052,200	0	0
113	FEES & EXACTIONS FUND	0	0	10,000	0	3,024,000
114	HOME GRANT FUND	0	0	0	1,041,666	0
118	SYSTEMS DEVELOPMENT FUND	0	0	6,000,000	0	0
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	2,179,205	0	0	2,500	0
120	RDA GUIDEWAY CAPITAL PROJECT FUND	0	0	0	0	0
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	0	0	0	250,000	0
123	IRVINE BUSINESS COMPLEX	0	0	4,579,797	8,598,274	0
125	COMM DEVELOP BLOCK GRANT FUND	0	0	0	2,265,214	0
126	SENIOR SERVICE FOUNDATION	0	0	0	0	0
128	NUTRITION PROGRAM FUND	0	0	0	146,056	0
130	AB2766 - AIR QUALITY IMPROVMNT	0	0	0	200,000	0
132	SLURRY SEAL SUR CHG FUND	0	0	0	0	0
136	MAJOR SPECIAL EVENTS FUND	0	0	0	0	0
138	IBC TRANSPORTATION MGMT PROGRA	0	0	0	260,221	0
139-144	LAW ENFORCEMENT GRANTS	0	0	0	242,947	0
145	STRUCTURAL FIRE FUND	0	0	0	1,764,000	0
180	ORANGE COUNTY GREAT PARK	0	0	0	0	66,666,667
203-205	CFD 05-02 AND CFD 04-01	0	0	0	0	0
206-221	ASSESSMENT DISTRICTS	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	0	0	0	5,396,196	0
254	RAILROAD GRADE SEPARATION	0	0	0	17,247,364	0
260	CAPITAL IMPROV PROJ FUND-NON C	0	0	0	21,331,517	0
262	COL. BILL BARBER MC MEMORIAL P	0	0	0	0	0
263	HERITAGE PARK AQUATICS COMPLEX	0	0	0	0	0
280	OCGP INFRASTRUCTURE CFD	0	0	0	0	0
281-282	FEE DISTRICTS	0	0	100,000	0	0
286	OCGP DEVELOPMENT FUND	0	0	0	0	0
349	INFRASTRUCTURE AUTHORITY FUND	0	0	0	0	0
350	CULVER GRADE SEPARATION	0	0	0	0	0
367	INFRASTRUCTURE FINANCING PLAN	0	0	0	0	0
390	RDA GENERAL DEBT SERVICE	5,293,308	0	0	0	0
501	INVENTORY	0	0	0	0	0
570	INSURANCE FUND	0	0	0	0	0
574	FLEET SERVICES FUND	0	0	0	0	0
577	MISC. EQUIPMENT INT. SERVICE F	0	0	0	0	0
578	TELEPHONE,MAIL,DUPLIC SRV FUND	0	0	0	0	0
579	STRATEGIC TECHNOLOGY PLAN FUND	0	0	0	0	0
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	0	0	0	0	0
TOTAL		8,795,840	3,060,463	26,336,997	58,745,955	89,551,670

# Special Funds

## Revenue Table

FUND	COMMUNITY SERVICES FEES	CIP REVENUE	FEES FOR SERVICES	MISC REVENUES	ASSESSMENT REVENUE	BOND PROCEEDS	INTERNAL SERVICES	TRANSFERS IN	TOTAL RESOURCES
002	0	0	0	2,773,153	0	0	0	5,108,620	7,881,773
003	0	0	0	81,660	0	0	1,097,743	0	1,179,403
005	0	0	0	13,000	0	0	0	0	6,308,261
006	0	0	0	976,043	0	0	0	300,000	1,276,043
007	0	0	0	17,685	0	0	0	0	17,685
008	0	0	0	0	0	0	0	0	0
009	0	0	0	573,437	0	0	0	0	573,437
010	0	0	0	695,410	0	0	0	2,440,000	3,135,410
024	0	0	0	196,617	0	0	0	0	11,885,309
027	0	0	0	16,014	0	0	0	0	1,893,064
030	105,000	0	0	31,250	2,634,250	0	0	0	2,770,500
051-053	0	0	0	10,275	0	0	0	0	10,275
108	0	0	0	57,250	0	0	0	500,000	557,250
109	0	0	0	132,400	0	0	0	0	1,455,727
110	0	0	0	283,648	0	0	0	0	3,344,111
111	0	0	0	234,595	0	0	0	0	3,829,595
112	0	0	0	590,893	0	0	0	0	12,643,093
113	0	0	0	69,856	0	0	0	0	3,103,856
114	0	0	0	0	0	0	0	0	1,041,666
118	0	0	0	654,843	0	0	0	18,045	6,672,888
119	0	0	0	75,000	4,523,991	0	0	0	6,780,696
120	0	0	0	72,807	0	0	0	3,300,000	3,372,807
122	0	180,238	0	1,207,842	0	0	0	2,391,760	4,029,840
123	0	7,567,786	0	3,450,697	0	0	0	200,000	24,396,554
125	0	0	0	0	0	0	0	0	2,265,214
126	0	0	0	31,862	0	0	0	0	31,862
128	0	0	0	94,000	0	0	0	0	240,056
130	0	0	0	26,800	0	0	0	0	226,800
132	0	0	0	412,263	0	0	0	760,000	1,172,263
136	0	0	288,316	16,500	0	0	0	0	304,816
138	0	0	0	212,568	0	0	0	0	472,789
139-144	0	0	0	7,167	0	0	0	0	250,114
145	0	0	0	0	0	0	0	0	1,764,000
180	852,600	0	0	7,496,000	0	0	0	0	75,015,267
203-205	0	0	0	1,524,399	0	0	0	0	1,524,399
206-221	0	0	0	13,267,372	0	0	0	0	13,267,372
250	0	9,663,646	0	158,216	0	0	0	30,734,899	45,952,957
254	0	20,252,189	0	370,483	0	0	0	5,333,587	43,203,623
260	0	2,716,510	0	608,045	0	0	0	9,290,565	33,946,637
262	0	0	0	156,887	0	0	0	0	156,887
263	0	0	0	5,871	0	0	0	0	5,871
280	0	0	0	120,000	0	75,000,000	0	20,450,000	95,570,000
291-282	0	0	0	263,315	0	0	0	0	363,315
286	0	0	0	50,000	0	0	0	21,700,000	21,750,000
349	0	0	0	12,426,229	0	0	0	0	12,426,229
350	0	0	0	4,575	0	0	0	1,100,000	1,104,575
367	0	0	0	0	0	0	0	150,000	150,000
390	0	0	0	425,450	0	0	0	0	5,718,758
501	0	0	0	210,100	0	0	0	0	210,100
570	0	0	0	775,997	0	0	4,654,340	0	5,430,337
574	0	0	0	3,723,464	0	0	0	0	3,723,464
577	0	0	0	15,451	0	0	0	0	15,451
578	0	0	0	82,330	0	0	2,692,230	0	2,774,560
579	0	0	3,000	103,789	0	0	6,369,429	0	6,476,218
580	0	0	0	13,102	0	0	1,603,589	0	1,616,691
TOTAL	957,600	40,380,369	291,316	54,816,610	7,158,241	75,000,000	16,417,331	103,777,476	485,289,868

# Special Funds

## Appropriation Tables

FUND	EXPENDITURE DESCRIPTION	SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICE	CONTRACT SERVICES
002	ASSET MANAGEMENT PLAN FUND	0	0	0	6,360,000	0
003	COMPENSATED ABSENCES FUND	900,000	0	0	0	25,000
005	DEVELOPMENT SERVICES FUND	2,475,811	0	0	0	2,986,691
006	CONTINGENCY RESERVE	0	0	0	0	0
007	EDUCATIONAL PARTNERSHIP FUND	0	0	0	0	0
008	GREAT PARK PLANNING	0	0	0	0	0
009	REVENUE CLEARING FUND	317,907	0	4,000	0	246,603
010	INFRASTRUCTURE & REHABILITATION FUND	320,101	0	0	14,326	2,748,208
024	BUILDING AND SAFETY FUND	6,524,056	136,200	124,800	239,226	2,960,000
027	DEVELOPMENT ENGINEERING	476,582	0	2,000	0	913,936
030	COMMUNITY SERVICES FUND	87,149	0	700,148	2,000	440,279
051-053	ASSET FORFEITURE FUNDS	0	0	209,475	0	0
108	IRVINE REDEVELOPMENT FUND	1,058,418	0	29,083	179,256	1,303,300
109	RDA HOUSING	512,901	0	0	0	435,110
110	MEASURE M LOCAL TURNBACK FUND	15,062	0	0	0	200,000
111	GAS TAX FUND	15,062	13,400	0	0	428,960
112	LOCAL PARK FEES FUND	0	0	0	0	0
113	FEES & EXACTIONS FUND	0	0	0	0	3,024,000
114	HOME GRANT FUND	26,289	0	0	0	1,015,266
118	SYSTEMS DEVELOPMENT FUND	0	0	0	0	0
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	434,896	0	137,996	0	3,952,643
120	RDA GUIDEWAY CAPITAL PROJECT FUND	63,542	0	0	0	0
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	139,207	0	0	0	350,000
123	IRVINE BUSINESS COMPLEX	222,761	0	0	0	0
125	COMM DEVELOP BLOCK GRANT FUND	101,184	0	50	0	2,144,931
126	SENIOR SERVICE FOUNDATION	0	0	61,200	0	17,762
128	NUTRITION PROGRAM FUND	122,988	0	120,000	0	30,236
130	AB2766 - AIR QUALITY IMPROVMNT	23,670	0	0	0	216,500
132	SLURRY SEAL SUR CHG FUND	102,992	0	0	0	35,000
136	MAJOR SPECIAL EVENTS FUND	0	270,951	0	32,596	5,000
138	IBC TRANSPORTATION MGMT PROGRA	74,811	0	0	0	165,000
139-144	LAW ENFORCEMENT GRANTS	0	233,721	149,488	0	0
145	STRUCTURAL FIRE FUND	0	3,000	113,000	0	139,000
180	ORANGE COUNTY GREAT PARK	2,303,417	6,000	399,195	155,211	5,969,600
203-0205	CFD 05-2 AND CFD 04-1	0	0	0	0	0
206-221	ASSESSMENT DISTRICTS	573,195	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	1,218,525	0	0	0	0
254	RAILROAD GRADE SEPARATION	60,188	0	0	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	311,463	0	0	0	0
262	COL. BILL BARBER MC MEMORIAL P	0	0	0	0	0
263	HERITAGE PARK AQUATICS COMPLEX	0	0	0	0	0
280	OCGP INFRASTRUCTURE CFD	94,518	0	0	0	0
281-282	FEE DISTRICTS	24,230	0	0	0	0
286	OCGP DEVELOPMENT FUND	110,357	0	0	0	0
349	INFRASTRUCTURE AUTHORITY FUND	1,978	0	0	0	0
350	CULVER GRADE SEPARATION	1,978	0	0	0	1,100
352	BOND REDEMPTION SERIES B FUND	0	0	0	0	0
367	INFRASTRUCTURE FINANCING PLAN	17,454	0	0	0	0
390	RDA GENERAL DEBT SERVICE	0	0	0	0	1,993,261
501	INVENTORY	0	0	212,000	0	0
570	INSURANCE FUND	748,516	0	56,350	36,985	2,719,232
574	FLEET SERVICES FUND	906,196	0	1,177,186	25,517	161,476
577	MISC. EQUIPMENT INT. SERVICE F	0	0	0	0	0
578	TELEPHONE,MAIL,DUPLIC SRV FUND	224,974	1,000	558,000	13,998	788,300
579	STRATEGIC TECHNOLOGY PLAN FUND	174,176	0	480,750	107,150	2,364,000
580	CIVIC CENTER M & O	195,990	0	99,408	0	613,362
TOTAL		20,982,544	664,272	4,634,129	7,166,265	38,393,756

# Special Funds Appropriation Tables

FUND	TRAINING/ BUSINESS EXPENSE	UTILITIES	CAPITAL EQPT	CLAIMS	MISC	CIP	REPAIR & MAINT	DEBT/AD ADMIN	TRANSFER S OUT	TOTAL ALLOCATION
002	0	0	0	0	0	0	0	0	1,500,000	7,860,000
003	0	0	0	0	0	0	0	0	0	925,000
005	0	0	0	0	0	0	0	0	1,055,758	6,518,260
006	0	0	0	0	0	0	0	0	0	0
007	0	0	0	0	0	0	0	0	0	0
008	0	0	0	0	0	0	0	0	1,090,000	1,090,000
009	4,927	0	0	0	0	0	0	0	0	573,437
010	250	0	0	0	0	0	0	0	15,146,366	18,229,251
024	19,750	46,000	5,000	0	0	0	12,000	0	1,987,078	12,054,110
027	0	0	0	0	0	0	0	0	376,000	1,768,518
030	200	550	0	0	2,125,688	0	0	0	0	3,356,014
051-053	0	0	0	0	0	0	0	0	0	209,475
108	47,920	0	45,593	0	0	0	0	0	0	2,663,570
109	0	0	0	0	0	0	0	0	0	948,011
110	0	0	0	0	0	0	0	0	8,408,920	8,623,982
111	0	0	0	0	0	0	87,640	0	11,325,808	11,870,870
112	0	0	0	0	0	0	0	0	411,790	411,790
113	0	0	0	0	0	0	0	0	0	3,024,000
114	111	0	0	0	0	0	0	0	0	1,041,666
118	0	0	0	0	0	0	0	0	11,564,360	11,564,360
119	3,600	2,198,575	0	0	0	0	0	0	0	6,727,710
120	0	0	0	0	0	2,500,000	0	0	0	2,563,542
122	0	0	0	0	0	5,526,601	0	0	0	6,015,808
123	0	0	0	0	0	20,068,232	0	0	0	20,290,993
125	500	50	0	0	0	18,499	0	0	0	2,265,214
126	0	0	0	0	0	0	0	0	0	78,962
128	0	0	0	0	0	0	0	0	0	273,224
130	0	0	0	0	0	0	0	0	0	240,170
132	0	0	0	0	0	1,261,931	0	0	0	1,399,923
136	0	0	0	0	0	0	0	0	0	308,547
138	0	0	0	0	0	504,309	0	0	0	744,120
139-144	31,325	0	55,622	0	0	0	0	0	0	470,156
145	0	0	0	0	0	0	0	0	1,328,000	1,583,000
180	79,100	1,000	592,784	0	930,000	0	0	0	43,250,000	53,686,307
203-0205	0	0	0	0	0	16,250,000	0	0	0	16,250,000
206-221	0	0	0	0	2,720,750	102,725,805	0	0	1,625,567	107,645,317
250	0	0	0	0	0	24,004,080	0	0	0	25,222,605
254	0	0	0	0	0	26,320,732	0	0	0	26,380,920
260	0	0	0	0	0	28,109,111	0	0	0	28,420,574
262	0	0	0	0	0	2,025,504	0	0	0	2,025,504
263	0	0	0	0	0	43,419	0	0	0	43,419
280	0	0	0	0	0	98,409,600	0	0	0	98,504,118
281-282	0	0	0	0	0	0	0	0	0	24,230
286	0	0	0	0	0	21,408,000	0	0	0	21,518,357
349	0	0	0	0	0	0	0	7,315,627	5,108,620	12,426,225
350	0	0	0	0	0	0	0	1,860,906	18,045	1,882,029
352	0	0	0	0	0	0	0	0	0	0
367	0	0	0	0	0	0	0	132,546	0	150,000
390	0	0	0	0	0	0	0	708,340	2,800,000	5,501,601
501	0	0	0	0	0	0	0	0	0	212,000
570	8,200	0	0	3,555,783	0	0	0	0	0	7,125,066
574	2,500	4,648	1,301,206	0	0	0	0	0	0	3,578,729
577	0	0	0	0	0	0	0	0	0	0
578	300	286,000	686,700	0	0	0	75,503	0	0	2,634,775
579	1,250	155,000	1,840,000	0	0	0	1,157,042	0	0	6,279,368
580	0	684,653	6,461	0	0	0	0	0	0	1,599,874
TOTAL	199,933	3,376,476	4,533,366	3,555,783	5,776,438	349,175,823	1,332,185	10,017,419	106,996,312	556,804,701

# Capital Improvement Program

## CIP Budget Introduction:



The Capital Improvement Program (CIP) Budget is an important component of the City's annual budget. The CIP Budget provides funding for the development and rehabilitation of City infrastructure and functions as an extension of the City's 2007 Strategic Business Plan (2007 SBP). The CIP Budget supports the City's strategic goals which are: maintain a clean and well cared for environment; sustain a safe community; engender economic prosperity and a livable community; and advance effective government. The FY 2007-08 CIP Budget of \$163.8 million provides funding for 66 projects (31 new, 30 rehabilitation, and 5 maintenance/other). Project categories are summarized in Table 1. In general, the City's CIP Budget provides funding for infrastructure construction,

rehabilitation, maintenance, and other special projects while the City's operating budget and other special funds provide funding for routine and ongoing facility and landscape maintenance.

Table 1  
FY 2007-08 Capital Improvement Program

Project Type	Projects	New Construction	Rehabilitation	Maintenance	Other	Total
Bicycle Trails	2	\$200,000	\$70,000	\$0	\$0	\$270,000
Bridges	2	250,000	50,000	0	0	300,000
Facilities	2	0	173,929	0	0	173,929
Landscape - Parkscapes	3	0	736,271	0	0	736,271
Landscape - Streetscapes	1	0	720,000	0	0	720,000
Miscellaneous - Other	4	95,450,000	0	0	457,000	95,907,000
Parks	9	27,583,478	1,211,198	0	0	28,794,676
Streets and Drainage	32	24,060,191	6,855,000	1,360,000	0	32,275,191
Traffic Signals	10	2,281,185	2,302,290	0	0	4,583,475
Transit	1	0	0	0	50,000	50,000
<b>Totals</b>	<b>66</b>	<b>\$149,824,854</b>	<b>\$12,118,688</b>	<b>\$1,360,000</b>	<b>\$507,000</b>	<b>\$163,810,542</b>

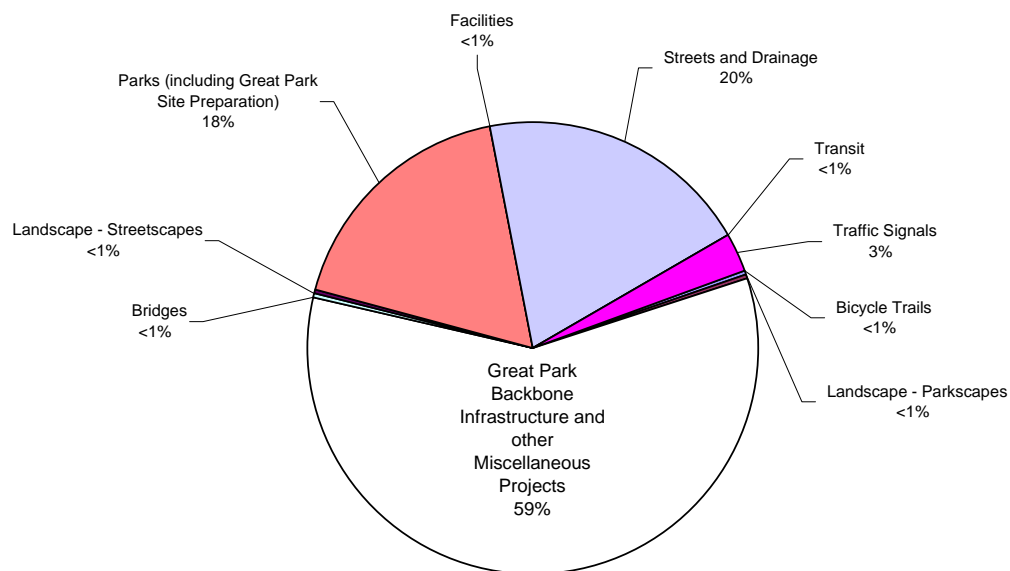
The network of public facilities including streets, parks, and public buildings serves as the physical framework that links our community together. The City's strategic goals place a high priority on new construction, rehabilitation, and maintenance efforts to ensure that all streets, landscaping, and facilities are built, maintained, and rehabilitated according to best practices. By placing an emphasis on rehabilitation and effective maintenance practices, deterioration and costly remedial efforts are minimized or avoided. During the 1990s, the City diligently worked to complete all deferred rehabilitation projects identified at that time. A comprehensive schedule was then developed to eliminate the backlog of rehabilitation needs.

# Capital Improvement Program

The backlog has been eliminated and to make sure that rehabilitation efforts are kept current, an ongoing assessment of projects and needs are updated annually in the SBP. An overview of the SBP can be found in the SBP section of this document.

A comprehensive five-year forecast of infrastructure needs is updated annually in the SBP and includes all projected new construction, rehabilitation, and maintenance projects. This forecast provides cost estimates for projects such as: bicycle trails, circulation-enhancements, street rehabilitation, traffic signal and intersection improvements, parks and landscaping development and renovation, building and facility rehabilitation, and athletic facility and sports field revitalization. Funding for infrastructure rehabilitation is a priority for annual General Fund year-end appropriations and special fund allocations. The following chart indicates the funding programmed for all 66 projects by project type.

Chart 1  
CIP Funding by Project Type



## Revenue Sources and Categories

The CIP Budget is derived from many different revenue sources including Federal, State, regional, and local funds in addition to the City's General Fund. Approximately 75% (Table 2 on the next page) of the CIP Budget is derived from grants or sources beyond the City's annual revenues. Depending on the source, funds may be restricted to specific types or categories of projects, such as circulation or non-circulation projects, or even restricted to specific geographical areas. For example, the Irvine Business Complex (IBC) Fund accumulates development related fees to facilitate circulation improvements within a specific geographical area of the City.



# Capital Improvement Program

Table 2  
CIP Resources – Internal and External

Project Classification	City Sources	Other Sources	Total
New Construction	\$27,335,934	\$122,488,920	\$149,824,854
Rehabilitation	11,452,873	665,815	12,118,688
Maintenance	1,360,000	0	1,360,000
Other	312,500	194,500	507,000
Total	\$40,461,307	\$123,349,235	\$163,810,542
Total %	25%	75%	100%

Table 3 provides a summary of FY 2007-08 revenue sources and the allocation of funding between new construction, rehabilitation, maintenance, and other projects.

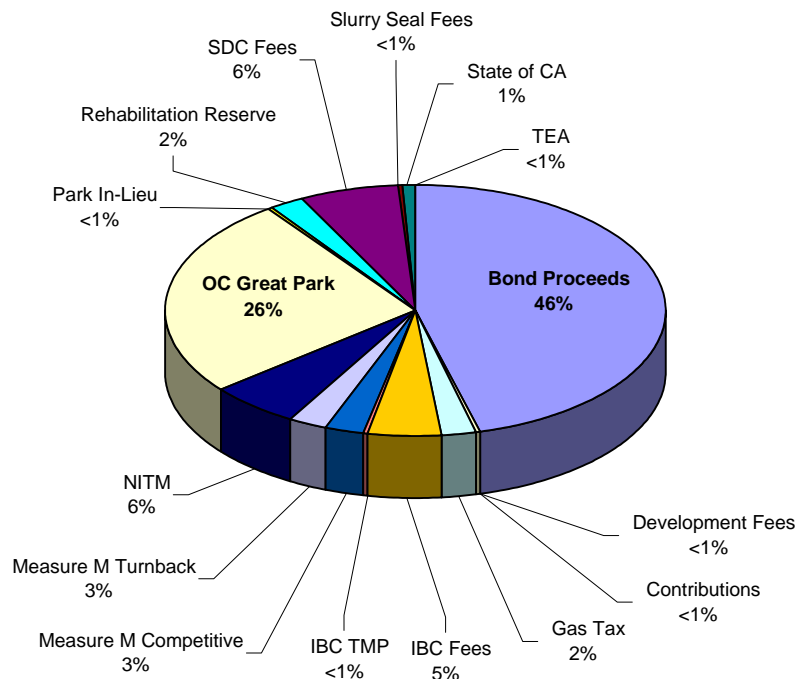
Table 3  
Revenue Sources by CIP Category

Funding Sources	New Construction	Rehabilitation	Maintenance	Other	Total
Bond Proceeds	\$75,000,000	\$0	\$0	\$0	\$75,000,000
CIP Revenues - Developers	250,000	0	0	0	250,000
Contributions	0	103,929	0	0	103,929
Gas Tax	300,000	2,810,855	760,000	0	3,870,855
IBC Fees	7,778,000	0	0	0	7,778,000
IBC TMP	267,536	0	0	62,500	330,036
M - Growth Management	525,000	0	0	3,500	528,500
M - Intersection Improvement Program	2,500,000	0	0	0	2,500,000
M - Regional Interchange Program	699,507	0	0	0	699,507
M - Signal Improvement Program	0	376,569	0	0	376,569
M - Transportation Demand Management	0	0	0	191,000	191,000
M Turnback	200,000	3,665,845	0	250,000	4,115,845
NITM	9,469,880	0	0	0	9,469,880
OC Great Park	42,150,000	0	0	0	42,150,000
Park In-Lieu	264,413	147,377	0	0	411,790
Rehab. Reserve	0	3,832,331	0	0	3,832,331
SDC Fees - Circ	4,601,453	446,021	0	0	5,047,474
SDC Fees - Non Circ	4,719,065	697,821	0	0	5,416,886
Slurry Seal Fees	0	0	600,000	0	600,000
State of California	1,100,000	0	0	0	1,100,000
Transportation Enhancement Activities	0	37,940	0	0	37,940
Total	\$149,824,854	\$12,118,688	\$1,360,000	\$507,000	\$163,810,542

# Capital Improvement Program

Chart 2 illustrates CIP Budget revenues by funding source.

Chart 2  
Construction Improvement Program by Revenue Category



The annual CIP Budget is only a portion of the City's ongoing efforts to develop and maintain the infrastructure necessary for a clean and vibrant community. The FY 2007-08 CIP Budget of \$163.8 million provides appropriations to new projects and also additional appropriations for ongoing projects. The FY 2007-08 CIP Budget does not, however, reauthorize funding appropriated in previous years as this is instead accomplished at the end of each fiscal year as part of the annual CIP and Special Funds Carryover Report to the City Council.

Project funding, over many budget cycles, may be necessary when the cost of a large project is so great that funds must be accumulated over several years. An example of this is the Sand Canyon Grade Separation project ([project #27](#)), which already has an existing budget of \$1.8 million. With the additional proposed funding of \$748,000, the project will have a total budget of \$2.5 million. The additional funding is requested to complete the final design phase of the project.

This year's CIP Budget funds 66 new and continuing construction and rehabilitation projects through a variety of internal and external revenue sources such as: Measure M (Fund 110), Gas

# Capital Improvement Program

Tax (Fund 111), System Development Charge (Fund 118), IBC Fees (Fund 123), North Irvine Transportation Mitigation Program (Fund 122), and the Infrastructure and Rehabilitation Fund (Fund 010). Additional funds, beyond the CIP Budget, are also allocated for facility maintenance and landscape maintenance needs.

## Summary by Category

**Circulation:** A total of \$36.1 million has been allocated in FY 2007-08 for circulation projects. Circulation projects include new street construction and rehabilitation projects, new traffic signal installations and signal rehabilitation, bike trails and transit.

New construction allocations total \$26.8 million which includes the following appropriations: \$9.8 million for the Barranca/Dyer and Redhill Intersection to widen the roadway from 6 to 8 lanes; \$3.2 million for the construction of additional lanes at the Bake Parkway and Jeronimo intersection; \$2.4 million to widen Sand Canyon Avenue from 4 lanes to 8 lanes near I-5; \$2.3 million for lane additions at Bake Parkway and Irvine Boulevard; \$2.1 million for enhancements to signal operations at Bake Parkway and Irvine Boulevard; and \$1.8 million to widen Jamboree Road to 4 lanes in each direction from Michele to the I-5 northbound ramps. Additional funds have also been allocated to project development and circulation phasing and enhancement projects.

Rehabilitation allocations total \$9.3 million and include projects such as: \$3.6 million for the rehabilitation of Irvine Center Drive between Culver and Jeffrey; \$2.1 million for local street rehabilitation in the villages of Turtle Rock, University Park and San Joaquin; and \$1.1 million for traffic signal equipment rehabilitation and upgrades which is part of the Irvine Transportation Engineering Management System (ITEMS) multi-year program.

In addition to the CIP projects noted above, approximately \$1.9 million has been allocated for the City's routine street maintenance from the Gas Tax Fund (\$760,000) and the slurry seal program which is funded by the Gas Tax Fund (\$2.1 million) as well as the Slurry Seal Fund (\$600,000).

**Facilities and Parks:** For FY 2007-08, \$29.0 million has been allocated for facility and park related projects including: \$21.9 million for Great Park Site Preparation, Demolition and Mass Grading; \$5.5 million for the expansion of the Community Center facility at University Community Park; and \$0.3 million for the second design phase of the Quail Hill Community Center.

In addition to the CIP projects noted above, approximately \$3.1 million has been allocated from the Infrastructure and Rehabilitation Fund for the City's routine facility maintenance programs.

**Landscape:** A total of \$1.5 million has been allocated for landscaping projects including: \$0.7 million for the rehabilitation of street landscapes in Woodbridge Village; \$0.4 million for Windrow Community Park landscape rehabilitation; and \$0.3 million for citywide athletic field rehabilitation.

**Miscellaneous:** The miscellaneous category totals \$95.9 million which includes, most notably, \$95.5 million in appropriations for Great Park Backbone Infrastructure improvements funded by

# Capital Improvement Program

Orange County Great Park Community Facilities District (CFD) bond proceeds. The purpose of this project will be to construct wet and dry utilities, street lights, wildlife corridor grading and drainage, 25 acres of wetland mitigation and drainage facilities in the area surrounding the Great Park. A separate project of \$21.7 million has been established this year for the actual Great Park construction effort and this project is included in the Facilities and Parks category.

## General Fund Impacts

New Capital Improvements have far reaching impacts on the City's General Fund Budget. Once the City commits to a capital project, it also commits to funding ongoing operation, maintenance, and rehabilitation costs that are associated with the new project. In order to assess the impact of additional infrastructure and the City's ability to fund the improvements, the City has developed a General Fund Fiscal Impact Model that is the foundation for the City's Strategic Business Plan (please see the Strategic Business Plan section of this document for more information). This model projects the costs associated with infrastructure including staffing and other program related costs. The costs are combined with current and anticipated revenues and expenditures to develop a five-year operation, maintenance, and rehabilitation forecast. For example, several Capital Projects for widening existing roads have been funded in the proposed budget. The future costs to maintain (sweep, stripe, patch, and test) and rehabilitate (slurry seal, cap, grind and overlay) those additional lane miles have been calculated and included in both the General Fund Budget – Five-Year Forecast (operations and maintenance) and the Five-Year Construction Improvement Summary (rehabilitation). This allows the City to estimate the future operation, maintenance, and rehabilitation cost impact to the General Fund (for up to twenty years) of new City infrastructure.

Table 3 shows the estimated operating and maintenance (O&M) costs associated with expected additions of City infrastructure in FY 2007-08 as calculated by the City's Fiscal Impact Model for one year and also for the next five years (5 Year Forecast).

Table 3  
Estimated Operating and Maintenance Costs of  
FY 2007-08 Infrastructure Additions

Infrastructure Category	Annual Cost	5 Year Forecast
Streets	\$311,293	\$1,666,902
Parks	515,000	2,524,000
Facilities	94,885	474,910
Total Estimated Cost	\$921,178	\$4,665,811

# Capital Improvement Program

## **Conclusion**

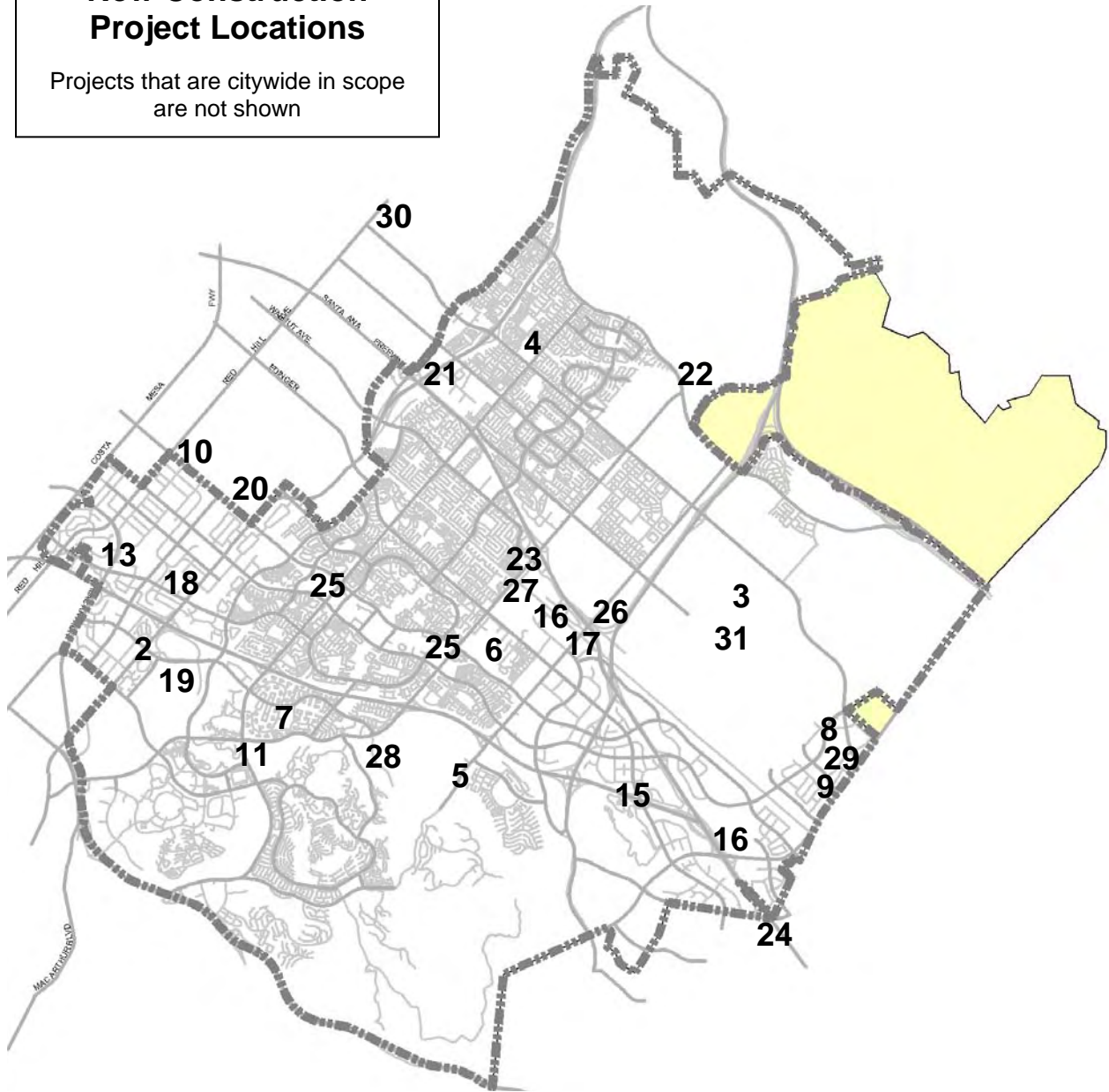
Overall, the FY 2007-08 CIP Budget provides funding for new infrastructure construction and rehabilitation efforts, including improvements to the City's circulation network and existing public facilities. This year's CIP Budget represents a balanced long-term plan that reflects the City Council's strategic goals and priorities outlined in the 2007 SBP. A description of all 66 CIP projects, including location maps, is provided on the following pages.

# Capital Improvement Program

## New Construction Projects

### City of Irvine New Construction Project Locations

Projects that are citywide in scope  
are not shown



# Capital Improvement Program

## New Construction Projects

### Bicycle Trails

1. Bike Plan Implementation \$200,000  
Implementation of off-street bike trail projects per the City Council adopted Bike Plan.

### Bridges

2. Jamboree/Michelson Pedestrian Bridge \$250,000  
Final design for a pedestrian bridge at the intersection of Jamboree & Michelson.

### Parks

3. Great Park Site Preparation, Demolition and Mass Grading \$21,700,000  
Current fiscal year funding includes site preparation and demolition of the majority of existing structures in the Great Park, mass grading of the southern portion of the Park, modification of the existing remediation system operated by the US Navy, and preservation of special historical elements of the former El Toro MCAS. The areas contained in the Great Park Communities Backbone Infrastructure, the Agua Chinon Channel, and the Wildlife Corridor are excluded. The estimated cost is based on conceptual level plans and contains an allowance for disposition of undocumented existing underground infrastructures. The mass grading of the northern portion of the Park will be funded in future fiscal years.
4. Hicks Canyon Community Park - Parking Study and Community Center \$75,000  
A study is to be conducted on parking and access at the Hicks Canyon Community Park to determine the feasibility of a 4,000 square foot Community Center as proposed in the original conceptual plan.
5. Oak Creek Community Park - Phase II \$25,000  
Complete the master plan design for Phase II of the Oak Creek Community Park for the proposed soccer field.
6. Quail Hill Community Center/Wilderness Center - Phase II \$264,413  
Complete the master plan site design for Phase II of the Quail Hill Community Park for the Quail Hill Community/Wilderness Center.

# Capital Improvement Program

## New Construction Projects

- |    |   |             |
|----|---|-------------|
| 7. | University Community Park - Community Center Expansion  | \$5,519,065 |
|    | <p>In 1976, University Community Park was constructed. The park and its community center were the first construction projects financed by the City's 1974 park bond. The community center is approximately 4,350 square feet in size. Additionally, during the past thirty years, adjacent residential villages were developed which are severed by the University Community Park's community center. As such, the existing center is inadequate to serve community needs, as well as in need of renovation to meet current Americans with Disability Act (ADA) and safety requirements. The proposed project is for construction drawings and new construction of a new building (approximately 5,600 square feet) and the renovation of the existing building to comply with current code requirements.</p> |             |

### Streets and Drainage

- |     |   |             |
|-----|---|-------------|
| 8.  | Bake Parkway/Irvine Blvd  | \$2,270,000 |
|     | <p>Preliminary design, right-of-way and design phases to convert westbound right turn lane to shared fourth through/right turn lane and add second northbound left turn lane.</p>   |             |
| 9.  | Bake Parkway/Jeronimo Intersection  | \$3,277,000 |
|     | <p>Add 2nd NBL &amp; convert SB de-facto RTL to 4th through lane. Improvements covered by NITM program, existing Measure M (IIP) grant, and SDC Fees.</p>   |             |
| 10. | Barranca/Dyer & Redhill Intersection  | \$9,848,000 |
|     | <p>Widen roadway from 6 to 8 lanes. Add 4th eastbound, 4th westbound, 4th northbound and 4th southbound through lanes. Also, add 2nd northbound left, 2nd southbound left, 2nd eastbound left and 2nd westbound left turn lanes. Retain on-street bike lanes, sidewalks, and landscaped median. Project limits SR55 to Redhill.</p> |             |
| 11. | Culver/University   | \$564,000   |
|     | <p>Convert north-bound de-facto right turn lane to dual right turn lanes and provide overlap with the north-bound left turn lane.</p>   |             |
| 12. | FY 2007-08 Circulation Phasing Analysis Report  | \$175,000   |
|     | <p>Preparation of the Circulation Phasing Analysis Report.</p>  |             |
| 13. | FY 2007-08 IBC Project Development  | \$180,000   |
|     | <p>Initiate environmental documentation, preliminary engineering, and preparation of grant applications necessary to implement circulation projects in the IBC area. Provide support to the IBC Overlay Plan team.</p>  |             |



# Capital Improvement Program

## New Construction Projects

14.	FY 2007-08 Project Development	\$200,000
	Initiate environmental and preliminary engineering phases of project work for circulation related CIP projects.	
15.	I-405 at Irvine Center Drive	\$119,102
	Fair Share Funded NITM Improvement and add a second auxiliary lane from I-405 to the off-ramp	
16.	I-5 at Bake Pkwy (SB off-ramp)	\$116,188
	Fair Share Funded Improvement to widen connector ramps between I-5 and I-405 from 1 to 2 lanes.	
17.	I-5 at Sand Canyon (NB on-ramp)	\$38,405
	Fair Share Funded Improvement to convert HOV preferential lane to a second metered mixed flow lane.	
18.	IBC Sidewalk Enhancement	\$267,536
	Design of 14,094 linear feet of sidewalks within the existing City right-of-way along Alton, Red Hill, Michelson, Von Karman, and McGaw.	
19.	IBC Sliding Interim Year Analysis	\$175,000
	Preparation of the IBC Sliding Interim Year Analysis Report.	
20.	Jamboree and Barranca Intersection Improvements	\$400,000
	Preparation of preliminary engineering and environmental documents for at-grade improvements at the intersection of Jamboree and Barranca.	
21.	Jamboree Road/I-5 Ramps	\$1,811,200
	Final design for widening Jamboree Road to provide four lanes in each direction from Michele to I-5 NB ramps.	
22.	Jeffrey Road Extension	\$50,000
	Project consists of the preparation of a Project Report and environmental documents for the extension of Jeffrey Road from Portola to Eastern Transportation Corridor (ETC).	
23.	Jeffrey Road/Walnut Avenue Intersection Improvements	\$288,000
	Right-of-way acquisition and final design for improvements at Jeffrey/Walnut, including adding eastbound shared 2nd through lane/ 2nd right turn lane.	

## Capital Improvement Program

### New Construction Projects

- |     |  |             |
|-----|--|-------------|
| 24. | Lake Forest Dr. & Ave de la Carlota/ I-5 SB Ramps<br>Re-stripe EB Approach to provide 3 left turn lanes, 0.5 through lanes, and 1.5 right turn lanes, add 2nd westbound left turn lane, provide westbound right turn lane overlap with southbound left turn, apply ATMS and designate LOS E as acceptable (Includes ATMS (\$65,000)).  | \$516,000   |
| 25. | Nitrogen & Selenium Mitigation for Roadway Under Crossing Construction<br>Implementation of an offset program to mitigate several city roadway under crossings requiring discharge of groundwater containing elevated levels of nitrogen and selenium. Discharge of elevated levels of nitrogen and selenium is prohibited by the Santa Ana Regional Water Quality Control Board.  | \$325,000   |
| 26. | Sand Canyon Avenue/ I-5 NB/ Marine Way/I-5 SB<br>Widen Sand Canyon from 4 to 8 lanes in each direction and dual left turn lanes at the SB and NB ramp intersections. Widen I5 SB off-ramp to provide 2 LT lanes, 1 left/right and 1 RT lane. Widen I5 NB off-ramp to provide 1 LT lane, 2 RT lanes and 1 through/LT lane, modification of the existing Marine Way intersection with Sand Canyon Avenue from full access to right in /right out. Widening of the NB I-5 on-ramp to provide 3 lanes at the Sand Canyon intersection. | \$2,391,760 |
| 27. | Sand Canyon Grade Separation Project<br>Final design and update of environmental documents for the construction of an undercrossing on Sand Canyon at the railroad tracks.   | \$748,000   |
| 28. | University/Ridgeline Drainage Improvements<br>Construction of drainage improvements at the intersection of University and Ridgeline.   | \$300,000   |

### Traffic Signals

- |     |  |             |
|-----|--|-------------|
| 29. | Bake Pkwy/Irvine Blvd TMSOS<br>Contribution to TMSOS. The cost is equivalent to adding fourth southbound through lane and converting southbound right-turn lane to free right-turn lane. | \$2,103,000 |
| 30. | Red Hill & Irvine ATMS<br>Enhancements to signal operations, upgraded detection and CCTV cameras.  | \$178,185   |

# Capital Improvement Program

## New Construction Projects

### Miscellaneous - Other

31. OCGP Backbone Infrastructure \$95,450,000

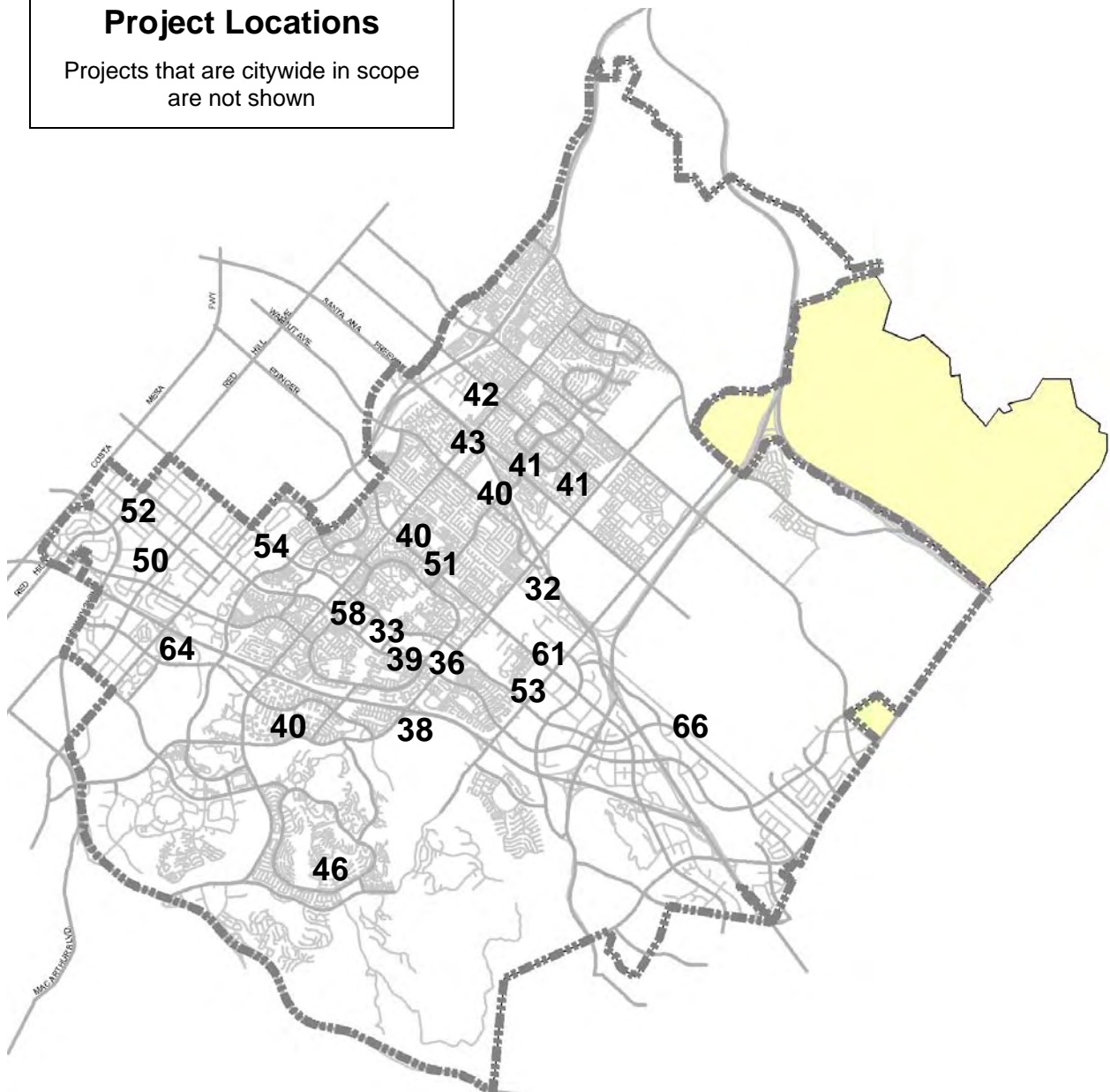
The Great Park Communities Backbone Infrastructure Project (CFD Backbone Infrastructure) is a multi-year project that includes the demolition of structures, foundations and existing hardscape along the alignment of the future infrastructure facilities in the project area, the construction of wet and dry utilities, streets and right-of-way development including street lights and traffic signalization, Wildlife Corridor grading and drainage, the grading and drainage facilities for the Agua Chinon, 25 acres of wetland mitigation in the Agua Chinon, the purchase of easements and/or rights-of-way, and other drainage facilities as required. This year's appropriations are expected to be spent in Fiscal Year 2007-08.

**New Construction Funding Total \$149,824,854**

# Capital Improvement Program Rehabilitation Projects

## City of Irvine Rehabilitation Project Locations

Projects that are citywide in scope  
are not shown



# Capital Improvement Program

## Rehabilitation Projects

### Bicycle Trails

- |   |          |
|---|----------|
| 32. FY 2007-08 Off-Street Bicycle Trail Rehabilitation        | \$70,000 |
| Rehabilitation of various off-street bicycle trails citywide. |          |

### Bridges

- |  |          |
|--|----------|
| 33. FY 2007-08 Bridge Maintenance & Repair                         | \$50,000 |
| Bridge maintenance & repair (bridge rehabilitation) for FY 2007-08 |          |

### Facilities

- |  |           |
|--|-----------|
| 34. FY 2007-08 Irvine Child Care Program (ICCP)  | \$103,929 |
| Rehabilitation of portable rooms for the Irvine Child Care Program. Work will include the replacement and repair of the portable rooms to prevent deterioration and to prolong their useful life. The Irvine Child Care Program reimburses the City for these costs. |           |
| 35. FY 2007-08 Parking Lots  | \$70,000  |
| Rehabilitation and repair of various parking lots citywide.  |           |

### Landscape – Parksapes

- |  |           |
|--|-----------|
| 36. FY 2007-08 Community Park Landscape Rehabilitation                     | \$435,000 |
| Landscape rehabilitation for Windrow community park.                       |           |
| 37. FY 2007-08 Turf Athletic Fields Rehabilitation                         | \$250,000 |
| Landscape rehabilitation for turf athletic fields as needed.               |           |
| 38. Jeffrey Bike Bridge Landscaping  | \$51,271  |
| Landscape rehabilitation for the area surrounding the Jeffrey bike bridge. |           |

### Landscape – Streetscapes

- |   |           |
|---|-----------|
| 39. FY 2007-08 Street Landscape Rehabilitation                              | \$720,000 |
| Street landscape rehabilitation in the Woodbridge Village area of the City. |           |

# Capital Improvement Program

## Rehabilitation Projects

### Parks

- |   |           |
|---|-----------|
| 40. FY 2007-08 Community Park Playground Equipment Rehabilitation for ADA and Safety Compliance   | \$391,866 |
| <p>Due to growth pressures, as well as the Americans with Disabilities Act (ADA) and State safety requirements, new playground equipment will be installed at the following community park sites: Deerfield, Heritage and University. The new equipment will provide increased accessibility and usage as well as incorporate new safety features. The installation of new playground equipment will occur in conjunction with ongoing rehabilitation projects.</p>   |           |
| 41. FY 2007-08 Neighborhood Park Playground Equipment Rehabilitation for ADA and Safety Compliance  | \$305,955 |
| <p>Due to growth pressures, as well as the Americans with Disabilities Act (ADA) and State safety requirements, new playground equipment will be installed at the following neighborhood park sites: Coralwood and Carrotwood. The new equipment will provide increased accessibility and usage as well as incorporate new safety features. The installation of new playground equipment will occur in conjunction with ongoing rehabilitation projects.</p>  |           |
| 42. FY 2007-08 Neighborhood Park Rehabilitation   | \$366,000 |
| <p>Landscape rehabilitation for College Park and Racquet Club neighborhood parks.</p>   |           |
| 43. Shade Structure Replacement   | \$147,377 |
| <p>In 2004, the City approved 21 homes adjacent to the Irvine Groves development in Planning Area 11 (i.e., El Camino). As part of the approval, the 21 homes were annexed into the existing Irvine Groves homeowners association (i.e., PC Resolution 04-2481 Conditions B.11 through B.15 of the adopted Park Plan 00350307). Consistent with the project's conditions of approval, at the time of issuance of building permits, the neighborhood portion of the development's park in-lieu fees were set aside by the City to be used for park related improvements within the existing homeowners association recreational amenities. The replacement of shade structures was determined an appropriate use of the neighborhood portion of park in-lieu fees. As such, the applicant is requesting the release of the fees to construct the replacement shade structures.</p> |           |

# Capital Improvement Program

## Rehabilitation Projects

### Streets and Drainage

44.	FY 2007-08 ADA Handicap Ramps Rehabilitation and upgrades to various ramps citywide.	\$50,000
45.	FY 2007-08 Curbs/Gutters/Sidewalks Rehabilitation and repair of various curbs, gutters and sidewalks citywide.	\$125,000
46.	FY 2007-08 Local Street Rehabilitation Local street rehabilitation projects for Turtle Rock, University Park, and San Joaquin villages.	\$2,140,000
47.	FY 2007-08 Pavement Management Program Update and maintain the city's pavement management program and data integration. Assess visual condition of roads to determine Pavement Condition Index and determine Structural Adequacy Index through the use of deflection testing.	\$135,000
48.	FY 2007-08 Rehabilitation Program Development Initiate preliminary engineering, data integration, and related studies for subsequent arterial and local street rehabilitation projects. Material reports are used to determine accurate cost estimates and recommended pavement treatments.	\$135,000
49.	FY 2007-08 Storm Drain Rehabilitation and Upgrades Rehabilitation and upgrades of storm drains citywide.	\$200,000
50.	Irvine Business Complex Master Plan of Drainage Study of drainage issues in the IBC.	\$200,000
51.	Irvine Center Drive Rehabilitation (Culver to Jeffrey) Roadway rehabilitation Culver to Jeffrey.	\$3,620,000
52.	Redhill Rehabilitation (Main to Barranca) Final design for street rehabilitation on Redhill from Main to Barranca	\$150,000
53.	Sand Canyon Drainage Study (I-5 to Laguna Canyon Rd) Preparation of a drainage study for the area along Sand Canyon between the I-5 freeway and Laguna Canyon Road.	\$100,000

# Capital Improvement Program

## Rehabilitation Projects

### Traffic Signals

54. Barranca (Red Hill to Culver) Signal Coordination	\$301,396
Development and implementation of timing plans, upgraded hardware, controllers, system inter-ties and a CCTV will be connected to the City's ITRAC.	
55. FY 2007-08 ITEMS Rehabilitation (North of I-5)	\$1,085,200
Conversion and rehabilitation of existing traffic signal equipment that is not compatible with the adopted Caltrans 2070 controllers. The equipment to be rehabilitated includes cabinets, controllers, signal wiring, and electrical service and control systems.	
56. FY 2007-08 ITEMS Signal Communication Rehabilitation (North of I-5)	\$144,500
Rehabilitation of existing traffic signal equipment that is not compatible with the adopted Caltrans 2070 based controllers. The equipment to be rehabilitated includes fiber communications, detections, CCTV, and wireless transmission equipment.	
57. FY 2007-08 Traffic Signal Rehabilitation and upgrades	\$195,000
Rehabilitation and upgrade of traffic signal systems citywide.	
58. FY 2007-08 Woodbridge Village Traffic Signal Rehabilitation	\$55,000
Replace street name sign panels, services, and safety lights.	
59. ITEMS Upgrades- FY 2007-08	\$218,000
Rehabilitate the City's current traffic control and signal systems to provide a more stable fiber communication backbone, replace aging hardware to current standards to keep the central control software up-to-date.	
60. Miscellaneous Signal and ITRAC Modification/Upgrades	\$65,000
Miscellaneous Signal & ITRAC computer replacement and modifications of various system components.	



## Capital Improvement Program Rehabilitation Projects

61. Sand Canyon (I-5 to Alton) Signal Coordination \$238,194  
Project will include the development and implementation of timing plans, gap closure, system inter-ties, controllers, and communication links, cabinets and CCTVs.

**Rehabilitation Funding Total \$12,118,688**

# Capital Improvement Program

## Maintenance and Other

### Streets and Drainage

- |  |             |
|--|-------------|
| 62. FY 2007-08 Slurry Seal, Street Preparation & Maintenance                         | \$1,360,000 |
| Preventative maintenance of various public roadways on a seven year cycle, citywide. |             |

### Miscellaneous

- |  |           |
|--|-----------|
| 63. GMA #8 Administration  | \$3,500   |
| City staff administration of Growth Management Area 8  |           |
| 64. IBC Residential Rideshare Program  | \$253,500 |
| Project consists of program scoping, developing an electronic repository for rideshare participant information, defining administrative requirements and seeking property owner participation. |           |
| 65. Long Range Plan/Circulation Element Update   | \$200,000 |
| Work efforts include update of the Long Range Plan/Circulation Element of the General Plan.  |           |

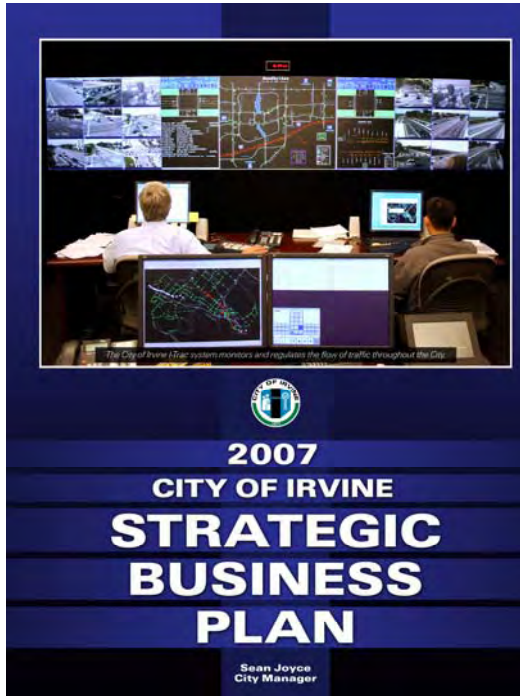
### Transit

- |  |          |
|--|----------|
| 66. Transit Project Development  | \$50,000 |
| Develop outside funding applications and initiate environmental and preliminary engineering phases for transit projects. |          |

<b>Maintenance and Other Funding Total</b>	<b>\$1,867,000</b>
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# Strategic Business Plan Summary

## 2007 Strategic Business Plan



The City of Irvine's Strategic Business Plan (SBP) is a separate and distinct document from the City's annual budget. The first City of Irvine SBP was adopted in 1994 to help the City Council assess the effect of today's policy decisions on the City's future quality of life. As a blueprint for the future, the Business Plan outlines the City's goals and evaluates the City's financial capability to achieve them. This is done primarily through the presentation of a five year capital improvement project infrastructure funding plan and also a five year operating budget forecast. The operating budget forecast includes a projection of the cost to maintain and rehabilitate the City's infrastructure investments. The operating budget forecast additionally projects the costs associated with anticipated citywide development.

The development of the annual SBP precedes the budgeting process in order to provide an early warning of potential budget problems from a long-term perspective. The SBP is adopted by the City Council separately from the annual budget document, typically several months before the budget document is finalized. Projections from the SBP are used as a guide in projecting future revenues for the annual budget document and also in setting budget ceilings. Fiscal year 2007-08 projections in the Business Plan will not precisely match this year's budget because the budget incorporates more recent economic and financial information as well as recent organizational changes and restructurings. The remainder of this section summarizes the 2007 City of Irvine Strategic Business Plan. For more detailed information, the complete Strategic Business Plan document is available for review on the City's website.

## Business Plan Context: Managed Growth

With 97% of residents reporting that the "quality of life" in Irvine is excellent or good, Irvine has become a very popular place to live. As a result of its excellent quality of life and the recent extraordinary housing market, the City has grown quickly, growing at an average rate of 6% over the last five years. Irvine has been growing not only in population but also in geographic size. Land annexations will increase the size of the City from 66 square miles to over 74 square miles within the next several years. With the annexation of Marine Corps Air Station - El Toro in November 2003, Irvine became the largest city in geographic size in Orange County.

# Strategic Business Plan Summary

Ultimately, increases in land area and population generate increases in the City's physical inventory, which must be maintained on an annual basis and rehabilitated according to life-cycle schedules. Over the past five years the City's inventory of street lane miles has grown by 18% and park acreage has grown by 23%. The City also recently acquired 2,202 acres of open space and is expecting to acquire an additional 4,600 acres in the next five years.

With the unparalleled growth over the last five years the City must plan for the future rehabilitation needs of its large investment in infrastructure. Though Irvine was incorporated only 35 years ago, infrastructure such as street surfaces eventually wear out and need to be rehabilitated or reconstructed. Infrastructure life-cycle issues must now be considered along with the growing demand for new services.

As part of its rehabilitation efforts the City is currently making a significant investment to upgrade its traffic signal systems as the City understands that mobility is a top priority for Irvine residents and businesses. Currently about 20% of the City's signal systems have been upgraded to new technology which allows for improved traffic flow and coordination with neighboring jurisdictions. These new systems also allow signal cycles to be adjusted in response to traffic accidents that affect traffic circulation. At the end of the year the project will be 40% complete and this effort will continue until all Irvine signals are upgraded with the new technology.

The City will invest the resources necessary to maintain its infrastructure and to ensure that traffic flows smoothly on City streets. Investing in rehabilitation efforts becomes more challenging; however, during periods in the economic cycle when revenues flatten. Looking forward, growth in Irvine will continue at a healthy rate but is expected to moderate as the housing market adjusts to more normal market conditions. Population, for example, is expected to increase by 29,600 residents in the next five years versus an increase of 45,200 residents in the past five years. This presents a challenge since moderating growth results in correspondingly lower revenues. Property Taxes and Documentary Transfer fees in particular are expected to increase at a much slower rate in the future resulting in less revenue to fund rehabilitation needs.

Clearly this presents significant challenges in terms of maintaining a healthy balance between preserving the high quality of life enjoyed by residents and businesses today and sustaining the City's financial ability to provide quality services in the future. These challenges and associated policy implications are addressed in the Strategic Business Plan.

## Strategic Goals

### City of Irvine Mission Statement

*Our goal is to create and maintain a community where people can live, work, and play in an environment that is safe, vibrant, and aesthetically pleasing. This community promotes the well-being of all people.*

# Strategic Business Plan Summary

For 35 years residents and businesses have chosen to locate in Irvine because of its reputation as one of the safest, most highly educated, and business-friendly master-planned communities in the country. The City takes pride in delivering high quality services to the community. Its focus is to uphold the values that make Irvine the strong community that it is today and to preserve this quality of life for generations to come.

The City Council, Commissions, and staff embrace four basic Strategic Goals: a Clean and Well Maintained Environment, Safe Community, Economic Prosperity and a Livable Community, and Effective Government. Many strategies are utilized to achieve these goals. Following is a summary of Irvine's Strategic Goals and a summary of the strategies used to fulfill the City's mission.

## **Strategic Goal: A Clean and Well Maintained Environment**

One of the City's primary responsibilities is the maintenance of infrastructure. As new development occurs, the City's overall population and infrastructure increase. As population increases, wear and tear on the City's infrastructure occurs more rapidly. Aging, increased usage, and increased inventory escalate the costs for care of a growing infrastructure. The City's infrastructure has a finite life and must be maintained according to planned maintenance and rehabilitation schedules. Buildings must be painted, roofs repaired or replaced, and streets must be rehabilitated or reconstructed as they wear.

The City has developed detailed preventive maintenance and rehabilitation funding plans that systematically manage rehabilitation needs based on industry standards. Each rehabilitation plan concentrates resources on a village-by-village basis, which enables costs to be managed through economies of scale. These plans also enable the City to pay for current rehabilitation while anticipating future needs.

Strategies to meet this goal include:

- Rehabilitate Arterial Streets
- Rehabilitate Local Streets
- Reconstruct Arterial and Local Streets
- Maintain and Repair Bridges
- Rehabilitate Concrete Sidewalks, Curb, and Gutters
- Rehabilitate Parking Lots and Off-Street Bicycle Trails
- Rehabilitate Storm Water Drainage Systems
- Maintain, Rehabilitate, and Upgrade Traffic Control Systems
- Maintain Landscaping: City Parks, Greenbelts, Street Landscapes, and Public Rights-of-Way
- Provide for Facilities Maintenance and Rehabilitation that Meets Approved Service Levels, Americans with Disabilities Act, and Safety Standards
- Remove 100% of Graffiti
- Meet Standards for Code Enforcement and Water Quality Inspections

# Strategic Business Plan Summary

## **Strategic Goal: Safe Community**

A community's perception of safety and security is critical to a high quality of life. Signs of disorder such as graffiti, vandalism and abandoned vehicles can engender fear among residents, even when public infrastructure is adequately maintained and indicators such as crime rates are actually low.

Studies have shown that when people fear crime, they tend to change their behavior to avoid becoming victims by staying home at night, avoiding strangers, driving when they could walk, and limiting their use of public parks and other community amenities. In turn, these behavioral changes may lead to further deterioration of the social fabric as people feel less loyal to the community and withdraw from community life. High levels of fear in a community may also have negative economic consequences as businesses and residents move to areas perceived to be safer. Therefore, it is important to address and prevent, if possible, both the reality and the perception of disorder within the community. Fortunately Irvine has been successful in mitigating this threat. According to the 2006 resident satisfaction survey, 99% of Irvine residents feel safe shopping in Irvine, while 92% feel safe visiting a park or recreation facility.

Irvine continues to receive national recognition as a safe and secure community. Examples of this recognition include: the Safest City for Violent Crime in the Nation for Cities with a population of 100,000 or more, according to the FBI Uniform Crime Report; and the ranking of second safest city overall in the nation for those cities with a population over 100,000 and fewer than 500,000, in the 13<sup>th</sup> Annual Morgan Quitno Awards.

Irvine has also been recognized by America's Promise – The Alliance for Youth, as one of the "100 Best Communities for Young People" in 2007, for the second year in a row, in honor of our demonstrated commitment to the well-being of the community's youth.

The response to actual occurrences of disorder is usually a reactive police response. While emergency response is an integral component of any plan to address disorder, it is also the most costly and often the least effective in reaching long-term solutions. Preventing disorder from ever taking hold can be achieved through a number of complementary activities such as: maintaining landscaping, streets, and public facilities; offering activities such as positive recreational experiences and services for youth and families; community oriented policing; and making a commitment to thoughtful City planning.

Irvine's strategic goals assume that crime prevention strategies are a more effective and, in the long term, a more cost-efficient means to achieve a safe and secure community.

Strategies to meet this goal include:

- Provide Timely and Effective Police Response to Emergency and Non-Emergency Calls for Service
- Geo-Policing Deployment
- Maintain Active Involvement as a Member of the Orange County Fire Authority
- Provide Effective Enforcement of City Building, Fire, and Grading Codes

# Strategic Business Plan Summary

- Implement the Five-Year Parks and Facilities Construction Program
- Provide Sound Stewardship of Open Spaces
- Support Our Children and Our Schools through the City of Irvine Educational Partnership Fund Program
- Provide Recreational Activities for Children and Youth that Promote Socially Productive Behavior
- Provide Facilities and Activities that Promote a Safe Environment for Irvine's Youth
- Implement the Strategic Plan for Children, Youth and Families and Work to Promote the Well-being of Local Families
- Engage a Culturally Diverse Community
- Engage Senior Citizens
- Engage Persons with Disabilities
- Engage the Community at the Irvine Civic Center

## **Strategic Goal: Economic Prosperity and a Livable Community**

A strong economic base is vital to the City of Irvine and its future. Irvine continues to be an economically vibrant City, with the Orange County Business Journal's 2007 Book of Lists reporting that six of the ten fastest-growing Orange County based public companies are located in Irvine. The City's General Plan emphasizes a balance between commercial and industrial sectors and a variety of residential villages. The attraction and retention of a variety of businesses and markets is essential to maintaining a sound fiscal base, which supports the City's high quality of life.

Strategies to meet this goal include:

- Promote a Safe and Economically Prosperous Community through the City's General Plan and Zoning Ordinance
- Develop the Great Park
- Implement the Redevelopment Agency, maximize the public benefit from the Redevelopment Plan for the Great Park Project Area
- Promote Economic Growth and Development that Attracts and Retains Business and Tourism
- Enhance Economic Development and Business Retention
- Strengthen the City's Revenue Base
- Increase the Number of Businesses Located in Irvine that Generate Sales Tax Revenue
- Support Legislation that Protects City Revenues, Long-Term Financial Stability, Infrastructure Rehabilitation, Maintains Funding Levels for Highway and Transit Programs, and Preserves Local Decision Making
- Fund the Circulation, Capital Improvement Program, and Bicycle Transportation Plan
- Fund the North Irvine Transportation Mitigation (NITM) Projects
- Encourage the use of a Balanced Multi-Modal Circulation System
- Promote the Development of Alternative Transportation Systems

# Strategic Business Plan Summary

- Provide a Timely and Efficient Development Review Process
- Maintain Development Fee Service Time Standards
- Provide Quality Housing for all Economic Segments of the Community
- Use and Protect Resources in a Manner that Enables People to Meet Their Current Needs and Provide for the Needs of Future Generations
- Enhance Irvine's Physical Environment by Promoting "Energy Efficient" High Performance Buildings
- Use and Protect Water Resources in a Manner that is Environmentally Conscious
- Improve Surface Water Quality to Maintain Beneficial Uses in Upper Newport Bay and the San Diego Creek
- Provide Solid Waste Collection Systems to Meet the Refuse Disposal Needs of the City and Comply with State Waste Diversion Mandates
- Be Actively Involved with the Air Quality Management District to Promote Clean Air Programs
- Foster Public-Private Partnerships that Improve the Community's Quality of Life

## **Strategic Goal: Effective Government**

The City of Irvine has a well-deserved reputation for providing exceptional customer service, with 93% of residents expressing satisfaction with overall City services in the 2006 resident survey. Providing quality services at a competitive cost is a central focus of this organization.

Over the last five years, the City has lowered per-capita costs for providing services while maintaining high standards of service delivery. As the City evolves and revenues become more constrained, City staff will need to remain vigilant in balancing policies, allocation of resources, service standards, and growing funding needs for infrastructure rehabilitation and new facility development.

Strategies to meet this goal include:

- Measure Citizen Satisfaction
- Provide Public Information in a Timely Fashion to Build Support, Partnerships, and Understanding between City Government and its Residents, Businesses, and Visitors
- Connect the Community with the Past, Present, and Future
- Continuously Evaluate the Staffing Mix of Employees, Consultants, and Contractors
- Implement the Strategic Technology Plan
- Use Activity Based Cost Studies to Set Fees that Recover the Full Cost of Fee-Based Services
- Deliver Cost-Effective Services



# Strategic Business Plan Summary

## Economic Conditions and Fiscal Threats

Over the past five years the U.S. economy has shown remarkable resiliency in recovering from the 2001 recession, the terrorist attacks of 9/11, oil price shocks and damage from hurricanes Rita and Katrina, as well as engagement in war efforts in both Afghanistan and Iraq. Despite these hurdles real Gross Domestic Product (GDP), a broad indicator of national economic health, has averaged nearly 3% for the last five years, close to the modern historical average and significantly higher than most other developed economies around the world during the same period. This is especially impressive as the calculated average growth rate includes the recessionary period of 2001, in which three quarters of negative growth were experienced, and also the slow-growth period of 2002. In addition, historically low interest rates have been a boon to consumer spending and the housing market nationwide.

With the national economy emerging from recession in 2001, Irvine has since experienced relatively strong revenue growth. Sales Tax, for example, is Irvine's main source of revenue and is directly linked to the health of the general economy. After initially dropping more than 11% during the recession, Sales Tax receipts have since rebounded to grow at an average annual rate of 7%. Irvine's Property Tax receipts and Documentary Transfer Fee revenue have also been strong, with Documentary Transfer Fee revenue more than doubling in recent years driven higher by a booming local housing market. Overall the City's increasing revenues, coupled with prudent fiscal management by City policy makers, has resulted in a series of annual budget surpluses.

Today's fiscal environment is far more uncertain, however, as the current economic expansion ages. The prevailing inverted bond market yield curve, for example, is a traditional, though not always perfect, harbinger of future economic slowing and possible recession. In addition, higher short-term interest rates have increased the cost of popular adjustable rate mortgages. This has raised concerns about housing market affordability, contributed to a change in buyer psychology and resulted in a slow-down in the housing market from its recent booming pace to more normal market conditions. As the housing market has slowed the City has received less real estate based tax revenues such as Documentary Transfer Fees and Property Taxes. While growth in other revenue sources has offset the weakness to this point, an unexpected shock to the economy could result in further revenue reductions at this critical time.

Fortunately City policy makers have had the foresight to use the surpluses of recent years to set money aside for leaner times. At the end of the most recent fiscal year the City had a budget surplus sufficient to add \$6 million to its Contingency Reserve Fund, increasing its reserve from 5.5% to 15% of operating budget expenditures in just two years. The Contingency Reserve Fund will provide a crucial buffer to the City should the economy suffer a downturn in the future.

# Strategic Business Plan Summary

## Five-Year Fiscal Outlook

The five-year fiscal forecast projects General Fund revenues and expenditures based on anticipated commercial and industrial development, residential development and the expected acquisition of infrastructure. The forecast does not assume any structural change to the City's current recurring revenues or expenditures. The fiscal forecast helps the City evaluate its financial position as projected growth results in increased service demands. The fiscal forecast includes the following assumptions:

- Continue debt service payments of \$6.0 million per year after FY 10-11, serving as a placeholder for potential future debt obligations after the existing Irvine Public Facility Infrastructure bonds are repaid to fund needed improvements and additions to facilities such as the Civic Center and Operations Support Facilities, including parking structures
- An increase in public safety sworn officer staffing ratio per 1,000 population
- Acquisition of 233 acres of newly developed parks and special facilities, including the Jeffrey Open Space Trail, nine Community Parks, eight Neighborhood Parks, and 135,014 square feet of new civic facilities
- Acquisition and maintenance of an additional 4,600 acres of open space totaling over 6,800 acres
- Acquisition of 314 lane miles of street inventory and associated maintenance costs
- Acquisition and maintenance of 127 acres of street and right-of-way landscaping
- Funding for replacement of the traffic signal system
- Funding for storm water run-off mandates
- Funding of the Strategic Technology Plan
- Funding for staff increases due to inventory increases
- Personnel merit increases averaging 3.5% per year
- Memorandum Of Understanding (MOU) increases reflecting agreements for FY 07-08
- The utilization of \$1.5 million annually from the Asset Management Plan to help pay for infrastructure rehabilitation

Table 1 (on the next page) presents the General Fund Fiscal Forecast for revenues and expenditures over the next five years. The forecast projects revenues increasing at an average annual compound rate of 4.3% and expenditures at 5.0%.

It is important to note that the Strategic Business Plan projections do not match the annual budget for FY 2007-08 and are not expected to do so. The Strategic Business Plan projections were prepared many months before the annual budget and therefore the annual budget projections incorporate more recent financial and economic information. In addition, the annual budget operating budget projections include the impacts of organizational restructurings and other changes outside the scope of the Business Plan.

# Strategic Business Plan Summary

Table 1  
5-Year General Fund Projected Financial Condition

General Fund Revenues	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
Sales Tax	\$60,798,000	\$63,110,000	\$65,925,000	\$69,786,000	\$71,445,000
Property Tax	\$38,603,000	\$41,145,000	\$42,272,000	\$42,984,000	\$44,432,000
Vehicle License Fees	\$1,524,000	\$1,597,000	\$1,672,000	\$1,763,000	\$1,867,000
Hotel Tax	\$9,391,000	\$9,821,000	\$10,275,000	\$10,977,000	\$11,519,000
Franchise Tax	\$6,677,000	\$6,815,000	\$7,244,000	\$7,624,000	\$8,064,000
Community Services Fees	\$6,510,000	\$7,169,000	\$7,809,000	\$8,095,000	\$8,750,000
Utility User's Tax	\$4,671,000	\$4,778,000	\$4,816,000	\$4,849,000	\$4,980,000
Fines & Forfeitures	\$2,129,000	\$2,188,000	\$2,247,000	\$2,306,000	\$2,365,000
Development Fees	\$392,000	\$396,000	\$474,000	\$572,000	\$615,000
Doc. Transfer Tax	\$2,423,000	\$2,793,000	\$2,755,000	\$2,780,000	\$2,883,000
Licenses & Permits	\$1,536,000	\$1,580,000	\$1,622,000	\$1,671,000	\$1,721,000
Miscellaneous	\$3,007,000	\$3,088,000	\$3,167,000	\$3,272,000	\$3,395,000
Total Revenues:	\$137,661,000	\$144,480,000	\$150,278,000	\$156,679,000	\$162,036,000
Transfers-In (Dev. Services)	\$4,010,000	\$4,082,000	\$4,549,000	\$5,099,000	\$5,383,000
Total Revenue - All Sources	<u>\$141,671,000</u>	<u>\$148,562,000</u>	<u>\$154,827,000</u>	<u>\$161,778,000</u>	<u>\$167,419,000</u>
Department Expenditures	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
City Manager's Office	\$9,529,000	\$9,861,000	\$10,332,000	\$10,842,000	\$11,339,000
Administrative Services	\$6,325,000	\$6,548,000	\$6,892,000	\$7,257,000	\$7,613,000
Community Development	\$6,995,000	\$7,179,000	\$7,410,000	\$7,668,000	\$7,948,000
Community Services	\$28,689,000	\$29,992,000	\$31,917,000	\$33,935,000	\$35,567,000
Public Safety	\$50,723,000	\$53,161,000	\$55,883,000	\$59,016,000	\$62,519,000
Public Works	\$28,776,000	\$29,797,000	\$31,570,000	\$33,369,000	\$34,920,000
Redevelopment	\$745,000	\$775,000	\$806,000	\$844,000	\$888,000
Non-Departmental	\$6,655,000	\$6,831,000	\$7,012,000	\$7,201,000	\$7,216,000
Total Expenditures:	\$138,437,000	\$144,144,000	\$151,822,000	\$160,132,000	\$168,010,000
Transfers Out (Rehab & CIP)	\$3,000,000	\$3,000,000	\$3,000,000	\$4,000,000	\$4,000,000
Total Appropriations & Transfers	<u>\$141,437,000</u>	<u>\$147,144,000</u>	<u>\$154,822,000</u>	<u>\$164,132,000</u>	<u>\$172,010,000</u>

## Summary Forecast

Summary Forecast	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
Total Revenues	\$141,671,000	\$148,562,000	\$154,827,000	\$161,778,000	\$167,419,000
Total Expenses	\$141,437,000	\$147,144,000	\$154,822,000	\$164,132,000	\$172,010,000
Forecast Balance	\$234,000	\$1,418,000	\$5,000	(\$2,354,000)	(\$4,591,000)

# Strategic Business Plan Summary

Assuming that current economic conditions prevail, the 2007 Business Plan forecast reveals a positive financial position for the next three budget years using moderately conservative revenue and expenditure assumptions. In any given fiscal year, however, the level of revenues, expenditures, and year-end surpluses (Carryover) is the result of numerous variables including the condition of the always changing national and state economies, legislative mandates, tax policies, changing land use or building intensity patterns, and City Council priorities. To the extent that these factors vary from forecast assumptions, the outcomes will also vary.

In contrast to the surpluses projected in the first three years, the last two years of the forecast show a deficit. This deficit is caused by flattening City revenues, primarily due to the cyclical slow-down in the housing market, coupled with increasing operating costs. As the City has grown quickly during the last ten years, a large amount of infrastructure has been added and is now requiring preventive maintenance. In addition, the City's older infrastructure is now requiring more substantial rehabilitative investments. Operating costs are also increasing as new police officers must be hired to keep pace with recent population growth. Medical and insurance costs also continue to grow faster than inflation. The elevated cost of energy and natural resources is also taking a larger share of the operational budget for baseline services such as street lighting, park lighting, landscape watering, facility heating, air conditioning and also fueling for police and maintenance vehicles.

The deficit is largest in the fifth year, at approximately 2.7% percent of revenues, but is small enough that a fairly minor adjustment in either projected revenues or expenditures would be enough to bring the projections back into balance. In addition, with the assumptions used in the model being fairly conservative, it is possible that the expected deficits are partially the result of conservative assumptions being compounded several years into the future. It is also possible, however, that the macro-economic environment could deteriorate in an unexpected way resulting in even worse performance than projected. Therefore while the projected deficits should not be seen as alarming in the near term, they should be an important consideration in future expenditure decisions within the City's control.

In the past the City has been in far more fiscally precarious situations than today. Faced with economic threats in the form of a recessionary economy, state fiscal mismanagement, and legal challenges to property tax revenues that could have cost Irvine millions, Irvine took immediate and proactive steps to prepare for the worst. In addition to curtailing expenditures citywide, the City's Contingency Reserve Fund has been built up over the years to exceed 15% of the City's operating budget. These efforts have enabled Irvine to not only successfully weather difficult times, but also to prepare for new challenges in the future.

The challenge that now lies ahead is the projection of higher operating costs coupled with flattening revenues. While the 2007 Fiscal Forecast shows the General Fund budget in balance for the next three years, attention must shift to the outer years of the forecast. Prudent fiscal management and the utilization of new technology, practices and standards that further drive-down the City's cost of service per capita will help the City to meet the Community's needs in a period of constrained revenue growth.

# Strategic Business Plan Summary

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

## Capital Improvement Program

Table 2 presents a summary of the 5-year capital improvements plan. The summary includes all of the maintenance, rehabilitation, and new construction projects identified throughout the Strategic Business Plan document. The summary also includes a summary of available resources for these projects. The Forecast assumes annual contributions of \$1.5 million from the Asset Management Plan and increasing annual contributions from the General Fund shown in the previous table as "Transfers Out (Rehab & CIP)."

Implementation of the proposed projects, over the next five years, will maintain current standards for maintenance and rehabilitation of City infrastructure and facilities. If the proposed projects are not funded, the City will fall below current standards and a backlog will occur.

All projects scheduled to begin construction in FY 07-08 have sufficient funding which has been identified and secured. The following four years of the forecast, however, show an increasing need for funding with annual deficits ranging from \$0.3 million to approximately \$16.7 million required to maintain current standards. Even in these years, however, funding is available for the majority of projects. Funding has been identified for 99% of the need in FY 08-09, 84% of the need in FY 09-10, 89% of the need in FY 10-11 and 85% of the need in FY 11-12.

The primary cause of the large capital project funding deficits, particularly in FYs 09-10 and 10-11, are the need for large rehabilitation expenditures. Two Barranca rehabilitation projects, for example, both exceeding \$3 million are scheduled for FY 09-10. In addition, the need for local street rehabilitation funding has increased recently by more than \$1 million for FYs 09-10 and 10-11 due to increased raw material costs and by the need for more extensive rehabilitation efforts beyond simple coating maintenance as a result of infrastructure aging and wear and tear. Finally, the construction phase of a large circulation project totaling \$11.4 million, Interstate 5 Southbound Ramps on Jamboree, is programmed for FY 09-10. While this project is currently funded with \$5 million in grant money, the project still has a significant impact on the FY 09-10 funding deficit.

It is important to note that the forecast of available revenues shown below does not include potential grant funding not yet secured. Historically, major arterial street rehabilitation projects have received 25% funding by grant sources. Additionally, there are other grant programs that pay even a greater share of a project's costs. Irvine continues to be well positioned to receive future awards from granting agencies and the Public Work's Department is preparing to once again aggressively pursue funding opportunities to meet the City's identified project needs. These opportunities should multiply in the coming months with the recent passage of State Proposition 1B and the thirty year renewal of

# Strategic Business Plan Summary

Orange County's Measure M transportation funding program. Overall the City of Irvine is well positioned to obtain grants from these and other programs resulting in a significant improvement to the City's five-year funding plan for arterial roadways and circulation projects.

Please note that the Strategic Business Plan capital program for FY 2007-08 does not precisely match the capital budget as presented in this year's annual budget document, nor is it expected to do so. The Strategic Business Plan capital program was prepared many months before the annual budget and therefore the annual budget incorporates some recent project changes not included in the Business Plan forecast, including two new Great Park projects derived from the recently completed Great Park Strategic Business Plan.

Table 2  
5-Year Rehabilitation and CIP Projected Financial Condition

Total Revenue Sources:	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
AQMD	\$185,000	\$385,000	\$185,000	\$185,000	\$185,000
Developer Contribution	\$250,000	\$0	\$4,000,000	\$0	\$0
Gas Tax (Fund 111)	\$4,500,855	\$8,263,934	\$5,185,517	\$5,301,517	\$5,438,518
GF/AMP/Rehab & Infrast. (Fund 010)	\$6,901,206	\$5,838,900	\$4,533,358	\$5,500,000	\$5,800,000
IBC Fees (Fund 123)	\$5,771,536	\$145,000	\$1,620,000	\$1,003,250	\$636,913
IBC TMP (Fund 138)	\$62,500	\$0	\$0	\$0	\$0
ICCP Reimbursement	\$103,929	\$104,968	\$106,018	\$107,078	\$113,235
M Competitive Grants	\$4,146,494	\$1,237,145	\$6,433,954	\$3,500	\$3,500
M Turnback (Fund 110)	\$4,215,845	\$3,204,822	\$3,366,587	\$2,655,891	\$3,762,157
NITM Fee Program (Fund 122)	\$9,669,880	\$4,220,793	\$33,615,520	\$1,534,481	\$702,000
Proposition 40	\$1,100,000	\$0	\$0	\$0	\$0
Proposition 116	\$0	\$0	\$20,000,000	\$70,000,000	\$30,000,000
Parking Fees	\$0	\$325,000	\$0	\$0	\$0
Quimby Fees (Fund 112)	\$264,413	\$0	\$4,600,000	\$0	\$0
SDC Circulation (Fund 118)	\$5,571,352	\$5,325,879	\$2,450,000	\$2,700,000	\$2,483,000
SDC Non-Circulation (Fund 118)	\$5,436,885	\$10,319,990	\$1,020,864	\$9,138,361	\$3,500,000
Slurry Seal (Fund 132)	\$600,000	\$500,000	\$500,000	\$500,000	\$500,000
TEA Grant	\$37,940	\$950,642	\$0	\$0	\$0
Total Rehabilitation/CIP Revenue:	\$48,817,835	\$40,822,073	\$87,616,818	\$98,629,078	\$53,124,323

# Strategic Business Plan Summary

Table 2 (continued)  
5-Year Rehabilitation and CIP Projected Financial Condition

Total Expenditures:	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
Rehabilitation:					
Arterial Street Rehabilitation	\$5,930,000	\$7,570,000	\$13,420,000	\$14,410,000	\$12,640,000
Local Street Rehabilitation	\$2,140,000	\$1,940,000	\$2,070,000	\$1,980,000	\$2,040,000
Bridge Projects	\$50,000	\$100,000	\$100,000	\$60,000	\$100,000
Hardscape Rehab Projects	\$315,000	\$328,500	\$345,000	\$361,750	\$378,500
Storm Drain Projects	\$1,125,000	\$150,000	\$550,000	\$150,000	\$150,000
Traffic Signal Rehabilitation/Upgrades	\$1,804,700	\$1,726,700	\$1,861,700	\$1,818,700	\$1,846,700
Community Parks	\$435,000	\$435,000	\$435,000	\$700,000	\$475,000
Neighborhood Parks	\$366,000	\$366,000	\$425,000	\$160,000	\$450,000
Street Landscapes	\$771,271	\$1,147,255	\$720,000	\$720,000	\$720,000
Turf Athletic Fields	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Facility Rehabilitation Projects	\$3,047,804	\$3,190,782	\$3,335,190	\$3,526,042	\$3,728,789
Playground Equip. Projects	\$697,820	\$619,990	\$620,864	\$341,191	\$347,000
Infrastructure Development:					
Off-Street Bike Trail Development	\$200,000	\$200,000	\$400,000	\$750,000	\$750,000
Parks & Facilities Development	\$5,903,478	\$10,500,000	\$4,600,000	\$8,800,000	\$4,700,000
IBC Circulation Projects	\$8,709,036	\$1,304,473	\$5,745,000	\$1,003,250	\$636,913
Circulation Projects	\$4,153,086	\$6,134,439	\$15,617,153	\$3,720,800	\$2,486,500
NITM Projects	\$12,484,640	\$4,220,793	\$33,615,520	\$1,534,481	\$702,000
Transit Projects	\$250,000	\$575,000	\$20,050,000	\$70,050,000	\$30,050,000
AQMD Projects	\$185,000	\$385,000	\$185,000	\$185,000	\$185,000
Total Rehabilitation/CIP Expenditures:	\$48,817,835	\$41,143,932	\$104,345,427	\$110,521,214	\$62,636,402

## CIP Summary Forecast

Summary Forecast	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
Total Revenues	\$48,817,835	\$40,822,073	\$87,616,818	\$98,629,078	\$53,124,323
Total Expenditures	\$48,817,835	\$41,143,932	\$104,345,427	\$110,521,214	\$62,636,402
Forecast Need:	\$0	(\$321,859)	(\$16,728,609)	(\$11,892,136)	(\$9,512,079)

## Conclusion

While the 2007 Fiscal Forecast shows that the General Fund budget is in balance for the next three years, attention must shift to the outer years of the General Fund forecast where increasing operational costs result in expected deficits. Prudent fiscal management and the utilization of new technology, practices and standards that further drive-down the City's cost of service per capita will help the City to meet the needs of the Community in a period of constrained revenue growth. At the same time, grant funding opportunities will be aggressively pursued to balance the City's Capital Improvement Program and to maintain the City's infrastructure. Through the City Council's continued leadership, Irvine will continue to fulfill its strategic goals ensuring the community's quality of life.

# Financial Policies

## Budget and Financial Policies



One of the chief responsibilities of the City of Irvine to its residents is the care of public funds. These financial management policies are designed to ensure the fiscal stability of the City of Irvine and guide the development and administration of the annual operating and capital budgets through wise and prudent management of municipal finances while providing for the adequate funding of the services desired by the public and the maintenance of public facilities.

### 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 that 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 decisions of the City Council and City management which have significant fiscal impact;
- To provide essential public facilities and prevent deterioration of the City's public facilities and its capital facilities;
- 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 ensure the legal use of all City funds.



# Financial Policies

## Accounting and Reporting Policies

### Accounting and Annual Reporting Procedures

The City's financial statements present the government and its component units (entities for which the government is considered to be financially accountable). 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 nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental 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 to be 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 to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual, and are therefore recognized as revenues of the current fiscal period.

# Financial Policies

## Accounting and Reporting Policies

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 to be 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 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 citizens programs are funded from interest earnings and additional donations;
- Internal Service funds account for operations that provide services to other departments of the City on a cost reimbursement basis. These services include self-insurance, acquisition, replacement and maintenance of the City's vehicle fleet and other major equipment, and 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 the Employee Benefit Trust Fund for health insurance for retired sworn employees; and,
- Agency funds are used to account for various activities in which the City acts as an agent, not as a principal. The 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.
- 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 that are of a material nature and subject to findings of the independent auditors. An audit verified carryover balance will be available at the end of October and will be included within the Year End budget analysis report.

# Financial Policies

## Accounting and Reporting Policies

- The selection of the independent Certified Public Accountant 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 auditors shall provide the City Council with a management letter addressing the findings of the auditors in conjunction with their opinion on the City's Annual Financial Report. This report shall be submitted to the City Council within 60 days of receipt of the report.
- At the conclusion of the 1<sup>st</sup> Quarter, and monthly thereafter, a financial report shall be provided to the Finance Commission and City Council that evaluates and details financial performance relative to the adopted and adjusted budget.

### Monthly Financial Reporting

On a regular basis, evaluate financial performance relative to the adopted and adjusted budget, and prepare and present reports to the City Council, City management, and Finance Commission.

- Through regular monitoring of budgetary performance, provide an early warning of potential concerns and problems.
- Identify, investigate, and correct accounting errors.
- Evaluate and explain significant structural (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 is only available to those Public Safety Sworn employees hired before February 2002 who elected to remain in this plan.
  - A Board of Trustees comprised of the City Manager and two Management representatives shall administer it.
  - 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 man rule, the safety of principal, liquidity, and reasonable rate of return.
  - The City's independent auditors shall conduct an annual audit and submit an audit report and management letter to the City Council, the Finance Commission, the City Manager, and to the Board of Trustees.

# Financial Policies

## Accounting and Reporting Policies

- The Defined Benefit Plan shall have an annual Actuarial Study performed with the audit and submitted concurrently.
- CalPERS Defined Benefit Pension Plan for Sworn Employees.
  - This Plan is available to those sworn employees employed on February 28, 2002 who elected to transfer from the City's Defined Benefit 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.

### **Plans for Miscellaneous Non-Sworn Employees**

- The City of Irvine Defined Contribution Plan.
  - This Plan is only available to those Miscellaneous Non-Sworn employees hired before July 2003 who elected to remain in this plan.
  - The City and an appointed Trustee shall administer the Defined Contribution Plan. A Plan Committee comprised of representatives from Management, two representatives from the Supervisory Administrative group, two representatives from the Irvine Professional Employees' Association, two representatives from the Hourly employee group and one representative from the Confidential employees shall advise and assist the City in administering the Plan. Each individual employee has the ability to invest their retirement funds among a variety of diverse investment vehicles.
  - The City's independent auditors shall conduct an annual audit and submit an audit report and management letter to the City Council, the Finance Commission, the City Manager, and to the Retirement Plan Committee.
- CalPERS Defined Benefit Pension Plan for Miscellaneous (Non- Sworn) Employees
  - This Plan is available to those non-sworn employees employed on July 1, 2003 who elected to transfer from the City's Defined Contribution Plan and is mandatory for those Miscellaneous employees hired after July 1, 2003.
  - CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and City ordinance.

# Financial Policies

## Budget Policies

The City utilizes the following policies to govern budget development and operations.

### Balanced Budget

- The City of Irvine Charter, Article X, Section No. 1001 sets the legal requirement for the City Manager to submit to the City Council a proposed budget for the ensuing fiscal year, and an accompanying message at such time as the City Council shall prescribe. It is the policy of the City Manager that this budget proposal be balanced. A balanced budget will be adopted by the City Council before the beginning of the fiscal year.
- It is the City's policy to fund current year operating expenses with current year revenues. The budget proposal as presented by the City Manager shall be balanced, with reoccurring revenues meeting or exceeding recurring expenditures for ongoing operations. Non-reoccurring revenues may not be used to fund reoccurring expenditures.
- It is the City's policy to maintain a reserve of not less than 15% of General Fund expenditures.
- The City Council has the authority to authorize the use of reserves and/or non-reoccurring revenues to balance the budget when unforeseen events occur that reduce the City's reoccurring revenues, and to direct the City Manager to make budgetary recommendations that will re-balance the budget within a specified timeframe.

### Budget Process

- Article X of the Irvine City Charter and Section I-3-210 of the Code of Ordinances sets forth the legal requirements for the preparation of the annual budget.
- The fiscal budget is prepared by the City Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the City Council prior to the beginning of each fiscal year.
- The Budget Office shall prepare and disseminate a budget preparation calendar that provides clear and concise direction on tasks and due dates.
- Departmental Budget Coordinators have responsibility for ensuring compliance with budget development policies, procedures, and timelines.
- Public input/review of the proposed budget is encouraged. The entire budget document shall also be available at Civic Center for review. All Commissions shall hold at least one public meeting regarding the City Manager's proposed budget. After providing public notice and opportunity for public review and comment, the City Council shall adopt the annual budget at a public meeting prior to July 1.
- The budget proposal presented by the City Manager shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document.

# Financial Policies

## Budget Policies

### Reporting Responsibilities

- The City Manager will be held accountable for assuring that departmental expenditures stay within the department's budget appropriation. The City Manager will notify the City Council immediately 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 budget variances greater than \$100,000 or 10%. This report is to be prepared for the first quarter of the fiscal year and monthly thereafter, and shall include a written analysis and a re-projection, if appropriate.

### General Fund Budgeting

- The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments or other organizations. All assumptions, transfers, and other relevant budget data shall be clearly stated.
- The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- Where possible, the budget and subsequent status reports will integrate performance measurement and productivity indicators.
- In instances where specific activities/purchases are authorized by the City Council in a certain fiscal year and remain incomplete and/or unexpended, revenues and/or fund balance may be carried forward, at City Council's discretion, into the next fiscal year to support such activities/purchases.
- Provisions will be made for adequate maintenance of the capital plant and equipment and for their orderly rehabilitation and replacement within available revenue and budgetary limits.
- To show true cost of services, revenues and expenditures will be budgeted and account 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, inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service, and Internal Service Funds.

# Financial Policies

## Budget Policies

- Special Funds shall be created when legally required, requested by the City Council, recommended by the Finance Commission, or to facilitate internal accounting and financial reporting procedures.
- The annual budget for each Special Fund shall be prepared in conjunction with the General Fund budget and shall be submitted to the City Council for adoption prior to the beginning of the fiscal year. Special Funds budgetary and accounting procedures will conform to GAAP.
- Activities of the Special Funds shall be reported to the Finance Commission and City Council on a regular basis consistent with General Fund reporting responsibilities.
- To show true cost of services, revenues and expenditures will be budgeted and account 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.

### **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, circumstances arise during the fiscal year that were unanticipated during development of the annual budget that require the City to enter into a contractual agreement for services not identified in the adopted budget. When such a need arises, approval must be obtained according to the following guidelines:

Up to \$5,000 – No formal approval required  
\$5,001 to \$30,000 – Director's Approval  
\$30,001 to \$100,000 – City Manager approval  
Over \$100,001 – Finance Commission review and City Council approval

Each department's Budget Coordinator will assist staff in obtaining the proper approvals when required.

### **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, and Strategic Technology funds.

### **Self-Insurance Fund**

This Fund provides for the funding and accounting for the City's worker's compensation, general liability, miscellaneous insurance and unemployment insurance. This Fund is financed from

# Financial Policies

## Budget Policies

actuarially determined self-insurance premiums paid by each Department as a percentage of payroll costs.

### **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.

### **Fleet and Equipment Funds**

- The City shall maintain two Equipment Internal Service Funds to account for the original acquisition, replacement and ongoing maintenance, and operation of significant equipment. Significant equipment is defined as equipment costing \$10,000 or more, having a useful life of more than one year. The Fleet Services Fund shall own and maintain all rolling stock. All other equipment shall be accounted for in the Miscellaneous Equipment Fund.
- 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, actual and projected vehicle maintenance costs, and deliberation by the Equipment Replacement Committee. 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 purchasing Department. Thereafter, the purchasing 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 and fuel island maintenance costs where applicable, and any lease payment costs, loan amortization or related financing costs.
- Within the annual budget document, new and replacement equipment is individually identified.

### **Telephone, Mail and Duplicating Fund**

The Telecommunications program provides coordination and administration of all telephone lines, voice mail functions and design, equipment administration, paging and cellular services. The Duplicating division provides for the administration of a centralized Duplicating Center, all copier acquisition and contract negotiations, networking equipment, training, maintenance and an on-site Contractor's Representative which performs server maintenance and assistance with customer service. The Mail Center processes bulk and regular mailings as well as assisting in the design and creation of mailers to ensure that we meet the United States Postal Service requirements. This division is also responsible for all mail services within City Hall as well as 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 expensed to user Departments based on utilization.



# Financial Policies

## Budget Policies

### **Strategic Technology Fund**

- This internal service fund shall acquire and own Information Technology capital equipment, including workstation and network hardware, software applications and licenses, and related infrastructure. The fund shall also provide maintenance support of the assets, provide staff training services, purchase 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 strategic 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.

### **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. The budget should not be balanced by deferring these expenditures.
- Future maintenance needs for all new capital facilities will be fully costed out.

### **Interfund Transfers**

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

### **Fund Balances/Reserves**

- To maintain the City's credit rating and meet seasonal cash flow shortfalls, economic downturns or a local disaster, the budget shall provide for an anticipated fund balance for general government and enterprise fund types. Fund balance shall be exclusive of all reserves not available for use in emergencies and contingencies.
- A Contingency Reserve fund shall be established and funded at a minimum of 15% of the General Fund Operations Budget.
- If the fund balance of the Contingency Reserve Fund falls below 15%, additional funds will be allocated to the reserve to rebuild the balance.

# Financial Policies

## Budget Policies

- Allocation of funds from the Contingency Reserve Fund requires review and approval of the City Council. As a general rule, these monies shall only be used to prevent/alleviate dangerous conditions and/or to prevent catastrophic disruptions in City services.
- The City Council directs and approves the disposition of year-end fund balances. Annual rehabilitation needs will be funded using Carryover funds. As a general rule, remaining carryover funds will be divided accordingly: 60% to new capital projects, 20% to City Council discretionary projects, and 20% to Asset Management Plan. The exceptions to this policy are prior year approved projects that are carried forward into the new fiscal year and debt service.

### 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 of Irvine.
- 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.

### Budget Adjustments

#### Purpose

To provide an administrative process and budget accounting control of the General and Special Funds budgets, exclusive of the Capital Improvement Program budget.

#### Policy

Adjustments to the Adopted or Adjusted budget may be made within the following limitations:

- No Budget Adjustments for less than \$5,000 will be approved (unless legally required or to close a Capital Project).
- Budget Adjustments of less than \$50,000 do not require review of the Finance Commission
- Budget Adjustments will be classified as one of the following types:
  - Type 1 – Adjustments within a Department, Fund, or Project that do not increase overall revenues, transfers, expenditures, fund balance, or allocations.
  - Type 2 – Adjustments to a Department or Fund (excluding CS Fund 030) budget that increases overall revenues, transfers, expenditures, fund balance, or allocations.
  - Type 3 – Adjustments to a Capital Project that increases overall revenues or transfers and corresponding expenditures.
  - Type 4 – Adjustments to the Community Services Fund (030) that increase overall revenues, transfers, expenditures, fund balance, or allocations.

# Financial Policies

## Budget Policies

- Type 5 – Adjustments within an Assessment District (AD) or Community Facilities District (CFD) Capital Project fund provided that the projects are identified in an approved AD Engineers Report or CFD Resolution of Formation.
- Type 6 – Adjustments that expand or add to City programs or services.
- Type 7 – City Manager adjustments within the General Fund (only) that do not increase overall General Fund expenditures or revenues.

- Budget Adjustments require the following level of approval:

Amount of Adjustment ↓	TYPE 1	TYPE 2	TYPE 3	TYPE 4	TYPE 5	TYPE 6	TYPE 7
\$5,000 TO \$30,000	Level 1	Level 3	Level 1	Level 1	Level 1	Level 4	Level 5
\$30,001 TO \$50,000	Level 2	Level 4	Level 2	Level 2	Level 1	Level 4	Level 5
Over \$50,000	Level 4	Level 4	Level 4	Level 3	Level 1	Level 4	Level 5

- Level 1 – Budget Office, Fiscal Services Administrator, Department Director
- Level 2 – Budget Office, Fiscal Services Administrator, Department Director, City Manager
- Level 3 – Budget Office, Fiscal Services Administrator, Department Director, City Manager, City Council
- Level 4 – Budget Office, Fiscal Services Administrator, Department Director, City Manager, Finance Commission (Review), City Council
- Level 5 – Budget Officer, Fiscal Services Administrator, City Manager

### Budget Adjustment Procedure

The originating department's personnel will generate the Budget Adjustment request. In the case of budget adjustments that affect more than one department (such as carryover funds and Citywide salary and benefit changes), the Budget Officer shall be responsible for generating the budget request. 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);
- Transaction Type;
- 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 City Council approval, one of the Recommended Actions should be to approve the Budget Adjustment (or to specifically request that the City Council approve transaction and amount). 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 Adjustment.

# Financial Policies

## Budget Policies

### **Budget Office and Finance Review**

The Budget Officer and Manager of Fiscal Services shall be responsible for reviewing all budget adjustments for availability of funds and compliance with budget policy. 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 been approved by the approving authority and has received all required approvals and signatures, it will be forwarded to Finance 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 (Type 7) will be reported to the Finance Commission and City Council in the next scheduled Monthly Financial Report.

The Finance Department shall retain the original copy of all budget adjustments in accordance with the City's records retention schedule.

### **Continuous Auditing**

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

## **Proposition 4 – Gann Initiative**

### **Purpose**

To conform to Proposition 4 legal requirements (Article XIII-B California State Constitution) related to the amount of tax proceeds that state and local governments may spend each year (popularly known as the Gann Initiative/Limit).

### **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.

# Financial Policies

## Budget Policies

### Procedure

The voters of California, during a special election in 1979, approved Article XIII-B of the California State Constitution, informally known as the Gann Initiative. Article XIII-B provides limits with respect to the total amount of appropriations in any fiscal year from the "proceeds of taxes."

The State Legislature, in 1980, added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriation limit for the following year. The appropriations limit for any fiscal year was originally equal to the previous year's limit, adjusted for population changes and the change in the U.S. Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California State Department of Finance.

However, the original Article XIII-B (Proposition 4) and its implementing legislation were modified via Proposition 111 and SB 88 in June 1990. These changes were incorporated into the FY 1990-91 and FY 1991-92 Appropriations Limits. The adjustment factors include the growth in the California Per Capita Income, or the growth in non-residential assessed valuations due to construction within the City and population growth within the county or the city.

### Proposition 4 Limits

Using the legally prescribed formula, the FY 2007-08 estimated City appropriations limit is \$192,107,243 and appropriations subject to the limit are \$119,738,674. The City Council passed a resolution on June 12, 2007 certifying that the city was in conformance with Gann requirements.

### Summary

The City's General Plan identifies the level and pace of growth of the undeveloped areas of the City. The Strategic Business Plan models expenditures and revenues based on these growth projections. Based on the City's growth plan and the Strategic Business Plan projections, the City will not reach its Gann expenditure limit in the foreseeable future.

### Risk Management

#### Purpose

- Provide a method of assessment and accounting for the City's risk management program.

#### Policy

- Utilize professional actuarial services to assess liability levels, and follow Governmental Accounting Standards Board (GASB) guidelines with regard to reporting.

#### Procedure

- An actuarial study calculates an estimate of the minimum liability to be booked by the City in accordance with GASB Statement #10. GASB #10 requires the City to accrue a liability on

## Financial Policies

### Budget Policies

its financial statements for the ultimate cost of claims and expenses associated with all reported and unreported claims. The City establishes the funding level for its self-insurance fund on a more conservative standard than the GASB #10 minimum liability accrual. The City funds its self-insurance contribution rates and outstanding 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.

#### **Cost Accounting**

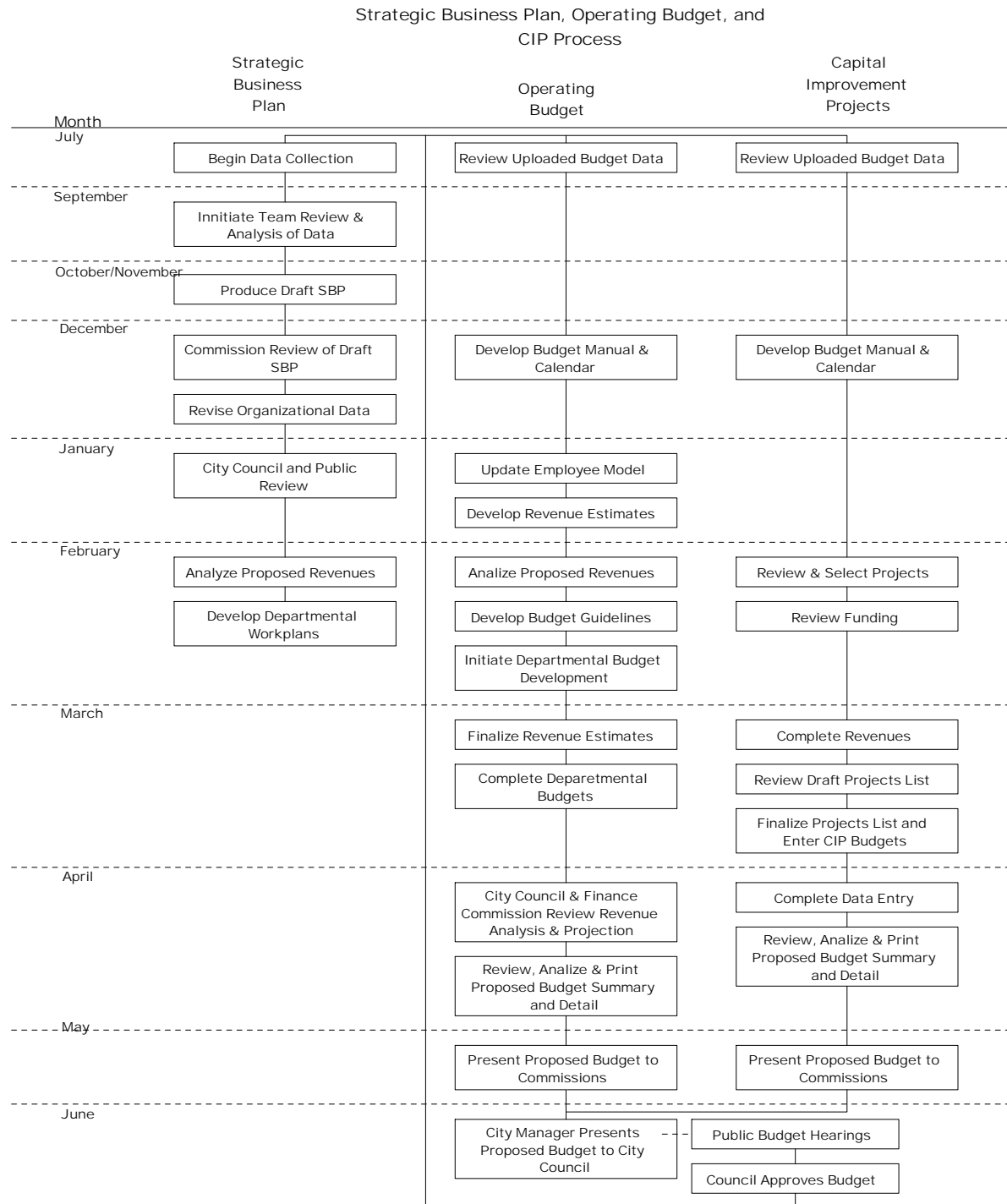
To ensure appropriate fee and cost recovery levels, the City will conduct formal Cost of Services studies on a regular basis. A Cost of Services analysis for Development Services shall be conducted not less than every four years nor more than every two years. A Cost of Services analysis for Community Services programs and services shall be conducted every two years.

#### **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 (see next page):

# Financial Policies

## Budget Policies



# Financial Policies

## Capital Improvements Projects Policies

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

### Capital Improvement Program

- The City Manager shall develop and maintain a five-year projection of capital improvement projects based on the General Plan, Specific Plans, and on City Council approved projects. The five-year projection shall be presented as part of the annual Strategic Business Plan. The Capital Improvement Program (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall and adjust projects and programs accordingly. The five-year projection shall include new capital projects, rehabilitation needs, and long-term maintenance.
- Irvine's CIP is budgeted on a multi-year basis; monies are allocated to projects when available, regardless of the fiscal year in which construction will begin. Annual appropriations for capital projects are contained in the appropriate Special Funds Budget.
- The City's capital program will recognize the borrowing limitation of not only the City but also the debt tolerance (direct and overlapping debt) of the City as a whole.
- The proposed annual budget shall contain a five-year summary projection of revenues and expenditures that specifies the revenue sources and anticipated allocation schedule for the five-year CIP program. This multi-year plan shall be updated on an annual basis.
- Individual capital improvement projects shall include a budgeted amount for City administration, whereby project estimates reflect the total cost of the project.
- The City shall actively pursue outside funding sources for all capital improvement projects.

### Capital Improvement Funding

- Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test required to achieve City goals and to the extent that projects must be placed in priority dictated by the timing of the funds available.
- Unexpended project balances shall be carried forward to future fiscal years to complete the intent of the original budget, contingent upon approval by the City Council.
- Upon completion of capital projects, unspent funds shall be reported to the City Council through the year-end Carryover Report or the Annual Budget. The City Manager shall provide recommendations to redirect the use of unspent capital project funds in the Carryover Report and the Annual Budget.
- In no case shall projects incur a funding deficit without the express approval of the City Council.



# Financial Policies

## Capital Improvements Projects Policies

### Purpose

To promote Citizen 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 citizen input into the strategic goals and annual budget process with a systematic procedure designed to evaluate and track requests. Specifically, staff will develop a cost estimate for each request as well as rank the request along with other capital improvement projects (ranking criteria will include previous City Council conditions of approvals, Environmental Impact Report mitigation requirements, safety concerns, and consistency with strategic goals). The City Council and appropriate City Commission(s) (Finance Commission, Planning Commission and Community Services Commission) will review the request in the context of the City's proposed Capital Improvement Program and recommend, defer, or decline to fund the request.

### Procedure

In order to promote, evaluate and track citizen participation, staff will implement the following procedures:

- When a citizen contacts the City with a capital improvement project request, it will be the responsibility of the Department contacted to forward a Citizen Budget Request Form to the citizen, 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 Business Planning and Budget. The completed form shall contain cost estimates for the project developed by the appropriate department.
- If the citizen's request does not fall within the contacted department's operations, the initial staff contacted will direct the citizen to return the Citizen Budget Request Form to the appropriate Department, or to the City Manager's office. Citizen budget requests received by the City Manager's Office will be forwarded to the appropriate Department.
- When Business Planning and Budget receives a copy of the Citizen Budget Request Form, it will be given a unique number for tracking purposes. Requests received before September 30<sup>th</sup> will be considered for funding in the next fiscal year's budget process.
- Departments will review each request in terms of existing programs and projects, feasibility and appropriateness. Some requests may already be funded, just not completed, and others may fall within jurisdictions such as the County of Orange or the Irvine Unified School District. Once a request is deemed appropriate, the Department will review the request in terms of their strategic goals and provide a recommendation for funding. All Citizen Budget Requests recommended for funding will then have a detailed cost estimate prepared by the Department.
- Once the status of the Citizen Budget Request has been determined, the appropriate Department will prepare a detailed letter to be sent to the requester. This letter will include a restatement of the request, a detailed analysis of why the request is being recommended or

## Financial Policies

### Capital Improvements Projects Policies

rejected for funding, and the relevant Commission and City Council hearing dates. A copy of each response letter will be forwarded to Business Planning and Budget.

- Department representatives will be required to attend all Commission and City Council budget hearings and be prepared to respond to questions regarding the status of each Citizen Budget Request.

The Business Planning and Budget section will prepare a summary report of the Citizen Budget Requests and their status for the City Council to review prior to the budget hearings.

# Financial Policies

## Capital Improvements Finance Policies

The City uses the following policies relating to long-term financing of the City's Capital Improvement Programs.

### Capital Improvement Financing

- The City of Irvine's debt management shall conform to all other budgeting and financial reporting policies where applicable. All debt issuance shall comply with the Federal, State, and City Charter requirements.
- The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness issues and utilize this reporting system as a performance criterion for the administration of the City's outstanding indebtedness.
- Debt issuance is an acceptable method of financing infrastructure and public facility projects within the City; however, should only be used if current revenues cannot cover the costs.
- The term of any City debt issue shall not exceed the useful life of the assets being acquired by the debt issue.
- The City should take a proactive approach to improving and enhancing the City's bond rating and institute financial reporting processes to enhance the marketability of the City debt.
- Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget; commitments to future operations, maintenance costs and reliable debt retirement sources will also be identified.

### Use of Debt Financing

- Debt financing shall generally be limited to one-time Capital Improvement Projects and only under the following circumstances:
  - When the project's useful life will exceed the term of the financing;
  - When project revenue or resources will be sufficient to service the debt; and,
  - When the project will benefit the citizens 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).

### 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.

# Financial Policies

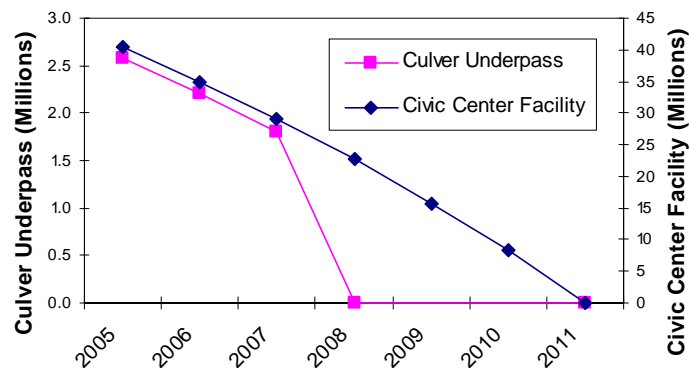
## Debt Limits

The tables below summarize the City's outstanding long-term debt obligations.

Outstanding City Debt  
Fiscal Years ended 2005 through 2008

<u>Type of Debt</u>	2005	2006	2007	2008
Certificates of Participation				
<i>Culver Drive Underpass</i>	\$2,575,000	\$2,205,000	\$1,810,000	\$0
Lease Revenue Bonds				
<i>Civic Center Facility</i>	\$40,365,000	\$34,965,000	\$29,135,000	\$22,775,000
Total City Debt	\$42,940,000	\$37,170,000	\$30,945,000	\$22,775,000

As shown in the following chart, the City's outstanding debt will be retired by 2011:



### 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, which is \$5,885,646,341. The City has no outstanding general obligation bonds. The table below summarizes the City's debt limit margin over a four-year period:

#### Computation of debt limit margin Years ended 2004 through 2007

	2004	2005	2006	2007
Assessed Valuation	\$26,799,740,642	\$29,634,708,495	\$33,773,536,857	\$39,237,642,276
Debit Limit - 15% of Assessed Valuation	\$4,019,961,096	\$4,445,206,274	\$5,066,030,529	\$5,885,646,341
Less - Outstanding General Obligation Bonds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Legal Debt Margin	\$4,019,961,096	\$4,445,206,274	\$5,066,030,529	\$5,885,646,341

At this time, the City does not anticipate issuing any debt subject to the debt limits in FY 2007-08.

# 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 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 Operating Funds Portfolio, Bond Proceeds Portfolio, Culver Undercrossing Portfolio, and Fiscal Agent 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 be created)

### Delegation of Authority

- The Charter of the City of Irvine and the authority granted by City Council assign the responsibility of investing unexpended cash to the City Treasurer.
- The City Treasurer may delegate daily investment activity, such as carrying out the Treasurer's investment instructions, confirming treasury transactions, and other routine activities.
- Investments with a maturity of greater than five years must be approved by the City Council.

### Prudence

- The Treasurer operates the City's pooled cash investment program under Section 53600.3, of the California Government Code, applicable State laws, and a Prudent Investor Rule. This affords a broad spectrum of investment opportunities so long as the investment is deemed prudent and permissible by the State of California, various bond indentures, and the City's Annual Investment Policy. The Treasurer strives to invest 100% of idle funds.

### Treasury Objectives

- The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities.
- The Treasurer maintains a diversified portfolio to accomplish the primary objectives in the order of safety, liquidity, and yield.

# Financial Policies

## Investment Policies

### 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.

### Portfolio Reporting

On a quarterly basis, or as otherwise requested by the City Manager, the Treasurer shall provide to the City Council and the Investment Advisory Committee a report indicating each of the City's investments. The report shall include a statement certifying the ability of the City to meet its expenditure requirements for the next six months, or provide an explanation as to why sufficient money shall, or may not be available.. The investment portfolio report shall include market information for all investments.

### 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%

### 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.

# Financial Policies

## Revenue Policies

### Introduction

The City utilizes the following policies to govern its operations and methods regarding revenues that are used for operations.

### Sources of Revenue

- The City will strive to maintain a diversified and stable revenue system to provide protection from short-run fluctuations in any single revenue source and ensure its ability to provide for ongoing service.
- Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in operating budget forecasts.
- Programs and services funded by restricted revenue will be clearly designated as such.
- 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.
- Restricted revenue shall only be used for the purposes legally permissible and in a fiscally responsible manner.
- That portion of revenue from development fees that supports city-wide overhead costs shall be classified as a General Purpose Revenue and identified as General Fund Revenue Transfers-In and be used to offset General Fund overhead costs.

### Revenue Collection

The City shall strive to improve its tax collection rate through legislative initiative and advocacy at the state level and cooperative effort at the County level.

### Revenue Projection

The Office of Budget and Business Planning will estimate General Fund revenues using an objective and analytical process, as well as documenting and maintaining specific assumptions. In instances where there is uncertainty as to assumptions, conservative revenue projections shall be provided.

### Fees and Cost Recovery

- User fees and charges shall be established at a level related to the direct and indirect cost of providing the service, wherever possible. The City will recalculate the full cost of activities supported by user fees to identify the impact of inflation and other cost increases. Fees shall be adjusted where appropriate to reflect these increases.



# Financial Policies

## Revenue Policies

- Development process costs and related administrative expense shall be totally offset by development fees, wherever possible.

### Community Services Department Fees

The City shall set Community Service program fees that recover costs under the following guidelines:

- Self-Sufficient Activities (100% recovery of direct, indirect, and Department overhead costs)  
Contract Activities for Adults, Adult Recreation, Excursions for Adults, and Contract Excursions.
- 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.
- Partially-Supported Activities (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.
- Reasonable fees for individual activities and/or services may be set above and below these standards at the discretion of the Director, not to exceed the Department Cost Level.
- Fees for NON-RESIDENT users of Community Services fee-based activities and services such as those itemized on the approved fees list shall be determined to recover \$5 in administrative cost per participant and activity in addition to the Resident Fees; the total paid shall not result in cost recovery exceeding the Department Cost Level.
- Fees to residents for activities and services categorized as "MISCELLANEOUS" in the approved List of Community Services Fees shall be set with the goal to recover 100% of costs at the Indirect Cost Level, with exceptions as noted in said list above.
- Non-resident fees for activities and services categorized as "MISCELLANEOUS" in the approved List of Community Services Fees shall be set to recover an administrative cost of \$5 per participant in addition to the Resident Fees, with exceptions as noted in said list; the total fee shall not result in cost recovery exceeding the Department Cost Level.

### Grants and Federal Funds

The City shall aggressively pursue all grant opportunities; however, before accepting grants, the City will consider the current and future implications of both accepting and rejecting the monies, including:

- the amount of matching funds required;
- in-kind services that are to be provided;

# Financial Policies

## Revenue Policies

- 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 audited in accordance with the City accounting principles and the auditing expense therefore shall be borne by the “gift fund.”

### **Development Fee Deferrals**

Recognizing that some fees are collected in advance of the work being performed and that revenue collected in the prior year funds current expenses, a budget and accounting methodology for the recognition and deferral of Development fees is necessary. By recognizing and deferring Development fees on an established basis, the revenue activity will be more accurate relative to the revenue budget.

- The Development Fee deferred revenues from the prior fiscal year will be recognized and posted to the appropriate current year revenue accounts during the new fiscal year.
- Beginning in April of each fiscal year, Community Development and Public Works Staff will provide an estimate by the 10<sup>th</sup> of the month to Fiscal Services for the fee amount and accounts that are collected during the month that should be deferred to the next fiscal year.
- Fiscal Services will process journal vouchers recognizing prior year deferred revenues and deferring appropriate current year revenues as appropriate.
- At the end of each fiscal year, the total amount deferred will be reallocated to the next fiscal year based on this procedure.
- The development revenue and deferral policies are recognized in the City’s budget model.

# General Information and Irvine Profile

## City of Irvine:



The City of Irvine, located 40 miles southeast of Los Angeles and six miles from the ocean in Orange County, California, was incorporated as a Charter City in 1971 with a City Council-City Manager form of government. The first City Council revised the master plan that had been developed by world-famous architect William Pereira for the landowner, the Irvine Company, thereby creating the Irvine General Plan that is the basis for all development in the City. As one of the nation's largest planned

urban communities, following pending annexations of land, the City of Irvine will increase from its current size of 66 square miles to 74 square miles at build-out. Irvine is the largest city in Orange County (in square miles). The City contracts for fire and medical services with the Orange County Fire Authority (a joint-powers organization), and has three independent districts: library, educational and utility services. The Irvine Ranch Water District provides water and sewer service. Services provided by the City include animal control; building and safety regulation and inspection; general administrative services; planning and zoning; police; public facility and capital improvement construction; recreation and cultural programs; open space administration; street lighting; street maintenance; landscape maintenance; and transportation management.

## City of Irvine Data:

<b>Date of Incorporation</b>	December 28, 1971
<b>Form of Government</b>	Charter Law, City Council – City Manager
<b>Incorporated Area</b>	66 miles
<b>Sphere of Influence Area</b>	74 miles
<b>Parks and Landscape Areas</b>	
Community Parks	18
Neighborhood Parks	35
Athletic Infields	41
Sports Fields (acres) <sup>1</sup>	125
Off-Street Bicycle Trails (miles)	42.5
Open Space / Greenbelts (acres)	2,970
Streetscape (acres)	712
<b>Circulation System</b>	1,670 lane miles
<b>Population</b>	
FY 2007-08 (Est.)	202,100
FY 2006-07	194,100
FY 2005-06	187,000

# General Information and Irvine Profile

<b>Ethnicity<sup>1</sup></b>	White	57%
	Asian	35%
	Hispanic	6%
	Black	1%
	Other	1%
<b>Median Age<sup>1</sup></b>	All Ethnicities	36
<b>Registered Voters<sup>2</sup></b>	November 2006	94,534
<b>Education<sup>1</sup></b>	High School Graduates	96%
	College Graduates	62%
<b>Housing</b>	Dwelling Units	81,500
	Median Value <sup>3</sup>	\$730,000
	(Single Family & Condominiums)	
	Average Rent <sup>4</sup>	\$2,100
	(1, 2 & 3 Bedroom Apartments)	
<b>Median Household Income<sup>1</sup></b>		\$82,827

## City of Irvine General Information:



<b>Irvine Unified School District</b>		<b><u>Enrollment</u></b>
22	Elementary schools	12,900
7	Junior High schools	4,100
6	High schools	8,800

<b>Colleges</b>		<b><u>Enrollment</u></b>
	University of California, Irvine	25,000
	Concordia University	1,600
	Irvine Valley College	13,000

**Fire Protection Services** Orange County Fire Authority (Joint Powers Authority)

**Water/Waste Water Service** Irvine Ranch Water District (Special District)

<b>Assessed Valuation</b>	Total Assessed Value:	\$39,280,255,615
	Secured:	\$36,341,526,031
	Unsecured:	\$ 2,938,729,584

**Employment Base** 186,000

<b>Top Employers<sup>5</sup></b>		<b><u>Company</u></b>	<b><u>Employees</u></b>
		Allergan (Pharmaceutical)	1,700
		Irvine Unified School District (Education)	4,000
		New Century Mortgage (Mortgage & Finance)	1,700
		Option One Mortgage (Mortgage & Finance)	1,500
		Parker Hannifin (Aircraft Parts)	1,700

<sup>1</sup>Source: 2005 American Community Survey

<sup>2</sup>Source: City of Irvine, Clerks Office

<sup>3</sup>Source: California Realtors Association

<sup>4</sup>Source: Irvine Redevelopment Department

<sup>5</sup>Source: Irvine Police Department, Business Licenses

## General Information and Irvine Profile

<b>Top Employers<sup>5</sup> (continued)</b>	St. John Knits (Knit Garments)	2,100
	University of California, Irvine (Education)	7,000
	Verizon Wireless (Communications)	2,200
	Washington Mutual Bank (Financial)	1,600

<b>Recreation &amp; Entertainment</b>	Irvine Barclay Theatre
	Irvine Meadow Amphitheater
	Spectrum Entertainment Center
	Wild Rivers Water Park
	Boomer's Recreation Center

<b>Data &amp; Information Sources</b>	City of Irvine:	Budget and Business Planning
		Regulatory Affairs
		Finance Division
		Redevelopment Department
	Cal State Fullerton:	Center for Demographic Research
	State of California:	Department of Finance
	2005 American Community Survey	



# 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>AD:</b>	Assessment District – a separate unit of government that manages specific resources within defined boundaries. Through self-financing, they can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services, often parks and recreation.
<b>Adjusted Budget:</b>	The Adopted budget plus any modifications (increases, decreases, and transfers) approved by the City Council during the fiscal year.
<b>ADT's:</b>	Average Daily Trips
<b>AHFP:</b>	Arterial Highway Financing Program – a Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.
<b>Appropriation:</b>	A specific amount of money authorized by the City Council for an approved work program.
<b>AQMD:</b>	Air Quality Management District – the air pollution control agency for the four-county region including Los Angeles and Orange counties and parts of Riverside and San Bernardino counties.
<b>AQMP:</b>	Air Quality Management Plan – plan developed by the AQMD that serves as the blueprint for all the future rules necessary to bring the area into compliance with federal and state clean air standards.
<b>AS:</b>	Administrative Services Department
<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 not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessee.

## Glossary

<b>AT&amp;SF:</b>	Atchison Topeka & Santa Fe Railroad
<b>Balanced Budget:</b>	A budget in which planned expenditures do not exceed planned revenues.
<b>Bonds:</b>	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
<b>Bond Refinancing:</b>	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.
<b>Brown Act:</b>	The Ralph M. Brown Act is a California law that insures that the public can attend and participate in meetings of local government.
<b>Capital Equipment:</b>	Equipment (fixed assets) with a value of \$5,000 or more and with an expected life of more than one year, such as automobiles, microcomputers and furniture.
<b>Capital Expenditure:</b>	An expenditure for tangible property with an expected life greater than 2 years and a value greater than \$5,000 per item.
<b>Capital Improvement Program Budget (CIP):</b>	A multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities.
<b>CC:</b>	City Council – comprised of the Mayor and four City Council members who are elected at large by registered voters of the City. Council members each serve a four-year term and the Mayor serves a two-year term. The City of Irvine has a two-term limit for elected officials. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.
<b>CDBG:</b>	Community Development Block Grant – provides eligible metropolitan cities and urban counties with annual direct grants to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low- and moderate-income persons.
<b>CEQA:</b>	California Environmental Quality Act – a state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible.
<b>CERT:</b>	Community Emergency Response Training

## Glossary

<b>CFD:</b>	A special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.
<b>CIP:</b>	Capital Improvement Program, see <b><i>Capital Improvement Program Budget</i></b> .
<b>CM:</b>	City Manager's Office
<b>CMP:</b>	Congestion Management Plan – defines a network of state highways and arterials, level of service standards and related procedures.
<b>Consumer Price Index (CPI):</b>	A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.
<b>Contingency:</b>	Contract workforce, with limited duration assignments, provided by a temporary agency.
<b>Contingency Reserve:</b>	The City has established policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve:
<b>COPS:</b>	Community Oriented Policing Services – a grant program that provides partial funding of salaries for several front line law enforcement positions.
<b>Costs Allocated:</b>	A method used to charge General Fund costs budgeted in one department to another department or another fund.
<b>CS:</b>	Community Services Department
<b>CTC:</b>	California Transportation Commission – agency responsible for the programming and allocating of funds for the construction of highway, passenger rail and transit improvements throughout California.
<b>CUP:</b>	Conditional Use Permit – allows a city or county to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district, through a public hearing process.
<b>DARE:</b>	Drug Abuse Resistance Program – a police officer-led series of classroom lessons that teaches children from kindergarten through 12th grade how to resist peer pressure and live productive drug and violence-free lives.
<b>Debt Service:</b>	The payment of principal and interest on borrowed funds such as bonds.



## Glossary

<b>Department, (Function) Division, Section:</b>	Organizational units within the Operations Budget that group resources together for providing related types of services.
<b>Discretionary Funding Opportunities:</b>	Pertains to funds, grants, or other resources that are not restricted as to use.
<b>EEMP:</b>	Environmental Enhancement Mitigation – state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.
<b>E/FTC:</b>	Eastern/Foothill Transportation Corridor – network of toll roads extending from Anaheim Hills south to Coto de Caza.
<b>EIR:</b>	Environmental Impact Report – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and to disclose possible ways to reduce or avoid the possible environmental damage. CEQA requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.
<b>Encumbrance:</b>	An amount of money committed for the payment of goods and services not yet received or paid for.
<b>ETRPA:</b>	El Toro Reuse Planning Authority – a joint powers planning agency comprised of representatives of the cities of Aliso Viejo, Dana Point, Irvine, Lake Forest, Laguna Hills, Laguna Niguel, Laguna Beach, Laguna Woods, Mission Viejo and Rancho Santa Margarita.
<b>Expenditure:</b>	The actual payment for goods and services.
<b>Fees:</b>	A general term used for any charge levied by government for providing a service or permitting an activity.
<b>Fiscal Year:</b>	Any period of 12 consecutive months designated as the budget year. The City's budget year begins on July 1 and ends on June 30.
<b><i>“FOR” Families Program:</i></b>	A Community Service program designed to strengthen families by providing support to individuals and families experiencing stress through short-term support, peer advisement and referral services, self-help groups, and information related to parenting, stress reduction, substance abuse, and money management.

## Glossary

<b>Fringe Benefits:</b>	These include retirement/pension, health, life, and disability insurance, workers' compensation, and vacation, administrative, medical, and special leave of absence time.
<b>Fund:</b>	A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.
<b>Fund Balance:</b>	Within a specific Fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).
<b>GASB:</b>	Governmental Accounting Standards Board – organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities.
<b>Gas Tax:</b>	State tax received from gasoline sales, utilized solely for street related purposes, such as new construction, rehabilitation, or maintenance.
<b>GDP:</b>	Real Gross Domestic Product – the total of the goods and services produced by labor and property located in the United States.
<b>General Plan:</b>	A comprehensive, long-range, policy document required by State law. The document establishes the City's overall spatial and temporal development pattern.
<b>GIS:</b>	Geographical Information System – a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information.
<b>GMA:</b>	Growth Management Area – one of eleven inter-jurisdictional planning regions within Orange County.
<b>GMP:</b>	Growth Management Program – a Measure M funded program intended to address the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
<b>Goal:</b>	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
<b>GPA:</b>	General Plan Amendment – see <b><i>General Plan</i></b> .
<b>Grants:</b>	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

## Glossary

<b>GSP:</b>	Gross State Product – the total of the goods and services produced by labor and property located in the State of California.
<b>HOME Program:</b>	Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately owned dwellings.
<b>HUD:</b>	U.S. Department of Housing and Urban Development
<b>IADHS:</b>	Irvine Adult Day Health Services – offers day-care programs to frail elderly and disabled adults over 50 who reside in Irvine, Newport Beach, Tustin, Corona Del Mar and surrounding areas
<b>IBC:</b>	Irvine Business Complex
<b>IBTOC:</b>	Irvine Barclay Theater Operating Company – a private not-for-profit performing arts organization.
<b>ICCC:</b>	Irvine Child Care Project – a Joint Powers Authority between the City of Irvine and the Irvine Unified School District that promotes quality before and after school child care through financial assistance to children from low-income working families through community-based, non-profit organizations located on elementary school sites for children of families who live and/or work in Irvine.
<b>ICDCOC:</b>	Irvine Child Development Center Operations Corporation – company contracted by the City to operate and provide child care services at the City-owned Child Development Center at the Civic Center.
<b>IFAC:</b>	Irvine Fine Arts Center – City-operated arts facility located at Heritage Park offering classes, exhibitions, visual arts programming, and specialized studios for painting, ceramics, photography, jewelry, culinary arts and more.
<b>IFAS:</b>	Integrated Financial Accounting System – computerized accounting system used to coordinate the City's purchasing and general accounting procedures.
<b>Inputs:</b>	Resources (e.g. dollars, staff, and other assets) required to accomplish a job or provide a service.
<b>Inter-Fund Transfers:</b>	Payments from one fund to another fund, primarily for work or services provided.
<b>IPD:</b>	Irvine Police Department

# Glossary

<b>IRWD:</b>	Irvine Ranch Water District – provides domestic water service, sewage collection, and water reclamation for the city of Irvine and portions of surrounding communities.
<b>ITA:</b>	Irvine Transportation Authority – a decision-making body that can be activated to address current transportation issues within the City.
<b>ITAM:</b>	Irvine Transportation Analysis Model – the City's computerized analytical tool used by traffic engineers and transportation planners to predict traffic conditions. ITAM is designed to simulate driver behavior by replicating land use, socioeconomic and roadway conditions. The results assist the City in planning needed roadway improvements, traffic signal coordination, monitoring traffic and evaluating the impacts of new development.
<b>ITC:</b>	Irvine Transportation Center – a regional multi-modal transportation center served by Amtrak and Metrolink trains and OCTA buses.
<b>ITRAC:</b>	Irvine Traffic Research and Control Center – manages, operates and maintains the City's master traffic signal system computer to analyze/implement traffic signal timing and coordination parameters.
<b>IUSD:</b>	Irvine Unified School District – local school district comprised of 22 elementary schools, 5 middle schools, 4 comprehensive high schools, and 1 continuation high school.
<b>IVC:</b>	Irvine Valley College – two year Public Community College located in Irvine.
<b>LAEDC:</b>	Los Angeles Economic Development Corporation
<b>LAFCO:</b>	Local Agency Formation Commission – reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies.
<b>LAIF:</b>	Local Agency Investment Fund – a voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
<b>Lease-Purchase Agreement:</b>	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
<b>Level of Effort:</b>	Generally used to identify the number of staff providing a particular service.
<b>Level of Services:</b>	Generally used to define the existing or current services, programs and facilities provided by government.

## Glossary

<b>Levy:</b>	To impose taxes, special assessments, or service charges, for the support of governmental activities.
<b>LLEBG:</b>	Local Law Enforcement Block Grant
<b>LLPM:</b>	Landscape, Lighting, and Park Maintenance – an assessment district to provide funds for park and parkway landscaping, lighting, and park maintenance. The budget is detailed in Fund 119
<b>Long-term Debt:</b>	Debt with a maturity of more than one year after issuance.
<b>MCAS:</b>	Marine Corps Air Station
<b>Measure M:</b>	Countywide sales tax measure used to fund a variety of transportation-related projects.
<b>M-GMA:</b>	Measure M Growth Management Area – county grant program that provides funding for projects that benefit the greatest number of jurisdictions within a designated growth management area (GMA) in Orange County. The primary objective of this program is to address current traffic deficiencies and the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
<b>M-RIP:</b>	Measure M Regional Interchange Program – county grant program that provides funding for freeway and transit way interchanges with arterial highways.
<b>M-SIP:</b>	Measure M Signal Improvement Program – county grant program provides funding for improved operation and management of signal systems and traffic congestion. Eligible projects include signal coordination, system detection, expert systems, and system communication.
<b>M-Turnback:</b>	The non-competitive portion of the sales tax revenue generated through Measure M that is "turned back" to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.
<b>Millennium Plan:</b>	Redevelopment plan created by ETRPA for the re-use of the MCAS El Toro.

## Glossary

<b>Modified Accrual Basis of Accounting:</b>	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
<b>MOU:</b>	Memorandum of Understanding – agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
<b>(N):</b>	Identifies a budgeted staff position as new.
<b>NITM:</b>	North Irvine Transportation Mitigation project.
<b>Non-routine Capital Expenditures:</b>	Budgeted or appropriated funds for emergency, unplanned, or immediate needs for a CIP project. Non-routine capital expenditures are considered as projects or capital expenditures outside the normal course of the Strategic Business Plan's five-year planning process for CIP projects and growth related infrastructure development.
<b>NPDES:</b>	National Pollutant Discharge Elimination System – a permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
<b>Objective:</b>	Describes an outcome to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.
<b>OCFA:</b>	Orange County Fire Authority – agency that provides fire prevention/suppression and emergency services to 23 jurisdictions within Orange County.
<b>OCFHC:</b>	Orange County Fair Housing Council – a private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal Fair Housing laws.
<b>OCGP:</b>	Orange Country Great Park
<b>OCGPC:</b>	Orange County Great Park Corporation
<b>OCIP:</b>	Orange County Investment Pool – a pooling of cash by county, local agencies and school districts for investment purposes run by the County Treasurer.

# Glossary

<b>OCTA:</b>	Orange County Transportation Authority – regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County.
<b>OCTAM:</b>	Orange County Transportation Analysis Model
<b>OCUTT:</b>	Orange County Unified Transportation Trust
<b>Operating Budget:</b>	A budget for General Fund department service delivery expenditure such as salaries, utilities, and supplies. The day-to-day costs of delivering City services.
<b>Ordinances:</b>	A formal legislative enactment by the governing board (i.e., City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.
<b>Outputs:</b>	The general results expected from programs and functions.
<b>Part I Crimes:</b>	The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.
<b>Part II Crimes:</b>	All other criminal offenses not defined as Part I crimes.
<b>Performance Budget:</b>	A budget wherein expenditures are tied to the measurable performance of activities and work programs.
<b>Performance Measurements:</b>	Statistical measures that are collected to show the impact of dollars spent on City services.
<b>PERS:</b>	Public Employee's Retirement System – provides retirement and health benefit services to members from State, school districts and local public agencies.
<b>Personnel Expenses:</b>	Salaries and fringe benefits such as pensions and insurance for full-time and part-time employees of the City.
<b>PMS:</b>	Pavement Management System – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective
<b>POST</b>	Peace Officer Standards and Training
<b>PQI:</b>	Pavement Quality Index – a scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.

# Glossary

<b>Priority E Calls:</b>	Refers to the most serious calls for emergency response for serious emergencies, in-progress calls, and potentially life-threatening incidents that require a Code 3 response.
<b>Priority I Calls:</b>	Refers to calls for emergency response for serious emergencies, in-progress calls, and potentially life-threatening incidents that <b>do not</b> require a Code 3 response.
<b>Program:</b>	Represents major areas or support functions; they are defined as a service provided to citizens, other departments, or other agencies.
<b>Program Budget:</b>	A budget wherein expenditures are displayed primarily on programs of work and only secondarily by the character and object class of the expenditure.
<b>Property Tax:</b>	A tax levied on the assessed value of real property; also known as ad valorem tax. In California, this tax is limited to 1% with the exception of pre-Proposition 13 approved bond debt service.
<b>Proposition 218:</b>	On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 adds articles XIIIC and XIID to the California Constitution and makes numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.
<b>PS:</b>	Public Safety Department
<b>PW:</b>	Public Works Department
<b>RAD:</b>	Reassessment District
<b>REU:</b>	Reserve for Economic Uncertainty
<b>RDA:</b>	Redevelopment Agency - oversight for the redevelopment process is provided by the Redevelopment Agency of the City of Irvine, which is governed by a 5 member Board approved by the City Council.
<b>Resolution:</b>	A special or temporary order of a legislative body (e.g., City Council and Planning Commission) requiring less formality than an ordinance.
<b>Resources:</b>	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.
<b>Revenue:</b>	Annual income received by the City.



## Glossary

<b>ROW:</b>	Right of Way – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.
<b>RSTP:</b>	Regional Surface Transportation Program – federal and state funded grant program used for projects located on highway systems classified higher than local roads or rural minor collectors, bridges on any public highway, and transit systems.
<b>SCAG:</b>	Southern California Association of Governments – the Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management, and air quality.
<b>SDC:</b>	Systems Development Charge – fees that are collected when expansion, new development or an intensification of use occurs on property served by City infrastructure. The fees are used to fund the non-assessable portion of the construction of infrastructure (wastewater, storm water, transportation and park facilities) needed to support growth in the community and to recoup a portion of the community's investment in the infrastructure already in place.
<b>Service Center:</b>	Used for budgetary reporting, an organizational unit that provides a service that is distinct and unique. Various Sections within a Department that provide substantially similar services may be combined into one service Center – for instance, various Community Park Sections are combined into one Recreation and Park Services Service Center.
<b>SJHTC:</b>	San Joaquin Hills Transportation Corridor – toll road extending from Costa Mesa south to Laguna Niguel.
<b>SLTPP:</b>	State Local Transportation Partnership Program – funding program implemented in 1989 to contribute funds to locally funded transportation projects both on and off the State Highway System.
<b>Strategic Business Plan:</b>	A five-year planning “blueprint,” updated annually, that defines the City Council's goals and evaluates the City's financial capacity to achieve them. The Strategic Business Plan serves as the basis for the City's annual budget.
<b>Strategic Surplus:</b>	The difference between operating revenues and operating expenditures. The Strategic Surplus may be used for ongoing expenses (as opposed to Carryover which may be used only for one-time expenses).

## Glossary

<b>Strategic Technology Plan:</b>	A plan that defines the City's strategic goals for technology and defines the steps and costs to implement the new technology system over a five-year period.
<b>TCA:</b>	Transportation Corridor Agency – agency formed in 1986 to plan, finance, construct and operate Orange County's 67-mile public toll road system.
<b>TEA:</b>	Tax Equity Allocation
<b>TIC:</b>	The Irvine Company – a privately held company best known for its comprehensive focus on quality of life in the balanced, sustainable communities it has planned and developed on the Irvine Ranch in Orange County, California.
<b>TMA:</b>	Transportation Management Association – an association comprised of employers and property owners that promotes the use of alternative forms of commuting to the single occupant vehicle. Traffic congestion relief and air quality benefits are the primary goals of the TMA.
<b>TMP:</b>	Transportation Management Plan – a plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion.
<b>TOT:</b>	Transient Occupancy Tax – an 8% tax added to the cost of renting a hotel room within the City.
<b>Traffic Enforcement Index:</b>	The number of moving citations divided by the number of injury accidents.
<b>Transportation Subventions:</b>	Funds from outside sources used to construct transportation improvements that must be used for specific projects.
<b>TRIPS:</b>	A transit service for Irvine seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.
<b>TRO:</b>	Trip Reduction Ordinance – an ordinance that requires employers with 50 or more employees and/or driving aged students reporting to one site at least 3 days a week, 6 months per year to participate in the program.
<b>TW2:</b>	Informational packet ("The Week that Was" – i.e., twtw, or tw2) sent out once a week to the City Council from the City Manager that includes issues of past, current, and future interest.

## Glossary

<b>UCI:</b>	University of California, Irvine – traditional four-year and graduate level research university that offers courses of study in a variety of subject areas.
<b>Unencumbered Appropriation:</b>	That portion of an allocation not yet expended or committed to a specific purpose.
<b>Unexpended Appropriation (V):</b>	That portion of an allocation not yet actually paid Identifies a budgeted staff position as vacant.
<b>VoIP:</b>	Voice Over Internet Protocol – used to manage the delivery of voice information over the Internet.