



City of Irvine, California



# 2008-2009 Budget

ADOPTED



# IRVINE CITY OFFICIALS



**BETH KROM**  
Mayor



**SUKHEE KANG**  
Mayor Pro Tem



**LARRY AGRAN**  
Council Member



**STEVEN CHOI**  
Council Member



**CHRISTINA SHEA**  
Council Member

City Manager • Sean Joyce

Assistant City Manager/Great Park.....	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.....	Paula Burrier-Lund
Director of Public Safety.....	Dave Maggard
Director of Public Works.....	Manuel Gomez





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

*The new Woodbury Community Park opened in September 2006. Public amenities include a 10.5-acre community park with a 4,000 square foot community center, two baseball diamonds; two lighted basketball courts, a full size soccer field, two picnic shelters and a tot lot and school age play ground. The Community Center (cover photo) includes a multi- purpose room, kitchen, outdoor patio area, staff offices and an adjacent restroom building. A wide variety of programs are offered at the park by the Community Services Department including recreation programs and classes focused on serving youth, adults and senior populations. The Community Center is also used for meetings and small conference functions and provides premier space for private rentals.*

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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.

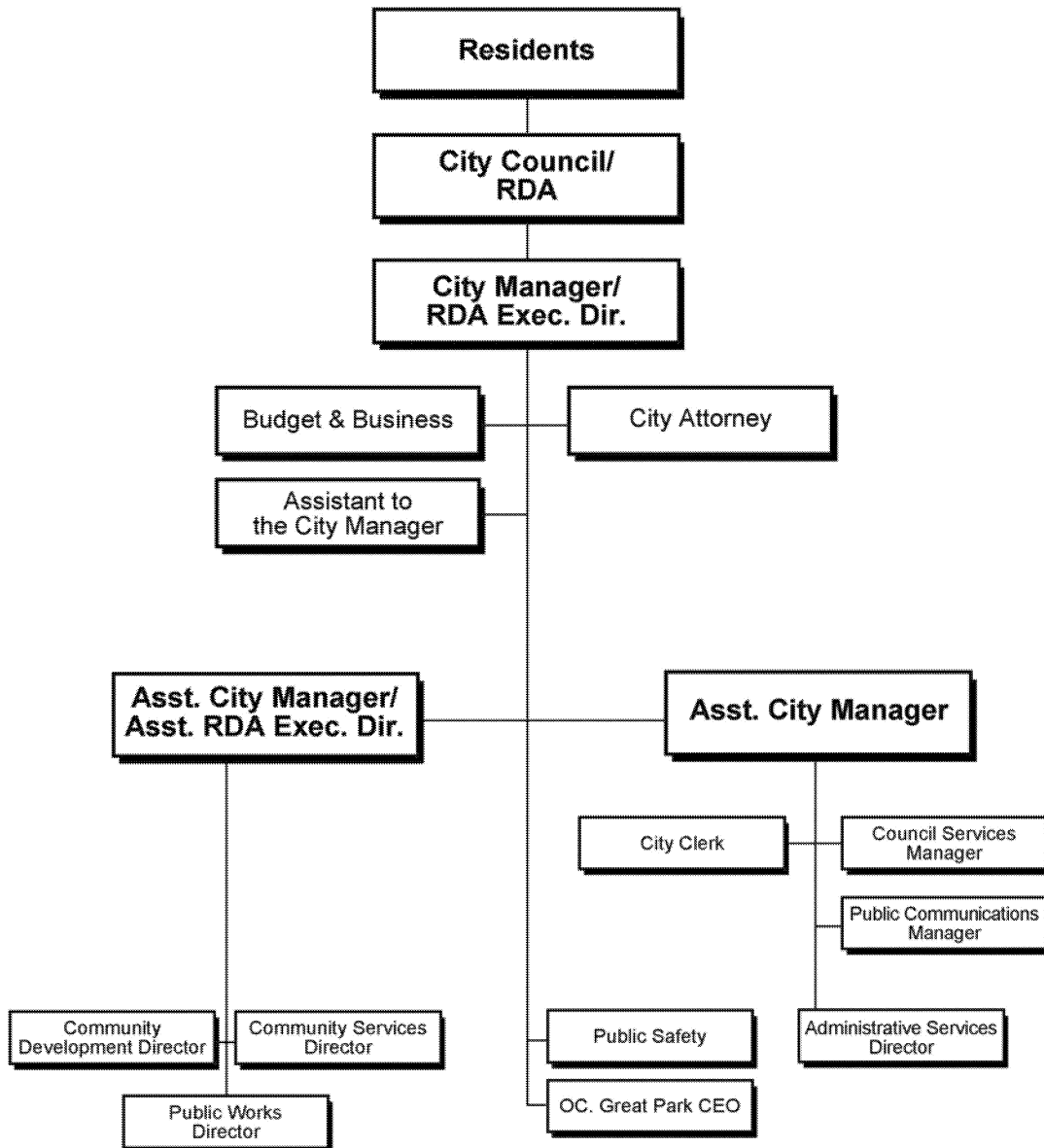
## **Basis of Accounting & Budget**

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) 724-6255
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
City of Irvine Internet Home Page	<a href="http://www.cityofirvine.org">www.cityofirvine.org</a>
Orange County Great Park Internet Home Page	<a href="http://www.ocgp.org">www.ocgp.org</a>



# Introduction

## Advisory Commissions

### Community Services Commission

Shiva Farivar  
Carol Liittschwager  
Tim Cheng  
Mariam Khosravani  
Vacant

Chair  
Vice-Chair  
Commissioner  
Commissioner  
Commissioner

### Finance Commission

Don Dressler  
Omar Ezzeldine  
Min Chai  
John Duong  
Mike Ward

Chair  
Vice-Chair  
Commissioner  
Commissioner  
Commissioner

### Planning Commission

Mary Ann Gaido  
Doug Sheldon  
Greg Smith  
Nancy Neudorf  
Adam Probolsky

Chair  
Vice-Chair  
Chair Pro Tem  
Commissioner  
Commissioner

### Senior Citizen's Council

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

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

## Introduction

GFOA Distinguished Budget Presentation Award – FY 2007-08:



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 2007-08 beginning July 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

# Introduction

CSMFO Excellence in Operational Budgeting – FY 2007-08:



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 2007-08 beginning July 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets the criteria for excellence established by CSMFO.

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

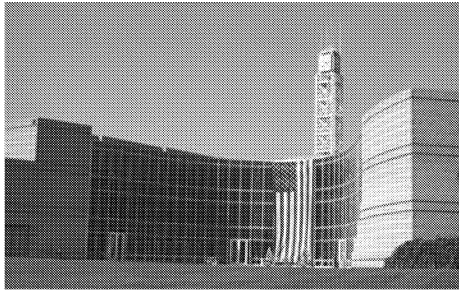




# City Manager's Budget Message

**TO: CITY COUNCIL**

**FROM: SEAN JOYCE, CITY MANAGER**



I am pleased to present the operating budget for FY 2008-09. 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.

Although the main challenge facing cities throughout the State and nation in the year to come is preserving service delivery in a climate of economic uncertainty, through prudent management of fiscal resources and thoughtful planning for the future the City of Irvine is well prepared to face this challenge in a manner that not only preserves but also enhances the services provided by the City to its constituents. The FY 2008-09 budget is balanced and reflects the necessary increases in staffing and services to accommodate the top priorities of our elected leadership and the City's maturation.

## **Budget Context: City Prepared to Maintain Existing Level of Services in a Climate of Economic Uncertainty**

Through its strategic business planning process, the City has been carefully monitoring the local impact of the current economic cycle and carefully charting a course for the City's fiscal future to ensure that existing service levels are maintained not only during cycles of economic growth, but also during cycles of economic decline.

In anticipation of the current cycle, the City has taken a number of steps to ensure the continuation of all City services through the current budget year and into the foreseeable future. These measures included increasing the City's contingency reserve to \$24 million (prior to FY 2008-09 allocations), continuing to fund the City's Asset Management Plan to ensure funding is available for future rehabilitation needs, and providing adequate funding for liabilities such as compensated absences and self-insurance.

As a master planned community, the City of Irvine, 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 master plan is a blueprint for the future, which also provides important information concerning anticipated growth that has implications for the City's annual budget.

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

# City Manager's Budget Message

Northern Sphere and the former Marine Base at El Toro, the City's land area is now 66 square miles, making Irvine the largest city in Orange County in geographic size. Within the next five to ten years, planned annexations will increase land area by 8 square miles, to 74 square miles.

During the upcoming fiscal year, the City's residential population is projected to exceed 209,000 with the number of local businesses topping 13,900. 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 13% and park acreage by 32%. The City has also acquired 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 2008-09 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: \$148.1 million**

General Fund revenues and transfers-in of \$148,050,524 are approximately \$7.1 million, or 5%, higher than the FY 2007-08 Adjusted Budget. Transfers-in include a \$1.2 million return to the General Fund of prior years' overpayments to the Self-Insurance Fund, and a \$4.8 million transfer from the Contingency Reserve Fund to ensure continuation of services through this period of slow revenue growth. Revenue projections are conservative and 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. Estimates for the City's largest sources of revenue, Property Tax and Sales Tax, reflect trends observed over the past several fiscal years and information from key economic indicators. Property Tax revenues are projected to increase \$4.6 million, while Sales Tax revenues are projected to decrease by \$2.3 million in 08-09.

In the event that actual revenues are less than projected, the City can draw from a cash reserve of \$18.3 million to ensure no service reductions in the short-term. In the period since the City revisited and revised its cash reserve policy, the City has more than tripled its reserves to ensure that municipal services continue throughout a short-term economic decline.

# City Manager's Budget Message

## Operating Expenditures and Transfers-Out: \$148.1 million

General Fund operating expenditures and transfers-out of \$148,050,524 are approximately \$4.7 million, or 3.3%, higher than the FY 2007-08 Adjusted Budget. A transfer-out of \$1.2 million to the IBC Shuttle Fund will provide operating funds for the new IBC Shuttle service. Excluding the transfers, operating expenditures total \$146,876,591, which is approximately \$3.9 million, or 2.7% more than last year's adjusted budget, due to increased personnel costs, 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 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 of efficiency and effectiveness in the provision of services, with customer satisfaction ratings consistently 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 2008-09 budget continues the City's basic operations and strategic goals identified below:

- *Managing Traffic*
  - Maintain 347 traffic signals, 1,755 lane miles of roadways, and 128 bridges and underpasses.
  - Develop guideway and shuttle transit systems.
  - Implement on-going signal coordination/upgrade program and interface with county-wide signal coordination.
- *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.
- *Acquiring Open Space*
  - Continue and enhance the City's open space management program.
  - Construct the remaining Southern Open Space Trail System.
- *Maintaining a Clean and Beautiful City*
  - Provide \$31.4 million for 50 capital improvement projects (CIP), including \$18.1 million for street and traffic signal installation, \$5.2 million to initiate the environmental planning phase of a fixed guideway transit project between the

# City Manager's Budget Message

Spectrum and the Great Park, \$3.6 million for landscaping, \$1.4 million for facility construction and rehabilitation, \$1.0 million for park rehabilitation, \$1.0 million for bridges, \$0.7 million for bicycle trail construction projects, and \$0.4 million for other projects.

- *Assuring a Safe and Secure Community*
  - Maintain a high level of commitment to safety by devoting 38% of all full-time staffing (203 sworn police officers and 92 support staff) to the Public Safety department.
  - Provide resources to ensure that Irvine remains one of the safest cities in the nation. According to FBI statistics for the most recent reporting period, Irvine is for the 4<sup>th</sup> consecutive year the nation's safest city with a population over 100,000.
- *IBC Residential/Mixed-Use Development Strategy*
  - Implement the Irvine Business Complex (IBC) Mixed-Use Strategy for a new inclusive approach to realize the established vision for IBC transformation.
- *Infrastructure, City Facilities, and Space Needs*
  - Construct transportation infrastructure improvements and other capital improvement projects in support of planned growth.
  - Develop citywide public facilities plan.
- *Protecting the Environment and Saving Energy*
  - Develop citywide Energy Plan and Implementation Strategy.
  - Enhance energy efficiency at City facilities.
- *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.
  - Develop Strategic Plan for Children, Youth, and Families.

## Full-Time Staffing – 783 positions

The budget includes funding for 783 full-time positions. Total staffing includes the addition of 13 new positions and the reduction of 8 positions for a net increase of 5 full-time positions, or .06%, from the Fiscal Year 2007-08 adjusted budget of 778 positions.

### *City Manager's Department:*

There are no new full-time positions in the City Manager's Department.

# City Manager's Budget Message

## *Administrative Services Department:*

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

## *Community Development Department:*

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

## *Community Services Department:*

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

## *Public Safety Department:*

New full-time staffing in this budget for the Public Safety Department includes the following: one Police Lieutenant, one Police Sergeant, and ten Police Officers related to increased police operations necessitated by increases in the City's population. The total number of new full-time positions in this department is twelve.

## *Public Works Department:*

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

## *Orange County Great Park:*

New full-time staffing in this budget for the Orange County Great Park Department includes one Senior Civil Engineer related to increased workload in the area of project operations.

## *Part-Time Staffing:*

Part-time staffing of 262.81 Full-Time Equivalencies (FTEs) represents an increase of 1.10 FTEs, or .04%, from the Fiscal Year 2007-08 adjusted budget. A new reporting category of "Non-Hourly Positions" has been created to distinguish part-time employees that are paid on an hourly basis from those that receive an annual stipend such as Councilmembers, commissioners, crossing guards, and OCGP Ambassadors. The total increase in this category is 30 positions, of which all are new OCGP Ambassadors.

## **Looking Forward with Optimism**

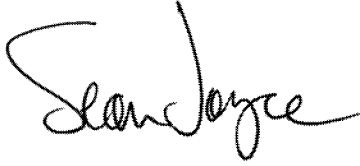
With prudent fiscal management and the City Council's visionary approach to planning and budgeting, Irvine is well positioned to face the challenges of the future. Through the City Council's continued leadership and City staff's dedication, I am confident that the City will fulfill its strategic goals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

## City Manager's Budget Message

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.

A handwritten signature in black ink, reading "Sean Joyce". The signature is fluid and cursive, with the first name "Sean" and last name "Joyce" clearly distinguishable.

---

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.



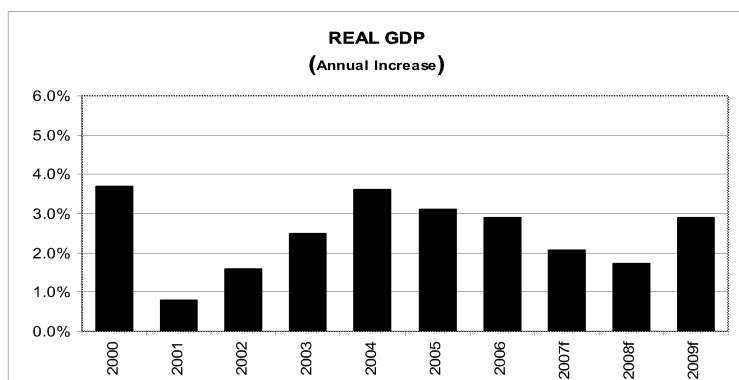
The City utilizes many resources to forecast recurring revenues and expenditures. These tools allow for multiple variables to be considered in the development of the forecasts, including various national, state, and local economic indicators.

Information sources for this review of national and local economic trends include: Chapman University's Center for Economic Research – "Economic & Business Review" (December 2007), UCLA Anderson Forecast for the Nation and California (December 2007), California State University – Fullerton Mihaylo Economic Forecast (April 2008), Los Angeles Economic Development Corporation (LAEDC) "2008 – 2009 Economic Forecast and Industry Outlook" (February 2008), MBIA MuniServices (Sales Tax), HdL Coren & Cone (Property Tax), 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 April 2008 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 and is considered to be the broadest available indicator of overall national economic health. Since hitting a post recessionary peak of 3.6% in 2004, growth has since trailed off considerably and is forecast to be very slow in both 2008 and 2009 with growth impacted by the ongoing

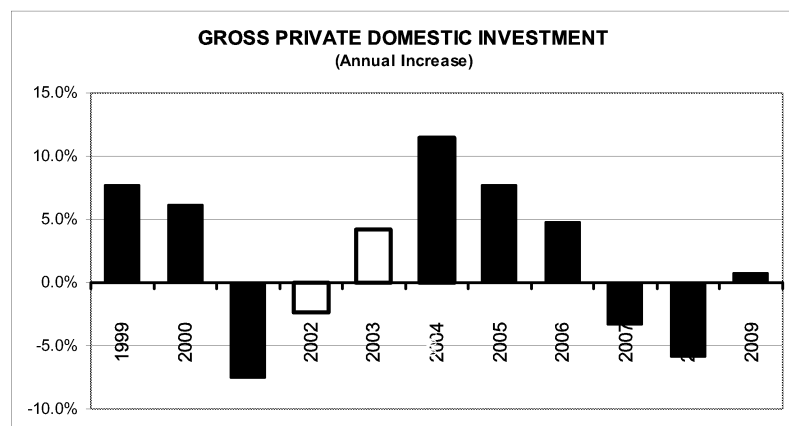


# Economic Analysis and Revenue Assumptions

housing downturn and subprime credit fallout. While growth is forecast to pick up in late 2009 as the real estate market stabilizes, it is still expected to be below the economy's long-term average of 3.3%.

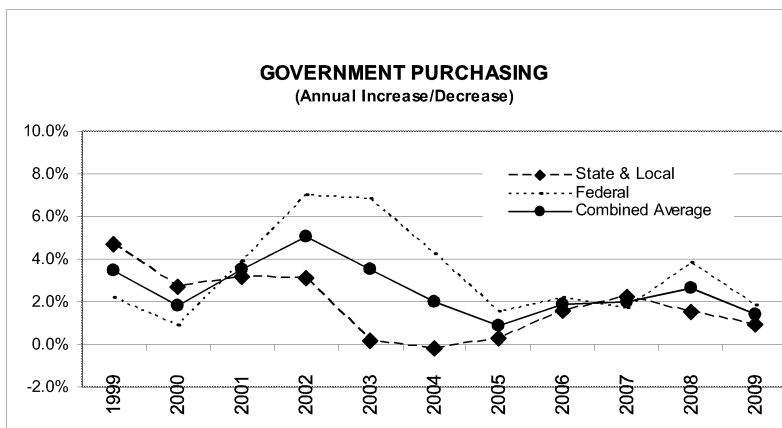
## Gross Private Investment

The level of confidence that businesses and consumers have in the future of the economy can be measured by the amount of money invested in the future. Thus, the rate of investment in residential and non-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 over 10% in 2004, but the rate of increase has since slowed as economic growth slackened. Private investment is expected to decrease further in 2008 as the economy grapples with the residential housing market collapse and the high cost of natural resources. In late 2009, however, private investment is expected to rebound as the economy regains strength.



## Total Federal, State, and Local Government Purchases

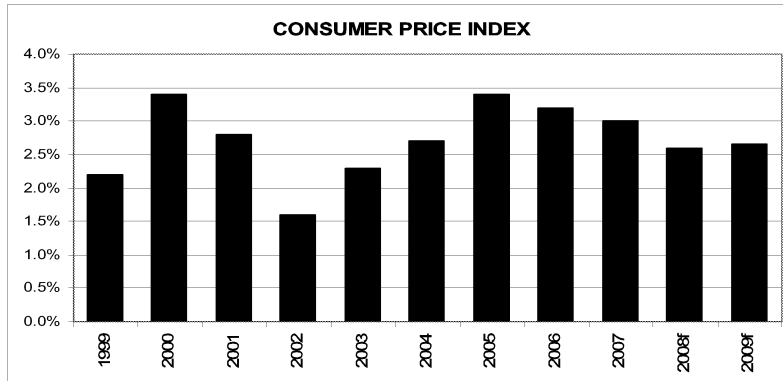
Spending by federal, state, and local governments represents a significant part of the national and regional economy. Government spending can affect the local economy directly as a result of new hires or layoffs, increases or decreases in government contracts, contractor supported industries, and peripheral businesses. As illustrated in the adjacent graph, total government purchases can fluctuate significantly. Going forward, federal government spending is projected to be greater than state and local government spending as economic pressures reduce state and local revenues.



# Economic Analysis and Revenue Assumptions

## Consumer Price Index

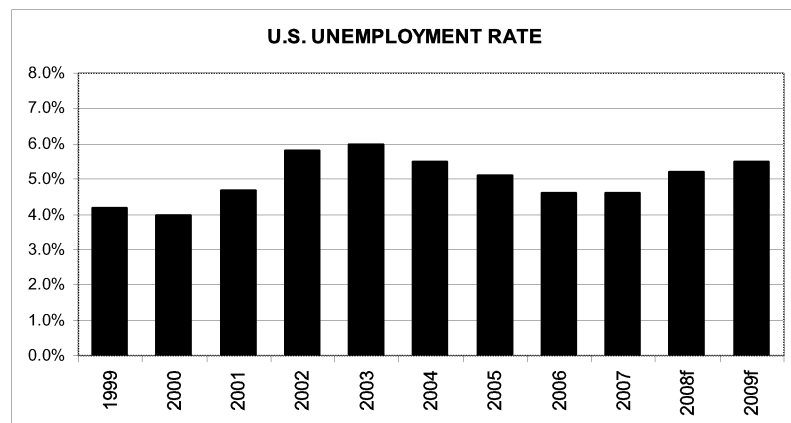
The Consumer Price Index (CPI) is a measurement of the relative cost of goods and services purchased by consumers. In general, CPI is considered the measurement of inflation that affects both revenue and expenditures. As an example, during periods of high inflation the cost for personnel, goods, and 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 2005 at 3.4%. Early forecasts for 2008 and 2009 showed modest inflation rates; however, as oil prices and gasoline prices set new records, these forecasts may prove to be optimistic.

## Employment

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. 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 2007, the unemployment rate was 4.6%, and the rate is now forecast to increase slightly to 5.2% in 2008 and then increase again to 5.5% in 2009 as a result of weakness in the economy. While the rate of unemployment is projected to increase, 5.5% is still a very low rate from a historical perspective.

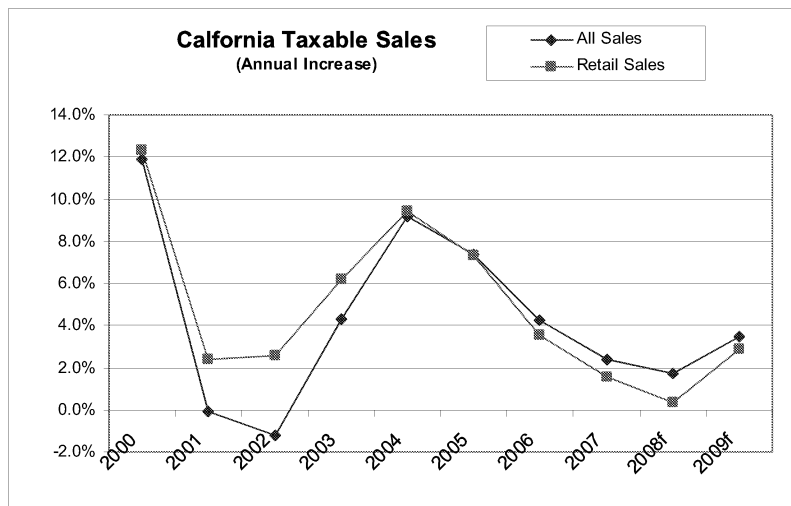


# Economic Analysis and Revenue Assumptions

## 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 taxable sales graph, growth reached a high of 12% just prior to the recession of 2001. After a

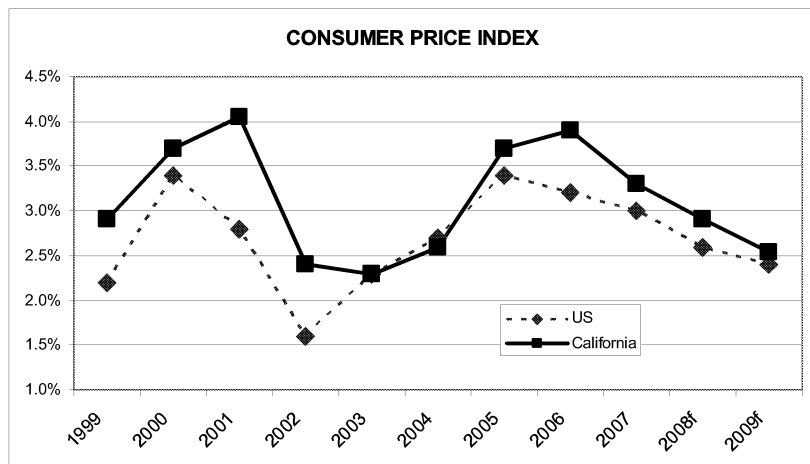


quick and robust recovery, the growth rate of California taxable sales has declined from a high of approximately 9% in 2004 to an estimated 2.4% in 2007. Due to the economic slowdown, retail sales are projected to increase only 1.7% in 2008 before seeing a slight rebound in 2009. Sales tax revenues account for approximately 42% of the City's general purpose revenues. With the decline in the automotive sales category, retail sales are an increasingly important revenues source,

making up approximately 28% of the City's overall sales tax revenues, only slightly less than the City's leading category of sales tax (business to business at approximately 32%).

### Consumer Price Index

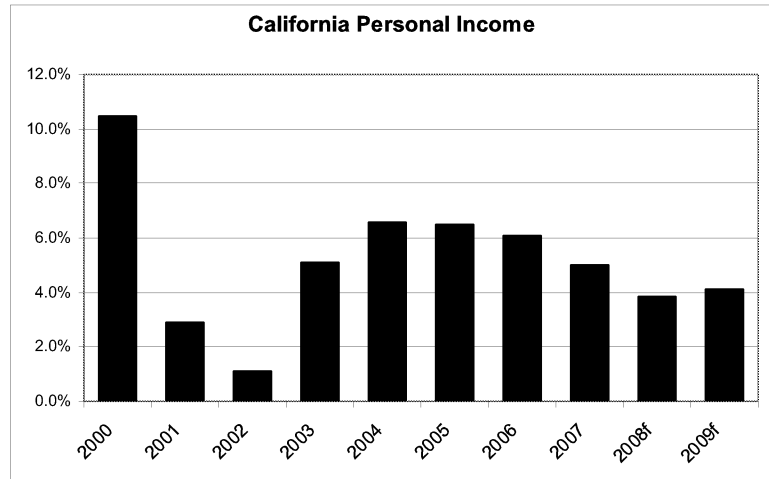
In recent years, California's consumer price index (CPI) rate has tracked the national rate, but at a slightly higher level likely due to the state's higher housing and fuel prices compared to national price levels. California's CPI peaked at 4.1% in 2001. While California's 2008 CPI is estimated to be 2.6%, decreasing to 2.4% in 2009, highly volatile energy costs could significantly increase the national, state, and local CPI rates.



# Economic Analysis and Revenue Assumptions

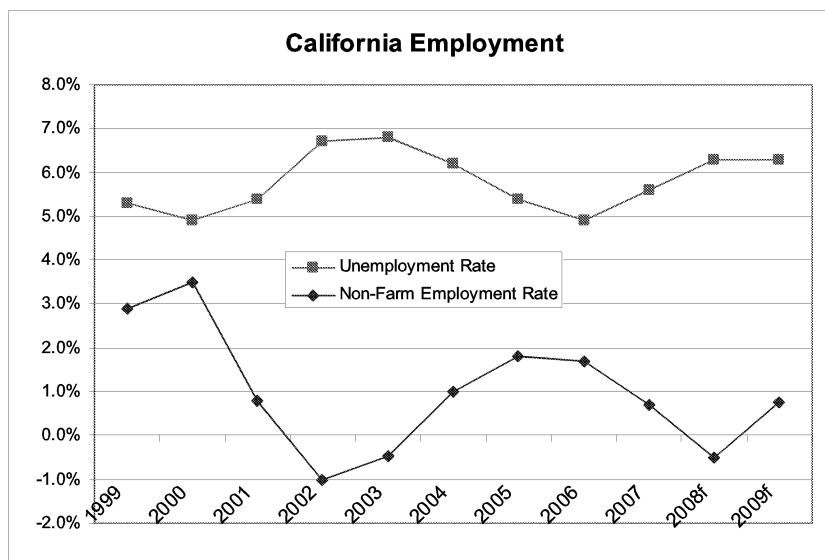
## Personal Income

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. Reflective of the general economic slowdown, personal income growth is projected to drop to 3.9% in 2008 and 4.1% in 2009.



## California Employment

California's unemployment rate (Household Survey) is expected to increase to 6.3% in 2008. Non-farm employment rate (Payroll Survey) is expected to go negative in 2008 with a slight recovery in 2009. These data are indicative of job losses in the construction and financial sectors, with the likelihood that many laid-off workers are retiring. Low job growth and higher unemployment will affect income taxes, taxable sales, and housing prices.

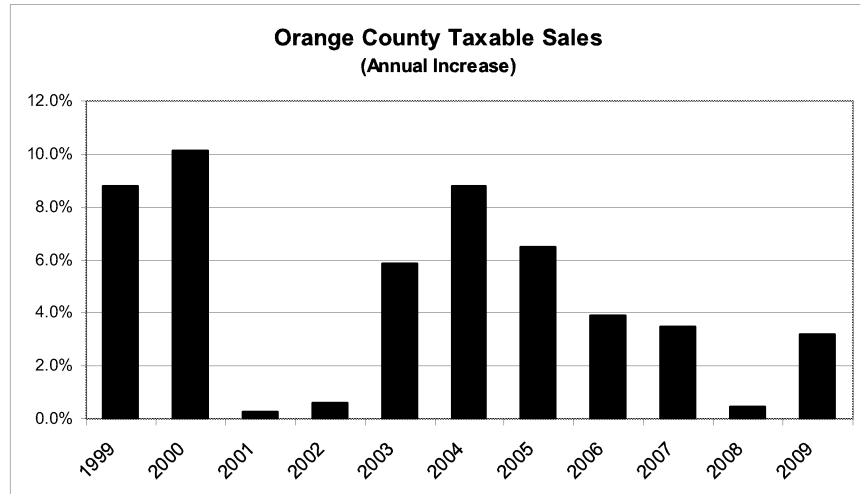


# Economic Analysis and Revenue Assumptions

## Orange County Economic Indicators:

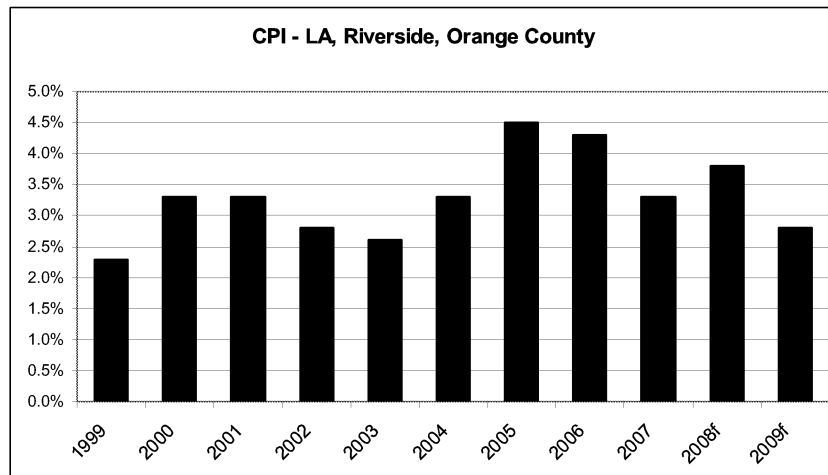
### Countywide Taxable Sales

Taxable sales are an indicator of the economic health of the 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 sales growth peaked in 2000 and again in 2004 after quickly recovering from the 2001 recession, but has since steadily decreased as economic growth has fallen off. Increases in taxable sales are expected to decrease to 0.5% in 2008 before slightly recovering in 2009. The City's sales tax revenues have decreased from 48% of overall City revenues in FY 2004-05, to 37.7% budgeted for FY 2008-09. 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)

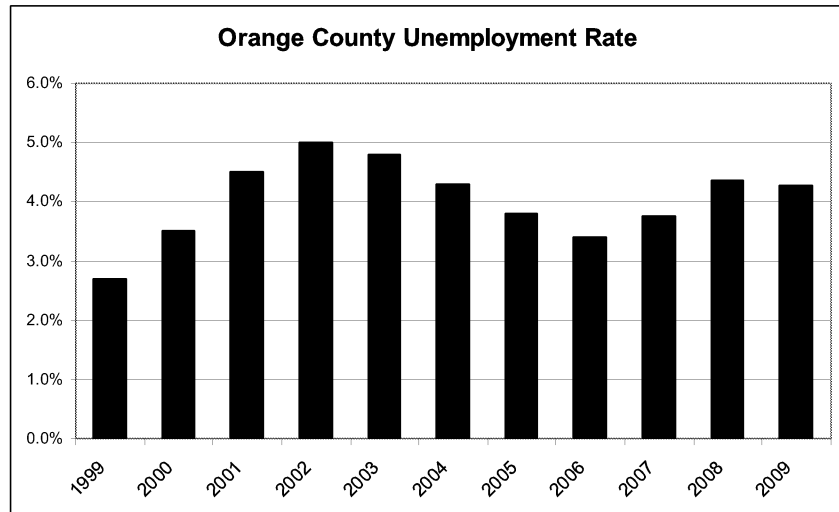
Local area consumer price index (CPI) increases continue to reflect the overall direction of national and California rates. Energy costs are exerting upward pressure on prices resulting in increasing inflation rates. Low CPI increases generally result in greater disposable income and, therefore, more taxable sales.



# Economic Analysis and Revenue Assumptions

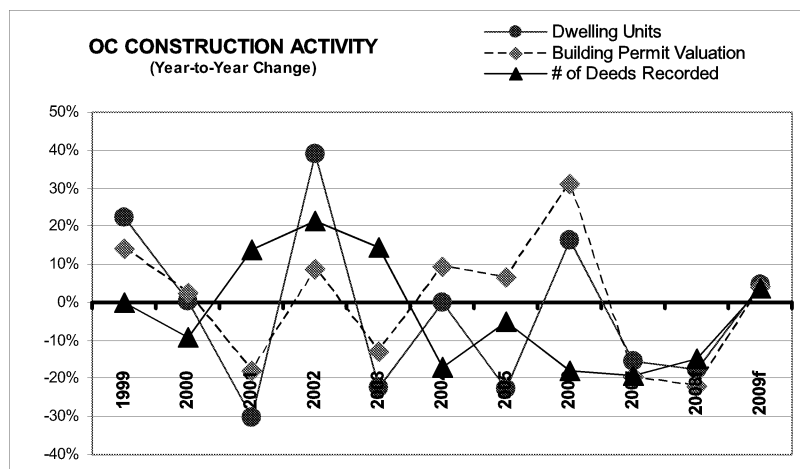
## Orange County Unemployment Rate (Household Survey)

Orange County's increasing unemployment rate is due to a significant reduction in construction activity and the closure of several large financial services companies. The local unemployment rate is expected to reach 4.4% in 2008 before the anticipated recovery in late 2009 eases the rate to 4.3%.



## Construction Activity

Building activity has been one of the major components of growth in Orange County in recent years. Over the past two years, however, Orange County construction activity has declined significantly, especially residential development. Irvine continues to provide most of the County's development, with 2.8 million square feet of commercial and 1,250 residential units (mostly rentals) planned for FY 2008-09. Building activity is measured by the sum of all residential and non-residential permit activity and their associated construction valuation.





# Economic Analysis and Revenue Assumptions

## Economic Outlook:

### National



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 and is considered to be the broadest available indicator of overall national economic health. Since hitting a post recessionary peak of 3.6% in 2004, growth has since trailed off considerably and is forecast to be very slow in both 2007 and 2008 with growth impacted by the ongoing housing downturn and subprime credit fallout. While growth is expected to pick up in 2009 as the real estate market stabilizes it is still expected to be

below the economy's long-term average of 3.3%.

Despite surging prices for commodities and natural resources inflation has been relatively slow to respond. Although the consensus forecast by UCLA, Chapman, and Fullerton is that annual inflation increases will continue to be below 3% through 2009, recent signs indicate potentially higher rates due to the trickle down impact of record high fuel prices.

The price of oil has more than quadrupled in recent years from under \$20 a barrel in 1998 to well over \$100 today. Increased oil costs will impact all sectors of the economy as most goods use petroleum in their manufacture or transport. So far, consumer prices have been relatively stable, but as profit margins and the ability to absorb cost increases diminish, increased costs will eventually be passed on to the consumer, with the likelihood that such inflationary pressures will affect consumer spending habits and priorities.

Although none of the fiscal forecasts expect a recession, all are in agreement that the national economy will show significant weakness at least through late 2009.

### State



The City of Irvine's largest revenue source, sales tax revenue, is heavily correlated to state taxable sales. Chapman and UCLA forecast a decline in overall California taxable sales in 2008, from a 2.4% increase in 2007 to a 1.7% increase in 2008, and a 3.5% increase in 2009. Retail sales closely track overall sales, but show a steeper decline in 2008. California's unemployment rate is forecast to increase to over 6% in 2008 and 2009, but CPI increases are forecast to remain under 3% per year. Increases in personal income are also projected to decline, from 5.0% in 2007 to 3.9% in 2008, then increasing by 4.1% in 2009. If oil prices remain at record high levels, however, it is likely that California's economic slowdown will deepen (similar to the national economy), with higher inflation and lower taxable sales than forecast.

Declining sales and income tax revenues and increasing expenditures have left the State with an estimated \$14 billion deficit for FY 2008-09 (beginning July 1, 2008). With partisan opposition to increasing taxes or reducing services, it's likely that passage of the State budget will be

# Economic Analysis and Revenue Assumptions

delayed, and, if past history is repeated, the eventual compromise budget will affect local government revenues.

## County

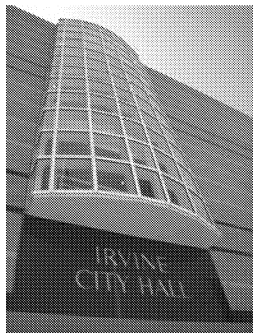


County growth slowed in 2007 from the pace of growth experienced in recent years. Increases in taxable retail sales slowed to 2.5% in 2007, and are forecast to decrease -0.2% in 2008 (taxable sales will be less than in 2007), with an increase of 2.9% in 2009. Personal income forecasts (LAEDC, Chapman, UCLA, and Fullerton averaged) show continued growth, from 4.5% in 2007 to 3.8% in 2008 and 4.6% in 2009. Most measures of economic activity, however, are expected to slow further in 2008

with the major culprit being the near collapse of the housing markets (resale and new construction), and (again) oil costs.

The County (like most state and local governments) is facing declining revenues and increasing costs. With constraints on the ability to increase tax revenues, the County is increasing the number of service for which it is charging the City. This cost shifting is likely to increase as the State's budget problems are passed on to counties and, eventually, to cities.

## City



Irvine is a fast growing and developing City and, over time, its revenues have grown very quickly. After reaching a peak of \$862 per capita in inflation adjusted dollars in FY 00-01, revenues declined in FY 06-07 as the recession in the housing market impacted business-to-business sales tax, auto sales and documentary transfer tax revenue, and revenues per capita have not yet regained that pre-recession peak. 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.

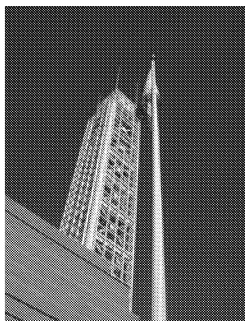
Fortunately, however, the City is blessed with a dynamic and diverse economy that is expected to regroup and quickly rebound from the current economic slow-down. The City is the largest in the County in size (area), has the highest assed property value and is the 3<sup>rd</sup> most populated city. The City's status as a regional job magnet, its low rate of unemployment, the relatively high income of its residents, low crime (safest city in the U.S. with population over 100,000), and the City's central location will provide a strong basis for mitigating downward economic trends and a faster recovery.

Absent catastrophic events, most indicators point to increasing growth and revenues beginning in late 2009 when economic activity is expected to strengthen in-line with renewed growth in the national economy.

# 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, Fullerton College of Business and Economics, Orange County Executive Survey, Los Angeles Economic Development Corporation (LAEDC) Economic Forecast and Industry Outlook, HdL Coren & Cone, MBIA Munisource, and 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 difficulties in the housing and financial markets, federal and state budget deficits, and increasing energy costs, prudence is required. Revenues related to disposable income reflect the cautious mood of consumers, while Property Taxes continue to reflect the residential and commercial desirability of Irvine. Taking all factors into account, the City's total General Fund revenues for FY 2008-09 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 2006-07 actual revenues, FY 2007-08 adjusted revenue budget, and FY 2008-09 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 2006-07 Actual revenues have been restated to remove the \$66.6 million Orange County Great Park Corporation (OCGPC) Development Agreement payment (which was received into the General Fund and transferred out immediately to a Special Fund) and the one-time \$4 million Cox

# Revenue Assumptions

Communications franchise agreement payment. In FY 2007-08, the \$134 million payment received for the sale of land to the Redevelopment Agency (RDA) as part of the OCGP/RDA/City sale and repurchase agreement is not included (these funds were immediately transferred out of the General Fund to a Special Fund).

<b>Table 1</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>Increase / -Decrease</b>	
<b>Revenue by Category</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>
Sales Tax	54,336,296	58,177,508	55,882,500	-2,295,008	-3.9%
Property Tax	36,799,422	38,802,100	43,417,000	4,614,900	11.9%
Vehicle License Fees	1,069,223	1,524,000	993,000	-531,000	-34.8%
Hotel Tax	9,395,940	10,537,000	10,630,000	93,000	0.9%
Franchise Tax	7,028,408	7,023,000	7,435,000	412,000	5.9%
Community Services Fees	6,269,491	6,373,704	7,055,789	682,085	10.7%
Utility Users Tax	4,315,990	4,671,000	4,437,000	-234,000	-5.0%
Fines & Forfeitures	1,985,223	2,083,000	2,132,000	49,000	2.4%
Development/Inspection Fees	317,657	292,126	294,319	2,193	0.8%
Documentary Transfer Tax	2,524,775	2,070,000	1,600,000	-470,000	-22.7%
Licenses & Permits	1,599,771	1,400,000	1,626,000	226,000	16.1%
Miscellaneous	2,142,420	807,376	705,146	-102,230	-12.7%
Fees for Services	935,549	988,297	1,194,603	206,306	20.9%
Revenue From Other Agencies	2,016,678	2,698,736	1,751,982	-946,754	-35.1%
Overhead Reimbursements	2,868,583	3,418,836	2,819,772	-599,064	-17.5%
Total Revenues by Category	133,605,426	140,866,683	141,974,111	1,107,428	0.8%
Other Transfers-In	0	100,000	3,100,000	3,000,000	100.0%
Total General Fund Revenues	133,605,426	140,966,683	145,074,111	4,107,428	2.9%

In FY 2008-09, it is anticipated that General Fund revenues will increase 0.8%, while total General Fund revenues (including transfers-in) will increase 2.9%.

Table 2 shows only General Purpose Revenues:

<b>Table 2</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>Increase / -Decrease</b>	
<b>General Purpose Revenues Only</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>
Property Tax	36,799,422	38,802,100	43,417,000	4,614,900	11.9%
Sales Tax	53,973,565	57,802,508	55,517,500	-2,285,008	-4.0%
Documentary Transfer Tax	2,524,775	2,070,000	1,600,000	-470,000	-22.7%
Hotel Tax	9,395,940	10,537,000	10,630,000	93,000	0.9%
Utility Users Tax	4,315,990	4,671,000	4,437,000	-234,000	-5.0%
Franchise Tax	6,837,973	6,850,000	7,252,000	402,000	5.9%
Vehicle License Fee (Total)	1,069,223	1,524,000	993,000	-531,000	-34.8%
Revenue From Other Agencies	343,009	213,000	265,000	52,000	24.4%
Miscellaneous	1,032,046	367,000	226,470	-140,530	-38.3%
Overhead Reimbursements	2,868,583	3,418,836	2,819,772	-599,064	-17.5%
Sub-Total	119,160,525	126,255,444	127,157,742	902,298	0.7%
Other Transfers-In	0	100,000	3,100,000	3,000,000	100.0%
Total General Purpose Revenues	119,160,525	126,355,444	130,257,742	3,902,298	3.1%

General Purpose Revenues are estimated to increase 0.7%, and total General Purpose Revenues (including transfers-in) will increase 3.1% over the current fiscal year adjusted budget.

# Revenue Assumptions

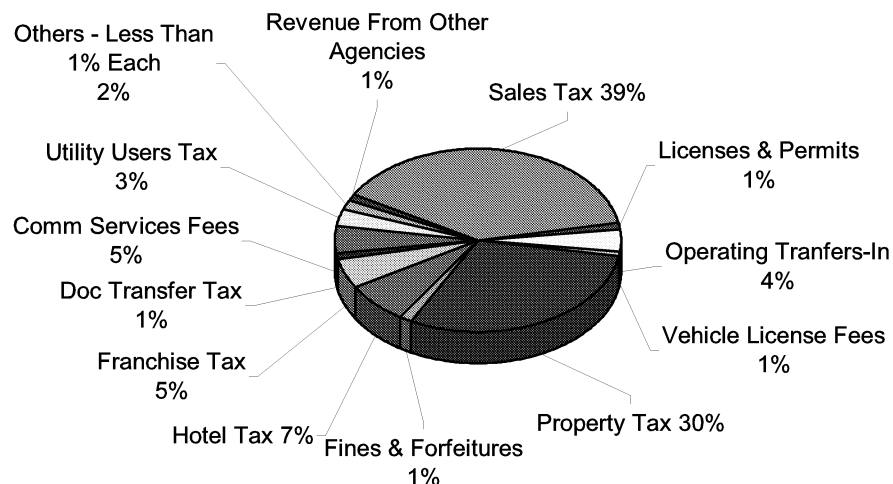
Table 3 shows all revenues by Department:

<b>Table 3 Revenue by Source</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Adjusted</b>	<b>FY 2008-09 Proposed</b>	<b>Increase / -Decrease</b>	
				<b>\$</b>	<b>%</b>
General Purpose Revenues	119,160,525	126,355,444	130,257,742	3,902,298	3.1%
Community Services	7,374,639	7,055,360	7,866,974	811,614	11.5%
Public Safety	4,084,037	4,054,956	4,318,256	263,300	6.5%
Public Works	1,487,710	1,384,326	1,445,836	61,510	4.4%
Administrative Services	364,805	288,597	259,303	-29,294	-10.2%
Community Development	1,049,371	1,785,000	877,000	-908,000	-50.9%
City Manager	84,339	43,000	49,000	6,000	14.0%
Redevelopment Department	0	0	0	0	100.0%
<b>Total Department Revenues</b>	<b>133,605,426</b>	<b>140,966,683</b>	<b>145,074,111</b>	<b>4,107,428</b>	<b>2.9%</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 2008-09 General Fund. Sales Tax and Property Tax comprise approximately 69% of the City's total revenue.

**Chart 1 – FY 2008-09 General Fund Revenues**



# Revenue Assumptions

Table 4 shows FY 2008-09 budgeted revenues compared to current year-end revenue estimates:

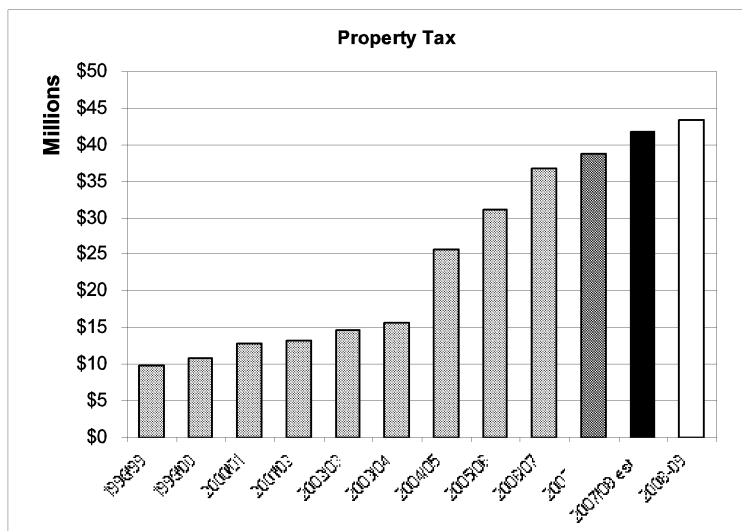
Table 4 - Comparison to FY 07-08 Year-end Estimates	FY 2006-07 Actual	FY 2007-08 Adjusted	FY 2007-08 Y/E Estimated	FY 2008-09 Proposed	Proposed to Estimated \$	%
Sales Tax	54,336,296	58,177,508	55,287,508	55,882,500	594,992	1.1%
Property Tax	36,799,422	38,802,100	41,802,100	43,417,000	1,614,900	3.9%
Vehicle License Fees	1,069,223	1,524,000	890,000	993,000	103,000	11.6%
Hotel Tax	9,395,940	10,537,000	10,537,000	10,630,000	93,000	0.9%
Franchise Tax	7,028,408	7,023,000	7,178,092	7,435,000	256,908	3.6%
Utility Tax	4,315,990	4,671,000	4,321,000	4,437,000	116,000	2.7%
Documentary Transfer Tax	2,524,775	2,070,000	1,945,000	1,600,000	-345,000	-17.7%

## 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 a 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. When Proposition 13 passed, the City's property tax rate was 3.5%, lower than most Counties and Cities in California. To address this inequity, the State mandated that all Cities receive at least 7% of the local property tax. In subsequent years, the State has eroded this rate with shifts to fund local school districts. The City currently receives approximately 5.5% of the 1% property tax. The City estimates property tax revenue with 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 1,250 dwelling units are forecast for next fiscal year, commercial property development remains strong (+2.8 million square feet), and Irvine continues to have the highest assessed property values in the County.



# Revenue Assumptions

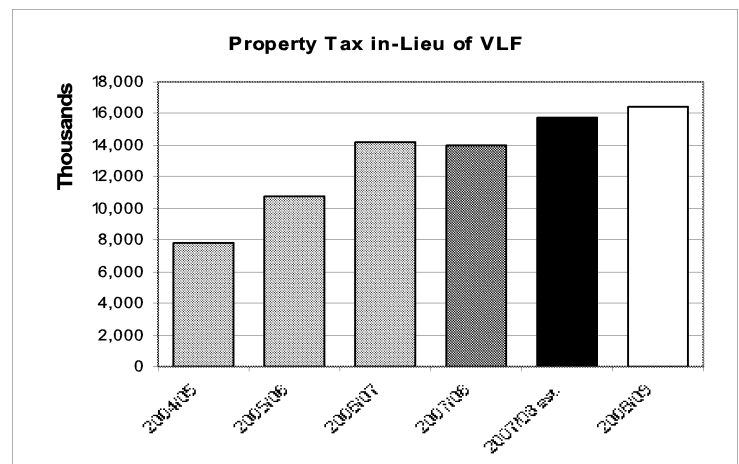
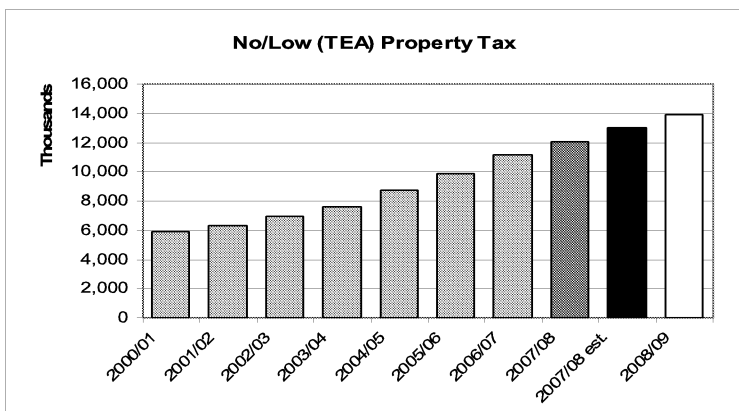
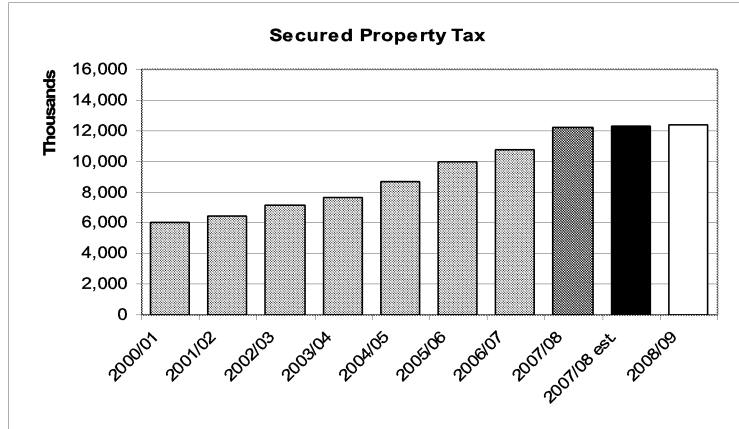
For FY 2008-09, property tax revenue is estimated at \$43.4 million, which represents an increase of \$4.6 million or 11.9% over the current fiscal year's adjusted budget of \$38.8 million and an increase of \$1.6 million (3.9%) over the current fiscal year-end estimate of \$41.8 million (current fiscal year property tax revenues are estimated to exceed budget estimates by \$3.0 million). The increased revenue estimate for FY 2008-09 reflects new residential (1,250 dwelling units) and commercial development (2.8 million square feet), increasing property values as determined by the Orange County Assessors Office, and increasing tax revenues as per Proposition 13.

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 7% of the 1% tax assessment (some local governments, including Irvine, had very low property tax levies when Proposition 13 passed and Property Tax rates were frozen).

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



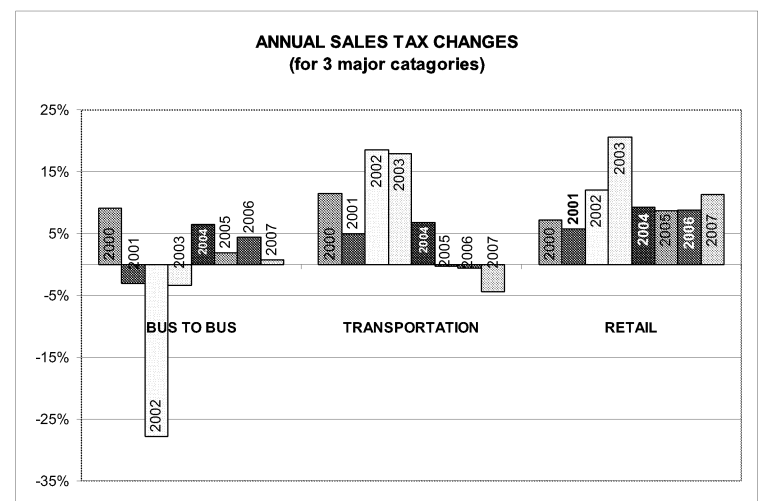
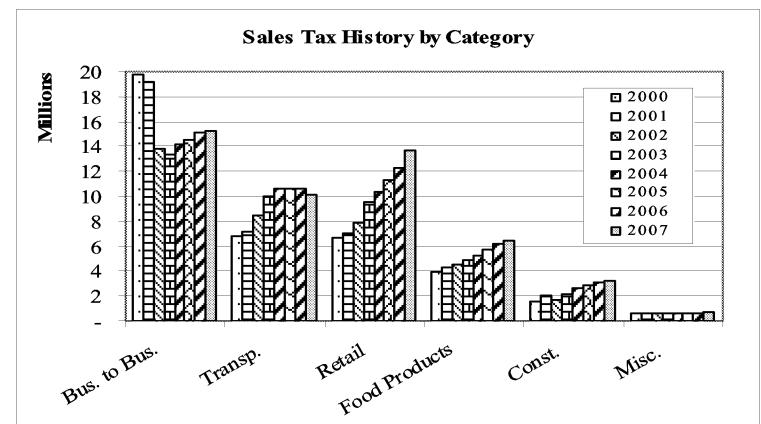
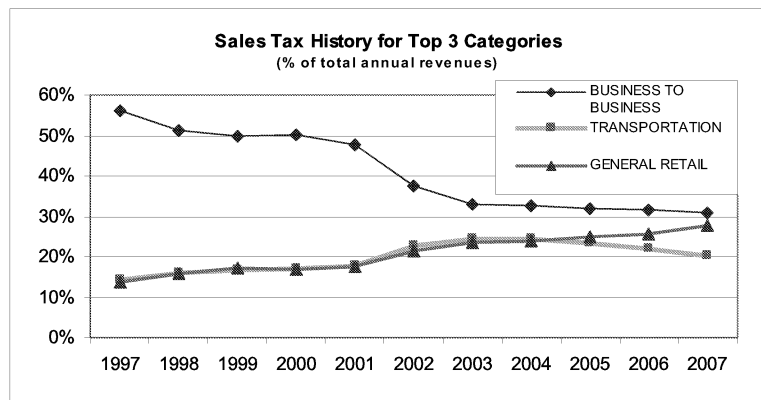


# Revenue Assumptions

property tax revenue shift that had reallocated City property tax revenues to the Education Revenue Augmentation Fund (ERAF), resulting in an ongoing increase in property tax allocations (and a corresponding reduction in vehicle license fee revenues). Property Tax accounts for 30% of all General Fund revenues.

## Sales and Use Tax

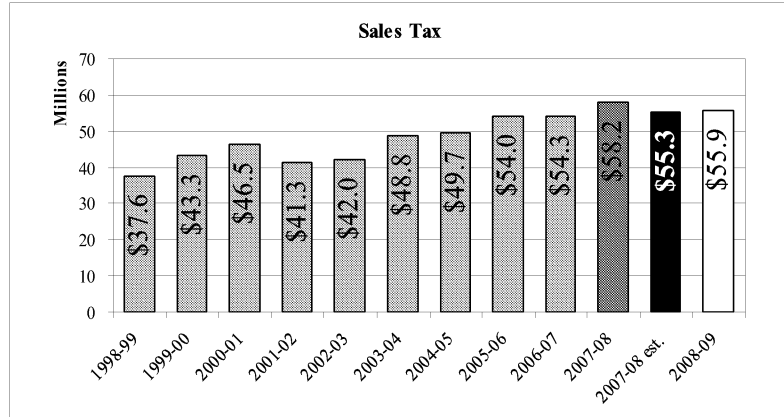
Sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions). Use tax is imposed upon the purchaser for transactions in which sales tax is not collected. Sales tax is collected by the State Board of Equalization and includes a state 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 39% 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 31% of total sales tax receipts (as of 3<sup>rd</sup> quarter of 2007); 2) Transportation, 20%; 3) General Retail, 28%; 4) Food Products, 13%; 5) Construction, 7%; 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 31% today) and the increase in transportation and general retail sales revenues. In addition, a ten



# Revenue Assumptions

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.

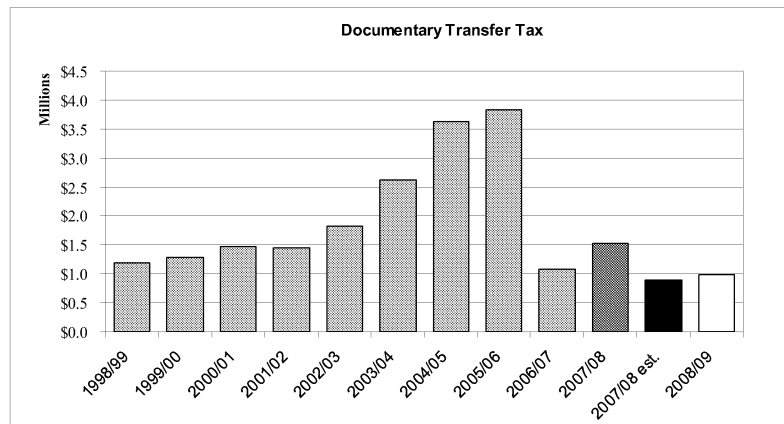
The rate of increase in Sales Tax has slowed considerably over the past year. The greatest slowdown is in the Transportation category, where annual increases of almost 20% in 2002 and 2003 dropped to 7% in 2004, no increase in 2005, a 1% decrease in 2006, and a 4% decrease in 2007.



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 2008-09 are conservatively estimated at \$55.9 million, a decrease of \$2.3 or -3.9% from the current fiscal year's adjusted budget of \$58.2 million. Projections indicate that due to the continuing economic slowdown it is unlikely that the FY 2007-08 Sales Tax budget will be achieved. When compared to the FY 2007-08 year end estimated actual Sales Tax revenues of \$55.3 million, the FY 2008-09 estimate is an increase of \$0.6 million, or 1.1%, which is less than the anticipated rate of inflation.

## 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 turnover in commercial property. 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 2008-09 estimated revenue of \$1.6 million is \$0.5 million (-22.7%) less than the current revenue budget of \$2.1 million, and a decrease of

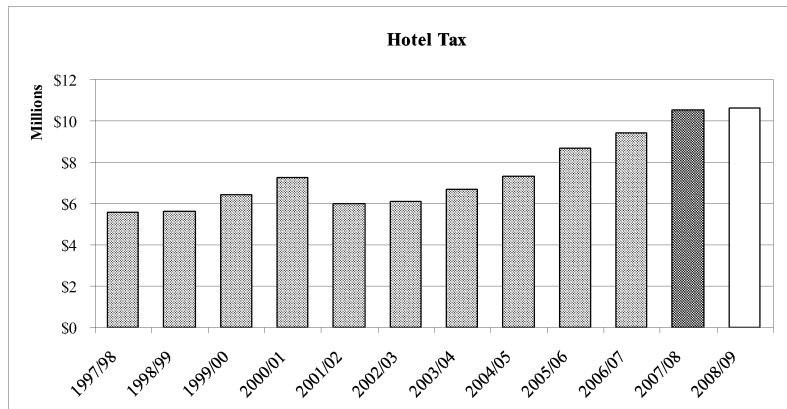


# Revenue Assumptions

\$345,000 (-17.7%) from the current fiscal year end estimate of \$1.9 million. Documentary Transfer Taxes account for 1% of all General Fund revenues.

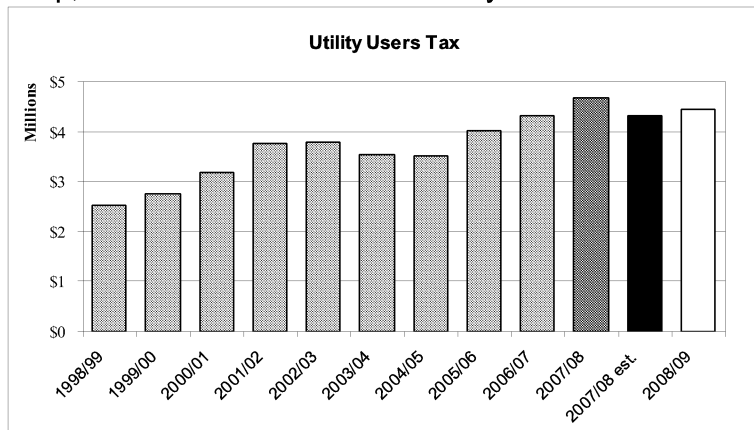
## Hotel Tax

Hotel Tax (also known as Transient Occupancy Tax or TOT) is an 8% tax applied to the cost of hotel rooms within the City. An additional 2% assessment is collected for the 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 2008-09, and all hotels will remain open during the fiscal year. As the attached chart indicates, the FY 2008-09 budget of \$10.6 is an increase of \$93,000 or 0.9% over the current adjusted budget of \$10.5. A slight decline in occupancy rates is expected to be offset by room rate increases. Hotel taxes account for 7% of all General Fund revenues.



## Utility Users Tax

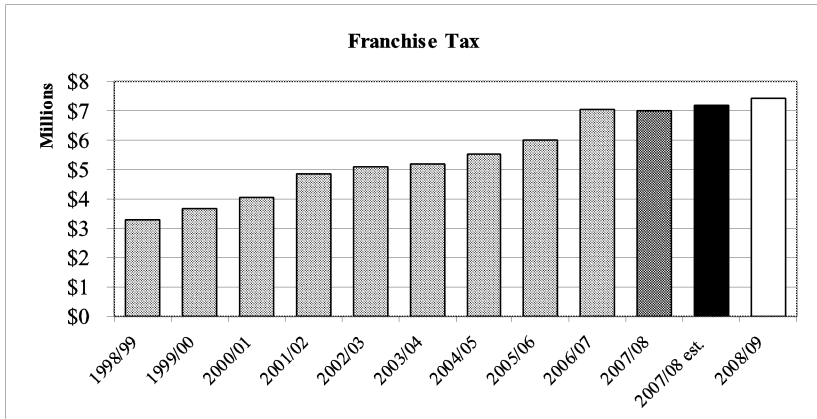
Utility Users Tax (UUT) is a 1.5% charge on all commercial utility activity in Irvine up to a maximum of \$5,000 per year. The tax is assessed on electricity, natural gas, and telephone charges. Residential utility use is not taxed. Since FY 1998-1999, revenue in this category has increased due to increased commercial and industrial development and rate increases; however, due to the \$5,000 annual cap, revenue increases will mainly be related to new commercial construction. For FY 2008-09, the UUT revenue is estimated at \$4.4 million which represents a decrease of \$234,000, or -5.0%, from the current adjusted budget of \$4.7 million and an increase of \$116,000 or 2.7% over the FY 2007-08 year-end estimate of \$4.3 million. UUT accounts for 3% of all General Fund revenues. UUT on electricity users accounts for approximately 75% of UUT revenues, natural gas users account for 5%, and telephone users account for 17% of overall UUT revenues, with another 3% in alternative maximum payments.



# Revenue Assumptions

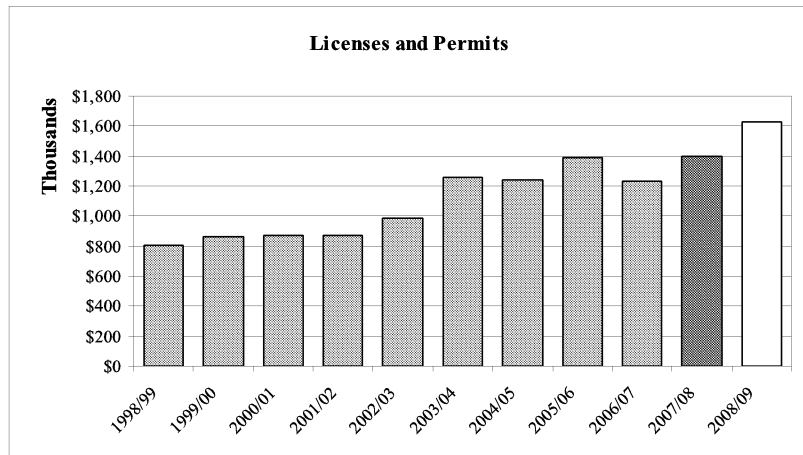
## Franchise Tax

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 2008-09, the franchise tax revenue is estimated at \$7.4 million, which represents an increase of \$412,000 or 5.9% over the current year adjusted budget of \$7.0 million and an increase of \$256,908 or 3.6% over the current fiscal year-end estimate of \$7.2 million mainly due to increases in refuse and cable television franchise revenues. Franchise Tax revenues account for approximately 5% 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 56% of this revenue category. For FY 2008-09, revenues are estimated to be \$1.6 million, an increase of \$226,000 or 16.1% over the current fiscal year. The increase is due to an anticipated \$110,000, or 33% increase in Refuse Permits and \$65,000, or 31% increase in Animal Licenses. Licenses and Permit revenues account for approximately 1% of all General Fund revenues.

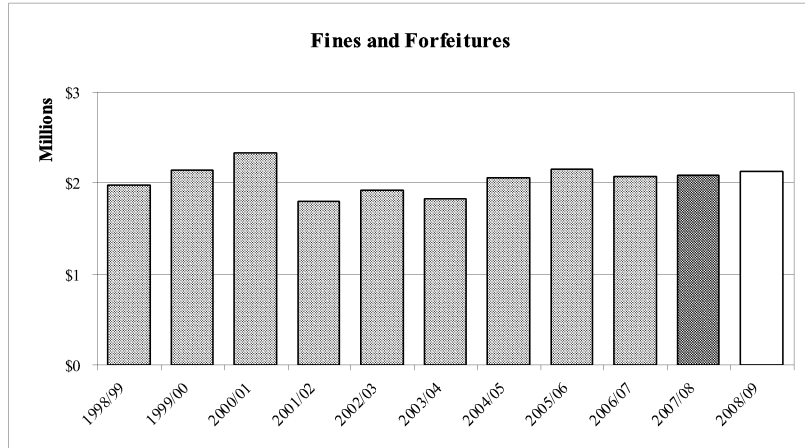


## Fines and Forfeitures

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 8.7% of revenues in this category and

# Revenue Assumptions

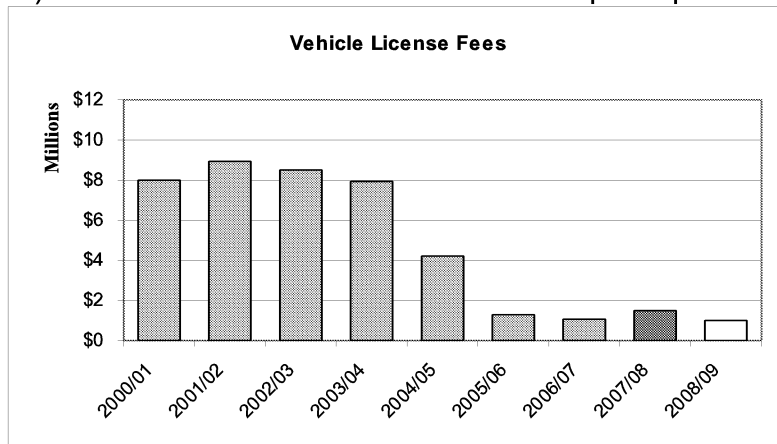
General City Fines account for about 5.7%. For FY 2008-09, the fines and forfeitures revenue category is estimated to be \$2.1 million, which represents an increase of \$49,000, or 2.4% from the current adjusted budget of \$2.1 million. General City Fines are estimated to decrease \$65,000 and False Alarm Fines are estimated to decrease \$36,000. These decreases are offset by an increase of \$150,000 in Traffic Fines. Fines and Forfeitures account for 1% 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 2008-09 revenue is

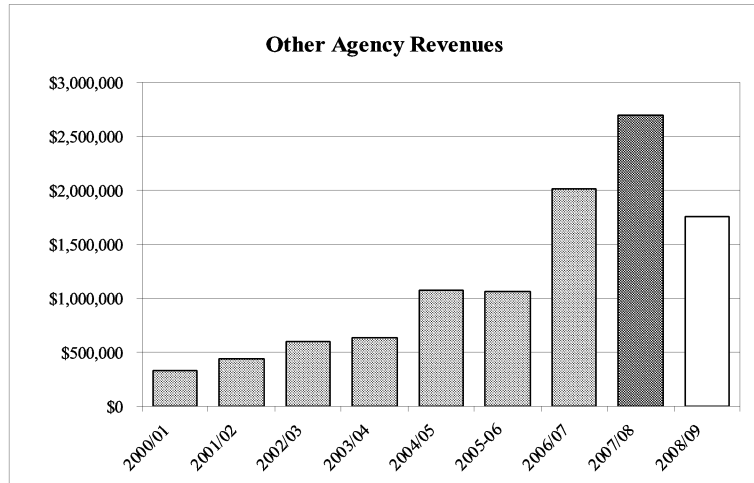


estimated at \$1.0 million, a decrease of \$531,000 or -34.8% from the current adjusted budget. This reduction reflects the continued statewide decrease in new automobile sales and improved historical data now that the VLF payment rates have stabilized. VLF revenues are 1% of all General Fund revenues.

# Revenue Assumptions

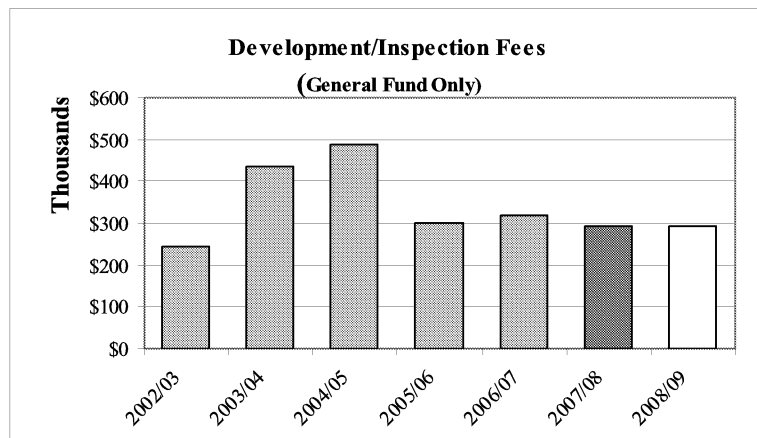
## Revenue from Other Agencies

This revenue category consists of various types of revenues, including Community Development housing grant programs, Public Works maintenance agreements, Public Safety security services and POST reimbursements, and landfill host fees. For FY 2008-09, revenue from other agencies is estimated to be \$1.8 million, a decrease of \$0.9 million or -35.1% from the current adjusted budget of \$2.7 million. Various grant revenues are expected to decrease in FY 2008-09 (Workforce Housing -\$478,000, BEGIN grant -\$40,000, and CALHOME grant -\$500,000). Revenue from Other Agencies is 1% 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 2008-09 revenue estimate of \$294,319 is an increase of \$2,193 or 0.8% over the current adjusted budget of \$292,126, due to increased Public Works traffic signal inspection revenues. Development/Inspection Fees make up less than 1% of all General Fund revenues.



# Revenue Assumptions

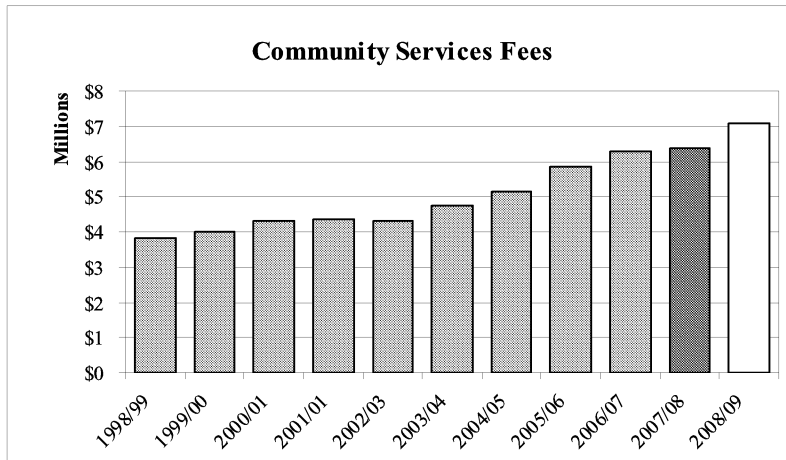
## Fees for Services

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 Clerk 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 2008-09 revenue of \$1.2 million is over the current year adjusted revenue budget of \$988,297 by \$206,306 or 20.9%, due to increased recovered staff costs revenues (\$120,706). Fees for Services are 0.8% of all General Fund revenues.



## Community Service Fees

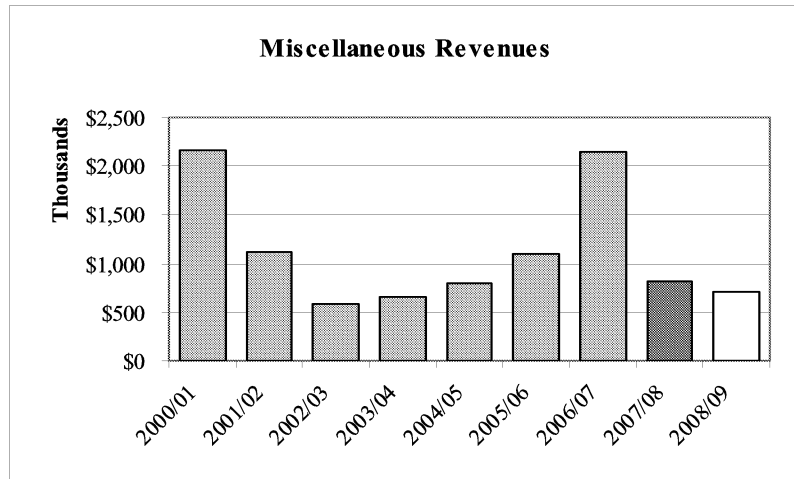
This revenue source consists of various recreational and community activities sponsored by the City such as adult softball, tennis lessons, Kids Klub, recreational and educational classes, and facility rentals. Revenue estimates are based on the projected number of classes and facilities, number of participants, and fee charges, as well as staff's estimate regarding the demand for classes and programs. For FY 2008-09, Community Services Fee revenue is estimated at \$7.1 million, which is an increase of \$682,085, or 10.7% from the current fiscal year's adjusted budget of \$6.4. Major increases in this category include Tennis, Fee Classes, Child Services, and Softball, while Recreation Program revenues are declining. Community Services Fee revenues make up 5% of all General Fund revenues.



# Revenue Assumptions

## Miscellaneous Revenues

This revenue category is made up of a variety of small revenue sources, including sale of printed materials, donations, and interest. For FY 2008-09, miscellaneous revenues are estimated at \$705,146, which is a decrease of \$102,230, or -12.7% from the current fiscal year's adjusted budget of \$807,376 mainly due to decreased interest revenues (-\$150,000). Please note that the FY 2006-07 Actual Budget has been revised to exclude the one-time \$4 million Cox settlement payment. Miscellaneous Revenues are less than 1% of all General Fund revenues.



## Transfers-In

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 2008-09, the overhead reimbursement transfer-in will be \$2.8 million, down \$599,064, or -17.5% from the current adjusted budget as a result of anticipated slowing of development activity.

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

Self-Insurance funds are transferred from the General Fund on a percentage of payroll basis. The rate contributed by the General Fund in prior years was in excess of what is required to meet current and future liability obligations. Actuarial analysis of the Self-Insurance Fund shows that there is over \$8 million in excess funding. Rather than suspend General Fund payroll contribution to the Self-Insurance Fund, which would understate the real cost of salaries and benefits, the payroll rate has been adjusted to ensure the Fund's ability to meet ongoing obligations while maintaining a 95% Confidence Level (which is higher than the 75% to 85% Recommended Range). Without lowering the 95% Confidence Level, the General Fund overpayment will be gradually rebated over the next few years with transfers back into the General Fund. In FY 2008-09, the overpayment rebated back to the General Fund is \$1.2 million.



## **Revenue Assumptions**

Contingency Reserve funds are available to assist the City through periods where revenue growth slows due to economic conditions or State actions. With the slowdown in real estate transactions and consumer spending, related revenues such as Documentary Transfer Tax, Sales Tax, and Vehicle License Fees, are anticipated to decline. While other taxes revenue projections, such as Property Tax and Hotel Tax, point to the continued desirability of living and working in Irvine and partially offset the slowing revenue sources, \$1.8 million is being transferred from the Contingency Reserve to the General Fund to offset the temporary imbalance between the costs of new and expanded services and the revenues to support them. After the transfer out, the Contingency Reserve will have \$20.1 million, or almost 14% of General Fund operating expenditures, available for future extraordinary needs.

### **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 2008. 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:** The mission of the Employees of the City of Irvine is to create and maintain a community where people can live, work and play in an environment that is safe, vibrant and aesthetically pleasing.

The City of Irvine's five values reflect the interests and needs of the community, and the level of service they expect and deserve.

## Our five values are:

### Innovation

We encourage new ideas to meet the needs of our community in a creative, progressive manner.

### Integrity

We are guided by high standards of moral and ethical principals in all that we do.

### Professionalism

We strive to be the best through excellence, leadership, and training.



### Flexibility

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

### Responsiveness

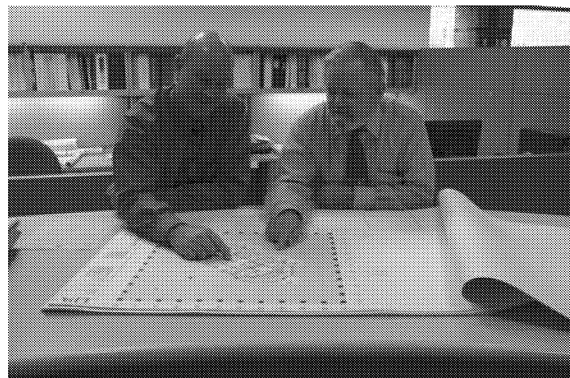
We believe in responding with mutual respect and sensitivity to the needs of the people we serve and to our fellow employees.

### Our commitment

To provide quality municipal services.

### Our belief

Cooperation and teamwork will help us achieve our mission.



## Personnel and Staffing

### Funded Personnel

#### FUNDED FULL-TIME PERSONNEL

DEPARTMENT	ACTUAL 2006-2007	ADJUSTED 2007-2008	PROPOSED 2008-2009	PROPOSED INC. (DEC. *)
City Manager	38.00	41.00	41.00	0.00
Administrative Services	49.00	53.00	51.00	-2.00
Community Development	105.00	112.00	109.00	-3.00
Community Services	92.00	114.00	113.00	-1.00
Public Safety	263.00	283.00	295.00	12.00
Public Works	148.00	154.00	152.00	-2.00
Orange County Great Park	15.00	21.00	22.00	1.00
<b>TOTAL</b>	<b>710.00</b>	<b>778.00</b>	<b>783.00</b>	<b>5.00</b>

\* Position decreases represent positions that are authorized in the Position Control Resolution (PCR) but unfunded in the Fiscal Year 2008-2009 Budget.

#### FUNDED PART-TIME PERSONNEL

DEPARTMENT	ACTUAL 2006-2007	ADJUSTED 2007-2008	PROPOSED 2008-2009	PROPOSED INC. (DEC.)
City Manager	8.69	10.41	11.40	0.99
Administrative Services	4.10	4.00	4.25	0.25
Community Development	7.19	6.50	7.14	0.64
Community Services	212.46	204.89	201.63	-3.26
Public Safety	33.46	29.31	29.31	0.00
Public Works	7.04	5.00	5.88	0.88
Orange County Great Park	0.22	0.60	2.20	1.60
<b>TOTAL</b>	<b>273.16</b>	<b>260.71</b>	<b>261.81</b>	<b>1.10</b>

#### FUNDED NON-HOURLY POSITIONS (previously included in Part-Time Personnel)

DEPARTMENT	ACTUAL 2006-2007	ADJUSTED 2007-2008	PROPOSED 2008-2009	PROPOSED INC. (DEC.)
City Manager	5.00	5.00	5.00	0.00
Administrative Services	5.00	5.00	5.00	0.00
Community Development	11.00	11.00	11.00	0.00
Community Services	5.00	5.00	5.00	0.00
Public Safety	28.40	30.40	30.40	0.00
Public Works	0.00	0.00	0.00	0.00
Orange County Great Park	9.00	9.00	39.00	30.00
<b>TOTAL</b>	<b>63.40</b>	<b>65.40</b>	<b>95.40</b>	<b>30.00</b>

## Personnel and Staffing Funded Personnel

<u>Department</u>	<u>Position</u>	<u>Section</u>	<u>Increase</u>	<u>Decrease *</u>
<i>City Manager</i>	no changes from prior year			
<i>Administrative Services</i>	Management Analyst I	Human Resources		1.00
	Senior Accountant	Fiscal Services		1.00
<i>Community Development</i>	Permit Specialist I	Building & Safety Services		1.00
	Senior Building Inspector	Building & Safety Services		2.00
<i>Community Services</i>	CS Superintendent	CS Administration		1.00
<i>Public Safety</i>	Police Officer	Business Services	5.00	
	Police Lieutenant	Police Operations	1.00	
	Police Officer	Police Operations	5.00	
	Police Sergeant	Police Operations	1.00	
<i>Public Works</i>	Senior Civil Engineer	Development Review		1.00
	Senior Office Specialist	Development Review		1.00
<i>Orange County Great Park</i>	Senior Civil Engineer	OCGP Administration	1.00	
<b>TOTAL</b>			<u>13</u>	<u>8</u>
<b>NET INCREASE (DECREASE)</b>			<b>5</b>	

\* Position decreases represent positions that are authorized in the Position Control Resolution (PCR) but unfunded in the Fiscal Year 2008-2009 Budget.

## Personnel and Staffing

### Full-Time Personnel by Classification

Position/Classification	Actuals 2006-07	Adjusted Budget 2007-08	Proposed Budget 2008-09
<b><u>Management</u></b>			
Assistant City Manager	1	2	2
Assistant to the City Manager	0	1	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	2	2
Deputy Director, Public Works	1	1	1
Deputy Director/Chief Building Official	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	0	0
Executive Assistant to the City Manager	1	0	0
Great Park Manager	5	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	1	1	1
Manager, Transportation	1	1	1
Police Commander	3	3	3
Police Lieutenant	6	7	7
Police Lieutenant (N)	0	0	1
Special Assistant to the Chief of Police	0	1	1
<b>TOTAL MANAGEMENT:</b>	<b>42</b>	<b>45</b>	<b>46</b>

*Note: (N) denotes new position*

## Personnel and Staffing

### Full-Time Personnel by Classification

Position/Classification	Actuals 2006-07	Adjusted Budget 2007-08	Proposed Budget 2008-09
<b><u>Exempt/Administrative</u></b>			
Accountant	2	2	2
Administrative Coordinator	6	5	5
Animal Care Center Supervisor	1	1	1
Animal Care Veterinarian	0	1	1
Animal Services Supervisor	1	1	1
Applications Programmer/Analyst	1	1	1
Aquatics Supervisor	1	1	1
Assistant City Clerk	1	1	1
Associate Plan Check Engineer	0	1	1
Building Inspection Supervisor	5	5	5
Business Services Administrator	1	1	1
Buyer	1	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
Construction Inspection Supervisor	1	1	1
Crime Analyst	1	2	2
CS Superintendent	5	5	4
CS Supervisor	14	14	14
Deputy Building Official	1	1	1
Deputy City Clerk	1	1	1
Emergency Management Coordinator	1	1	1
Energy Administrator	1	0	0
Engineering Geologist	1	1	1
Environmental Programs Administrator	0	1	1
Environmental Programs Coordinator	0	1	1
Executive Coordinator	1	1	1
Executive Secretary	3	3	3
Facilities Construction Administrator	1	1	1
Facilities Maintenance Superintendent	1	1	1
Facilities Maintenance Supervisor	2	2	2
Finance Administrator	2	2	2
Fiscal & Environmental Administrator	1	1	1
Fleet Services Superintendent	1	1	1
Fleet Services Supervisor	0	1	1
FOR Families Specialist	1	1	1

## Personnel and Staffing

### Full-Time Personnel by Classification

Position/Classification	Actuals 2006-07	Adjusted Budget 2007-08	Proposed Budget 2008-09
Forensic Supervisor	1	1	1
GIS Supervisor	1	1	1
Human Resources Administrator	0	2	2
Human Resources Analyst I	0	2	2
Human Resources Analyst II	0	3	3
Information Technology Administrator	1	1	1
Landscape Maintenance Superintendent	1	1	1
Landscape Maintenance Supervisor	4	4	4
Management Analyst I	3	4	3
Management Analyst II	6	2	2
Media Services Coordinator	3	2	2
Multicultural Affairs Coordinator	1	1	1
Municipal Records Administrator	1	1	1
Permit Services Supervisor	1	1	1
Police Sergeant	26	26	26
Police Sergeant (N)	0	0	1
Principal Plan Check Engineer	2	2	2
Principal Planner	7	7	7
Project Development Administrator	4	4	4
PS Records Supervisor	1	1	1
PS Technology Analyst	1	1	1
Public Information Officer	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	5	5	4
Senior Buyer	2	2	2
Senior Civil Engineer	7	11	10
Senior Civil Engineer (N)	0	0	1
Senior GIS Analyst	1	1	1
Senior Management Analyst	12	11	11
Senior Media Services Coordinator	0	1	1
Senior Plan Check Engineer	6	6	6
Senior Planner	12	15	15
Senior Project Manager	7	8	8
Senior Transportation Analyst	9	8	8



## Personnel and Staffing

### Full-Time Personnel by Classification

Position/Classification	Actuals 2006-07	Adjusted Budget 2007-08	Proposed Budget 2008-09
Senior Transportation Engineer	2	2	2
Social Services Supervisor/Counselor	1	1	1
Strategic Business Plan Administrator	1	1	1
Street Maintenance Superintendent	1	1	1
Street Maintenance Supervisor	4	4	4
Supervising Traffic Systems Specialist	1	1	1
Supervising Transportation Analyst	3	2	2
Supervisor of Accounting Services	0	1	1
Treasury Specialist	1	1	1
Water Quality Administrator	1	1	1
<b>TOTAL EXEMPT/ADMINISTRATIVE:</b>	<b>207</b>	<b>222</b>	<b>220</b>

## Personnel and Staffing

### Full-Time Personnel by Classification

Position/Classification	Actuals 2006-07	Adjusted Budget 2007-08	Proposed Budget 2008-09
<b>Hourly</b>			
Accounting Technician	3	3	3
Administrative Aide	3	2	2
Administrative Secretary	25	27	27
Animal Services Officer	1	3	3
Aquatics Coordinator	0	2	2
Aquatics Specialist	1	0	0
Assistant Engineer	1	3	3
Assistant Planner	4	3	3
Assistant Transportation Analyst	1	1	1
Associate Engineer	9	5	5
Associate Planner	9	8	8
Associate Transportation Analyst	3	3	3
Building Inspector	1	1	1
City Clerk Specialist	3	3	3
Civilian Investigator I	3	4	4
Civilian Investigator II	4	4	4
Community Health Ombudsman	0	1	1
Computer Technician	1	1	1
Construction Inspector	2	2	2
CS Program Coordinator	16	19	19
CS Specialist	0	13	13
Duplicating Technician	1	1	1
Engineering Technician	4	5	5
Equipment Mechanic	1	1	1
Equipment Operator I	6	6	6
Equipment Operator II	3	2	2
Exhibition Coordinator	0	1	1
Facilities Maintenance Specialist	2	2	2
Facilities Maintenance Technician	10	10	10
Facilities Reservations Coordinator	2	2	2
Food Service Specialist	0	1	1
Forensic Specialist I	0	3	3
Forensic Specialist II	2	1	1
GIS Analyst	1	1	1
GIS Application Specialist	1	1	1
Human Resources Systems Specialist	1	1	1
Information Specialist	7	7	7

## Personnel and Staffing

### Full-Time Personnel by Classification

Position/Classification	Actuals 2006-07	Adjusted Budget 2007-08	Proposed Budget 2008-09
Landscape Contract Specialist	5	5	5
Landscape Maintenance Specialist	2	2	2
Landscape Maintenance Technician	6	5	5
Lead Accounting Technician	1	1	1
Lead Equipment Mechanic	1	1	1
Lead Facilities Maintenance Technician	3	3	3
Lead Landscape Maintenance Technician	7	7	7
Lead Mail & Duplicating Specialist	1	1	1
Lead Payroll Systems Specialist	0	1	1
Lead Permit Specialist	1	1	1
Lead Street Maintenance Technician	8	8	8
License Specialist	3	4	4
Mail Coordinator	0	1	1
Master Facilities Maintenance Specialist	2	1	1
Master Landscape Maintenance Specialist	0	1	1
Media Services Specialist	1	2	2
Office Specialist	2	2	2
Para-Transit Driver	4	4	4
Payroll Systems Specialist	2	1	1
Permit Specialist I	1	4	3
Permit Specialist II	4	2	2
Plans Examiner	2	2	2
Police Officer	137	150	150
Police Officer (N)	0	0	10
Program Assistant	13	14	14
Program Specialist	14	15	15
PS Assistant	8	6	6
PS Dispatcher I	8	6	6
PS Dispatcher II	7	9	9
PS Lead Records Specialist	2	2	2
PS Records Specialist	8	8	8
PS Supervising Dispatcher	4	4	4
Registered Veterinarian Technician	1	1	1
Senior Accounting Technician	7	6	6
Senior Animal Care Specialist	0	3	3
Senior Animal Services Officer	3	2	2
Senior Building Inspector	16	18	16
Senior Code Enforcement Inspector	0	2	2

## Personnel and Staffing

### Full-Time Personnel by Classification

<b>Position/Classification</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Proposed Budget 2008-09</b>
Senior Construction Inspector	7	9	9
Senior Equipment Mechanic	3	3	3
Senior Office Specialist	6	10	9
Senior Permit Specialist	3	3	3
Senior Police Officer	3	3	3
Senior Public Safety Assistant	5	5	5
Senior Vehicle Installation Technician	1	1	1
Street Maintenance Specialist	2	2	2
Street Maintenance Technician	8	9	9
Supervising Information Specialist	1	1	1
Traffic Systems Analyst	1	1	1
Traffic Systems Specialist	2	2	2
Traffic Systems Technician	2	2	2
Transit Program Dispatcher	1	1	1
Vehicle Installation Technician	1	1	1
<b>TOTAL HOURLY:</b>	<b>461</b>	<b>511</b>	<b>517</b>
<b>TOTAL - FULL TIME FUNDED PERSONNEL:</b>	<b>710</b>	<b>778</b>	<b>783</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 2008-09 General Fund operating budget is based on conservatively realistic revenue projections (including operating transfers-in) of \$148,050,524. This revenue forecast is based on current revenue estimates and anticipated continued economic growth. Departmental operating expenditures and transfers-out are budgeted at \$148,050,524. As a result, the FY 2008-09 General Fund operating budget is balanced (expenditures do not exceed revenues).



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 \$8,753,036 and revenues of \$49,000. 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 \$6,054,950 and revenues of \$259,303. The budget provides for a total of 51 full-time employees funded by both the General Fund and Special Funds.

### **Community Development**

The Community Development department provides services that ensure community values and standards are reflected in the physical environment. The Planning and Development Services Divisions provide a full range of planning services including land use planning, general plan amendments, development case processing, redevelopment plan implementation, and environment programs administration. The Building and Safety Division provides permit issuance, plan review, and building inspection services. Code enforcement and GIS mapping services ensure that the built environment complies with adopted codes and meets the needs of Irvine citizens. The Housing Division works to provide a full spectrum of housing options and manages the City of Irvine Community Land Trust. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$8,326,299 and revenues of \$877,000. The budget provides for a total of 109 full-time employees funded by both the General Fund and Special Funds.

### **Community Services**

The Community Services department is responsible for the design, development, maintenance, rehabilitation, and operation of a variety of public facilities, including parks and trails. Recreation and other programs are conducted at two senior citizen centers, fine arts center, multiple community and neighborhood parks, a nature center, two aquatics facilities, and an animal care center. The department is also responsible for maintenance and rehabilitation at the Civic Center and Operations Support Facility, Irvine Transportation Center, two childcare centers, an adventure playground facility, protected open space habitats, and a rustic campground at Bommer Canyon. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$30,667,537 and revenues of \$7,866,974. The budget provides for a total of 113 full-time employees funded by the General Fund and Special Funds.

### **Public Safety**

The Public Safety department is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$56,125,211 and revenues of \$4,318,256. The budget provides for a total of 295 full-time employees.

### **Public Works**

The Public Works department is responsible for developing, building and maintaining the City's public infrastructure through the application of timely, cost-effective and quality services to the

## **Budget Summary**

### **General Fund Summary**

Irvine community. Key services include transportation planning, signal operations, street and landscape maintenance, engineering, fleet services, capital improvement project administration and inspection, as well as waste/recycling and water quality program administration. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$29,092,242 and revenues of \$1,445,836. The budget provides for a total of 152 full-time positions funded by both the General Fund and Special Funds.

#### **Orange County Great Park**

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

#### **Non-Departmental**

The Non-Departmental operating budget focuses on facility rents, financial support for other organizations, and other special situations. In particular, expenditures include debt service funding for the Civic Center facility and community support. No staff is budgeted in the Non-Departmental operating budget. The department's General Fund expenditures are \$7,857,316.



## Budget Summary

### General Fund Summary

General Fund revenues total \$139,154,339. In addition, General Fund revenues include transfers-in of \$2,819,772 to offset the cost of City overhead support for development related activities in Special Funds, \$1,200,000 overpayment rebate from the Self-Insurance Fund, \$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, and \$4,776,413 from the Contingency Fund to assist in providing the resources necessary to maintain services, for a total of \$148,050,524. Please note that to provide more accurate comparisons, prior year budgets do not include OCGP Park Development Agreement revenues, revenues from the City/RDA/OCGP land sale, or the Cox Communications franchise renewal and settlement funds, all of which were received into the General Fund and immediately transferred out to an appropriate Special Fund.

<b><u>RESOURCES</u></b>	<i>FY 06-07</i>	<i>FY 07-08</i>	<i>FY 08-09</i>
<u>Revenues</u>	<i>Actual</i>	<i>Adjusted</i>	<i>Adopted</i>
Sales Tax	\$54,336,296	\$58,177,508	\$55,882,500
Property Tax	36,799,422	38,802,100	43,417,000
Vehicle License Fees	1,069,223	1,524,000	993,000
Hotel Tax	9,395,940	10,537,000	10,630,000
Franchise Tax	7,028,408	7,023,000	7,435,000
Community Services Fees	6,269,491	6,373,704	7,055,789
Utility Users Tax	4,315,990	4,671,000	4,437,000
Fines & Forfeitures	1,985,223	2,083,000	2,132,000
Development Fees	317,657	292,126	294,319
Documentary Transfer Tax	2,524,775	2,070,000	1,600,000
Licenses & Permits	1,599,771	1,400,000	1,626,000
Miscellaneous	2,142,420	807,376	705,146
Fees for Services	935,549	988,297	1,194,603
Revenue From Other Agencies	2,016,678	2,698,736	1,751,982
<i>Sub-Total General Fund Revenue</i>	<i>\$130,736,843</i>	<i>\$137,447,847</i>	<i>\$139,154,339</i>
<u>General Fund Transfers-In (From)</u>			
Overhead Reimbursements	\$2,868,583	\$3,418,836	\$2,819,772
Overpayment Rebate	0	0	1,200,000
Transfers-In (OCGP- Council Executives	0	100,000	100,000
Transfers-in (Contingency Reserve)	0	0	4,776,413
<i>Sub-Total GF Transfers-In</i>	<i>\$2,868,583</i>	<i>\$3,518,836</i>	<i>\$8,896,185</i>
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>\$133,605,426</b>	<b>\$140,966,683</b>	<b>\$148,050,524</b>

## Budget Summary

### General Fund Summary

General Fund operating expenditures are \$146,876,591. In addition, funds will be transferred out to the CIP Non-Circulation Fund for operation of the IBC Shuttle. Although there is no Operating Surplus, the Contingency Reserve Fund is projected to have \$18.3 million (12.4%) by the end of the fiscal year, just slightly below the target of 15% of operating expenditures.

<b><u>APPROPRIATIONS</u></b>	<i>FY 06-07</i>	<i>FY 07-08</i>	<i>FY 08-09</i>
<u>Operating Appropriations</u>	<i>Actual</i>	<i>Adjusted</i>	<i>Adopted</i>
City Manager's Office	\$7,563,617	\$9,574,785	\$8,753,036
Administrative Services	5,208,855	6,375,917	6,054,950
Community Development	7,172,912	9,977,909	8,326,299
Community Services	26,602,168	29,357,512	30,667,537
Public Safety	45,996,760	51,247,075	56,125,211
Public Works	25,911,783	28,969,876	29,092,242
Non-Departmental	6,396,349	7,513,325	7,857,316
<i>Total Operating Appropriations</i>	<i>\$124,852,444</i>	<i>\$143,016,399</i>	<i>146,876,591</i>
<u>Operating Transfers-Out (To)</u>			
Infrastructure & Rehabilitation Fund	\$1,000,000	\$0	\$0
Contingency Reserve	2,000,000	300,000	0
CIP Non-Circulation	250,000	0	0
IBC Shuttle Fund	0	0	1,173,933
<i>Total Operating Transfers-Out</i>	<i>\$3,250,000</i>	<i>\$300,000</i>	<i>\$1,173,933</i>
<b>TOTAL APPROPRIATIONS</b>	<b>\$128,102,444</b>	<b>\$143,316,399</b>	<b>\$148,050,524</b>

<b>OPERATING SURPLUS</b>	<b>\$0</b>
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<b>CONTINGENCY RESERVE FUND (AT YEAR END)</b>	<b>\$18,272,470</b>
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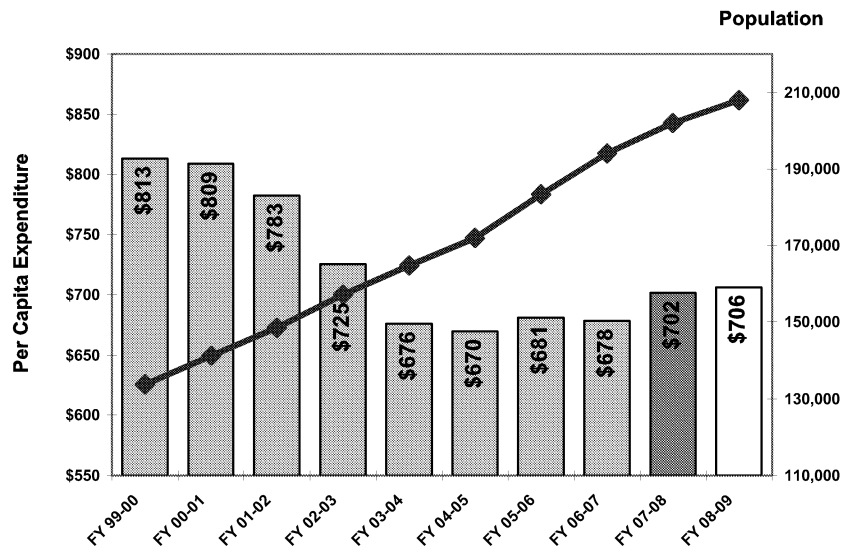
The graphs on the following pages provide information regarding the City's historical and projected per capita General Fund expenditures, full and part-time staffing levels, General Fund revenues and transfers-in by Department and Budget Category, General Fund operating expenditures and transfers-out by Department and Budget Category, total resources and appropriations, detailed summary for all funds, and 3 year comparisons of revenues and expenditures for all funds.

# Budget Summary

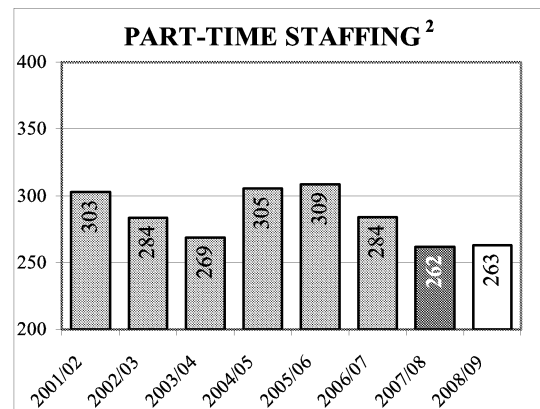
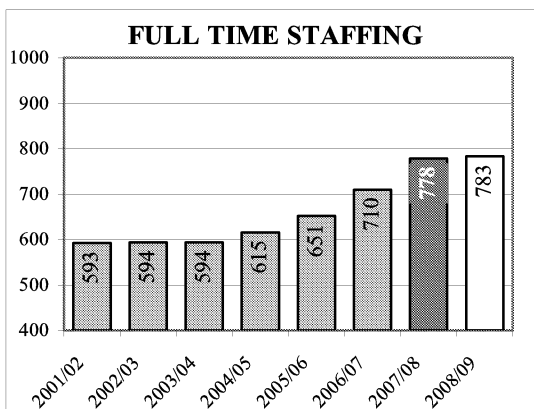
## General Fund Summary

### PER CAPITA EXPENDITURES:

(CPI Adjusted)



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



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

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

# Budget Summary

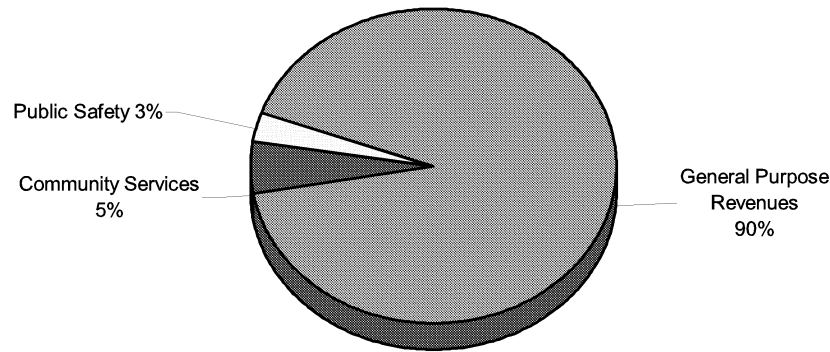
## General Fund Summary

**OPERATING REVENUES & TRANSFERS-IN: \$148,050,524**

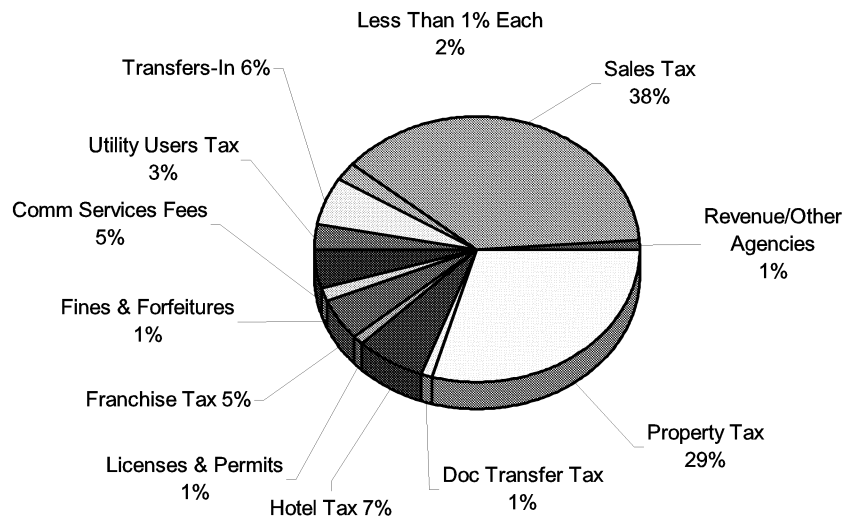
### By Department:

**Less Than 1% Each:**

Administrative Services  
City Manager  
Community Development  
Public Works



### By Budget Category:

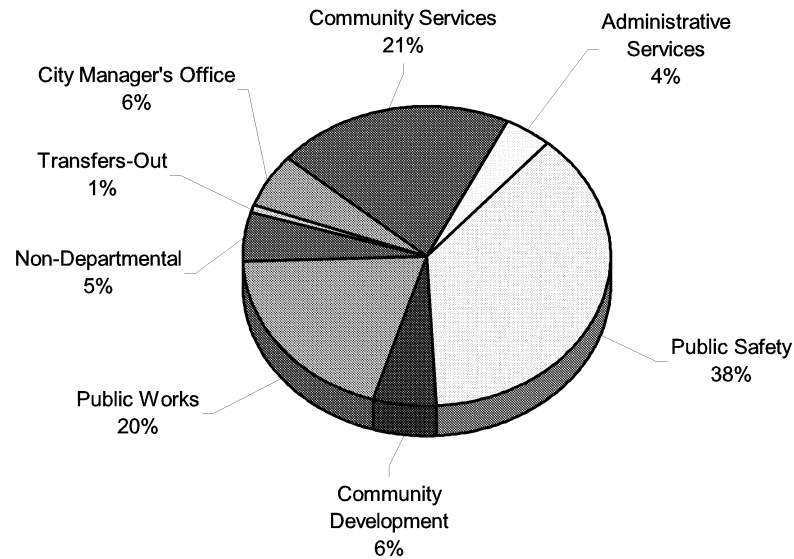


# Budget Summary

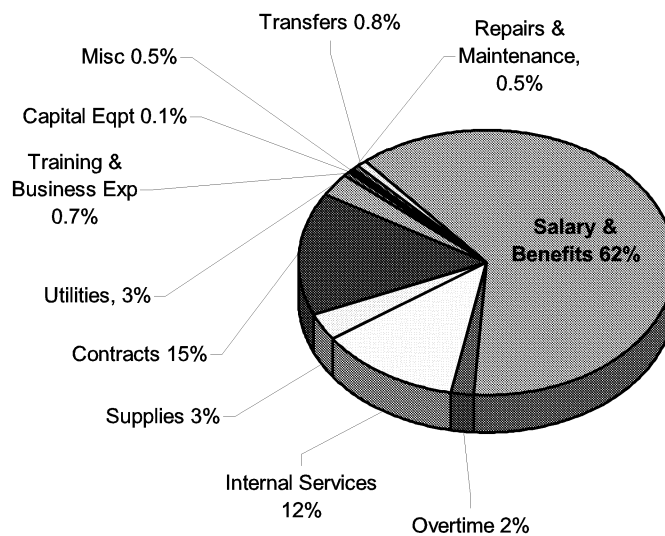
## General Fund Summary

**OPERATING EXPENDITURES & TRANSFERS-OUT: \$148,050,524**

### By Department:



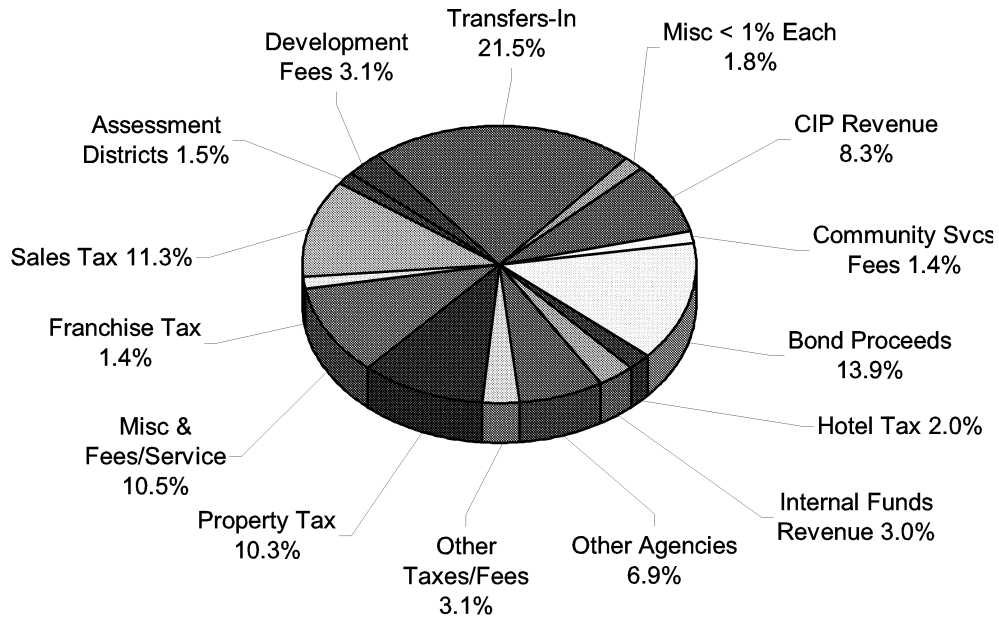
### By Budget Category:



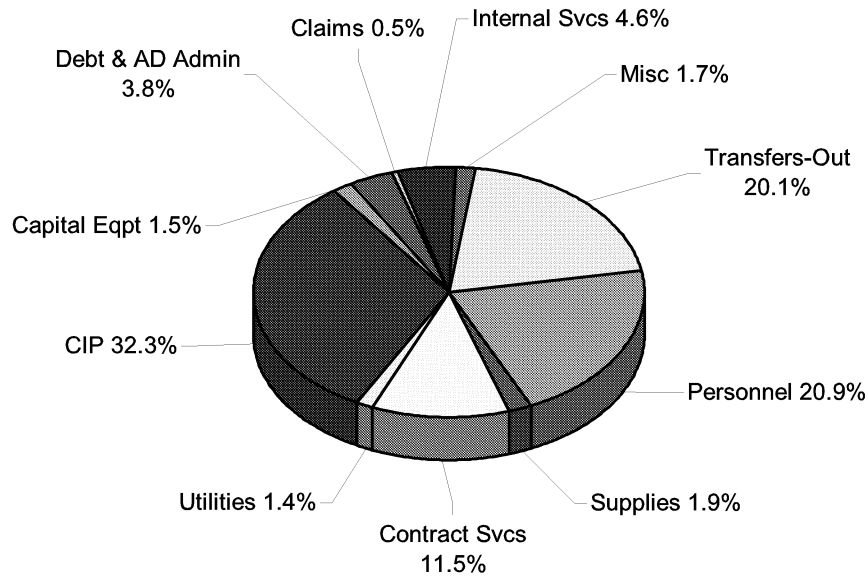
# Budget Summary

## All Funds – Summary

**TOTAL RESOURCES (Including Transfers-In): \$522,738,606**



**TOTAL APPROPRIATIONS (Including Transfers-Out): \$560,623,059**



## Budget Summary

### All Funds – Summary Table

**TOTAL RESOURCES (Including Transfers-In): \$522,738,606**

Vehicle License Fees	993,000
Fines	2,132,000
Doc Transf Tax	1,600,000
Utility Users Tax	4,437,000
CIP Revenue	43,236,255
Community Svcs Fees	7,294,647
Bond Proceeds	72,463,514
Hotel Tax	10,630,000
Internal Funds Revenue	15,779,393
Other Agencies	35,920,734
Other Taxes/Fees	15,923,449
Property Tax	54,098,743
Misc & Fees/Service	55,135,617
Franchise Tax	7,435,000
Sales Tax	59,208,500
Assessment Districts	7,712,621
Development Fees	16,175,862
Transfers-In	112,562,271
	<hr/>
	522,738,606

**TOTAL APPROPRIATIONS (Including Transfers-Out): \$560,623,059**

Personnel	116,997,900
Supplies	10,676,250
Contract Svcs	64,477,118
Utilities	7,603,188
CIP	180,864,875
Capital Eqpt	8,146,203
Debt & AD Admin	21,304,662
Claims	2,582,230
Internal Svcs	26,012,955
Misc	9,395,407
Transfers-Out	112,562,271
	<hr/>
	\$560,623,059

# Budget Summary

## All Funds – Summary

FUND	FY 2008-09 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	0	139,154,339	8,896,185	91,954,920	54,921,671	1,173,933	0
002	ASSET MANAGEMENT PLAN FUND	70,056,879	2,511,199	5,169,470	0	6,990,000	1,500,000	69,247,548
003	COMPENSATED ABSENCES FUND	2,017,747	1,165,665	0	771,110	25,000	0	2,387,302
005	DEVELOPMENT SERVICES FUND	1,015,582	5,443,522	0	2,097,074	2,815,099	915,542	631,389
006	CONTINGENCY RESERVE	22,249,399	823,071	0	0	0	4,800,000	18,272,470
007	EDUCATIONAL PARTNERSHIP FUND	1,019,093	30,665	0	0	504,907	0	544,851
008	GREAT PARK PLANNING	631,412	0	0	0	0	0	631,412
009	REVENUE CLEARING FUND	0	662,530	0	406,949	255,581	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	11,647,700	338,730	1,500,000	396,001	2,825,450	9,503,479	761,500
024	BUILDING AND SAFETY FUND	2,487,358	9,749,858	0	6,640,025	1,273,000	1,631,150	2,693,041
027	DEVELOPMENT ENGINEERING	0	910,488	23,587	589,682	160,638	153,680	30,075
030	COMMUNITY SERVICES FUND	1,534,740	2,829,820	0	173,779	3,876,353	13,370	301,058
051	ASSET FORFEITURE JUSTICE DEPT	130,608	5,224	0	0	130,608	0	5,224
052	ASSET FORFEITURE TREASURY DEPT	46,949	1,878	0	0	46,949	0	1,878
053	ASSET FORFEITURE OC AND STATE	45,162	890	0	0	45,162	0	890
	Subtotal	112,882,629	163,627,879	15,589,242	103,029,540	73,870,418	19,691,154	95,508,638

FUND	FY 2008-09 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
108	IRVINE REDEVELOPMENT FUND	80,901	110,790	2,000,000	618,308	1,488,601	0	84,782
109	RDA HOUSING	3,672,397	1,799,992	0	459,299	1,121,800	0	3,891,290
110	MEASURE M LOCAL TURNBACK FUND	6,286,835	3,473,367	0	22,058	200,000	8,275,086	1,263,058
111	GAS TAX FUND	10,334,090	6,709,667	0	22,058	530,000	16,015,357	476,342
112	LOCAL PARK FEES FUND	29,616,269	800,152	0	0	0	0	30,416,421
113	FEES & EXACTIONS FUND	8,287,345	286,184	0	0	900,000	0	7,673,529
114	HOME GRANT FUND	0	1,213,423	0	32,205	1,181,218	0	0
118	SYSTEMS DEVELOPMENT FUND	17,898,251	4,969,545	0	0	900,000	8,226,548	13,741,248
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	3,528,478	7,449,731	0	391,968	7,160,242	0	3,425,999
120	RDA GUIDEWAY CAPITAL PROJECT FUND	1,129,006	5,249,158	1,000,000	67,021	4,732,979	0	2,578,164
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	23,943,919	1,453,906	423,000	208,905	2,844,168	0	22,767,752
123	IRVINE BUSINESS COMPLEX	65,730,694	21,307,334	150,000	261,520	20,702,463	0	66,224,045
125	COMM DEVELOP BLOCK GRANT FUND	0	2,038,137	0	115,428	1,922,709	0	0
126	SENIOR SERVICE FOUNDATION	617,167	41,200	0	0	88,400	0	569,967
128	NUTRITION PROGRAM FUND	52,960	316,268	0	160,418	155,850	0	52,960
130	AB2766 - AIR QUALITY IMPROVMNT	1,203,197	266,262	0	24,019	91,300	702,468	651,672
131	TRANSPORTATION DEVLPMNT ACT ARTICLE III	0	248,967	0	0	0	248,967	0
132	SLURRY SEAL SUR CHG FUND	1,628,080	314,252	2,420,000	112,980	2,841,168	0	1,408,184
136	MAJOR SPECIAL EVENTS FUND	13,714	458,118	0	0	447,136	0	24,696
138	IBC TRANSPORTATION MGMT PROGRA	2,946,166	671,579	248,967	21,745	1,076,692	1,180,000	1,588,275
139	SUPL.LAW ENFORCEMENT SERV.FD	259,580	7,774	0	0	195,000	0	72,354
143	COPS GRANTS FUND	164,925	425,221	0	0	608,070	0	-17,924
144	PUBLIC SAFETY - STATE GRANTS	28,203	1,128	0	0	13,646	0	15,685
145	STRUCTURAL FIRE FUND	-340,658	1,348,000	0	0	20,000	1,328,000	-340,658
146	SHUTTLE SERVICES FUND	525,889	4,479,010	2,353,933	46,044	7,039,000	0	273,788
180	ORANGE COUNTY GREAT PARK	282,263,549	8,026,250	0	2,813,770	10,243,890	45,844,000	231,388,139
	Subtotal	459,870,957	73,465,415	8,595,900	5,377,746	66,504,332	81,820,426	388,229,768



# Budget Summary

## All Funds – Summary

FUND	FY 2008-09 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
203	CFD 05-2 IMPROVEMENTS	19,817,787	623,175	0	0	10,961,500	0	9,479,462
205	CFD 04-1 IMPROVEMENTS	16,891	21,175,522	0	0	300	0	21,192,113
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	2,823,697	117,114	0	0	300	0	2,940,511
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	3,966,726	150,560	0	10,950	489,050	0	3,617,286
208	AD87-8 SPECTRUM 5 NORTH	26,121,302	979,917	0	81,229	3,969,443	0	23,050,547
209	AD89-9 & 94-15 WESTPARK NORTH	14,642,975	595,971	0	9,212	1,682	0	15,228,052
213	AD 94-13 OAKCREEK	17,928,456	711,778	0	14,968	1,595,076	0	17,030,190
214	AD 93-14 IRVINE SPECTRUM 6	27,940,617	1,092,887	0	109,816	2,890,184	0	26,033,504
215	AD 97-16 NORTHWEST IRVINE	16,464,068	736,745	0	9,212	555,300	0	16,636,301
216	AD 97-17 LOWER PETERS CANYON EAST	31,259,165	1,283,252	0	0	600,500	0	31,941,917
217	AD 00-18 SHADY CYN - TURTLE RIDGE	10,610,910	260,472	0	9,212	3,990,789	2,561,821	4,309,560
218	AD 03-19 NORTHERN SPHERE	16,931,113	625,356	0	39,442	2,064,941	0	15,452,086
219	AD04-20 PORTOLA SPRINGS	26,483,569	1,120,720	0	39,810	4,047,014	0	23,517,465
220	AD 05-21 ORCHARD HILLS	22,259,523	737,253	0	33,966	14,879,945	0	8,082,865
221	AD 07-22 STONEGATE	23,406,145	680,266	0	33,966	3,966,034	0	20,086,411
223	AD 08-23 LAGUNA CROSSING	104,732	53,771,047	0	0	10,000,300	0	43,875,479
250	CAPITAL IMPROV PROJ FUND - CIR	1,562,158	7,579,840	35,664,822	998,745	17,993,973	0	25,814,102
254	RAILROAD GRADE SEPARATION	528,678	33,747,429	499,552	185,518	10,024,024	0	24,566,117
260	CAPITAL IMPROV PROJ FUND-NON C	13,599,043	6,569,153	7,408,755	362,119	16,483,984	0	10,730,848
262	COL. BILL BARBER MC MEMORIAL P	2,846,218	147,054	0	0	2,027,617	0	965,655
263	HERITAGE PARK AQUATICS COMPLEX	144,638	5,202	0	0	30,440	119,400	0
280	OCGP INFRASTRUCTURE CFD	3,909,266	80,000	0	90,282	2,000,000	0	1,898,984
281	FEE DISTRICT 89-1 (BAKE/I5 INT	5,291,729	215,191	0	14,124	0	0	5,492,796
282	FEE DISTRICT NO. 92-1	39,112	1,333	0	11,641	0	0	28,804
286	OCGP DEVELOPMENT FUND	615,780	14,991	44,744,000	499,664	44,704,652	0	170,455
	Subtotal	289,314,298	133,022,228	88,317,129	2,553,876	153,277,048	2,681,221	352,141,510

FUND	FY 2008-09 DEBT SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
349	INFRASTRUCTURE AUTHORITY FUND	4,893,072	12,842,316	0	3,331	7,691,208	5,169,470	4,871,379
367	INFRASTRUCTURE FINANCING PLAN	115,530	3,700	0	8,874	106,656	0	3,700
390	RDA GENERAL DEBT SERVICE	-143,933,961	7,158,423	0	0	15,219,260	2,000,000	-153,994,798
	Subtotal	-138,925,359	20,004,439	0	12,205	23,017,124	7,169,470	-149,119,719

FUND	FY 2008-09 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	139,532	370,673	0	0	381,378	0	128,827
570	INSURANCE FUND	15,049,341	5,557,668	0	764,442	5,159,895	1,200,000	13,482,672
574	FLEET SERVICES FUND	5,985,625	3,963,153	60,000	994,704	3,005,230	0	6,008,844
577	MISC. EQUIPMENT INT. SERVICE F	350,683	16,125	0	0	698	0	366,110
578	TELEPHONE,MAIL,DUPLIC SRV FUND	3,031,051	2,076,148	0	290,970	2,044,076	0	2,772,153
579	STRATEGIC TECHNOLOGY PLAN FUND	9,785,364	6,451,503	0	184,233	5,964,077	0	10,088,557
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	343,383	1,621,104	0	191,635	1,437,161	0	335,691
	Subtotal	34,684,979	20,056,374	60,000	2,425,984	17,992,515	1,200,000	33,182,854

# Budget Summary

## All Funds – Expenditure Comparison

FUND	FY 2008-09 GENERAL FUND	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
001	GENERAL FUND	\$124,852,445	\$143,016,399	\$146,876,591
	General Fund Total	\$124,852,445	\$143,016,399	\$146,876,591

FUND	FY 2008-09 GENERAL RESERVE FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
002	ASSET MANAGEMENT PLAN FUND	\$5,830,000	\$6,360,000	\$6,990,000
003	COMPENSATED ABSENCES FUND	1,236,718	925,000	796,110
005	DEVELOPMENT SERVICES FUND	5,025,150	5,473,973	4,912,173
007	EDUCATIONAL PARTNERSHIP FUND	870,077	0	504,907
008	GREAT PARK PLANNING	11,726	0	0
009	REVENUE CLEARING FUND	540,614	574,937	662,530
010	INFRASTRUCTURE & REHABILITATION FUND	2,612,317	3,341,512	3,221,451
024	BUILDING AND SAFETY FUND	8,846,283	10,445,032	7,913,025
027	DEVELOPMENT ENGINEERING	1,282,906	1,392,520	750,320
030	COMMUNITY SERVICES FUND	2,489,337	3,356,514	4,050,132
051	ASSET FORFEITURE JUSTICE DEPT	52,823	244,131	130,608
052	ASSET FORFEITURE TREASURY DEPT	0	36,665	46,949
053	ASSET FORFEITURE OC AND STATE	5	0	45,162
	General Reserve Funds Total	\$28,797,955	\$32,150,284	\$30,023,367

FUND	FY 2008-09 SPECIAL REVENUE FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
108	IRVINE REDEVELOPMENT FUND	\$2,728,568	\$136,759,405	\$2,106,909
109	RDA HOUSING	\$528,713	\$950,011	\$1,581,099
110	MEASURE M LOCAL TURNBACK FUND	\$15,068	\$215,062	\$222,058
111	GAS TAX FUND	\$524,570	\$545,062	\$552,058
113	FEES & EXACTIONS FUND	\$4,013,726	\$3,024,000	\$900,000
114	HOME GRANT FUND	\$849,468	\$1,041,666	\$1,213,423
118	SYSTEMS DEVELOPMENT FUND	\$0	\$325,000	\$900,000
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	\$6,007,589	\$6,729,210	\$7,552,210
120	RDA TRANSIT GUIDEWAY FUND	\$1,144,787	\$2,563,542	\$4,800,000
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	\$1,386,992	\$6,015,808	\$3,053,073
123	IRVINE BUSINESS COMPLEX	\$6,868,304	\$19,994,148	\$20,963,983
125	COMM DEVELOP BLOCK GRANT FUND	\$1,714,677	\$2,265,214	\$2,038,137
126	SENIOR SERVICE FOUNDATION	\$12,684	\$78,962	\$88,400
128	NUTRITION PROGRAM FUND	\$263,872	\$287,180	\$316,268
130	AB2766 - AIR QUALITY IMPROVMNT	\$11,712	\$240,170	\$115,319
132	SLURRY SEAL SUR CHG FUND	\$2,104,695	\$1,399,923	\$2,954,148
136	MAJOR SPECIAL EVENTS FUND	\$332,053	\$308,547	\$447,136
138	IBC TRANSPORTATION MGMT PROGRA	\$119,690	\$753,120	\$1,098,437
139	SUPPL.LAW ENFORCEMENT SERV.FD	\$181,022	\$653,455	\$195,000
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	\$0	\$6,842	\$0
142	JUSTICE ASSISTANCE GRANT	\$0	\$7,627	\$0
143	COPS GRANTS FUND	\$204,779	\$1,160,017	\$608,070
144	PUBLIC SAFETY - STATE GRANTS	\$231,008	\$154,646	\$13,646
145	STRUCTURAL FIRE FUND	\$104,924	\$255,000	\$20,000
146	SHUTTLE SERVICES FUND	\$0	\$1,025,202	\$7,085,044
180	ORANGE COUNTY GREAT PARK	\$21,592,112	\$16,751,123	\$13,057,660
	Special Revenue Funds Total	\$50,941,014	\$203,509,941	\$71,882,078

# Budget Summary

## All Funds – Expenditure Comparison

FUND	FY 2008-09 CAPITAL PROJECTS FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
203	CFD 05-2 IMPROVEMENTS	\$1,914	\$16,050,000	\$10,961,500
205	CFD 04-1 IMPROVEMENTS	\$1,234	\$200,000	\$300
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	\$2,246,736	\$0	\$300
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	\$151,043	\$0	\$500,000
208	AD87-8 SPECTRUM 5 NORTH	\$983,827	\$3,000,000	\$4,050,672
209	AD89-9 & 94-15 WESTPARK NORTH	\$2,266,917	\$0	\$10,894
213	AD 94-13 OAKCREEK	\$422,430	\$299,000	\$1,610,044
214	AD 93-14 IRVINE SPECTRUM 6	\$13,109	\$1,000,000	\$3,000,000
215	AD 97-16 NORTHWEST IRVINE	\$1,172,974	\$0	\$564,512
216	AD 97-17 LOWER PETERS CANYON EAST	\$106,662	\$0	\$600,500
217	AD 00-18 SHADY CYN - TURTLE RIDGE	\$3,002,808	\$3,000,000	\$4,000,001
218	AD 03-19 NORTHERN SPHERE	\$13,066,685	\$7,000,000	\$2,104,383
219	AD04-20 PORTOLA SPRINGS	\$34,053,192	\$32,000,000	\$4,086,824
220	AD 05-21 ORCHARD HILLS	\$40,826,170	\$34,720,750	\$14,913,911
221	AD 07-22 STONEGATE	\$7,444,554	\$25,000,000	\$4,000,000
223	AD 08-23 LAGUNA CROSSING	\$0	\$0	\$10,000,300
250	CAPITAL IMPROV PROJ FUND - CIR	\$20,002,267	\$24,986,920	\$18,992,718
252	TRAILS DEVELOPMENT FUND B	(\$26,422)	\$0	\$0
254	RAILROAD GRADE SEPARATION	\$2,645,878	\$26,380,920	\$10,209,542
260	CAPITAL IMPROV PROJ FUND-NON C	\$5,612,231	\$29,336,574	\$16,846,103
262	COL BILL BARBER MC MEMORIAL PK	\$79,178	\$2,025,504	\$2,027,617
263	HERITAGE PARK AQUATICS COMPLEX	\$145	\$43,419	\$30,440
280	OCGP INFRASTRUCTURE CFD	\$106,235	\$1,100,000	\$2,090,282
281	FEE DISTRICT 89-1 (BAKE/I5 INT	\$1,855	\$12,115	\$14,124
282	FEE DISTRICT NO. 92-1	\$85,480	\$12,115	\$11,641
286	OCGP DEVELOPMENT FUND	\$0	\$60,663,177	\$45,204,316
Capital Projects Funds Total		\$134,267,102	\$266,830,494	\$155,830,924

FUND	FY 2008-09 DEBT SERVICE FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
349	INFRASTRUCTURE AUTHORITY FUND	\$7,050,650	\$7,317,605	\$7,694,539
350	CULVER GRADE SEPARATION	\$524,510	\$1,863,984	\$0
367	INFRASTRUCTURE FINANCING PLAN	\$0	\$150,000	\$115,530
390	RDA GENERAL DEBT SERVICE	\$4,587,196	\$2,701,601	\$15,219,260
Debt Service Funds Total		\$12,162,355	\$12,033,190	\$23,029,329

FUND	FY 2008-09 INTERNAL SERVICE FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
501	INVENTORY	\$397,035	\$212,000	\$381,378
570	INSURANCE FUND	\$3,445,834	\$7,127,566	\$5,924,337
574	FLEET SERVICES FUND	\$3,012,091	\$4,055,442	\$3,999,934
577	MISC. EQUIPMENT INT. SERVICE F	\$10,819	\$0	\$698
578	TELEPHONE,MAIL,DUPLIC SRV FUND	\$2,228,879	\$2,647,442	\$2,335,046
579	STRATEGIC TECHNOLOGY PLAN FUND	\$6,034,443	\$10,852,208	\$6,148,310
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	\$1,343,303	\$1,601,374	\$1,628,796
Internal Service Funds Total		\$16,472,405	\$26,496,032	\$20,418,499

<b>ALL FUNDS EXPENDITURE TOTALS</b>	<b>\$367,493,277</b>	<b>\$684,036,341</b>	<b>\$448,060,788</b>
(Not including Transfers-Out)			

# Budget Summary

## All Funds – Revenue Comparison

FUND	FY 2008-09 GENERAL FUND	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	PROPOSED BUDGET 2008-09
001	GENERAL FUND	\$134,736,843	\$137,447,847	\$139,154,339
	General Fund Total	\$134,736,843	\$137,447,847	\$139,154,339

FUND	FY 2008-09 GENERAL RESERVE FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
002	ASSET MANAGEMENT PLAN FUND	\$2,875,285	\$2,773,153	\$2,511,199
003	COMPENSATED ABSENCES FUND	\$941,699	\$1,179,403	\$1,165,665
005	DEVELOPMENT SERVICES FUND	\$5,570,016	\$6,308,261	\$5,443,522
006	CONTINGENCY RESERVE	\$771,949	\$976,043	\$823,071
007	EDUCATIONAL PARTNERSHIP FUND	\$19,619	\$17,685	\$30,665
009	REVENUE CLEARING FUND	\$540,614	\$574,937	\$662,530
010	INFRASTRUCTURE & REHABILITATION FUND	\$980,880	\$695,410	\$338,730
024	BUILDING AND SAFETY FUND	\$9,734,216	\$11,885,309	\$9,749,858
027	DEVELOPMENT ENGINEERING	\$1,548,305	\$1,893,064	\$910,488
030	COMMUNITY SERVICES FUND	\$2,843,922	\$2,770,500	\$2,829,820
051	ASSET FORFEITURE JUSTICE DEPT	\$86,036	\$8,641	\$5,224
052	ASSET FORFEITURE TREASURY DEPT	\$78,077	\$917	\$1,878
053	ASSET FORFEITURE OC AND STATE	\$17,181	\$717	\$890
	General Reserve Funds Total	\$26,007,799	\$29,084,040	\$24,473,540

FUND	FY 2008-09 SPECIAL REVENUE FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
108	IRVINE REDEVELOPMENT FUND	\$147,254	\$103,402	\$110,790
109	RDA HOUSING	\$3,214,834	\$1,455,727	\$1,799,992
110	MEASURE M LOCAL TURNBACK FUND	\$3,530,355	\$3,344,111	\$3,473,367
111	GAS TAX FUND	\$5,243,631	\$3,829,595	\$6,709,667
112	LOCAL PARK FEES FUND	\$7,878,955	\$12,643,093	\$800,152
113	FEES & EXACTIONS FUND	\$5,265,163	\$8,603,856	\$286,184
114	HOME GRANT FUND	\$849,468	\$1,041,666	\$1,213,423
118	SYSTEMS DEVELOPMENT FUND	\$8,105,404	\$6,654,843	\$4,969,545
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	\$6,599,148	\$6,780,696	\$7,449,731
120	RDA TRANSIT GUIDEWAY FUND	\$3,391,469	\$72,807	\$5,249,158
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	\$10,089,772	\$1,457,842	\$1,453,906
123	IRVINE BUSINESS COMPLEX	\$19,068,705	\$16,303,768	\$21,307,334
125	COMM DEVELOP BLOCK GRANT FUND	\$1,714,677	\$2,265,214	\$2,038,137
126	SENIOR SERVICE FOUNDATION	\$54,314	\$31,862	\$41,200
128	NUTRITION PROGRAM FUND	\$246,247	\$240,056	\$316,268
130	AB2766 - AIR QUALITY IMPROVMNT	\$279,218	\$226,800	\$266,262
131	TRANSP DEVELOPMT ACT ARTICLE III	\$0	\$0	\$248,967
132	SLURRY SEAL SUR CHG FUND	\$1,467,138	\$412,263	\$314,252
136	MAJOR SPECIAL EVENTS FUND	\$335,148	\$304,816	\$458,118
138	IBC TRANSPORTATION MGMT PROGRA	\$686,811	\$481,789	\$671,579
139	SUPPL.LAW ENFORCEMENT SERV.FD	\$391,740	\$394,539	\$7,774
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	\$362	\$0	\$0
142	JUSTICE ASSISTANCE GRANT	(\$86)	\$0	\$0
143	COPS GRANTS FUND	\$532,851	\$675,692	\$425,221
144	PUBLIC SAFETY - STATE GRANTS	\$240,399	\$141,538	\$1,128
145	STRUCTURAL FIRE FUND	\$26,410	\$1,764,000	\$1,348,000
146	SHUTTLE SERVICES FUND	\$0	\$0	\$4,479,010
180	ORANGE COUNTY GREAT PARK	\$9,113,283	\$74,447,167	\$8,026,250
	Special Revenue Funds Total	\$88,472,670	\$143,677,142	\$73,465,415

# Budget Summary

## All Funds – Revenue Comparison

FUND	FY 2008-09 CAPITAL PROJECTS FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
203	CFD 05-2 IMPROVEMENTS	\$23,006,546	\$544,298	\$623,175
205	CFD 04-1 IMPROVEMENTS	\$4,942	\$980,101	\$21,175,522
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	\$53,053	\$44,422	\$117,114
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	\$185,952	\$198,691	\$150,560
208	AD87-8 SPECTRUM 5 NORTH	\$1,486,106	\$1,199,704	\$979,917
209	AD89-9 & 94-15 WESTPARK NORTH	\$788,950	\$823,096	\$595,971
213	AD 94-13 OAKCREEK	\$949,862	\$898,305	\$711,778
214	AD 93-14 IRVINE SPECTRUM 6	\$1,428,893	\$1,372,226	\$1,092,887
215	AD 97-16 NORTHWEST IRVINE	\$879,221	\$900,511	\$736,745
216	AD 97-17 LOWER PETERS CANYON EAST	\$1,600,789	\$1,600,878	\$1,283,252
217	AD 00-18 SHADY CYN - TURTLE RIDGE	\$617,746	\$406,238	\$260,472
218	AD 03-19 NORTHERN SPHERE	\$1,546,920	\$958,846	\$625,356
219	AD04-20 PORTOLA SPRINGS	\$54,196,021	\$1,313,853	\$1,120,720
220	AD 05-21 ORCHARD HILLS	\$3,122,320	\$1,260,863	\$737,253
221	AD 07-22 STONEGATE	\$34,418,844	\$2,289,739	\$680,266
223	AD 08-23 LAGUNA CROSSING	\$0	\$0	\$53,771,047
250	CAPITAL IMPROV PROJ FUND - CIR	\$41,327,621	\$5,761,882	\$7,579,840
252	TRAILS DEVELOPMENT FUND B	(\$13,337)	\$0	\$0
254	RAILROAD GRADE SEPARATION	\$46,585,366	\$17,617,847	\$33,747,429
260	CAPITAL IMPROV PROJ FUND-NON C	\$29,744,888	\$22,039,562	\$6,569,153
262	COL BILL BARBER MC MEMORIAL PK	\$206,208	\$156,887	\$147,054
263	HERITAGE PARK AQUATICS COMPLEX	\$13,326	\$5,871	\$5,202
280	OCGP INFRASTRUCTURE CFD	\$199,573	\$120,000	\$80,000
281	FEE DISTRICT 89-1 (BAKE/I5 INT	\$537,061	\$361,737	\$215,191
282	FEE DISTRICT NO. 92-1	\$3,255	\$1,578	\$1,333
286	OCGP DEVELOPMENT FUND	\$0	\$40,000	\$14,991
Capital Projects Funds Total		\$242,890,125	\$60,897,135	\$133,022,228

FUND	FY 2008-09 DEBT SERVICE FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
349	INFRASTRUCTURE AUTHORITY FUND	\$11,866,403	\$12,426,229	\$12,842,316
350	CULVER GRADE SEPARATION	\$54,093	\$4,575	\$0
367	INFRASTRUCTURE FINANCING PLAN	\$0	\$0	\$3,700
390	RDA GENERAL DEBT SERVICE	\$12,898,693	\$5,718,758	\$7,158,423
Debt Service Funds Total		\$24,819,188	\$18,149,562	\$20,004,439

FUND	FY 2008-09 INTERNAL SERVICE FUNDS	ACTUALS 2006-07	ADJUSTED BUDGET 2007-08	PROPOSED BUDGET 2008-09
501	INVENTORY	\$352,831	\$210,100	\$370,673
570	INSURANCE FUND	\$7,438,383	\$5,430,337	\$5,557,668
574	FLEET SERVICES FUND	\$3,528,860	\$3,723,464	\$3,963,153
577	MISC. EQUIPMENT INT. SERVICE F	\$17,245	\$15,451	\$16,125
578	TELEPHONE,MAIL,DUPLIC SRV FUND	\$2,924,958	\$2,774,560	\$2,076,148
579	STRATEGIC TECHNOLOGY PLAN FUND	\$5,718,599	\$6,476,218	\$6,451,503
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	\$1,496,893	\$1,616,691	\$1,621,104
Internal Service Funds Total		\$21,477,769	\$20,246,821	\$20,056,374

<b>ALL FUNDS REVENUE TOTALS</b>	<b>\$538,404,395</b>	<b>\$409,502,547</b>	<b>\$410,176,335</b>
(Not Including Transfers-In)			

# Budget Summary

## Comparison With Other Cities

	Irvine			Anaheim			Costa Mesa			Newport Beach		
<i>Population</i> <sup>1</sup>	Population	% Change		Population	% Change		Population	% Change		Population	% Change	
Jan-06	193,785	5.33%		342,410	0.18%		113,134	0.08%		83,361	0.64%	
Jan-07	201,154	3.66%		343,973	0.45%		113,292	0.14%		83,834	0.56%	
Jan-08	209,806	4.12%		346,823	0.82%		113,955	0.58%		84,554	0.85%	
<i>FY 07-08 Assessed Valuation</i> <sup>2</sup>	\$44,331,408.804			\$33,805,372,161			\$13,836,802,395			\$35,842,499,788		
<i>Outstanding Debt</i>	\$22,775,000			\$5,220,000			\$48,215,000			\$18,611,613		
<i>Major Revenues</i>	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
Sales Tax	55,882,500	278		60,792,006	177		49,075,000	434		23,334,670	280	
Property Tax	43,417,000	216		66,478,647	194		31,035,000	274		77,092,919	925	
Hotel Tax	10,630,000	53		97,638,743	285		6,000,000	53		11,684,140	140	
Franchise Fee	7,435,000	37		N/A	-		3,970,000	35		3,580,993	43	
<i>General Fund Expenditures</i>	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
General Government	8,543,015	44		12,933,558	38		7,865,759	70		6,822,076	82	
Administrative Services	5,864,673	30		11,532,015	34		11,699,469	103		8,105,365	97	
Community Development	7,830,172	40		15,390,264	45		5,065,410	45		8,741,673	105	
Community Services	29,725,925	153		34,036,223	99		4,265,117	38		13,637,991	164	
Public Safety	55,607,747	287		108,283,560	316		43,717,970	386		76,312,502	915	
Public Works	28,471,330	147		20,204,222	59		18,866,699	167		30,185,709	362	
<b>Total</b>	<b>\$ 136,042,862</b>	<b>\$ 702</b>		<b>\$ 202,379,842</b>	<b>\$ 591</b>		<b>\$ 91,480,424</b>	<b>\$ 808.60</b>		<b>\$ 143,805,316</b>	<b>\$ 1,725</b>	

1-California Department of Finance

2-Orange County Assessor's

# **Budget Summary**

## **Adopting Resolution – Budget & Policies**

CITY COUNCIL RESOLUTION NO. 08-59

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 2008-2009.

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

The budget for the City of Irvine for the Fiscal Year 2008-2009 is approved and adopted by the City Council of the City of Irvine as follows:

### **GENERAL FUND**

#### **Operating Appropriations**

City Manager's Office	8,753,036
Administrative Services	6,054,950
Community Development	8,326,299
Community Services	30,667,537
Public Safety	56,125,211
Public Works	29,092,242
Non-Departmental	7,857,316

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<i>Total Operating Appropriations</i>	146,876,591
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#### **Operating Transfers-Out (To)**

IBC Shuttle Fund	1,173,933
<i>Total Operating Transfers-Out</i>	1,173,933

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<b>TOTAL - GENERAL FUND</b>	<b>148,050,524</b>
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### **SPECIAL FUNDS**

Appropriations	301,184,197
Transfers-Out	111,388,338
<i>Sub-Total</i>	412,572,535
Reserves	719,943,051

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<b>TOTAL - SPECIAL FUNDS</b>	<b>1,132,515,586</b>
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<b>TOTAL - ALL FUNDS</b>	<b>1,280,566,110</b>
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## Budget Summary

### Adopting Resolution – Budget & Policies

And the City Council adopts the Fiscal Year 2008-2009 Financial Policies as presented in the Budget Document.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 10th day of June, 2008.

  
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 10th day of June 2008, by the following vote:

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. 08-65

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
IRVINE ADOPTING THE ANNUAL APPROPRIATIONS  
LIMIT FOR FISCAL YEAR 2008-2009

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

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

WHEREAS, Article XIII B as amended by Proposition 111, requires cities to adjust  
their annual appropriations by 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 2008-  
2009.

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for Fiscal  
Year 2008-2009 shall be \$ 207,998,590, and the Appropriations Subject to Limitation in  
Fiscal Year 2008-2009 shall be \$ 119,601,572.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular  
meeting held on the 10th day of June, 2008.



MAYOR OF THE CITY OF IRVINE

ATTEST:

  
CITY CLERK OF THE CITY OF IRVINE

## **Budget Summary**

### **Adopting Resolution – Appropriation Limit**

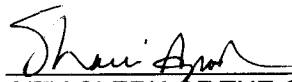
STATE OF CALIFORNIA )  
COUNTY OF ORANGE ) SS  
CITY OF IRVINE )

I, SHARIE APODACA, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing Resolution was duly adopted at a regular meeting of the City Council of the City of Irvine, held on the 10th day of June 2008, by the following vote:

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. 08-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE IRVINE REDEVELOPMENT AGENCY APPROVING  
THE IRVINE REDEVELOPMENT AGENCY BUDGET AND  
WORK PROGRAM FOR FISCAL YEAR 2008-2009

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

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

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

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

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

Section 1: The Agency budget for Fiscal Year 2008-2009 is approved and adopted.

Section 2: The Work Program for Fiscal Year 2008-2009 including proposed activities and an examination of the previous year's achievements (Attachment 1 hereto) is approved.

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

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

# Budget Summary

## Adopting Resolution – Redevelopment Agency

PASSED AND ADOPTED by the Board of Directors of the Irvine Redevelopment Agency at a regular meeting held on the 10<sup>th</sup> day of June 2008.

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

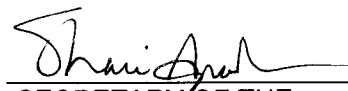
ATTEST:

  
\_\_\_\_\_  
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 10<sup>th</sup> day of June, 2008 by the following vote:

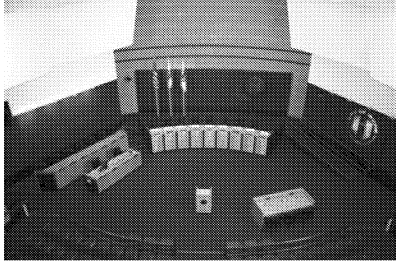
AYES:	5	BOARDMEMBERS:	Agran, Choi, Kang, Shea and Krom
NOES:	0	BOARDMEMBERS:	None
ABSENT:	0	BOARDMEMBERS:	None

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



# City Manager's Department

## Budget Summary:



The FY 2008-09 City Manager's department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The City Manager's department is entrusted with the administrative, strategic business planning, budget, legal, public information, and City Clerk functions of the organization, and the administrative oversight for planning and development of the Orange County Great Park. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$8,753,036 and revenues of \$49,000. The budget provides for a total of 41 full-time employees and 16.4 part-time employees (in FTE's)

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

## Strategic Goals:

### **Maintain and enhance the physical environment**

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

### **Promote a safe and secure community**

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

### **Promote economic prosperity**

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

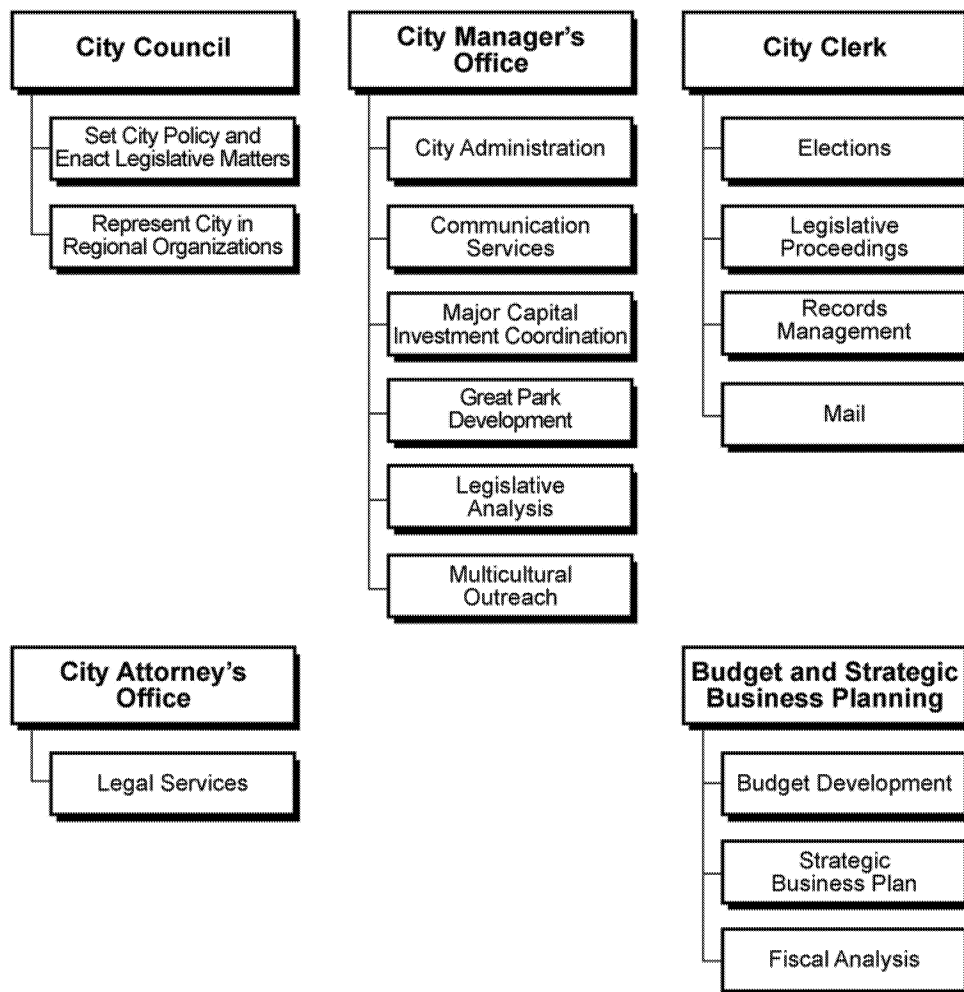
### **Promote effective government**

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

# City Manager's Department

## Services to the Community:

### City Manager



# City Manager's Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,365,372	\$5,427,134	\$5,665,338
Services & Supplies	3,069,011	4,055,651	3,045,698
Capital Equipment	129,233	92,000	42,000
Subtotal	\$7,563,616	\$9,574,785	\$8,753,036
Cost Allocated	0	0	0
REVENUES	(84,339)	(43,000)	(49,000)
GENERAL FUND SUPPORT	\$7,479,277	\$9,531,785	\$8,704,036
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$277,421	\$182,744	\$249,248
Services & Supplies	654,417	519,390	523,532
Capital Equipment	(67,344)	16,700	17,200
Subtotal	\$864,494	\$718,834	\$789,980
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,642,793	\$5,609,878	\$5,914,586
Services & Supplies	3,723,428	4,575,041	3,569,230
Capital Equipment	61,889	108,700	59,200
Cost Allocated	0	0	0
TOTAL COST	\$8,428,110	\$10,293,619	\$9,543,016
STAFFING SUMMARY			
Full Time	38.0	41.0	41.0
Part Time	8.7	10.4	11.4
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	51.7	56.4	57.4



# 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.

### 2008-09 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:

	2006-07	2007-08	2008-09
<b>Services</b>			
• Conducted City Council Meeting (# of meetings)	32	30	30
• Budget Adopted (annual budget)	1	1	1
<b>Efficiency</b>			
• Percent of City Council meetings held within scheduled timeframes	100%	100%	100
• Annual budget adopted 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	15.1%	14.3%	14.6%
<b>Effectiveness</b>			
• Constituent satisfaction with City services	93%	93%	93%

# City Manager's Department City Council

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$670,776	\$828,028	\$822,844
Services & Supplies	473,769	540,900	453,677
Capital Equipment	0	0	0
Subtotal	\$1,144,545	\$1,368,928	\$1,276,521
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,144,545	\$1,368,928	\$1,276,521
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$100,494	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$100,494	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$771,270	\$828,028	\$822,844
Services & Supplies	\$473,769	\$540,900	\$453,677
Capital Equipment	\$0	\$0	\$0
Cost Allocated	0	0	0
TOTAL	\$1,245,039	\$1,368,928	\$1,276,521

# City Manager's Department

## City Council

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Council Services Manager	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Senior Office Specialist	0.50	0.50	0.50
Subtotal:	3.50	3.50	3.50
PART TIME			
Council Executive Assistant	5.30	7.40	7.48
Subtotal:	5.30	7.40	7.48
NON-HOURLY			
Council Person	3.00	3.00	3.00
Mayor	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.00
<b>TOTAL STAFFING:</b>	13.80	15.90	15.98

# 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, providing direction to operating departments to ensure Council policies are implemented properly, overseeing capital planning within the organization and throughout the City, working to influence State and Federal legislation on matters of importance to the City, implementing the Great Park program, and representing the City through coordination of multicultural activities, and receiving foreign dignitaries.

### 2008-09 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 development of the Orange County Great Park.
- Continue to showcase Irvine as a center for international exchange and innovation.

### Measurements:

	2006-07	2007-08	2008-09
<b>Services</b>			
• Weekly Meetings with City Council (# of meetings)	52	52	52
• Executive Management Team Meetings (# of meetings)	24	24	24
• Annual Budget Adopted	1	1	1
• Number of Foreign Dignitaries/Visitors Received	130	200	260
<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 adopted 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	49.1%	48.8%	48.8%
• City Manager's Division budget as a percent of city-wide General Fund budget	3.0%	3.3%	2.9%
<b>Effectiveness</b>			
• Percent of resident satisfaction with City services	93%	93%	93%

# City Manager's Department

## City Manager

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,185,511	\$2,710,286	\$2,845,390
Services & Supplies	1,473,083	1,909,062	1,384,246
Capital Equipment	51,765	54,500	42,000
Subtotal	\$3,710,359	\$4,673,848	\$4,271,636
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$3,710,359	\$4,673,848	\$4,271,636
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$48,459	\$0	\$67,789
Services & Supplies	45,642	25,000	15,400
Capital Equipment	(84,029)	0	0
Subtotal	\$10,072	\$25,000	\$83,189
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,233,970	\$2,710,286	\$2,913,179
Services & Supplies	\$1,518,725	\$1,934,062	\$1,399,646
Capital Equipment	(\$32,264)	\$54,500	\$42,000
Cost Allocated	0	0	0
TOTAL	\$3,720,431	\$4,698,848	\$4,354,825

# City Manager's Department

## City Manager

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	2.00	2.00	2.00
Assistant City Manager	1.00	2.00	2.00
Assistant To The City Manager	0.00	1.00	1.00
City Manager	1.00	1.00	1.00
Executive Assistant To The City Mgr	1.00	0.00	0.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Management Analyst II	1.00	0.00	0.00
Manager, Public Communications	1.00	1.00	1.00
Media Services Coordinator	2.00	1.00	1.00
Media Services Specialist	1.00	2.00	2.00
Multicultural Affairs Coordinator	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Program Specialist	2.00	2.00	2.00
Public Information Officer	0.00	1.00	1.00
Senior Management Analyst	0.00	1.00	1.00
Senior Media Services Coordinator	0.00	1.00	1.00
Senior Office Specialist	0.50	0.50	0.50
Subtotal:	16.50	19.50	19.50
PART TIME			
Administrative Aide-PT	0.75	0.75	0.75
Program Specialist-PT	0.00	0.50	0.50
Subtotal:	0.75	1.25	1.25
TOTAL STAFFING:	17.25	20.75	20.75

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

### 2008-09 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 Citywide Adjusted Retention Schedule.
- Conduct proceedings as they relate to the June 3, 2008 Special Municipal Election pursuant to state and local law.
- Administer November 4, 2008 General Municipal Election per state and local law.

### Measurements:

#### Services

	2006-07	2007-08	2008-09
• Documents Filmed or Imaged (# of documents)	1,237,000	1,392,612	1,400,000
• Number of visits to Irvine Quick Records	139,919	100,056	101,000
• Subpoenas and Public Information Requests Processed	4,361	4,213	4,300
• Campaign and Conflict of Interest Filings	471	425	400
• City Council & Redevelopment Agency Meetings Attended	32	30	30

#### Efficiency

• Percent of services provided within legal timeframes (Legislative/Records/Mail/Reception Divisions)	100%	100%	100%
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#### Unit Cost

• Percent of City Manager's Departmental General Fund operating expenditures devoted to the City Clerk	25.5%	24.8%	24.9%
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#### Effectiveness

• Percent of constituent satisfaction with City services	93%	93%	93%
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# City Manager's Department

## City Clerk

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,064,478	\$1,312,929	\$1,401,531
Services & Supplies	786,362	1,022,033	775,542
Capital Equipment	77,468	37,500	0
Subtotal	\$1,928,308	\$2,372,462	\$2,177,073
Cost Allocated	0	0	0
Revenues	(84,339)	(43,000)	(49,000)
NET GENERAL FUND SUPPORT	\$1,843,970	\$2,329,462	\$2,128,073
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$128,468	\$182,744	\$181,459
Services & Supplies	608,774	494,390	508,132
Capital Equipment	16,685	16,700	17,200
Subtotal	\$753,927	\$693,834	\$706,791
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,192,946	\$1,495,673	\$1,582,990
Services & Supplies	1,395,136	1,516,423	1,283,674
Capital Equipment	94,153	54,200	17,200
Cost Allocated	0	0	0
TOTAL	\$2,682,236	\$3,066,296	\$2,883,864



# City Manager's Department

## City Clerk

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Assistant City Clerk	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Clerk Specialist	3.00	3.00	3.00
Information Specialist	6.00	6.00	6.00
Lead Mail & Duplicating Specialist	1.00	1.00	1.00
Mail Coordinator	0.00	1.00	1.00
Muni Records Administrator	1.00	1.00	1.00
Supervising Information Specialist	1.00	1.00	1.00
Subtotal:	14.00	15.00	15.00
PART TIME			
Information Specialist-EPT	1.76	1.76	1.76
Subtotal:	1.76	1.76	1.76
TOTAL STAFFING:	15.76	16.76	16.76

# 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.

### 2008-09 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:

**2006-07    2007-08    2008-09**

#### Services

- |                                                     |    |    |    |
|-----------------------------------------------------|----|----|----|
| • City Council meetings attended (# of meetings)    | 32 | 30 | 30 |
| • City Commission meetings attended (# of meetings) | 28 | 20 | 20 |

#### Efficiency

- |                                                                              |        |        |        |
|------------------------------------------------------------------------------|--------|--------|--------|
| • Percent of City Council meetings attended                                  | 100%   | 100%   | 100%   |
| • Percent of City Commission meetings attended                               | 100%   | 100%   | 100%   |
| • Percent of written service requests completed within established schedules | 100%   | 100%   | 100%   |
| • Average completion time                                                    | 9 days | 9 days | 9 days |

#### Unit Cost

- |                                                                                                                            |      |      |      |
|----------------------------------------------------------------------------------------------------------------------------|------|------|------|
| • Percent of the City Manager's Department General Fund operating budget expenditures devoted to the City Attorney section | 2.9% | 3.3% | 3.6% |
|----------------------------------------------------------------------------------------------------------------------------|------|------|------|

#### Effectiveness

- |                                                            |     |     |     |
|------------------------------------------------------------|-----|-----|-----|
| • Percent of user satisfaction with City Attorney services | 93% | 93% | 93% |
|------------------------------------------------------------|-----|-----|-----|

# City Manager's Department

## City Attorney's Office

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	222,052	315,000	315,000
Capital Equipment	0	0	0
Subtotal	\$222,052	\$315,000	\$315,000
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$222,052	\$315,000	\$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	222,052	315,000	315,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$222,052	\$315,000	\$315,000

# City Manager's Department

## City Attorney's Office

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
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 resources to strategic priorities and to provide accurate financial information and forecasting and to add maximum value to the City through competitive service improvements and technical innovation.

### Description:

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

### 2008-09 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, and forecasting economic trends impacting departmental operations.

### Measurements:

**2006-07    2007-08    2008-09**

#### Services

• Preparation of the Budget (# of documents)	2	2	2
• Preparation/approval of budget adjustments (# of adjustments)	146	90	75
• Preparation of Monthly and Quarterly Budget Report (# of reports)	10	10	10

#### Efficiency

• Percent of financial reports submitted to Finance Commission within 30 days of month end close	100%	100%	100%
• Percent of city attorney bills processed within standard	100%	100%	100%
• Percent of budget adjustments processed within standard	100%	100%	100%

#### Unit Cost

• Percent of the City Manager's Department General Fund operating budget expenditures	7.4%	8.8%	8.1%
• Cost per capita	\$2.88	\$4.20	\$3.40

#### Effectiveness

• 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 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$444,607	\$575,891	\$595,573
Services & Supplies	113,745	268,656	117,233
Capital Equipment	0	0	0
Subtotal	\$558,352	\$844,547	\$712,806
Cost Allocated	0	0	0
Revenues	0	0	0
<b>NET GENERAL FUND SUPPORT</b>	<b>\$558,352</b>	<b>\$844,547</b>	<b>\$714,806</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	\$444,607	\$575,891	\$595,573
Services & Supplies	113,745	268,656	117,233
Capital Equipment	0	0	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$558,352</b>	<b>\$844,547</b>	<b>\$712,806</b>

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

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Management Analyst I	1.00	0.00	0.00
Manager, Budget & Business Planning	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Strategic Business Plan Admin	1.00	1.00	1.00
Subtotal:	4.00	3.00	3.00
PART TIME			
Management Analyst I-EPT	0.88	0.00	0.91
Subtotal:	0.88	0.00	0.91
TOTAL STAFFING:	4.88	3.00	3.91





# 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 2008-09 General Fund Budget has decreased from the prior year by \$320,967, or 5%. The majority of this decrease is in Services and Supplies which decreased by \$385,416 as a result of an expected decline in

recruitment and training expenditures for new positions.

## 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.

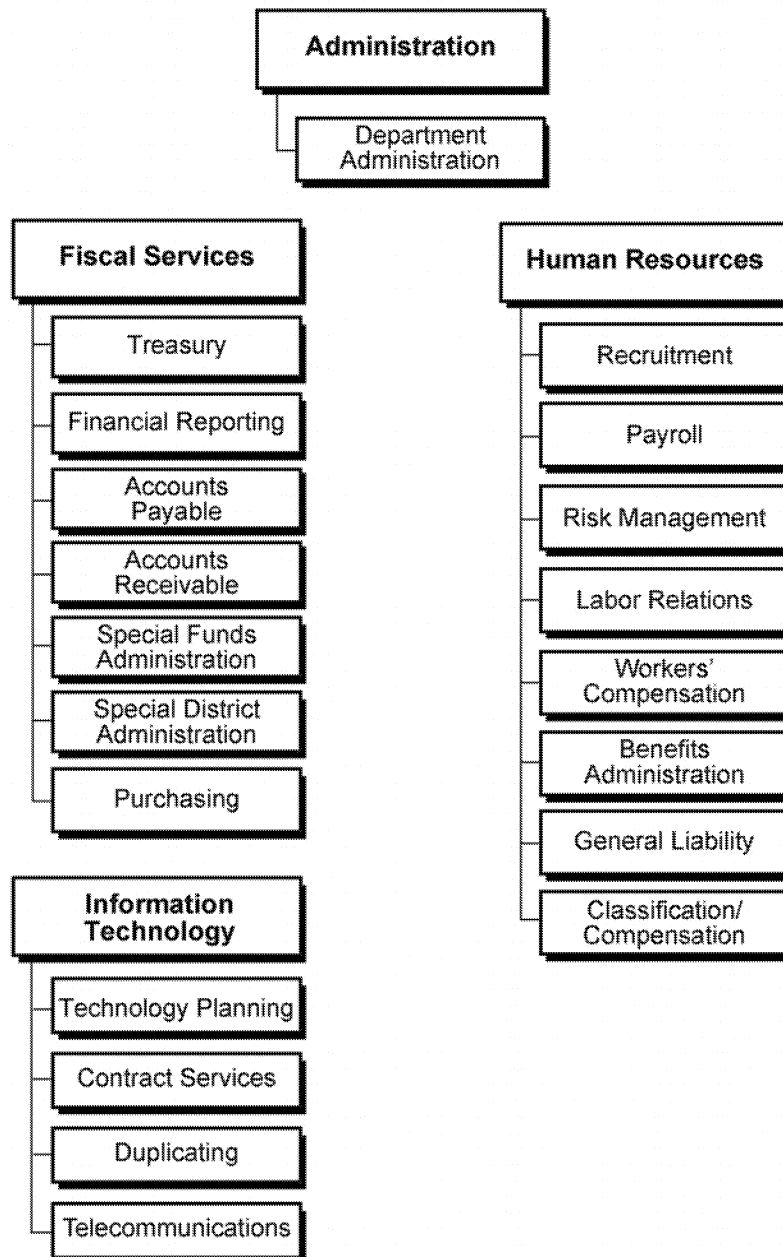
### Promote effective government

- 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 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$3,204,570	\$3,904,410	\$3,968,859
Services & Supplies	2,018,921	2,471,507	2,086,091
Capital Equipment	0	0	0
Subtotal	\$5,223,491	\$6,375,917	\$6,054,950
Cost Allocated	(14,636)	0	0
REVENUES	(364,805)	(288,597)	(259,303)
GENERAL FUND SUPPORT	\$4,844,050	\$6,087,320	\$5,795,647
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,800,287	\$1,789,851	\$2,098,173
Services & Supplies	12,003,361	12,531,897	13,278,445
Capital Equipment	84,567	6,922,340	1,283,000
Subtotal	\$13,888,215	\$21,244,088	\$16,659,618
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,004,857	\$5,694,261	\$6,067,032
Services & Supplies	14,022,282	15,003,404	15,364,536
Capital Equipment	84,567	6,922,340	1,283,000
Cost Allocated	(14,636)	0	0
TOTAL COST	\$19,097,070	\$27,620,005	\$22,714,568
STAFFING SUMMARY			
Full Time	49.0	53.0	51.0
Part Time	4.1	4.0	4.3
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	58.1	62.0	60.3

# **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.

### **2008-2009 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**

**2006-07      2007-08      2008-09**

#### **Unit Cost**

- |                                                                                               |       |       |       |
|-----------------------------------------------------------------------------------------------|-------|-------|-------|
| • AS Administration as a percentage of Administrative Services Department General Fund budget | 28.1% | 24.6% | 24.3% |
| • AS Administration as a percentage of city-wide General Fund budget                          | 1.2%  | 1.1%  | 1.0%  |

# Administrative Services Department

## AS Administration

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$514,493	\$503,202	\$534,630
Services & Supplies	947,872	1,062,546	937,740
Capital Equipment	0	0	0
Subtotal	\$1,462,365	\$1,565,748	\$1,472,370
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,462,365	\$1,565,748	\$1,472,370
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$249,305	\$250,354	\$257,587
Services & Supplies	7,176,616	5,620,903	6,216,821
Capital Equipment	84,567	6,922,340	1,283,000
Subtotal	\$7,510,488	\$12,793,597	\$7,757,408
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$763,798	\$753,556	\$792,217
Services & Supplies	8,124,488	6,683,449	7,154,561
Capital Equipment	84,567	6,922,340	1,283,000
Cost Allocated	0	0	0
TOTAL	\$8,972,853	\$14,359,345	\$9,229,778

# Administrative Services Department

## AS Administration

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Director, Administrative Services	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	3.00	3.00	3.00
NON-HOURLY			
Finance Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	8.00	8.00	8.00

# 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 grants and internal service funds; treasury portfolio administration; receipt, custody and recordation of all revenues; banking services; accounts receivable; accounts payable; issuance and administration of City debt issues, thirty eight 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.

### 2008-2009 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

**2006-07      2007-08      2008-09**

#### Services (Output)

• Number of A/P warrants and payroll checks/direct deposits	46,200	49,500	49,500
• Turnaround time for processing warrants	6 days	6 days	6 days
• Number of accounts receivable invoices	9,800	7,600	7,900
• Number of purchase orders placed	2,300	2,400	2,400

#### Unit Cost

• Accounting cost (stated as cost per report filed)	\$963	\$900	\$900
-----------------------------------------------------	-------	-------	-------

#### Effectiveness

• Purchasing and Financial reporting awards received	2	2	2
• Percent of financial reports and warrants issued on time	100%	100%	100%
• Percent of purchase orders placed on time	98%	99%	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 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,551,259	\$1,706,650	\$1,718,999
Services & Supplies	313,894	361,505	353,610
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$1,865,152	\$2,068,155	\$2,072,609
Cost Allocated	(14,636)	0	0
Revenues	<u>(364,805)</u>	<u>(288,597)</u>	<u>(259,303)</u>
NET GENERAL FUND SUPPORT	\$1,485,711	\$1,779,558	\$1,813,306
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$771,908	\$762,777	\$1,087,912
Services & Supplies	1,116,476	534,444	1,901,729
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$1,888,384	\$1,297,221	\$2,989,641
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,323,166	\$2,469,427	\$2,806,911
Services & Supplies	1,430,370	895,949	2,255,339
Capital Equipment	0	0	0
Cost Allocated	<u>(14,636)</u>	<u>0</u>	<u>0</u>
TOTAL	\$3,738,901	\$3,365,376	\$5,062,250



# Administrative Services Department

## Fiscal Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Accountant	2.00	2.00	2.00
Accounting Technician	3.00	3.00	3.00
Administrative Secretary	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Finance Administrator	2.00	2.00	2.00
Lead Accounting Technician	1.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00
Senior Accountant	5.00	5.00	4.00
Senior Accounting Technician	5.00	4.00	4.00
Senior Buyer	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Supervisor Of Accounting Services	0.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	27.00	27.00	26.00
 TOTAL STAFFING:	 27.00	 27.00	 26.00

# Administrative Services Department

## Human Resources

### Goal:

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

### Description:

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

### 2008-2009 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
- Cost effectively manage the City's risk management program; workers' compensation, municipal liability, property, employee benefits, retirement, ADA, employee safety and wellness programs.

### Measurements

#### Services

	2006-07	2007-08	2008-09
• Average number of Timesheets processed each payroll	1,102	1,180	1,180
• Number of COBRA and retiree health plan participants	99	99	99

#### Efficiency

	2006-07	2007-08	2008-09
• Percentage of employees participating in direct deposit	78%	77%	77%
• Percentage of City Facilities in compliance with City's Safety Policy and Standards within ninety days of inspection.	100%	100%	100%

#### Unit Cost

	2006-07	2007-08	2008-09
• Average workers' compensation cost per closed claim	\$13,881	\$14,500	\$14,500
• New workers' compensation claims per budgeted FTE	0.10	0.10	0.10

#### Effectiveness

	2006-07	2007-08	2008-09
• Percentage of appointments made from the first tier of the eligibility list	85%	85%	85%
• Percentage of appointments that pass probation	85%	85%	85%
• Litigated cases as a percentage of total open workers' compensation claims	10%	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 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,138,819	\$1,694,558	\$1,715,230
Services & Supplies	757,155	1,047,456	794,741
Capital Equipment	0	0	0
Subtotal	\$1,895,974	\$2,742,014	\$2,509,971
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,895,974	\$2,742,014	\$2,509,971
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$779,075	\$776,720	\$752,674
Services & Supplies	2,694,282	6,376,550	5,159,895
Capital Equipment	0	0	0
Subtotal	\$3,473,357	\$7,153,270	\$5,912,569
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,917,894	\$2,471,278	\$2,467,904
Services & Supplies	3,451,437	7,424,006	5,954,636
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$5,369,330	\$9,895,284	\$8,422,540

# Administrative Services Department

## Human Resources

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
<b>FULL TIME</b>			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Human Resources Administrator	0.00	2.00	2.00
Human Resources Analyst I	0.00	2.00	2.00
Human Resources Analyst II	0.00	3.00	3.00
Lead Payroll Systems Specialist	0.00	1.00	1.00
Management Analyst I	1.00	1.00	0.00
Management Analyst II	3.00	0.00	0.00
Manager, Human Resources	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00
Payroll Systems Specialist	2.00	1.00	1.00
Program Assistant	6.00	6.00	6.00
Program Specialist	1.00	0.00	0.00
Risk Mgmt Administrator	1.00	1.00	1.00
Senior Management Analyst	2.00	0.00	0.00
Subtotal:	20.00	21.00	20.00
<b>PART TIME</b>			
Human Resources Specialist-EPT	0.80	0.00	0.00
Human Resources Specialist-PT	0.00	0.50	0.00
Intern II-PT	1.50	2.00	2.00
Intern I-PT	0.50	0.50	0.00
Lead Payroll Systems Specialist	0.00	0.00	0.50
Management Analyst II-EPT	0.00	0.50	0.00
Management Analyst II-PT	0.00	0.00	0.50
Office Assistant I-PT	0.00	0.00	0.50
Program Assistant-EPT	0.80	0.00	0.75
Program Assistant-PT	0.00	0.50	0.00
Senior Office Specialist-PT	0.50	0.00	0.00
Subtotal:	4.10	4.00	4.25
<b>TOTAL STAFFING:</b>	<b>24.10</b>	<b>25.00</b>	<b>24.25</b>



# Community Development Department

## Budget Summary:



The FY 2008-09 Community Development Department operating budget focuses resources on essential services and funds to meet the City's strategic goals. This department is entrusted with planning the City's residential communities and commercial/industrial centers, as well as ensuring that all construction in the City complies with building codes. Additionally, the department is responsible for implementing the City's Redevelopment, Housing, and Environmental Programs. The

department's budget is based on the continuation of essential, mandated and City Council-directed services and includes expenditures of \$8,326,537 and revenues of \$877,000. The budget provides for a total of 109 full-time employees and 23 part-time positions (18.14 FTE's).

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

## Strategic Goals:

### Maintain and enhance the physical environment

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

### Promote a safe and secure community

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

### Promote economic prosperity

- Continue to take actions that make Irvine an attractive place to do business such as maintaining development processing time standards and competitive fee structures.
- Implement the 20 Year Master Energy Plan for Irvine.

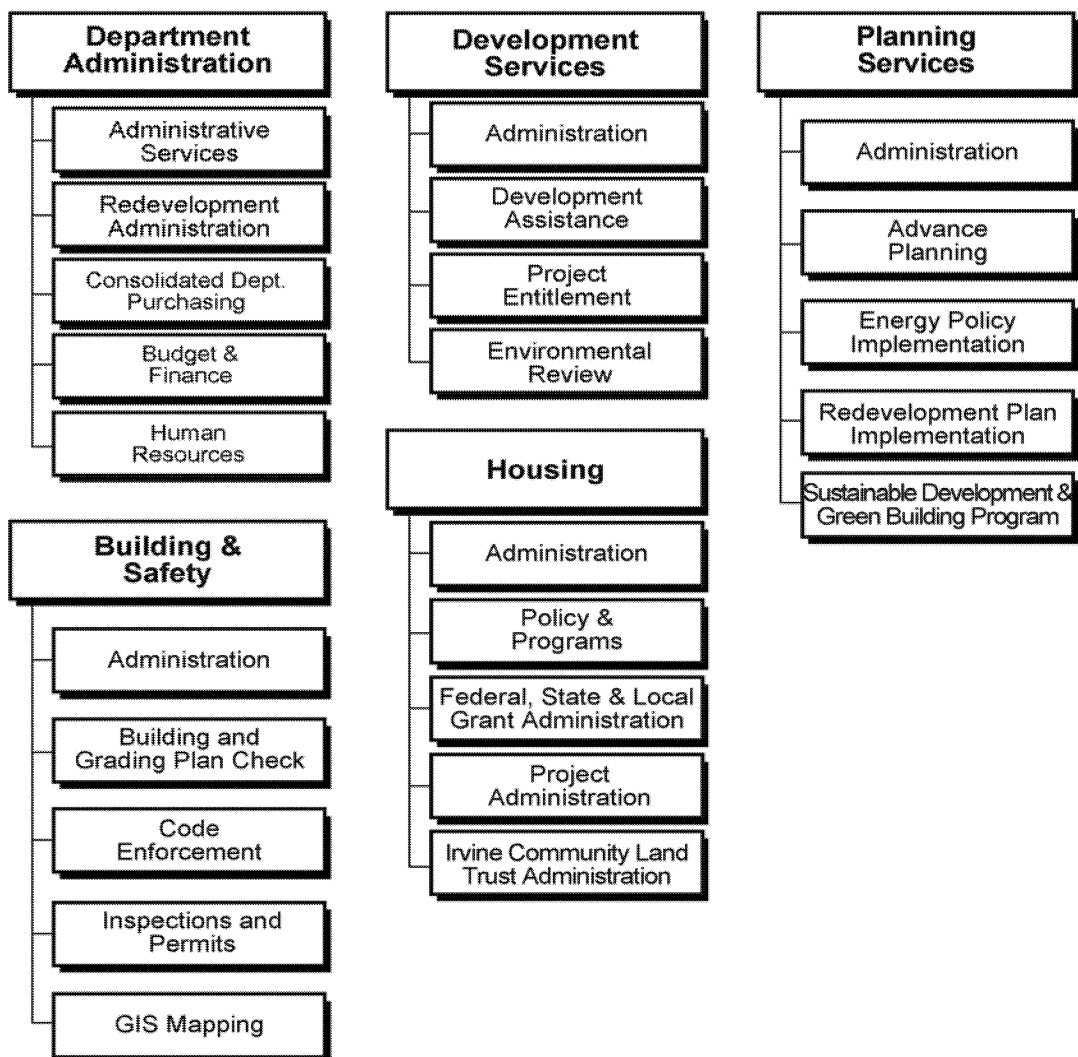
### Promote effective government

- 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 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,001,774	\$4,695,642	\$5,415,429
Services & Supplies	3,182,864	5,225,267	2,910,870
Capital Equipment	0	57,000	0
Subtotal	\$7,184,638	\$9,977,909	\$8,326,299
Cost Allocated	(11,726)	0	0
REVENUES	(1,049,517)	(1,785,000)	(877,000)
GENERAL FUND SUPPORT	\$6,123,395	\$8,192,909	\$7,449,299
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,812,747	\$8,112,616	\$8,741,462
Services & Supplies	5,103,177	4,560,968	11,850,683
Capital Equipment	0	65,000	5,000
Subtotal	\$11,915,924	\$12,738,584	\$20,597,145
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$10,814,521	\$12,808,258	\$14,156,891
Services & Supplies	8,286,041	9,786,235	14,761,553
Capital Equipment	0	122,000	5,000
Cost Allocated	(11,726)	0	0
TOTAL COST	\$19,088,836	\$22,716,493	\$28,923,444
STAFFING SUMMARY			
Full Time	105.0	112.0	109.0
Part Time	8.2	6.5	7.1
Non-Hourly	11.0	11.0	11.0
TOTAL STAFFING	124.2	129.5	127.1



# 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, Building and Safety, and Housing.

### Description:

The Administrative section directs all department functions; establishes and implements priorities, policies and procedures; provides oversight of contracts; as well as administrative support in human resources, training, budget, purchasing, finance and special projects for the department's 108.1 full time and 18.1 part time employees. Annually, the section processes more than 300 public requests for records research.

### 2008-09 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:

	2006-07	2007-08	2008-09
<b>Services</b>			
• Number of Response Letters completed	28	42	35
• Staff reports presented to Council	51	36	40
• Number of TW2's processed	32	45	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	31.0%	23.8%	28.3%
• CD Administration as a percent of city-wide General Fund budget	1.8%	1.7%	1.6%
<b>Effectiveness</b>			
• Overall customer service evaluations that met or exceeded customer expectations	88%	90%	90%

# Community Development Department

## CD Administration

### Service Center Summary:

Staffing Detail – All Funds		Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE				
Salaries & Benefits		\$602,925	\$621,912	\$577,822
Services & Supplies		1,624,247	1,751,357	1,780,070
Capital Equipment		0	0	0
	Subtotal	\$2,227,172	\$2,373,269	\$2,357,892
Cost Allocated		0	0	0
Revenues		(1,834)	(2,000)	(2,000)
NET GENERAL FUND SUPPORT		\$2,225,338	\$2,371,269	\$2,355,892
SPECIAL FUNDS: APPROPRIATIONS				
Salaries & Benefits		\$40,389	\$55,510	\$169,675
Services & Supplies		0	0	3,391,271
Capital Equipment		0	0	0
	Subtotal	\$40,389	\$55,510	\$3,560,946
ALL FUNDS: APPROPRIATIONS TOTAL				
Salaries & Benefits		\$643,314	\$677,422	\$747,497
Services & Supplies		1,624,247	1,751,357	5,171,341
Capital Equipment		0	0	0
Cost Allocated		0	0	0
	TOTAL	\$2,267,561	\$2,428,779	\$5,918,838

# Community Development Department

## CD Administration

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
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	1.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.00
PART TIME			
Senior Office Specialist-PT	0.00	0.00	0.50
Subtotal:	0.00	0.00	0.50
TOTAL STAFFING:	5.00	5.00	5.50

# Community Development Department

## Building & Safety Services

### Goal:

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

### Description:

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

### 2008-09 Standards:

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

### Measurements:

**2006-07      2007-08      2008-09**

#### Services

• Number of Applications received	2,403	2,100	1,800
• Number of Inspections Completed	155,744	117,000	100,000
• Number of Permits Issued	13,033	11,500	10,000
• Number of Code Enforcement cases received	1,168	1,200	1,300
• Number of GIS project completed	516	430	450

#### Efficiency

• Respond to water quality, fire and life safety complaints within 2 days	100%	100%	100%
• Plan checks completed within established timeframes	95%	95%	95%

#### Unit Cost

• Average Plan Check cost per sq/ft – New SFD units	.36	.39	.39
• Average Inspection cost per sq/ft – New SFD units	.26	.28	.28

#### Effectiveness

• % of counter customers serviced within 20 minutes	78%	82%	80%
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# Community Development Department

## Building & Safety Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,228,979	\$1,446,501	\$1,586,910
Services & Supplies	388,997	138,074	182,650
Capital Equipment	0	24,000	0
Subtotal	\$1,617,976	\$1,608,575	\$1,769,560
Cost Allocated	(228)	0	0
Revenues	0	0	(10,000)
NET GENERAL FUND SUPPORT	\$1,617,748	\$1,608,575	\$1,759,560
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,006,303	\$7,354,064	\$6,722,025
Services & Supplies	3,055,993	3,025,968	1,186,000
Capital Equipment	0	65,000	5,000
Subtotal	\$9,062,296	\$10,445,032	\$7,913,025
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$7,235,282	\$8,800,565	\$8,308,935
Services & Supplies	3,444,989	3,164,042	1,368,650
Capital Equipment	0	89,000	5,000
Cost Allocated	(228)	0	0
TOTAL	\$10,680,043	\$12,053,607	\$9,682,585

# Community Development Department

## Building & Safety Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Aide	1.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00
Associate Engineer	1.00	0.00	0.00
Associate Plan Check Engineer	0.00	1.00	1.00
Building Inspection Supervisor	5.00	5.00	5.00
Building Inspector	1.00	1.00	1.00
Code Enforcement Supervisor	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00
Deputy Director/Chief Building Official	1.00	1.00	1.00
Engineering Geologist	1.00	1.00	1.00
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
Lead Permit Specialist	1.00	1.00	1.00
Permit Services Supervisor	1.00	1.00	1.00
Permit Specialist I	1.00	4.00	3.00
Permit Specialist II	4.00	2.00	2.00
Plans Examiner	2.00	2.00	2.00
Principal Plan Check Engineer	2.00	2.00	2.00
Senior Building Inspector	16.00	18.00	16.00
Senior Civil Engineer	1.00	2.00	2.00
Senior Construction Inspector	4.00	5.00	5.00
Senior GIS Analyst	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	1.00	5.00	5.00
Senior Permit Specialist	3.00	3.00	3.00
Senior Plan Check Engineer	6.00	6.00	6.00
Sr Code Enforcement Inspector	0.00	2.00	2.00
Subtotal:	60.00	70.00	67.00

## Community Development Department

### Building & Safety Services

#### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
PART TIME			
Engineering Aide-EPT	0.98	0.88	0.00
Engineering Aide-PT	1.00	0.50	0.00
GIS Application Specialist-PT	0.00	0.00	1.00
GIS Technician - PT	0.00	0.00	0.50
Intern I-PT	0.00	0.50	0.00
Senior Building Inspector-EPT	0.00	0.00	0.90
Senior Office Specialist-EPT	1.60	0.88	0.00
Senior Plan Check Engineer-PT	0.48	0.50	0.50
Subtotal:	4.06	3.26	2.90
TOTAL STAFFING:	64.06	73.26	69.90

# Community Development Department

## Housing Services

### Goal:

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

### Description:

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

### 2008-09 Standards:

- Secure State funding to leverage City resources for affordable housing projects.
- Obtain State and Federal approval of City documents and agreements for the release of State and Federal funds by December 2008.
- Prepare and submit the annual Housing Element status report to the State by April 2009.
- Work with the City Attorney to obtain a resolution of the Southern California Association of Governments (SCAG) lawsuit.
- Submit the 2006 to 2014 Housing Element to the State of California after Council approval and successful resolution of the SCAG lawsuit.
- Complete the federally required CAPER by March 2009 and Annual Action Plan by June 2009.
- 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.

### Measurements:

	2006-07	2007-08	2008-09
<b>Services</b>			
• Number of public agencies assisted	18	12	13
• Number of responses to requests for affordable housing Information	15	6	10
• Number of OCFHC calls for Assistance	370	360	380
<b>Efficiency</b>			
• Complete interagency review within timeframes established by the requesting agencies	100%	100%	100%



# Community Development Department

## Housing Services

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$114,347	\$122,512	\$140,973
Services & Supplies	830,651	1,968,000	682,000
Capital Equipment	0	0	0
Subtotal	\$944,998	\$2,090,512	\$822,973
Cost Allocated	(11,449)	0	0
Revenues	(813,100)	(1,568,000)	(650,000)
NET GENERAL FUND SUPPORT	\$120,449	\$522,512	\$172,973
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$514,415	\$611,466	\$638,324
Services & Supplies	6,530,844	6,620,018	5,133,412
Capital Equipment	0	0	0
Subtotal	\$7,045,259	\$7,231,484	\$5,771,736
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$628,762	\$733,978	\$779,297
Services & Supplies	7,361,495	8,588,018	5,815,412
Capital Equipment	0	0	0
Cost Allocated	(11,449)	0	0
TOTAL	\$7,978,808	\$9,321,996	\$6,594,709

# Community Development Department

## Housing Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	0.60	1.00	1.00
Associate Planner	0.60	0.00	0.00
Manager, Housing	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Planner	1.00	2.00	1.95
Subtotal:	4.20	5.00	4.95
PART TIME			
Assistant Planner-EPT	0.75	0.88	0.87
Intern II-PT	0.50	0.50	1.00
Intern I-PT	0.50	0.50	0.00
Subtotal:	1.75	1.88	1.87
TOTAL STAFFING:	5.95	6.88	6.82

# Community Development Department

## Planning & Development Services

### Goal:

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

### Description:

The Planning and Development Services Divisions oversee all current and long range planning programs for the City and the Irvine Redevelopment Agency. Additionally, staff implements the environmental programs including Green Building and the Energy Plan. This division is responsible for processing all development applications, and planning and zoning new villages. The division also provides support to the Planning Commission, Zoning Administrator, Subdivision Committee, Redevelopment Agency Board and the City Manager's Office. The division implements the standards in the General Plan and the Zoning Code and maintains the City's land use databases.

### 2008-09 Standards:

- Continue with implementation of the Redevelopment Agency's Five Year Plan.
- Complete the EIR for the IBC Vision Plan and Overlay Zoning Code.
- Continue the entitlement process for the Great Park, Heritage Fields, and North Irvine areas.
- Implement the Energy Plan, create energy efficiency demonstration programs and increase participation.

### Measurements:

**2006-07      2007-08      2008-09**

#### Services

• Number of cases reviewed by the Planning Commission	90	50	55
• Number of cases reviewed by the Zoning Administrator	50	60	55
• Number of cases reviewed by the Subdivision Committee	11	15	15
• Number of code compliance cases processed	321	250	240

#### Efficiency

• Permits processed within established timeframes	97%	97%	97%
• Discretionary cases processed within established timeframes	90%	90%	90%

#### Unit Cost

• Average processing cost for a Tentative Tract Map	\$9,850	\$10,600	\$10,600
• Average processing cost for a Master Plan	\$9,775	\$10,500	\$10,500
• Average processing cost for a Conditional Use Permit (PC)	\$11,000	\$11,800	\$11,800
• Average processing cost for a Major Code Compliance	\$3,200	3,500	\$3,500
• Percentage of the Community Development Department's General Fund devoted to Planning and Development Services	1.9%	2.7%	2.3%

#### Effectiveness

• Division customer survey ratings that met or exceeded customer expectations	88%	90%	90%
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# Community Development Department

## Planning & Development Services

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,055,524	\$2,504,717	\$3,109,724
Services & Supplies	338,969	1,367,836	266,150
Capital Equipment	0	33,000	0
Subtotal	\$2,394,493	\$3,905,553	\$3,375,874
Cost Allocated	(48)	0	0
Revenues	(234,584)	(215,000)	(215,000)
NET GENERAL FUND SUPPORT	\$2,159,861	\$3,690,553	\$3,160,874
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,863,809	\$2,150,683	\$1,211,438
Services & Supplies	8,237,864	140,007,920	2,140,000
Capital Equipment	0	0	0
Subtotal	\$10,101,673	\$142,158,603	\$3,351,438
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,919,333	\$4,655,400	\$4,321,162
Services & Supplies	\$8,576,833	\$141,375,756	2,406,150
Capital Equipment	\$0	\$33,000	0
Cost Allocated	(48)	0	0
TOTAL	\$12,496,118	\$146,064,156	\$6,727,312

# Community Development Department

## Planning & Development Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
<b>FULL TIME</b>			
Accountant	0.65	0.00	0.00
Administrative Coordinator	1.00	0.00	0.00
Administrative Secretary	2.40	2.00	2.00
Assistant Planner	4.00	3.00	3.00
Associate Planner	7.40	7.00	7.00
Director, Redevelopment	1.00	0.00	0.00
Energy Administrator	1.00	0.00	0.00
Environmental Prog Admin	0.00	1.00	1.00
Environmental Programs Coordinator	0.00	1.00	1.00
Manager, Development Services	1.00	1.00	1.00
Manager, Planning Services	1.00	1.00	1.00
Principal Planner	5.00	5.00	5.00
Senior Accountant	1.20	0.00	0.00
Senior Management Analyst	1.00	0.00	0.00
Senior Planner	9.00	11.00	11.05
Subtotal:	35.65	32.00	32.05
<b>PART TIME</b>			
Assistant Planner-EPT	1.90	0.87	0.87
Intern II-PT	0.48	0.50	0.50
Intern I-PT	0.00	0.00	0.50
Subtotal:	2.38	1.37	1.87
<b>NON-HOURLY</b>			
Irvine Redevelopment Board	5.00	5.00	5.00
Planning Commissioner	5.00	5.00	5.00
Zoning Administrator	1.00	1.00	1.00
Subtotal:	11.00	11.00	11.00



# Community Services Department

## Budget Summary:



The FY 2008-09 Community Services Department operating budget focuses resources on core services to meet the City's strategic goals. The Community Services Department coordinates the development and building of public facilities and is directly responsible for the maintenance and rehabilitation of the public facilities. Additionally, the Community Services Department delivers or coordinates the delivery of 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 \$30,667,537 with revenues of \$7,866,974 resulting in a Net Cost to the General Fund of \$22,800,563. The budget provides for a total of 113 full-time employees, and 206.63 part-time employees (in FTE's).

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

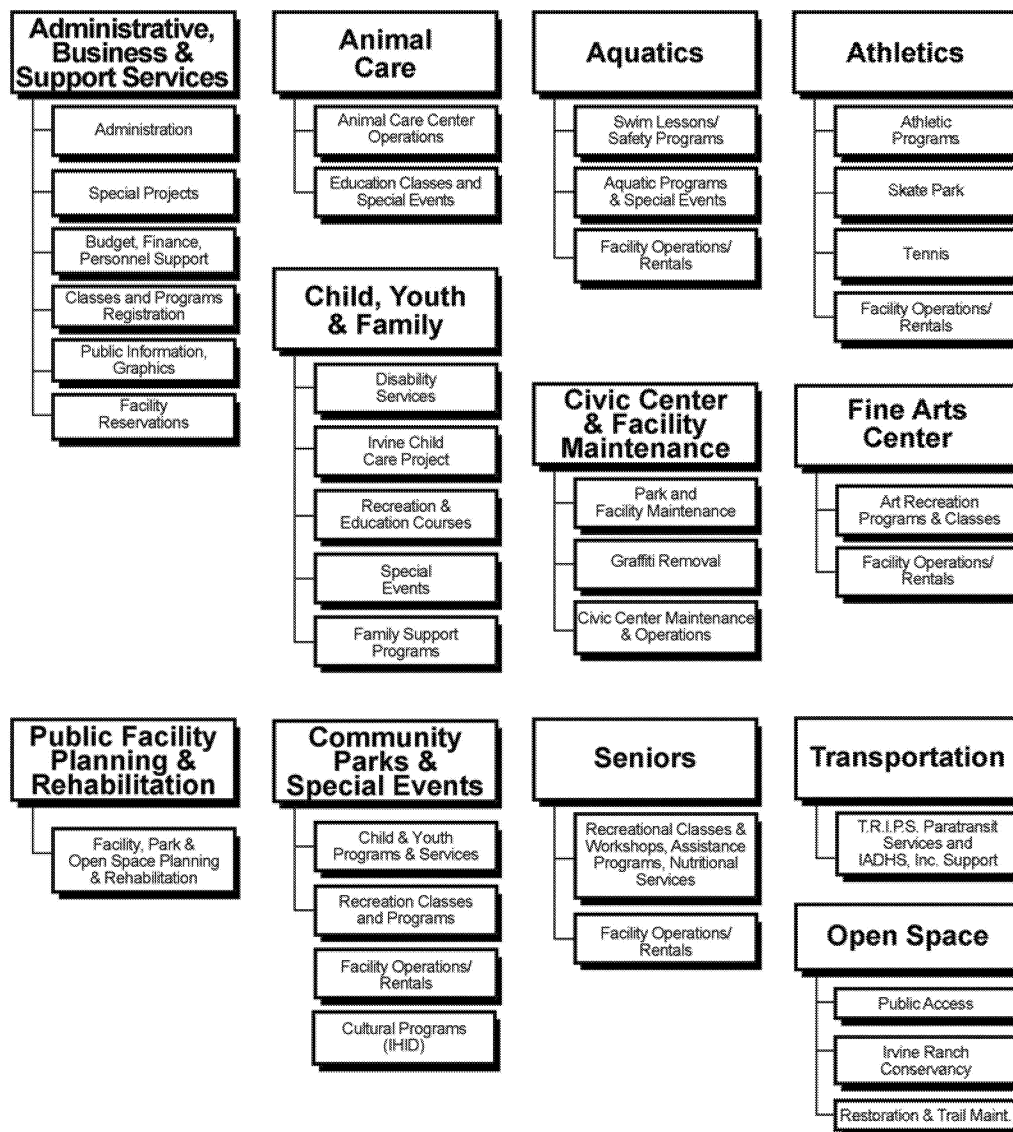
### Effective Government

- 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 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$15,574,122	\$17,840,169	\$18,257,232
Services & Supplies	10,991,489	11,507,343	12,400,305
Capital Equipment	45,138	10,000	10,000
Subtotal	\$26,610,749	\$29,357,512	\$30,667,537
Cost Allocated	(8,581)	0	0
REVENUES	(7,374,639)	(7,055,360)	(7,866,974)
GENERAL FUND SUPPORT	\$19,227,529	\$22,302,152	\$22,800,563
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$1,032,112	\$1,337,083	\$1,396,045
Services & Supplies	8,258,315	9,207,304	10,464,211
Capital Equipment	43,402	0	0
Subtotal	\$9,333,829	\$10,544,387	\$11,860,256
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$16,606,234	\$19,177,252	\$19,653,277
Services & Supplies	19,249,804	20,714,647	22,864,516
Capital Equipment	88,540	10,000	10,000
Cost Allocated	(8,581)	0	0
TOTAL COST	\$35,935,997	\$39,901,899	\$42,527,793
<b>STAFFING SUMMARY</b>			
Full Time	92.0	114.0	113.0
Part Time	212.5	204.9	201.6
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	309.5	323.9	319.6

# Community Services Department

## Administration, Business, and Support Services

### Goal:

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

### Description:

Provide the resources necessary to direct, manage, and support the operations of the Department; conduct long-range planning; and manage the human, fiscal, capital and natural resources of the Department. Provide administrative and management support to the City Council, City Commissions and City Manager, and assist community groups and organizations. Provide administrative, analytical, and technical assistance to the Department Management team and Department staff in the areas of: technology, budget development and fiscal operations, graphics and website development, clerical and special projects, and human resources activities. Provide a centralized reservation system for use of City facilities and centralized class registration services for the Department's recreational and instructional classes. Over \$2 million in shared department costs are charged to this service center.

### 2008-09 Standards:

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

### Measurements:

	2006-07	2007-08	2008-09
<b>Services</b>			
• Facility bookings processed	27,000	30,000	31,000
• Class registrations processed	57,000	61,000	62,000
• Job applications processed	1,900	4,500	6,400
<b>Efficiency</b>			
• Part-Time FTE budgeted for Class Registration and Facility Reservation transactions	9.93	8.94	7.80
• Class Registration and Facility Reservation transactions per Part-Time budgeted FTE	8,400	10,200	11,900
• Staff appointments per recruitment	2.9	2.7	2.7
<b>Unit Cost</b>			
• Administration and Support Services as percent of Department budget	18.8%	18.2%	17.7%
• Administration and Support Services net General Fund operating budget expenditures per capita (population).	\$21.15	\$25.90	\$25.25
<b>Effectiveness</b>			
• % Class transactions via Internet or Voice Recognition	59%	59%	62%

# Community Services Department

## Administration, Business, and Support Services

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,069,061	\$2,563,271	\$2,514,315
Services & Supplies	2,921,888	2,762,801	2,908,207
Capital Equipment	0	10,000	10,000
Subtotal	\$4,990,949	\$5,336,072	\$5,432,522
Cost Allocated	0	0	0
Revenues	(885,035)	(126,400)	(135,050)
NET GENERAL FUND SUPPORT	\$4,105,914	\$5,209,672	\$5,297,472
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$119,708	\$19,721	\$18,608
Services & Supplies	5,955	101,479	108,783
Capital Equipment	0	0	0
Subtotal	\$125,663	\$121,200	\$127,391
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,188,769	\$2,582,992	\$2,532,923
Services & Supplies	\$2,927,843	\$2,864,280	3,016,990
Capital Equipment	\$0	\$10,000	10,000
Cost Allocated	0	0	0
TOTAL	\$5,116,612	\$5,457,272	\$5,559,913

# Community Services Department

## Administration, Business, and Support Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
<b>FULL TIME</b>			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	2.00	5.00	5.00
CS Superintendent	0.00	1.00	0.00
CS Supervisor	1.00	1.00	1.00
Director, Community Services	1.00	1.00	1.00
Facilities Reservations Coordinator	1.00	1.00	1.00
Manager, Community Services	2.00	2.00	2.00
Principal Planner	1.00	0.00	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
Subtotal:	13.00	16.00	15.00
<b>PART TIME</b>			
Administrative Aide-EPT	0.79	0.79	0.80
Class Registration Spec - EPT	0.90	0.90	0.80
CS Leader III-PT	0.30	0.00	0.00
CS Leader II-PT	0.00	0.70	0.00
CS Leader I-PT	0.25	0.00	0.00
CS Senior Leader-EPT	0.95	0.00	0.00
CS Senior Leader-PT	0.25	0.00	0.00
Graphics Designer-EPT	0.85	0.85	0.88
Human Resources Specialist-EPT	0.75	0.75	0.75
Office Assistant II-EPT	0.00	0.80	0.80
Office Assistant II-PT	1.45	0.68	0.68
Office Assistant I-PT	0.70	1.84	1.74
Reservations Specialist II-EPT	1.78	0.80	0.80
Reservations Specialist II-PT	0.96	0.93	0.58
Reservations Specialist I-PT	1.84	1.44	1.44
Senior Graphics Designer-RPT	0.89	0.89	0.88
Senior Management Analyst-EPT	0.81	0.81	0.81
Senior Office Specialist-EPT	0.00	0.80	0.80
Swim Instructor/Lifeguard-PT	0.00	0.00	0.20
Subtotal:	13.47	12.98	11.96

# Community Services Department

## Administration, Business, and Support Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
NON-HOURLY			
Comm Services Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	31.47	33.98	31.96

# 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 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, 1,462 animals are adopted, and 577 animals returned to their owners. Additionally, volunteers provide significant hours to exercise, socialize and groom animals, and also provide support with front office duties and special events.

### 2008-09 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:

**2006-07      2007-08      2008-09**

#### Inventory

• Animal Care Center (# of facilities)	2	2	2
• Facility – Animal Care Center (square feet)	20,670	20,670	20,670
• Kennels (# of kennels)	222	222	222
• Animal Registration (# of active dog licenses)	8,673	9,100	9,600

#### Efficiency

• Annual number of animals sheltered	3,061	3,800	4,000
• Annual number of sheltered days	80,405	103,500	90,000
• Average number of sheltered days	26	27	23
• Annual volunteer hours	18,563	21,000	25,000

#### Unit Cost

• Net Animal Care budget as percentage of Department budget	3.8%	3.3%	3.1%
• Net cost per animal per shelter day	\$12.16	\$14.57	\$17.33

#### Effectiveness

• Volunteers who complete orientation and Buddy program	NA	60%	80%
• Percentage of incoming stray animals already spayed/neutered	NA	25%	35%

# Community Services Department

## Animal Care Center

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,261,382	\$1,210,429	\$1,388,050
Services & Supplies	704,986	297,148	240,600
Capital Equipment	1,570	0	0
Subtotal	\$1,967,938	\$1,507,577	\$1,628,650
Cost Allocated	0	0	0
Revenues	(965,351)	(539,600)	(670,000)
NET GENERAL FUND SUPPORT	\$1,002,587	\$967,977	\$958,650
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$8,307	\$0	\$53,461
Services & Supplies	64,915	55,317	537,682
Capital Equipment	0	0	0
Subtotal	\$73,222	\$55,317	\$591,143
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,269,689	\$1,210,429	\$1,441,511
Services & Supplies	769,901	352,465	778,282
Capital Equipment	1,570	0	0
Cost Allocated	0	0	0
TOTAL	\$2,041,161	\$1,562,894	\$2,219,793

# Community Services Department

## Animal Care Center

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Animal Care Center Supervisor	1.00	1.00	1.00
Animal Care Veterinarian	0.00	1.00	1.00
CS Program Coordinator	1.00	1.00	1.00
Registered Veterinarian Tech	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00
Senior Animal Care Specialist	0.00	3.00	3.00
Subtotal:	4.00	8.00	8.00
PART TIME			
Animal Care Attendant-PT	5.68	6.20	4.51
Animal Care Specialist-EPT	4.35	4.90	6.00
Animal Care Specialist-PT	0.00	0.00	0.80
CS Leader III-EPT	0.00	0.00	0.75
CS Leader III-PT	0.63	0.63	0.50
Department Aide-PT	0.35	0.55	0.65
Office Assistant III-EPT	0.88	0.80	1.50
Office Assistant II-PT	0.88	0.95	0.30
Senior Animal Care Specialist-EPT	0.90	0.00	0.00
Subtotal:	13.67	14.03	15.01
TOTAL STAFFING:	17.67	22.03	23.01



# 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.

### 2008-09 Standards:

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

### Measurements:

	2006-07	2007-08	2008-09
<b>Inventory</b>			
• Pools (# of pools)	4	4	4
• Pool Facilities (square feet)	13,400	13,400	13,400
• Participants - Learn to Swim (attendance frequency)	5,200	5,100	5,300
• Participants - Lap & Rec. (attendance frequency)	18,000	19,750	21,000
• Special Events - Events (# of days)	82	106	98
<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	2.1%	2.1%	2.1%
• Operational cost (net) per hour	\$124	\$140	\$141
<b>Effectiveness</b>			
• Percent of satisfied program customers	97%	97%	97%

# Community Services Department

## Aquatic Services

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$901,599	\$965,344	\$1,019,342
Services & Supplies	58,924	51,420	66,500
Capital Equipment	0	0	0
Subtotal	\$960,524	\$1,016,764	\$1,085,842
Cost Allocated	0	0	0
Revenues	(403,339)	(385,600)	(451,540)
NET GENERAL FUND SUPPORT	\$557,185	\$631,164	\$634,302
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	20,272	18,251	27,491
Capital Equipment	9,539	0	0
Subtotal	\$29,811	\$18,251	\$27,491
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$901,599	\$965,344	\$1,019,342
Services & Supplies	79,196	69,671	93,991
Capital Equipment	9,539	0	0
Cost Allocated	0	0	0
TOTAL	\$990,334	\$1,035,015	\$1,113,333

# Community Services Department

## Aquatic Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Aquatics Coordinator	0.00	2.00	2.00
Aquatics Specialist	1.00	0.00	0.00
Aquatics Supervisor	1.00	1.00	1.00
CS Superintendent	0.50	0.50	0.50
Subtotal:	2.50	3.50	3.50
PART TIME			
CS Leader III-PT	2.35	1.59	1.94
CS Leader II-PT	9.45	9.38	0.00
CS Leader I-PT	2.97	2.80	0.00
CS Senior Leader-EPT	3.50	2.38	0.00
CS Senior Leader-PT	0.75	1.44	0.00
Lifeguard-PT	0.00	0.00	2.58
Pool Manager-EPT	0.00	0.00	3.20
Pool Manager-PT	0.00	0.00	1.52
Swim Instructor/Lifeguard-PT	0.00	0.00	7.59
Subtotal:	19.02	17.59	16.83
TOTAL STAFFING:	21.52	21.09	20.33

# 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 serves youth and adults within the sports programs and services offered to the community. Within the adult sports leagues more than 1,400 teams are served (1000+ softball teams, 200+ gym league teams, 200+ adult soccer teams). The section manages many large sports tournaments. Most of these events are hosted by local youth sports organizations, but the City sponsors the Harvest Cup Soccer Tournament, the Irvine World News Basketball Tournament, the OC Coaches All-Star Softball Classic, the Youth Skate Jam and the Tennis Festival. The section manages a comprehensive tennis program for both youth and adult participants. The section manages the reservation and allocation of all City, school district and local college sports facilities. Additionally, the section provides supervision and management of City parks, the Harvard Skate Park, the City Ambassador Program, and assistance to the Irvine Sports Committee. The section coordinates the details of the Joint Use Agreements with Irvine Unified School District, Concordia University, Tustin Unified School District and the Irvine Boys and Girls Club of Irvine.

### 2008-09 Standards:

- Provide a safe environment for the community to enjoy athletic activities.
- Provide timely and accurate field scheduling services to youth sports programs.
- Directly provide high quality adult sports league experiences.

### Measurements:

	2006-07	2007-08	2008-09
<b>Inventory</b>			
• Facilities (# of joint use gyms)	12	12	12
• Community Athletic Parks (# of parks)	13	13	13
• Neighborhood Athletic Parks (# of Parks)	22	23	22
• Skate Park	1	1	1
• Tennis Courts	57	57	57
<b>Efficiency</b>			
• Number of adult sports teams	1,469	1,477	1,475
• Number of adult league games	7,135	7,178	7,170
• Number of youth sports organizations	22	22	23
• Number of youth sports participants	12,772	13,096	13,200
• Tennis classes and camps	13,281	14,250	14,500
<b>Unit Cost</b>			
• Net General Fund Athletic Services budget as percent of Department budget	1.5%	2.4%	1.7%
<b>Effectiveness</b>			
• Percentage of satisfied athletic participants	98%	98%	98%

# Community Services Department

## Athletic Services

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,203,328	\$1,552,552	\$1,593,197
Services & Supplies	1,031,579	924,299	1,157,250
Capital Equipment	32,578	0	0
Subtotal	\$2,267,486	\$2,476,851	\$2,750,447
Cost Allocated	0	0	0
Revenues	(1,878,331)	(1,783,493)	(2,222,373)
NET GENERAL FUND SUPPORT	\$389,155	\$693,358	\$528,074
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	22,107	234,850	249,301
Capital Equipment	0	0	0
Subtotal	\$22,107	\$234,850	\$249,301
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,203,328	\$1,552,552	\$1,593,197
Services & Supplies	1,053,686	1,159,149	1,406,551
Capital Equipment	32,578	0	0
Cost Allocated	0	0	0
TOTAL	\$2,289,593	\$2,711,701	\$2,999,748

# Community Services Department

## Athletic Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	0.33	0.00	0.00
CS Program Coordinator	3.00	3.00	3.00
CS Specialist	0.00	2.00	2.00
CS Superintendent	0.50	0.50	0.50
CS Supervisor	2.00	2.00	2.00
Subtotal:	5.83	7.50	7.50
PART TIME			
CS Leader III-EPT	5.25	5.45	6.20
CS Leader III-PT	1.50	4.40	4.58
CS Leader III-RPT	1.75	1.68	1.55
CS Leader II-PT	9.03	8.81	10.55
CS Leader I-PT	0.79	0.79	0.00
CS Senior Leader-EPT	0.88	0.00	0.00
Program Specialist-EPT	0.95	0.00	0.00
Reservations Specialist II-EPT	0.00	0.00	0.75
Reservations Specialist II-PT	0.00	0.75	0.00
Reservations Specialist I-PT	0.75	0.00	0.00
Subtotal:	20.90	21.88	23.63
TOTAL STAFFING:	26.73	29.38	31.13

# 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 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.

### 2008-09 Standards:

- Provide information and support activities to residents or families with disabilities.
- Serve clients through the FOR Families program.
- Serve clients through the Child Care Services Information & Referral program.

### Measurements:

**2006-07      2007-08      2008-09**

#### Efficiency

- |                                                         |        |        |        |
|---------------------------------------------------------|--------|--------|--------|
| • Number of Disability Services participation units     | 10,900 | 11,000 | 12,500 |
| • Number of Child Care Coordination participation units | 7,900  | 8,000  | 12,000 |
| • Number of Family Services participation units         | 4,600  | 4,600  | 2,000  |

#### Effectiveness

- |                                                                                            |      |      |      |
|--------------------------------------------------------------------------------------------|------|------|------|
| • Net General Fund Child, Youth and Family Services budget as percent of Department budget | 5.9% | 7.2% | 7.8% |
|--------------------------------------------------------------------------------------------|------|------|------|

# Community Services Department

## Child, Youth and Family Services

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,355,400	\$1,437,451	\$1,702,899
Services & Supplies	466,771	961,319	969,553
Capital Equipment	1,570	0	0
Subtotal	\$1,823,741	\$2,398,770	\$2,672,452
Cost Allocated	0	0	0
Revenues	(249,141)	(285,517)	(281,673)
NET GENERAL FUND SUPPORT	\$1,574,600	\$2,113,253	\$2,390,779
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$26,458	\$0	\$0
Services & Supplies	3,199,096	105,692	628,962
Capital Equipment	0	0	0
Subtotal	\$3,225,554	\$105,692	\$628,962
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,381,857	\$1,437,451	\$1,702,899
Services & Supplies	3,665,868	1,067,011	1,598,515
Capital Equipment	1,570	0	0
Cost Allocated	0	0	0
TOTAL	\$5,049,295	\$2,504,462	\$3,301,414



# Community Services Department

## Child, Youth and Family Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Community Health Ombudsman	0.00	1.00	1.00
CS Program Coordinator	3.00	4.00	4.00
CS Superintendent	0.40	0.40	0.40
CS Supervisor	2.50	2.00	2.50
For Families Specialist	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Subtotal:	7.90	9.40	9.90
PART TIME			
CS Leader III-EPT	6.80	6.01	5.60
CS Leader III-PT	0.60	0.60	1.10
CS Leader II-PT	0.48	0.51	0.50
CS Senior Leader-EPT	4.43	3.53	4.80
CS Senior Leader-PT	0.13	0.02	0.00
Department Aide-PT	1.92	1.80	1.80
Office Assistant III-PT	1.19	1.00	1.00
Outreach Assistant-RPT	0.88	0.88	0.00
Program Specialist-PT	0.48	0.00	0.00
Subtotal:	16.91	14.35	14.80
TOTAL STAFFING:	24.81	23.75	24.70

# Community Services Department

## Civic Center and Facility Maintenance

### Goal:

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

### Description:

The Facility Services section provides inspection services, preventive and corrective maintenance of the City's facilities and buildings located on community and neighborhood parks, play and athletic field equipment, trails, and other specialized facilities such as the Irvine Station (former Irvine Transportation Center) including the new 1,500 space parking structure tentatively scheduled to open September 2008. 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.

### 2008-09 Standards:

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

### Measurements:

	2006-07	2007-08	2008-09
<b>Inventory</b>			
• Community Parks (# of parks)	18	18	18
• Neighborhood Parks (# of parks)	35	35	36
• Trails (# of trails)	10	11	11
• Facilities/Buildings (square feet)	709,610	710,413	713,413
<b>Services</b>			
• Graffiti Removal (# of calls)	650	741	800
• Corrective Work Requests (# of requests)	7,200	4,212	6,000
<b>Efficiency</b>			
• Percent of graffiti removed within 48 hours of report	93%	98%	98%
• Percent of corrective work requests completed	90%	90%	90%
• Percent of preventive work requests completed	90%	95%	95%
<b>Unit Cost</b>			
• Net General Fund Civic Center & Facility Services budget as percent of Department budget	17.0%	16.2%	17.7%
<b>Effectiveness</b>			
• Increased Preventive Maintenance Work Orders	300	393	475
• Work requests & orders completed	12,400	10,306	12,000

# Community Services Department

## Civic Center and Facility Maintenance

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,684,550	\$1,743,704	\$1,804,488
Services & Supplies	3,019,056	3,154,646	3,808,033
Capital Equipment	0	0	0
Subtotal	\$4,703,606	\$4,898,350	\$5,612,521
Cost Allocated	(173)	0	0
Revenues	(175,669)	(154,543)	(158,870)
NET GENERAL FUND SUPPORT	\$4,527,764	\$4,743,807	\$5,433,651
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$234,847	\$492,610	\$466,795
Services & Supplies	2,408,490	2,713,330	3,025,251
Capital Equipment	0	0	0
Subtotal	\$2,643,336	\$3,205,940	\$3,492,046
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,919,397	\$2,236,314	\$2,271,283
Services & Supplies	5,427,545	5,867,976	6,833,284
Capital Equipment	0	0	0
Cost Allocated	(173)	0	0
TOTAL	\$7,346,769	\$8,104,290	\$9,104,567

# Community Services Department

## Civic Center and Facility Maintenance

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	1.00	0.00	0.00
Facilities Maintenance Specialist	2.00	2.00	2.00
Facilities Maintenance Superintendent	0.70	0.70	0.75
Facilities Maintenance Supervisor	2.00	2.00	2.00
Facilities Maintenance Technician	9.10	10.00	10.00
Facilities Reservations Coordinator	1.00	1.00	1.00
Lead Facilities Maintenance Tech	3.00	3.00	3.00
Master Facilities Maintenance Specialist	1.00	1.00	1.00
Program Assistant	0.80	0.80	0.80
Subtotal:	20.60	20.50	20.55
PART TIME			
Administrative Aide-EPT	0.66	0.66	0.66
CS Leader III-PT	0.00	0.80	0.80
Office Assistant II-PT	0.00	0.00	0.50
Reservations Specialist II-PT	0.00	0.20	0.00
Subtotal:	0.66	1.66	1.96
TOTAL STAFFING:	21.26	22.16	22.51

# 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 up to 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. Additionally staff plans, organizes, implements and evaluates programs and services identified in the Strategic Plan for Children, Youth and Families. Hours of facility public use declines in Adopted budget FY 2008-09 due to the planned closure of University Community Park in September 2008 for facility modernization and expansion.

### 2008-09 Standards:

- To provide supervised programs and have facilities open for public use.
- Achieve a high rating of "Good" or "Excellent" on customer service and intended program outcomes.

### Measurements:

	2006-07	2007-08	2008-09
<b>Inventory</b>			
• Community Park Facilities (# of facilities)	8	8	8
• Facilities (square feet)	79,647	79,647	79,647
<b>Services</b>			
• Number of supervised programs (*consolidated titles)	331	282*	288
• Number of hours of public facility use	32,144	34,904	31,586
• Number of unique registrants served (Irvine households)	14,600	15,850	16,642
<b>Efficiency</b>			
• Percent change in the number of programs and activities from previous fiscal year	10%	(15%)	2%
• Percent change in number of unique registrants from previous fiscal year	3%	9%	5%
<b>Unit Cost</b>			
• Net General Fund Community Parks & Special Events as percent of Department budget	12.3%	11.9%	10.7%
<b>Effectiveness</b>			
• Percentage of combined Customer service satisfaction rating of either "Very Good" or "Excellent"	90%	90%	90%

# Community Services Department

## Community Parks & Special Events

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,644,158	\$4,556,030	\$4,408,690
Services & Supplies	1,205,218	1,563,830	1,610,543
Capital Equipment	9,419	0	0
Subtotal	\$4,858,796	\$6,119,860	\$6,019,233
Cost Allocated	0	0	0
Revenues	(1,595,524)	(2,619,005)	(2,748,438)
NET GENERAL FUND SUPPORT	\$3,263,271	\$3,500,855	\$3,270,795
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$10,028	\$67,928	\$113,710
Services & Supplies	12,501	2,624,521	2,681,398
Capital Equipment	0	0	0
Subtotal	\$22,529	\$2,692,449	\$2,795,108
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,654,186	\$4,623,958	\$4,522,400
Services & Supplies	1,217,719	4,188,351	4,291,941
Capital Equipment	9,419	0	0
Cost Allocated	0	0	0
TOTAL	\$4,881,325	\$8,812,309	\$8,814,341

# Community Services Department

## Community Parks & Special Events

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
CS Program Coordinator	6.00	8.00	7.25
CS Specialist	0.00	7.00	7.00
CS Superintendent	2.00	2.00	2.00
CS Supervisor	5.00	5.50	5.50
Subtotal:	13.00	22.50	21.75
PART TIME			
CS Leader III-EPT	9.79	8.53	8.85
CS Leader III-PT	15.75	16.24	16.26
CS Leader II-PT	17.42	17.67	17.93
CS Leader I-PT	6.26	10.15	6.73
CS Senior Leader-EPT	13.91	9.75	9.60
CS Senior Leader-PT	1.47	0.00	0.00
Department Aide-PT	2.33	1.68	0.99
Exhibition Curator-EPT	0.00	0.00	0.38
Office Assistant III-EPT	0.00	0.80	0.80
Office Specialist-RPT	0.88	0.88	0.80
Subtotal:	67.81	65.70	62.34
TOTAL STAFFING:	80.81	88.20	84.09

# 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).

### 2008-09 Standards:

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

### Measurements:

#### Inventory

	2006-07	2007-08	2008-09
• Fine Arts Center (# of facilities)	1	1	1
• Facilities (square feet)	18,000	18,000	18,000

#### Services

• Classes & Events (# of classes/events)	576	594	616
• Participants (# of participants)	20,000	22,000	22,918
• Volunteer Help (# of hours)	7,480	7,480	8,752

#### Efficiency

• Percent change in the number of participants from previous fiscal year	0%	10%	4%
• 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	2.8%	2.9%	2.6%
-----------------------------------------------------------------------------------	------	------	------

#### Effectiveness

• Percentage of satisfied program participants	97%	98%	98%
------------------------------------------------	-----	-----	-----



# Community Services Department

## Fine Arts Center

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$928,893	\$1,040,717	\$1,046,852
Services & Supplies	445,019	488,850	436,850
Capital Equipment	0	0	0
Subtotal	\$1,373,911	\$1,529,567	\$1,483,702
Cost Allocated	0	0	0
Revenues	(620,435)	(669,500)	(679,500)
NET GENERAL FUND SUPPORT	\$753,476	\$860,067	\$804,202
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	27,033	53,501	47,160
Capital Equipment	0	0	0
Subtotal	\$27,033	\$53,501	\$47,160
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$928,893	\$1,040,717	\$1,046,852
Services & Supplies	472,052	542,351	484,010
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,400,945	\$1,583,068	\$1,530,862

# Community Services Department

## Fine Arts Center

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
CS Program Coordinator	2.00	2.00	2.00
CS Specialist	0.00	1.00	1.00
CS Supervisor	1.00	1.00	1.00
Exhibition Coordinator	0.00	1.00	1.00
Subtotal:	3.00	5.00	5.00
PART TIME			
CS Leader III-EPT	2.38	2.30	2.25
CS Leader III-PT	4.45	4.48	5.04
CS Leader II-PT	3.30	2.57	1.36
CS Leader I-PT	1.50	0.38	0.40
CS Senior Leader-EPT	3.25	2.30	2.25
Department Aide-PT	0.25	1.63	1.65
Exhibition Curator-EPT	0.88	0.00	0.38
Office Assistant II-PT	0.00	0.00	0.60
Office Assistant I-PT	1.59	1.46	1.21
Subtotal:	17.60	15.12	15.14
TOTAL STAFFING:	20.60	20.12	20.14

# 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 (NCCP).

### 2008-09 Standards:

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

### Measurements:

**2006-07      2007-08      2008-09**

#### Services

- |                                   |       |       |       |
|-----------------------------------|-------|-------|-------|
| • Open Space – City Owned (acres) | 2,340 | 3,500 | 4,100 |
|-----------------------------------|-------|-------|-------|

#### Unit Cost

- |                                                                      |      |      |      |
|----------------------------------------------------------------------|------|------|------|
| • Net General Open Space Fund budget as percent of Department budget | 3.2% | 2.7% | 2.6% |
|----------------------------------------------------------------------|------|------|------|

# Community Services Department

## Open Space

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$97,365	\$0	\$0
Services & Supplies	749,934	781,500	811,700
Capital Equipment	0	0	0
Subtotal	\$847,300	\$781,500	\$811,700
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$847,300	\$781,500	\$811,700
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,055	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$6,055	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$103,421	\$0	\$0
Services & Supplies	749,934	781,500	811,700
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$853,355	\$781,500	\$811,700

# Community Services Department

## Open Space

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	<u>0.33</u>	<u>0.00</u>	<u>0.00</u>
Subtotal:	0.33	0.00	0.00
 TOTAL STAFFING:	 0.33	 0.00	 0.00

# Community Services Department

## Public Facility Planning and Rehabilitation

### Goal:

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

### Description:

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

### 2008-09 Standards:

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

### Measurements:

**2006-07      2007-08      2008-09**

#### Services

- |                                           |     |     |     |
|-------------------------------------------|-----|-----|-----|
| • Planning Park Projects (# of projects)  | 80  | 75  | 50  |
| • Rehabilitation Projects (# of projects) | 23  | 30  | 42  |
| • Screen Checks (# of screen checks)      | 440 | 460 | 385 |

#### Efficiency

- |                                                       |     |     |     |
|-------------------------------------------------------|-----|-----|-----|
| • Percent of Park Planning projects completed on time | 95% | 95% | 95% |
| • Percent of construction milestones achieved         | 98% | 98% | 75% |
| • Percent of rehabilitation projects completed        | 96% | 90% | 80% |
| • Percent of screen checks completed on time          | 90% | 90% | 90% |

#### Unit Cost

- |                                                                                                     |      |      |      |
|-----------------------------------------------------------------------------------------------------|------|------|------|
| • Net General Fund Park Planning and Facility Rehabilitation budget as percent of Department budget | 1.0% | 1.7% | 1.3% |
|-----------------------------------------------------------------------------------------------------|------|------|------|

# Community Services Department

## Public Facility Planning and Rehabilitation

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$329,071	\$391,620	\$389,177
Services & Supplies	27,680	102,114	11,605
Capital Equipment	0	0	0
Subtotal	\$356,751	\$493,734	\$400,782
Cost Allocated	(8,407)	0	0
Revenues	(75,000)	0	0
NET GENERAL FUND SUPPORT	\$273,344	\$493,734	\$400,782
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$522,353	\$619,880	\$583,053
Services & Supplies	2,297,861	2,997,474	2,827,013
Capital Equipment	33,863	0	0
Subtotal	\$2,854,077	\$3,617,354	\$3,410,066
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$851,425	\$1,011,500	\$972,230
Services & Supplies	2,325,541	3,099,588	2,838,618
Capital Equipment	33,863	0	0
Cost Allocated	(8,407)	0	0
TOTAL	\$3,202,421	\$4,111,088	\$3,810,848

# Community Services Department

## Public Facility Planning and Rehabilitation

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	1.00	0.00	0.00
Associate Engineer	2.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
CS Superintendent	1.00	0.00	0.00
Facilities Construction Administrator	1.00	1.00	1.00
Facilities Maintenance Superintendent	0.30	0.30	0.25
Principal Planner	0.00	1.00	1.00
Program Assistant	0.20	0.20	0.20
Senior Planner	2.00	2.00	2.00
Senior Project Manager	0.00	1.00	1.00
Subtotal:	8.50	7.50	7.45
PART TIME			
Administrative Aide-EPT	0.20	0.21	0.21
Associate Planner-EPT	0.00	0.75	0.00
Associate Planner-PT	0.75	0.00	0.00
Subtotal:	0.95	0.96	0.21
TOTAL STAFFING:	9.45	8.46	7.66



# 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.

### 2008-09 Standards:

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

### Measurements:

#### Inventory

	2006-07	2007-08	2008-09
• Senior Facilities (# of facilities)	2	2	2
• Facilities (square feet)	48,000	48,000	48,000

#### Services

• Programs (# of programs)	195	203	250
• Number of participant contacts	210,000	210,000	220,000
• Supervised Hours (# of hours)	8,520	8,520	8,520
• Volunteer Hours (# of hours)	58,000	59,000	59,000

#### Efficiency

• Percent of programs reaching maximum enrollment	85%	85%	90%
• Percent change in the number of participant contacts from previous fiscal year	>1%	0%	5%

#### Unit Cost

• Net General Fund Senior Services budget as percent of Department budget	4.6%	5.0%	4.7%
• Net operating cost per participant contacts	\$5.87	\$7.00	\$6.52

#### Effectiveness

• Percentage of Outreach customers successfully connected to other agencies	80%	80%	80%
-----------------------------------------------------------------------------	-----	-----	-----

# Community Services Department

## Senior Services

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,325,422	\$1,518,804	\$1,522,857
Services & Supplies	210,451	226,771	209,563
Capital Equipment	0	0	0
Subtotal	\$1,535,873	\$1,745,575	\$1,732,420
Cost Allocated	0	0	0
Revenues	(303,318)	(275,333)	(297,333)
NET GENERAL FUND SUPPORT	\$1,232,555	\$1,470,242	\$1,435,087
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$104,357	\$136,944	\$160,418
Services & Supplies	200,084	302,219	330,500
Capital Equipment	0	0	0
Subtotal	\$304,440	\$439,163	\$490,918
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,429,778	\$1,655,748	\$1,683,275
Services & Supplies	410,535	528,990	540,063
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,840,313	\$2,184,738	\$2,223,338

# Community Services Department

## Senior Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
<b>FULL TIME</b>			
Administrative Secretary	0.33	0.00	0.00
CS Program Coordinator	1.00	1.00	1.75
CS Specialist	0.00	1.00	1.00
CS Superintendent	0.40	0.40	0.40
CS Supervisor	1.50	1.50	1.00
Facilities Maintenance Technician	0.90	0.00	0.00
Food Service Specialist	0.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00
Social Services Supv/Counselor	1.00	1.00	1.00
Subtotal:	6.13	6.90	7.15
<b>PART TIME</b>			
Assistant Food Service Manager-EPT	0.86	0.00	0.00
Catering Coordinator-EPT	0.88	0.00	0.00
CS Leader III-EPT	3.50	3.43	2.40
CS Leader III-PT	1.49	1.58	1.45
CS Leader II-PT	5.35	9.16	8.63
CS Leader I-PT	0.59	0.64	0.48
CS Senior Leader-EPT	1.90	1.68	2.40
CS Senior Leader-PT	1.63	0.00	0.70
Department Aide-PT	0.65	0.40	0.88
Kitchen Assistant II-PT	0.84	0.84	0.00
Kitchen Assistant I-PT	0.00	0.00	0.98
Lead Cook-PT	0.73	0.73	0.73
Office Assistant III-EPT	0.88	0.88	0.80
Office Assistant II-PT	0.66	0.68	0.68
Office Assistant I-PT	2.22	2.26	2.34
Outreach Assistant-EPT	1.63	1.68	0.80
Outreach Assistant-PT	0.20	0.20	0.83
Program Specialist-EPT	0.88	0.88	0.80
Reservations Specialist II-PT	0.75	0.00	0.00
Reservations Specialist I-PT	0.00	0.46	0.48
Senior Citizen's Council	7.00	7.00	7.00
Subtotal:	32.64	32.50	32.38
<b>TOTAL STAFFING:</b>	<b>38.77</b>	<b>39.40</b>	<b>39.53</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.

### 2008-09 Standards:

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

### Measurements:

	2006-07	2007-08	2008-09
<b>Services</b>			
• Passenger boardings (# of one-way trips)	28,300	28,300	30,000
• Referrals to Other Agencies (# of referrals)	600	600	600
• New Registrations Processed (# of registrations)	85	90	90
<b>Efficiency</b>			
• Percent change in the number of boardings from previous fiscal year	8%	0%	5.5%
• Percent change in number of new registrations processed from previous fiscal year	6%	0%	0%
<b>Unit Cost</b>			
• Net General Fund Transportation Services budget as percent of Department budget	2.6%	2.8%	2.7%
<b>Effectiveness</b>			
• Percentage of request turndowns	10%	10%	10%

# Community Services Department

## Transportation Services

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$773,893	\$860,247	\$867,365
Services & Supplies	149,982	192,645	169,901
Capital Equipment	0	0	0
Subtotal	\$923,875	\$1,052,892	\$1,037,266
Cost Allocated	0	0	0
Revenues	(223,496)	(216,369)	(222,197)
NET GENERAL FUND SUPPORT	\$700,379	\$836,523	\$815,069
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	670	670
Capital Equipment	0	0	0
Subtotal	\$0	\$670	\$670
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$773,893	\$860,247	\$867,365
Services & Supplies	149,982	193,315	170,571
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$923,875	\$1,053,562	\$1,037,936

# Community Services Department

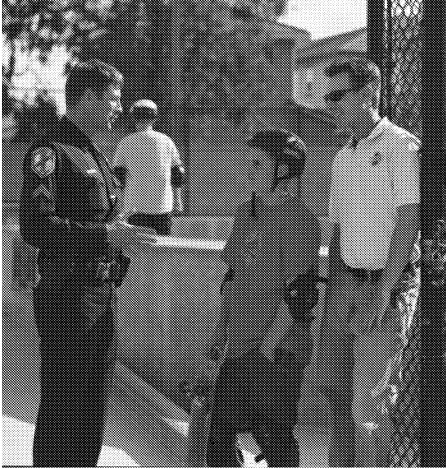
## Transportation Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
CS Superintendent	0.20	0.20	0.20
CS Supervisor	1.00	1.00	1.00
Information Specialist	1.00	1.00	1.00
Paratransit Driver	4.00	4.00	4.00
Transit Program Dispatcher	1.00	1.00	1.00
Subtotal:	7.20	7.20	7.20
PART TIME			
Office Assistant II-PT	0.95	0.95	0.95
Paratransit Driver-EPT	3.35	4.15	4.00
Paratransit Driver-PT	4.63	3.13	2.48
Subtotal:	8.93	8.23	7.43
TOTAL STAFFING:	16.13	15.43	14.63



# Public Safety Department



## **Budget Summary:**

The FY 2008-09 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 \$56.1 million and revenues of \$4.3 million. The budget provides for a total 295 full-time and 59.71 part-time employees (in FTEs).

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

## **Strategic Goals:**

### **Maintain and enhance the physical environment**

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

### **Promote a safe and secure community**

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

### **Promote economic prosperity**

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

### **Promote effective government**

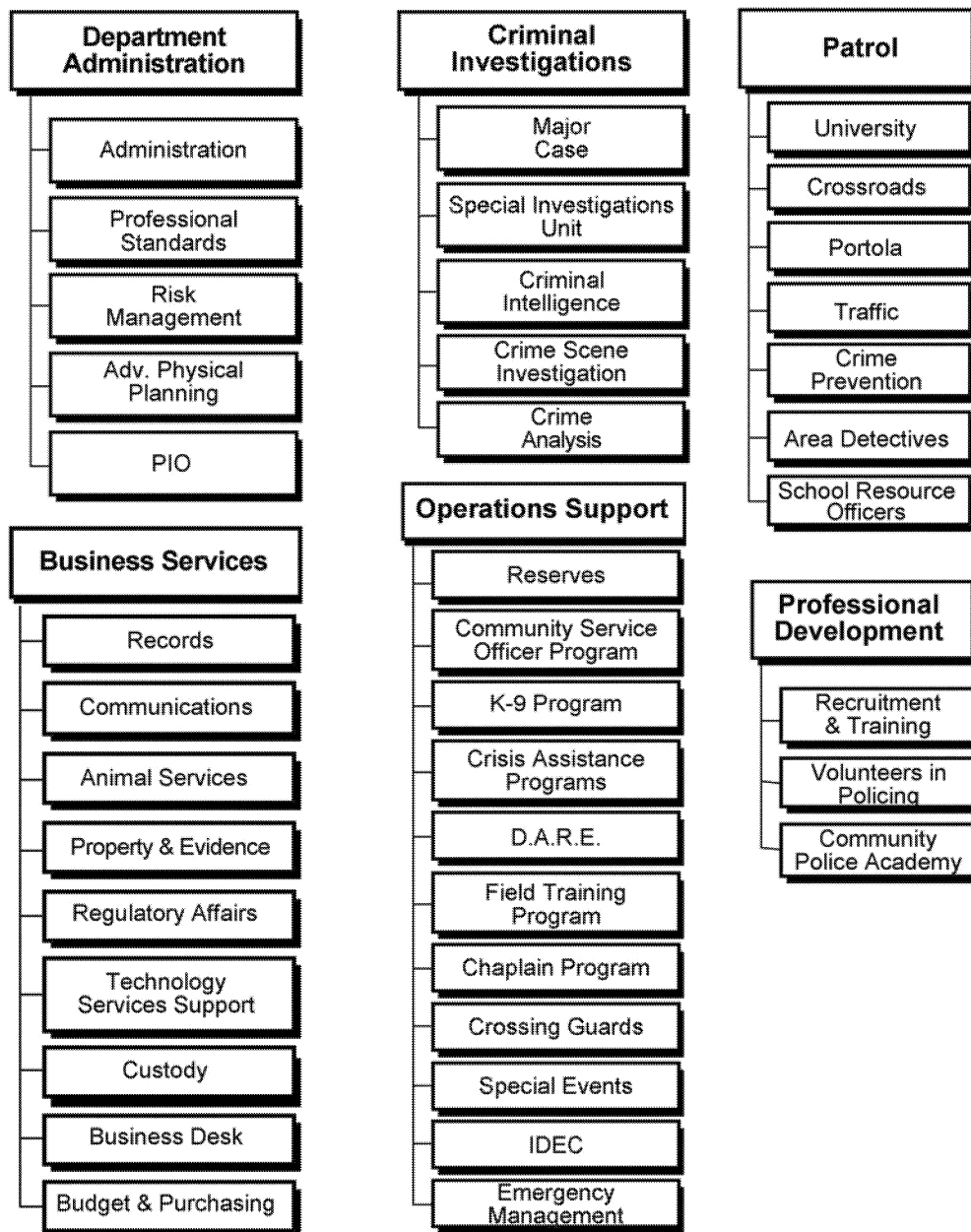
- Meet standards for all services.
- Provide the highest quality service at the most cost-effective rate.
- Provide consistently professional services to residents and constituents of the community.



# Public Safety Department

## Services to the Community:

### Public Safety



# Public Safety Department

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$39,477,306	\$43,073,523	\$48,124,085
Services & Supplies	6,770,226	8,017,603	7,905,125
Capital Equipment	7,446	155,949	96,000
Subtotal	\$46,254,978	\$51,247,075	\$56,125,210
Cost Allocated	(258,218)	0	0
REVENUES	(4,083,891)	(4,054,956)	(4,318,256)
GENERAL FUND SUPPORT	\$41,912,869	\$47,192,119	\$51,806,954
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,328,505	\$646,518	\$420,309
Services & Supplies	283,112	1,399,469	816,262
Capital Equipment	236,432	666,943	295,000
Subtotal	\$1,848,049	\$2,712,930	\$1,531,571
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$40,805,811	\$43,720,041	\$48,544,394
Services & Supplies	7,053,338	9,417,072	8,721,387
Capital Equipment	243,878	822,892	391,000
Cost Allocated	(258,218)	0	0
TOTAL COST	\$47,844,809	\$53,960,005	\$57,656,781
STAFFING SUMMARY			
Full Time	263.0	283.0	295.0
Part Time	33.5	29.3	29.3
Non-Hourly	28.4	30.4	30.4
TOTAL STAFFING	324.9	342.7	354.7

# 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.

### 2008-09 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	2006-07	2007-08	2008-09
<b>Services</b>			
• Community initiated calls (# of calls)	70,666	76,374	82,082
• Officer initiated activity (# of calls)	91,102	92,369	93,636
• Total calls for service	161,768	168,743	175,718
<b>Efficiency</b>			
• Percent of calls initiated by the Community	43.68%	45.26%	46.71%
• Percent of activity initiated by officers	56.32%	54.74%	53.29%
<b>Unit Cost</b>			
• % of PS Administration operating budget expenditures	6.1%	5.94%	5.4%
• Average cost per call for service	\$126.59	\$133.04	\$138.76
• Per capita General Fund costs for Public Safety services	\$238	\$255	\$268
<b>Effectiveness</b>			
• Part I Uniform Crime Rates – Violent crimes per 1,000 residents	.70	.73	NA
• Part I Uniform Crime Rates – Property crimes per 1,000 residents	16.13	16.07	NA

# Public Safety Department

## PS Administration

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
<b>GENERAL FUND: APPROPRIATIONS &amp; REVENUE</b>			
Salaries & Benefits	\$2,152,049	\$2,278,512	\$2,352,365
Services & Supplies	659,409	739,760	684,338
Capital Equipment	0	24,000	0
Subtotal	\$2,811,458	\$3,042,272	\$3,036,704
Cost Allocated	0	0	0
Revenues	(362,731)	(375,000)	(365,000)
<b>NET GENERAL FUND SUPPORT</b>	<b>\$2,448,726</b>	<b>\$2,667,272</b>	<b>\$2,671,704</b>
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$170,143	\$0	\$0
Services & Supplies	0	20,488	13,646
Capital Equipment	0	0	0
Subtotal	\$170,143	\$20,488	\$13,646
<b>ALL FUNDS: APPROPRIATIONS TOTAL</b>			
Salaries & Benefits	\$2,322,192	\$2,278,512	\$2,352,365
Services & Supplies	659,409	760,248	697,984
Capital Equipment	0	24,000	0
Cost Allocated	0	0	0
<b>TOTAL</b>	<b>\$2,981,600</b>	<b>\$3,062,760</b>	<b>\$3,050,349</b>

# Public Safety Department

## PS Administration

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
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 Lieutenant	3.00	3.00	3.00
Police Sergeant	2.00	1.00	1.00
Senior Management Analyst	1.00	1.00	0.00
Special Assistant To Chief Of Police	0.00	1.00	1.00
Subtotal:	12.00	12.00	11.00
PART TIME			
Management Analyst I-PT	0.40	0.00	0.00
Public Safety Assistant-PT	0.00	0.15	0.15
Subtotal:	0.40	0.15	0.15
TOTAL STAFFING:	12.40	12.15	11.15

# Public Safety Department

## Police Operations

### Goal:

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

### Description:

Police Operations provides a variety of field, traffic, investigation, and operations support that includes responding to in-progress and reported crimes; citizen assistance; emergency service requests; and a wide range of non-criminal activities. In 2006-07, while patrolling 66 square miles, Patrol and Traffic Enforcement investigated 1,472 traffic accidents, responded to 84% of the Priority I calls within 10 minutes, and issued over 27,300 traffic citations.

### 2008-09 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

**2006-07      2007-08      2008-09**

#### Services

• Priority E calls (# of calls)	343	326	336
• Priority I calls (# of calls)	3,586	3,813	4,040
• Traffic citations (# of citations)	27,331	28,148	30,505
• Traffic accidents	1,472	1,514	1,556

#### Efficiency

• Percent of Priority E calls responded to within established timeframe	80%	80%	85%
• Percent of Priority I calls responded to within established timeframe	84%	85%	85%
• Percent change in traffic citations issued from the previous year	8.52%	2.99%	8.37%
• Percent change in traffic accidents from the previous year	-4.29%	2.85%	2.77%

#### Unit Cost

• Percent of Public Safety Department General Fund operating budget support devoted to the police operations division	70.1%	68.3%	70.3%
• Average cost per traffic citation	\$101.35	\$107.74	\$110.93

#### Effectiveness

• Traffic Index (hazardous citations divided by number of injury accidents)	44.42	42.37	NA
• Traffic accidents per 1,000 population	7.59	7.53	NA

# Public Safety Department

## Police Operations

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$29,801,298	\$32,251,974	\$36,594,958
Services & Supplies	2,626,240	2,632,714	2,775,243
Capital Equipment	6,244	131,949	96,000
Subtotal	\$32,433,782	\$35,016,637	\$39,466,201
Cost Allocated	(258,218)	0	0
Revenues	(2,671,187)	(2,677,956)	(2,880,456)
NET GENERAL FUND SUPPORT	\$29,504,377	\$32,338,681	\$36,585,745
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,093,472	\$646,518	\$420,309
Services & Supplies	256,389	1,378,981	802,616
Capital Equipment	125,308	666,943	295,000
Subtotal	\$1,475,169	\$2,692,442	\$1,517,925
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$30,894,770	\$32,898,492	\$37,015,267
Services & Supplies	2,882,629	4,011,695	3,577,859
Capital Equipment	131,551	798,892	391,000
Cost Allocated	(258,218)	0	0
TOTAL	\$33,650,733	\$37,709,079	\$40,984,126

# Public Safety Department

## Police Operations

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
<b>FULL TIME</b>			
Administrative Secretary	1.00	1.00	1.00
Civilian Investigator I	3.00	4.00	4.00
Civilian Investigator II	4.00	4.00	4.00
Crime Analyst	1.00	1.00	1.00
Emergency Mgmt Coordinator	1.00	1.00	1.00
Forensic Specialist I	0.00	3.00	3.00
Forensic Specialist II	2.00	1.00	1.00
Forensic Supervisor	1.00	1.00	1.00
Police Commander	3.00	3.00	3.00
(N) Police Lieutenant	0.00	0.00	1.00
Police Lieutenant	2.00	3.00	3.00
(N) Police Officer	0.00	0.00	5.00
Police Officer	132.00	142.00	143.00
(N) Police Sergeant	0.00	0.00	1.00
Police Sergeant	23.00	23.00	23.00
Program Specialist	3.00	4.00	4.00
Public Safety Assistant	6.00	3.00	3.00
Senior Police Officer	3.00	3.00	3.00
Senior Public Safety Assistant	1.00	1.00	1.00
Subtotal:	186.00	198.00	206.00
<b>PART TIME</b>			
Civilian Investigator I-EPT	0.83	0.00	0.00
Civilian Investigator I-PT	0.00	0.35	0.35
GIS Analyst - PT	0.74	0.74	0.75
Public Safety Aide-PT	0.22	0.20	0.20
Public Safety Assistant-EPT	10.08	6.40	3.75
Public Safety Assistant-PT	4.90	5.08	7.78
Senior Public Safety Assistant - EPT	1.29	1.29	0.75
Senior Public Safety Assistant - PT	0.44	0.44	0.92
Subtotal:	18.50	14.50	14.50
<b>NON-HOURLY</b>			
Crossing Guard-EPT	19.00	21.00	21.00
Crossing Guard-RPT	9.40	9.40	9.40
Subtotal:	28.40	30.40	30.40
<b>TOTAL STAFFING:</b>	<b>232.90</b>	<b>242.90</b>	<b>250.90</b>



# Public Safety Department

## Business Services and 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.

### 2008-09 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

**2006-07      2007-08      2008-09**

#### Services

• Prisoners processed (# of prisoners)	2,978	3,004	3,030
• Evidence/property received (# of items received into Property)	9,746	9,880	10,014
• Records processed (# of records)	19,020	20,293	21,566
• Animal Control service calls	6,622	6,630	6,748

#### Efficiency

• % change in the number of prisoners processed from previous year	.81%	.87%	.87%
• % change in the number of property items processed from previous year	2.74%	1.37%	1.36%
• % change in the number of records processed from previous year	5.58%	6.69%	6.27%
• % change in number of calls for Animal Services from previous year	-0.08%	.12%	1.78%

#### Unit Cost

• % of PS Gen Fund operating support for Business Services and Professional Development	23.8%	25.7%	24.3%
• Average cost of booking items into property	\$28.63	\$29.77	\$30.42
• Average cost of processing police records	\$50.73	\$52.75	\$53.91

#### Effectiveness

• % of prisoners processed within Departmental timelines	>99%	>99%	100%
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# Public Safety Department

## Business Services and Professional Development

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$7,523,959	\$8,543,037	\$9,176,762
Services & Supplies	3,484,577	4,645,129	4,445,544
Capital Equipment	1,203	0	0
Subtotal	\$11,009,739	\$13,188,166	\$13,622,306
Cost Allocated	0	0	0
Revenues	(1,049,973)	(1,002,000)	(1,072,800)
NET GENERAL FUND SUPPORT	\$9,959,765	\$12,186,166	\$12,549,506
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$64,890	\$0	\$0
Services & Supplies	26,723	0	0
Capital Equipment	111,124	0	0
Subtotal	\$202,737	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$7,588,849	\$8,543,037	\$9,176,762
Services & Supplies	3,511,300	4,645,129	4,445,544
Capital Equipment	112,326	0	0
Cost Allocated	0	0	0
TOTAL	\$11,212,476	\$13,188,166	\$13,622,306

# Public Safety Department

## Business Services and Professional Development

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	0.00	1.00	1.00
Animal Services Officer	1.00	3.00	3.00
Animal Services Supervisor	1.00	1.00	1.00
Applications Programmer/analyst	1.00	1.00	1.00
Business Services Administrator	1.00	1.00	1.00
Communications Bureau Supv	1.00	1.00	1.00
Computer Technician	1.00	1.00	1.00
Crime Analyst	0.00	1.00	1.00
License Specialist	3.00	4.00	4.00
Manager, Business Services	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00
(N) Police Officer	0.00	0.00	5.00
Police Officer	5.00	8.00	7.00
Police Sergeant	1.00	2.00	2.00
Program Assistant	2.00	1.00	1.00
Program Specialist	3.00	3.00	3.00
Public Safety Assistant	2.00	3.00	3.00
Public Safety Dispatcher I	8.00	6.00	6.00
Public Safety Dispatcher II	7.00	9.00	9.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Public Safety Records Specialist	8.00	8.00	8.00
Public Safety Records Supervisor	1.00	1.00	1.00
Public Safety Supervising Dispatcher	4.00	4.00	4.00
Public Safety Technology Analyst	1.00	1.00	1.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Senior Animal Services Officer	3.00	2.00	2.00
Senior Management Analyst	0.00	0.00	1.00
Senior Public Safety Assistant	4.00	4.00	4.00
Senior Vehicle Installation Technician	1.00	1.00	1.00
Vehicle Installation Technician	1.00	1.00	1.00
Subtotal:	65.00	73.00	78.00

# Public Safety Department

## Business Services and Professional Development

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
PART TIME			
Administrative Secretary-PT	0.00	0.48	0.48
Animal Services Officer-PT	0.48	0.48	0.48
License Specialist-PT	0.85	0.92	0.96
Management Analyst I-PT	0.00	0.39	0.39
Office Assistant III-PT	0.48	0.00	0.00
Office Assistant II-PT	0.96	0.00	0.00
Office Assistant I-PT	0.75	0.75	0.73
Office Specialist-PT	0.00	1.44	1.92
Public Safety Aide-PT	0.96	0.96	0.96
Public Safety Assistant-EPT	1.90	0.80	0.80
Public Safety Assistant-PT	5.72	5.93	4.98
Public Safety Dispatcher II-PT	1.98	1.23	1.69
Public Safety Records Specialist-EPT	0.00	0.80	0.80
Public Safety Records Specialist-PT	0.48	0.48	0.48
Subtotal:	14.56	14.66	14.67
 TOTAL STAFFING:	 79.56	 87.66	 92.67



# Public Works

## Budget Summary:



The FY 2008-09 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 \$29,092,242 and revenues of \$1,445,836. The budget provides for a total of 152

full-time employees and 5.88 part-time employees (in FTE's).

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

## Strategic Goals:

### Maintain and enhance the physical environment

- Maintain and rehabilitate all City landscape, roadways, traffic signals, bike trails, parking lots and bridges in accordance with the City's strategic goals.
- 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 funding, and actively pursuing discretionary funding opportunities to bring about joint support of priority City projects.
- Promote solid waste management & recycling.

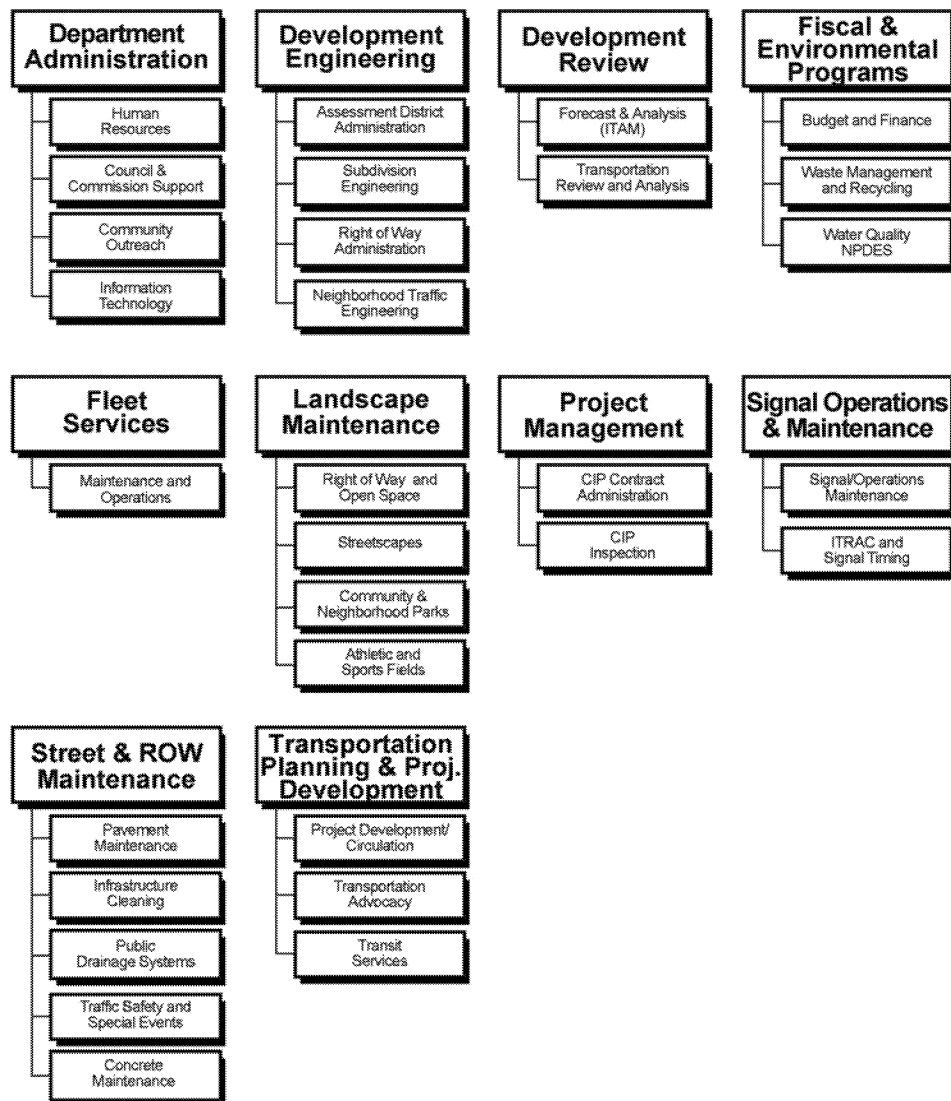
### Promote effective government

- 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 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
<b>GENERAL FUND: APPROPRIATIONS AND REVENUE</b>			
Salaries & Benefits	\$12,001,873	\$13,041,744	\$13,587,017
Services & Supplies	14,188,317	15,928,132	15,505,225
Capital Equipment	9,098	0	0
Subtotal	\$26,199,288	\$28,969,876	\$29,092,242
Cost Allocated	(287,505)	0	0
REVENUES	(1,487,710)	(1,384,326)	(1,445,836)
GENERAL FUND SUPPORT	\$24,424,073	\$27,585,550	\$27,646,406
<b>SPECIAL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$3,794,975	\$5,337,682	\$4,944,222
Services & Supplies	16,473,027	13,298,003	15,315,222
Capital Equipment	0	1,773,919	5,678,060
Subtotal	\$20,268,002	\$20,409,604	\$25,937,504
<b>ALL FUNDS: APPROPRIATIONS</b>			
Salaries & Benefits	\$15,796,848	\$18,379,426	\$18,531,239
Services & Supplies	30,661,344	29,226,135	30,820,447
Capital Equipment	9,098	1,773,919	5,678,060
Cost Allocated	(287,505)	0	0
TOTAL COST	\$46,179,785	\$49,379,480	\$55,029,746
<b>STAFFING SUMMARY</b>			
Full Time	148.0	154.0	152.0
Part Time	7.0	5.0	5.9
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	155.0	159.0	157.9



# 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.

### 2008-09 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:

**2006-07    2007-08    2008-09**

#### Efficiency

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

#### Unit Cost

- |                                                                                                              |       |       |       |
|--------------------------------------------------------------------------------------------------------------|-------|-------|-------|
| • Public Works Department General Fund budget as percent of city-wide General Fund budget                    | 20.8% | 20.3% | 19.8% |
| • Public Works Department General Fund budget per capita                                                     | \$133 | \$144 | \$137 |
| • Percentage of Public Works Department General Fund Operating Budget expenditures devoted to Administration | 8.2%  | 8.7%  | 8.0%  |

#### Effectiveness

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

# Public Works

## PW Administration

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$651,252	\$800,890	\$801,648
Services & Supplies	1,465,161	1,729,462	1,512,978
Capital Equipment	0	0	0
Subtotal	\$2,116,413	\$2,530,352	\$2,314,626
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$2,116,413	\$2,530,352	\$2,314,626
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,598	\$12,463	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$6,598	\$12,463	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$657,849	\$813,353	\$801,648
Services & Supplies	1,465,161	1,729,462	1,512,978
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,123,010	\$2,542,815	\$2,314,626

## Public Works PW Administration

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director, Public Works	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.00
PART TIME			
Project Development Administrator - PT	0.00	0.50	0.00
Subtotal:	0.00	0.50	0.00
TOTAL STAFFING:	5.00	5.50	5.00

# 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, and to promote the safety and quality of life as it relates to vehicle, bicycle, and pedestrian flow in City streets.

### 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. The division also responds in a timely manner to concerns about the City's traffic circulation system and designs and implements measures to address traffic control standards to enhance safety for the traveling public.

### 2008-09 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:

#### Services

	2006-07	2007-08	2008-09
• Plan Checks Reviewed (# of plans)	900	900	700
• Assessment District Funds Reimbursed	\$110M	\$80M	\$50M

#### Efficiency

• Percentage of all first plan checks completed within the established timeframe of 15 business days	100%	100%	100%
• Percentage of subsequent plan checks completed within the established timeframe of eight business days	100%	100%	100%

#### Unit Cost

• Plan check of curb, gutter and asphalt roadway improvements	\$1,300 <i>per acre</i>	\$1,345 <i>per acre</i>	\$1,345 <i>per acre</i>
• Percent of Public Works Department General Fund operating budget expenditures devoted to Development Engineering	5.1%	5.0%	5.8%

#### Effectiveness

• Percentage of customer service rating "Excellent" and "Good" according to s Division customer service survey	95%	95%	95%
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# Public Works

## Development Engineering

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$871,319	\$1,004,053	\$1,261,276
Services & Supplies	441,002	441,621	419,350
Capital Equipment	0	0	0
Subtotal	\$1,312,321	\$1,445,674	\$1,680,626
Cost Allocated	(27,345)	0	0
Revenues	(37,710)	(22,626)	(36,819)
NET GENERAL FUND SUPPORT	\$1,247,266	\$1,423,048	\$1,643,807
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$790,516	\$1,269,533	\$1,142,751
Services & Supplies	10,403,344	4,940,313	4,365,240
Capital Equipment	0	0	0
Subtotal	\$11,193,860	\$6,209,846	\$5,507,991
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,661,835	\$2,273,586	\$2,404,027
Services & Supplies	10,844,346	5,381,934	4,784,590
Capital Equipment	0	0	0
Cost Allocated	(27,345)	0	0
TOTAL	\$12,478,837	\$7,655,520	\$7,188,617

# Public Works

## Development Engineering

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	1.00	1.00	1.50
Assistant Engineer	0.00	1.00	1.00
Associate Engineer	2.00	1.00	2.00
City Engineer	1.00	1.00	1.00
Construction Inspection Supervisor	0.50	0.50	0.00
Engineering Technician	1.00	1.00	2.00
Program Assistant	0.00	1.00	1.00
Right-of-Way Administrator	1.00	1.00	1.00
Senior Civil Engineer	3.00	6.00	6.00
Senior Project Manager	2.00	2.00	1.00
Senior Transportation Analyst	1.00	0.00	1.00
Senior Transportation Engineer	0.00	0.00	1.00
Subtotal:	12.50	15.50	18.50
PART TIME			
Office Assistant III-EPT	0.98	0.88	0.88
Program Specialist-EPT	0.98	0.00	0.00
Subtotal:	1.96	0.88	0.88
TOTAL STAFFING:	14.46	16.38	19.38

# Public Works

## Development Review

### Goal:

Consistent with City policies and priorities, guide the design and development of an efficient and safe 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.

### 2008-09 Standards:

- Review development proposals and develop obligations and mitigation measures to ensure adequate and effective improvements to the City's transportation infrastructure system commensurate with development. Review discretionary cases and traffic studies 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 Orange County Regional transportation model.

### Measurements:

**2006-07      2007-08      2008-09**

#### Services

• Discretionary Case Review (# of Cases)	N/A	170	160
• Traffic Study / Access Study (# of studies)	N/A	58	50
• Inter-jurisdictional Review	N/A	40	30
• Code Compliance/Permits	N/A	80	75

#### Efficiency

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

#### Unit Cost

• Percent of Public Works Department General Fund operating budget expenditures devoted to Development Review	N/A	2.1%	2.2%
---------------------------------------------------------------------------------------------------------------	-----	------	------

# Public Works Development Review

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$232,944	\$510,282	\$541,470
Services & Supplies	15,830	104,768	84,300
Capital Equipment	0	0	0
Subtotal	\$248,774	\$615,049	\$625,770
Cost Allocated	(19,220)	0	0
Revenues	0	(12,000)	0
NET GENERAL FUND SUPPORT	\$229,554	\$603,049	\$625,770
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$784,921	\$559,891
Services & Supplies	0	351,891	408,000
Capital Equipment	0	0	0
Subtotal	\$0	\$1,136,812	\$967,891
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$232,944	\$1,295,203	\$1,101,361
Services & Supplies	15,830	456,659	492,300
Capital Equipment	0	0	0
Cost Allocated	(19,220)	0	0
TOTAL	\$229,554	\$1,751,861	\$1,593,661



# Public Works Development Review

## Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	0.00	0.00	0.50
Manager, Transportation	0.00	0.20	0.30
Project Development Administrator	0.00	1.00	2.00
Senior Civil Engineer	0.00	1.00	0.00
Senior Office Specialist	0.00	1.00	0.00
Senior Transportation Analyst	0.00	5.00	4.00
Supervising Transp Analyst	0.00	1.00	1.00
Subtotal:	0.00	9.20	7.80
PART TIME			
Program Assistant-PT	0.00	0.00	0.50
Subtotal:	0.00	0.00	0.50
TOTAL STAFFING:	0.00	9.20	8.30

# 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.

### 2008-09 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:

**2006-07      2007-08      2008-09**

#### 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 | 9.3% | 8.5% | 8.8% |
|-------------------------------------------------------------------------------------------------------------------------------|------|------|------|

#### Effectiveness

- |                                                  |     |     |     |
|--------------------------------------------------|-----|-----|-----|
| • Percentage of waste diverted from the landfill | 55% | 57% | 57% |
|--------------------------------------------------|-----|-----|-----|

# Public Works

## Fiscal & Environmental Services

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$875,804	\$861,039	\$911,168
Services & Supplies	1,532,713	1,603,757	1,637,337
Capital Equipment	0	0	0
Subtotal	\$2,408,517	\$2,464,796	\$2,548,505
Cost Allocated	0	0	0
Revenues	(920,031)	(717,000)	(850,717)
NET GENERAL FUND SUPPORT	\$1,488,486	\$1,747,796	\$1,697,788
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$8,124	\$73,067	\$36,847
Services & Supplies	0	360,000	900,000
Capital Equipment	0	0	0
Subtotal	\$8,124	\$433,067	\$936,847
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$883,927	\$934,106	\$948,015
Services & Supplies	1,532,713	1,963,757	2,537,337
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,416,641	\$2,897,863	\$3,485,352

# Public Works

## Fiscal & Environmental Services

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Fiscal & Environmental 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	1.00	1.00	1.00
Subtotal:	6.50	6.50	6.50
PART TIME			
Business Services Administrator-PT	0.48	0.50	0.50
Engineering Aide-EPT	0.98	0.00	0.00
Office Assistant II-PT	0.68	0.68	0.50
Program Assistant-PT	0.00	0.50	1.00
Subtotal:	2.14	1.68	2.00
TOTAL STAFFING:	8.64	8.18	8.50

# 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.

### 2008-09 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:

	2006-07	2007-08	2008-09
<b>Inventory</b>			
• Community Parks (# of parks)	18	18	18
• Neighborhood Parks (# of parks)	35	35	36
• Athletic In-Fields (# of in-fields)	41	43	43
• Sports Fields (Acres)	125	126	129
• Streetscapes (Acres)	702	716	749
• Trees – Street/Ornamental (# of trees)	56,500	57,280	55,899
* Based on new GBS System inventory			
<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	\$9,430	\$9,888	\$10,049
• Per acre cost to maintain Neighborhood Parks	\$9,041	\$9,898	\$10,128
• Per acre cost to maintain Streetscape	\$7,146	\$8,011	\$8,074
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	38.4%	36.8%	38.3%
<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:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,688,543	\$2,910,680	\$2,878,535
Services & Supplies	7,247,812	7,762,507	8,257,473
Capital Equipment	9,098	0	0
Subtotal	\$9,945,453	\$10,673,187	\$11,136,008
Cost Allocated	(821)	0	0
Revenues	(116,806)	(102,000)	(102,000)
NET GENERAL FUND SUPPORT	\$9,827,826	\$10,571,187	\$11,034,008
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$58,319	\$61,377	\$47,976
Services & Supplies	2,694,771	3,006,517	3,416,518
Capital Equipment	0	0	0
Subtotal	\$2,753,090	\$3,067,894	\$3,464,494
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,746,862	\$2,972,057	\$2,926,511
Services & Supplies	9,942,583	10,769,024	11,673,991
Capital Equipment	9,098	0	0
Cost Allocated	(821)	0	0
TOTAL	\$12,697,722	\$13,741,081	\$14,600,502

# Public Works

## Landscape Maintenance

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Landscape Contract Specialist	5.00	5.00	5.00
Landscape Maintenance Specialist	2.00	2.00	2.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	4.00	4.00	4.00
Landscape Maintenance Technician	6.00	5.00	5.00
Lead Landscape Maintenance Technician	7.00	7.00	7.00
Management Analyst I	0.00	1.00	0.25
Manager, Public Services	0.50	0.33	0.25
Master Facilities Maintenance Specialist	1.00	0.00	0.00
Master Landscape Maintenance Specialist	0.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Subtotal:	28.00	27.83	27.00
PART TIME			
Program Specialist-EPT	0.80	0.00	0.00
Subtotal:	0.80	0.00	0.00
TOTAL STAFFING:	28.80	27.83	27.00

# 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.

### 2008-09 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:

	2006-07	2007-08	2008-09
<b>Services</b>			
• CIP Projects Designed (# of projects)	30	20	12
• Contracts Awarded (# of contracts)	22	15	13
• CIP Projects Constructed (# of projects)	30	20	20
<b>Efficiency</b>			
• Percent of CIP projects started and completed according to project schedule	92%	90%	92%
<b>Unit Cost</b>			
• Percent of Public Works Department General Fund operating budget expenditures devoted to Project Management	2.7%	1.9%	1.9%
<b>Effectiveness</b>			
• Percentage of customer satisfaction ratings of "Excellent and Good" as defined by the City's most recent Citizen Satisfaction Survey	95%	95%	96%



# Public Works

## Project Management

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$491,446	\$403,806	\$427,970
Services & Supplies	220,339	132,264	134,100
Capital Equipment	0	0	0
Subtotal	\$711,785	\$536,070	\$562,070
Cost Allocated	(183,089)	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$528,696	\$536,070	\$562,070
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,284,796	\$1,749,861	\$1,726,150
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$1,284,796	\$1,749,861	\$1,726,150
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,776,242	\$2,153,667	\$2,154,120
Services & Supplies	220,339	132,264	134,100
Capital Equipment	0	0	0
Cost Allocated	(183,089)	0	0
TOTAL	\$1,813,492	\$2,285,931	\$2,288,220

# Public Works

## Project Management

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer	0.00	1.00	1.00
Associate Engineer	2.00	1.00	0.00
Construction Inspection Supervisor	0.50	0.50	1.00
Construction Inspector	2.00	2.00	2.00
Manager, Transportation	0.25	0.20	0.30
Program Assistant	0.00	1.00	1.00
Project Development Administrator	1.00	1.00	1.00
Senior Civil Engineer	2.00	2.00	2.00
Senior Construction Inspector	3.00	4.00	4.00
Senior Project Manager	3.00	3.00	4.00
Subtotal:	14.75	16.70	17.30
PART TIME			
Intern II-PT	0.00	0.00	0.50
Intern I-PT	0.48	1.50	1.00
Subtotal:	0.48	1.50	1.50
TOTAL STAFFING:	15.23	18.20	18.80

# Public Works

## Signal Operations & Maintenance

### 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, 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.

### 2008-09 Standards:

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

### Measurements:

	2006-07	2007-08	2008-09
<b>Services</b>			
• Signalized Intersections (# of intersections)	295	295	317
• Cabling - copper & fiber optics (# of miles)	115	120	120
• CCTV Cameras (# of cameras)	132	155	160
• Information Responses (# of responses)	950	1,000	1,000
• Traffic Signal Service Requests	3,150	3,200	3,200
• # of signalized intersections with battery powered backup	N/A	100	122
<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%
<b>Unit Cost</b>			
• % of Department General Fund operating budget expenditures devoted to Signal Operations & Maintenance	10.4%	11.4%	10.6%
<b>Effectiveness</b>			
• Circulation in residential areas rated as "Excellent" or "Good" as defined by the City's most recent Citizen Satisfaction Survey	85%	85%	85%

# Public Works

## Signal Operations & Maintenance

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,864,995	\$2,161,729	\$2,276,787
Services & Supplies	825,432	1,143,207	811,143
Capital Equipment	0	0	0
Subtotal	\$2,690,426	\$3,304,936	\$3,087,930
Cost Allocated	(8,014)	0	0
Revenues	(28,342)	(27,500)	(27,500)
NET GENERAL FUND SUPPORT	\$2,654,071	\$3,277,436	\$3,060,430
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$64,546	\$46,656	\$44,554
Services & Supplies	825,275	1,027,384	1,037,694
Capital Equipment	0	0	0
Subtotal	\$889,821	\$1,074,040	\$1,082,248
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,929,541	\$2,208,385	\$2,321,341
Services & Supplies	1,650,707	2,170,591	1,848,837
Capital Equipment	0	0	0
Cost Allocated	(8,014)	0	0
TOTAL	\$3,572,234	\$4,378,976	\$4,170,178

# Public Works

## Signal Operations & Maintenance

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	1.00	1.00	0.50
Assistant Engineer	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
City Traffic Engineer	1.00	1.00	1.00
Engineering Technician	3.00	4.00	3.00
Management Analyst I	0.00	0.00	0.25
Manager, Public Services	0.00	0.00	0.25
Manager, Transportation	0.25	0.20	0.00
Senior Office Specialist	1.00	1.00	1.00
Senior Project Manager	2.00	2.00	2.00
Senior Transportation Analyst	2.00	2.00	1.00
Senior Transportation Engineer	2.00	2.00	1.00
Supervising Traffic System Specialist	1.00	1.00	1.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	2.00	2.00
Traffic Systems Technician	2.00	2.00	2.00
Subtotal:	21.25	22.20	19.00
PART TIME			
Supervising Transportation Analyst-PT	0.75	0.00	0.00
Subtotal:	0.75	0.00	0.00
TOTAL STAFFING:	22.00	22.20	19.00

# 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.

### 2008-09 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.
- Update and maintain the City's Pavement Management Program

### Measurements:

	2006-07	2007-08	2008-09
<b>Services</b>			
• Roadway (Asphalt - # of lane miles)	1675	1675	1742
• Bike Trails (Asphalt - # of lane miles)	43.1	43.1	43.1
• Parking Lots (Asphalt - acres)	53.32	53.32	60.91
• Curbs & Gutters. (Concrete - # of miles)	1,369	1,369	1,424
• Sidewalks (Concrete - # of miles)	844	844	878
• Storm Drain Lines (Concrete - # of miles)	529	529	550
• Storm Drain Catch Basins (# of basins)	3,745	3,745	3,895
• Street Sweeping (# of curb miles)	37,939	37,939	37,940
<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 & R-O-W Maintenance	21.7%	20.9%	20.7%
<b>Effectiveness</b>			
• % of public roadways maintained at or above 65 PCI standard	85%	85%	90%

# Public Works

## Street and Right of Way Maintenance

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,485,038	\$3,563,164	\$3,728,486
Services & Supplies	2,149,827	2,499,186	2,284,294
Capital Equipment	0	0	0
Subtotal	\$5,634,865	\$6,062,350	\$6,012,780
Cost Allocated	(13,131)	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$5,621,735	\$6,062,350	\$6,012,780
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$14,917	\$13,400	\$13,400
Services & Supplies	512,315	516,600	516,600
Capital Equipment	0	0	0
Subtotal	\$527,232	\$530,000	\$530,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,499,955	\$3,576,564	\$3,741,886
Services & Supplies	2,662,142	3,015,786	2,800,894
Capital Equipment	0	0	0
Cost Allocated	(13,131)	0	0
TOTAL	\$6,148,967	\$6,592,350	\$6,542,780

# Public Works

## Street and Right of Way Maintenance

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Equipment Operator I	6.00	6.00	6.00
Equipment Operator II	3.00	2.00	2.00
Lead Street Maintenance Technician	8.00	8.00	8.00
Management Analyst I	0.00	0.00	0.25
Manager, Public Services	0.50	0.34	0.25
Street Maintenance Specialist	2.00	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	8.00	9.00	9.00
Subtotal:	33.00	32.84	33.00
PART TIME			
Project Development Administrator - PT	0.00	0.00	0.50
Subtotal:	0.00	0.00	0.50
TOTAL STAFFING:	33.00	32.84	33.50



# Public Works

## Transportation Planning & Project Development

### Goal:

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

### Description:

The Transportation Planning & Project Development Division defines, develops, and coordinates the implementation of transportation infrastructure/circulation improvements in concert with local and regional land use planning and development, City's General Plan, and related policies and mandates. The Division also focuses on alternative transportation strategies that continue to a balanced, efficient circulation system.

### 2008-09 Standards:

- Pursue and secure the maximum amount of outside funding through effective leveraging of available City fund balances.
- Monitor transportation needs for the North Irvine Transportation Mitigation Program (NITM).
- Manage Irvine Station activities to ensure it remains a safe, vibrant, and convenient transit facility.
- Manage bus and shuttle service requests to ensure convenient, cost, effective transportation services.
- Manage activities associated with new local transit system.

### Measurements:

	2006-07	2007-08	2008-09
<b>Services</b>			
• Grant Applications Submitted (# of applications)	32	29	12
• Grant Awards (# awarded)	26	10	5
• Irvine Station (# of work orders, inquires)	175	200	175
• IBC Shuttle service boardings.	N/A	N/A	263,000
<b>Efficiency</b>			
• % of requests resolved within designated timeframe	95%	95%	95%
• % of mandated reports completed in timeframe	96%	96%	100%
<b>Unit Cost</b>			
• % of Public Works Department General Fund operating budget expenditures devoted to Transportation Planning & Project Development	4.4%	4.6%	3.9%
<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

## Transportation Planning & Project Development

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$840,533	\$826,102	\$759,677
Services & Supplies	290,201	511,361	364,250
Capital Equipment	0	0	0
Subtotal	\$1,130,734	\$1,337,462	\$1,123,927
Cost Allocated	(35,886)	0	0
Revenues	(384,821)	(503,200)	(428,800)
NET GENERAL FUND SUPPORT	\$710,027	\$834,262	\$695,127
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$766,688	\$444,965	\$405,960
Services & Supplies	864,520	1,723,971	3,036,000
Capital Equipment	0	0	4,308,000
Subtotal	\$1,631,208	\$2,168,936	\$7,749,960
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,607,221	\$1,271,067	\$1,165,637
Services & Supplies	1,154,721	2,235,332	3,400,250
Capital Equipment	0	0	4,308,000
Cost Allocated	(35,886)	0	0
TOTAL	\$2,726,056	\$3,506,398	\$8,873,887

# Public Works

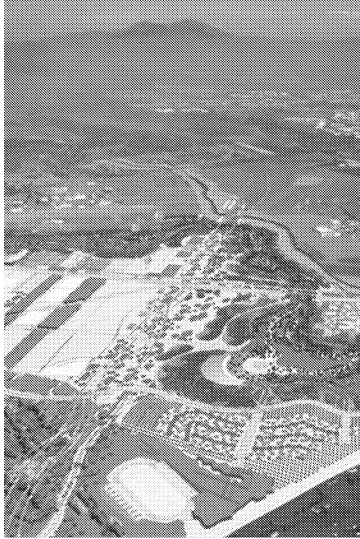
## Transportation Planning & Project Development

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
Administrative Secretary	1.50	1.50	1.00
Assistant Transportation Analyst	1.00	1.00	1.00
Associate Transportation Analyst	3.00	3.00	3.00
Manager, Transportation	0.50	0.40	0.40
Project Development Administrator	3.00	2.00	1.00
Senior Civil Engineer	1.00	0.00	0.00
Senior Office Specialist	1.00	0.00	0.00
Senior Transportation Analyst	6.00	1.00	2.00
Supervising Transp Analyst	3.00	1.00	1.00
Subtotal:	20.00	9.90	9.40
PART TIME			
Project Development Administrator - PT	0.48	0.00	0.00
Subtotal:	0.48	0.00	0.00
TOTAL STAFFING:	20.48	9.90	9.40



# 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 Public Benefit 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 21 full-time employees and nine Board of Directors positions. The Board members (five of whom are members of the City Council) are responsible for recommending the course of development, build out, and operation of the Orange County Great Park. In addition to staff, the 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 2008-09 budget supports the mission of the Great Park by funding the continuation of essential work efforts with expenditures of \$14,590,236 transfers out of \$45,844,000, and revenues/contributions of \$8,121,241. Five capital improvement projects (CIP) are funded this fiscal year with combined expenditures of \$45,704,652. 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.

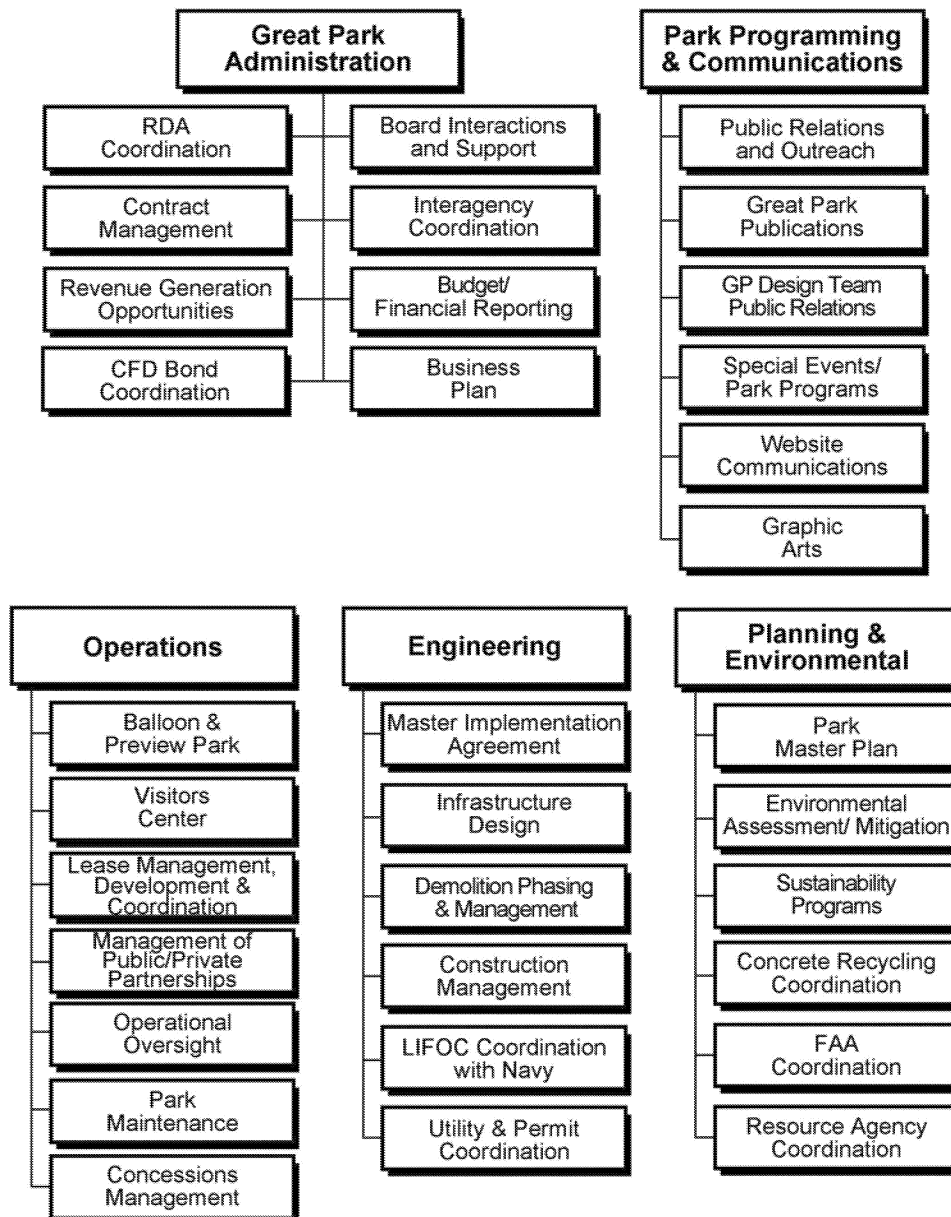
### **Promote effective government**

- 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 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
REVENUES	0	0	0
GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,234,761	\$2,815,397	\$3,359,371
Services & Supplies	16,406,375	14,712,272	11,010,865
Capital Equipment	23,443	437,328	220,000
Subtotal	\$18,664,579	\$17,964,997	\$14,590,236
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,234,761	\$2,815,397	\$3,359,371
Services & Supplies	16,406,375	14,712,272	11,010,865
Capital Equipment	23,443	437,328	220,000
Cost Allocated	0	0	0
TOTAL COST	\$18,664,579	\$17,964,997	\$14,590,236
STAFFING SUMMARY			
Full Time	15.0	21.0	22.0
Part Time	0.2	0.6	2.2
Non-Hourly	9.0	9.0	39.0
TOTAL STAFFING	24.2	30.6	63.2

# 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 the Division 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.

### 2008-09 Standards:

- Investigate & analyze public funding opportunities and grant opportunities for portions of the Great Park.
- Analyze and develop a private fundraising and sponsorship program.
- Update the multi-year Business Plan based on the Great Park Master Plan.
- Assist the City office of Administrative Services in implementing a Community Facilities District in coordination with Heritage Fields, LLC.

### Measurements

**2006-07    2007-08    2008-09**

#### Services

- |                                                                                                                               |     |     |     |
|-------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|
| • Weekly, bi-weekly, and monthly meetings with Board and Heritage Fields, LLC for development of the Orange County Great Park | Met | Met | Met |
|                                                                                                                               | N/A | Met | Met |
| • Assist the City office of Administrative Services in completing steps to issue a Community Facilities District Bond         | N/A | Met | Met |
|                                                                                                                               | N/A | N/A | Met |
| • Adoption of a long-term business plan                                                                                       |     |     |     |
| • Maintain regular financial reporting                                                                                        |     |     |     |

#### Efficiency

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

#### Unit Cost

	TBD*	TBD*	TBD*
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#### Effectiveness

- |                                    |      |      |      |
|------------------------------------|------|------|------|
| • Percentage of Standards Achieved | 100% | 100% | 100% |
|------------------------------------|------|------|------|



# Orange County Great Park

## OCGP Administration

### Service Center Summary:

Funds Summary	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,203,859	\$2,550,522	\$2,327,569
Services & Supplies	2,247,752	3,095,390	2,320,165
Capital Equipment	23,443	147,328	25,000
Subtotal	\$4,475,054	\$5,793,240	\$4,672,734
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,203,859	\$2,550,522	\$2,327,569
Services & Supplies	2,247,752	3,095,390	2,320,165
Capital Equipment	23,443	147,328	25,000
Cost Allocated	0	0	0
TOTAL	\$4,475,054	\$5,793,240	\$4,672,734

# Orange County Great Park

## OCGP Administration

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
<b>FULL TIME</b>			
Administrative Secretary	1.00	2.00	2.00
CEO, Great Park Corporation	0.95	0.95	1.00
Deputy CEO, Great Park Corporation	1.00	1.95	1.10
Deputy City Clerk	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Great Park Manager	4.60	4.10	2.75
Information Specialist	0.00	0.00	0.00
Management Analyst I	0.00	1.00	0.00
Management Analyst II	1.00	0.95	0.90
Media Services Coordinator	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00
Program Specialist	1.00	2.00	1.00
(N) Senior Civil Engineer	0.00	0.00	1.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	14.55	17.95	14.75
<b>PART TIME</b>			
CS Senior Leader-PT	0.00	0.00	1.60
Management Analyst I-PT	0.22	0.60	0.60
Subtotal:	0.22	0.60	2.20
<b>NON-HOURLY</b>			
OCGP Ambassador	0.00	0.00	30.00
OCGP Board Member	9.00	9.00	9.00
Subtotal:	9.00	9.00	39.00
<b>TOTAL STAFFING:</b>	<b>23.77</b>	<b>27.55</b>	<b>55.95</b>

# Orange County Great Park

## Park Programming & Communications

### 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 Park Programming and Communications Division is responsible for providing a program that communicates developments at the Orange County Great Park. This fiscal year, the Division will: concentrate on facilitating public input on park design elements; coordinate the public outreach program; produce and distribute Benchmark Reports and other collateral to keep the public informed about the Park's developments; work with the Great Park Design Studio on evaluating Park programs; coordinate special events and community programs; coordinate and implement the Great Park History Project; and facilitate communications with Great Park partners and stakeholders.

### 2008-09 Standards:

- Assist the City Public Information Officer in coordinating national, regional and local press relations, interviews and briefings.
- Develop and produce community programs and special events.
- Produce and distribute the monthly newsletters and the Quarterly Benchmark Reports.
- Coordinate and manage relationships with Great Park partners and stakeholders
- Manage the Orange County Great Park website ([www.ocgp.org](http://www.ocgp.org)).
- Continue implementation of special initiatives, including the History Project and the National Archives.

### Measurements

#### Services

	2006-07	2007-08	2008-09
• 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*
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#### Effectiveness

• Percentage of Standards Achieved	100%	100%	100%
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# Orange County Great Park

## Park Programming & Communications

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	695,915	943,828	1,669,500
Capital Equipment	0	0	0
Subtotal	\$695,915	\$943,828	\$1,669,500
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	695,915	943,828	1,669,500
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$695,915	\$943,828	\$1,669,500

## Orange County Great Park Park Programming & Communications

### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL STAFFING:	0.00	0.00	0.00

# 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 Division is responsible for engineering and development oversight of the Orange County Great Park. This fiscal year Engineering will assist in the completion of a Great Park Schematic design; manage construction of the Preview Park; complete negotiation of backbone infrastructure for inclusion in the Community Facilities District (CFD) with Heritage Fields LLC; implement a demolition program consistent with an adopted phasing plan; complete a site grading plan; complete design development and construction documents for three Park components identified in the design contract; and coordinate agency permitting.

### 2008-09 Standards:

- Coordinate efforts to complete a Great Park Phasing Plan.
- 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

**2006-07    2007-08    2008-09**

#### 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                                                   |     |     |     |

#### 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 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$30,902	\$264,875	\$588,082
Services & Supplies	2,944,389	3,688,168	1,550,000
Capital Equipment	0	0	0
Subtotal	\$2,975,291	\$3,953,043	\$2,138,082
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$30,902	\$264,875	\$588,082
Services & Supplies	2,944,389	3,688,168	1,550,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,975,291	\$3,953,043	\$2,138,082

# Orange County Great Park Engineering

## Service Center Summary:

<b>Staffing Detail – All Funds</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
FULL TIME			
CEO, Great Park Corporation	0.05	0.05	0.00
Deputy CEO, Great Park Corporation	0.00	0.05	0.90
Great Park Manager	0.40	0.90	1.75
Management Analyst II	0.00	0.05	0.10
Subtotal:	0.45	1.05	2.75
 TOTAL STAFFING:	 0.45	 1.05	 2.75



# 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 Division is responsible for the operation of the tethered balloon attraction; issuing and managing operational contracts, coordinating the use of existing base property, analyzing future operating and maintenance costs, assisting in the analysis and development of public/private partnerships, managing existing lessees to insure maximum revenue to the City and satisfaction of our customers, seeking opportunities for new interim revenue sources and managing other day-to-day operational issues.

## 2008-09 Standards:

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

## Measurements

**2006-07    2007-08    2008-09**

### Services

- |                                                                                                                     |     |     |     |
|---------------------------------------------------------------------------------------------------------------------|-----|-----|-----|
| • Develop an operating plan for night flights at the Great Park Balloon attraction and Visitors Center.             | N/A | N/A | Met |
| • Support the Preview Park's Great Park Summer 2008 programming.                                                    | N/A | N/A | Met |
| • Manage landscape and facilities contracts to best serve the Preview Park and the surrounding Great Park property. | N/A | N/A | N/A |

### Efficiency

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

### Unit Cost

	TBD*	TBD*	
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### Effectiveness

- |                                    |  |     |     |
|------------------------------------|--|-----|-----|
| • Percentage of Standards Achieved |  | N/A | Met |
|------------------------------------|--|-----|-----|

# Orange County Great Park Operations

## Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$443,720
Services & Supplies	40,000	5,070,605	5,199,700
Capital Equipment	0	290,000	195,000
Subtotal	\$40,000	\$5,360,605	\$5,838,420
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$443,720
Services & Supplies	40,000	5,070,605	5,199,700
Capital Equipment	0	290,000	195,000
Cost Allocated	0	0	0
TOTAL	\$40,000	\$5,360,605	\$5,838,420

# Orange County Great Park Operations

## Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME			
CS Specialist	0.00	2.00	2.00
Great Park Manager	0.00	0.00	0.50
Management Analyst I	0.00	0.00	1.00
Program Specialist	0.00	0.00	1.00
Subtotal:	0.00	2.00	4.50
TOTAL STAFFING:	0.00	2.00	4.50

# Orange County Great Park

## Planning & Environmental Services

### 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 Division is charged with overseeing the completion of the Great Park Schematic Design; managing the contract with the Great Park Design Studio, including processing change orders with 30 days of receipt; coordinating 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.

### 2008-09 Standards:

- Manage the preparation of the Schematic Design for the Great Park, including construction drawings for mass grading, the Agua Chinon, and the Wildlife Corridor.
- 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

**2006-07    2007-08    2008-09**

#### Services

- |                                                |     |     |     |
|------------------------------------------------|-----|-----|-----|
| • Completion of the Schematic Design Contract  | N/A | Met | Met |
| • Manage the Great Park Design Studio Contract | N/A | Met | Met |
| • Coordinate County watershed issues           | N/A | Met | Met |

#### Efficiency

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

#### Unit Cost

TBD\*      TBD\*      TBD\*

#### Effectiveness

- |                                                |     |     |     |
|------------------------------------------------|-----|-----|-----|
| • Completion of Schematic Design Milestones    | N/A | N/A | Met |
| • Approval of Change Orders in a timely manner | N/A | N/A | Met |

# Orange County Great Park

## Planning & Environmental Services

### Service Center Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	10,478,318	1,914,282	271,500
Capital Equipment	0	0	0
Subtotal	\$10,478,318	\$1,914,282	\$271,500
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	10,478,318	1,914,282	271,500
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$10,478,318	\$1,914,282	\$271,500

## Orange County Great Park Planning & Environmental Services

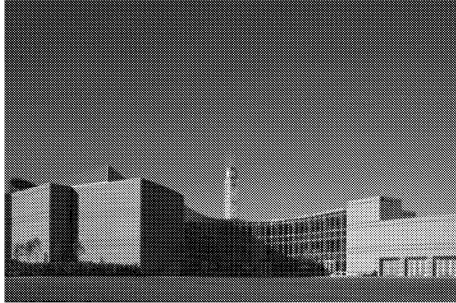
### Service Center Summary:

Staffing Detail – All Funds	Actuals 2006-07	Adjusted Budget 2007-08	Adopted Budget 2008-09
FULL TIME	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL STAFFING:	0.00	0.00	0.00



# Non-Departmental

## Budget Summary:



The FY 2008-09 Non-Departmental budget of \$7,857,316 provides funds for the continuation of essential, mandated and City Council directed services. In particular, the Non-Departmental budget includes General Fund debt service for the Civic Center, legal services and litigation reserve, Sales Tax and Property Tax audits, property taxes and assessments on City properties, the City's contribution to Adult Day Care Health Services and the Irvine Barclay Theatre, and a reserve for use city-wide for unanticipated increases in fuel, energy, or contract services costs.

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**

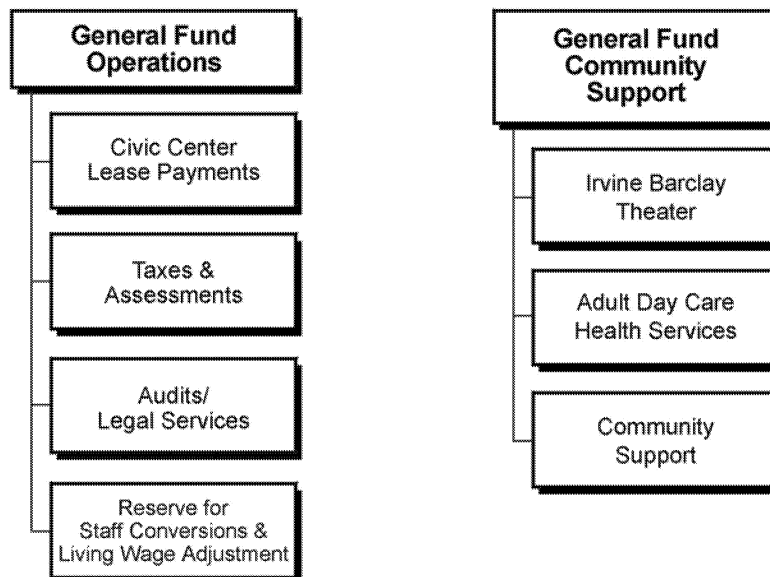
- Provide the highest quality service at the most cost-effective rate.
- Ensure that critical services are not disrupted due to unanticipated cost increases for fuel, energy, or contract services.
- Maximize property and sales tax revenues by using auditors to correct misallocation of taxes.



# Non-Departmental

## Services to the Community:

### Non-Departmental



# Non-Departmental

## Department Budget Summary:

<b>Funds Summary</b>	<b>Actuals 2006-07</b>	<b>Adjusted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>
<b>FUNDS SUMMARY</b>			
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	6,396,349	7,513,325	7,857,316
Capital Equipment	0	0	0
Subtotal	\$6,396,349	\$7,513,325	\$7,857,316
Cost Allocated	0	0	0
REVENUES	0	0	0
GENERAL FUND SUPPORT	\$6,396,349	\$7,513,325	\$7,857,316
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$900,000	\$771,110
Services & Supplies	45,990,363	16,403,519	27,581,902
Capital Equipment	0	0	0
Subtotal	\$45,990,363	\$17,303,519	\$28,353,012
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$900,000	\$771,110
Services & Supplies	52,386,712	23,916,844	35,439,218
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL COST	\$52,386,712	\$24,816,844	\$36,210,328
<b>STAFFING SUMMARY</b>			
Full Time	0.0	0.0	0.0
Part Time	0.0	0.0	0.0
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	0.0	0.0	0.0



# Special Funds



## Introduction

The FY 2008-09 Budget is comprised of 76 individual funds. Each of these individual funds is classified into one of six categories: General Reserve, Special Revenue, Capital Projects, Debt Service, Internal Service, or Trust & Agency Funds.

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

balances 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 2008-09 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; Great Park Planning; Community Services Fund; 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 2008-09, General Reserve Fund revenues are estimated to be \$24,473,540 and appropriations are \$30,023,367 (not including transfers).

## Special Revenue

The 26 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 2008-09, Special Revenue Fund revenues are estimated to be \$73,465,415 and appropriations are \$71,882,078 (not including transfers).

## Capital Projects

The 25 Capital Projects funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2008-09, Capital

## Special Funds Revenue & Appropriations

Projects revenues are estimated to be \$133,022,228 and appropriations are \$155,830,924 (not including transfers).

### Debt Service

The 3 Debt Service funds provide for property tax and lease revenue receipts designated for payment of City of Irvine debt obligations. Current City debt funds include the Irvine Public Facilities and Infrastructure Authority, Infrastructure Financing Plan, and RDA General Debt Service. For FY 2008-09, Debt Service Fund revenues are estimated to be \$20,004,439 and appropriations are \$23,029,329 (not including transfers).

### Internal Service

The 7 Internal Services funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include: Inventory; Self-Insurance; Fleet; Equipment; Telephone, Mail, and Communications; Civic Center Maintenance & Operations; and Strategic Technology Plan Fund. For FY 2008-09, Internal Service Fund revenues are estimated to be \$20,056,374 and appropriations are \$20,418,499 (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

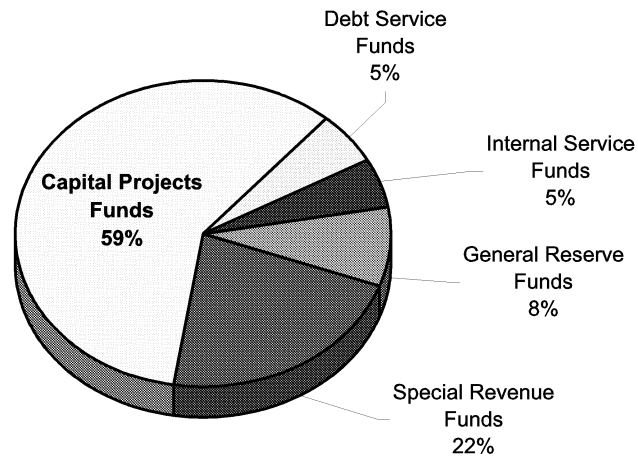
For FY 2008-09, estimated Special Fund revenues and transfers-in (exclusive of the General Fund) are \$374,688,082 and appropriations and transfers-out amount to \$412,572,535. The majority of these revenues and appropriations are restricted as to their use in Capital Improvement and Special Revenue Funds.

Special Funds Summary Table

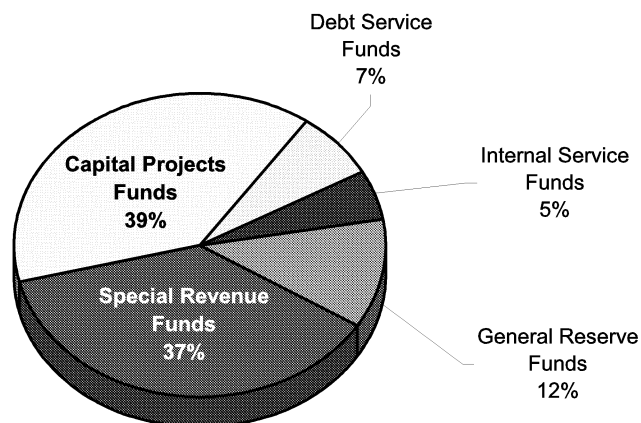
Catagory Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	\$31,166,597	\$48,540,588
Special Revenue Funds	82,061,315	153,702,504
Capital Projects Funds	221,339,357	158,512,145
Debt Service Funds	20,004,439	30,198,799
Internal Service Funds	20,116,374	21,618,499
Total	\$374,688,082	\$412,572,535

## Special Funds Revenue & Appropriations

**Revenues & Transfers-In - \$374,688,082**



**Appropriations & Transfers-Out - \$412,572,535**



## **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 \$63.5 million on June 30, 2008, which, when combined with the \$4.2 million debt service reserve in the Infrastructure Authority Fund (349), results in a \$45 million surplus over the outstanding indebtedness. The AMP has loaned \$6.6 million to the Redevelopment Agency. The AMP is earning interest on the outstanding balance of those loans at the rate of the City's investment return plus 3%, however, because repayment of the loans and interest is not scheduled to begin until FY 2015-16, the interest is not reflected in this budget. The amount of interest earned through June 30, 2007 was approximately \$867,000. During FY 2007-08, the required reserve fund was reduced to \$4.2 million from \$9.1 in accordance with the bond indentures. As a result, the surplus returned to the AMP from the Infrastructure Authority Fund is \$4.8 million higher than it would have otherwise been.

#### **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 2006-07 separation liability revenue amounted to \$859,970, while retirement and termination accrued leave payouts were \$1,236,718. The anticipated separation liability revenue for FY 2007-08 is \$1,098,341 and the estimated payouts upon separation are estimated to be \$762,615, based on actual payments made through 2/29/08 and adjusted for any anticipated retirements expected during the last quarter of the fiscal year. FY 2008-09 separation liability revenue is budgeted at \$1,101,081. FY 2008-09 expected payouts upon separation are estimated to be \$771,110 based on a July 1, 2006, independent actuarial study as adjusted for anticipated retirements. Fund balance at the end of FY 2008-09 is expected to be about \$2.38 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**

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. This 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

## **Special Funds**

### **General Reserve Funds Narrative**

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.

#### **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 2005, the City Council increased the reserve requirement from 5.5% to 15%. Contingency Reserve funds have been used to offset revenue losses when the State eliminated the Vehicle License Fee "backfill". The FY 2008-09 Budget includes a \$4.8 million transfer to the general fund.

#### **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 a minimum commitment of \$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 abandoned El Toro Marine Base, and subsequently for the preliminary planning for development of a Great Park at the site. These funds (from Carryover and General Fund allocations) were set aside in Fund 008 - Great Park Planning. In FY 2006-07, 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 were 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. The amount of interest earned through June 30, 2007 was approximately \$70,000.

#### **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 2008-09, approximately \$4.2 million in new rehabilitation reserve funding is budgeted to pay for various capital projects. These transfers will not be done immediately, but instead will be done 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 \$3.2 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. In the FY 2007-08 and FY 2008-09 budgets, Building and Safety contract and consultant service expenditures are less than in prior years to reflect the reduced level of consultant plan check and contract inspection and counter services necessary due to decreased development activity.

#### **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. Fifteen percent of the funds will be spent to combat drug abuse and divert gang activity. Eighty-five percent of the funds are expected to be used for one-time purchases of operational necessities.

#### **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. Fifteen percent of the funds will be spent to combat drug abuse and divert gang activity. Eighty-five percent of the funds are expected to be used for one-time purchases of operational necessities.

#### **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. Fifteen percent of the funds will be spent to combat drug abuse and divert gang activity. Eighty-five percent of the funds are expected to be used for one-time purchases of operational necessities.

## **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. This fund is used to account for operational and capital expenditures associated with the RDA. Between 1999 and 2007, 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. In September 2007, the RDA borrowed \$134 million from the Orange County Great Park Fund in order to purchase three parcels of land from the City within the Redevelopment Project Area. The total amount of loans outstanding, including principal and deferred interest, is estimated to be \$154 million at June 30, 2008. These loans, as a long-term debt of the RDA, will be recorded and tracked in the RDA's Debt Service Fund, Fund 390. It is anticipated that the Agency will begin repaying these loans in Fiscal Year 2015-16. In December 2006, the Agency began receiving tax increment, which is initially deposited in the RDA Debt Service Fund (390) and the RDA Housing Fund (109). Funds from the Debt Service Fund are then transferred to the Redevelopment Fund as needed to fund projects and operations.

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

Twenty percent of Redevelopment Agency tax increment receipts are required to be set aside for affordable housing uses in the project area and, per the redevelopment plan, may also be used for other city wide affordable housing activities. The RDA Housing Fund, Fund 109, accumulates those set aside amounts and accounts for Agency housing related activities. City Council previously approved \$250,000 and the funds are expected to be expended to assist in the acquisition of Affordable Housing Units for the Irvine Community Land Trust. Additional efforts include financial and economic planning in anticipation of affordable housing activities.

#### **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 receiving the Measure M funds. The City monitors the maintenance expenditures to ensure continued eligibility. The current and projected levels of required MOE funding are sufficient to assure the continued receipt of Measure M revenues. New Measure M Turnback appropriations in FY 2008-09 amount to \$3.6 million. The two largest of these new appropriations are \$1.6 million for the FY 2008-09 Local Street Rehabilitation and \$1.4 million for FY 2008-09 Irvine Transportation Engineering Management System (ITEMS) Rehabilitation & Upgrades projects.

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

The City receives Gas Tax funds from Sections 2105, 2106, 2107, and 2107.5 of the Streets and Highways Code. 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 and the Local

## **Special Funds**

### **Special Revenue Funds Narrative**

Streets and Roads Improvement, Congestion Relief, and Traffic Safety fund provided by Proposition 1B. Specific capital projects for street and traffic signal improvements and rehabilitation endeavors are identified in the Capital Improvement Program budget, but in summary, approximately \$6.6 million will be appropriated to new 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 Bill Barber MC, Woodbridge, Turtle Rock Community Parks, 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.

#### **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. A separate staff report will be presented at the City Council meeting for budgeting purposes for FY 2008-09, which will include a reprogramming of remaining unused budgeted funds from prior years, and programming of the new Grant revenue and related appropriations.

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

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 \$1.8 million to the Jamboree Road / I-5 Ramps, \$1.1 million to the Laguna Canyon Road at I-405 Widening and \$730,000 to the Culver Drive / Walnut Avenue Intersection Improvement projects. The non-circulation appropriations include \$1.8 million to the Oak Creek

## **Special Funds**

### **Special Revenue Funds Narrative**

Soccer Fields and Jeffrey Open Space Trail, \$800,000 to Quail Hill Community Park Design, and \$444,701 to the FY 2008-09 Neighborhood Park Playground Equipment Rehabilitation projects.

#### **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 \$2.30 million of ad valorem property taxes for lighting and an estimated \$5.05 million in Landscape, Lighting and Park Maintenance special assessments. Total service costs exceed funds available through these assessments; therefore, an additional \$7.99 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 \$3.4 million provides funds needed to meet normal cash flow demands of this fund.

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

This fund was established to account for a transit guideway project to serve the Great Park and Irvine Spectrum. A project definition study was completed in 2007. The environmental analysis is underway and will be completed during FY 2008-2009 followed by preliminary engineering in preparation of a Design-Build procurement. Funding for the project includes \$4.6 million from the Irvine Redevelopment Agency, \$1 million from the Orange County Great Park Corporation, and \$5.2 million in Congestion Management and Air Quality funds from the Orange County Transportation Authority. Funding for future costs is anticipated from the City's \$121 million allocation of Proposition 116 (1990 Clean Air and Transportation Act) funds. The Proposition 116 allocation requires identification of a dollar-for-dollar match and approval by the California Transportation Commission. Potential matching funds include Renewed Measure M, additional Congestion Management and Air Quality funds, and other State and federal funds.

#### **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. New project appropriations for FY 2008-09 total approximately \$1.3 million and include \$865,329 of accumulated NITM fees for the Trabuco Road / Eastern Transportation Corridor Improvement project and \$423,000 of City System Development fees for the Sand Canyon Avenue / I-5 North Bound / Marine Way / I-5 South Bound project.

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

This fund was established to account for fee revenues generated by development activity within the Irvine Business Complex (IBC) area of the City and also to track infrastructure spending within the same area. Over the years the City has received numerous grants from State,

## **Special Funds**

### **Special Revenue Funds Narrative**

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 \$25.3 million in such outside grant funding to supplement these efforts. No new grant funding is anticipated for FY 2008-09. Existing IBC area Capital Improvement Project design and construction activities are expected to continue into FY 2008-09 with the largest being the MacArthur Redhill Intersection Improvements with an existing budget of \$36.7 million and the Barranca: Redhill to SR-55 improvements with an existing budget of \$19.1 million.

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

This fund was established in FY 1985-86 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 2008-09, 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.

#### **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 2008-09 budget includes several projects related to the use and expansion of the Irvine

## **Special Funds**

### **Special Revenue Funds Narrative**

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 2009.

#### **Fund 131: Transportation Development Act Article III**

Transportation Development Act - Article III (TDA) revenues, formerly known as SB 821, can be used only in conjunction with bike trail or pedestrian related projects. For FY 2008-09, the City of Irvine was awarded \$248,967 of TDA funds for the continued development of the Irvine Business Complex Sidewalk Enhancements. One of the requirements of this funding source is the segregation of these funds from other funds. The revenue will flow through this fund and then out to the appropriate fund on a reimbursement basis; consequently, this fund would not generate interest revenue.

#### **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.

#### **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. For FY 2008-09, the City was awarded additional grant funding of approximately \$750,000 for the continued development of the IBC Sidewalk Enhancements.

## **Special Funds**

### **Special Revenue Funds Narrative**

#### **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 \$3,379,323 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 14, 2007, the City Council accepted AB3229 funding of \$378,000 and approved the related expenditures for FY 2007-08. The City planned to use these funds to supplement overtime costs and purchase additional safety equipment and technology for front-line personnel, of which \$195,000 of this funding will be carried over to FY 2008-09 to upgrade existing dispatch video wall capabilities and the purchase of new video equipment. Also, during FY 2007-08, an additional \$10,585.11 was received from the State. On February 12, 2008, the City Council accepted these funds and approved the budget for their expenditure. The City plans to utilize these additional funds for training to enhance tactical capabilities for responding to school site emergencies. Any funds not expended in the current fiscal year will be carried over to FY 2008-09.

#### **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 July 10, 2007, an additional \$150,000 was received from the U.S. Department of Homeland Security for the 2006 State Homeland Security Grant Program. All of the 2006 UASI funds will be expended by June 30, 2008. There are two federal grants in this fund, the 2007 Urban Area Security Initiative grant and the COPS Secure Our Schools grant, both approved by the City Council on January 8, 2008. These funds will be carried over to FY 2008-09. The 2007 UASI grant (\$238,070) will be utilized for training city personnel for emergency response to terrorist incidents and to purchase equipment technology or services to enhance countywide emergency preparedness. The COPS Secure Our Schools grant is a two-year grant with an approved budget of \$370,000 (50% provided by the U.S. Department of Justice and 50% matched by the City). This grant will enhance school safety and security within our community. 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. They include the DUI Speed Zone Enforcement, Every 15 Minutes program, and the Selective Traffic Enforcement Program grant from the California Office of Traffic Safety (OTS), and "Click It Or Ticket" project from the UC Berkeley Traffic Safety Center. In September 2006, the City Council accepted an OTS Selective Traffic Enforcement Program grant of \$257,692. This grant will use overtime to employ enforcement and innovative strategies to reduce the number of persons killed and injured in traffic collisions.



## **Special Funds**

### **Special Revenue Funds Narrative**

FY 2007-08 expenditures related to this program amounts to \$44,805 in overtime and supplies. In FY 2007-08, all grants are expected to be fully expended. 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 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 JPA agreement 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. The Budget of FY 2008-09 capital improvement of \$1,328,000 is for an emergency traffic signal preemption project.

#### **Fund 146: Shuttle Services**

This fund was established to account for the implementation and operation of the IBC Shuttle service. The implementation of the shuttle program began in FY 2007-08 with funds being expended on final route planning, marketing, vehicle leases, and a maintenance and operations contract. The shuttle service is scheduled to be available to the public on March 31, 2008. The FY 2008-09 budget totaling \$7.1M will focus on acquiring 12 buses with a grant from the Orange County Transportation Authority in the amount of \$4.3M and advertising, marketing and operations with a fund balance of \$1.0M, IBC Transportation Management Plan funds of \$1.18M and General Funds of \$1.17M.

#### **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. Formed by the Irvine City Council on July 7, 2003, the Orange County Great Park Corporation is a California Nonprofit Public Benefit Corporation, created for the specific purpose of managing and effecting the development, operation, and maintenance of the Orange County Great Park. On July 12, 2005, escrow closed on the El Toro Marine Base and Heritage Fields. As a result of the property sale to Heritage Fields, a total of \$200M has been paid to the City for the purpose of building the Orange County Great Park. The Orange County Great Park Corporation 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. Construction activities are being performed by the developer, while City staff provides the inspection and reimbursement functions.

#### **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 million in infrastructure improvements associated with the CFD. The improvements will include community park improvements and construction of infrastructure improvements intended to mitigate the impact of the development on the surrounding Irvine Business Complex (IBC) area. These improvements can include enhancements to Jamboree and Michelson and other streets within the IBC area and an investment in the IBC's public transportation infrastructure. Partial funding for a pedestrian bridge over Jamboree is also contemplated which would be located immediately north of Jamboree's intersection with Michelson Drive.

#### **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. Any remaining funds in the AD 84-6 will be used to fund the remainder of the Riding and Hiking Trails that AD 84-6 is conditioned to improve south of Barranca to the I-405 (on the west side). 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. The County is preparing a letter to send to the Director of Public Works regarding its acceptance of San Diego Creek between Sand Canyon and SR-133.

## **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. Currently, the Lake Forest Drive and Bake Parkway extensions are the last anticipated construction items for the district.

#### **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 original improvements within this district are complete; however, staff is reviewing additional improvements that may be appropriately funded through the district. The City Engineer and his staff will discuss options for closing the district once all the improvements are completed and certified.

#### **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. The district has contributed to the Jeffery Road Railroad Grade Separation project and negotiation is ongoing with The Irvine Company for the district's contribution to the Sand Canyon Rail Road Crossing/Grade Separation project in order to draft an agreement for City Council consideration in FY 2008-09.

#### **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

## **Special Funds**

### **Capital Projects Funds Narrative**

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 finalizing 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 finalizing 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, Northwest Irvine. 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 have been issued in phases in order to reduce borrowing costs. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

#### **Fund 218: AD 03-19 Northern Sphere**

This fund 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.

#### **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 Road and SR 133 on the northwest, Irvine Boulevard and the former El Toro Marine Corps Air Station on the southwest and southeast, and SR 241 and open space

## **Special Funds**

### **Capital Projects Funds Narrative**

lands on the northeast. Bonds have been issued in phases in order to reduce borrowing costs, with the first phase issued in May 2005 and the second phase issued in August 2006. A third phase of new bonds will be issued in early June 2008 in the amount of \$15 to \$20 million. Construction activities are being performed by the developer, while City staff are providing 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. A second phase of new bonds will be issued in early June 2008 in the amount of \$15 to \$20 million. Construction activities are being 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. Bonds were issued in phases in order to reduce borrowing costs, with the first phase issued in June 2007 and the second phase to be issued in early June 2008. Construction activities are being performed by the developer, while City staff will provide the inspection and reimbursement functions.

#### **Fund 223: AD 08-23 Laguna Crossing**

This fund was established to account for construction activities associated with the proposed formation of Assessment District 08-23 (Laguna Crossing). The district will fund public improvements for a planned residential community located in Planning Area 18 that is bounded by SR-133 and south of I-405. The petition is expected to be submitted in late summer 2008, with formation and bond sale thereafter. The developer has advanced \$100,000 for preliminary work to begin. The costs are projected to range from \$60 to \$80 million.

#### **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 2008-2009 the largest new allocations budgeted within the fund are for the Redhill Avenue Rehabilitation (Reynolds to Deere) project, \$2.5 million, the Jamboree Road I-5 Ramps, \$2.0 million, the Laguna Canyon

## **Special Funds**

### **Capital Projects Funds Narrative**

Road at I-405 Widening project, \$2.0 million, and the FY 08-09 Local Street Rehabilitation project, \$1.9 million. Total new allocations within the fund for fiscal year 2008-2009 are approximately \$15.4 million, \$15.2 of which are from a mix of gas tax, Measure M sales tax, development fees, and rehabilitation reserve transfers with the balance coming from outside competitive grants.

#### **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. It is anticipated that the City will complete its remaining swap funds obligations related to the Jeffrey Grade Separation project in FY 2008-09. 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 FY 2008-09 total more than \$6.0 million. The largest new appropriations within the fund for next fiscal year are \$1.8 million for the Oak Creek Soccer Field and \$0.8 million for the Quail Hill Community Park Design projects.

#### **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. 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 and includes tennis courts, picnic areas, an open play area, expansive playground, amphitheater and a formal garden. 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.

## **Special Funds**

### **Capital Projects Funds Narrative**

#### **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. All major work is complete. Work efforts are in process to further refine equipment challenges in the physical plant area. Equipment refinements are expected to be completed by the end of FY 2008-09. The remaining fund balance will be transferred back to the General Fund as part of the Special Funds Carryover budget in November.

#### **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. It is anticipated that most of these eventual 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 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.

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

## **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. The original funding source was a transfer from the Orange County Great Park Fund 180. Appropriations include site preparation and demolition of the majority of existing structures in the Orange County Great Park, Wildlife Corridor enhancements, schematic design of the entire park, Phase 1C Preview Park Enhancements, 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 Chinon Channel, and Wildlife Corridor grading and drainage are included in the OCGP Infrastructure CFD Fund 280. 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 2008-09, debt service is estimated to be \$7,694,539, which includes principal of \$6,990,000, interest expense and other costs of \$664,425, and letter of credit fees of \$40,114. The estimates are based on the current Asset Management Plan (AMP) model, which has been updated for the FY 2008-09 budget. The General Fund will provide \$5,702,316 in non-departmental rent revenue, and the AMP will contribute \$6,990,000, with any surplus returned to the AMP. A Reserve Fund is maintained in the amount of \$4,245,050. The principal payment to be made on November 1, 2008, will bring the outstanding principal amount of the bonds to \$15.8 million. During FY 2007-08, the required reserve fund was reduced to \$4.2 million from \$9.1 million in accordance with the bond indentures. As a result, the surplus returned to the AMP from the Infrastructure Authority Fund is \$4.8 million higher than it would have otherwise been.

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

This fund was established to account for preliminary work on an infrastructure financing plan. Several infrastructure needs such as a Police facility, City Hall improvements, and expansion of the Operations Support Facility have been identified. A plan to finance the necessary improvements is being developed and will continue during FY 2008-09. Any issuance of debt will be brought to the Finance Commission and City Council in a separate action.

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

Fund 390 is the Debt Service fund for the Irvine Redevelopment Agency. This fund accumulates tax increment receipts, makes debt service payments, 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. Annually, the Agency receives revenues in the form of tax increment and deposits 80% of those revenues in the RDA Debt Service Fund (390) and the remaining 20% into the RDA Housing Fund (109). Between 1999 and 2007, the City made a series of loans to the Agency amounting to \$8,283,347 for the Agency's operating expenses and proposed capital projects. In September 2007, the RDA borrowed \$134 million from the Orange County Great Park Fund in order to purchase three parcels of land from the City. The total amount of loans outstanding, including principal and deferred interest, is estimated to be \$154 million at June 30, 2008. It is anticipated that the Agency will begin repaying these loans in FY 2015-16.

## **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 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. In FY 2008-09, \$1.2 million will be transferred to the General Fund for rebate of prior year overpayment. 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, 2007, fund capital assets totaled \$10 million with accumulated depreciation of \$7.5 million. FY 2007-08 vehicle purchases are estimated at \$1.6 million, and recommended purchases for FY 2008-09 total \$0.8 million.

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

This fund was created for the purpose of acquiring major non-vehicle capital outlay items which were rented back to the user departments at a rate designed to recover the purchase cost. This fund will be phased out after the remaining assets are fully depreciated, as acquisitions of this nature are currently purchased out of the Strategic Technology Plan Fund, Civic Center Maintenance Fund, or the General Fund.

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

This fund was established in FY 1999-00 to centralize Telecommunications, Mail, and Duplicating Services. The Telecommunications program provides coordination and administration of all telephone lines, voice mail functions and design, equipment administration, paging and cellular services. The Duplicating division provides for the administration of a centralized duplicating center, all copier acquisition and contract negotiations, networking equipment, training, and maintenance. The Mail Center processes all incoming and outgoing

## **Special Funds**

### **Internal Service Funds Narrative**

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 23 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 2008-09 budgeted expenditures for these service areas are as follows: \$871,952 for duplicating costs, \$688,791 for mail costs, and \$774,303 for telecommunications costs.

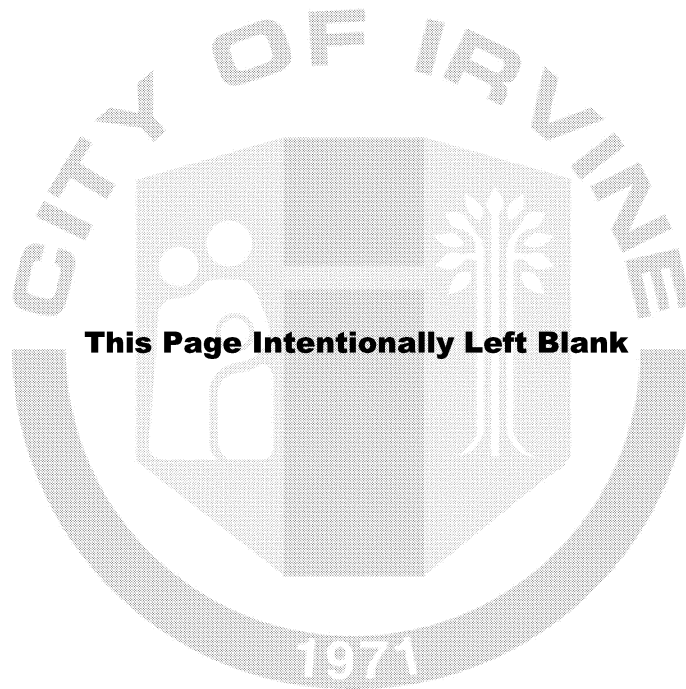
#### **Fund 579: Strategic Technology Plan**

The Strategic Technology Plan Fund was established in FY 1996-97 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



## Special Funds Revenue Table

FUND	PROPERTY TAX	SALES TAX	OTHER TAXES & FEES	REVENUE/ OTHER AGENCIES	GF DEVELOPMENT FEES
002	ASSET MANAGEMENT PLAN FUND	0	0	0	0
003	COMPENSATED ABSENCES FUND	0	0	0	0
005	DEVELOPMENT SERVICES FUND	0	0	0	5,385,543
006	CONTINGENCY RESERVE	0	0	0	0
007	EDUCATIONAL PARTNERSHIP FUND	0	0	0	0
009	REVENUE CLEARING FUND	0	0	0	0
010	INFRASTRUCTURE & REHAB FUND	0	0	0	0
024	BUILDING AND SAFETY FUND	0	0	0	9,595,000
027	DEVELOPMENT ENGINEERING	0	0	0	901,000
030	COMMUNITY SERVICES FUND	0	0	0	0
051-053	ASSET FORFEITURE FUNDS	0	0	0	0
108	IRVINE REDEVELOPMENT FUND	0	0	0	0
109	RDA HOUSING	1,673,600	0	0	0
110	MEASURE M LOCAL TURNBACK FUND	0	3,326,000	0	0
111	GAS TAX FUND	0	0	3,866,001	2,668,000
112	LOCAL PARK FEES FUND	0	0	0	0
113	FEES & EXACTIONS FUND	0	0	10,000	0
114	HOME GRANT FUND	0	0	0	1,213,423
118	SYSTEMS DEVELOPMENT FUND	0	0	4,500,000	0
119	LANDSCAPE, LIGHTING & PARK MAINT	2,313,743	0	0	2,200
120	RDA TRANSIT GUIDEWAY FUND	0	0	0	4,800,000
122	NORTH IRVINE TRANSP MITIGATION	0	0	0	0
123	IRVINE BUSINESS COMPLEX	0	0	7,547,448	3,811,782
125	COMM DEVELOP BLOCK GRANT FUND	0	0	0	2,038,137
126	SENIOR SERVICE FOUNDATION	0	0	0	0
128	NUTRITION PROGRAM FUND	0	0	0	151,200
130	AB2766 - AIR QUALITY IMPROVMNT	0	0	0	233,394
131	TRANSP DEVELOPMT ACT ARTICLE III	0	0	0	248,967
132	SLURRY SEAL SUR CHG FUND	0	0	0	0
136	MAJOR SPECIAL EVENTS FUND	0	0	0	0
138	IBC TRANSPORTATION MGMT	0	0	0	212,827
139-144	PUBLIC SAFETY GRANT FUNDS	0	0	0	423,070
145	STRUCTURAL FIRE FUND	0	0	0	1,348,000
146	SHUTTLE SERVICES FUND	0	0	0	4,308,000
180	ORANGE COUNTY GREAT PARK	0	0	0	0
203-205	CFD 05-2 AND CFD 04-01	0	0	0	0
206-223	ASSESSMENT DISTRICTS	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	0	0	0	2,265,503
254	RAILROAD GRADE SEPARATION	0	0	0	6,285,666
260	CAPITAL IMPROV PROJ FUND-NON C	0	0	0	4,158,583
262	COL BILL BARBER MC MEMORIAL PK	0	0	0	0
263	HERITAGE PARK AQUATICS COMPLEX	0	0	0	0
280	OCGP INFRASTRUCTURE CFD	0	0	0	0
281-282	FEE DISTRICTS	0	0	0	0
286	OCGP DEVELOPMENT FUND	0	0	0	0
349	INFRASTRUCTURE AUTHORITY FUND	0	0	0	0
367	INFRASTRUCTURE FINANCING PLAN	0	0	0	0
390	RDA GENERAL DEBT SERVICE	6,694,400	0	0	0
501	INVENTORY	0	0	0	0
570	INSURANCE FUND	0	0	0	0
574	FLEET SERVICES FUND	0	0	0	0
577	MISC. EQUIPMENT INT. SERVICE FUND	0	0	0	0
578	TELEPHONE, MAIL, DUPLIC SRV FUND	0	0	0	0
579	STRATEGIC TECHNOLOGY PLAN FUND	0	0	0	0
580	CIVIC CENTER M&O FUND	0	0	0	0
TOTAL		10,681,743	3,326,000	15,923,449	34,168,752
					15,881,543

# Special Funds Revenue Table

FUND	COMM SVCS FEES	CIP REVENUE	FEES FOR SERVICES	MISC REVENUES	ASSMNT. REVENUE	BOND PROCEEDS	INTERNAL SERVICES	TRANSFERS IN	TOTAL RESOURCES
002	0	0	0	2,511,199	0	0	0	5,169,470	7,680,669
003	0	0	0	64,584	0	0	1,101,081	0	1,165,665
005	0	0	0	57,979	0	0	0	0	5,443,522
006	0	0	0	823,071	0	0	0	23,587	846,658
007	0	0	0	30,665	0	0	0	0	30,665
009	0	0	0	662,530	0	0	0	0	662,530
010	0	0	0	338,730	0	0	0	1,500,000	1,838,730
024	0	0	0	154,858	0	0	0	0	9,749,858
027	0	0	0	9,488	0	0	0	0	910,488
030	145,000	0	0	27,320	2,657,500	0	0	0	2,829,820
051-053	0	0	0	7,992	0	0	0	0	7,992
108	0	0	0	110,790	0	0	0	2,000,000	2,110,790
109	0	0	0	126,392	0	0	0	0	1,799,992
110	0	0	0	147,367	0	0	0	0	3,473,367
111	0	0	0	175,666	0	0	0	0	6,709,667
112	0	0	0	800,152	0	0	0	0	800,152
113	0	0	0	276,184	0	0	0	0	286,184
114	0	0	0	0	0	0	0	0	1,213,423
118	0	0	0	469,545	0	0	0	0	4,969,545
119	0	0	0	78,667	5,055,121	0	0	0	7,449,731
120	0	400,000	0	49,158	0	0	0	1,000,000	6,249,158
122	0	430,238	0	1,023,668	0	0	0	423,000	1,876,906
123	0	7,655,873	0	2,292,231	0	0	0	150,000	21,457,334
125	0	0	0	0	0	0	0	0	2,038,137
126	0	0	0	41,200	0	0	0	0	41,200
128	33,708	0	0	131,360	0	0	0	0	316,268
130	0	0	0	32,868	0	0	0	0	266,262
131	0	0	0	0	0	0	0	0	248,967
132	0	0	0	314,252	0	0	0	2,420,000	2,734,252
136	0	0	440,958	17,160	0	0	0	0	458,118
138	0	411,173	0	47,579	0	0	0	248,967	920,546
139-144	0	0	0	11,053	0	0	0	0	434,123
145	0	0	0	0	0	0	0	0	1,348,000
146	0	0	157,000	14,010	0	0	0	2,353,933	6,832,943
180	60,150	0	0	7,966,100	0	0	0	0	8,026,250
203-205	0	0	0	1,085,183	0	20,713,514	0	0	21,798,697
206-223	0	0	0	11,113,338	0	51,750,000	0	0	62,863,338
250	0	5,102,945	0	211,392	0	0	0	35,664,822	43,244,662
254	0	27,360,466	0	101,297	0	0	0	499,552	34,246,981
260	0	1,875,560	0	535,010	0	0	0	7,408,755	13,977,908
262	0	0	0	147,054	0	0	0	0	147,054
263	0	0	0	5,202	0	0	0	0	5,202
280	0	0	0	80,000	0	0	0	0	80,000
281-282	0	0	0	216,524	0	0	0	0	216,524
286	0	0	0	14,991	0	0	0	44,744,000	44,758,991
349	0	0	0	12,842,316	0	0	0	0	12,842,316
367	0	0	0	3,700	0	0	0	0	3,700
390	0	0	0	464,023	0	0	0	0	7,158,423
501	0	0	0	370,673	0	0	0	0	370,673
570	0	0	0	710,264	0	0	4,847,404	0	5,557,668
574	0	0	0	3,963,153	0	0	0	60,000	4,023,153
577	0	0	0	16,125	0	0	0	0	16,125
578	0	0	0	82,905	0	0	1,993,243	0	2,076,148
579	0	0	1,000	216,426	0	0	6,234,077	0	6,451,503
580	0	0	0	17,516	0	0	1,603,588	0	1,621,104
TOTAL	238,858	43,236,255	598,958	51,010,910	7,712,621	72,463,514	15,779,393	103,666,086	374,688,082

# Special Funds

## Appropriation Tables

FUND		SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICE	TRAINING/ BUSINESS EXPENSE	REPAIR/ MAINT.
002	ASSET MANAGEMENT PLAN FUND	0	0	0	6,990,000	0	0
003	COMPENSATED ABSENCES FUND	771,110	0	0	0	0	0
005	DEVELOPMENT SERVICES FUND	2,097,074	0	0	0	0	0
006	CONTINGENCY RESERVE	0	0	0	0	0	0
007	EDUCATIONAL PARTNERSHIP FUND	0	0	0	0	0	0
009	REVENUE CLEARING FUND	406,949	0	3,000	0	4,417	0
010	INFRASTRUCTURE & REHAB FUND	396,001	0	50,000	17,200	250	0
024	BUILDING AND SAFETY FUND	6,640,025	82,000	92,000	263,700	20,200	12,000
027	DEVELOPMENT ENGINEERING	589,682	0	0	0	0	0
030	COMMUNITY SERVICES FUND	173,779	12,000	1,251,808	0	200	0
051-053	ASSET FORFEITURE FUNDS	0	0	222,719	0	0	0
108	IRVINE REDEVELOPMENT FUND	618,308	0	39,000	101,131	16,470	0
109	RDA HOUSING	459,299	0	10,700	0	13,850	0
110	MEASURE M LOCAL TURNBACK FUND	22,058	0	0	0	0	0
111	GAS TAX FUND	22,058	13,400	0	0	0	87,640
112	LOCAL PARK FEES FUND	0	0	0	0	0	0
113	FEES & EXACTIONS FUND	0	0	0	0	0	0
114	HOME GRANT FUND	32,205	0	0	0	0	0
118	SYSTEMS DEVELOPMENT FUND	0	0	0	0	0	0
119	LANDSCAPE, LIGHTING & PARK MAINT	391,968	0	210,000	0	3,600	0
120	RDA TRANSIT GUIDEWAY FUND	67,021	0	0	0	0	0
122	NORTH IRVINE TRANSP MITIGATION	208,905	0	0	0	0	0
123	IRVINE BUSINESS COMPLEX	261,520	0	0	0	0	0
125	COMM DEVELOP BLOCK GRANT FUND	115,428	0	0	0	0	0
126	SENIOR SERVICE FOUNDATION	0	0	45,400	0	0	0
128	NUTRITION PROGRAM FUND	160,418	0	120,000	0	0	0
130	AB2766 - AIR QUALITY IMPROVMNT	24,019	0	0	0	0	0
131	TRANSP DEVELOPMT ACT ARTICLE III	0	0	0	0	0	0
132	SLURRY SEAL SUR CHG FUND	112,980	0	0	0	0	0
136	MAJOR SPECIAL EVENTS FUND	0	403,239	0	37,000	0	0
138	IBC TRANSPORTATION MGMT	21,745	0	0	0	0	0
139-144	PUBLIC SAFETY GRANT FUNDS	0	8,070	113,646	0	30,000	0
145	STRUCTURAL FIRE FUND	0	9,000	11,000	0	0	0
146	SHUTTLE SERVICES FUND	46,044	0	30,000	0	0	0
180	ORANGE COUNTY GREAT PARK	2,813,770	6,800	428,100	203,831	89,350	0
203-205	CFD 05-2 AND CFD 04-01	0	0	0	0	0	0
206-223	ASSESSMENT DISTRICTS	391,783	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	998,745	0	0	0	0	0
254	RAILROAD GRADE SEPARATION	185,518	0	0	0	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	362,119	0	0	0	0	0
262	COL BILL BARBER MC MEMORIAL PK	0	0	0	0	0	0
263	HERITAGE PARK AQUATICS COMPLEX	0	0	0	0	0	0
280	OCGP INFRASTRUCTURE CFD	90,282	0	0	0	0	0
281-282	FEE DISTRICTS	25,765	0	0	0	0	0
286	OCGP DEVELOPMENT FUND	499,664	0	0	0	0	0
349	INFRASTRUCTURE AUTHORITY FUND	3,331	0	0	0	0	0
367	INFRASTRUCTURE FINANCING PLAN	8,874	0	0	0	0	0
390	RDA GENERAL DEBT SERVICE	0	0	0	0	0	0
501	INVENTORY	0	0	381,378	0	0	0
570	INSURANCE FUND	764,442	0	82,550	15,000	8,350	0
574	FLEET SERVICES FUND	994,704	0	1,436,770	25,800	1,500	0
577	MISC. EQUIPMENT INT. SERVICE FUND	0	0	0	0	0	0
578	TELEPHONE,MAIL,DUPLIC SRV FUND	290,970	1,000	570,000	19,799	300	195,577
579	STRATEGIC TECHNOLOGY PLAN FUND	184,233	0	703,600	110,000	1,250	1,290,227
580	CIVIC CENTER M&O FUND	191,635	0	108,000	3,100	0	0
TOTAL		21,444,431	535,509	5,909,671	7,786,561	189,737	1,585,444

## Special Funds Appropriation Tables

FUND	UTILITIES	CAPITAL EQPT	CLAIMS	MISC.	CIP	CONTRACT SERVICES	DEBT/AD ADMIN	TRANSFERS OUT	TOTAL ALLOCATION
002	0	0	0	0	0	0	0	1,500,000	8,490,000
003	0	0	0	0	0	25,000	0	0	796,110
005	0	0	0	0	0	2,815,099	0	915,542	5,827,715
006	0	0	0	0	0	0	0	4,800,000	4,800,000
007	0	0	0	0	0	504,907	0	0	504,907
009	0	0	0	0	0	248,164	0	0	662,530
010	0	0	0	0	0	2,758,000	0	9,503,479	12,724,930
024	45,100	5,000	0	0	0	753,000	0	1,631,150	9,544,175
027	0	0	0	0	0	160,638	0	153,680	904,000
030	550	0	0	2,143,125	0	468,670	0	13,370	4,063,502
051-053	0	0	0	0	0	0	0	0	222,719
108	0	0	0	0	0	1,332,000	0	0	2,106,909
109	0	0	0	0	0	1,050,000	47,250	0	1,581,099
110	0	0	0	0	0	200,000	0	8,275,086	8,497,144
111	0	0	0	0	0	428,960	0	16,015,357	16,567,415
112	0	0	0	0	0	0	0	0	0
113	0	0	0	0	0	900,000	0	0	900,000
114	0	0	0	0	0	1,181,218	0	0	1,213,423
118	0	0	0	0	0	900,000	0	8,226,548	9,126,548
119	2,243,125	0	0	0	0	4,703,517	0	0	7,552,210
120	0	0	0	0	4,732,979	0	0	0	4,800,000
122	0	0	0	0	2,794,168	50,000	0	0	3,053,073
123	0	0	0	0	20,702,463	0	0	0	20,963,983
125	0	0	0	0	17,315	1,905,394	0	0	2,038,137
126	0	0	0	0	0	43,000	0	0	88,400
128	0	0	0	0	0	35,850	0	0	316,268
130	0	0	0	0	0	91,300	0	702,468	817,787
131	0	0	0	0	0	0	0	248,967	248,967
132	0	0	0	0	2,841,168	0	0	0	2,954,148
136	0	0	0	0	0	6,897	0	0	447,136
138	0	0	0	0	911,692	165,000	0	1,180,000	2,278,437
139-144	0	295,000	0	0	0	370,000	0	0	816,716
145	0	0	0	0	0	0	0	1,328,000	1,348,000
146	0	4,308,000	0	0	0	2,701,000	0	0	7,085,044
180	231,500	712,784	0	175,000	0	8,396,525	0	45,844,000	58,901,660
203-205	0	0	0	0	10,961,800	0	0	0	10,961,800
206-223	0	0	0	2,720,750	45,638,600	0	691,208	2,561,821	52,004,162
250	0	0	0	0	17,993,973	0	0	0	18,992,718
254	0	0	0	0	10,024,024	0	0	0	10,209,542
260	0	0	0	0	16,483,984	0	0	0	16,846,103
262	0	0	0	0	2,027,617	0	0	0	2,027,617
263	0	0	0	0	30,440	0	0	119,400	149,840
280	0	0	0	0	2,000,000	0	0	0	2,090,282
281-280	0	0	0	0	0	0	0	0	25,765
286	0	0	0	0	43,704,652	1,000,000	0	0	45,204,316
349	0	0	0	0	0	0	7,691,208	5,169,470	12,864,009
367	0	0	0	0	0	0	106,656	0	115,530
390	0	0	0	0	0	2,450,920	12,768,340	2,000,000	17,219,260
501	0	0	0	0	0	0	0	0	381,378
570	0	0	2,582,230	0	0	2,471,765	0	1,200,000	7,124,337
574	4,100	1,370,060	0	0	0	167,000	0	0	3,999,934
577	0	698	0	0	0	0	0	0	698
578	470,000	52,200	0	0	0	735,200	0	0	2,335,046
579	0	1,248,000	0	0	0	2,611,000	0	0	6,148,310
580	694,000	6,461	0	0	0	625,600	0	0	1,628,796
TOTAL	3,688,375	7,998,203	2,582,230	5,038,875	180,864,875	42,255,624	21,304,662	111,388,338	412,572,535





# 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 2008 Strategic Business Plan (2008 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 2008-09 CIP Budget of \$31.4 million provides funding for 50 projects (23 new, 25 rehabilitation, and 2 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 2008-09 Capital Improvement Program

Project Type	Projects	New Construction	Rehabilitation	Maintenance	Other	Total
Bicycle Trails	3	\$650,000	\$73,000	\$0	\$0	\$723,000
Bridges	2	0	1,045,000	0	0	1,045,000
Facilities	3	1,200,000	104,968	0	0	1,304,968
Facilities - Public Buildings	1	75,000	0	0	0	75,000
Landscape - Parks	4	1,800,000	1,112,256	0	0	2,912,256
Landscape - Streetscapes	1	0	720,000	0	0	720,000
Miscellaneous - Other	1	0	0	0	3,500	3,500
Parking Lots	1		73,000	0	0	73,000
Parks	4	0	945,623	0	0	945,623
Streets and Drainage	22	8,051,223	5,297,500	2,260,000	0	15,608,723
Traffic Signals	6	400,000	2,044,800	0	0	2,444,800
Transit	2	5,500,000	0	0	0	5,500,000
Totals	50	\$17,676,223	\$11,416,147	\$2,260,000	\$3,500	\$31,355,869

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

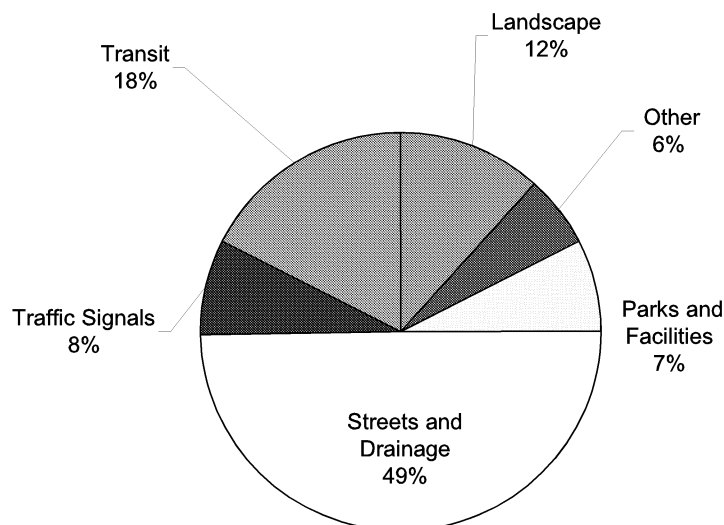
# Capital Improvement Program

complete all deferred rehabilitation projects identified at that time. A comprehensive schedule was then developed to eliminate the backlog of rehabilitation needs.

The backlog was eliminated and to make sure that rehabilitation efforts are kept current, an ongoing assessment of projects and needs are updated annually in the City's Strategic Business Plan (SBP) 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 50 projects by project type.

Chart 1  
CIP by Project Type



## Revenue Sources and Categories

CIP Budget revenues are received from many different sources including Federal, State, regional, and local funds. As can be seen in Table 2, approximately 22% of this year's CIP Budget is derived from grants or other 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	\$11,247,256	\$6,428,967	\$17,676,223
Rehabilitation	10,981,639	434,508	11,416,147
Maintenance	2,260,000	0	2,260,000
Other	0	3,500	3,500
<b>Total</b>	<b>\$24,488,895</b>	<b>\$6,866,975</b>	<b>\$31,355,869</b>
<b>Total %</b>	<b>78%</b>	<b>22%</b>	<b>100%</b>

Table 3 provides a summary of FY 2008-09 revenue sources and the allocation of funding between new construction, rehabilitation, maintenance, and other projects.

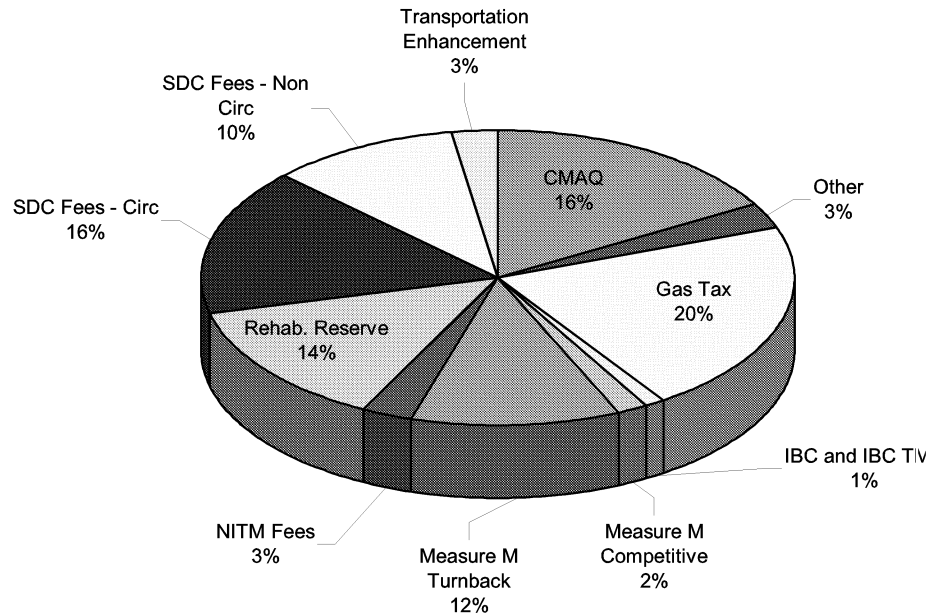
Table 3  
Revenue Sources by CIP Category

Funding Sources	New Construction	Rehabilitation	Maintenance	Other	Total
CMAQ	\$5,200,000	\$0	\$0	\$0	\$5,200,000
Community Services	0	13,370	0	0	13,370
Contributions	0	104,968	0	0	104,968
Gas Tax	1,234,052	3,646,711	1,760,000	0	6,640,763
IBC Fees	130,000	0	0	0	130,000
IBC TMP	246,328	0	0	0	246,328
M - Growth Management	80,000	0	0	3,500	83,500
M - Transportation Demand Management	400,000	0	0	0	400,000
M Turnback	300,000	3,332,589	0	0	3,632,589
NITM Fees	865,329	0	0	0	865,329
Rehab. Reserve	245,000	4,002,339	0	0	4,247,339
SDC Fees - Circ	5,026,548	0	0	0	5,026,548
SDC Fees - Non Circ	3,200,000	0	0	0	3,200,000
Slurry Seal Fees	0	0	500,000	0	500,000
TDA	248,967	0	0	0	248,967
Transportation Enhancement	500,000	316,170	0	0	816,170
<b>Total</b>	<b>\$17,676,223</b>	<b>\$11,416,147</b>	<b>\$2,260,000</b>	<b>\$3,500</b>	<b>\$31,355,869</b>

# 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 2008-09 CIP Budget of \$31.4 million provides appropriations to new projects and also additional appropriations for ongoing projects. The FY 2008-09 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 Quail Hill Community Park project (project #4), which already has an existing budget of \$889,000. With the additional funding of \$800,000, the project will have a total budget of \$1.7 million. The additional funding is necessary to complete the final design phase of the project.

This year's CIP Budget funds 50 new and continuing construction and rehabilitation projects through a variety of internal and external revenue sources such as: a Congestion Management and Air Quality (CMAQ) grant to fund the environmental design phase of the Irvine Guideway project, as well as Measure M revenues (Fund 110), Gas Tax (Fund 111), System Development Charge (Fund 118), IBC Fees (Fund 123), North Irvine Transportation Mitigation Program (Fund 122), and appropriations from the Infrastructure and Rehabilitation Fund (Fund 010). Additional funds, beyond the CIP Budget, are also allocated for facility maintenance and landscape maintenance needs.

# Capital Improvement Program

## Summary by Category

**Circulation:** A total of \$19.8 million has been allocated in FY 2008-09 for circulation projects. Circulation projects include new street construction and rehabilitation projects, new traffic signal installations and signal rehabilitation, and bike trails.

New construction allocations total \$9.1 million which include the following appropriations: \$2.0 million for the Jamboree Road to widen the roadway to provide four lanes in each direction from Michele Drive to the Interstate 5 Northbound ramps; \$2.0 million for the Laguna Canyon Road project to widen the overcrossing at Interstate 405 from a two-lane undivided arterial to a four-lane divided arterial; \$0.9 million for the Trabuco Road/ETC interchange project; \$0.7 million for Culver Drive/Walnut Avenue intersection improvements; and \$0.6 million for sidewalk improvements in the Irvine Business Complex area. A complete listing of new circulation projects is provided at the end of this chapter.

Rehabilitation and maintenance allocations total \$10.6 million and include projects such as: \$2.5 million for the rehabilitation of Redhill Avenue between Reynolds and Deere streets; \$2.3 million for Citywide slurry seal and roadway preventative maintenance efforts, \$1.9 million for local street rehabilitation work in the villages of University Park and Woodbridge; and \$1.4 million for traffic signal equipment rehabilitation and upgrades which is part of the Irvine Transportation Engineering Management System (ITEMS) multi-year program. A complete listing of these projects is provided at the end of this chapter.

**Transit:** For FY 2008-09, \$5.5 million is allocated for transit projects, with the most significant appropriation being \$5.2 million to initiate the environmental phase for a future fixed guideway project to carry riders between the Spectrum and the Great Park. This project is funded entirely with Congestion Management and Air Quality (CMAQ) grant money.

**Facilities and Parks:** For FY 2008-09, \$2.5 million has been allocated for facility and park related projects including most notably: \$0.8 million for Quail Hill Community Park design efforts; \$0.6 million for playground equipment replacement for ADA and safety compliance; and \$0.4 million for Riparian Corridor rehabilitation.

In addition to the CIP projects noted above, approximately \$3.2 million has been allocated from the Infrastructure and Rehabilitation Fund for the City's routine facility maintenance programs.

**Landscape:** A total of \$3.6 million has been allocated for landscaping projects including most significantly: \$1.8 million for the construction of new soccer fields at Oak Creek Park as well as for the construction of an additional segment of the Jeffrey Open Space Trail at the site; \$0.7 million for rehabilitation of street landscaping in Westpark Village; and \$0.4 million for landscape rehabilitation at Turtle Rock Community Park.

# Capital Improvement Program

## General Fund Impact of Significant and Non-Routine Capital Projects

New Capital Improvements can 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. While many of the City's projects are rehabilitation projects that do not increase the City's infrastructure portfolio and therefore have no appreciable impact on the City's ongoing maintenance and operations costs, some projects can have a notable impact. Table 4 identifies capital projects that have been identified by staff as being Non-Routine and Significant Projects which are designated as such because they are expected to have an appreciable impact on the City's ongoing operating and maintenance (O&M) costs once the projects are built and fully operational. Staff's estimate of the annual General Fund impact of these projects is also included in Table 4, which is calculated net of any additional revenues that the City might receive from building the new infrastructure. Additional revenues might include, for example, additional Community Services class fees that are received when a new community facility is opened and new classes are offered to the public.

Table 4  
Estimated Operating and Maintenance Costs of Significant and Non-Routine Capital Projects

Project No.	Project Title	Estimated O&M Costs		
		Salary and Benefits	Services & Supplies	Total
4	Quail Hill Community Park Design	\$ 86,400	\$ 129,600	\$ 216,000
3	Northwood Community Park Community Center Design	25,200	37,800	63,000
6	Oak Creek Soccer Fields and Jeffrey Open Space Trail	3,000	26,664	29,664
20	FY 2008/09 Traffic Signal Installation	1,000	13,000	14,000
21	Smoketree/Jeffrey Road Traffic Signal	1,000	13,000	14,000
14	Jamboree Road/I-5 Ramps	600	3,000	3,600
15	Laguna Canyon Road at I-405 Widening	600	3,000	3,600
17	Sand Canyon Avenue/I-5 NB/Marine Way/I-5 SB	600	3,000	3,600
2	Walnut Bicycle Trail Extension	100	2,400	2,500
9	Culver Drive/Walnut Avenue Intersection Improvement	300	2,200	2,500
18	Trabuco Road/ETC Interchange Improvements	200	1,000	1,200
12	IBC Sidewalk Enhancements	100	1,000	1,100
8	Culver Drive Widening: Scottsdale to I-5	100	900	1,000
13	IBC Sidewalk Enhancements	100	500	600
23	Spectrum Park and Ride Facility at Jeffrey/I-5	100	500	600
16	Michelson Drive Left Turn Barrier	100	200	300
7	At-Grade Railroad Crossing Improvements	100	200	300
<b>Total</b>		<b>\$ 119,600</b>	<b>\$ 237,964</b>	<b>\$ 357,564</b>

Note: the project number in the first column of Table 4 corresponds to the project number in the detailed project descriptions found at the end of this chapter. The project descriptions provide a more detailed description for each project.

One of the City's primary responsibilities is to maintain the physical infrastructure used by all who live, work, and play in Irvine. Irvine's infrastructure is excellently maintained because Irvine plans for the future maintenance and rehabilitation of its infrastructure in its long range financial forecasting. The City of Irvine's Strategic Business Plan document forecasts long-term operating revenues and expenditures, and it includes the projected impact of planned capital

## **Capital Improvement Program**

projects in its projections. As a result, the long-term operating impact of this year's capital projects is already included in the City's Strategic Business Plan forecast. The City Council adopted this year's update of the Strategic Business Plan document on April 8, 2008.

Another project of note, which is not included in Table 4, is the Fixed Guideway project. This project is number 22 in the detailed project listing at the end of this chapter. The scope of this project is to provide environmental review for a proposed fixed guideway transit system that would carry riders between the Spectrum and the Great Park areas of the City. Because this year's appropriation is just a preliminary step in the potential construction of the new transportation system, its approval as a capital project this year has no ongoing operating and maintenance cost impact on the City and therefore it was not included in Table 4. If construction of the Fixed Guideway system is later approved by the City Council, however, then there is likely to be an impact on the City's ongoing operating and maintenance costs once the new system is built. This approval to go-forward with construction of the new system will require separate City Council action. The estimated operating and maintenance impact of the project will be considered by the City Council then as an important factor in their decision making process. Staff is currently evaluating various funding scenarios and the potential availability of outside grants and other funding opportunities to pay for the operating and maintenance costs of the proposed Fixed Guideway transit system.

### **Conclusion**

Overall, the FY 2008-09 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 City's 2008 Strategic Business Plan document adopted by the City Council on April 8, 2008. A description of all 50 CIP projects, including location maps, is provided on the following pages.



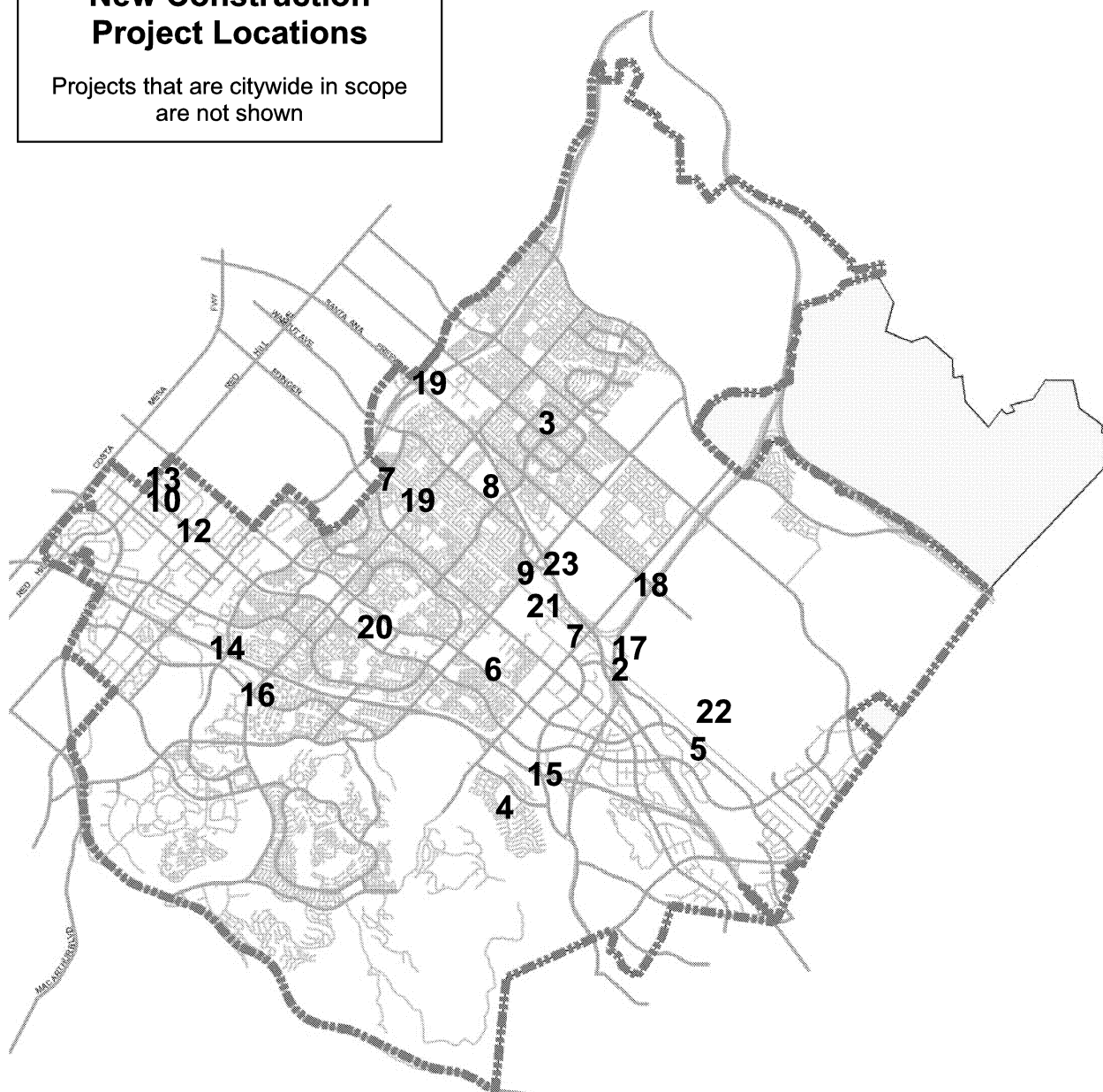
**Capital Improvement Program**  
**New Construction Projects**

**City of Irvine  
New Construction  
Project Locations**

Projects that are citywide in scope  
are not shown

**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 priority bicycle projects per the City Council adopted bicycle Transportation Plan. |           |
| 2. | Walnut Bicycle Trail Extension                                                                        | \$450,000 |
|    | Design for the extension of a Class 1 off-street bicycle trail from Sand Canyon Ave to Technology Dr. |           |

### Facilities

- |    |                                                                                                                                                                                                                                                                                                                      |           |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 3. | Northwood Community Park Community Center Design                                                                                                                                                                                                                                                                     | \$400,000 |
|    | Northwood Community Park is an older community park. The facility needs modernization to comply with new accessibility requirements, as well as increase electrical, energy, and mechanical efficiencies. The project will initiate the design and environmental review components to modernize/expand the facility. |           |
| 4. | Quail Hill Community Park Design                                                                                                                                                                                                                                                                                     | \$800,000 |
|    | Consistent with the approved park master plan initiate the design and development of construction drawings for the Quail Hill Community Park community center.                                                                                                                                                       |           |

### Facilities – Public Buildings

- |    |                                                                                         |          |
|----|-----------------------------------------------------------------------------------------|----------|
| 5. | Irvine Station Signage                                                                  | \$75,000 |
|    | Project will include installation of way-finding signage leading to the Irvine Station. |          |

### Landscape – Parkscares

- |    |                                                                                                                                 |             |
|----|---------------------------------------------------------------------------------------------------------------------------------|-------------|
| 6. | Oak Creek Soccer Fields and Jeffrey Open Space Trail                                                                            | \$1,800,000 |
|    | Initiate the design and construction for the warm-up soccer fields and Jeffrey trail connection along Oak Creek Community Park. |             |

### Streets and Drainage

- |    |                                                                                                                               |           |
|----|-------------------------------------------------------------------------------------------------------------------------------|-----------|
| 7. | At-Grade Railroad Crossing Improvements                                                                                       | \$100,000 |
|    | Project will include the implementation of safety enhancements to the railroad at-grade crossings at Harvard and Sand Canyon. |           |

## Capital Improvement Program

### New Construction Projects

- |     |                                                                                                                                                                                                                                                                                                         |             |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 8.  | Culver Drive Widening: Scottsdale to I-5<br>Initiate preliminary engineering to provide one additional northbound through lane on Culver Drive from Scottsdale to the I-5.                                                                                                                              | \$150,000   |
| 9.  | Culver Drive/Walnut Avenue Intersection Improvement<br>Project will widen the intersection by adding a fourth northbound lane on Culver Drive from Walnut Avenue to Scottsdale, a southbound right-turn lane at Culver Drive/Walnut Avenue, a right-turn lane on eastbound and westbound Walnut Avenue. | \$730,000   |
| 10. | FY 2008/09 IBC Project Development<br>Initiate environmental documentation, preliminary engineering, feasibility studies and preparation of grant applications necessary to implement circulation projects in the IBC area.                                                                             | \$130,000   |
| 11. | FY 2008/09 Project Development<br>Initiate environmental studies, feasibility studies and preliminary engineering phases of project work for circulation related projects.                                                                                                                              | \$200,000   |
| 12. | IBC Sidewalk Enhancements<br>Design and construction of 3,550 linear feet of sidewalks within the existing right-of-way along Murphy Avenue between Kelvin and Alton Parkway.                                                                                                                           | \$634,473   |
| 13. | IBC Sidewalk Enhancements<br>Design and construction of 1,200 linear feet of sidewalk within the existing City right-of-way along Dupont from Von Karman Avenue to Teller Avenue and along Murphy Avenue from Alton Parkway to Corporate Park.                                                          | \$360,821   |
| 14. | Jamboree Road/I-5 Ramps<br>Project will widen Jamboree Road to provide four lanes in each direction from Michele Drive to the I-5 NB ramps.                                                                                                                                                             | \$2,037,600 |
| 15. | Laguna Canyon Road at I-405 Widening<br>Project will widen the Laguna Canyon Road overcrossing at the I-405 from an existing two-lane undivided arterial to a four-lane divided arterial.                                                                                                               | \$2,000,000 |
| 16. | Michelson Drive Left Turn Barrier<br>Project will add a raised median on Michelson Drive between Culver Drive and Angell Street.                                                                                                                                                                        | \$75,000    |
| 17. | Sand Canyon Avenue/I-5 NB/Marine Way/I-5 SB<br>Project will widen Sand Canyon Avenue from 4 to 8 lanes in each direction and add dual left-turn lanes at the southbound and northbound ramp                                                                                                             | \$423,000   |

## Capital Improvement Program

### New Construction Projects

intersections. Widen the I-5 SB off-ramp to provide 2 through lanes, 1 shared left/right-turn lane and one right-turn lane. Widen the I-5 NB off-ramp to provide 1 left-turn lane, 2 right-turn lanes and 1 shared through/right-turn lane. Convert the existing Marine Way intersection at Sand Canyon Avenue from a full access to a right-in/right-out intersection. Widen the I-5 NB on-ramp to provide 4 lanes at the Sand Canyon Avenue intersection.

- |     |                                                                                                                                                                                            |           |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 18. | Trabuco Road/ETC Interchange Improvements<br>Final design for the Trabuco Road/ETC interchange.                                                                                            | \$865,329 |
| 19. | Water Quality Treatment Project<br>Nitrogen and selenium remediation related to roadway under-crossings at Jamboree/I-5, at Culver/Railroad crossing and at the Jeffrey/railroad crossing. | \$345,000 |

#### Traffic Signals

- |     |                                                                                                                                                                                                                                               |           |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 20. | FY 2008/09 Traffic Signal Installation<br>Construction of a new traffic signal at Barranca/Woodbridge Square. Per City Council Resolution 01-155, the City agreed to reimburse the developer for 50% of the cost for this new traffic signal. | \$137,617 |
| 21. | Smoketree/Jeffrey Road Traffic Signal<br>Final design and construction for a new traffic signal at the intersection of Jeffrey Road/Smoketree.                                                                                                | \$262,383 |

#### Transit

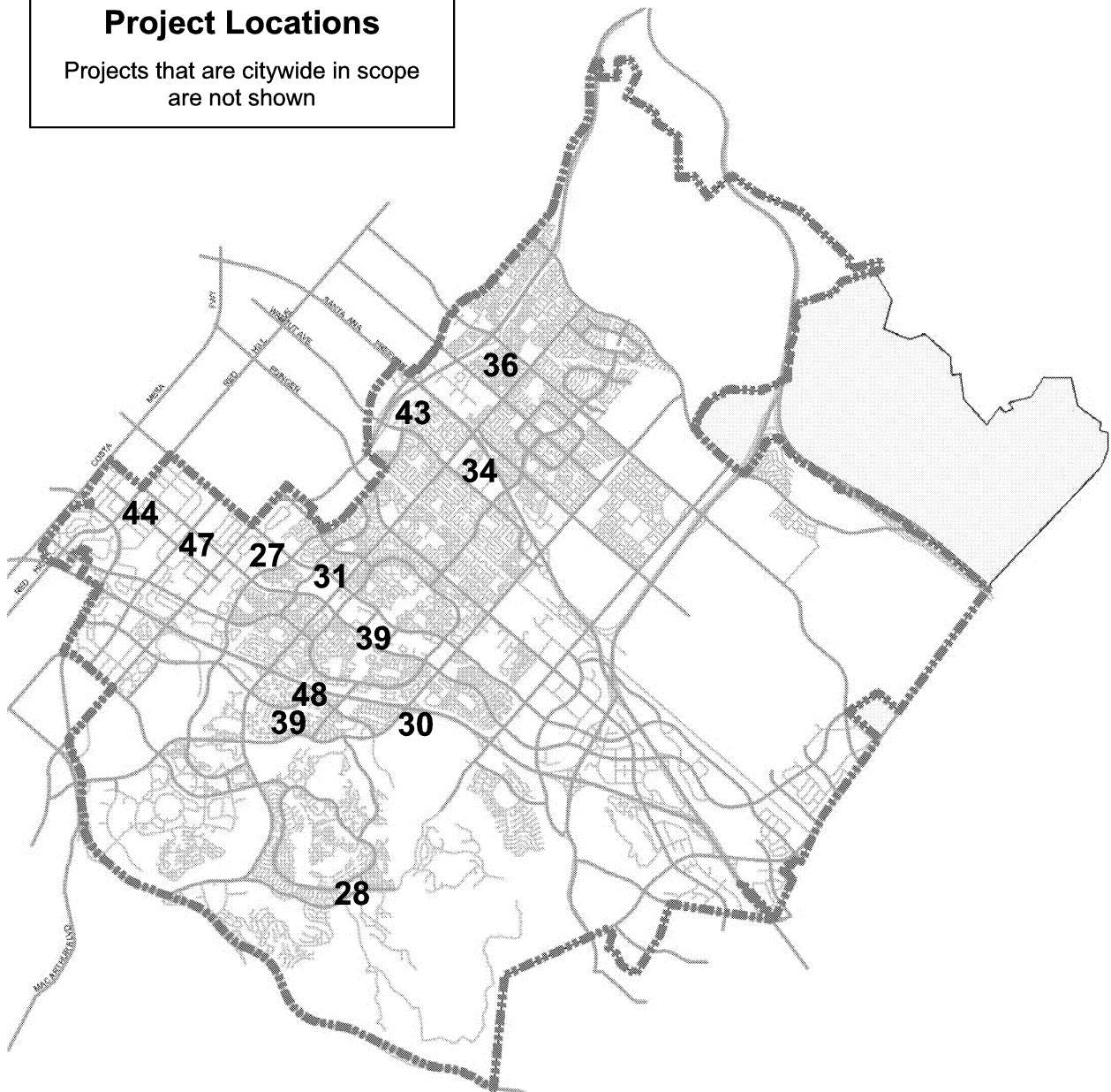
- |     |                                                                                                                                                                                       |             |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 22. | Fixed Guideway Project<br>Initiate the environmental phase of a fixed guideway project between the Spectrum and the Great Park.                                                       | \$5,200,000 |
| 23. | Spectrum Park and Ride Facility at Jeffrey/I-5<br>Initiate design and construction of a park and ride facility of vacant parcel on the northeast corner of Jeffrey Rd and Walnut Ave. | \$300,000   |

<b>New Construction Funding Total</b>	<b>\$17,676,223</b>
---------------------------------------	---------------------

# 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**

- |     |                                                               |          |
|-----|---------------------------------------------------------------|----------|
| 24. | FY 2008/09 Off-Street Bicycle Trail Rehabilitation            | \$73,000 |
|     | Rehabilitation of various off-street bicycle trails citywide. |          |

### **Bridges**

- |     |                                                        |             |
|-----|--------------------------------------------------------|-------------|
| 25. | FY 2008/09 Bridge Inspection Service                   | \$45,000    |
|     | Bridge inspection citywide.                            |             |
| 26. | FY 2008/09 Bridge Maintenance & Repair                 | \$1,000,000 |
|     | Bridge maintenance and repair/rehabilitation citywide. |             |

### **Facilities**

- |     |                                                                                                                                                                                                                                                                                                          |           |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 27. | FY 2008-09 Child Care Program (ICCP) Rehabilitation                                                                                                                                                                                                                                                      | \$104,968 |
|     | Rehabilitation of portable rooms for the Irvine Child Care Program.\Work includes the replacement and repair of interior and exterior portable rooms to prevent deterioration and to prolong the useful life of the portable units. The Irvine Child Care Program reimburses the City for all the costs. |           |

### **Landscape – Parksapes**

- |     |                                                                                    |           |
|-----|------------------------------------------------------------------------------------|-----------|
| 28. | FY 2008/09 Community Park Landscape Rehabilitation                                 | \$435,000 |
|     | Landscape rehabilitation for Turtle Community Park.                                |           |
| 29. | FY 2008/09 Turf Athletic Field Rehabilitation                                      | \$250,000 |
|     | Landscape rehabilitation for turf athletic fields as needed.                       |           |
| 30. | Jeffrey Bike Bridge Landscaping                                                    | \$427,256 |
|     | Landscape rehabilitation for the slopes surrounding the Jeffrey/I-405 bike Bridge. |           |

### **Landscape – Streetscapes**

- |     |                                                               |           |
|-----|---------------------------------------------------------------|-----------|
| 31. | FY 2008/09 Street Landscape Rehabilitation                    | \$720,000 |
|     | Street landscape rehabilitation in the Westpark Village area. |           |

## **Capital Improvement Program Rehabilitation Projects**

### **Parking Lots**

- |     |                                                             |          |
|-----|-------------------------------------------------------------|----------|
| 32. | FY 2008/09 Parking Lot Rehabilitation                       | \$73,000 |
|     | Rehabilitation and repair of various parking lots citywide. |          |

### **Parks**

- |     |                                                 |           |
|-----|-------------------------------------------------|-----------|
| 33. | FY 2008/09 Neighborhood Park Rehabilitation     | \$366,000 |
|     | Landscape rehabilitation for Riparian Corridor. |           |

- |     |                                                                                             |           |
|-----|---------------------------------------------------------------------------------------------|-----------|
| 34. | FY 2008-09 Community Park Playground Equipment Rehabilitation for ADA and Safety Compliance | \$121,552 |
|-----|---------------------------------------------------------------------------------------------|-----------|

Due to regional development, as well as Americans with Disabilities Act (ADA) and State Safety requirements, new playground equipment will be installed at Heritage Community Park. The new equipment will provide increase accessibility and usage (i.e., capacity increase) of the playground equipment, as well as incorporate new safety features that reduce tripping, strangulation, and injuries due to falling. The installation of new playground equipment will occur in conjunction with on-going rehabilitation endeavors.

- |     |                                                                                                |           |
|-----|------------------------------------------------------------------------------------------------|-----------|
| 35. | FY 2008-09 Neighborhood Park Playground Equipment Rehabilitation for ADA and Safety Compliance | \$444,701 |
|-----|------------------------------------------------------------------------------------------------|-----------|

Due to regional development, as well as Americans with Disabilities Act (ADA) and State Safety requirements, new playground equipment will be installed at Brywood Park, Racquet Club Park, and San Leandro Park neighborhood parks. The new equipment will provide increase accessibility and usage (i.e., capacity increase) of the playground equipment, as well as incorporate new safety features that reduce tripping, strangulation, and injuries due to falling. The installation of new playground equipment will occur in conjunction with on-going rehabilitation endeavors. Due to regional development, as well as Americans with Disabilities Act (ADA) and State Safety requirements, new playground equipment will be installed at Heritage Community Park. The new equipment will provide increase accessibility and usage (i.e., capacity increase) of the playground equipment, as well as incorporate new safety features that reduce tripping, strangulation, and injuries due to falling. The installation of new playground equipment will occur in conjunction with on-going rehabilitation endeavors.

- |     |                                                                                                                                                                                                                                                                                                                                                               |          |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 36. | Northwood Monument Signage                                                                                                                                                                                                                                                                                                                                    | \$13,370 |
|     | New monument sign at Northwood Community Park to express Gratitude and Honor recognizing individuals who sacrificed their lives while serving in Afghanistan and Iraq and recognizing others for their service. The original funding of \$150,000 is planned to be supplemented with community, private sector and in-kind donations to complete the project. |          |

## **Capital Improvement Program Rehabilitation Projects**

### **Streets and Drainage**

- |     |                                                                                                                                                                                                                                                                                               |             |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 37. | FY 2008/09 ADA Handicap Ramps<br>Rehabilitation and upgrades to various access ramps throughout the City.                                                                                                                                                                                     | \$52,500    |
| 38. | FY 2008/09 Curbs, Gutters and Sidewalks<br>Rehabilitation and repair of various curbs, gutters and sidewalks citywide.                                                                                                                                                                        | \$130,000   |
| 39. | FY 2008/09 Local Street Rehabilitation<br>Local street pavement rehabilitation for the villages of University Park and Woodbridge.                                                                                                                                                            | \$1,940,000 |
| 40. | FY 2008/09 Pavement Management Program<br>All services related to management and maintenance of the City's pavement management program and data integration.                                                                                                                                  | \$140,000   |
| 41. | FY 2008/09 Rehabilitation Program Development<br>Initiate preliminary engineering, data integration, and related studies for subsequent arterial and local street rehabilitation projects. Materials reports are used to determine accurate cost estimates and recommend pavement treatments. | \$140,000   |
| 42. | FY 2008/09 Storm Drain Rehabilitation & Upgrades<br>Rehabilitation and upgrades of storm drains citywide.                                                                                                                                                                                     | \$200,000   |
| 43. | Jamboree Road Rehabilitation (I-5 SB Ramp to I-5 NB Ramp)<br>Final design for pavement rehabilitation on Jamboree Road from I-5 SB Ramp to I-5 NB Ramp.                                                                                                                                       | \$150,000   |
| 44. | Redhill Avenue Rehabilitation (Reynolds to Deere)<br>Pavement rehabilitation on Redhill Avenue from Reynolds to Deere.                                                                                                                                                                        | \$2,545,000 |

### **Traffic Signals**

- |     |                                                                                                                                                                                                                                                                                       |             |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 45. | Citywide Rehabilitation/Upgrades<br>Citywide rehabilitation and upgrades to traffic signal systems including CCTV's at Culver/Deerfield and Culver/Warner.                                                                                                                            | \$231,600   |
| 46. | FY 2008/09 ITEMS Rehabilitation & Upgrades<br>Conversion and rehabilitation of existing traffic signal equipment that is not compatible with the adopted Caltrans 2070 controllers. Rehabilitate the City's current traffic control and signal systems to provide a more stable fiber | \$1,448,200 |



## **Capital Improvement Program Rehabilitation Projects**

communication backbone, replace aging hardware to current standards, keep the central control software up-to-date.

- |     |                                                                                                                                                                                                                               |           |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 47. | Michelson Drive Signal Coordination                                                                                                                                                                                           | \$300,000 |
|     | Project will include the development and implementation of timing plans, installation of interconnect and two CCTV's and modifications to the traffic control systems on Michelson Drive from MacArthur Blvd to Culver Drive. |           |
| 48. | Miscellaneous Signal & ITRAC Modifications/Upgrades                                                                                                                                                                           | \$65,000  |
|     | Miscellaneous signal and ITRAC computer replacement and modifications of various system components.                                                                                                                           |           |

<b>Rehabilitation Funding Total</b>	<b>\$11,416,147</b>
-------------------------------------	---------------------

## **Capital Improvement Program Maintenance and Other**

### **Streets and Drainage**

- |     |                                                                                                      |             |
|-----|------------------------------------------------------------------------------------------------------|-------------|
| 49. | FY 2008/09 Slurry Seal, Street Preparation and Maintenance                                           | \$2,260,000 |
|     | Preventative maintenance of various public roadways throughout the City based on a seven year cycle. |             |

### **Miscellaneous – Other**

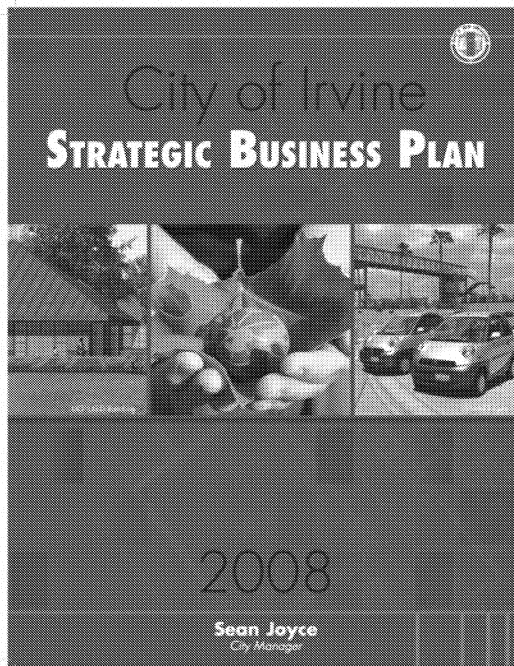
- |     |                                                        |         |
|-----|--------------------------------------------------------|---------|
| 50. | GMA #8 Administration                                  | \$3,500 |
|     | City staff administration of Growth Management Area 8. |         |

<b>Maintenance and Other Funding Total</b>	<b>\$2,263,500</b>
--------------------------------------------	--------------------

# STRATEGIC BUSINESS PLAN

# Strategic Business Plan Summary

## 2008 Strategic Business Plan



The City of Irvine's Strategic Business Plan ([www.ci.irvine.ca.us/about/strategic\\_business\\_plan/default.asp](http://www.ci.irvine.ca.us/about/strategic_business_plan/default.asp)) is a separate and distinct document from the City's annual budget. The first City of Irvine Strategic Business Plan (SBP) was adopted in 1994 to help the City Council assess the effect of 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 Strategic Business Plan document additionally outlines the City's adopted strategic goals and the strategies that the City is pursuing to achieve these goals. The City's four strategic goals are: to maintain a clean and well maintained environment, to maintain a safe community, to foster economic prosperity and a livable community and to provide cost effective and quality government services.

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 allocations. Fiscal year 2008-09 projections in the Business Plan will not precisely match the budget because the budget document incorporates more recent economic and financial information as well as recent organizational changes and restructurings. Another reason that the numbers will not be exactly the same in the two documents is because they are calculated in different ways: the Strategic Business Plan makes future projections based on existing budgetary relationships while the annual budget document is based on an itemized analysis of supply, contract, and staffing needs required to meet established service standards and City Council priorities. As a result, the Strategic Business Plan provides a "big-picture," long-term outlook while the annual budget is a detailed, short-term plan.

# Strategic Business Plan Summary

## Operating Environment

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

- Irvine has an opportunity to expand its influence as a clean-technology research and development hub and employment leader, attracting the jobs of the future in the emerging field of Clean Technology.
- The City faces increasing service demands and growing costs in a period of constrained revenue growth.
- The State of California's budget deficit is projected to exceed \$14-16 billion in FY 2008-09 which could result in the State borrowing property tax or other revenues from the City.
- The Southern California Association of Government's (SCAG) has pressured the City to accommodate more housing units.
- Irvine has accumulated a significant contingency reserve fund to help it weather cyclical downturns in the economy.

## Economic Climate

The economy has slowed dramatically, and although a recession has not yet been officially declared at the time of this writing, many economists now speculate that we are already in one. While only one of the three major institutional forecasts that the City uses in developing its financial projections called for a recession, all three of them have forecast very slow growth. Whether or not current economic conditions meet the technical definition of a recession, it is clear that the economy is slowing to such an extent that it at least feels like a recession, and, at this point, we are grappling with the realities of flattening City revenues and a declining economic environment.

Fortunately, City policy makers have had the foresight to set aside the surpluses enjoyed in better economic times. At the end of FY 2007-08, it is projected that the City will have nearly \$20.8 million, or 15% of operating budget appropriations, set aside in its Contingency Reserve Fund. The Contingency Reserve Fund can, for a period of time, provide a crucial buffer for the City should the economy deteriorate beyond expectations. In addition, the City also has substantial funding set aside in its Asset Management Plan fund (AMP) which has been designated to help meet long-term City rehabilitation needs.

## Population and Development: The Five-Year Forecast

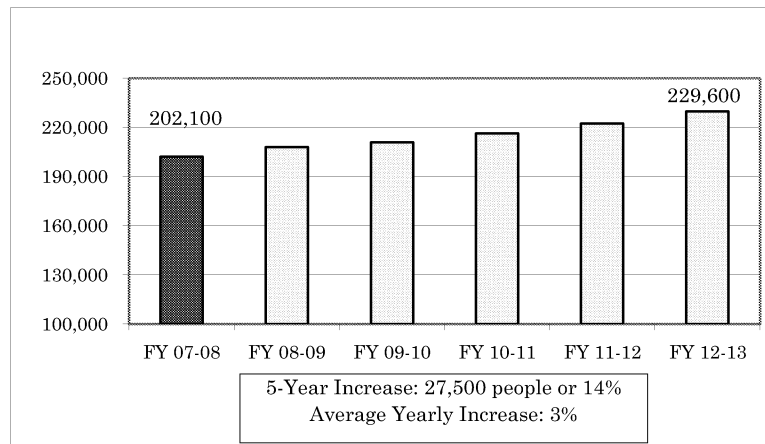
The second key variable important to the City's financial forecast, aside from the economic climate, is the expectation for growth in City population and infrastructure inventory. Demand for City services increases correspondingly with increases in citywide population and infrastructure. The following charts summarize the anticipated increases in population,

# Strategic Business Plan Summary

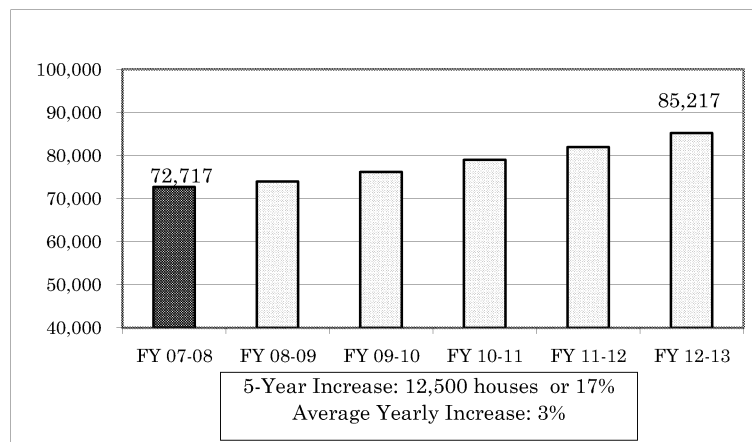
housing units, commercial development, and infrastructure inventory such as park acres, open space, civic facilities, street lane miles, and street landscaping acres that impact the City's operating budget projections.

FY 2007-08 inventory numbers are year-end estimates made mid-year when updating the Strategic Business Plan document. As a result, some of the FY 2007-08 inventory estimates provided in the following charts may differ from what is found elsewhere in the budget document if an updated inventory estimate was later obtained in the time between the Strategic Business Plan was published and the budget document several months later.

## 5-Year Population Forecast

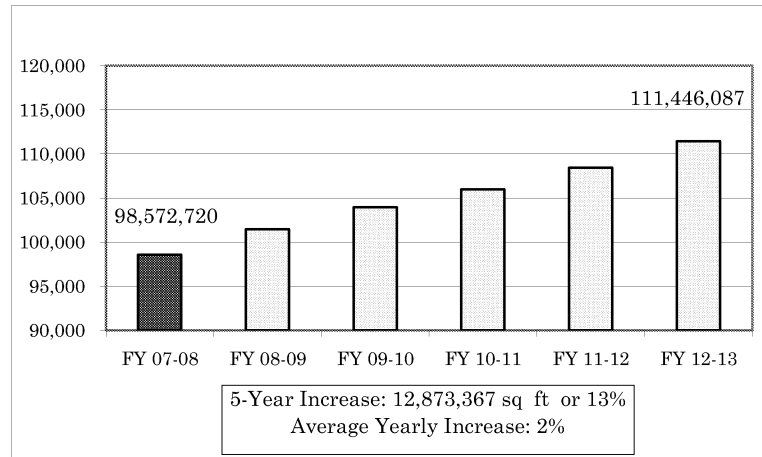


## 5-Year Housing Forecast

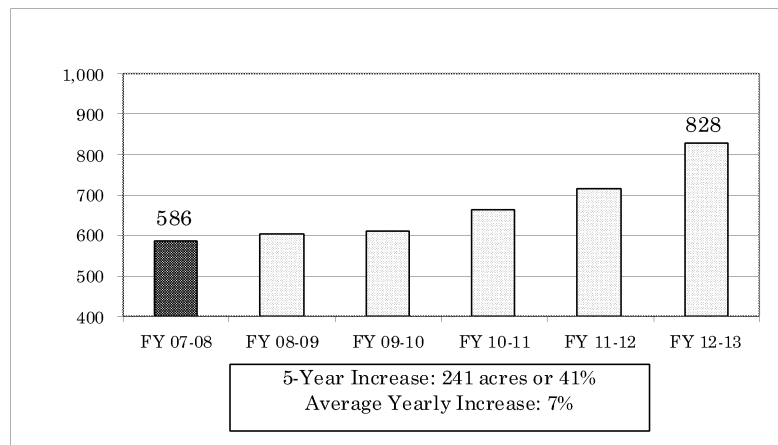


# Strategic Business Plan Summary

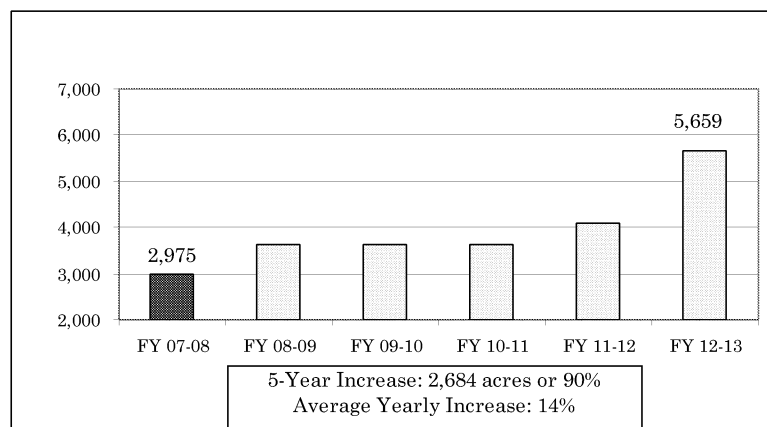
## 5-Year Non-residential Development Forecast



## 5-Year Park Acres & Special Facilities Forecast

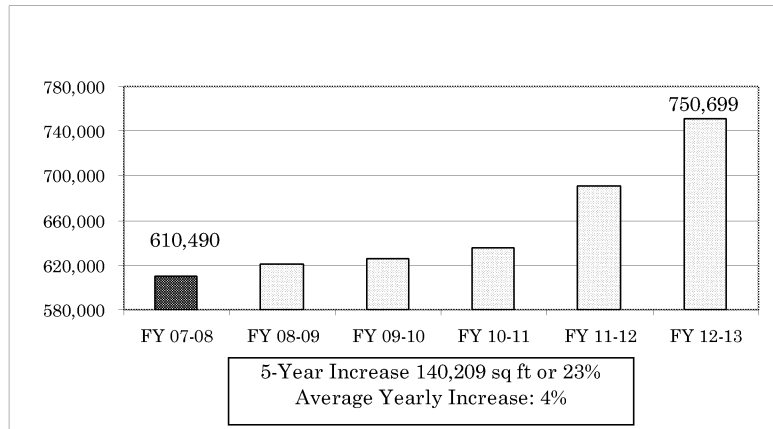


## 5-Year Open Space Acre Forecast

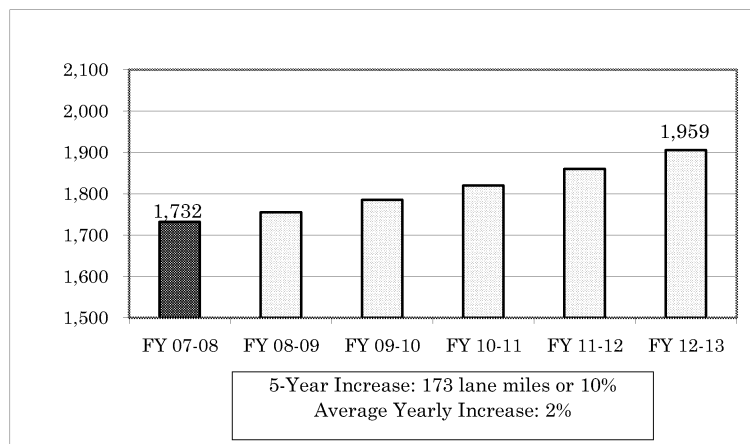


# Strategic Business Plan Summary

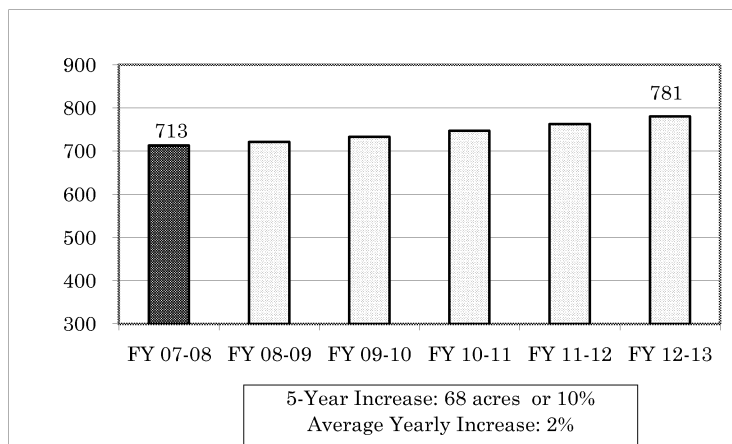
## 5-Year Civic Facilities Forecast



## 5-Year Street Lane Miles Forecast



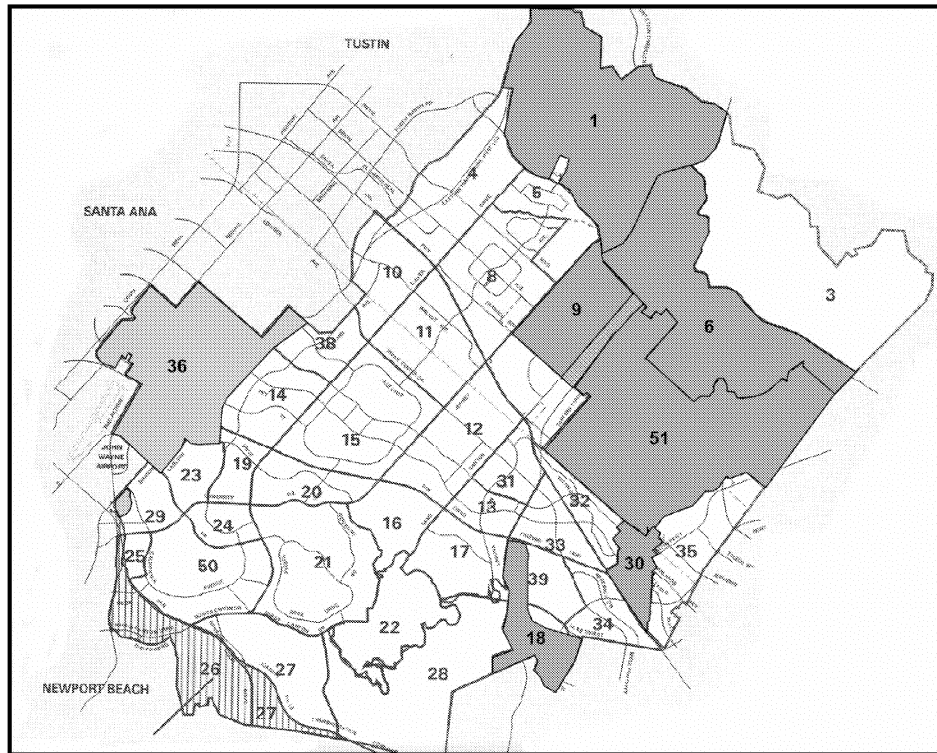
## 5-Year Street Landscape Acres Forecast





# Strategic Business Plan Summary

The shaded areas in the following map show where significant residential development is expected to occur over the next five years: Planning Areas 1 (Orchard Hills), 6 (Portola Springs), 9 (Woodbury), 18 (Laguna Crossing), 30 (Orange County Great Park), 36 (Irvine Business Complex), and 51 (Orange County Great Park). Over the next five years, the City is projecting the construction of 12,500 new residential units and 12.9 million square feet of commercial space.



## FY 2008-09 General Fund Budget

As required, the FY 2008-09 budget will be balanced and is anticipated to include the following:

- Maintenance of 1,755 lane miles of streets
- Maintenance of 605 acres of parks and special facility inventory, including two new Neighborhood Parks (14.8 acres) and the new Bommer Canyon trailhead (4.0 acres)
- Maintenance of 722 street landscape acres
- Maintenance of 621,109 square feet of Civic facilities
- Maintenance of 3,631 acres of open space, assuming responsibility for 656 new acres
- Maintenance of the new parking structure at the Irvine Transportation Center
- Operation of the new IBC Shuttle

# Strategic Business Plan Summary

- Hire 12 new police officers

## Five Year Fiscal Outlook

The City's five-year fiscal forecast also 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, as discussed in the Safe Community Chapter of the Strategic Business Plan, to fund needed facility improvements and additions
- An increase in public safety sworn officer staffing ratio per 1,000 population in FY 2008-09
- Ongoing 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 4.0% per year
- MOU increases reflecting agreements for FY 2008-09
- The utilization of \$1.5 million annually from the Asset Management Plan to help pay for infrastructure rehabilitation
- Funding for the IBC Shuttle of \$1.2 million in FY 2008-09 , \$1.9 million in FY 2009-10, \$2.0 million in FYs 2010-11 and 2011-12, and then \$2.1 million in FY 2012-13
- Funding to operate and maintain the new parking structure at the Irvine Transportation Center

The 2008 Business Plan forecast assumes a balanced budget for the first year of the forecast but then an imbalance in the following years. In any given fiscal year, however, the level of revenues, expenditures, and year-end surpluses 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.

The imbalance between revenues and expenditures in the final years of the forecast is primarily caused by an expectation for flattening City revenues due to the housing market recession and the slow-down in consumer spending. In addition, expenditures are increasing due to the costs associated with new programs and infrastructure such as the IBC Shuttle program and the parking structure at the Irvine Transportation Center. 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.

## Strategic Business Plan Summary

In percentage terms, the imbalance between revenues and expenditures is relatively small. The imbalance is largest in the fifth year of the forecast when it reaches 2.2% of revenues. This is small enough that a fairly minor adjustment in either projected revenues or expenditures will be enough to bring the projections back into balance. A minor expenditure reduction, for example, would ripple through all five years of the forecast resulting in savings in each year. Therefore, it is important to emphasize that the projections assume that there are no structural changes in the City's recurring revenues or expenditures, even though City management continuously evaluates opportunities for implementing operating efficiencies and City Council priorities.

The assumptions used in the model are fairly conservative (by choice) so it is also possible that the forecast imbalances are partially the result of conservative assumptions being compounded several years into the future.

Presented below is the General Fund Fiscal Summary Forecast for revenues and expenditures over the next five years.

### Summary of 5-Year General Fund Projected Financial Condition

Summary Forecast	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Total Revenues	\$148,000,000	\$150,041,000	\$158,233,000	\$167,789,000	\$178,399,000
Total Expenses	\$148,000,000	\$152,713,000	\$160,867,000	\$170,486,000	\$182,385,000
Forecast Balance	\$0	(\$2,672,000)	(\$2,634,000)	(\$2,697,000)	(\$3,986,000)

### Capital Improvement Program

The 2008 five-year Capital Improvement Program (CIP) forecast projects expenditures based on anticipated residential, commercial, and industrial development and the current condition of Irvine's infrastructure. CIP revenue projections are based on the same development forecast used throughout this plan and include available general funds, special revenues that can reasonably be expected to be received by the City over the five-year period, and grants that have been awarded to the City. Like the fiscal forecast for the General Fund, this forecast does not assume any structural change to the City's current recurring revenues or expenditures. This forecast evaluates the City's financial needs and resources as projected maintenance, rehabilitation, and new infrastructure development takes place over the next five years.

Implementation of the proposed projects over the next five years will maintain current standards for maintenance and rehabilitation of the City's infrastructure and facilities. The investment is also expected to improve the City's traffic flow as the City has budgeted funding over the next five years to upgrade the City's signal systems to newer and more effective technology.

Though there is an imbalance in the remaining years of the forecast, funding is fully in place for the first year of the forecast. In summary, funding has been identified for 100% of FY 2008-09 needs, 91% of FY 2009-10 needs, 90% of FY 2010-11 needs, 79% of FY 2011-12 needs, and 87% of the identified needs in FY 2012-13.

# Strategic Business Plan Summary

## Summary of 5-Year Rehabilitation and CIP Program

Summary Forecast	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Total Revenues	\$42,341,763	\$49,204,193	\$77,938,674	\$23,906,013	\$76,716,098
Total Expenditures	\$42,341,763	\$53,795,066	\$86,804,012	\$30,173,789	\$88,124,732
Forecast Need:	\$0	(\$4,590,873)	(\$8,865,338)	(\$6,267,776)	(\$11,408,634)

It is typical for future years of the capital project program to show imbalances due to the City's conservatism in estimating revenues. For example, the forecast of available revenues does not include potential grant funding that has not yet been secured. Historically, major arterial street rehabilitation projects have received 25% funding by grant sources. Other grant programs provide an even greater share of a project's costs. Irvine continues to be well positioned to receive such awards from granting agencies, especially with the recent passage of State Proposition 1B and the thirty year renewal of Orange County's Measure M transportation funding program. Successful acquisition of grant funds is expected to significantly improve the City's five-year funding plans for arterial roadways and circulation projects.

## Conclusion

The City of Irvine has taken proactive steps over time to prepare itself for cyclical downturns in the economy such as we are experiencing now. In addition to its long standing practice of conservative and responsible budgeting, the City has built up a Contingency Reserve Fund to a size that is 15% of its operating budget. The challenge that lies ahead is higher operating costs coupled with flattening revenues. While the 2008 Fiscal Forecast shows the General Fund and CIP budgets in balance, attention must shift to the outer years of the forecast. Prudent fiscal management and the utilization of new technology, practices, and standards to 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.

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.



# **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 ensures 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 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, Civic Center Maintenance & Operation, 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

# **Financial Policies**

## **Budget Policies**

financed from 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.

### ***Civic Center Facility Maintenance Fund***

- The Civic Center Facility Maintenance Fund was established in FY 2002-03. All maintenance, custodial, and staffing costs associated with the operation of the Civic Center are included. All expenses associated with facility maintenance are expensed from this fund with supporting revenues budgeted in the General Fund (and other Funds with offices at the Civic Center) on a per square foot basis and transferred monthly to the Civic Center Maintenance Fund.

### **Maintenance of Capital Assets and City Infrastructure**

- It is the City's intent to provide adequate annual funding to meet annual rehabilitation needs.
- The budget should provide sufficient funds for the regular repair and maintenance of all City of Irvine capital assets. 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

# **Financial Policies**

## **Budget Policies**

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.
- The Contingency Reserve may be used at the discretion of the City Council to:
  - Provide resources to make up for temporarily decreased revenues, such as State subventions.
  - Provide temporary resources In the event of an economic downturn while expenditure reductions are implemented.
  - Provide resources to meet emergency expenditures in the case of flood, fire, earthquake, slides, or other natural disasters.
- Whenever Contingency Reserve funds are used, the Reserve shall be replenished as soon as possible. Up to 50% of available carryover funds may be allocated to the Contingency Fund annually until the reserve is restored to 15% of Operational Expenditures.
- The City Council directs and approves the disposition of year-end fund balances. After City obligations are funded, \$500,000 of the Year-End Surplus shall be reserved for transfer to the Educational Partnership Fund for allocation to Irvine schools. Annual rehabilitation needs will be funded using Available Year-End Surplus funds. As a general rule, funds remaining after funding Reservations and Prior Allocations will be divided accordingly: 60% to new capital projects, 20% to City Council discretionary projects, and 20% to the Asset Management Plan.

### **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.



# Financial Policies

## Budget Policies

### ***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 and 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.
  - 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 adjustment within the General Fund (only) that does 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 2	Level 4	Level 4	Level 3	Level 1	Level 4	Level 5

- Level 1 – Budget Officer, Manager - Fiscal Services, Department Director
- Level 2 – Budget Officer, Manager of Fiscal Services, Department Director, City Manager
- Level 3 – Budget Officer, Manager of Fiscal Services, Department Director, City Manager, City Council
- Level 4 – Budget Officer, Manager of Fiscal Services, Department Director, City Manager, Finance Commission (Review), City Council
- Level 5 – Budget Officer, Manager of Fiscal Services, City Manager

# **Financial Policies**

## **Budget Policies**

### ***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 and Level: see approval matrix;
- 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.

### ***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.

# **Financial Policies**

## **Budget Policies**

### ***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.

#### ***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

# **Financial Policies**

## **Budget Policies**

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 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**

When feasible, costs will be charged directly to the appropriate Funds/Section/Service. Costs for internal services (insurance, duplicating, mail, telephone, vehicles, and technology) will be charged to the end user (Fund/Section/Service), with costs allocated using the most appropriate method (number of computers, employees, phones, etc.).

To ensure that appropriate fees for services and cost recovery level goals are being met, the City will conduct formal Cost of Services studies on a regular basis. A Cost of Services analysis for Development Services shall be conducted not less than every four years nor more than every two years. Based on the Cost of Services study, Development services and other fees as designated by the City Council shall include the cost of Departmental and general City overhead

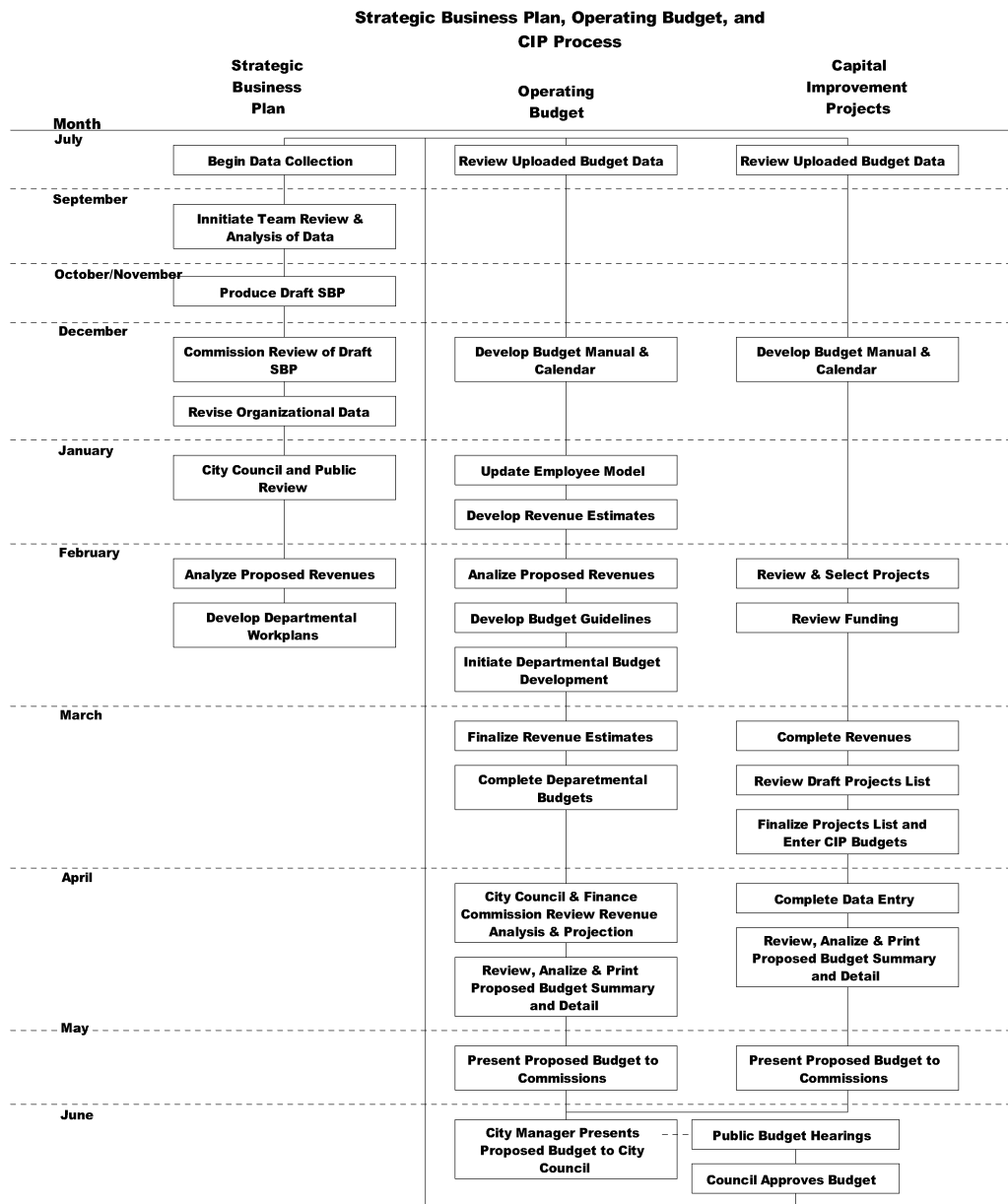
# Financial Policies

## Budget Policies

costs. 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:



# **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

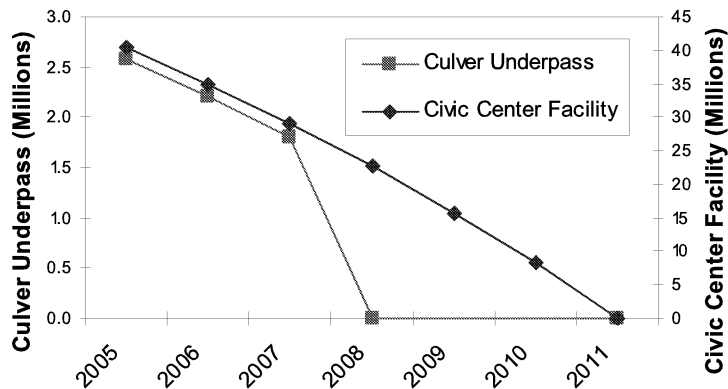
## Debt Limits

The tables below summarize the City's outstanding long-term debt obligations.

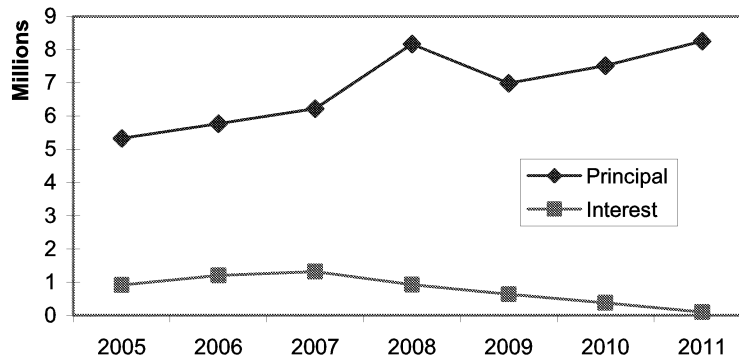
Outstanding City Debt  
Fiscal Years ended 2005 through 2009

Type of Debt	2005	2006	2007	2008	2009
Certificates of Participation					
<i>Culver Drive Underpass</i>	\$2,575,000	\$2,205,000	\$1,810,000	\$0	\$0
Lease Revenue Bonds					
<i>Civic Center Facility</i>	\$40,365,000	\$34,965,000	\$29,135,000	\$22,775,000	\$15,785,000
Total City Debt	\$42,940,000	\$37,170,000	\$30,945,000	\$22,775,000	\$15,785,000

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 \$7,063,273,630. The City has no outstanding general obligation bonds. The table below summarizes the City's debt limit margin over a three-year period:

#### Computation of debt limit margin Years ended 2006 through 2008

	2006	2007	2008
Assessed Valuation	\$41,117,011,207	\$44,331,408,804	\$47,088,490,864
Debit Limit - 15% of Assessed Valuation	\$6,167,551,681	\$6,649,711,321	\$7,063,273,630
Less - Outstanding Debt	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Legal Debt Margin	\$6,167,551,681	\$6,649,711,321	\$7,063,273,630

At this time, the City is considering debt funding for capital facilities sometime in the near future. The proposed facilities, timing, amount, and financing method(s) will be presented to the City Council for consideration at a future date.

# 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, and Special District Portfolio. These portfolios encompass all monies under the direct oversight of the Treasurer and include the following funds:

General Fund	Capital Project
Debt Service	Trust & Agency
Proprietary	Redevelopment Agency
Special Revenue	Other Funds (which may 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.

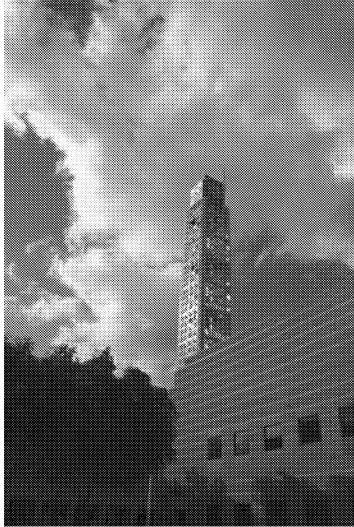
- The Development Fee deferred revenues from the prior fiscal year will be recognized and posted to the appropriate current year revenue accounts during the new fiscal year.
- Beginning in April of each fiscal year, Community Development and Public Works Staff will provide an estimate by the 10<sup>th</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, the City of Irvine will increase from its current size of 66 square miles to 74 square miles at build-out. Irvine is the largest city in Orange County (in square miles). The City contracts for fire and medical services with the Orange County Fire Authority (a joint-powers organization), and has three independent districts: library, educational and utility services. The Irvine Ranch Water District provides water and sewer service. Services provided by the City include animal control; building and safety regulation

and inspection; general administrative services; planning and zoning; police; public facility and capital improvement construction; recreation and cultural programs; open space administration; street lighting; street maintenance; landscape maintenance; and transportation management.

## City of Irvine Data:

<b>Date of Incorporation</b>	December 28, 1971
<b>Form of Government</b>	Charter Law, City Council – City Manager
<b>Incorporated Area</b>	66 miles
<b>Sphere of Influence Area</b>	74 miles
<b>Parks and Landscape Areas</b>	
Community Parks	18
Neighborhood Parks	35
Athletic Infields	43
Sports Fields (acres)	125
Open Space / Greenbelts (acres)	3,631
Streetscape (acres)	722
<b>Circulation System</b>	1,755 lane miles
<b>Population</b>	
FY 2008-09 (Est.)	208,000
FY 2007-08	202,100
FY 2006-07	194,000

## General Information and Irvine Profile

<b>Ethnicity<sup>1</sup></b>	White	51%
	Asian	35%
	Hispanic	9%
	Black	2%
	Other	3%
<b>Median Age<sup>1</sup></b>	All Ethnicities	35
<b>Registered Voters<sup>2</sup></b>	as of February 2008	102,143
<b>Education<sup>1</sup></b>	High School Graduates	97%
	College Graduates	66%
<b>Housing</b>	Dwelling Units	74,000
	Median Value <sup>3</sup>	\$610,000
	<i>(Single Family &amp; Condominiums)</i>	
	Average Rent <sup>4</sup>	\$2,100
	<i>(1, 2, &amp; 3 Bedroom Apartments)</i>	
<b>Median Household Income<sup>1</sup></b>		\$84,270

### City of Irvine General Information:



<b>Irvine Unified School District</b>		<b><u>Enrollment</u></b>
22	Elementary schools	13,200
7	Junior High schools	4,100
6	High schools	8,700

<b>Colleges</b>		<b><u>Enrollment</u></b>
	University of California, Irvine	25,000
	Concordia University	2,400
	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)

**Assessed Valuation**

Total Assessed Value:	\$41,322,909,393
Secured:	\$41,325,388,543
Unsecured:	\$ 3,057,594,513

**Employment Base** 195,000

<b>Top Employers<sup>5</sup></b>	<b><u>Company</u></b>	<b><u>Employees</u></b>
	Allergan (Pharmaceutical)	1,900
	Irvine Unified School District (Education)	4,200
	Parker Hannifin (Aircraft Parts)	1,700
	University of California, Irvine (Education)*	12,771

\*does not include College of Medicine and Medical Center

<sup>1</sup>Source: 2006 American Community Survey

<sup>2</sup>Source: City of Irvine, Clerks Office

<sup>3</sup>Source: DataQuick-as of 2/29/08

<sup>4</sup>Source: Irvine Redevelopment

<sup>5</sup>Source: Irvine Police Department, Business Licenses

## General Information and Irvine Profile

<b>Top Employers (continued)</b>	Verizon Wireless (Communications)	2,200
	Washington Mutual Bank (Financial)	1,300
	St. John Knits (Knit Garments)	2,100

<b>Recreation &amp; Entertainment</b>	Irvine Barclay Theatre
	Irvine Meadow Amphitheater
	Spectrum Entertainment Center
	Wild Rivers Water Park
	Boomer's Recreation Center
	William Woollett Jr. Aquatics Center

<b>Data &amp; Information Sources</b>	State of California, Department of Finance	
	2006 American Community Survey	
	City of Irvine:	Budget and Business Planning Regulatory Affairs Finance Division Redevelopment City Clerks Office





# 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:</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>Allocation of Funds:</b>	Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.
<b>Appropriation:</b>	A specific amount of money authorized by the City Council for an approved work program.
<b>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>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.

## Glossary

<b>Assessed Valuation (Unsecured):</b>	The remainder of the assessment roll not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.
<b>AT&amp;SF:</b>	Atchison Topeka & Santa Fe Railroad
<b>Balanced Budget:</b>	A budget in which planned expenditures do not exceed planned revenues.
<b>Bonds:</b>	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
<b>Bond Refinancing:</b>	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.
<b>Brown Act:</b>	The Ralph M. Brown Act is a California law that insures that the public can attend and participate in meetings of local government.
<b>Budget Surplus:</b>	The difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses (as opposed to Year-End Surplus which may be used only for one-time expenses).
<b>Capital Equipment:</b>	Equipment (fixed assets) with a value of \$5,000 or more and with an expected life of more than one year, such as automobiles, microcomputers and furniture.
<b>Capital Expenditure:</b>	An expenditure for tangible property with an expected life greater than 2 years and a value greater than \$5,000 per item.
<b>Capital Improvement Program Budget (CIP):</b>	A multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities.
<b>CC:</b>	City Council – comprised of the Mayor and four City Council members who are elected at large by registered voters of the City. Council members each serve a four-year term and the Mayor serves a two-year term. The City of Irvine has a two-term limit for elected officials. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.
<b>CDBG:</b>	Community Development Block Grant – provides eligible metropolitan cities and urban counties with annual direct grants to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low- and moderate-income persons.

## Glossary

<b>CEQA:</b>	California Environmental Quality Act – a state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible.
<b>CERT:</b>	Community Emergency Response Training
<b>CFD:</b>	A special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.
<b>CIP:</b>	Capital Improvement Program, see <b><i>Capital Improvement Program Budget</i></b> .
<b>CMP:</b>	Congestion Management Plan – defines a network of state highways and arterials, level of service standards and related procedures.
<b>Consumer Price Index (CPI):</b>	A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.
<b>Contingency Reserve:</b>	The City has established policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve:
<b>COPS:</b>	Community Oriented Policing Services – a grant program that provides partial funding of salaries for several front line law enforcement positions.
<b>Cost Allocated:</b>	A method used to charge General Fund costs budgeted in one department to another department or another fund.
<b>CTC:</b>	California Transportation Commission – agency responsible for the programming and allocating of funds for the construction of highway, passenger rail and transit improvements throughout California.
<b>CUP:</b>	Conditional Use Permit – allows a city or county to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district, through a public hearing process.
<b>DARE:</b>	Drug Abuse Resistance Program – a police officer-led series of classroom lessons that teaches children from kindergarten through 12th grade how to resist peer pressure and live productive drug and violence-free lives.



# Glossary

<b>Debt Service:</b>	The payment of principal and interest on borrowed funds such as bonds.
<b>Department, (Function) Division, Section:</b>	Organizational units within the Operations Budget that group resources together for providing related types of services.
<b>Discretionary Funding Opportunities:</b>	Pertains to funds, grants, or other resources that are not restricted as to use.
<b>EEMP:</b>	Environmental Enhancement Mitigation – state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.
<b>E/FTC:</b>	Eastern/Foothill Transportation Corridor – network of toll roads extending from Anaheim Hills south to Coto de Caza.
<b>EIR:</b>	Environmental Impact Report – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and to disclose possible ways to reduce or avoid the possible environmental damage. CEQA requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.
<b>Encumbrance:</b>	An amount of money committed for the payment of goods and services not yet received or paid for.
<b>ETRPA:</b>	El Toro Reuse Planning Authority – a joint powers planning agency comprised of representatives of the cities of Aliso Viejo, Dana Point, Irvine, Lake Forest, Laguna Hills, Laguna Niguel, Laguna Beach, Laguna Woods, Mission Viejo and Rancho Santa Margarita.
<b>Expenditure:</b>	The actual payment for goods and services.
<b>Fees:</b>	A general term used for any charge levied by government for providing a service or permitting an activity.
<b>Fiscal Year:</b>	Any period of 12 consecutive months designated as the budget year. The City's budget year begins on July 1 and ends on June 30.
<b>"FOR" Families Program:</b>	A Community Service program designed to strengthen families by providing support to individuals and families experiencing stress through short-term support, peer advisement and referral services, self-help groups, and information related to parenting, stress reduction, substance abuse, and money management.

# Glossary

<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>General Plan</b> .
<b>Grants:</b>	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

## Glossary

<b>GSP:</b>	Gross State Product – the total of the goods and services produced by labor and property located in the State of California.
<b>HOME Program:</b>	Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately owned dwellings.
<b>HUD:</b>	U.S. Department of Housing and Urban Development
<b>IADHS:</b>	Irvine Adult Day Health Services – offers day-care programs to frail elderly and disabled adults over 50 who reside in Irvine, Newport Beach, Tustin, Corona Del Mar and surrounding areas
<b>IBC:</b>	Irvine Business Complex
<b>IBTOC:</b>	Irvine Barclay Theater Operating Company – a private not-for-profit performing arts organization.
<b>ICCC:</b>	Irvine Child Care Project – a Joint Powers Authority between the City of Irvine and the Irvine Unified School District that promotes quality before and after school child care through financial assistance to children from low-income working families through community-based, non-profit organizations located on elementary school sites for children of families who live and/or work in Irvine.
<b>ICDCOC:</b>	Irvine Child Development Center Operations Corporation – company contracted by the City to operate and provide child care services at the City-owned Child Development Center at the Civic Center.
<b>IFAC:</b>	Irvine Fine Arts Center – City-operated arts facility located at Heritage Park offering classes, exhibitions, visual arts programming, and specialized studios for painting, ceramics, photography, jewelry, culinary arts and more.
<b>IFAS:</b>	Integrated Financial Accounting System – computerized accounting system used to coordinate the City's purchasing and general accounting procedures.
<b>Inputs:</b>	Resources (e.g. dollars, staff, and other assets) required to accomplish a job or provide a service.
<b>Inter-Fund Transfers:</b>	Payments from one fund to another fund, primarily for work or services provided.

## Glossary

<b>IRWD:</b>	Irvine Ranch Water District – provides domestic water service, sewage collection, and water reclamation for the city of Irvine and portions of surrounding communities.
<b>ITA:</b>	Irvine Transportation Authority – a decision-making body that can be activated to address current transportation issues within the City.
<b>ITAM:</b>	Irvine Transportation Analysis Model – the City’s computerized analytical tool used by traffic engineers and transportation planners to predict traffic conditions. ITAM is designed to simulate driver behavior by replicating land use, socioeconomic and roadway conditions. The results assist the City in planning needed roadway improvements, traffic signal coordination, monitoring traffic and evaluating the impacts of new development.
<b>ITC:</b>	Irvine Transportation Center – a regional multi-modal transportation center served by Amtrak and Metrolink trains and OCTA buses.
<b>ITRAC:</b>	Irvine Traffic Research and Control Center – manages, operates and maintains the City’s master traffic signal system computer to analyze/implement traffic signal timing and coordination parameters.
<b>IUSD:</b>	Irvine Unified School District – local school district comprised of 22 elementary schools, 5 middle schools, 4 comprehensive high schools, and 1 continuation high school.
<b>IVC:</b>	Irvine Valley College – two year Public Community College located in Irvine.
<b>LAEDC:</b>	Los Angeles Economic Development Corporation
<b>LAFCO:</b>	Local Agency Formation Commission – reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies.
<b>LAIF:</b>	Local Agency Investment Fund – a voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
<b>Lease-Purchase Agreement:</b>	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
<b>Level of Effort:</b>	Generally used to identify the number of staff providing a particular service.

## Glossary

<b>Level of Services:</b>	Generally used to define the existing or current services, programs and facilities provided by government.
<b>Levy:</b>	To impose taxes, special assessments, or service charges, for the support of governmental activities.
<b>LLEBG:</b>	Local Law Enforcement Block Grant
<b>LLPM:</b>	Landscape, Lighting, and Park Maintenance – an assessment district to provide funds for park and parkway landscaping, lighting, and park maintenance. The budget is detailed in Fund 119
<b>Long-term Debt:</b>	Debt with a maturity of more than one year after issuance.
<b>MCAS:</b>	Marine Corps Air Station
<b>Measure M:</b>	Countywide sales tax measure used to fund a variety of transportation-related projects.
<b>M-GMA:</b>	Measure M Growth Management Area – county grant program that provides funding for projects that benefit the greatest number of jurisdictions within a designated growth management area (GMA) in Orange County. The primary objective of this program is to address current traffic deficiencies and the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
<b>M-RIP:</b>	Measure M Regional Interchange Program – county grant program that provides funding for freeway and transit way interchanges with arterial highways.
<b>M-SIP:</b>	Measure M Signal Improvement Program – county grant program provides funding for improved operation and management of signal systems and traffic congestion. Eligible projects include signal coordination, system detection, expert systems, and system communication.
<b>M-Turnback:</b>	The non-competitive portion of the sales tax revenue generated through Measure M that is "turned back" to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.

## Glossary

<b>Modified Accrual Basis of Accounting:</b>	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
<b>MOU:</b>	Memorandum of Understanding – agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
<b>(N):</b>	Identifies a budgeted staff position as new.
<b>NITM:</b>	North Irvine Transportation Mitigation project.
<b>Non-routine Capital Expenditures:</b>	Budgeted or appropriated funds for emergency, unplanned, or immediate needs for a CIP project. Non-routine capital expenditures are considered as projects or capital expenditures outside the normal course of the Strategic Business Plan's five-year planning process for CIP projects and growth related infrastructure development.
<b>NPDES:</b>	National Pollutant Discharge Elimination System – a permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
<b>Objective:</b>	Describes an outcome to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.
<b>OCFA:</b>	Orange County Fire Authority – agency that provides fire prevention/suppression and emergency services to 23 jurisdictions within Orange County.
<b>OCFHC:</b>	Orange County Fair Housing Council – a private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal Fair Housing laws.
<b>OCGP:</b>	Orange Country Great Park
<b>OCGPC:</b>	Orange County Great Park Corporation
<b>OCIP:</b>	Orange County Investment Pool – a pooling of cash by county, local agencies and school districts for investment purposes run by the County Treasurer.

## Glossary

<b>OCTA:</b>	Orange County Transportation Authority – regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County.
<b>OCTAM:</b>	Orange County Transportation Analysis Model
<b>OCUTT:</b>	Orange County Unified Transportation Trust
<b>Operating Budget:</b>	A budget for General Fund department service delivery expenditure such as salaries, utilities, and supplies. The day-to-day costs of delivering City services.
<b>Ordinances:</b>	A formal legislative enactment by the governing board (i.e., City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.
<b>Outputs:</b>	The general results expected from programs and functions.
<b>Part I Crimes:</b>	The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.
<b>Part II Crimes:</b>	All other criminal offenses not defined as Part I crimes.
<b>Performance Budget:</b>	A budget wherein expenditures are tied to the measurable performance of activities and work programs.
<b>Performance Measurements:</b>	Statistical measures that are collected to show the impact of dollars spent on City services.
<b>PERS:</b>	Public Employee's Retirement System – provides retirement and health benefit services to members from State, school districts and local public agencies.
<b>Personnel Expenses:</b>	Salaries and fringe benefits such as pensions and insurance for full-time and part-time employees of the City.
<b>PMS:</b>	Pavement Management System – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective
<b>POST:</b>	Peace Officer Standards and Training

## Glossary

<b>PQI:</b>	Pavement Quality Index – a scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.
<b>Priority E Calls:</b>	Refers to the most serious calls for emergency response for serious emergencies, in-progress calls, and potentially life-threatening incidents that require a Code 3 response.
<b>Priority I Calls:</b>	Refers to calls for emergency response for serious emergencies, in-progress calls, and potentially life-threatening incidents that <b>do not</b> require a Code 3 response.
<b>Program:</b>	Represents major areas or support functions; they are defined as a service provided to citizens, other departments, or other agencies.
<b>Program Budget:</b>	A budget wherein expenditures are displayed primarily on programs of work and only secondarily by the character and object class of the expenditure.
<b>Property Tax:</b>	A tax levied on the assessed value of real property; also known as ad valorem tax. In California, this tax is limited to 1% with the exception of pre-Proposition 13 approved bond debt service.
<b>Proposition 218:</b>	On November 5, 1996, the California electorate approved Proposition 218, the self-titled “Right to Vote on Taxes Act.” Proposition 218 adds articles XIIIC and XIID to the California Constitution and makes numerous changes to local government finance law. Public officials are required to conduct the public’s business in compliance with Proposition 218.
<b>RDA:</b>	Redevelopment Agency - oversight for the redevelopment process is provided by the Redevelopment Agency of the City of Irvine, which is governed by a 5 member Board approved by the City Council.
<b>Resolution:</b>	A special or temporary order of a legislative body (e.g., City Council and Planning Commission) requiring less formality than an ordinance.
<b>Resources:</b>	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.
<b>Revenue:</b>	Annual income received by the City.
<b>ROW:</b>	Right of Way – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.



## Glossary

<b>RSTP:</b>	Regional Surface Transportation Program – federal and state funded grant program used for projects located on highway systems classified higher than local roads or rural minor collectors, bridges on any public highway, and transit systems.
<b>SCAG:</b>	Southern California Association of Governments – the Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management, and air quality.
<b>SDC:</b>	Systems Development Charge – fees that are collected when expansion, new development or an intensification of use occurs on property served by City infrastructure. The fees are used to fund the non-assessable portion of the construction of infrastructure (wastewater, storm water, transportation and park facilities) needed to support growth in the community and to recoup a portion of the community's investment in the infrastructure already in place.
<b>Service Center:</b>	Used for budgetary reporting, an organizational unit that provides a service that is distinct and unique. Various Sections within a Department that provide substantially similar services may be combined into one service Center – for instance, various Community Park Sections are combined into one Recreation and Park Services Service Center.
<b>SJHTC:</b>	San Joaquin Hills Transportation Corridor – toll road extending from Costa Mesa south to Laguna Niguel.
<b>SLTPP:</b>	State Local Transportation Partnership Program – funding program implemented in 1989 to contribute funds to locally funded transportation projects both on and off the State Highway System.
<b>Strategic Business Plan:</b>	A five-year planning “blueprint,” updated annually, that defines the City Council’s goals and evaluates the City’s financial capacity to achieve them. The Strategic Business Plan serves as the basis for the City’s annual budget.
<b>Strategic Technology Plan:</b>	A plan that defines the City’s strategic goals for technology and defines the steps and costs to implement the new technology system over a five-year period.
<b>TCA:</b>	Transportation Corridor Agency – agency formed in 1986 to plan, finance, construct and operate Orange County's 67-mile public toll road system.

## Glossary

<b>TEA:</b>	Tax Equity Allocation
<b>TIC:</b>	The Irvine Company – a privately held company best known for its comprehensive focus on quality of life in the balanced, sustainable communities it has planned and developed on the Irvine Ranch in Orange County, California.
<b>TMA:</b>	Transportation Management Association – an association comprised of employers and property owners that promotes the use of alternative forms of commuting to the single occupant vehicle. Traffic congestion relief and air quality benefits are the primary goals of the TMA.
<b>TMP:</b>	Transportation Management Plan – a plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion.
<b>TOT:</b>	Transient Occupancy Tax – an 8% tax added to the cost of renting a hotel room within the City. Also known as Hotel Tax.
<b>Traffic Enforcement Index:</b>	The number of moving citations divided by the number of injury accidents.
<b>Transportation Subventions:</b>	Funds from outside sources used to construct transportation improvements that must be used for specific projects.
<b>TRIPS:</b>	A transit service for Irvine seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.
<b>TRO:</b>	Trip Reduction Ordinance – an ordinance that requires employers with 50 or more employees and/or driving aged students reporting to one site at least 3 days a week, 6 months per year to participate in the program.
<b>TW2:</b>	Informational packet (“The Week that Was” – i.e., twtw, or tw2) sent out once a week to the City Council from the City Manager that includes issues of past, current, and future interest.
<b>UCI:</b>	University of California, Irvine – traditional four-year and graduate level research university that offers courses of study in a variety of subject areas.
<b>Unencumbered Appropriation:</b>	That portion of an allocation not yet expended or committed to a specific purpose.
<b>Unexpended Appropriation (V):</b>	That portion of an allocation not yet actually paid Identifies a budgeted staff position as vacant.

## Glossary

- VoIP:** Voice Over Internet Protocol – used to manage the delivery of voice information over the Internet.
- Year-End Surplus:** Funds remaining at the end of a fiscal year that are available for allocation for one-time purchases (not for on-going programs or services).