



2009-10 BUDGET



ADOPTED

IRVINE CITY OFFICIALS



SUKHEE KANG
Mayor



LARRY AGRAN
Mayor Pro Tem



STEVEN CHOI
Council Member



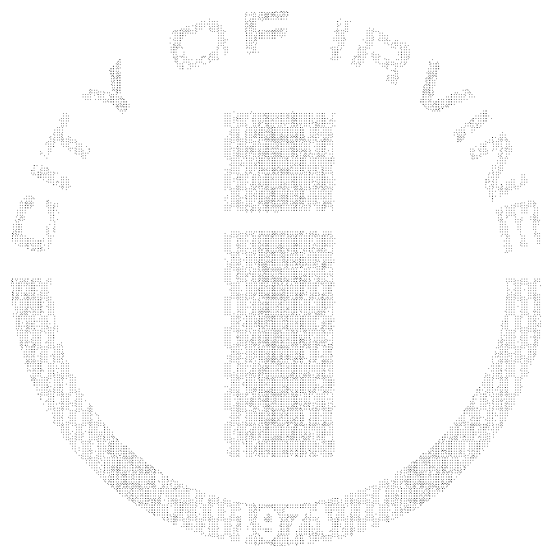
BETH KROM
Council Member



CHRISTINA SHEA
Council Woman

City Manager • Sean Joyce

Assistant City Manager.....	Sharon Landers
Assistant City Manager.....	Wally Kreutzen
Orange County Great Park CEO.....	Mike Ellzey
City Attorney.....	Phil Kohn
City Clerk.....	Sharie Apodaca
Director of Administrative Services.....	Rick Paikoff
Director of Community Development.....	Douglas Williford
Director of Community Services.....	Paula Burrier-Lund
Director of Public Safety.....	Dave Maggard
Director of Public Works.....	Manuel Gomez



About the cover.....

William Woollett Jr. Aquatics Center celebrated its Grand Opening on September 18, 2004 and is one of the finest aquatics centers in Southern California. This facility includes a competition pool, teaching pool, multi-purpose pool, administrative offices and locker rooms. William Woollett Jr. Aquatics Center provides year round activities for the community and is used by the Irvine Unified School District during the school year for classes and team activities. The Aquatics staff provides recreation programs for all ages and abilities from lap swims to the popular Learn to Swim program that promotes water safety awareness and education. The center is in high demand for special events such as the Irvine Swim League Championships, National Swim Championships, Pan Pacific Championships, the Janet Evans Invitational and various Special Olympic activities.

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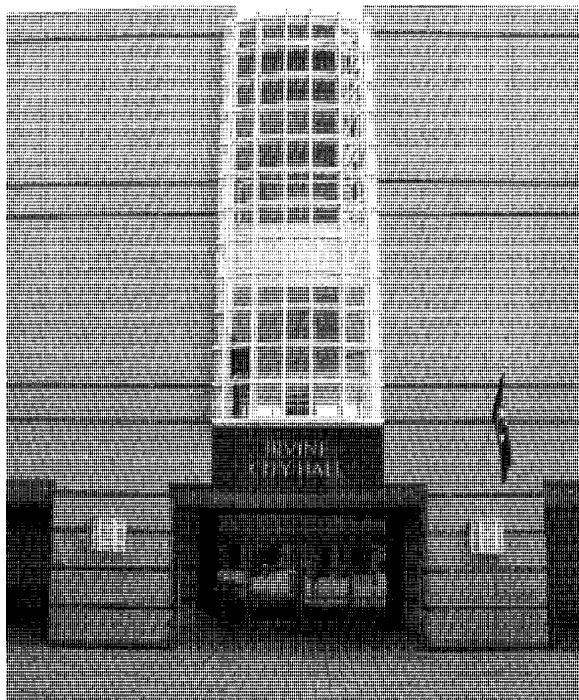
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Introduction

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 1st and ending June 30th.

Introduction

The budget is prepared by the Budget Office and Departmental Budget Coordinators under the supervision of the City Manager. The proposed budget is reviewed by the Finance Commission in public meetings in May, and transmitted to the City Council in June for review, public input, deliberation and adoption prior to the beginning of each new fiscal year (July 1st).

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

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

Budget Review

Irvine has two advisory commissions appointed by the City Council that are involved in the development and review of the annual budget. The Community Services Commission provides budget input and analysis about programs that relate to its particular areas of responsibility. The Finance Commission is specifically charged by the City Council to "review the City's General Fund, Capital Improvement Program, and Special Funds budget, including review of policies and procedures, timeframes, format, service delivery, funding

Introduction

alternatives, and City Council priorities.” Following the publication of the Proposed Budget, the Commissions hold public meetings to discuss the budget and to provide specific recommendations to the City Council.

Budget Adoption

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

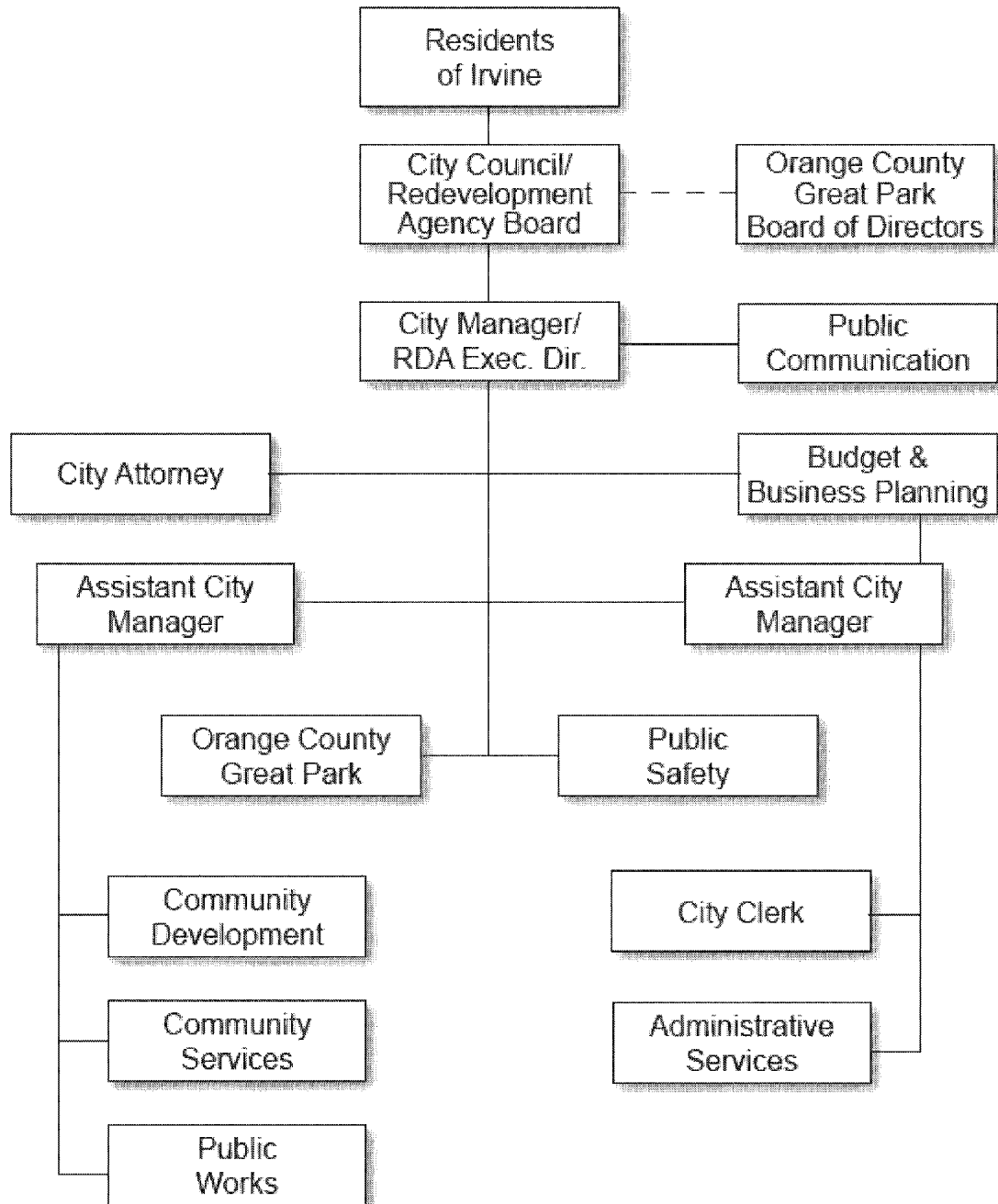
eligibility requirements imposed by the providers have been met. Budget development and budget adjustments utilize these same revenue and expenditure recognition timing policies and practices. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial 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.

Organizational Chart

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

Introduction



Introduction

General Contacts

Elected and Appointed Officials

City Council Members	(949) 724-6233
Community Services Commissions	(949) 724-6682
Finance Commission	(949) 724-6255
Orange County Great Park Board	(949) 724-7411
Planning Commission	(949) 724-6465
Senior Citizen's Council	(949) 724-6670

Administrative Offices

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

Introduction

Advisory Commissions

Community Services Commission

Shiva Farivar
Tim Cheng
Carol Liittschwager
Mariam Khosravani
Eric Johnson

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Finance Commission

Don Dressler
Omar Ezzeldine
Min Chai
John Duong
Jeffrey Lalloway

Chair
Vice-Chair
Commissioner
Commissioner
Commissioner

Planning Commission

Mary Ann Gaido
Doug Sheldon
Greg Smith
Nancy Neudorf
David Sparks

Chair
Vice-Chair
Chair Pro Tem
Commissioner
Commissioner

Senior Citizen's Council

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

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

Introduction

GFOA Distinguished Budget Presentation Award – FY 2008-09:



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 2008-09 beginning July 1, 2008. 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 2008-09:



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 2008-09 beginning July 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets the criteria for excellence established by CSMFO.

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

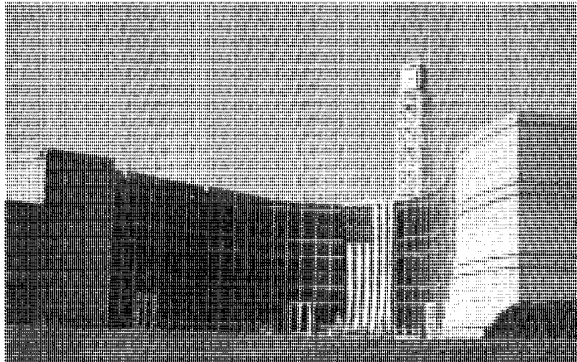
**City Manager's
Budget Message**

City Manager's Budget Message

TO: CITY COUNCIL

FROM: SEAN JOYCE, CITY MANAGER

I am pleased to present the operating budget for FY 2009-10. This budget responds to the economic downturn while reflecting 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.



Clearly, the main challenge facing the City in the year to come is preserving service delivery in a climate of national and regional economic decline. Fortunately, through its strategic fiscal planning process, the City has taken a proactive approach to ensuring service delivery is not adversely impacted by the current recessionary situation. In keeping with our long-standing tradition of prudent management of fiscal resources and thoughtful planning for the future, I am confident that the City of Irvine is positioned to face this challenge in a manner that will preserve essential services provided by the City to its constituents. The FY 2009-10 Budget effectively utilizes available resources to provide the staffing and

services necessary to accomplish the top priorities of our elected leadership. The FY 2009-10 budget reflects no significant changes in service levels from the previous fiscal year. The City will not waver in its commitment to maintaining a safe, mobile, and attractive community – features that have defined Irvine since its inception. In addition, the City has made a commitment to assist those in our community that may be impacted by cuts in social services traditionally provided by other governmental entities as well as promoting objectives such as environmental sustainability through the City's energy plan and mobility through its comprehensive approach to transportation.

Budget Context: City Prepared to Maintain Existing Level of Services in a Climate of Economic Decline

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

In anticipation of the current cycle, the City has taken a number of steps to ensure the continuation of all City services through years of sharp constraints on City General Fund revenues. These measures include utilizing the City's surplus funds to support ongoing operations, efficiently using grants

City Manager's Budget Message

and other restricted funds, continuing to service the City's debt obligations for the Civic Center facility, providing adequate funding for liabilities such as compensated absences and self-insurance, and filling only those vacancies necessary for the delivery of critical City services.

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 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 212,000, up from nearly 208,000 in the prior fiscal year. In accordance with the City's 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 an average of approximately 2% 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 8% and park acreage by 16%. The City has also acquired 3,100 acres of open space during the last several years.

The FY 2009-10 budget provides the necessary resources to address the challenges brought about by maturation and planned development and ensures the continuation of City programs and services, including maintaining an appropriate level of sworn staff.

Revenues and Transfers-In: \$145.6 million

General Fund revenues and transfers-in of \$145,582,750 are approximately \$10.9 million, or 7%, less than the FY 2008-09 Adjusted Budget. Transfers-in include a \$7.6 million return to the General Fund of prior years' overpayments to the Self-Insurance Fund, and a \$5.6 million transfer from the Contingency Reserve Fund to ensure continuation of services through this period of slow revenue growth. Revenue projections are based on a number of factors such as indicators from experts in the field of economics (including the UCLA Anderson, Chapman University, UCI, and Cal State Fullerton forecasts) regression analysis, trend analyses, and projections by the City's sales and property tax consultants. Estimates for the City's largest sources of revenue, Property Tax and Sales Tax, reflect current economic trends. Property Tax revenues are projected to increase \$123,000, while Sales Tax

City Manager's Budget Message

revenues are projected to decrease by \$8 million in FY 2009-10.

To ensure the continuation of essential services in an economic downturn, the City more than tripled its surplus reserves over the past three years. The surplus funds have been held in the Contingency Reserve Fund with the intent that they be used to bridge over the years when the economy is in recession. This budget includes a draw down of \$5.6 million in surplus funds from the Contingency Reserve Fund, and a return to the General Fund of \$7.6 million of surplus Self-Insurance funds.

Operating Expenditures and Transfers-Out: \$145.5 million

General Fund operating expenditures and transfers-out of \$145,550,019 are approximately \$4.7 million, or 3.2%, less than the FY 2008-09 Adjusted Budget due

to careful cost containment strategies that will have minimal impact on the provision of City services.

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 outstanding customer satisfaction ratings. 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 2009-10 budget continues the City's basic operations and strategic goals identified below:

- *Managing Traffic*
 - Maintain traffic signals, roadways, bridges and underpasses, and bike trails.
 - Develop and enhance public transit systems, such as improving efficiency of the City's "i-Shuttle" program.
 - Implement on-going signal coordination/upgrade program and interface with county-wide signal coordination such as the project along Edinger Avenue, Irvine Center Drive, Moulton Parkway, and Golden Lantern in the cities of Tustin, Irvine, Aliso Viejo, Laguna Niguel, and Dana Point.
- *Creating the Orange County Great Park*
 - Advance development phase of park plan and complete entitlements.

City Manager's Budget Message

- Enhance programming activities at the Great Park.
- *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 \$23 million for 43 capital improvement projects (CIP), including \$15.2 million for street construction and rehabilitation, \$1.5 million for traffic signal installations and upgrades, \$1.4 million for landscaping, \$2.9 million for facility construction and rehabilitation, \$714,000 for park rehabilitation, \$200,000 for bridges, \$500,000 for bicycle trail construction projects, and \$500,000 for other projects.
- *Assuring a Safe and Secure Community*
 - Maintain a high level of commitment to safety by devoting 38.7% of all full-time staffing (205 sworn police officers and 90 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 was named the nation's safest city with a population over 100,000 for the last four years in a row.
- *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 funding plan for public facility needs and additional capital projects.
- *Engaging the Community and Public Outreach*
 - Maintain high customer satisfaction and public confidence through the City's commitment to public access and community governance.
 - Continue outreach and accessibility through the City's website, continuation of the community newsletter, and public information and cable television programming activities.
 - Develop Strategic Plan for Children, Youth, and Families.
 - Promote voter registration and participation.

City Manager's Budget Message

- Recognize and celebrate community diversity.
- Support those in our community that may be impacted by cuts in social service programs traditionally provided by other governmental entities such as the County of Orange.
- *Protecting the Environment and Saving Energy*
 - Implement Citywide Environmental/Energy Plan and Community Energy Partnership programs.
 - Enhance energy efficiency at City facilities and promote Leadership in Energy and Environmental Design (LEED) modernization programs.

Staffing – 763 Full-Time and 233.7 Part-Time (in FTE's)

The budget includes funding for 763 full-time positions, which represents a decrease of 20 full-time positions, or 2.6%, from the Fiscal Year 2008-09 adjusted budget of 783 positions.

The budget includes part-time staffing of 233.7 Full-Time Equivalencies (FTEs). This is a decrease of 21.10 FTEs, or 8.3%, from the Fiscal Year 2008-09 adjusted budget.

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

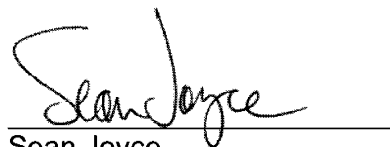
Looking Forward with Optimism

With prudent fiscal management and the City Council's visionary approach to planning and budgeting, Irvine is well

positioned to face the challenges of the future. Through the City Council's continued leadership and City staff's dedication, I am confident that the City will fulfill its strategic goals ensuring that Irvine's enviable quality of life both improves and endures.

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

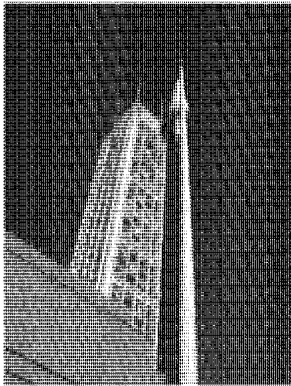
I would also like to thank the City Council for its effective policy leadership and all the City staff who commit themselves every day to providing the highest quality services to this community.



Sean Joyce
City Manager

Revenue Estimates

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

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

Revenues most responsive to the broader business and economic environment have shown the greatest variance from budget estimates. Sales tax, hotel tax, development fees, documentary transfer tax, and vehicle license fees are all showing declines due (we assume) to consumer responses to increased unemployment and fear of job loss. With each release of economic measurement data announcing an all time low, both the reality of the economy and fear for the economy are deepened, triggering reduced consumer spending and business revenues.

As shown in the FY 2009-10 Strategic Business Plan, estimated revenues include transfers-in from the Contingency Reserve (surplus) and Self-Insurance funds. These transfers-in are part of the 3 year “bridge plan” to utilize available resources and strategically scale down expenditures while minimizing large and sudden fluctuations in services and ensuring continuation of essential services. At the end of the 3 year period, it is anticipated that ongoing

Revenue Estimates

expenditures will be supported by ongoing revenues, with a surplus available to replenish the Contingency Fund. As economic conditions change over the next three years, the “bridge plan” will be revised.

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 summarizes the FY 2007-08 actual revenues, FY 2008-09 adjusted revenue budget, and FY 2009-10 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, the \$134 million payment received in FY 2007-08 for the sale of land to the Redevelopment Agency (RDA) as part of the OCGP/RDA/City sale and repurchase agreement is not included in these tables (these funds were immediately transferred out of the General Fund to a Special Fund).

Table 1 Revenue by Category	FY 07-08	FY 08-09	FY 09-10	Increase / -Decrease	
	Actual	Adjusted	Adopted	\$	%
Sales Tax	55,788,136	55,882,500	47,830,635	-8,051,865	-14.4%
Property Tax	41,363,874	43,417,000	43,539,726	122,726	0.3%
Vehicle License Fees	820,307	993,000	575,000	-418,000	-42.1%
Hotel Tax	9,108,010	10,630,000	8,606,000	-2,024,000	-19.0%
Franchise Tax	7,167,735	7,435,000	7,352,000	-83,000	-1.1%
Community Services Fees	6,733,225	6,955,901	6,871,640	-84,261	-1.2%
Utility Users Tax	4,385,632	4,437,000	4,430,000	-7,000	-0.2%
Fines & Forfeitures	2,192,423	2,132,000	1,603,170	-528,830	-24.8%
Development/Inspection Fees	269,913	294,319	197,000	-97,319	-33.1%
Documentary Transfer Tax	1,327,671	1,600,000	886,000	-714,000	-44.6%
Licenses & Permits	1,868,342	1,626,000	1,641,000	15,000	0.9%
Miscellaneous	1,049,011	705,146	2,163,393	1,458,247	206.8%
Fees for Services	962,644	1,194,603	1,237,141	42,538	3.6%
Revenue From Other Agencies	1,388,366	1,814,732	1,008,882	-805,850	-44.4%
Overhead Reimbursements	2,752,168	2,700,372	700,300	-2,000,072	-74.1%
Total Revenues by Category	137,177,457	141,817,573	128,641,887	-13,175,686	-9.3%
Other Transfers-In	100,000	14,643,435	16,940,883	2,297,448	15.7%
Total General Fund Revenues	137,277,457	156,461,008	145,582,770	-10,878,238	-7.0%

In FY 2009-10, it is anticipated that General Fund revenues will decrease -9.3%, while total General Fund revenues (including transfers-in) will decrease -7.0%.

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

Revenue Estimates

Table 2	FY 07-08	FY 08-09	FY 09-10	Increase / -Decrease	
General Purpose Revenues Only	Actual	Adjusted	Adopted	\$	%
Property Tax	41,363,874	43,417,000	43,539,726	122,726	0.3%
Sales Tax	55,430,938	55,517,500	47,617,000	-7,900,500	-14.2%
Documentary Transfer Tax	1,327,671	1,600,000	886,000	-714,000	-44.6%
Hotel Tax	9,108,010	10,630,000	8,606,000	-2,024,000	-19.0%
Utility Users Tax	4,385,632	4,437,000	4,430,000	-7,000	-0.2%
Franchise Tax	6,957,090	7,252,000	7,152,000	-100,000	-1.4%
Vehicle License Fee (Total)	820,307	993,000	575,000	-418,000	-42.1%
Revenue From Other Agencies	272,025	265,000	89,000	-176,000	-66.4%
Miscellaneous	324,077	226,470	1,596,167	1,369,697	604.8%
Overhead Reimbursements	2,752,168	2,700,372	700,300	-2,000,072	-74.1%
Sub-Total	122,741,792	127,038,342	115,191,193	-11,847,149	-9.3%
Other Transfers-In	100,000	14,643,435	16,940,883	2,297,448	15.7%
Total General Purpose Revenues	122,841,792	141,681,777	132,132,076	-9,549,701	-6.7%

General Purpose Revenues are estimated to decrease -9.3%, and total General Purpose Revenues (including transfers-in) will decrease -6.7% from the current fiscal year adjusted budget.

Table 3 shows all revenues by Department:

Table 3	FY 07-08	FY 08-09	FY 09-10	Increase / -Decrease	
Revenue by Source	Actual	Adjusted	Adopted	\$	%
General Purpose Revenues	122,841,792	141,681,777	132,132,076	-9,549,701	-6.7%
Community Services	7,590,177	7,827,086	7,620,547	-206,539	-2.6%
Public Safety	4,417,479	4,321,006	3,650,706	-670,300	-15.5%
Public Works	1,711,816	1,445,836	1,687,800	241,964	16.7%
Administrative Services	261,696	259,303	259,841	538	0.2%
Community Development	396,300	877,000	188,800	-688,200	-78.5%
City Manager	58,197	49,000	43,000	-6,000	-12.2%
Total Department Revenues	137,277,457	156,461,008	145,582,770	-10,878,238	-7.0%

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

Chart 1 (on the next page) illustrates the percentage of revenue by category for the FY 2009-10 General Fund. Sales Tax and Property Tax comprise approximately 62.8% of the City's total revenue.

Revenue Estimates

Chart 1 – FY 2009-10 General Fund Revenues

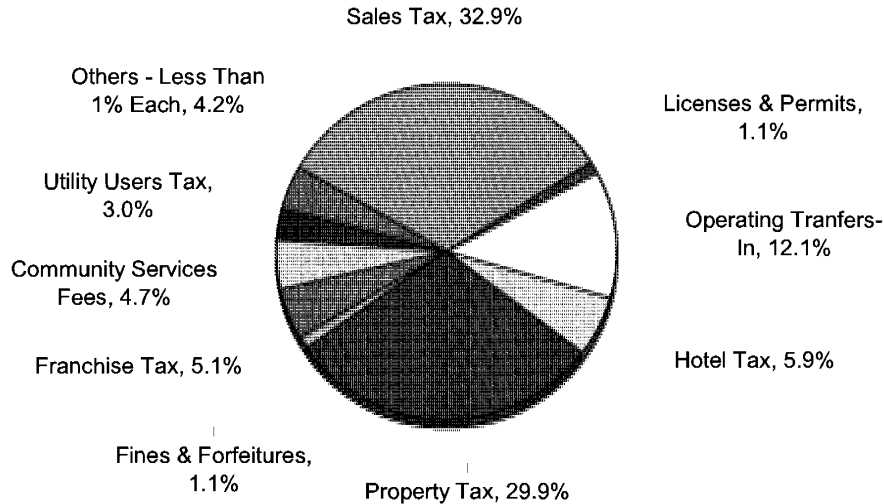


Table 4 shows FY 2009-10 proposed revenues compared to current year-end revenue estimates:

Table 4 - Comparison to FY 08-09 Year-end Estimates	FY 07-08 Actual	FY 08-09 Adjusted	FY 2009-10 Y/E Estimated	FY 09-10 Adopted	Proposed to Estimated	
					\$	%
Sales Tax	55,788,136	55,882,500	51,200,000	47,830,635	-3,369,365	-6.6%
Property Tax	41,363,874	43,417,000	43,526,500	43,539,726	13,226	0.0%
Vehicle License Fees	820,307	993,000	700,000	575,000	-125,000	-17.9%
Hotel Tax	9,108,010	10,630,000	8,750,000	8,606,000	-144,000	-1.6%
Franchise Tax	7,167,735	7,435,000	7,390,000	7,352,000	-38,000	-0.5%
Utility Tax	4,385,632	4,437,000	4,433,000	4,430,000	-3,000	-0.1%
Documentary Transfer Tax	1,327,671	1,600,000	1,100,000	886,000	-214,000	-19.5%

Revenue Profiles:

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

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

Revenue 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 considerably from prior year highs, existing home sales (and therefore reassessment) do still occur. New construction, however, has dropped to the point where we don't expect any positive impact on property tax levels. Irvine continues to have the highest property values in the County and, even with some property values being reassessed downward, we expect that property tax

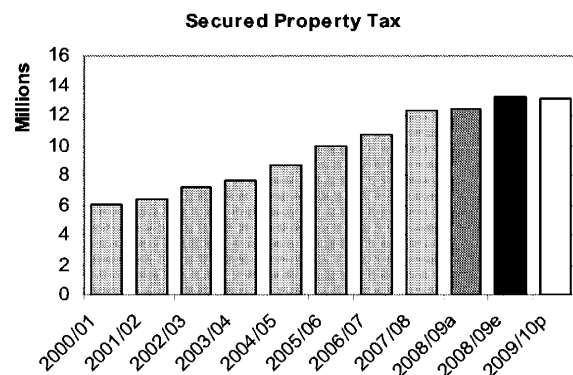
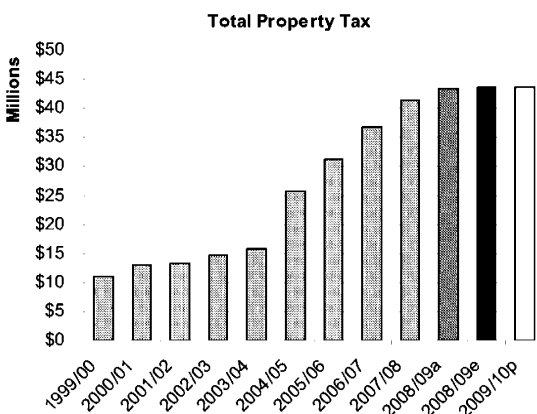
revenues will remain relatively stable in FY 2009-10.

For FY 2009-10, property tax revenue is estimated at \$43.5 million, which represents an increase of \$122,726 or 0.3% over the current fiscal year's adjusted budget of \$43.4 million and an increase of \$13,226 or 0.0% over the current fiscal year-end estimate of \$43.5 million (current fiscal year property tax revenues are estimated to exceed budget estimates by \$109,500).

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

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

In FY 2004-05, the State replaced the local

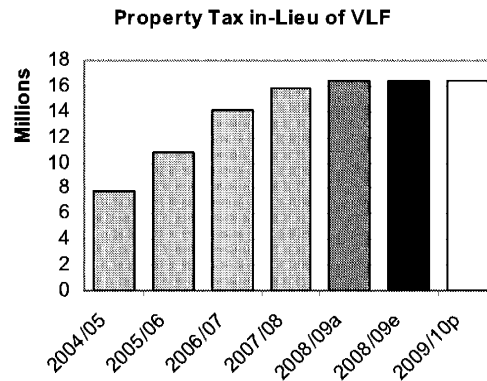
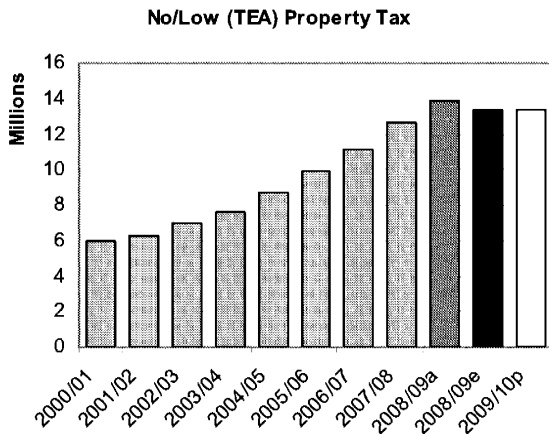


Revenue Estimates

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 increased, reflecting both new development and increasing property values. The large increase in FY 2004-05 reflects a change in

State allocations - the State eliminated the vehicle license "backfill" fee revenues the City received and reduced a prior State property tax revenue shift that had reallocated City property tax revenues to the Education Revenue Augmentation Fund (ERAF), resulting in an ongoing increase in property tax allocations (and a corresponding reduction in vehicle license fee revenues). Property Tax accounts for 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 that take place in Irvine. As of April 1, 2009, the State will increase Sales Tax by 1% to provide funds to help balance the State budget. Sales tax is the largest component of the City's General Fund revenue sources and

comprises approximately 33% 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 33% of total sales tax receipts (as of 2nd quarter of 2008); 2) Transportation, 20%; 3) General Retail, 25%; 4) Food Products, 14%; 5) Construction, 6%; and 6) Miscellaneous, 2%.

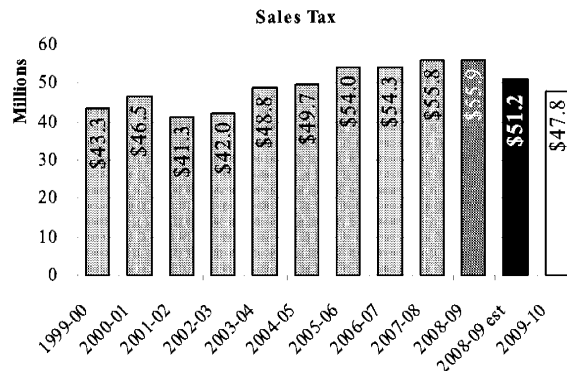
Sales tax revenues are in decline as consumers and businesses reduce spending. Not surprisingly, construction related sales tax revenues show the largest decrease (17%), as wholesale and retail building supplies sales dropped in response

Revenue Estimates

to the sharp decline in new housing/commercial development and home resale activity. The transportation category, which includes new and used automobile and RV sales, decreased 15.8%. Sales taxes from auto parts and repairs decreased 27%, which is surprising at a time when consumers are clearly deferring new automobile purchases. General retail, which includes department and furniture stores, is down 11.3%, and business-to-business sales tax revenues are down 9.8%.

In recognition of the recessionary economy, Sales Tax revenue estimates for FY 2009-10 are estimated at \$47.8 million, a decrease of \$-8.1 or -14.4% from the

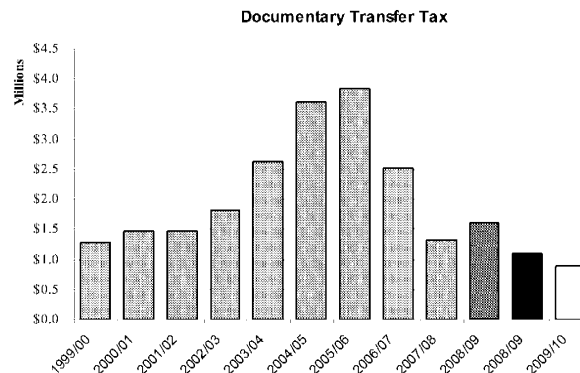
current fiscal year's adjusted budget of \$55.9 million. Projections indicate that due to the continuing economic slowdown it is unlikely that the FY 2008-09 Sales Tax budget will be achieved.



Documentary Transfer Tax

Documentary Transfer Tax revenue is based on the transfer of real property. When property is sold, the City receives \$0.275 per \$500 of the sale value. Documentary Transfer Tax revenue corresponds directly with the number of real estate transactions that occur in Irvine. Factors that affect property transfers are continued relatively low interest rates, new residential development, and a turnover in commercial property. Although the current Fiscal Year budget recognized and incorporated the slowdown in the housing market, it did not anticipate the extent to which housing and commercial sales would drop. Consequently, it is unlikely that the current year Documentary Transfer Tax revenue budget will be achieved. The FY 2009-010 proposed revenue of \$886,000 is

\$-714,000 (-44.6%) less than the current revenue budget of \$1.6 million, and a decrease of \$214,000 (-19.5) from the current fiscal year end estimate of \$1.1 million. Documentary Transfer Taxes make up less than 1% of all General Fund revenues.



Revenue Estimates

Hotel Tax

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

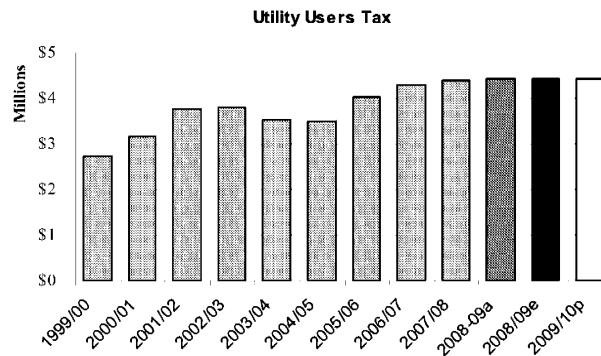
the Business Improvement District (BID), with 1.5% of the BID designated for Destination Irvine and 0.5% used for City sponsored special events. Factors that affect hotel tax revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. The estimate assumes that no new hotels will open in FY 2009-10 and all hotels will remain open during the fiscal year. As the attached chart indicates, the FY 2009-10 proposed revenue of \$8.6 is a decrease of \$-2.0 million, or -19.0%, from the current adjusted budget of \$10.6 due to a reduction in business travel. Hotel taxes account for 6% of all General Fund revenues.



Utility Users Tax

Utility Users Tax (UUT) is a 1.5% charge on all commercial utility activity in Irvine. The tax is assessed on electricity, natural gas, and telephone charges, with the option of prepaying a \$5,000 maximum payment. Residential utility use is not taxed. UUT revenues have leveled off over the past two years as new commercial development has declined. For FY 2009-10, the UUT revenue is estimated at \$4.4 million which represents a decrease of \$-7,000, or -0.2%, from the current adjusted budget of \$4.4 million and a decrease of \$-38,000 or -0.5% from the FY 2008-09 year-end estimate of \$4.4 million. UUT accounts for 3% of all General Fund revenues. UUT on electricity users accounts for approximately \$3,295,000 or 74% of UUT revenues,

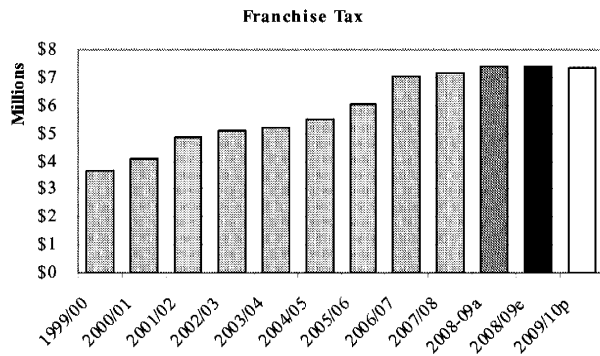
natural gas users account for \$256,000 or 6%, and telephone users account for \$739,000 or 17% of overall UUT revenues, with another 3% in alternative maximum payments.



Revenue Estimates

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%

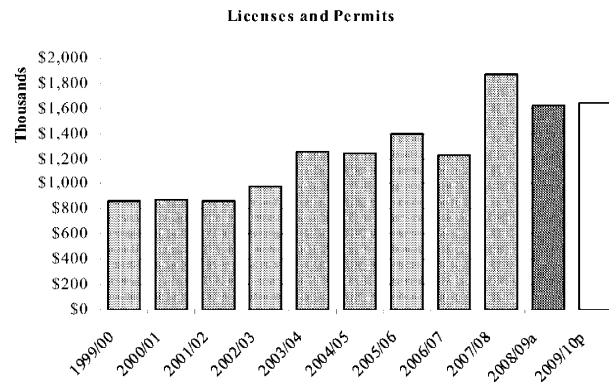


of the gross annual revenues from sales within the City. The City has established the Cable TV tax rate at 5% of gross annual sales that occur within the City. Refuse revenue is based on an established charge per truck. For FY 2009-10, the franchise tax revenue is estimated at \$7.4 million, which represents a decrease of \$-83,000 or -1.1% under the current year adjusted budget of \$7.4 million and a decrease of \$-45,000 or -0.6% under the current fiscal year-end estimate of \$7.4 million mainly due to a decrease in 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 2009-10, revenues are estimated to be \$1.6 million, an increase of \$15,000 or 0.9% over the current fiscal year. The increase is due to an anticipated \$40,000 increase in Refuse Permits. Licenses and Permit revenues account for

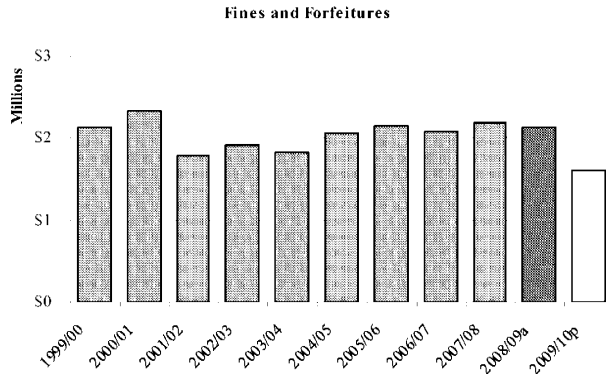
approximately 11.5% of all General Fund revenues.



Revenue Estimates

Fines and Forfeitures

This revenue category is related to Public Safety Department activities and consists of

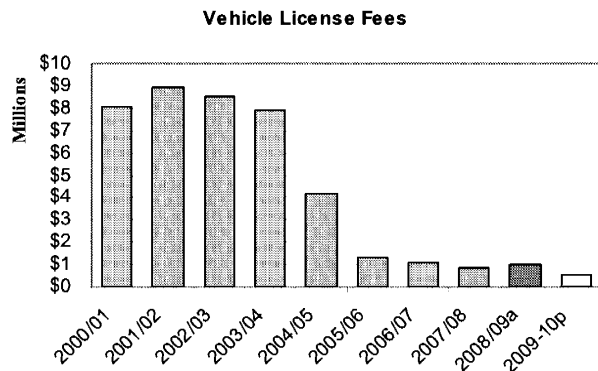


various types of fines set by the City for traffic violations, false alarms, and hazardous material violations. Revenue from Traffic Fines accounts for about 87.3% of revenues in this category and False Alarm Fines account for about 8.1%. For FY 2009-10, the fines and forfeitures revenue category is estimated to be \$1.6 million, which represents a decrease of \$-528,830, or -24.8% from the current adjusted budget of \$2.1 million mainly due to a \$-471,000 decrease in Traffic Fines, which are decreasing due to new State fee requirements and increased processing costs. Fines and Forfeitures account for 1% of total General Fund revenues.

Vehicle License Fees

The Motor Vehicle License Fee (VLF) is a fee on vehicles registered in California and is paid annually to the State Department of Motor Vehicles. The fee declines over time in accordance with a statutorily established depreciation schedule. 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 2009-10 revenue is estimated at \$575,000, a decrease of \$418,000 or -42.1% from the

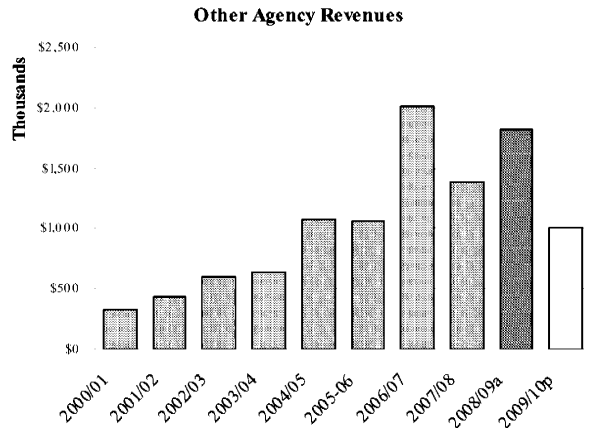
current adjusted budget. This reduction reflects the continued statewide decrease in new automobile sales and continued depreciation of existing vehicle registration fees. VLF revenues are 0.4% of all General Fund revenues.



Revenue Estimates

Revenue from Other Agencies

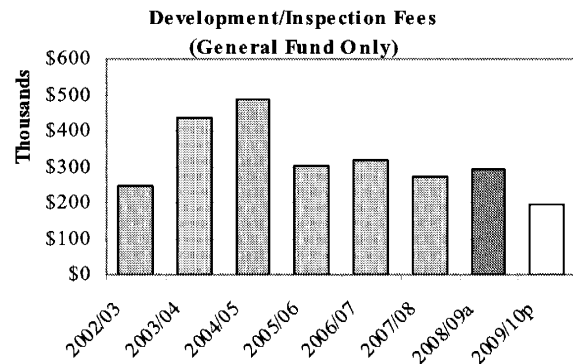
This revenue category consists of various types of revenues, including Community Development housing grant programs, Public Works maintenance agreements, Public Safety security services and POST reimbursements, and landfill host fees. For FY 2009-10, revenue from other agencies is estimated to be \$1.0 million, a decrease of \$-805,850 or -44.4% from the current adjusted budget of \$1.8 million due to the elimination of various grant revenues (\$-700,000) and a \$200,000 reduction in Host landfill fees (due to a cancellation of an agreement to receive Los Angeles waste in the Orange County landfill). Revenue from Other Agencies is 0.7% of all General Fund revenues.



Development/Inspection Fees

This revenue source is based on an estimate of anticipated development activity for the next fiscal year based on discussions with area developers, new construction projects already in the permit process, and staff's estimate regarding development. In FY 2007-08, the City completed a cost of services study with updated actual costs to

provide development related services. To help stimulate development activity, the City Council voted to not increase development fees. In order to more accurately account for development related revenues, a new Building and Safety Fund was created in FY 2003-04 and associated revenues and expenditures are now accounted for within that fund. In FY 2004-05, development associated activities in the Public Works Department were also transferred to a new special fund. The remaining General Fund revenues are related to current planning, traffic signal inspections, miscellaneous inspections, and USA Alert fees. The FY 2009-10 revenue estimate of \$197,000 is a decrease of \$-97,319 or -33.1% under the current adjusted budget of \$294,319, due to the slowdown in development activity. Development/Inspection Fees make up less than 0.1% of all General Fund revenues.

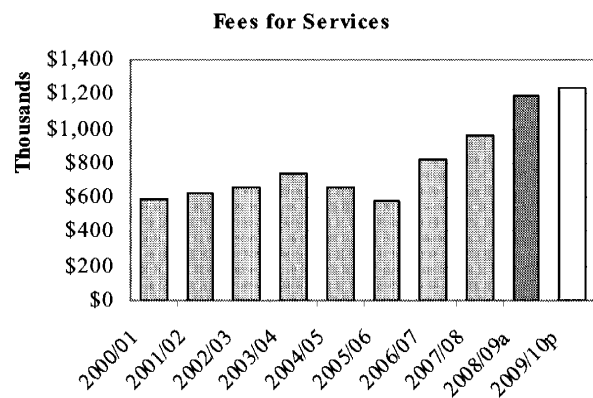


Revenue Estimates

Fees for Services

Revenues in this category include Community Services animal service adoption and impound fees, Public Works bus stop shelter fees and maintenance agreements, Administrative Services recovered staff costs for providing financial services to assessment districts, miscellaneous reimbursement fees, and City Clerk micro filming fees. The largest revenue generators in this category are bus stop shelter fees (24%), recovered staff costs (20%), and animal service adoptions (14%). FY 2009-10 revenue of \$1.2 million is over the current year adjusted revenue budget of \$1.2 million by \$42,538 or 3.6%, due to the addition of i-Shuttle fare box and advertising revenues (\$102,000), increased booking fees (\$46,000) due to a significant fee increase based on the recently completed cost recovery study. Revenues

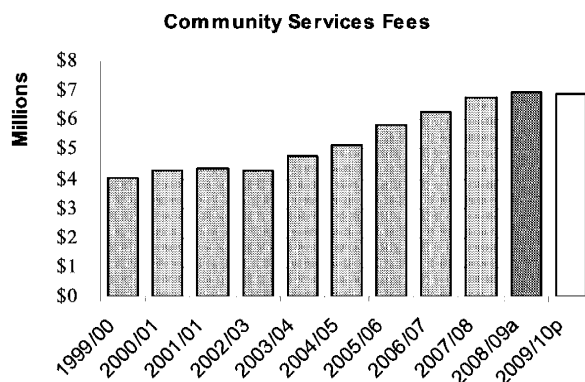
from Animal Services Impounds are decreasing \$-110,000 due to the cancellation of the contract with Costa Mesa to house their impounded animals. Fees for Services are 0.8% of all General Fund revenues.



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

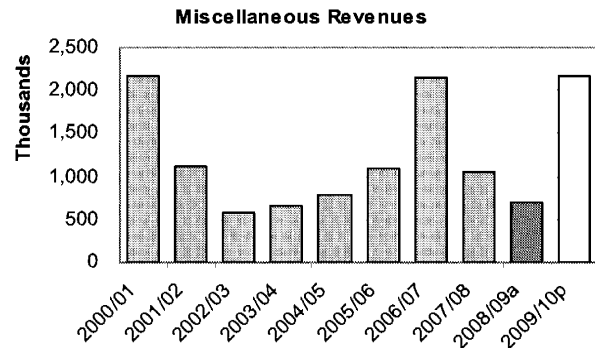
educational classes, and facility rentals. Revenue estimates are based on the projected number of classes and facilities, number of participants, and fee charges, as well as staff's estimate regarding the demand for classes and programs. For FY 2009-10, Community Services Fee revenue is estimated at \$6.9 million, which is a slight decrease of \$-84,261, or -1.2% from the current fiscal year's adjusted budget of \$7.0. An increase of \$100,000 in reimbursement fee revenue (for extended animal care services) was offset by reductions in child, youth, and family fee classes (\$-80,000), child services (\$-75,000), and recreation programs (\$-43,000). Community Services Fee revenues make up 5% of all General Fund revenues.



Revenue Estimates

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 2009-10, miscellaneous revenues are estimated at \$2.2 million, which is an increase of \$1.5 million, or 206.8% over the current fiscal year's adjusted budget of \$705,146 mainly due to new rental revenues generated at the Irvine Transportation Center parking facility and interest from a loan to the Redevelopment Agency. Miscellaneous Revenues are less than 1.5% of all General Fund revenues.



Transfers-In

The Cost of Services Study identifies the amount of general City support costs attributable to development services. Direct costs of development related services and all development services revenue are budgeted in special funds, and the portion of the fee revenues that are attributable to overhead support costs are shown as a transfer into the General Fund to reimburse for general City overhead support. In FY 2009-10, the overhead reimbursement transfer-in will be \$700,300, a decrease of \$-2.0 million, or -74.1% from the current adjusted budget as a result of the drop off in 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 \$12 million in excess funding. Rather than suspend General Fund payroll contributions 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 overpayment will be transferred back to the General Fund over the next three years. In FY 2009-10, the overpayment rebated back to the General Fund is \$7.6 million.

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 development, real estate transactions, and consumer spending, related revenues such as Documentary Transfer Tax, Sales Tax, Hotel Tax, and Vehicle License Fees, are anticipated to decline. To offset the temporary imbalance between the costs services and the revenues needed to support them, \$5.6 million is being transferred from the Contingency Reserve to the General Fund.

Revenue Estimates

After the FY 2009-10 transfer-out, the Contingency Reserve will have a balance of \$12.7 million.

In FY 2008-09, the City opened a new parking facility at the Irvine Transportation Center. The costs to operate and maintain the facility will be partially offset by transferring \$500,000 into the General Fund from the AQMD Fund.

In FY 2009-10 the operational costs for the i-Shuttle have been moved into the General Fund. Funds that were set aside in the Irvine Business Complex – Transportation Management Program (\$400,000) and Irvine Business Complex Shuttle Fund (\$336,047) for i-Shuttle support will be transferred into the General Fund.

The City provided start-up loans to the Redevelopment Agency that are to be repaid

with interest when feasible. The RDA is now able to repay the loans. The funding for the loans was provided by the City's General Fund, and the principle plus interest returned to the General Fund is expected to be \$3,529,843. The Loan Repayment of \$1,185,210 is repayment of the principle of a loan directly from the General Fund, and the interest related to this loan (\$1,370,167) is accounted for as Interest Revenue under Miscellaneous Revenues. An additional General Fund loan was originally allocated through Fund 008, and the principle (\$530,000), interest (\$343,053), and funds remaining in the 008 Fund (\$101,412) are accounted for as a transfer-in to the General Fund of \$974,465.

Finally, the Emergency Operations Center Upgrades project has a surplus of \$200,000 that will be returned to the General Fund.

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 May

2009. These estimates take into account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen over the next 14 months.

Personnel and Staffing

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

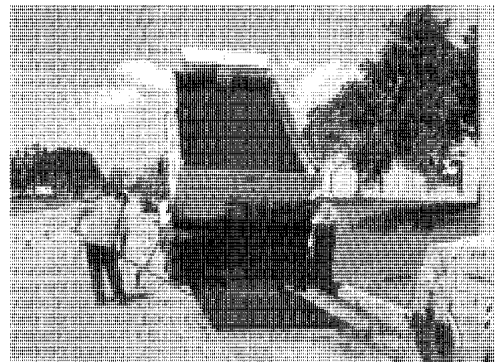
The City of Irvine's five values reflect the interests and needs of the community, and the level of service they expect and deserve.



Our five values are:

Innovation

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



Integrity

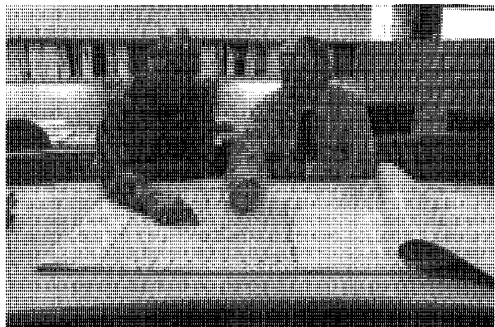
We are guided by high standards of moral and ethical principals in all that we do.

Professionalism

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

Flexibility

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



Responsiveness

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

Our commitment

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 2007-2008	ADJUSTED 2008-2009	ADOPTED 2009-2010	ADOPTED INC. (DEC.)
City Manager	41.00	40.00	40.00	0.00
Administrative Services	53.00	51.00	49.00	-2.00
Community Development	112.00	109.00	99.00	-10.00
Community Services	114.00	113.00	113.00	0.00
Public Safety	283.00	295.00	295.00	0.00
Public Works	154.00	152.00	144.00	-8.00
Orange County Great Park	21.00	23.00	23.00	0.00
TOTAL	778.00	783.00	763.00	-20.00

FUNDED PART-TIME PERSONNEL

DEPARTMENT	ACTUAL 2007-2008	ADJUSTED 2008-2009	ADOPTED 2009-2010	ADOPTED INC. (DEC.)
City Manager	10.41	11.40	9.00	-2.40
Administrative Services	4.00	4.25	1.42	-2.83
Community Development	6.50	7.14	2.10	-5.04
Community Services	197.89	194.63	177.66	-16.97
Public Safety	29.31	29.31	33.80	4.49
Public Works	5.00	5.88	5.00	-0.88
Orange County Great Park	0.60	2.20	4.73	2.53
TOTAL	253.70	254.81	233.71	-21.10

FUNDED NON-HOURLY POSITIONS

DEPARTMENT	ACTUAL 2007-2008	ADJUSTED 2008-2009	ADOPTED 2009-2010	ADOPTED INC. (DEC.)
City Manager	5.00	5.00	5.00	0.00
Administrative Services	5.00	5.00	5.00	0.00
Community Development	11.00	11.00	11.00	0.00
Community Services	12.00	12.00	12.00	0.00
Public Safety	30.40	30.40	30.40	0.00
Public Works	0.00	0.00	0.00	0.00
Orange County Great Park	9.00	39.00	39.00	0.00
TOTAL	72.40	102.40	102.40	0.00

Personnel and Staffing

Funded Personnel

POSITION INCREASES & DECREASES

<u>Department</u>	<u>Position</u>	<u>Section</u>	<u>Increase</u>	<u>Decrease</u>
<i>City Manager</i>	No Changes From Prior year			
<i>Administrative Services</i>	Administrative Secretary	Human Resources		1.00
	Human Resources Analyst II	Human Resources		1.00
<i>Community Development</i>	Associate Planner	Development Services		2.00
	Building Inspection Supervisor	Code Enforcement		1.00
	Permit Specialist	Permits/Plan Check		1.00
	Senior Building Inspector	Code Enforcement		1.00
	Senior Office Specialist	Permits/Plan Check		1.00
	Senior Plan Check Engineer	Permits/Plan Check		4.00
<i>Community Services</i>	No Changes From Prior year			
<i>Public Safety</i>	No Changes From Prior year			
<i>Public Works</i>	Associate Engineer	Development Engineering		1.00
	Associate Transportation Analyst	Transportation Planning		1.00
	Landscape Maintenance Technician	Landscape Maintenance		1.00
	Program Assistant	Development Engineering		1.00
	Project Development Administrator	Development Review		1.00
	Senior Civil Engineer	Development Engineering		1.00
	Senior Construction Inspector	Project Management		1.00
	Senior Project Manager	Project Management		1.00
<i>Orange County Great Park</i>	No Changes From Prior year			
TOTAL			0	20
NET INCREASE (DECREASE)				(20.00)

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
<u>Management</u>			
Assistant City Manager	2	2	2
Assistant to the City Manager	1	1	1
Assistant to the OCGP CEO	0	1	0
CEO, Great Park Corporation	1	1	1
City Clerk	1	1	1
City Manager	1	1	1
Community Health Ombudsman	1	1	1
Council Services Manager	1	1	1
Deputy CEO, Great Park Corporation	2	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 Affairs and Communications	0	1	1
Director, Public Safety	1	1	1
Director, Public Works	1	1	1
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	0	0
Manager, Public Services	1	1	1
Manager, Transportation	1	1	1
Police Commander	3	3	3
Police Lieutenant	7	8	8
Special Assistant to the Chief of Police	1	1	1
TOTAL MANAGEMENT:	46	48	47

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
<u>Exempt/Administrative</u>			
Accountant	2	3	3
Administrative Coordinator	5	5	5
Animal Care Administrator	0	1	1
Animal Care Center Supervisor	1	0	0
Animal Care Veterinarian	1	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	1	1	1
Board Services Assistant/Clerk	0	1	1
Budget Officer	0	1	1
Building Inspection Supervisor	5	5	4
Business Services Administrator	1	1	1
Buyer	1	1	1
CD Project Administrator	0	1	1
City Engineer	1	1	1
City Traffic Engineer	1	1	1
Code Enforcement Supervisor	1	1	1
Communications Bureau Supervisor	1	1	1
Construction Inspection Supervisor	1	1	1
Crime Analyst	2	2	2
CS Superintendent	5	4	4
CS Supervisor	14	14	14
Deputy Building Official	1	1	1
Deputy City Clerk	1	0	0
Deputy City Clerk I	0	1	1
Deputy City Clerk II	0	2	2
Emergency Management Coordinator	1	1	1
Engineering Geologist	1	1	1
Environmental Programs Administrator	1	1	1
Environmental Programs Coordinator	1	1	1
Executive Coordinator	1	1	1
Executive Secretary	3	4	4
Facilities Construction Administrator	1	1	1
Facilities Maintenance Superintendent	1	1	1
Facilities Maintenance Supervisor	2	2	2

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
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	1	1	1
FOR Families Specialist	1	1	1
Forensic Supervisor	1	1	1
GIS Supervisor	1	1	1
Human Resources Administrator	2	2	2
Human Resources Analyst I	2	1	1
Human Resources Analyst II	3	4	3
Information Technology Administrator	1	1	1
Landscape Maintenance Superintendent	1	1	1
Landscape Maintenance Supervisor	4	4	4
Management Analyst I	4	4	4
Management Analyst II	2	1	1
Media Services Coordinator	2	3	3
Multicultural Affairs Coordinator	1	1	1
Municipal Records Administrator	1	1	1
Permit Services Supervisor	1	1	1
Police Sergeant	26	28	28
Principal Plan Check Engineer	2	2	2
Principal Planner	7	6	6
Project Development Administrator	4	4	3
PS Records Supervisor	1	1	1
PS Technology Analyst	1	1	1
Public Information Officer	1	0	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	3	3
Senior Buyer	2	2	2
Senior Civil Engineer	11	9	8
Senior GIS Analyst	1	2	2
Senior Management Analyst	11	11	11
Senior Media Services Coordinator	1	1	1
Senior Plan Check Engineer	6	8	4

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
Senior Planner	15	15	15
Senior Project Manager	8	8	7
Senior Transportation Analyst	8	8	8
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	2	2	1
Supervisor of Accounting Services	1	1	1
Transit Programs Administrator	0	0	1
Treasury Specialist	1	1	1
Water Quality Administrator	1	1	1
TOTAL EXEMPT/ADMINISTRATIVE:	222	227	219

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
Hourly			
Accounting Technician	3	3	3
Administrative Aide	2	2	2
Administrative Secretary	27	26	25
Animal Services Officer	3	3	3
Aquatics Coordinator	2	2	2
Armorer	0	1	1
Assistant Engineer	3	4	4
Assistant Planner	3	3	3
Assistant Transportation Analyst	1	1	1
Associate Engineer	5	4	3
Associate Planner	8	8	6
Associate Transportation Analyst	3	3	2
Building Inspector	1	1	1
City Clerk Specialist	3	0	0
Civilian Investigator I	4	3	3
Civilian Investigator II	4	5	5
Computer Technician	1	0	0
Construction Inspector	2	2	2
CS Program Coordinator	19	18	18
CS Specialist	13	13	13
Disability Services Coordinator	0	1	1
Duplicating Technician	1	1	1
Engineering Technician	5	5	5
Equipment Mechanic	1	1	1
Equipment Operator I	6	5	5
Equipment Operator II	2	2	2
Exhibition Coordinator	1	1	1
Facilities Maintenance Specialist	2	2	2
Facilities Maintenance Technician	10	10	10
Facilities Reservations Coordinator	2	2	2
Food Service Specialist	1	1	1
Forensic Specialist I	3	3	3
Forensic Specialist II	1	1	1
GIS Analyst	1	0	0
GIS Application Specialist	1	1	1

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
Human Resources Information Specialist	0	3	3
Human Resources Systems Specialist	1	1	1
Information Specialist	7	6	6
Landscape Contract Specialist	5	5	5
Landscape Maintenance Specialist	2	2	2
Landscape Maintenance Technician	5	5	4
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 Coordinator	0	1	1
Lead Mail & Duplicating Specialist	1	0	0
Lead Payroll Systems Specialist	1	0	0
Lead Permit Specialist	1	1	1
Lead Street Maintenance Technician	8	8	8
License Specialist	4	4	4
Mail Coordinator	1	1	1
Master Facilities Maintenance Specialist	1	1	1
Master Landscape Maintenance Specialist	1	1	1
Media Services Specialist	2	2	2
Office Specialist	2	2	2
Para-Transit Driver	4	4	4
Payroll Systems Specialist	1	0	0
Permit Specialist I	4	3	3
Permit Specialist II	2	2	1
Plans Examiner	2	2	2
Police Officer	150	162	162
Program Assistant	14	13	12
Program Specialist	15	13	13
Property & Evidence Specialist I	0	1	1
Property & Evidence Specialist II	0	1	1
PS Assistant	6	5	5
PS Dispatcher I	6	3	3
PS Dispatcher II	9	12	12
PS Lead Records Specialist	2	2	2
PS Records Specialist	8	8	8
PS Supervising Dispatcher	4	4	4

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
Registered Veterinarian Technician	1	1	1
Senior Accounting Technician	6	6	6
Senior Animal Care Specialist	3	3	3
Senior Animal Services Officer	2	2	2
Senior Building Inspector	18	16	15
Senior Code Enforcement Inspector	2	1	1
Senior Construction Inspector	9	9	8
Senior Equipment Mechanic	3	3	3
Senior Office Specialist	10	10	9
Senior Permit Specialist	3	3	3
Senior Police Officer	3	2	2
Senior Public Safety Assistant	5	3	3
Senior Vehicle Installation Technician	1	1	1
Street Maintenance Specialist	2	4	4
Street Maintenance Technician	9	8	8
Supervising Information Specialist	1	1	1
Traffic Systems Analyst	1	1	1
Traffic Systems Specialist	2	2	2
Traffic Systems Technician	2	2	2
Transit Program Dispatcher	1	1	1
Vehicle Installation Technician	1	1	1
TOTAL HOURLY:	510	508	497
TOTAL - FULL TIME FUNDED PERSONNEL:	778	783	763

Budget Summary

General Fund Summary

The Budget At A Glance:

Introduction

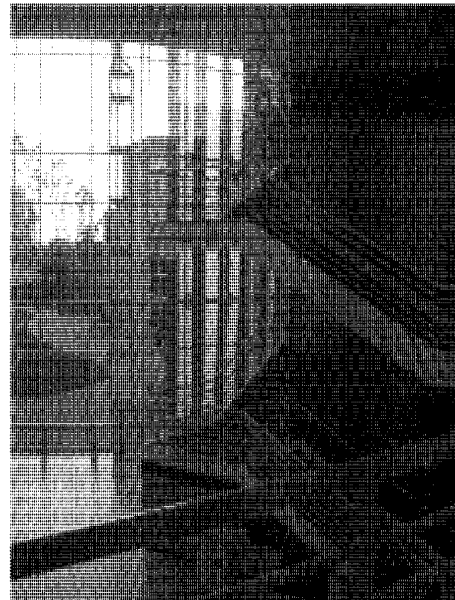
The City's Budget consists of three components: General Fund Budget (general operations), Capital Improvement Program (CIP) Budget, and Special Funds Budgets.

The General Fund Budget is the City's fiscal operating blueprint. The FY 2009-10 General Fund operating budget is based on revenue projections (including operating transfers-in) of \$145,582,770. Departmental operating expenditures and transfers-out are budgeted at \$145,550,019.

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

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

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



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

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

Budget Summary

General Fund Summary

Departmental Summaries:

City Manager's Office

The City Manager's Office provides legislative support, policy implementation, City Clerk, budget and strategic planning, elections, communication services, major capital improvement investments, and legal services. In addition, the City Manager's Office provides leadership for the City's operational departments, Sister Cities program, and management of the Great Park implementation effort. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$7,981,495 and revenues of \$43,000. The budget provides for a total of 40 full-time employees funded by both the General Fund and Special Funds.

Administrative Services

The Administrative Services department includes human resources, risk management, payroll, fiscal services, purchasing, and information technology services. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$5,523,308 and revenues of \$259,841. The budget provides for a total of 49 full-time employees funded by both the General Fund and Special Funds.

Community Development

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

environment programs administration. The Building and Safety Division provides permit issuance, plan review, and building inspection services. Code enforcement and GIS mapping services ensure that the built environment complies with adopted codes and meets the needs of Irvine citizens. The Housing Division works to provide a full spectrum of housing options and manages the City of Irvine Community Land Trust. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$9,933,381 and revenues of \$188,800. The budget provides for a total of 99 full-time employees funded by both the General Fund and Special Funds.

Community Services

The Community Services department is responsible for the design, development, maintenance, rehabilitation, and operation of a variety of public facilities, including parks and trails. Recreation and other programs are conducted at two senior citizen centers, fine arts center, multiple community and neighborhood parks, a nature center, two aquatics facilities, and an animal care center. The department is also responsible for maintenance and rehabilitation at the Civic Center and Operations Support Facility, Irvine Transportation Center, two childcare centers, an adventure playground facility, protected open space habitats, and a rustic campground at Bommer Canyon. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$28,389,416 and revenues of \$7,620,547. The budget provides for a total of 113 full-time employees funded by the General Fund and Special Funds.

Budget Summary

General Fund Summary

Public Safety

The Public Safety department is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$56,242,542 and revenues of \$3,650,706. The budget provides for a total of 295 full-time employees.

Public Works

The Public Works department is responsible for developing, building and maintaining the City's public infrastructure through the application of timely, cost-effective and quality services to the Irvine community. Key services include *i-Shuttle* operation, transportation planning, signal operations, street and landscape maintenance, engineering, fleet services, capital improvement project administration and inspection, as well as waste/recycling and water quality program administration. The department's budget is based on the continuation of essential, mandated, and

City Council-directed services and includes General Fund expenditures of \$29,841,491 and revenues of \$1,687,800. The budget provides for a total of 144 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-three 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 \$7,638,386.

General Fund Resources

General Fund revenues total \$129,126,797 (including the RDA repayment of principal to the General Fund). In addition, General Fund revenues include transfers-in of \$700,300 to offset the cost of City overhead support for development related activities in Special Funds, \$100,000 from the Orange County Great Park (OCGP) fund to reimburse the General Fund for the time that City Council Executive Assistants work on OCGP matters, \$5,645,161 from the Contingency Fund to assist in providing the resources necessary to maintain services,

\$7,600,000 surplus rebate from the Self-Insurance Fund, \$736,047 from the Irvine Business Complex fund for operation of the *i-Shuttle*, \$500,000 from the AQMD fund to support operation of the Irvine Transportation Center parking garage, \$200,000 from closing out General Fund supported projects, and the return of \$974,465 in General Funds that were loaned to the Redevelopment Agency, for a total of \$145,582,770. Please note that to provide more accurate comparisons, the FY 2007-08 Actual budget does not include

Budget Summary

General Fund Summary

revenues from the City/RDA/OCGP land sale which were received into the General Fund and immediately transferred out to a

Special Fund. See Resources table on next page.

<u>RESOURCES</u>	<i>FY 07-08 Actual</i>	<i>FY 08-09 Adjusted</i>	<i>FY 09-10 Adopted</i>
<u>Loan Repayments</u>			
RDA Loan from GF (Principal Only)	\$0	\$0	\$1,185,210
<i>Sub-Total Loan Repayments</i>	\$0	\$0	\$1,185,210
<u>Revenues</u>			
Sales Tax	\$55,788,136	\$55,882,500	\$47,830,635
Property Tax	41,363,874	43,417,000	43,539,726
Vehicle License Fees	820,307	993,000	575,000
Hotel Tax	9,108,010	10,630,000	8,606,000
Franchise Tax	7,167,735	7,435,000	7,352,000
Community Services Fees	6,733,225	6,955,901	6,871,640
Utility Users Tax	4,385,632	4,437,000	4,430,000
Fines & Forfeitures	2,192,423	2,132,000	1,603,170
Development/Inspection Fees	269,913	294,319	197,000
Documentary Transfer Tax	1,327,671	1,600,000	886,000
Licenses & Permits	1,868,342	1,626,000	1,641,000
Miscellaneous	1,049,011	705,146	2,163,393
Fees for Services	962,644	1,194,603	1,237,141
Revenue From Other Agencies	1,388,366	1,814,732	1,008,882
<i>Sub-Total General Fund Revenue</i>	\$134,425,289	\$139,117,201	\$127,941,587
<u>General Fund Transfers-In (From)</u>			
Overhead Reimbursements	\$2,752,168	\$2,700,372	\$700,300
OCGP	100,000	100,000	100,000
Unallocated Strategic Surplus	0	5,776,413	5,645,161
Self-Insurance Surplus	0	1,200,000	7,600,000
IBC Shuttle	0	0	736,047
AQMD	0	0	500,000
CIP/Project Close Outs	0	7,549,522	200,000
RDA Loan/Close Fund 008	0	0	974,465
GF CS Overhead	0	17,500	0
<i>Sub-Total GF Transfers-In</i>	\$2,852,168	\$17,343,807	\$16,455,973
TOTAL GENERAL FUND RESOURCES	\$137,277,457	\$156,461,008	\$145,582,770

General Fund Expenditures

General Fund operating expenditures are \$145,550,019. The Unallocated Strategic Surplus (Contingency Reserve Fund) is projected to have \$12.7 million (8.8%) after

transferring \$5.6 million to support the proposed FY 2009-10 General Fund budget.

Budget Summary

General Fund Summary

<u>APPROPRIATIONS</u>	<i>FY 07-08</i> <i>Actual</i>	<i>FY 08-09</i> <i>Adjusted</i>	<i>FY 09-10</i> <i>Adopted</i>
<u>Operating Appropriations</u>			
City Manager's Office	\$8,056,752	\$9,105,557	\$7,981,495
Administrative Services	5,769,063	5,957,480	5,523,308
Community Development	6,825,551	8,784,751	9,933,381
Community Services	28,067,130	30,548,900	28,389,416
Public Safety	50,263,033	55,988,992	56,242,542
Public Works	28,721,049	29,034,192	29,841,491
Redevelopment Department	784,284	0	0
Non-Departmental	6,868,491	8,871,066	7,638,386
<i>Total Operating Appropriations</i>	<i>\$135,355,353</i>	<i>\$148,290,938</i>	<i>\$145,550,019</i>
<u>Operating Transfers-Out (To)</u>			
Infrastructure & Rehabilitation Fund	\$2,053,000	\$0	\$0
Contingency Reserve	2,500,000	0	0
Educational Partnership Fund	789,000	500,000	0
IBC Shuttle Fund	25,202	1,173,933	0
Technology Fund	1,585,000	0	0
CIP - Non Circulation	1,147,000	0	0
COPS Grant	185,000	0	0
Development Engineering Fund	0	326,115	0
<i>Total Operating Transfers-Out</i>	<i>\$8,284,202</i>	<i>\$2,000,048</i>	<i>\$0</i>
TOTAL APPROPRIATIONS	\$143,639,555	\$150,290,986	\$145,550,019
OPERATING SURPLUS			\$32,751
CONTINGENCY RESERVE FUND (AT YEAR END)			\$12,747,884

General Fund Summary

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

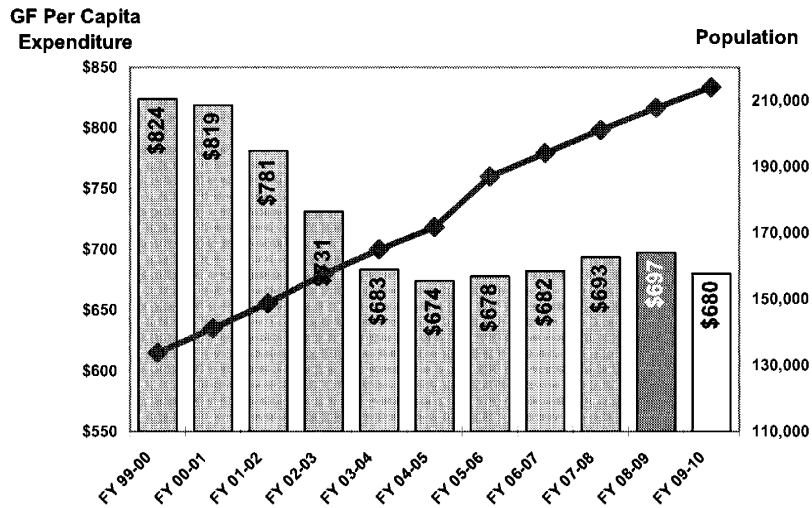
expenditures and transfers-out by Department and Budget Category, total resources and appropriations, detailed summary for all funds, and 3 year comparisons of revenues and expenditures for all funds.

Budget Summary

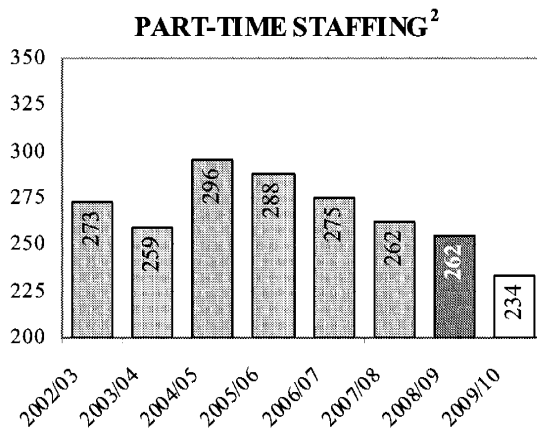
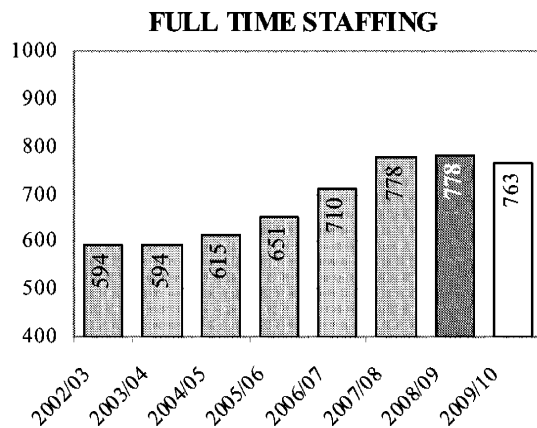
General Fund Summary

PER CAPITA EXPENDITURES:

(CPI Adjusted)



TOTAL STAFFING (In Full-Time Equivalencies¹):



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

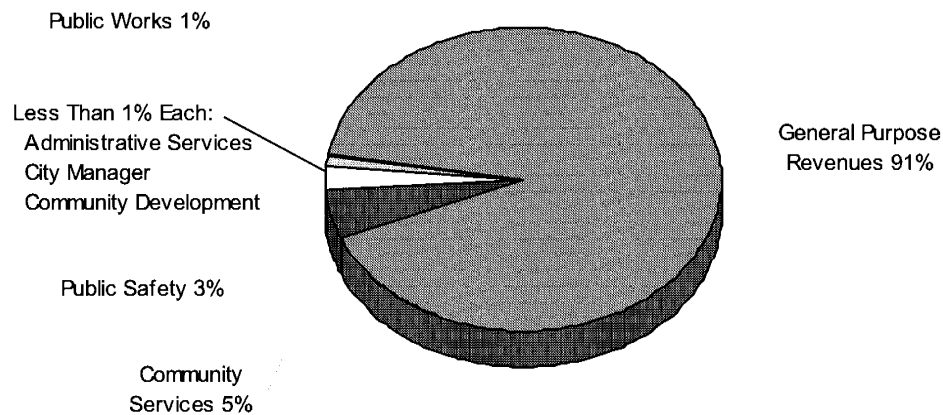
² Part-Time does not include elected, appointed, or stipend staff.

Budget Summary

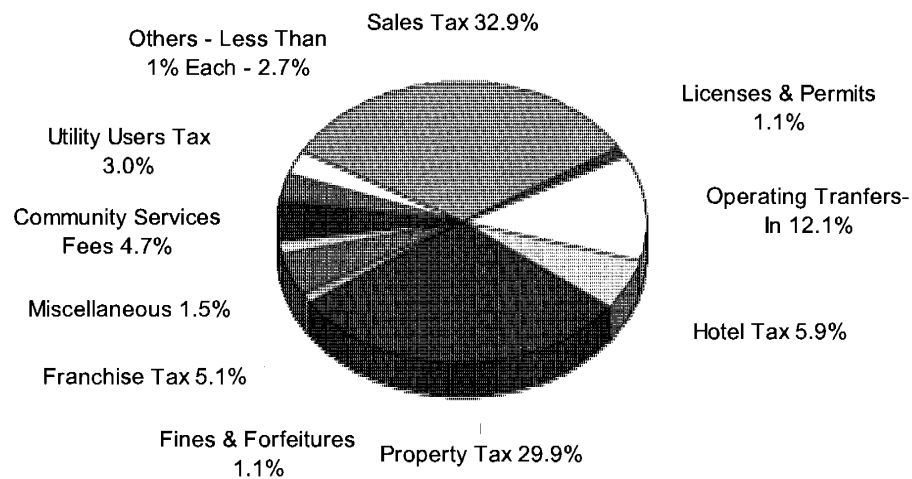
General Fund Summary

OPERATING REVENUES & TRANSFERS-IN: \$145,582,770`

By Department:



By Budget Category:

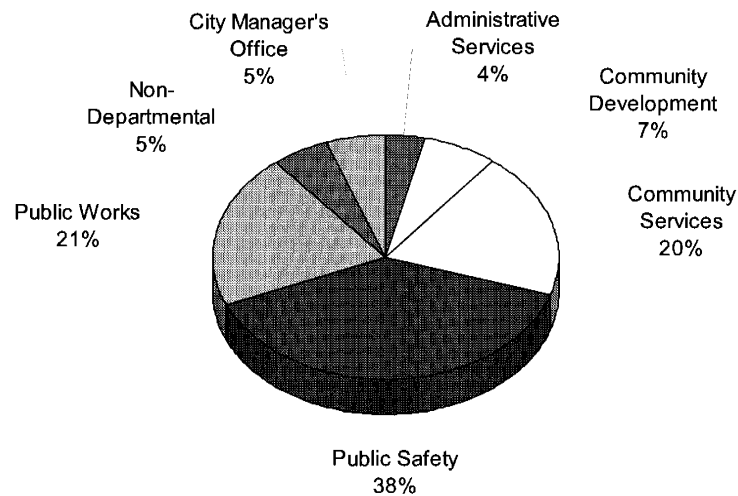


Budget Summary

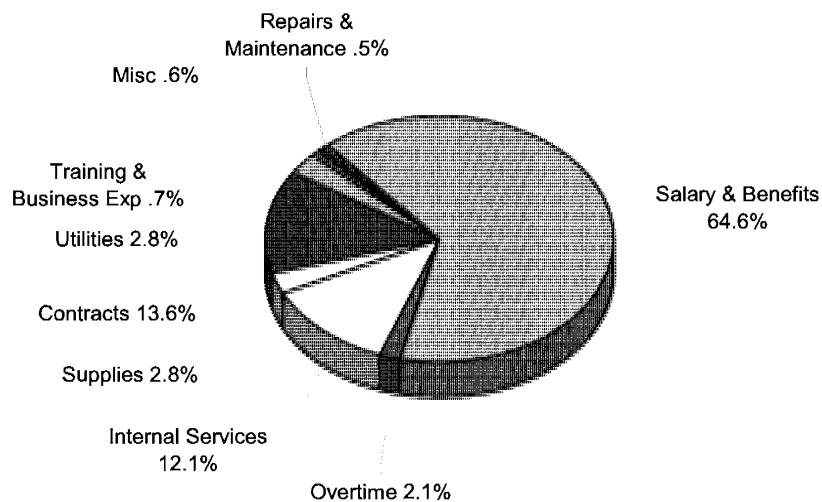
General Fund Summary

OPERATING EXPENDITURES & TRANSFERS-OUT: \$145,550,019

By Department:



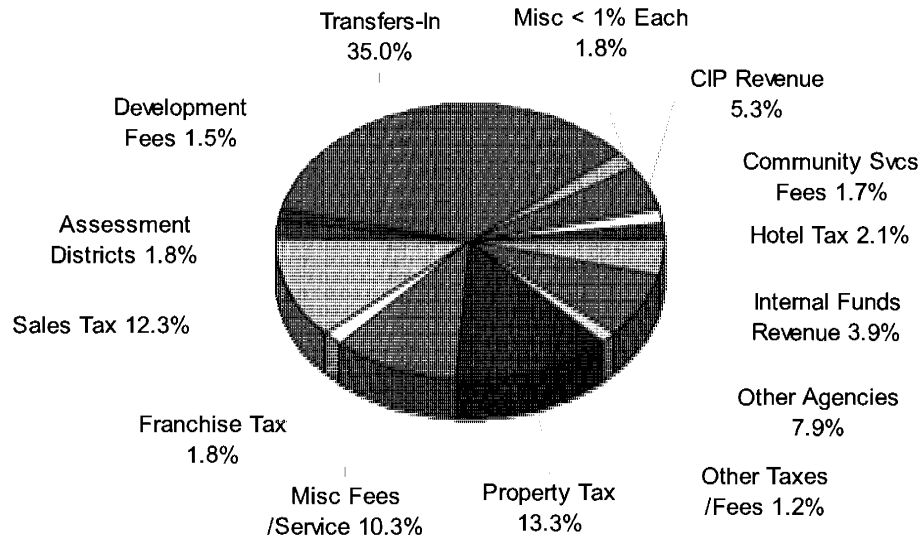
By Budget Category:



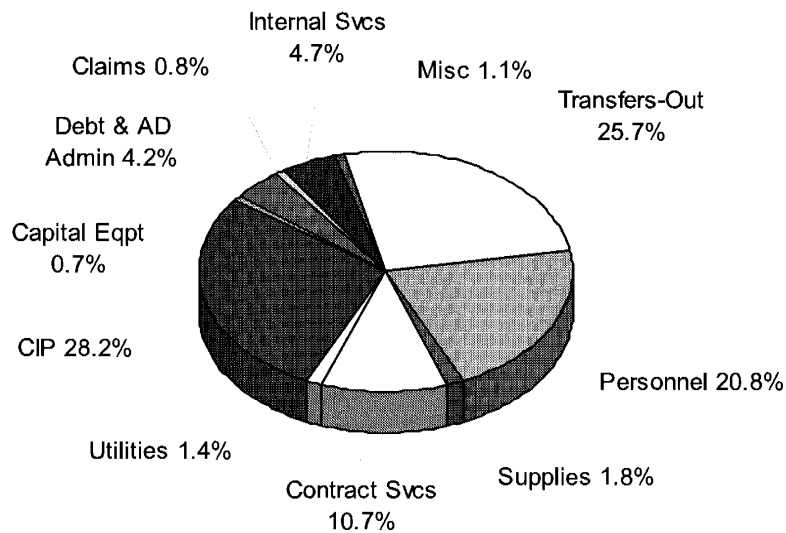
Budget Summary

All Funds – Summary

TOTAL RESOURCES (Including Transfers-In): \$410,470,121



TOTAL APPROPRIATIONS (Including Transfers-Out): \$558,730,231



Budget Summary

All Funds – Summary Table

TOTAL RESOURCES (Including Transfers-In): \$410,470,121

Vehicle License Fees	575,000
Fines	1,603,170
Doc Transf Tax	886,000
Utility Users Tax	4,430,000
CIP Revenue	21,614,950
Community Svcs Fees	7,093,948
Hotel Tax	8,606,000
Internal Funds Revenue	16,192,048
Other Agencies	32,567,381
Other Taxes/Fees	5,112,379
Property Tax	54,612,179
Misc & Fees/Service	42,364,758
Franchise Tax	7,352,000
Sales Tax	50,597,256
Assessment Districts	7,249,212
Development Fees	5,987,476
Transfers-In	143,626,364
	<hr/>
	410,470,121

TOTAL APPROPRIATIONS (Including Transfers-Out): \$558,730,231

Personnel	116,070,256
Supplies	9,867,720
Contract Svcs	59,717,444
Utilities	7,809,829
CIP	157,481,529
Capital Eqpt	3,994,829
Debt & AD Admin	23,510,713
Claims	4,380,825
Internal Svcs	26,140,943
Misc	6,129,779
Transfers-Out	143,626,364
	<hr/>
	\$558,730,231

Budget Summary

Major Funds – Summary By Budget Category

GENERAL FUND

BUDGET CATEGORY	2007-08 ACTUAL	2008-09 ADJUSTED	2009-10 ADOPTED
REVENUES			
COMMUNITY SERVICES FEES	6,733,225	6,955,901	6,871,640
DEVELOPMENT FEES	269,913	294,319	197,000
DOCUMENTARY TRANSFER TAX	1,327,671	1,600,000	886,000
FEES FOR SERVICES	962,644	1,194,603	1,237,141
FINES & FORFEITURES	2,192,423	2,132,000	1,603,170
FRANCHISE TAX	7,167,736	7,435,000	7,352,000
HOTEL TAX	9,108,010	10,630,000	8,606,000
LICENSES & PERMITS	1,868,342	1,626,000	1,641,000
MISCELLANEOUS REVENUES	1,049,009	705,146	2,163,393
MOTOR VEHICLE IN-LIEU REVENUES	820,307	993,000	575,000
PROPERTY TAX	41,363,874	43,417,000	43,539,726
REVENUE FROM OTHER AGENCIES	1,388,366	1,814,732	1,008,882
SALES TAX	55,788,136	55,882,500	47,830,635
TRANSFERS IN	2,852,169	17,343,807	16,455,973
UTILITY USERS TAX	4,385,632	4,437,000	4,430,000
REVENUE TOTAL	\$137,277,457	\$156,461,008	\$144,397,560
EXPENDITURES			
CAPITAL EQUIPMENT	501,318	231,555	8,000
CONTRACT SERVICES	20,195,984	23,489,536	19,818,716
INTERNAL SERVICE	18,258,730	17,286,394	17,664,931
LESS COST ALLOCATED	(282,880)	0	0
MISCELLANEOUS	800,645	1,700,525	875,625
OVERTIME SALARIES	2,988,847	3,063,040	3,040,740
REPAIRS & MAINTENANCE	755,368	777,504	782,740
SALARY & BENEFITS	82,669,927	91,954,920	94,055,649
SUPPLIES	4,521,385	4,769,329	4,147,552
TRAINING/BUS EXPENSE	1,109,633	1,103,322	1,020,242
TRANSFERS OUT	8,284,202	2,000,048	0
UTILITIES	3,836,401	3,914,813	4,135,824
EXPENDITURE TOTAL	\$143,639,560	\$150,290,986	\$145,550,019

Budget Summary

Major Funds – Summary By Budget Category

ORANGE COUNTY GREAT PARK FUNDS

BUDGET CATEGORY	2007-08 ACTUAL	2008-09 ADJUSTED	2009-10 ADOPTED
REVENUES			
COMMUNITY SERVICES FEES	66	60,150	60,100
DEVELOPMENT FEES	66,666,667	0	0
FEES FOR SERVICES	0	30,000	250,000
MISCELLANEOUS REVENUES	12,383,517	7,399,100	6,774,494
REVENUE FROM OTHER AGENCIES	0	420,000	0
TRANSFERS IN	159,500,000	51,326,431	79,660,000
REVENUE TOTAL	\$238,550,250	\$59,235,681	\$86,744,594
EXPENDITURES			
CAPITAL EQUIPMENT	767,891	294,000	1,125,000
CIP EXPENDITURES	22,460,246	49,823,136	76,860,000
CONTRACT SERVICES	7,534,584	15,649,893	14,217,000
INTERNAL SERVICE	144,351	203,831	327,852
LESS COST ALLOCATED	(37,637)	0	0
MISCELLANEOUS	752,969	175,000	190,000
OVERTIME SALARIES	3,911	32,180	47,000
SALARY & BENEFITS	2,663,317	3,589,036	4,128,179
SUPPLIES	232,229	505,169	428,000
TRAINING/BUS EXPENSE	41,300	89,350	94,050
TRANSFERS OUT	25,600,000	52,426,431	79,931,810
UTILITIES	28,450	231,500	133,000
EXPENDITURE TOTAL	\$60,191,613	\$123,019,527	\$177,481,891

Budget Summary

Major Funds – Summary By Budget Category

CAPITAL IMPROVEMENT FUNDS

BUDGET CATEGORY	2007-08 ACTUAL	2008-09 ADJUSTED	2009-10 ADOPTED
REVENUES			
BOND PROCEEDS	0	72,463,514	0
CIP REVENUE	(75,739)	50,000	100,000
MISCELLANEOUS REVENUES	11,438,620	13,415,000	4,657,005
OTHER TAXES & FEES	22,789	0	8,000
REVENUE FROM OTHER AGENCIES	26,911,780	12,994,079	18,281,744
TRANSFERS IN	22,721,619	42,065,578	34,054,641
REVENUE TOTAL	\$61,019,068	\$140,988,171	\$57,101,390
EXPENDITURES			
CIP EXPENDITURES	124,557,984	110,490,704	60,624,680
CONTRACT SERVICES	361	0	0
DEBT & A.D. ADMINISTRATION	4,412,860	691,208	626,824
MISCELLANEOUS	0	2,720,750	0
OVERTIME SALARIES	5,207	0	0
SALARY & BENEFITS	1,365,383	1,963,930	2,174,874
TRANSFERS OUT	0	5,304,586	0
EXPENDITURE TOTAL	\$130,341,795	\$121,171,178	\$63,426,378

Budget Summary

Major Funds – Summary By Budget Category

ALL OTHER FUNDS

BUDGET CATEGORY	2007-08 ACTUAL	2008-09 ADJUSTED	2009-10 ADOPTED
REVENUES			
ASSESSMENT REVENUE	7,140,473	7,712,621	7,249,212
COMMUNITY SERVICES FEES	139,079	178,708	162,208
DEVELOPMENT FEES	17,505,278	15,881,543	5,790,476
FEES FOR SERVICES	557,327	598,958	1,109,442
INTERNAL SERVICE FEES&REVENUE	16,425,155	14,839,393	16,192,048
MISCELLANEOUS REVENUES	35,044,178	29,534,819	24,532,283
OTHER TAXES & FEES	26,634,488	15,923,449	5,104,379
PROPERTY TAX	10,792,239	10,681,743	11,072,453
REVENUE FROM OTHER AGENCIES	12,423,442	17,237,606	13,276,755
SALES TAX	3,191,675	3,326,000	2,766,621
TRANSFERS IN	169,748,863	27,722,773	13,455,750
REVENUE TOTAL	299,602,197	143,637,613	100,711,627
EXPENDITURES			
CAPITAL EQUIPMENT	4,260,408	11,551,402	2,861,829
CAPITAL OUTLAY	134,000,000	0	0
CIP EXPENDITURES	22,574,991	27,266,806	19,996,849
CLAIMS EXPENSE	1,405,174	2,582,230	4,380,825
CONTRACT SERVICES	26,747,820	36,067,589	25,681,728
DEBT & A.D. ADMINISTRATION	20,196,563	20,613,454	22,883,889
INTERNAL SERVICE	6,984,571	7,582,730	8,148,160
LESS COST ALLOCATED	(25)	0	0
MISCELLANEOUS	1,838,003	2,143,125	1,729,125
OVERTIME SALARIES	895,340	808,447	1,096,545
REPAIRS & MAINTENANCE	1,201,169	1,485,444	1,304,357
SALARY & BENEFITS	15,960,855	16,168,785	11,527,269
SUPPLIES	3,714,077	6,037,857	5,292,168
TRAINING/BUS EXPENSE	81,099	160,387	133,640
TRANSFERS OUT	186,938,449	80,487,524	63,694,554
UTILITIES	3,280,366	3,456,875	3,541,005
EXPENDITURE TOTAL	430,078,860	216,412,655	172,271,943

Budget Summary

All Funds – Summary

FUND	FY 2009-10 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	0	127,941,587	16,455,973	94,055,649	51,494,370	0	0
002	ASSET MANAGEMENT PLAN FUND	69,970,652	1,210,000	6,717,500	0	7,525,000	2,500,000	67,873,152
003	COMPENSATED ABSENCES FUND	2,102,340	1,393,710	0	0	721,949	0	2,774,101
005	DEVELOPMENT SERVICES FUND	444,180	1,775,476	0	1,405,897	212,500	241,500	359,759
006	CONTINGENCY RESERVE	18,229,774	163,270	0	0	0	5,645,161	12,747,883
007	EDUCATIONAL PARTNERSHIP FUND	1,053,643	16,001	0	0	516,863	0	552,781
008	GREAT PARK PLANNING	631,412	343,053	0	0	0	974,465	0
009	REVENUE CLEARING FUND	0	687,016	0	422,254	264,762	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	7,116,384	102,395	2,500,000	395,782	1,421,391	6,400,314	1,501,292
024	BUILDING AND SAFETY FUND	-1,183,547	3,800,000	0	2,978,720	373,886	418,000	-1,154,153
027	DEVELOPMENT ENGINEERING	-355,326	233,116	0	94,719	103,500	40,800	-361,229
030	COMMUNITY SERVICES FUND	1,238,862	2,492,320	0	248,182	2,986,881	0	496,119
051	ASSET FORFEITURE JUSTICE DEPT	226,035	1,220	0	0	226,000	0	1,255
052	ASSET FORFEITURE TREASURY DEPT	46,208	464	0	0	46,000	0	672
053	ASSET FORFEITURE OC AND STATE	76,305	766	0	0	76,000	0	1,071
Subtotal		99,596,922	140,160,394	25,673,473	99,601,203	65,969,102	16,220,240	84,792,703

FUND	FY 2009-10 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
108	IRVINE REDEVELOPMENT FUND	841,960	72,394	1,000,000	698,843	994,597	0	220,914
109	RDA HOUSING	3,121,926	1,843,632	0	503,387	1,269,050	0	3,193,121
110	MEASURE M LOCAL TURNBACK FUND	6,323,087	2,834,851	0	23,295	200,000	8,864,962	69,681
111	GAS TAX FUND	12,901,602	6,048,533	0	23,295	665,000	18,070,030	191,810
112	LOCAL PARK FEES FUND	31,018,511	620,370	0	0	0	0	31,638,881
113	FEES & EXACTIONS FUND	5,222,554	895,577	0	0	952,124	0	5,166,007
114	HOME GRANT FUND	0	1,480,193	0	33,245	1,446,948	0	0
118	SYSTEMS DEVELOPMENT FUND	4,964,877	1,530,999	0	0	0	3,730,953	2,764,923
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	3,044,637	7,510,084	0	372,055	7,249,603	0	2,933,063
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	24,838,421	448,955	0	133,691	4,760,423	0	20,393,262
123	IRVINE BUSINESS COMPLEX	56,820,954	15,655,964	76,914	231,326	10,852,822	0	61,469,684
125	COMM DEVELOP BLOCK GRANT FUND	0	2,272,469	0	116,384	2,156,085	0	0
126	SENIOR SERVICE FOUNDATION	622,891	27,200	0	5,861	118,000	0	526,230
128	NUTRITION PROGRAM FUND	46,660	316,268	0	172,856	139,770	0	50,302
130	AB2766 - AIR QUALITY IMPROVMNT	863,503	255,580	0	0	0	554,822	564,261
131	TRANSP DEVELOPMT ACT ARTICLE III	0	171,810	0	0	0	171,810	0
132	SLURRY SEAL SUR CHG FUND	1,436,387	103,432	2,959,526	118,266	3,207,644	0	1,173,435
136	MAJOR SPECIAL EVENTS FUND	28,117	1,125,825	0	249,825	857,634	0	46,483
138	IBC TRANSPORTATION MGMT PROGRA	1,689,052	855,886	171,810	82,867	1,358,151	400,000	875,730
139	SUPL.LAW ENFORCEMENT SERV.FD	133,594	1,336	0	0	133,594	0	1,336
143	COPS GRANTS FUND	146,422	592,087	0	46,651	610,264	0	81,594
145	STRUCTURAL FIRE FUND	0	35,000	0	0	35,000	0	0
146	SHUTTLE SERVICES FUND	336,047	0	0	0	0	336,047	0
147	IRVINE LAND TRUST	0	1,475,135	0	0	1,473,335	0	1,800
180	ORANGE COUNTY GREAT PARK	256,093,773	6,954,594	0	2,968,688	13,161,902	79,760,000	167,157,777
Subtotal		410,494,975	53,128,174	4,208,250	5,780,535	51,641,946	111,888,624	298,520,294

Budget Summary

All Funds – Summary

FUND	FY 2009-10 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
203	CFD 05-2 IMPROVEMENTS	21,491,575	412,005	0	0	5,000,000	0	16,903,580
205	CFD 04-1 IMPROVEMENTS	21,532	5,462	0	0	0	0	26,994
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	2,866,509	58,320	0	0	55,980	0	2,868,849
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	3,468,996	70,186	0	12,719	198,679	0	3,327,784
208	AD87-8 SPECTRUM 5 NORTH	24,543,149	484,487	0	153,220	1,417,576	0	23,456,840
209	AD89-9 & 94-15 WESTPARK NORTH	14,486,290	294,643	0	7,951	82,100	0	14,690,882
213	AD 94-13 OAKCREEK	18,008,362	372,697	0	7,951	67,337	0	18,305,771
214	AD 93-14 IRVINE SPECTRUM 6	26,980,373	559,942	0	51,615	26,908	0	27,461,792
215	AD 97-16 NORTHWEST IRVINE	17,870,543	360,028	0	7,951	1,223,346	0	16,999,274
216	AD 97-17 LOWER PETERS CANYON EAST	32,534,193	671,826	0	7,951	116,422	0	33,081,646
217	AD 00-18 SHADY CYN - TURTLE RIDGE	5,630,831	61,731	0	56,370	942,347	0	4,693,845
218	AD 03-19 NORTHERN SPHERE	16,004,761	345,237	0	32,023	782,985	0	15,534,990
219	AD04-20 PORTOLA SPRINGS	4,190,610	160,338	0	39,676	318,444	0	3,992,828
220	AD 05-21 ORCHARD HILLS	1,966,560	103,284	0	32,023	1,102,870	0	934,951
221	AD 07-22 STONEGATE	4,308,507	130,347	0	22,699	2,010,370	0	2,405,785
223	AD 08-23 LAGUNA CROSSING	3,788	76	0	0	0	0	3,864
250	CAPITAL IMPROV PROJ FUND - CIR	8,544,529	4,874,185	28,164,317	920,505	12,117,713	0	28,544,813
254	RAILROAD GRADE SEPARATION	4,452,127	21,423,891	197,508	224,088	16,963,762	0	8,885,676
260	CAPITAL IMPROV PROJ FUND-NON C	12,032,923	2,346,659	5,442,816	497,127	10,124,440	0	9,200,831
262	COL BILL BARBER MC MEMORIAL PK	2,923,084	117,294	250,000	0	2,177,494	0	1,112,884
267	CITY INFRASTRUCTURE	6,671,916	62,756	0	73,542	6,522,731	0	138,399
280	OCGP INFRASTRUCTURE CFD	3,192,046	80,000	0	144,740	1,200,000	0	1,927,306
281	FEE DISTRICT 89-1 (BAKE/IS INT)	5,452,543	112,558	0	15,025	0	0	5,550,076
282	FEE DISTRICT NO. 92-1	50,482	5,876	0	12,438	0	0	43,920
286	OCGP DEVELOPMENT FUND	1,474,068	50,000	79,660,000	714,751	79,360,000	0	1,109,317
	Subtotal	239,170,297	33,163,828	113,714,641	3,034,365	141,811,504	0	241,202,897

FUND	FY 2009-10 DEBT SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
349	INFRASTRUCTURE AUTHORITY FUND	4,368,187	13,452,386	0	3,645	7,752,036	6,717,500	3,347,392
367	INFRASTRUCTURE FINANCING PLAN	117,052	1,890	0	0	91,931	0	27,011
390	RDA GENERAL DEBT SERVICE	-161,857,295	7,219,155	0	0	18,831,023	1,000,000	-174,469,163
	Subtotal	-157,372,056	20,673,431	0	3,645	26,674,990	7,717,500	-171,094,760

FUND	FY 2009-10 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	146,496	365,133	0	0	373,500	0	138,129
570	INSURANCE FUND	16,071,854	5,365,108	0	702,192	5,714,188	7,600,000	7,420,582
574	FLEET SERVICES FUND	6,986,141	4,019,501	30,000	1,054,177	2,900,244	0	7,081,221
577	MISC. EQUIPMENT INT. SERVICE F	352,328	5,915	0	0	114,668	0	243,575
578	TELEPHONE, MAIL, DUPLIC SRV FUND	3,136,894	2,485,608	0	350,972	2,048,163	0	3,223,367
579	STRATEGIC TECHNOLOGY PLAN FUND	8,660,895	5,867,544	0	152,108	5,573,451	200,000	8,602,880
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	262,512	1,609,121	0	184,825	1,418,089	0	268,719
	Subtotal	35,617,120	19,717,930	30,000	2,444,274	18,142,303	7,800,000	26,978,473

Budget Summary

All Funds – Expenditure Comparison

FUND	FY 2009-10 GENERAL FUND	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
001	GENERAL FUND	\$135,355,353	\$148,290,938	\$145,550,019
	General Fund Total	\$135,355,353	\$148,290,938	\$145,550,019

FUND	FY 2009-10 GENERAL RESERVE FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
002	ASSET MANAGEMENT PLAN FUND	\$6,360,000	\$6,990,000	\$7,525,000
003	COMPENSATED ABSENCES FUND	1,014,523	796,110	721,949
005	DEVELOPMENT SERVICES FUND	5,556,543	4,912,173	1,618,397
007	EDUCATIONAL PARTNERSHIP FUND	537,135	561,612	516,863
008	GREAT PARK PLANNING	843	0	0
009	REVENUE CLEARING FUND	578,313	662,530	687,016
010	INFRASTRUCTURE & REHABILITATION FUND	1,705,319	3,308,598	1,817,173
024	BUILDING AND SAFETY FUND	8,381,519	7,913,025	3,352,606
027	DEVELOPMENT ENGINEERING	933,769	750,320	198,219
030	COMMUNITY SERVICES FUND	2,741,408	4,050,132	3,235,063
051	ASSET FORFEITURE JUSTICE DEPT	242,620	130,608	226,000
052	ASSET FORFEITURE TREASURY DEPT	34,850	46,949	46,000
053	ASSET FORFEITURE OC AND STATE	0	45,162	76,000
	General Reserve Funds Total	\$28,086,843	\$30,167,219	\$20,020,286

FUND	FY 2009-10 SPECIAL REVENUE FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
108	IRVINE REDEVELOPMENT FUND	\$135,821,574	\$2,106,909	\$1,693,440
109	RDA HOUSING	653,967	1,581,099	1,772,437
110	MEASURE M LOCAL TURNBACK FUND	211,769	222,058	223,295
111	GAS TAX FUND	524,113	552,058	688,295
113	FEES & EXACTIONS FUND	2,045,650	900,000	952,124
114	HOME GRANT FUND	50,503	1,213,423	1,480,193
118	SYSTEMS DEVELOPMENT FUND	1,225,000	900,000	0
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	6,582,428	8,002,210	7,621,658
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	1,448,069	3,053,073	4,894,114
123	IRVINE BUSINESS COMPLEX	19,104,797	20,963,983	11,084,148
125	COMM DEVELOP BLOCK GRANT FUND	1,727,728	2,038,137	2,272,469
126	SENIOR SERVICE FOUNDATION	16,951	88,400	123,861
128	NUTRITION PROGRAM FUND	314,371	316,268	312,626
130	AB2766 - AIR QUALITY IMPROVMNT	20,693	115,319	0
132	SLURRY SEAL SUR CHG FUND	782,938	2,954,148	3,325,910
136	MAJOR SPECIAL EVENTS FUND	526,042	447,136	1,107,459
138	IBC TRANSPORTATION MGMT PROGRA	910,304	1,098,437	1,441,018
139	SUPPL.LAW ENFORCEMENT SERV.FD	455,320	533,000	133,594
143	COPS GRANTS FUND	703,579	1,112,289	656,915
145	STRUCTURAL FIRE FUND	14,622	20,000	35,000
146	SHUTTLE SERVICES FUND	407,871	7,085,044	0
147	IRVINE LAND TRUST	0	0	1,473,335
180	ORANGE COUNTY GREAT PARK	11,921,780	17,235,139	16,130,590
	Special Revenue Funds Total	\$185,470,069	\$72,537,129	\$57,422,481

Budget Summary

All Funds – Expenditure Comparison

FUND	FY 2009-10 CAPITAL PROJECTS FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
203	CFD 05-2 IMPROVEMENTS	\$508,971	\$10,961,500	\$5,000,000
205	CFD 04-1 IMPROVEMENTS	0	300	0
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	-416	300	55,980
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	612,499	500,000	211,398
208	AD87-8 SPECTRUM 5 NORTH	1,812,386	4,050,672	1,570,796
209	AD89-9 & 94-15 WESTPARK NORTH	275,290	10,894	90,051
213	AD 94-13 OAKCREEK	247,134	1,610,044	75,288
214	AD 93-14 IRVINE SPECTRUM 6	1,328,655	3,000,000	78,523
215	AD 97-16 NORTHWEST IRVINE	339,700	564,512	1,231,297
216	AD 97-17 LOWER PETERS CANYON EAST	286,911	600,500	124,373
217	AD 00-18 SHADY CYN - TURTLE RIDGE	982,199	4,000,001	998,717
218	AD 03-19 NORTHERN SPHERE	4,991,219	2,104,383	815,008
219	AD04-20 PORTOLA SPRINGS	17,269,524	4,086,824	358,120
220	AD 05-21 ORCHARD HILLS	19,040,948	14,913,911	1,134,893
221	AD 07-22 STONEGATE	20,868,976	4,000,000	2,033,069
223	AD 08-23 LAGUNA CROSSING	0	10,000,300	0
250	CAPITAL IMPROV PROJ FUND - CIR	16,685,420	19,385,475	13,038,218
254	RAILROAD GRADE SEPARATION	19,640,138	10,209,542	17,187,850
260	CAPITAL IMPROV PROJ FUND-NON C	25,430,100	16,686,027	10,621,567
262	COL BILL BARBER MC MEMORIAL PK	3,327	2,027,617	2,177,494
263	HERITAGE PARK AQUATICS COMPLEX	12,533	30,440	0
266	RDA TRANSIT GUIDEWAY FUND	1,101,286	447,647	0
267	CITY INFRASTRUCTURE	0	7,097,585	6,596,273
280	OCGP INFRASTRUCTURE CFD	123,117	2,509,158	1,344,740
281	FEE DISTRICT 89-1 (BAKE/I5 INT	3,238	14,124	15,025
282	FEE DISTRICT NO. 92-1	3,045	11,641	12,438
286	OCGP DEVELOPMENT FUND	22,546,716	50,848,799	80,074,751
Capital Projects Funds Total		\$154,112,914	\$169,672,196	\$144,845,869
FUND	FY 2009-10 DEBT SERVICE FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
349	INFRASTRUCTURE AUTHORITY FUND	\$7,229,267	\$7,694,539	\$7,755,681
350	CULVER GRADE SEPARATION	1,863,937	0	0
367	INFRASTRUCTURE FINANCING PLAN	29,822	115,530	91,931
390	RDA GENERAL DEBT SERVICE	13,137,988	16,316,523	18,831,023
Debt Service Funds Total		\$22,261,015	\$24,126,592	\$26,678,635
FUND	FY 2009-10 INTERNAL SERVICE FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
501	INVENTORY	\$346,385	\$381,378	\$373,500
570	INSURANCE FUND	4,262,091	6,154,337	6,416,380
574	FLEET SERVICES FUND	3,722,944	4,140,435	3,954,421
577	MISC. EQUIPMENT INT. SERVICE F	9,558	125,698	114,668
578	TELEPHONE,MAIL,DUPLIC SRV FUND	2,039,017	2,565,046	2,399,135
579	STRATEGIC TECHNOLOGY PLAN FUND	6,194,805	10,885,992	5,725,559
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,568,180	1,628,796	1,602,914
Internal Service Funds Total		\$18,142,979	\$25,881,682	\$20,586,577
ALL FUNDS EXPENDITURE TOTALS		\$543,429,173	\$470,675,757	\$415,103,867

Budget Summary

All Funds – Revenue Comparison

FUND	FY 2009-10 GENERAL FUND	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
001	GENERAL FUND	\$268,427,288	\$139,117,201	\$127,941,587
	General Fund Total	\$268,427,288	\$139,117,201	\$127,941,587

FUND	FY 2009-10 GENERAL RESERVE FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
002	ASSET MANAGEMENT PLAN FUND	\$2,826,544	\$2,511,199	\$1,210,000
003	COMPENSATED ABSENCES FUND	1,133,571	1,165,665	1,393,710
005	DEVELOPMENT SERVICES FUND	5,918,520	5,443,522	1,775,476
006	CONTINGENCY RESERVE	1,079,566	823,071	163,270
007	EDUCATIONAL PARTNERSHIP FUND	36,356	30,665	16,001
009	REVENUE CLEARING FUND	578,313	662,530	687,016
010	INFRASTRUCTURE & REHABILITATION FUND	1,041,725	338,730	102,395
024	BUILDING AND SAFETY FUND	9,687,491	9,749,858	3,800,000
027	DEVELOPMENT ENGINEERING	849,197	910,488	233,116
030	COMMUNITY SERVICES FUND	2,957,189	2,829,820	2,492,320
051	ASSET FORFEITURE JUSTICE DEPT	82,237	5,224	1,220
052	ASSET FORFEITURE TREASURY DEPT	2,382	1,878	464
053	ASSET FORFEITURE OC AND STATE	28,763	890	766
	General Reserve Funds Total	\$26,221,854	\$24,473,540	\$12,218,807

FUND	FY 2009-10 SPECIAL REVENUE FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
108	IRVINE REDEVELOPMENT FUND	\$71,024	\$110,790	\$72,394
109	RDA HOUSING	2,017,872	1,799,992	1,843,632
110	MEASURE M LOCAL TURNBACK FUND	3,550,188	3,473,367	2,834,851
111	GAS TAX FUND	7,315,463	6,709,667	6,048,533
112	LOCAL PARK FEES FUND	14,278,673	800,152	620,370
113	FEES & EXACTIONS FUND	7,301,911	286,184	895,577
114	HOME GRANT FUND	50,503	1,213,423	1,480,193
118	SYSTEMS DEVELOPMENT FUND	6,544,682	4,969,545	1,530,999
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	7,235,931	7,449,731	7,510,084
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	1,854,213	1,037,249	448,955
123	IRVINE BUSINESS COMPLEX	23,135,916	29,391,559	15,655,964
125	COMM DEVELOP BLOCK GRANT FUND	1,727,728	2,038,137	2,272,469
126	SENIOR SERVICE FOUNDATION	48,303	41,200	27,200
128	NUTRITION PROGRAM FUND	314,227	316,268	316,268
130	AB2766 - AIR QUALITY IMPROVMNT	298,421	266,262	255,580
131	TRANSP DEVELOPMT ACT ARTICLE III	0	0	171,810
132	SLURRY SEAL SUR CHG FUND	1,420,096	3,163,288	103,432
136	MAJOR SPECIAL EVENTS FUND	542,512	458,118	1,125,825
138	IBC TRANSPORTATION MGMT PROGRA	840,704	260,406	855,886
139	SUPPL.LAW ENFORCEMENT SERV.FD	412,265	345,774	1,336
143	COPS GRANTS FUND	470,706	916,922	592,087
145	STRUCTURAL FIRE FUND	352,448	1,348,000	35,000
146	SHUTTLE SERVICES FUND	27,445	4,479,010	0
147	IRVINE LAND TRUST	0	0	1,475,135
180	ORANGE COUNTY GREAT PARK	78,743,724	7,389,250	6,954,594
	Special Revenue Funds Total	\$158,554,955	\$78,263,293	\$53,128,174

Budget Summary

All Funds – Revenue Comparison

FUND	FY 2009-10 CAPITAL PROJECTS FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
203	CFD 05-2 IMPROVEMENTS	\$954,728	\$623,175	\$412,005
205	CFD 04-1 IMPROVEMENTS	11,149	21,175,522	5,462
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	74,680	117,114	58,320
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	139,633	150,560	70,186
208	AD87-8 SPECTRUM 5 NORTH	938,326	979,917	484,487
209	AD89-9 & 94-15 WESTPARK NORTH	578,767	595,971	294,643
213	AD 94-13 OAKCREEK	671,004	711,778	372,697
214	AD 93-14 IRVINE SPECTRUM 6	983,336	1,092,887	559,942
215	AD 97-16 NORTHWEST IRVINE	662,076	736,745	360,028
216	AD 97-17 LOWER PETERS CANYON EAST	1,172,846	1,283,252	671,826
217	AD 00-18 SHADY CYN - TURTLE RIDGE	393,151	260,472	61,731
218	AD 03-19 NORTHERN SPHERE	897,189	625,356	345,237
219	AD04-20 PORTOLA SPRINGS	816,299	1,120,720	160,338
220	AD 05-21 ORCHARD HILLS	903,002	737,253	103,284
221	AD 07-22 STONEGATE	986,084	680,266	130,347
223	AD 08-23 LAGUNA CROSSING	3,712	53,771,047	76
250	CAPITAL IMPROV PROJ FUND - CIR	32,021,107	37,261,540	4,874,185
254	RAILROAD GRADE SEPARATION	42,807,646	35,016,090	21,423,891
260	CAPITAL IMPROV PROJ FUND-NON C	29,729,511	4,585,163	2,346,659
262	COL BILL BARBER MC MEMORIAL PK	214,357	147,054	117,294
263	HERITAGE PARK AQUATICS COMPLEX	8,099	5,202	0
265	WOODBRIIDGE PARK	41,318	49,158	0
267	CITY INFRASTRUCTURE	0	0	62,756
280	OCGP INFRASTRUCTURE CFD	199,499	45,000	80,000
281	FEE DISTRICT 89-1 (BAKE/I5 INT	267,643	215,191	112,558
282	FEE DISTRICT NO. 92-1	19,913	1,333	5,876
286	OCGP DEVELOPMENT FUND	107,027	475,000	50,000
Capital Projects Funds Total		\$115,605,657	\$162,462,766	\$33,163,828

FUND	FY 2009-10 DEBT SERVICE FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
349	INFRASTRUCTURE AUTHORITY FUND	\$12,471,127	\$12,842,316	\$13,452,386
350	CULVER GRADE SEPARATION	7,320	0	0
367	INFRASTRUCTURE FINANCING PLAN	7,699	3,700	1,890
390	RDA GENERAL DEBT SERVICE	7,464,898	7,158,423	7,219,155
Debt Service Funds Total		\$19,951,045	\$20,004,439	\$20,673,431

FUND	FY 2009-10 INTERNAL SERVICE FUNDS	ACTUALS 2007-08	ADJUSTED BUDGET 2008-09	ADOPTED BUDGET 2009-10
501	INVENTORY	\$352,623	\$370,673	\$365,133
570	INSURANCE FUND	6,106,244	5,557,668	5,365,108
574	FLEET SERVICES FUND	3,997,421	3,963,153	4,019,501
577	MISC. EQUIPMENT INT. SERVICE F	17,423	16,125	5,915
578	TELEPHONE,MAIL,DUPLIC SRV FUND	2,921,878	1,676,148	2,485,608
579	STRATEGIC TECHNOLOGY PLAN FUND	6,724,530	5,911,503	5,867,544
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,635,719	1,621,104	1,609,121
Internal Service Funds Total		\$21,755,838	\$19,116,374	\$19,717,930

ALL FUNDS REVENUE TOTALS	\$610,516,637	\$443,437,613	\$266,843,757
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Budget Summary

Comparison With Other Cities

	Irvine			Anaheim			Costa Mesa			Newport Beach		
<i>Population</i> ¹	Population	% Change		Population	% Change		Population	% Change		Population	% Change	
Jan-07	201,154	3.66%		343,973	0.45%		113,292	0.14%		83,834	0.56%	
Jan-08	207,848	3.22%		345,349	0.40%		113,478	0.16%		84,231	0.47%	
Jan-09	212,793	2.32%		348,467	0.89%		116,479	2.58%		86,252	2.34%	
FY 07-08 Assessed Valuation ²	\$47,183,132,993			\$34,552,342,443			14,440,429,666			\$38,679,578,249		
All Fund Expenditures	\$356,889,432			\$1,160,147,967			110,147,608			\$171,171,873		
Major Revenues	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
Sales Tax	47,830,635	225		57,712,890	166		39,874,000	342		27,347,119	317	
Property Tax	43,539,726	205		59,373,807	170		30,370,000	261		69,919,504	811	
Hotel Tax	8,606,000	40		79,632,185	229		5,200,000	45		11,700,000	136	
Franchise Fee	7,352,000	35		N/A	-		2,685,000	23		2,700,000	31	
General Fund Expenditures	City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita		City Total	\$ Per Capita	
General Government	7,981,495	38		12,640,328	36		2,411,357	21		5,578,967	65	
Administrative Services	5,523,308	26		11,757,651	34		16,266,752	140		8,239,818	96	
Community Development	9,933,381	47		13,585,817	39		4,286,002	37		8,671,354	101	
Community Services	28,389,416	133		31,525,841	90		3,828,593	33		13,763,628	160	
Public Safety	56,242,542	264		104,995,954	301		40,646,227	349		44,863,062	520	
Public Works	29,841,491	140		19,638,931	56		14,695,345	126		24,732,627	287	
Total	\$ 137,911,633	\$ 648		\$ 194,144,522	\$ 557		\$ 82,134,276	\$ 705.14		\$ 105,849,456	\$ 1,227	

1-California Department of Finance -E-1

2-Orange County Assessor's

Budget Summary

Adopting Resolutions – Budget & Policies

CITY COUNCIL RESOLUTION NO. 09-71

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 2009-2010

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

The budget for the City of Irvine for the Fiscal Year 2009-2010 is approved and
adopted by the City Council of the City of Irvine as follows:

GENERAL FUND

Operating Appropriations

City Manager's Office	7,981,495
Administrative Services	5,523,308
Community Development	9,933,381
Community Services	28,389,416
Public Safety	56,242,542
Public Works	29,841,491
Non-Departmental	7,638,386
<i>Total Operating Appropriations</i>	145,550,019

Operating Transfers-Out (To)

None	0
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TOTAL - GENERAL FUND	145,550,019
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SPECIAL FUNDS

Appropriations	269,553,848
Transfers-Out	143,626,364
<i>Sub-Total</i>	413,180,212
Reserves	480,399,607
TOTAL - SPECIAL FUNDS	893,579,819

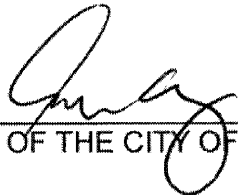
TOTAL - ALL FUNDS	1,039,129,838
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And the City Council adopts the Fiscal Year 2009-2010 Financial Policies as
presented in the Budget Document.

Budget Summary

Adopting Resolutions – Budget & Policies

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 23rd day of June 2009.


MAYOR OF THE CITY OF IRVINE

ATTEST:


CITY CLERK OF THE CITY OF IRVINE

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

I, SHARIE APODACA, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing Resolution was duly adopted at a regular meeting of the City Council of the City of Irvine on the 23rd day of June 2009 by the following vote:

AYES: 3 COUNCILMEMBERS: Agran, Krom and Kang
NOES: 2 COUNCILMEMBERS: Choi and Shea
ABSENT: 0 COUNCILMEMBERS: None


CITY CLERK OF THE CITY OF IRVINE

Budget Summary

Adopting Resolutions – Appropriation Limit

CITY COUNCIL RESOLUTION NO. 09-74

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
IRVINE ADOPTING THE ANNUAL APPROPRIATIONS
LIMIT FOR FISCAL YEAR 2009-2010

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

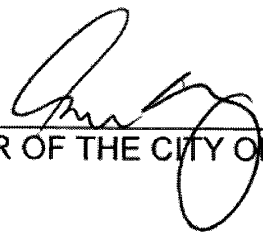
WHEREAS, California Constitution Article XIII B limits the total appropriations of
the State and local governments; and

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 2009-
2010.

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for Fiscal
Year 2009-2010 shall be \$215,587,152, and the Appropriations Subject to Limitation in
Fiscal Year 2009-2010 shall be \$104,799,470.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular
meeting held on the 23rd day of June 2009.



MAYOR OF THE CITY OF IRVINE

ATTEST:



CITY CLERK OF THE CITY OF IRVINE

Budget Summary

Adopting Resolutions – 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 on the 23rd day of June, 2009 by the following vote:

AYES: 3 COUNCILMEMBERS: Agran, Krom and Kang

NOES: 2 COUNCILMEMBERS: Choi and Shea

ABSENT: 0 COUNCILMEMBERS: None



CITY CLERK OF THE CITY OF IRVINE

Budget Summary

Adopting Resolutions – Redevelopment Agency

IRVINE REDEVELOPMENT AGENCY RESOLUTION NO. 09-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
IRVINE REDEVELOPMENT AGENCY APPROVING
THE IRVINE REDEVELOPMENT AGENCY BUDGET AND
WORK PROGRAM FOR FISCAL YEAR 2009-2010

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 2009-2010 is approved and adopted.

Section 2. The Work Program for Fiscal Year 2009-2010 including proposed activities and an examination of the previous year's achievements (Attachment 1 hereto) is approved.

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

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

Budget Summary
Adopting Resolutions – Redevelopment Agency

PASSED AND ADOPTED by the Board of Directors of the Irvine Redevelopment Agency at a regular meeting held on the 23rd day of June 2009.



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 23rd day of June, 2009 by the
following vote:

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



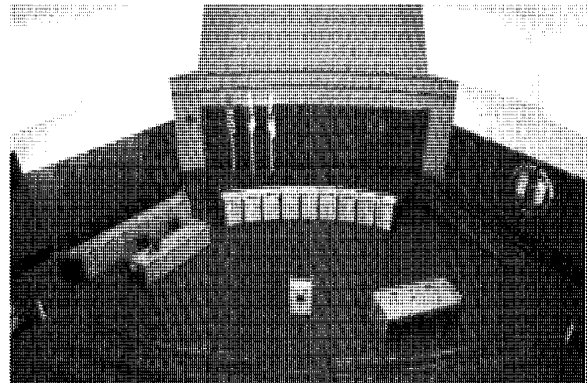
SECRETARY OF THE
IRVINE REDEVELOPMENT AGENCY

City Manager's Office

Budget Summary:

The FY 2009-10 City Manager's department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The City Manager's department is entrusted with the administrative, strategic business planning, budget, legal, public information, and City Clerk functions of the organization, and the administrative oversight for planning and development of the Orange County Great Park. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$7,981,495 and revenues of \$43,000. The budget provides for a total of 40 full-time employees and 14.0 part-time employees (in FTE's).

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



Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

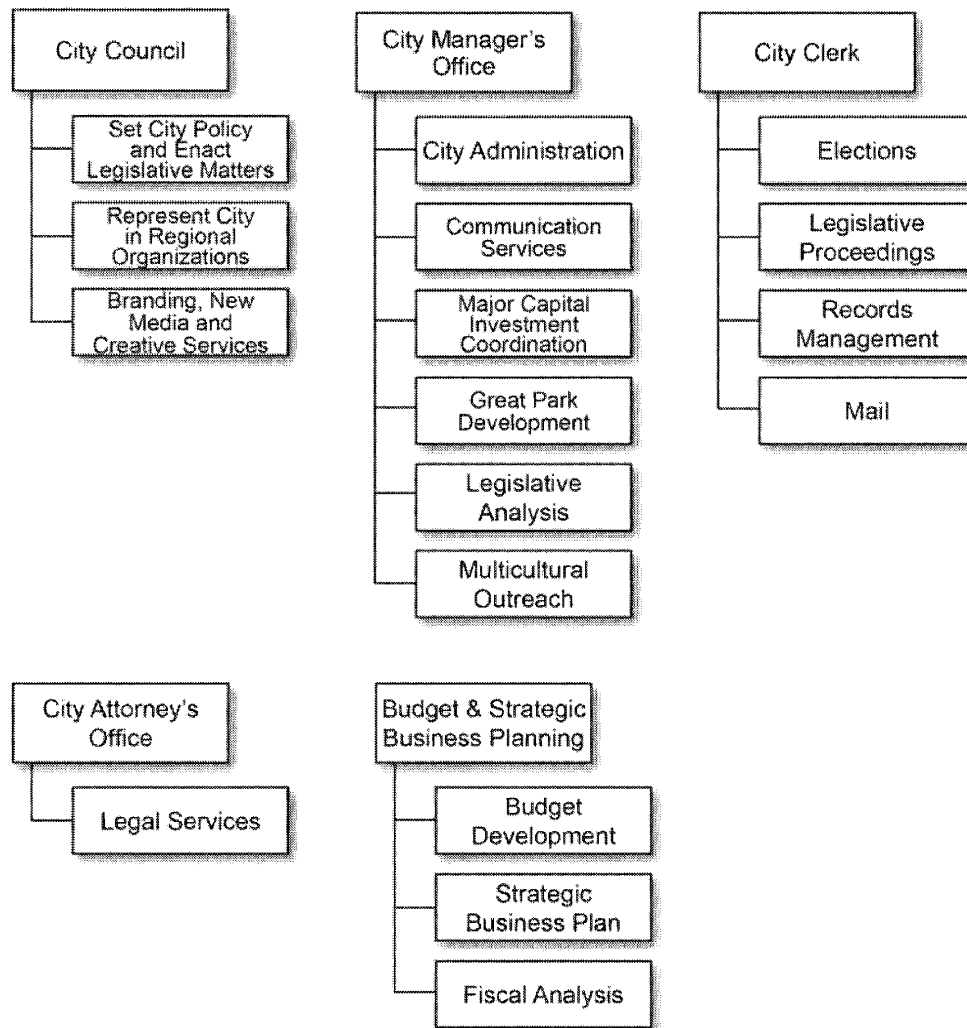
- Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
- Oversee the development of the Orange County Great Park.
- Conduct analysis of legislation that may impact City operations, particularly those pertaining to budget issues.

Promote effective government

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

City Manager's Office

Services to the Community:



City Manager's Office

Department Budget Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,774,705	\$5,665,338	\$5,446,743
Services & Supplies	3,224,864	3,398,219	2,526,752
Capital Equipment	57,183	42,000	8,000
Subtotal	\$8,056,752	\$9,105,557	\$7,981,495
Cost Allocated	0	0	0
REVENUES	(58,198)	(49,000)	(43,000)
GENERAL FUND SUPPORT	\$7,998,554	\$9,056,557	\$7,938,495
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$273,941	\$249,248	\$303,801
Services & Supplies	499,146	523,532	528,819
Capital Equipment	0	17,200	0
Subtotal	\$773,087	\$789,980	\$832,620
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,048,646	\$5,914,586	\$5,750,544
Services & Supplies	3,724,010	3,921,751	3,055,571
Capital Equipment	57,183	59,200	8,000
Cost Allocated	0	0	0
TOTAL COST	\$8,829,839	\$9,895,537	\$8,814,115
STAFFING SUMMARY			
Full Time	41.0	40.0	40.0
Part Time	10.4	11.4	9.0
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	56.4	56.4	54.0

City Manager's Office

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 Executive Assistants; secretarial support for City Council activities; City membership in regional organizations; and support for public City Council meetings.

2009-10 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:

	2007-08	2008-09	2009-10
Services			
• Conducted City Council Meeting (# of meetings)	23	23	23
• Budget Adopted (annual budget)	1	1	1
Efficiency			
• Percent of City Council meetings held within scheduled timeframes	100%	100%	100%
• Annual budget adopted within established timeframes	Met	Met	Meet
• Percent of constituent inquiries responded to within established timeframes	99%	99%	99%
Unit Cost			
• Percent of the City Manager's Department General Fund operating budget expenditures devoted to the City Council	16.4%	13.8%	15.6%
• Per capita cost	\$6.58	\$6.01	5.87
Effectiveness			
• Constituent satisfaction with City services	93%	93%	93%

City Manager's Office

City Council

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$866,773	\$822,844	\$827,794
Services & Supplies	456,296	438,033	413,924
Capital Equipment	0	0	0
Subtotal	\$1,323,069	\$1,260,877	\$1,241,718
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,323,069	\$1,260,877	\$1,241,718
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$64,897	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$64,897	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$931,670	\$822,844	\$827,794
Services & Supplies	\$456,296	\$438,033	\$413,924
Capital Equipment	\$0	\$0	\$0
Cost Allocated	0	0	0
TOTAL	\$1,387,966	\$1,260,877	\$1,241,718

City Manager's Office

City Council

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
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	7.40	7.48	6.39
Subtotal:	7.40	7.48	6.39
NON-HOURLY			
Council Person	3.00	3.00	3.00
Mayor	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	15.90	15.98	14.89

City Manager's Office

City Manager

Goal:

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

Description:

The City Manager's Office is responsible for overseeing all City operations, ensuring that departments deliver quality services, keeping the City Council and community informed on issues, providing direction to operating departments to ensure Council policies are implemented properly, overseeing capital planning within the organization and throughout the City, working to influence State and Federal legislation on matters of importance to the City, implementing the Great Park program, and representing the City through coordination of multicultural activities, and receiving foreign dignitaries.

2009-10 Standards:

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

Measurements:

	2007-08	2008-09	2009-10
Services			
• Weekly Meetings with City Council (# of meetings)	255	255	255
• Executive Management Team Meetings (# of meetings)	50	50	50
• Annual Budget Adopted	1	1	1
• Number of Foreign Dignitaries/Visitors Received	200	260	285
Efficiency			
• 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
Unit Cost			
• Percent of the City Manager's Department General Fund operating budget expenditures devoted to the City Manager's Division	45.2%	48.4%	49.9%
• City Manager's Division budget as a percent of city-wide General Fund budget	2.7%	3.0%	2.7%
Effectiveness			
• Percent of resident satisfaction with City services	93%	93%	93%

City Manager's Office

City Manager

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,118,390	\$2,845,390	\$2,738,863
Services & Supplies	1,492,155	1,519,250	1,239,760
Capital Equipment	34,007	42,000	8,000
Subtotal	\$3,644,552	\$4,406,640	\$3,986,623
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$3,644,552	\$4,406,640	\$3,986,623
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$59,640	\$67,789	\$103,774
Services & Supplies	1,479	15,400	15,400
Capital Equipment	(16,685)	0	0
Subtotal	\$44,434	\$83,189	\$119,174
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,178,030	\$2,913,179	\$2,842,637
Services & Supplies	\$1,493,634	\$1,534,650	\$1,255,160
Capital Equipment	\$17,322	\$42,000	\$8,000
Cost Allocated	0	0	0
TOTAL	\$3,688,986	\$4,489,829	\$4,105,797

City Manager's Office

City Manager

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	2.00	1.00	1.00
Assistant City Manager	2.00	2.00	2.00
Assistant To The City Manager	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Dir, Public Affairs & Communications	0.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	1.00	2.00	2.00
Manager, Public Communications	1.00	0.00	0.00
Media Services Coordinator	1.00	2.00	2.00
Media Services Specialist	2.00	2.00	2.00
Multicultural Affairs Coordinator	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Program Specialist	2.00	1.00	1.00
Public Information Officer	1.00	0.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Senior Media Services Coordinator	1.00	1.00	1.00
Senior Office Specialist	0.50	0.50	0.50
Subtotal:	19.50	18.50	18.50
PART TIME			
Administrative Aide-PT	0.75	0.75	0.75
Council Services Manager-PT	0.00	0.00	0.48
Program Specialist-PT	0.50	0.50	0.50
Subtotal:	1.25	1.25	1.73
TOTAL STAFFING:	20.75	19.75	20.23

City Manager's Office

City Clerk

Goal:

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

Description:

The City Clerk's Office connects the City and citizens with public information; provides administration of State campaign finance and conflict of interest regulations per the 1974 Political Reform Act as well as the City's own Lobbyist Regulations; administers general and special municipal elections; provides oversight for public meetings per the Ralph M. Brown Act; manages 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 on-line; processes all Requests for Information and subpoenas; acts as custodian of City records; creates, coordinates and maintains all City forms; and manages Centralized Mail Operations and Reception services.

2009-10 Standards:

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

Measurements:

	2007-08	2008-09	2009-10
Services			
• Documents Filmed or Imaged (# of documents)	1,392,612	1,600,000	1,700,000
• Number of visits to Irvine Quick Records	100,056	100,000	101,000
• Subpoenas and Public Information Requests Processed	4,213	4,200	4,200
• Conflict of Interest Filings	425	478	489
• Campaign Filings	n/a	222	111
• City Council & Redevelopment Agency Meetings Attended	23	23	23
Efficiency			
• Percent of services provided within legal timeframes (Legislative/Records/Mail/Reception Divisions)	100%	100%	100%
Unit Cost			
• Percent of City Manager's Departmental General Fund operating expenditures devoted to the City Clerk	24.3%	26.1%	22.8%
Effectiveness			
• Percent of constituent satisfaction with City services	93%	93%	93%

City Manager's Office

City Clerk

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,195,105	\$1,401,531	\$1,348,026
Services & Supplies	742,942	977,286	474,624
Capital Equipment	23,176	0	0
Subtotal	\$1,961,224	\$2,378,817	\$1,822,650
Cost Allocated	0	0	0
Revenues	(58,198)	(49,000)	(43,000)
NET GENERAL FUND SUPPORT	\$1,903,026	\$2,329,817	\$1,779,650
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$149,405	\$181,459	\$200,027
Services & Supplies	497,666	508,132	513,419
Capital Equipment	16,685	17,200	0
Subtotal	\$663,756	\$706,791	\$713,446
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,344,510	\$1,582,990	\$1,548,053
Services & Supplies	1,240,608	1,485,418	988,043
Capital Equipment	39,861	17,200	0
Cost Allocated	0	0	0
TOTAL	\$2,624,980	\$3,085,608	\$2,536,096

City Manager's Office

City Clerk

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Assistant City Clerk	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Clerk Specialist	3.00	0.00	0.00
Deputy City Clerk I	0.00	1.00	1.00
Deputy City Clerk II	0.00	2.00	2.00
Information Specialist	6.00	5.00	5.00
Lead Mail & Duplicating Specialist	1.00	0.00	0.00
Lead Mail Coordinator	0.00	1.00	1.00
Mail Coordinator	1.00	1.00	1.00
Muni Records Administrator	1.00	1.00	1.00
Senior Office Specialist	0.00	1.00	1.00
Supervising Information Specialist	1.00	1.00	1.00
Subtotal:	15.00	15.00	15.00
PART TIME			
Information Specialist-EPT	1.76	1.76	0.88
Subtotal:	1.76	1.76	0.88
TOTAL STAFFING:	16.76	16.76	15.88

City Manager's Office

City Attorney's Office

Goal:

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

Description:

The City Attorney provides legal services required in the day-to-day operations of the City Manager's Office and for special litigation as directed by the City Council. This budget does not include legal services provided for operating departments, assessment districts, the risk management program, and other special fund requirements. Costs for these supplemental services are budgeted in the appropriate departments and special funds.

2009-10 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:

	2007-08	2008-09	2009-10
Services			
• City Council meetings attended (# of meetings)	23	23	23
• City Commission meetings attended (# of meetings)	20	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	4.8%	3.5%	4.0%
• Per capita cost	\$1.92	\$1.52	\$1.51
Effectiveness			
• Percent of user satisfaction with City Attorney services	93%	93%	93%

City Manager's Office

City Attorney's Office

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	385,522	315,000	322,000
Capital Equipment	0	0	0
Subtotal	\$385,522	\$315,000	\$322,000
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$385,522	\$315,000	\$322,000
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	385,522	315,000	322,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$385,522	\$315,000	\$322,000

City Manager's Office **City Attorney's Office**

Service Center Summary:

	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
Staffing Detail – All Funds			
FULL & PART TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

City Manager's Office

Budget and Strategic Business Planning

Goal:

To identify and allocate resources to strategic priorities and 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.

2009-10 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:

2007-08 2008-09 2009-10

Services

• Preparation of the Budget (# of documents)	2	2	2
• Preparation/approval of budget adjustments (# of adjustments)	102	140	150
• 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	9.2%	8.2%	7.6%
• Cost per capita	\$3.69	\$3.55	\$2.86

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 Office

Budget and Strategic Business Planning

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$594,436	\$595,573	\$532,060
Services & Supplies	147,950	148,650	76,444
Capital Equipment	0	0	0
Subtotal	\$742,386	\$744,223	\$608,504
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$742,386	\$744,223	\$608,504
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$594,436	\$595,573	\$532,060
Services & Supplies	147,950	148,650	76,444
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$742,386	\$744,223	\$608,504

City Manager's Office

Budget and Strategic Business Planning

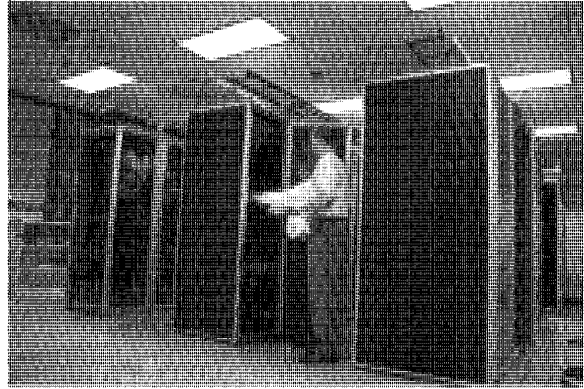
Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Budget Officer	0.00	1.00	1.00
Manager, Budget & Business Planning	1.00	1.00	1.00
Senior Management Analyst	1.00	0.00	0.00
Strategic Business Plan Administrator	1.00	1.00	1.00
Subtotal:	3.00	3.00	3.00
PART TIME			
Management Analyst I-EPT	0.00	0.91	0.00
Subtotal:	0.00	0.91	0.00
TOTAL STAFFING:	3.00	3.91	3.00

Administrative Services Department

Budget Summary:

Administrative Services is responsible for accounting, treasury, debt administration, benefits administration, workers' compensation, risk management, recruiting, training and development, labor relations, information technology, duplicating, telecommunications and purchasing functions. The department serves the City Council, Commissions, City Manager, departments, employees and residents of Irvine. The FY 2009-10 General Fund Budget has decreased from the prior year by \$434,172, or 7.3%. The majority of this decrease is in Salary and Benefits which declined by \$286,488, the result of a decrease of 4.8 (FTE) positions or 8% reduction in staffing and eliminating any pay



increases. Services and Supplies has decreased by \$147,684 as a result of an expected decline in recruitment and focusing training expenditures to support our essential training needs.

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

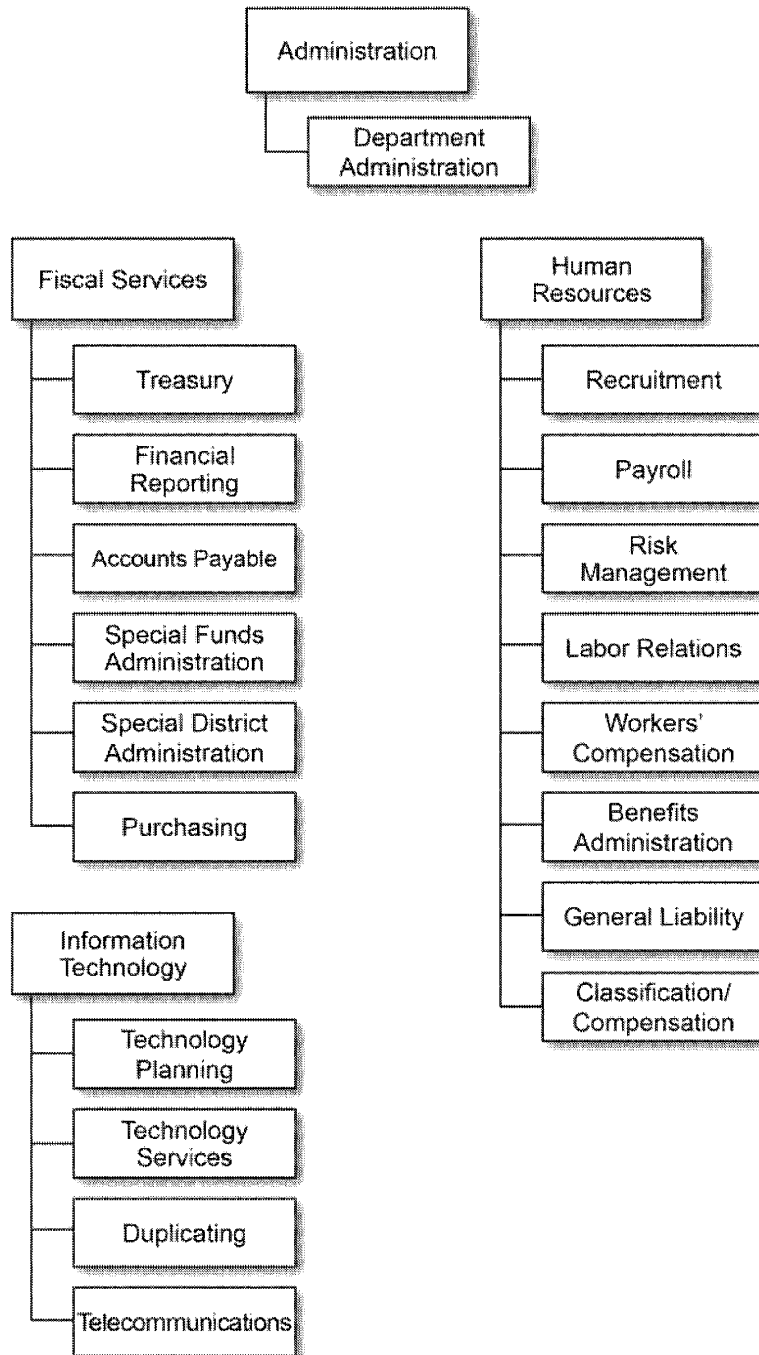
- Provide efficient government services that minimize the cost of services to the community.
- Provide and add value to the community with quality services and infrastructure enhancements through the administration of the City's financial assets.
- Effectively manage City debt to maintain the highest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

Promote effective government

- Provide professional, effective and efficient support services.
- Establish standards for employee conduct, job classifications, recruitments, financial transactions, City computer use and the purchase of goods and services.
- Provide an efficient and effective information technology infrastructure.
- Hire and train the staff that provide City services.

Administrative Services Department

Services to the Community:



Administrative Services Department

Department Budget Summary:

Funds Summary	Actuals 2007- 08	Adjusted Budget 2008- 09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$3,565,836	\$3,968,859	\$3,682,371
Services & Supplies	2,216,942	1,988,621	1,840,937
Capital Equipment	0	0	0
Subtotal	\$5,782,779	\$5,957,480	\$5,523,308
Cost Allocated	(13,715)	0	0
REVENUES	(261,695)	(259,303)	(259,841)
GENERAL FUND SUPPORT	\$5,507,368	\$5,698,177	\$5,263,467
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,726,264	\$2,098,173	\$2,065,980
Services & Supplies	15,820,722	14,453,780	12,649,477
Capital Equipment	0	5,305,347	1,482,352
Subtotal	\$17,546,986	\$21,857,300	\$16,197,809
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,292,100	\$6,067,032	\$5,748,351
Services & Supplies	18,037,664	16,442,401	14,490,414
Capital Equipment	0	5,305,347	1,482,352
Cost Allocated	(13,715)	0	0
TOTAL COST	\$23,316,049	\$27,814,780	\$21,721,117
STAFFING SUMMARY			
Full Time	53.0	51.0	49.0
Part Time	4.0	4.3	1.4
Non-Hourly	5.0	5.0	5.0
TOTAL STAFFING	62.0	60.3	55.4

Administrative Services Department

Administration

Goal:

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

Description:

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

2009-2010 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

2007-08 2008-09 2009-10

Output

- | | | | |
|---------------------------------------|-------|-------|-------|
| • System wide backups performed daily | 97.0% | 99.8% | 99.8% |
|---------------------------------------|-------|-------|-------|

Unit Cost

- | | | | |
|---|------|------|------|
| • Total Administrative Services Department General Fund budget as a percentage of city-wide General Fund budget | 4.3% | 4.0% | 3.8% |
|---|------|------|------|

Effectiveness

- | | | | |
|-------------------------------------|-------|-------|-------|
| • Computer network availability | 99.4% | 99.8% | 99.8% |
| • Software application availability | 98.7% | 99.8% | 99.8% |
| • Network security updates | 99.9% | 99.9% | 99.9% |

Administrative Services Department Administration

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$521,650	\$534,630	\$527,966
Services & Supplies	1,117,257	830,370	1,084,238
Capital Equipment	0	0	0
Subtotal	\$1,638,907	\$1,365,000	\$1,612,204
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$1,638,907	\$1,365,000	\$1,612,204
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$521,650	\$534,630	\$527,966
Services & Supplies	1,117,257	830,370	1,084,238
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,638,907	\$1,365,000	\$1,612,204

Administrative Services Department Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
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 the annual budget is properly implemented, and the City's financial activities are conducted in a legal, accurate and timely manner concurrent with providing quality financial management services to City staff, customers, and the community.

Description:

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

Specific functions include: annual financial report preparation; financial analysis and account reconciliation; financial and compliance audits; financial administration of grants and internal service funds; treasury portfolio administration; receipt, custody and recordation of all revenues; banking services; accounts receivable; accounts payable; issuance and administration of City debt issues; centralized purchasing; competitive bid process; contracts management; operation of a central warehouse; and financial planning support.

2009-2010 Standards:

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

Measurements

2007-08 2008-09 2009-10

Services (Output)

• Number of A/P warrants and direct deposits	14,617	14,310	14,000
• Number of active developer deposit cases	931	651	500
• Number of purchase orders placed	1,898	1,850	1,850
• Number of debt issues administered	49	48	48
• Number of formal requests for proposals/invitations for bids managed	75	71	70

Unit Cost

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

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

Administrative Services Department

Fiscal Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,515,830	\$1,718,999	\$1,731,908
Services & Supplies	320,845	363,510	260,178
Capital Equipment	0	0	0
Subtotal	\$1,836,675	\$2,082,509	\$1,992,086
Cost Allocated	(13,715)	0	0
Revenues	(261,695)	(259,303)	(259,841)
NET GENERAL FUND SUPPORT	\$1,561,265	\$1,823,206	\$1,732,245
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$715,408	\$1,087,912	\$1,104,820
Services & Supplies	5,040,106	1,901,729	1,315,446
Capital Equipment	0	0	0
Subtotal	\$5,755,514	\$2,989,641	\$2,420,266
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,231,239	\$2,806,911	\$2,836,728
Services & Supplies	5,360,951	2,265,239	1,575,624
Capital Equipment	0	0	0
Cost Allocated	(13,715)	0	0
TOTAL	\$7,578,474	\$5,072,150	\$4,412,352

Administrative Services Department

Fiscal Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Accountant	2.00	3.00	3.00
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	3.00	3.00
Senior Accounting Technician	4.00	4.00	4.00
Senior Buyer	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Supervisor Of Accounting Services	1.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	27.00	26.00	26.00
TOTAL STAFFING:	27.00	26.00	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.

2009-2010 Standards:

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

Measurements

Output

- | | 2007-08 | 2008-09 | 2009-10 |
|--|---------|---------|---------|
| • Average number of Timesheets processed each payroll | 1,294 | 1,340 | 1,350 |
| • Number of COBRA and retiree health plan participants | 142 | 157 | 165 |

Efficiency

- | | | | |
|---|-----|-----|-----|
| • Percentage of employees participating in direct deposit | 78% | 82% | 86% |
| • Percentage of City Facilities in compliance with City's Safety Policy and Standards within ninety days of inspection. | - | 70% | 80% |

Unit Cost

- | | | | |
|--|----------|----------|----------|
| • Average workers' compensation cost per closed claim | \$14,500 | \$14,500 | \$14,500 |
| • New workers' compensation claims per budgeted FTE | 0.10 | 0.10 | 0.10 |
| • Human Resources expenditures as a percentage of Citywide General Fund Expenditures | 1.7% | 1.7% | 1.3% |

Effectiveness

- | | | | |
|---|-----|-----|-----|
| • Percentage of appointments made from the first tier of the eligibility list | 85% | 95% | 85% |
| • Percentage of appointments that pass probation | 85% | 86% | 85% |
| • Litigated cases as a percentage of total open workers' compensation claims | 10% | 10% | 10% |
| • Number of liability claims litigated per year | 14 | 14 | 13 |

Administrative Services Department

Human Resources

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,528,356	\$1,715,230	\$1,422,497
Services & Supplies	778,840	794,741	496,521
Capital Equipment	0	0	0
Subtotal	\$2,307,196	\$2,509,971	\$1,919,018
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$2,307,196	\$2,509,971	\$1,919,018
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$734,555	\$752,674	\$690,921
Services & Supplies	3,572,004	5,389,895	5,709,188
Capital Equipment	0	0	0
Subtotal	\$4,306,559	\$6,142,569	\$6,400,109
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,262,910	\$2,467,904	\$2,113,418
Services & Supplies	4,350,844	6,184,636	6,205,709
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$6,613,754	\$8,652,540	\$8,319,127

Administrative Services Department

Human Resources

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	0.00
HRIS Specialist	0.00	3.00	3.00
Human Resources Administrator	2.00	2.00	2.00
Human Resources Analyst I	2.00	1.00	1.00
Human Resources Analyst II	3.00	4.00	3.00
Lead Payroll Systems Specialist	1.00	0.00	0.00
Management Analyst I	1.00	0.00	0.00
Manager, Human Resources	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00
Payroll Systems Specialist	1.00	0.00	0.00
Program Assistant	6.00	5.00	5.00
Program Specialist	0.00	0.00	0.00
Risk Management Administrator	1.00	1.00	1.00
Subtotal:	21.00	20.00	18.00
PART TIME			
Human Resources Specialist-PT	0.50	0.00	0.00
Intern II-PT	2.00	2.00	0.50
Intern I-PT	0.50	0.00	0.00
Lead Payroll Systems Specialist	0.00	0.50	0.17
Management Analyst II-EPT	0.50	0.00	0.00
Management Analyst II-PT	0.00	0.50	0.25
Office Assistant I-PT	0.00	0.50	0.50
Program Assistant-EPT	0.00	0.75	0.00
Program Assistant-PT	0.50	0.00	0.00
Subtotal:	4.00	4.25	1.42
TOTAL STAFFING:	25.00	24.25	19.42

Community Development Department

Budget Summary:

The FY 2009-10 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 \$9,933,381 and revenues of \$188,800. The budget provides for a total of 99 full-time employees and 3 part-time positions (2.1 FTE's).

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

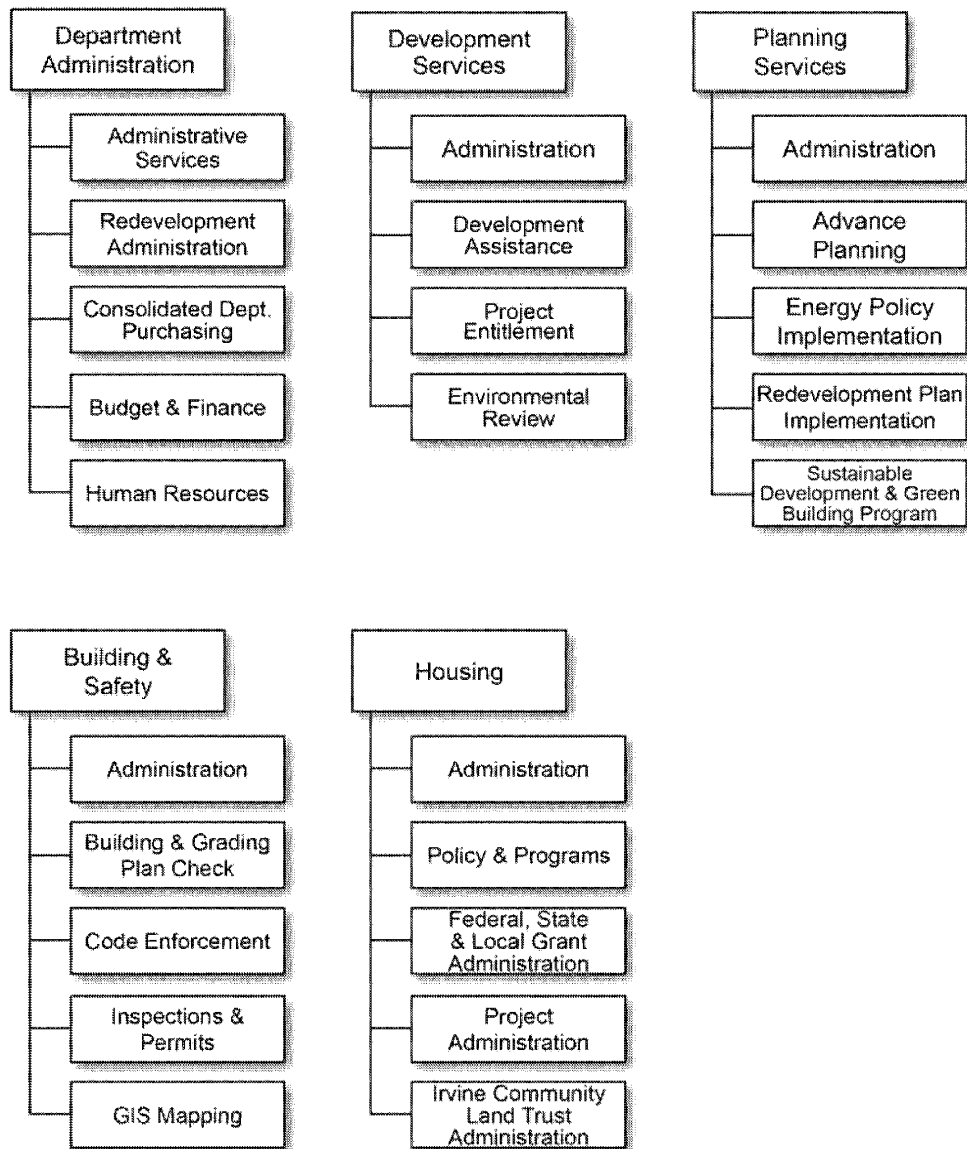
- Continue to take actions that make Irvine an attractive place to do business such as maintaining development processing time standards and competitive fee structures.
- Implement the 20 Year Master Energy Plan for Irvine.

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 Department

Department Budget Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,205,566	\$5,415,429	\$7,900,839
Services & Supplies	2,547,583	3,369,322	2,032,542
Capital Equipment	72,803	0	0
Subtotal	\$6,825,952	\$8,784,751	\$9,933,381
Cost Allocated	(401)	0	0
REVENUES	(396,300)	(877,000)	(188,800)
GENERAL FUND SUPPORT	\$6,429,251	\$7,907,751	\$9,744,581
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$7,610,272	\$8,741,462	\$5,092,340
Services & Supplies	4,149,168	13,328,572	10,982,617
Capital Equipment	69,713	5,000	5,000
Subtotal	\$11,829,153	\$22,075,034	\$16,079,957
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$11,815,839	\$14,156,891	\$12,993,179
Services & Supplies	6,696,751	16,697,894	\$13,015,159
Capital Equipment	142,515	5,000	\$5,000
Cost Allocated	(401)	0	0
TOTAL COST	\$18,654,704	\$30,859,785	\$26,013,338
STAFFING SUMMARY			
Full Time	112.0	109.0	99.0
Part Time	6.5	7.1	2.1
Non-Hourly	11.0	11.0	11.0
TOTAL STAFFING	129.5	127.1	112.1

Community Development Department Administration

Goal:

Ensure that the City Council's strategic priorities are successfully implemented through the activities of the department's operating divisions: Planning 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 99 full time and 3 part time employees. Annually, the section processes more than 300 public requests for records research.

2009-10 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:

	2007-08	2008-09	2009-10
Services			
• Number of Response Letters completed	68	75	75
• Staff reports presented to Council	35	44	40
• Number of TW2's processed	43	59	55
Efficiency			
• Percent of public requests for files and information responded to within 10 days.	100%	100%	100%
Unit Cost			
• CD Administration as a percent of Department General Fund budget	29.2%	25.3%	20.8%
• CD Administration as a percent of city-wide General Fund budget	1.6%	1.5%	1.4%
Effectiveness			
• Overall customer service evaluations that met or exceeded customer expectations	92%	90%	90%

Community Development Department Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$565,775	\$577,822	\$490,332
Services & Supplies	1,660,772	1,648,578	1,574,252
Capital Equipment	0	0	0
Subtotal	\$2,226,548	\$2,226,400	\$2,064,584
Cost Allocated	0	0	0
Revenues	(1,729)	(2,000)	(1,800)
NET GENERAL FUND SUPPORT	\$2,224,819	\$2,224,400	\$2,062,784
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$77,808	\$169,675	\$266,145
Services & Supplies	71	4,488,534	3,381,498
Capital Equipment	0	0	0
Subtotal	\$77,879	\$4,658,209	\$3,647,643
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$643,584	\$747,497	\$756,477
Services & Supplies	1,660,843	6,137,112	4,955,750
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,304,427	\$6,884,609	\$5,712,227

Community Development Department Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Aide	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Deputy Director/Chief Building Official	0.00	0.00	0.10
Director, Community Development	1.00	1.00	1.00
Environmental Program Administrator	0.00	0.00	0.15
Senior Construction Inspector	0.00	0.00	0.10
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.35
PART TIME			
Senior Office Specialist-PT	0.00	0.50	0.00
Subtotal:	0.00	0.50	0.00
NON-HOURLY			
Irvine Redevelopment Board-PT	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	10.00	10.50	10.35

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.

2009-10 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:

	2007-08	2008-09	2009-10
Services			
• Number of applications received	1,877	1,600	1,000
• Number of inspections completed	114,362	112,000	100,000
• Number of permits Issued	11,156	11,500	10,000
• Number of Code Enforcement cases received	1,195	1,200	1,300
• Number of GIS project completed	627	580	600
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	95%	97%	90%

Community Development Department

Building & Safety Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,374,423	\$1,586,910	\$4,535,611
Services & Supplies	226,775	182,650	99,126
Capital Equipment	26,511	0	0
Subtotal	\$1,627,709	\$1,769,560	\$4,634,737
Cost Allocated	(363)	0	0
Revenues	(75,000)	(10,000)	(7,000)
NET GENERAL FUND SUPPORT	\$1,552,346	\$1,759,560	\$4,627,737
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$6,722,772	\$6,722,025	\$3,050,720
Services & Supplies	1,685,454	1,186,000	296,886
Capital Equipment	69,713	5,000	5,000
Subtotal	\$8,477,938	\$7,913,025	\$3,352,606
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$8,097,195	\$8,308,935	\$7,586,331
Services & Supplies	1,912,228	1,368,650	396,012
Capital Equipment	96,224	5,000	5,000
Cost Allocated	(363)	0	0
TOTAL	\$10,105,284	\$9,682,585	\$7,987,343

Community Development Department

Building & Safety Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Associate Plan Check Engineer	1.00	1.00	1.00
Building Inspection Supervisor	5.00	5.00	4.00
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	0.90
Engineering Geologist	1.00	1.00	1.00
GIS Analyst	1.00	0.00	0.00
GIS Application Specialist	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Lead Permit Specialist	1.00	1.00	1.00
Permit Services Supervisor	1.00	1.00	1.00
Permit Specialist I	4.00	3.00	3.00
Permit Specialist II	2.00	2.00	1.00
Plans Examiner	2.00	2.00	2.00
Principal Plan Check Engineer	2.00	2.00	2.00
Senior Building Inspector	18.00	16.00	15.00
Senior Civil Engineer	2.00	1.00	1.00
Senior Construction Inspector	5.00	5.00	4.90
Senior GIS Analyst	1.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Senior Office Specialist	5.00	5.00	4.00
Senior Permit Specialist	3.00	3.00	3.00
Senior Plan Check Engineer	6.00	8.00	4.00
Senior Code Enforcement Inspector	2.00	1.00	1.00
Subtotal:	70.00	67.00	58.80

Community Development Department

Building & Safety Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
PART TIME			
Engineering Aide-EPT	0.88	0.00	0.00
Engineering Aide-PT	0.50	0.00	0.00
GIS Application Specialist-PT	0.00	1.00	0.50
GIS Technician - PT	0.00	0.50	0.00
Intern I-PT	0.50	0.00	0.00
Senior Building Inspector-EPT	0.00	0.90	0.80
Senior Office Specialist-EPT	0.88	0.00	0.00
Senior Plan Check Engineer-PT	0.50	0.50	0.00
Subtotal:	3.26	2.90	1.30
TOTAL STAFFING:	73.25	69.90	60.10

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, Redevelopment Agency Set-Aside funds, and State 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 and HOME programs, and Agency Housing Set-Aside activities and State grant programs

2009-10 Standards:

- Secure State funding to leverage City resources for affordable housing projects.
- 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 October 2010, Annual Action Plan by June 2010, and Five-Year Consolidated Plan by June 2010.
- 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:

2007-08

2008-09

2009-10

Services

- | | | | |
|--|-----|-----|-----|
| • Number of public agencies assisted | 18 | 13 | 13 |
| • Number of responses to requests for affordable housing Information | 15 | 203 | 100 |
| • Number of Orange County Fair Housing Council calls for Assistance | 370 | 360 | 380 |

Efficiency

- | | | | |
|--|------|------|------|
| • Complete interagency review within timeframes established by the requesting agencies | 100% | 100% | 100% |
|--|------|------|------|

Community Development Department

Housing Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$151,218	\$140,973	\$74,964
Services & Supplies	294,590	768,401	173,000
Capital Equipment	0	0	0
Subtotal	\$445,808	\$909,374	\$247,964
Cost Allocated	(10,926)	0	0
Revenues	(103,900)	(650,000)	0
NET GENERAL FUND SUPPORT	\$330,982	\$259,374	\$247,964
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$593,205	\$638,324	\$695,567
Services & Supplies	3,794,476	5,133,412	7,304,233
Capital Equipment	0	0	0
Subtotal	\$4,387,681	\$5,771,736	\$7,999,800
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$744,423	\$779,297	\$770,531
Services & Supplies	4,089,065	5,901,813	7,477,233
Capital Equipment	0	0	0
Cost Allocated	(10,926)	0	0
TOTAL	\$4,822,563	\$6,681,110	\$8,247,764

Community Development Department

Housing Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Manager, Housing	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Planner	2.00	1.95	2.00
Subtotal:	5.00	4.95	5.00
PART TIME			
Assistant Planner-EPT	0.88	0.87	0.80
Intern II-PT	0.50	1.00	0.00
Intern I-PT	0.50	0.00	0.00
Subtotal:	1.88	1.87	0.80
TOTAL STAFFING:	6.88	6.82	5.80

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, Green Ribbon Environmental 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.

2009-10 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:

2007-08 2008-09 2009-10

Services

• Number of cases reviewed by the Planning Commission	90	30	20
• Number of cases reviewed by the Zoning Administrator	53	40	40
• Number of cases reviewed by the Subdivision Committee	19	15	15
• Number of code compliance cases processed	226	70	70

Efficiency

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

• Average processing cost for a Tentative Tract Map	\$9,850	\$10,600	\$10,600
• Average processing cost for a Master Plan	\$9,775	\$10,500	\$10,500
• Average processing cost for a Conditional Use Permit (PC)	\$11,000	\$11,800	\$11,800
• Average processing cost for a Major Code Compliance	\$3,200	3,500	\$3,500
• Percentage of the Community Development Department's General Fund budget devoted to Planning and Development Services	43.6%	44.2%	30.1%

Effectiveness

• Division customer survey ratings that met or exceeded customer expectations	92%	90%	90%
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Community Development Department

Planning & Development Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,533,447	\$3,109,724	\$2,799,932
Services & Supplies	741,358	769,693	186,164
Capital Equipment	46,292	0	0
Subtotal	\$3,321,098	\$3,879,417	\$2,986,096
Cost Allocated	(38)	0	0
Revenues	(215,671)	(215,000)	(180,000)
NET GENERAL FUND SUPPORT	\$3,105,388	\$3,664,417	\$2,806,096
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,178,873	\$1,211,438	\$1,079,908
Services & Supplies	139,564,244	2,520,626	0
Capital Equipment	0	0	0
Subtotal	\$141,743,117	\$3,732,064	\$1,079,908
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,712,320	\$4,321,162	\$3,879,840
Services & Supplies	\$140,305,603	\$3,290,319	\$186,164
Capital Equipment	\$46,292	\$0	\$0
Cost Allocated	(38)	0	0
TOTAL	\$145,064,177	\$7,611,481	\$4,066,004

Community Development Department

Planning & Development Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	3.00	3.00	3.00
Associate Planner	7.00	7.00	5.00
CD Project Administrator	0.00	1.00	1.00
Environmental Program Administrator	1.00	1.00	0.85
Environmental Programs Coordinator	1.00	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	4.00	4.00
Senior Planner	11.00	11.05	11.00
Subtotal:	32.00	32.05	29.85
PART TIME			
Assistant Planner-EPT	0.87	0.87	0.00
Intern II-PT	0.50	0.50	0.00
Intern I-PT	0.00	0.50	0.00
Subtotal:	1.37	1.87	0.00
NON-HOURLY			
Planning Commissioner	5.00	5.00	5.00
Zoning Administrator	1.00	1.00	1.00
Subtotal:	6.00	6.00	6.00
TOTAL STAFFING:	39.37	39.92	35.85

Community Services Department

Budget Summary:

The Community Services Department operating budget focuses resources on core services to meet the City's strategic goals. The Community Services Department delivers or coordinates the delivery of programs that enhance the quality of life enjoyed by Irvine's residents, and also coordinates the development and building of public facilities, and is directly responsible for the maintenance and rehabilitation of public facilities. General Fund expenditures are \$28,389,416 and revenues are \$7,620,547, resulting in a Net Cost to the General Fund of \$20,768,869. The budget provides for a total of 113 full-time

employees, and 189.7 part-time employees (in FTE's).



Strategic Goals:

A Clean and Well Maintained Environment

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

Safe Community

- Provide well-maintained neighborhood and community parks in which organized and passive recreation, programs for youth and family, and senior activities take place.
- Provide activities and resources that support and assist families and decrease social isolation in the community.

Economic Prosperity and a Livable Community

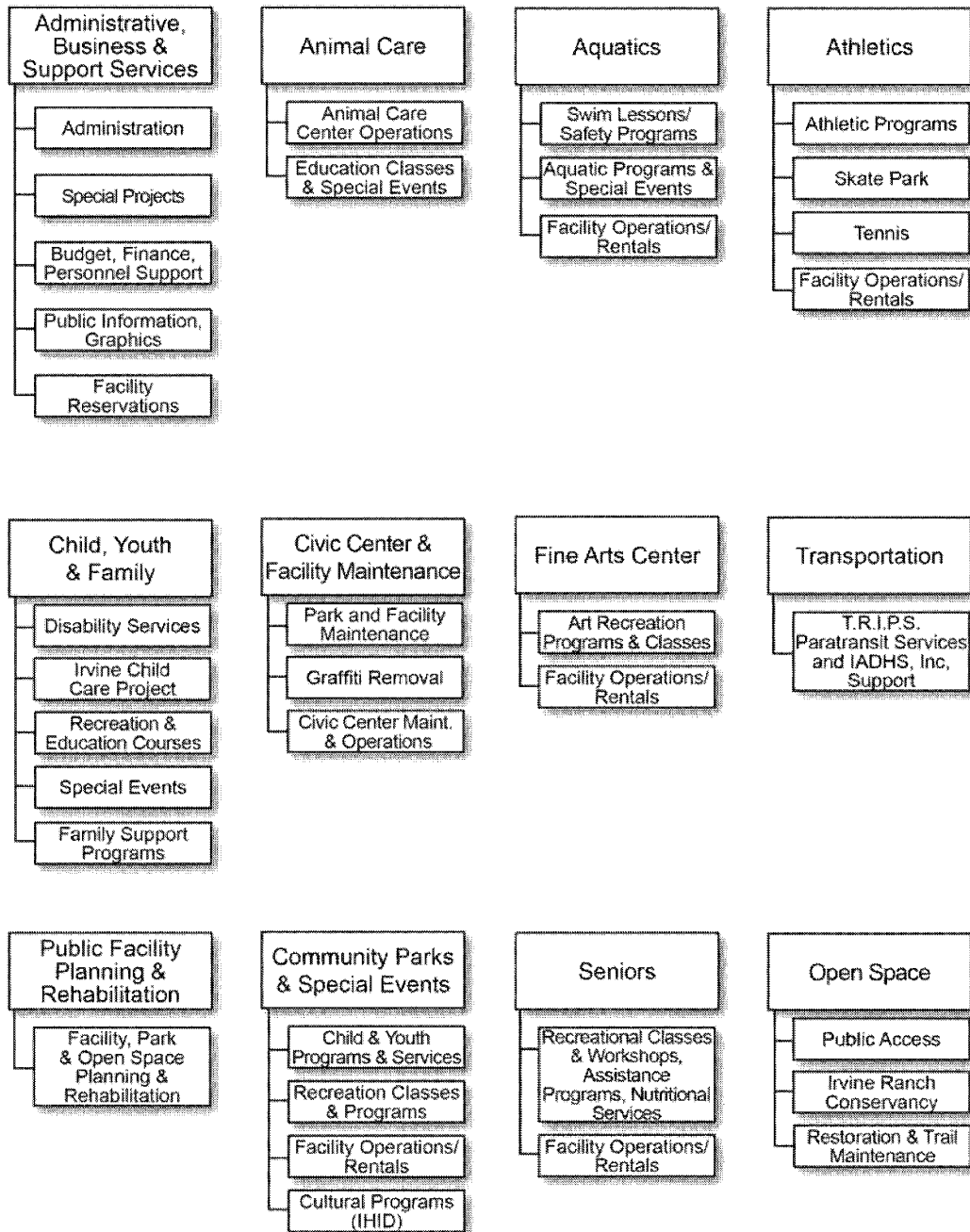
- Support local businesses and non-profit organizations through collaboration and coordination of activities.
- Implement the City's annual Capital Improvement Program regarding parks and facilities

Effective Government

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

Community Services Department

Services to the Community:



Community Services Department

Department Budget Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$17,081,811	\$18,257,232	\$17,489,923
Services & Supplies	10,988,063	12,257,113	10,899,493
Capital Equipment	0	34,555	0
Subtotal	\$28,069,874	\$30,548,900	\$28,389,416
Cost Allocated	(2,744)	0	0
REVENUES	(7,590,178)	(7,827,086)	(7,620,547)
GENERAL FUND SUPPORT	\$20,476,952	\$22,721,814	\$20,768,869
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,409,781	\$1,396,045	\$1,525,501
Services & Supplies	7,333,288	10,608,063	8,193,673
Capital Equipment	14,695	0	0
Subtotal	\$8,757,764	\$12,004,108	\$9,719,174
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$18,491,592	\$19,653,277	\$19,015,424
Services & Supplies	18,321,350	22,865,176	\$19,093,166
Capital Equipment	14,695	34,555	\$0
Cost Allocated	(2,744)	0	0
TOTAL COST	\$36,824,894	\$42,553,008	\$38,108,590
STAFFING SUMMARY			
Full Time	114.0	113.0	113.0
Part Time	197.9	194.6	177.7
Non-Hourly	12.0	12.0	12.0
TOTAL STAFFING	323.9	319.6	302.7

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. Nearly \$2 million in shared department costs (facility maintenance, mail and duplicating, telecommunications and technology) are charged to this service center.

2009-10 Standards:

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

Measurements:

	2007-08	2008-09	2009-10
Services			
• Facility bookings processed	30,612	30,000	30,000
• Class registrations processed	61,804	63,000	61,000
• Job applications processed	3,009	3,800	3,500
Efficiency			
• Part-Time FTE budgeted for Class Registration and Facility Reservation transactions	8.1	7.1	6.3
• Class Registration and Facility Reservation transactions per Part-Time budgeted FTE	11,423	13,229	14,467
• Staff appointments per recruitment	2.7	2.7	2.7
Unit Cost			
• Net General Fund Cost as a percent of Department budget	17.6%	16.4%	17.2%
• Net General Fund Cost per capita (City population)	\$24.55	\$24.08	\$22.94
Effectiveness			
• % Class transactions via Internet or Voice Recognition	59%	61%	63%

Community Services Department

Administration, Business, and Support Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,319,193	\$2,514,315	\$2,602,518
Services & Supplies	2,761,001	2,616,754	2,424,231
Capital Equipment	0	10,000	0
Subtotal	\$5,080,194	\$5,141,069	\$5,026,749
Cost Allocated	0	0	0
Revenues	(141,354)	(135,050)	(144,850)
NET GENERAL FUND SUPPORT	\$4,938,839	\$5,006,019	\$4,881,899
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$127,246	\$18,608	\$19,464
Services & Supplies	5,073	108,783	229,738
Capital Equipment	0	0	0
Subtotal	\$132,319	\$127,391	\$249,202
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,446,439	\$2,532,923	\$2,621,982
Services & Supplies	\$2,766,074	\$2,725,537	\$2,653,969
Capital Equipment	\$0	\$10,000	\$0
Cost Allocated	0	0	0
TOTAL	\$5,212,512	\$5,268,460	\$5,275,951

Community Services Department

Administration, Business, and Support Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	5.00	5.00	5.00
Community Health Ombudsman	1.00	1.00	1.00
CS Superintendent	1.00	0.00	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
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:	17.00	16.00	16.00
PART TIME			
Administrative Aide-EPT	0.79	0.80	0.80
Class Registration Spec - EPT	0.90	0.80	0.00
CS Leader II-PT	0.70	0.00	0.00
Graphic Designer-EPT	0.00	0.00	0.80
Graphics Designer-EPT	0.85	0.88	0.00
Human Resources Specialist-EPT	0.75	0.75	0.75
Office Assistant II-EPT	0.80	0.80	0.80
Office Assistant III-EPT	0.00	0.00	0.80
Office Assistant II-PT	0.68	0.68	0.78
Office Assistant I-PT	1.84	1.74	1.55
Reservations Specialist II-EPT	0.80	0.80	0.80
Reservations Specialist II-PT	0.93	0.58	0.48
Reservations Specialist I-PT	1.44	1.44	1.08
Senior Graphics Designer-Rpt	0.89	0.88	0.80
Senior Management Analyst-EPT	0.81	0.81	0.81
Senior Office Specialist-EPT	0.80	0.80	0.80
Swim Instructor/Lifeguard-PT	0.00	0.20	0.00
Subtotal:	12.98	11.96	11.05
NON-HOURLY			
Community Services Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	34.98	32.96	32.05

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, 1,500 animals are adopted, and over 600 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.

2009-10 Standards:

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

Measurements:

	2007-08	2008-09	2009-10
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)	9,100	9,600	10,000
Efficiency			
• Annual number of animals sheltered	3,916	4,000	3,100
• Annual number of sheltered days	110,288	108,000	80,600
• Average number of sheltered days	28	27	26
• Annual volunteer hours	21,000	25,000	28,000
Unit Cost			
• Net General Fund Cost as a percent of Department budget	3.7%	3.1%	3.2%
• Net General Fund Cost per capita (City population)	\$5.16	\$4.61	\$4.30
• Net cost per animal per shelter day	\$12.90	\$9.26	\$10.68
Effectiveness			
• Volunteers who complete orientation and Buddy program	60%	80%	90%

Community Services Department

Animal Care Center

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,489,940	\$1,388,050	\$1,324,741
Services & Supplies	378,902	240,600	225,751
Capital Equipment	0	0	0
Subtotal	\$1,868,842	\$1,628,650	\$1,550,492
Cost Allocated	0	0	0
Revenues	(831,400)	(670,000)	(635,000)
NET GENERAL FUND SUPPORT	\$1,037,442	\$958,650	\$915,492
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$927	\$53,461	\$91,268
Services & Supplies	232,640	537,682	154,227
Capital Equipment	0	0	0
Subtotal	\$233,567	\$591,143	\$245,495
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,490,867	\$1,441,511	\$1,416,009
Services & Supplies	611,542	778,282	379,978
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,102,409	\$2,219,793	\$1,795,987

Community Services Department

Animal Care Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Animal Care Administrator	0.00	1.00	1.00
Animal Care Center Supervisor	1.00	0.00	0.00
Animal Care Veterinarian	1.00	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	3.00	3.00	3.00
Subtotal:	8.00	8.00	8.00
PART TIME			
Animal Care Attendant-PT	6.20	4.51	6.45
Animal Care Specialist-EPT	4.90	6.00	3.75
Animal Care Specialist-PT	0.00	0.80	0.25
CS Leader III-EPT	0.00	0.75	0.60
CS Leader III-PT	0.63	0.50	0.60
Department Aide-PT	0.55	0.65	0.15
Office Assistant III-EPT	0.80	1.50	1.50
Office Assistant II-PT	0.95	0.30	0.60
Subtotal:	14.03	15.01	13.90
TOTAL STAFFING:	22.03	23.01	21.90

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 interests; 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.

2009-10 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:

2007-08 2008-09 2009-10

Inventory

• Pools (# of pools)	4	4	4
• Pool Facilities (square feet)	13,400	13,400	13,400
• Participants - Learn to Swim (attendance frequency)	5,100	5,673	5,600
• Participants - Lap & Rec. (attendance frequency)	19,750	21,000	21,000
• Special Events - Events (# of days)	106	101	115

Efficiency

• Percent of program registrations processed within one business day	100%	100%	100%
• Percent of Facility Use applications processed within three business days	100%	100%	100%
• Annual hours of operations	4,500	4,500	4,500

Unit Cost

• Net General Fund Cost as a percent of Department budget	2.0%	2.1%	2.1%
• Net General Fund Cost per capita (City population)	\$2.86	\$3.05	\$2.74
• Net General Fund Cost per hour (programs only)	\$128	\$141	\$136

Effectiveness

• Percent of satisfied program customers	97%	97%	97%
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Community Services Department

Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$972,012	\$1,019,342	\$993,749
Services & Supplies	66,533	66,500	76,300
Capital Equipment	0	0	0
Subtotal	\$1,038,545	\$1,085,842	\$1,070,049
Cost Allocated	0	0	0
Revenues	(463,924)	(451,540)	(487,615)
NET GENERAL FUND SUPPORT	\$574,621	\$634,302	\$582,434
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	26,589	27,491	1,782
Capital Equipment	0	0	0
Subtotal	\$26,589	\$27,491	\$1,782
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$972,012	\$1,019,342	\$993,749
Services & Supplies	93,122	93,991	78,082
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,065,134	\$1,113,333	\$1,071,831

Community Services Department

Aquatic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Aquatics Coordinator	2.00	2.00	2.00
Aquatics Supervisor	1.00	1.00	1.00
CS Superintendent	0.50	0.50	0.50
Subtotal:	3.50	3.50	3.50
PART TIME			
CS Leader III-PT	1.59	1.94	2.10
CS Leader II-PT	9.38	0.00	0.05
CS Leader I-PT	2.80	0.00	0.00
CS Senior Leader-EPT	2.38	0.00	0.00
CS Senior Leader-PT	1.44	0.00	0.00
Department Aide-PT	0.00	0.00	0.07
Lifeguard-PT	0.00	2.58	2.67
Pool Manager-EPT	0.00	3.20	3.20
Pool Manager-PT	0.00	1.52	0.64
Swim Instructor/Lifeguard-PT	0.00	7.59	7.76
Subtotal:	17.58	16.82	16.49
TOTAL STAFFING:	21.08	20.32	19.99

Community Services Department

Athletic Services

Goal:

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

Description:

The Athletic Services section serves the Irvine community with a variety of Athletics programs and services. Within the adult sports leagues more than 1,400 teams are served (1000+ softball teams, 200+ gym league teams, 250+ adult soccer teams). The section manages many large sports tournaments and events. These events are mostly 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 US Junior National Tennis Championships, the Youth Skate Jam and Tennis Festivals. 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 under joint use agreement. Additionally, the section provides supervision of City parks, the Harvard Skate Park, the Park Ambassador Program, and assistance to the Irvine Sports Committee.

2009-10 Standards:

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

Measurements:

	2007-08	2008-09	2009-10
Inventory			
• Facilities (# of joint use gyms)	12	12	12
• Community Athletic Parks (# of parks)	13	13	13
• Neighborhood Parks (# of Parks)	34	35	35
• Skate Park	1	1	1
• Tennis Courts	57	57	59
Efficiency			
• Number of adult sports teams	1,477	1,450	1,400
• Number of adult league games	7,178	7,060	6,920
• Number of youth sports organizations	24	26	26
• Number of youth sports participants	13,096	14,685	14,750
• Tennis classes and camps	14,250	14,500	15,000
Unit Cost			
• Net General Fund Cost as a percent of Department budget	1.8%	1.8%	1.7%
• Net General Fund Cost per capita (population)	\$2.48	\$2.66	\$2.29
Effectiveness			
• Percentage of satisfied athletic participants	98%	98%	98%

Community Services Department

Athletic Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,567,501	\$1,593,197	\$1,605,388
Services & Supplies	1,087,374	1,157,250	1,169,851
Capital Equipment	0	24,555	0
Subtotal	\$2,654,875	\$2,775,002	\$2,775,239
Cost Allocated	0	0	0
Revenues	(2,155,604)	(2,222,373)	(2,288,363)
NET GENERAL FUND SUPPORT	\$499,271	\$552,629	\$486,876
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,711	\$0	\$0
Services & Supplies	29,097	249,301	246,613
Capital Equipment	14,695	0	0
Subtotal	\$45,503	\$249,301	\$246,613
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,569,212	\$1,593,197	\$1,605,388
Services & Supplies	1,116,471	1,406,551	1,416,464
Capital Equipment	14,695	24,555	0
Cost Allocated	0	0	0
TOTAL	\$2,700,378	\$3,024,303	\$3,021,852

Community Services Department

Athletic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
CS Program Coordinator	3.00	3.00	3.00
CS Specialist	2.00	2.00	2.00
CS Superintendent	0.50	0.50	0.50
CS Supervisor	2.00	2.00	2.00
Subtotal:	7.50	7.50	7.50
PART TIME			
CS Leader III-EPT	5.45	6.20	6.45
CS Leader III-PT	4.40	4.58	5.67
CS Leader III-Rpt	1.68	1.55	1.55
CS Leader II-PT	8.81	10.55	8.71
CS Leader I-PT	0.79	0.00	0.47
Reservations Specialist II-EPT	0.00	0.75	0.80
Reservations Specialist II-PT	0.75	0.00	0.00
Subtotal:	21.87	23.63	23.65
TOTAL STAFFING:	29.37	31.13	31.15

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, disabilities services, and a child resource center. Program objectives are accomplished with the support of citizen assistance groups including the Irvine Residents with Disabilities Advisory Board, the Irvine Child Care Committee, Irvine Child Care Project and the Irvine Children, Youth, and Family Advisory Committee.

2009-10 Standards:

- Provide information and support activities to residents or families with disabilities.
- Serve participants through the FOR Families program by providing support and confidential consultations to families to determine needs and develop action plans to address needs.
- Serve clients through the Child Care Services Information and Referral program.
- Provide information, training, and capacity development to child care providers.
- Provide program administration to the Irvine Child Care Project, a Joint Powers of Authority between the City and the Irvine Unified School District.
- Provide support activities to residents or families to meet the goals of the Strategic Plan for Children, Youth, and Families.

Measurements:

	2007-08	2008-09	2009-10
Efficiency			
• Number of Disability Services participation units	11,000	12,500	12,500
• Number of Child Care Coordination participation units	8,000	12,000	15,000
• Number of Family Services participation units	4,600	2,000	4,000
• Number of school sites served through the Irvine Child Care Project (JPA).	22	22	22
• Number of children per day served through Irvine Child Care Project.	2,000	2,000	2,000
Effectiveness			
• Net General Fund Cost as a percent of Department budget	6.0%	8.1%	7.2%
• Net General Fund Cost per capita (City population)	\$8.44	\$11.93	\$9.64

Community Services Department

Child, Youth and Family Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,307,220	\$1,702,899	\$1,512,715
Services & Supplies	645,997	1,057,814	807,192
Capital Equipment	0	0	0
Subtotal	\$1,953,217	\$2,760,713	\$2,319,907
Cost Allocated	0	0	0
Revenues	(255,496)	(281,673)	(269,155)
NET GENERAL FUND SUPPORT	\$1,697,720	\$2,479,040	\$2,050,752
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$73	\$0	\$0
Services & Supplies	546,427	685,667	604,040
Capital Equipment	0	0	0
Subtotal	\$546,501	\$685,667	\$604,040
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,307,293	\$1,702,899	\$1,512,715
Services & Supplies	1,192,424	1,743,481	1,411,232
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,499,717	\$3,446,380	\$2,923,947

Community Services Department

Child, Youth and Family Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
CS Program Coordinator	4.00	3.00	3.00
CS Superintendent	0.40	0.40	0.40
CS Supervisor	2.00	2.50	2.50
Disability Services Coordinator	0.00	1.00	1.00
For Families Specialist	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Subtotal:	9.40	8.90	8.90
PART TIME			
CS Leader III-EPT	6.01	5.60	5.60
CS Leader III-PT	0.60	1.10	0.45
CS Leader II-PT	0.51	0.50	1.05
CS Senior Leader-EPT	3.53	4.80	4.80
CS Senior Leader-PT	0.02	0.00	0.00
Department Aide-PT	1.80	1.80	1.66
Office Assistant III-PT	1.00	1.00	0.63
Outreach Assistant-PT	0.00	0.00	0.48
Outreach Assistant-RPT	0.88	0.00	0.00
Subtotal:	14.33	14.80	14.66
TOTAL STAFFING:	23.73	23.70	23.56

Community Services Department

Civic Center and Facility Maintenance

Goal:

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

Description:

The Facility Services section provides inspection services, preventive and corrective maintenance of the City's facilities and buildings located on community and neighborhood parks, play and athletic field equipment, trails, and other specialized facilities. Services provided by the Facilities Services section include park, trail, and facility lighting; maintenance of electrical, plumbing and HVAC systems, and the citywide graffiti abatement program.

2009-10 Standards:

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

Measurements:

2007-08 2008-09 2009-10

Inventory

• Community Parks (# of parks)	18	18	18
• Neighborhood Parks (# of parks)	34	35	35
• Trails (# of trails)	11	11	11
• Facilities/Buildings (square feet)	710,413	713,413	713,413

Services

• Graffiti Removal (# of calls)	741	800	775
• Corrective Work Requests (# of requests)	2,350	2,700	3,000

Efficiency

• Percent of graffiti removed within 48 hours of report	98%	98%	98%
• Percent of corrective work requests completed	90%	90%	90%
• Percent of preventive work requests completed	95%	95%	95%

Unit Cost

• Net General Fund Cost as a percent of Department budget	15.9%	17.9%	17.5%
• Net General Fund Cost per capita (City population)	\$22.16	\$26.24	\$23.37

Effectiveness

• Work requests & orders completed	5,900	6,400	7,000
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Community Services Department

Civic Center and Facility Maintenance

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,674,516	\$1,804,488	\$1,779,125
Services & Supplies	2,937,100	3,808,033	3,351,193
Capital Equipment	0	0	0
Subtotal	\$4,611,616	\$5,612,521	\$5,130,318
Cost Allocated	0	0	0
Revenues	(154,110)	(158,870)	(158,109)
NET GENERAL FUND SUPPORT	\$4,457,506	\$5,453,651	\$4,972,209
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$513,256	\$466,795	\$473,246
Services & Supplies	2,541,427	3,025,251	3,010,768
Capital Equipment	0	0	0
Subtotal	\$3,054,683	\$3,492,046	\$3,484,014
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,187,772	\$2,271,283	\$2,252,371
Services & Supplies	5,478,527	6,833,284	6,361,961
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$7,666,298	\$9,104,567	\$8,614,332

Community Services Department

Civic Center and Facility Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Facilities Maintenance Specialist	2.00	2.00	2.00
Facilities Maintenance Superintendent	0.70	1.00	1.00
Facilities Maintenance Supervisor	2.00	2.00	2.00
Facilities Maintenance Technician	10.00	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:	20.50	20.80	20.80
PART TIME			
Administrative Aide-EPT	0.66	0.66	0.66
CS Leader III-PT	0.80	0.80	0.80
Office Assistant II-PT	0.00	0.50	0.50
Reservations Specialist II-PT	0.20	0.00	0.00
Subtotal:	1.66	1.96	1.96
TOTAL STAFFING:	22.16	22.76	22.76

Community Services Department

Community Parks & Special Events

Goal:

To provide a wide range of quality, community-responsive programmed and self-directed recreational and social activities and services while ensuring a safe environment.

Description:

Community Parks plans, organizes, facilitates, and implements a variety of recreation and child, youth and family programs for all ages and populations. The focus of delivery is eight community park sites, three special facilities, and the neighborhood park system. Facilities decline due to the closure of University Community Park in September 2008 through June 2010 for facility modernization and expansion.

The Cultural Arts and Activities/Special Events section produces a variety of cultural arts and city-wide special events for all ages and populations within the community. Events include Pacific Symphony Concert, Summer Concerts, Irvine Global Village Festival, Joyful Jingles Family Holiday Concert, Veterans Day Event, and Memorial Day Ceremony. Irvine residents are recognized and honored through the public recognition program. Community support program for military personnel is organized through the Irvine 2/11 Marines Adoption Committee. The number of events and participants are reduced due to lower revenue from the Irvine Hotel Improvement District.

2009-10 Standards:

- To provide supervised programs, special events and facilitate self-directed experiences.
- Deliver program and services that fulfill the goals and strategies of the Strategic Plan for Children, Youth, and Families. To work with the Irvine Children, Youth, and Families Advisory Committee to achieve community input and oversight.

Measurements:

	2007-08	2008-09	2009-10
Inventory			
• Community Park Facilities (# of facilities)	8	8	8 (7 open)
• Facilities (square feet)	79,647	79,647	74,997
• Cultural Arts and Activities/Special Events	15	18	8
Services			
• Number of supervised programs (*consolidated titles)	282*	288	260
• Number of unique registrants served (Irvine households)	15,850	16,642	17,000
• Number of participants (Special Events)	16,200	23,200	17,800
Unit Cost			
• Net General Fund Cost as a percent of Department budget	11.5%	10.7%	9.7%
• Net General Fund Cost per capita (population)	\$16.11	\$15.74	\$12.92
Effectiveness			
• Percentage of combined Customer service satisfaction rating of either "Very Good" or "Excellent"	90%	90%	90%

Community Services Department

Community Parks & Special Events

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$4,354,978	\$4,408,690	\$4,068,062
Services & Supplies	1,475,376	1,610,543	1,266,259
Capital Equipment	0	0	0
Subtotal	\$5,830,354	\$6,019,233	\$5,334,321
Cost Allocated	0	0	0
Revenues	(2,589,362)	(2,748,438)	(2,585,320)
NET GENERAL FUND SUPPORT	\$3,240,992	\$3,270,795	\$2,749,001
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$95,768	\$113,710	\$137,450
Services & Supplies	2,257,996	2,681,398	2,136,268
Capital Equipment	0	0	0
Subtotal	\$2,353,763	\$2,795,108	\$2,273,718
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$4,450,746	\$4,522,400	\$4,205,512
Services & Supplies	3,733,372	4,291,941	3,402,527
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$8,184,117	\$8,814,341	\$7,608,039

Community Services Department

Community Parks & Special Events

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
CS Program Coordinator	8.00	7.00	7.00
CS Specialist	7.00	7.00	7.00
CS Superintendent	2.00	2.00	2.00
CS Supervisor	5.50	5.50	5.50
Subtotal:	22.50	21.50	21.50
PART TIME			
CS Leader III-EPT	8.53	8.85	7.20
CS Leader III-PT	16.24	16.26	13.48
CS Leader II-PT	17.67	17.93	15.52
CS Leader I-PT	10.15	6.73	5.00
CS Senior Leader-EPT	9.75	9.60	9.55
Department Aide-PT	1.68	0.99	0.22
Exhibition Curator-EPT	0.00	0.38	0.00
Graphic Designer-EPT	0.00	0.00	0.38
Office Assistant III-EPT	0.80	0.80	0.80
Office Specialist-RPT	0.88	0.80	0.80
Subtotal:	65.69	62.34	52.94
TOTAL STAFFING:	88.19	83.84	74.44

Community Services Department

Fine Arts Center

Goal:

To 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.

Description:

The Fine Arts Center plans, organizes, and implements a variety of art classes for all ages, Arts Camp and after school programs for children and teens, art exhibitions, and special events for all ages and populations. Open Studios maximize facility usage when classes are not in session. A vital exhibition program features seven free art exhibits and opening receptions annually. Two annual signature art festival events highlight the arts in the community. Additionally, staff plans, organizes, implements and evaluates art programs to include components identified in the Strategic Plan for Children, Youth, and Families. The number of classes and participants are reduced due to lower registrations resulting from the economic downturn. In response, the Fine Arts Center will implement a slight reduction in operating hours by closing the facility at 3pm on Saturdays. The facility will open at 10am on weekdays. During Arts Camp sessions, the facility will open at 8:30 am to accommodate the public.

2009-10 Standards:

- To plan, organize, implement, and evaluate programs and services identified in the Fine Arts 2009-10 Program Plan.
- Achieve a 95% rating of "Good" or "Excellent" on customer satisfaction.

Measurements:

	2007-08	2008-09	2009-10
Inventory			
• Fine Arts Center (# of facilities)	1	1	1
• Facilities (square feet)	18,000	18,000	18,000
Services			
• Classes & Events (# of classes/events)	594	616	578
• Participants (# of participants)	22,000	22,918	21,657
• Volunteer Help (# of hours)	7,480	8,752	6,560
Efficiency			
• Percent change in the number of participants from previous fiscal year	10%	4%	(6%)
• Number of hours open/supervised	3,770	3,770	3,352
Unit Cost			
• Net General Fund Cost as a percent of Department budget	3.3%	2.6%	2.4%
• Net General Fund Cost per capita (City population)	\$4.54	\$3.87	\$3.24
Effectiveness			
• Percentage of satisfied program participants	98%	98%	98%

Community Services Department

Fine Arts Center

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,035,120	\$1,046,852	\$956,914
Services & Supplies	442,146	436,850	338,100
Capital Equipment	0	0	0
Subtotal	\$1,477,266	\$1,483,702	\$1,295,014
Cost Allocated	0	0	0
Revenues	(563,364)	(679,500)	(605,000)
NET GENERAL FUND SUPPORT	\$913,902	\$804,202	\$690,014
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	57,100	47,160	37,273
Capital Equipment	0	0	0
Subtotal	\$57,100	\$47,160	\$37,273
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,035,120	\$1,046,852	\$956,914
Services & Supplies	499,246	484,010	375,373
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,534,366	\$1,530,862	\$1,332,287

Community Services Department

Fine Arts Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
CS Program Coordinator	2.00	2.00	2.00
CS Specialist	1.00	1.00	1.00
CS Supervisor	1.00	1.00	1.00
Exhibition Coordinator	1.00	1.00	1.00
Subtotal:	5.00	5.00	5.00
PART TIME			
CS Leader III-EPT	2.30	2.25	2.25
CS Leader III-PT	4.48	5.04	3.49
CS Leader II-PT	2.57	1.36	1.34
CS Leader I-PT	0.38	0.40	0.43
CS Senior Leader-EPT	2.30	2.25	2.25
Department Aide-PT	1.63	1.65	1.35
Exhibition Curator-EPT	0.00	0.38	0.00
Graphic Designer-EPT	0.00	0.00	0.38
Office Assistant II-PT	0.00	0.60	0.48
Office Assistant I-PT	1.46	1.21	0.51
Subtotal:	15.10	15.13	12.49
TOTAL STAFFING:	20.10	20.13	17.49

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).

2009-10 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:

2007-08 2008-09 2009-10

Services

- | | | | |
|-----------------------------------|-------|-------|-------|
| • Open Space – City Owned (acres) | 3,500 | 4,100 | 5,250 |
|-----------------------------------|-------|-------|-------|

Unit Cost

- | | | | |
|---|--------|--------|--------|
| • Net General Fund Cost as a percent of Department budget | 2.6% | 2.7% | 3.0% |
| • Net General Fund Cost per capita (City population) | \$3.66 | \$3.91 | \$3.96 |

Community Services Department

Open Space

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	738,353	811,700	842,200
Capital Equipment	0	0	0
Subtotal	\$738,353	\$811,700	\$842,200
Cost Allocated	0	0	0
Revenues	(2,553)	0	0
NET GENERAL FUND SUPPORT	\$735,800	\$811,700	\$842,200
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	738,353	811,700	842,200
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$738,353	\$811,700	\$842,200

Community Services Department

Open Space

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL & PART TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

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.

2009-10 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:

2007-08 2008-09 2009-10

Services

- | | | | |
|---|-----|-----|-----|
| • Planning Park Projects (# of projects) | 75 | 50 | 35 |
| • Rehabilitation Projects (# of projects) | 30 | 42 | 31 |
| • Screen Checks (# of screen checks) | 460 | 323 | 295 |

Efficiency

- | | | | |
|---|-----|-----|-----|
| • Percent of Park Planning projects completed on time | 95% | 95% | 98% |
| • Percent of construction milestones achieved | 98% | 75% | 80% |
| • Percent of rehabilitation projects completed | 90% | 80% | 90% |
| • Percent of screen checks completed on time | 90% | 90% | 97% |

Unit Cost

- | | | | |
|---|--------|--------|--------|
| • Net General Fund Cost as a percent of Department budget | 1.3% | 1.3% | 1.3% |
| • Net General Fund Cost per capita (City population) | \$1.75 | \$1.93 | \$1.68 |

Community Services Department

Public Facility Planning and Rehabilitation

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$266,521	\$389,177	\$340,852
Services & Supplies	88,389	11,605	16,105
Capital Equipment	0	0	0
Subtotal	\$354,910	\$400,782	\$356,957
Cost Allocated	(2,744)	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$352,166	\$400,782	\$356,957
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$533,806	\$583,053	\$625,356
Services & Supplies	1,407,399	2,914,160	1,425,845
Capital Equipment	0	0	0
Subtotal	\$1,941,205	\$3,497,213	\$2,051,201
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$800,327	\$972,230	\$966,208
Services & Supplies	1,495,788	2,925,765	1,441,950
Capital Equipment	0	0	0
Cost Allocated	(2,744)	0	0
TOTAL	\$2,293,371	\$3,897,995	\$2,408,158

Community Services Department

Public Facility Planning and Rehabilitation

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Associate Engineer	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
Facilities Construction Administrator	1.00	1.00	1.00
Facilities Maintenance Superintendent	0.30	0.00	0.00
Principal Planner	1.00	1.00	1.00
Program Assistant	0.20	0.20	0.20
Senior Planner	2.00	2.00	2.00
Senior Project Manager	1.00	1.00	1.00
Subtotal:	7.50	7.20	7.20
PART TIME			
Administrative Aide-EPT	0.21	0.21	0.14
Associate Planner-EPT	0.75	0.00	0.00
Subtotal:	0.96	0.21	0.14
TOTAL STAFFING:	8.46	7.41	7.34

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 support services, health safety and welfare education, in-home support, coordination with other organizations such as Irvine Adult Day Health Services, and outreach to other facilities. 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.

2009-10 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:

2007-08 2008-09 2009-10

Inventory

- | | | | |
|---------------------------------------|--------|--------|--------|
| • Senior Facilities (# of facilities) | 2 | 2 | 2 |
| • Facilities (square feet) | 48,000 | 48,000 | 48,000 |

Services

- | | | | |
|---------------------------------------|---------|---------|---------|
| • Programs (# of programs) | 203 | 250 | 250 |
| • Number of participant contact units | 210,000 | 220,000 | 220,000 |
| • Supervised Hours (# of hours) | 8,520 | 8,520 | 8,520 |
| • Volunteer Hours (# of hours) | 59,000 | 59,000 | 59,000 |

Efficiency

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

Unit Cost

- | | | | |
|---|--------|--------|--------|
| • Net General Fund Cost as a percent of Department budget | 4.4% | 4.7% | 4.8% |
| • Net General Fund Cost per capita (City population) | \$6.17 | \$6.90 | \$6.36 |
| • Net General Fund Cost per participant contacts | \$5.91 | \$6.52 | \$6.31 |

Effectiveness

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

Community Services Department

Senior Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$1,275,890	\$1,522,857	\$1,422,705
Services & Supplies	202,225	209,563	185,663
Capital Equipment	0	0	0
Subtotal	\$1,478,115	\$1,732,420	\$1,608,368
Cost Allocated	0	0	0
Revenues	(237,922)	(297,333)	(255,104)
NET GENERAL FUND SUPPORT	\$1,240,192	\$1,435,087	\$1,353,264
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$129,130	\$160,418	\$178,717
Services & Supplies	229,539	330,500	346,449
Capital Equipment	0	0	0
Subtotal	\$358,669	\$490,918	\$525,166
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,405,020	\$1,683,275	\$1,601,422
Services & Supplies	431,764	540,063	532,112
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$1,836,784	\$2,223,338	\$2,133,534

Community Services Department

Senior Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
CS Program Coordinator	1.00	2.00	2.00
CS Specialist	1.00	1.00	1.00
CS Superintendent	0.40	0.40	0.40
CS Supervisor	1.50	1.00	1.00
Food Service Specialist	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00
Social Services Supervisor/Counselor	1.00	1.00	1.00
Subtotal:	6.90	7.40	7.40
PART TIME			
CS Leader III-EPT	3.43	2.40	2.40
CS Leader III-PT	1.58	1.45	1.15
CS Leader II-PT	9.16	8.63	5.90
CS Leader I-PT	0.64	0.48	0.48
CS Senior Leader-EPT	1.68	2.40	2.40
CS Senior Leader-PT	0.00	0.70	0.70
Department Aide-PT	0.40	0.88	0.68
Kitchen Assistant II-PT	0.84	0.00	0.00
Kitchen Assistant I-PT	0.00	0.98	1.90
Lead Cook-PT	0.73	0.73	0.73
Office Assistant III-EPT	0.88	0.80	0.80
Office Assistant II-PT	0.68	0.68	0.68
Office Assistant I-PT	2.26	2.34	2.10
Outreach Assistant-EPT	1.68	0.80	1.60
Outreach Assistant-PT	0.20	0.83	0.66
Program Specialist-EPT	0.88	0.80	0.80
Reservations Specialist I-PT	0.46	0.48	0.00
Subtotal:	25.50	25.38	22.98
NON-HOURLY			
Senior Citizen's Council	7.00	7.00	7.00
Subtotal:	7.00	7.00	7.00
TOTAL STAFFING:	39.40	39.78	37.38

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.

2009-10 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:

	2007-08	2008-09	2009-10
Services			
• Passenger boarding (# of one-way trips)	28,300	30,000	28,000
• Referrals to Other Agencies (# of referrals)	600	600	600
• New Registrations Processed (# of registrations)	90	90	90
Efficiency			
• Percent change in the number of boardings from previous fiscal year	0%	5.5%	(6.7%)
• Percent change in number of new registrations processed from previous fiscal year	0%	0%	0%
Unit Cost			
• Net General Fund Cost as a percent of Department budget	2.8%	3.0%	3.1%
• Net General Fund Cost per capita (City population)	\$3.92	\$4.40	\$4.17
Effectiveness			
• Percentage of request turndowns	10%	10%	5%

Community Services Department

Transportation Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$818,921	\$867,365	\$883,154
Services & Supplies	164,668	229,901	196,648
Capital Equipment	0	0	0
Subtotal	\$983,589	\$1,097,266	\$1,079,802
Cost Allocated	0	0	0
Revenues	(195,087)	(182,309)	(192,031)
NET GENERAL FUND SUPPORT	\$788,502	\$914,957	\$887,771
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$7,865	\$0	\$0
Services & Supplies	0	670	670
Capital Equipment	0	0	0
Subtotal	\$7,865	\$670	\$670
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$826,786	\$867,365	\$883,154
Services & Supplies	164,668	230,571	197,318
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$991,454	\$1,097,936	\$1,080,472

Community Services Department

Transportation Services

Service Center Summary:

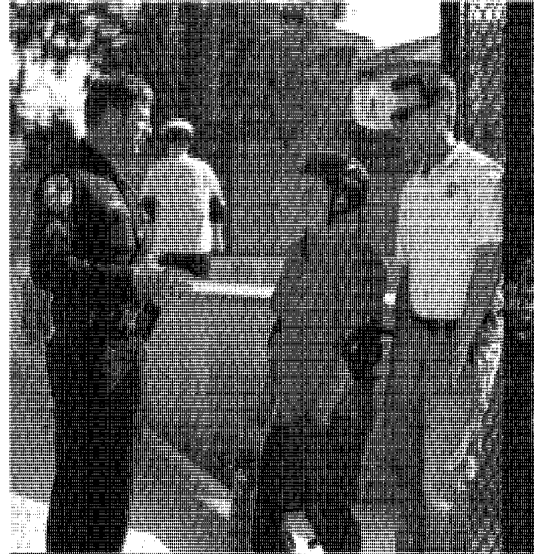
Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
CS Superintendent	0.20	0.20	0.20
CS Supervisor	1.00	1.00	1.00
Information Specialist	1.00	1.00	1.00
Para-transit Driver	4.00	4.00	4.00
Transit Program Dispatcher	1.00	1.00	1.00
Subtotal:	7.20	7.20	7.20
PART TIME			
Office Assistant II-PT	0.95	0.95	1.20
Paratransit Driver-EPT	4.15	4.00	4.00
Paratransit Driver-PT	3.13	2.48	2.23
Subtotal:	8.23	7.43	7.43
TOTAL STAFFING:	15.43	14.63	14.63

Public Safety Department

Budget Summary:

The FY 2009-10 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 \$56.2 million and revenues of \$3.6 million. The budget provides for a total 295 full-time and 64.20 part-time employees (in FTEs).

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



services, are detailed in the subsequent pages.

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

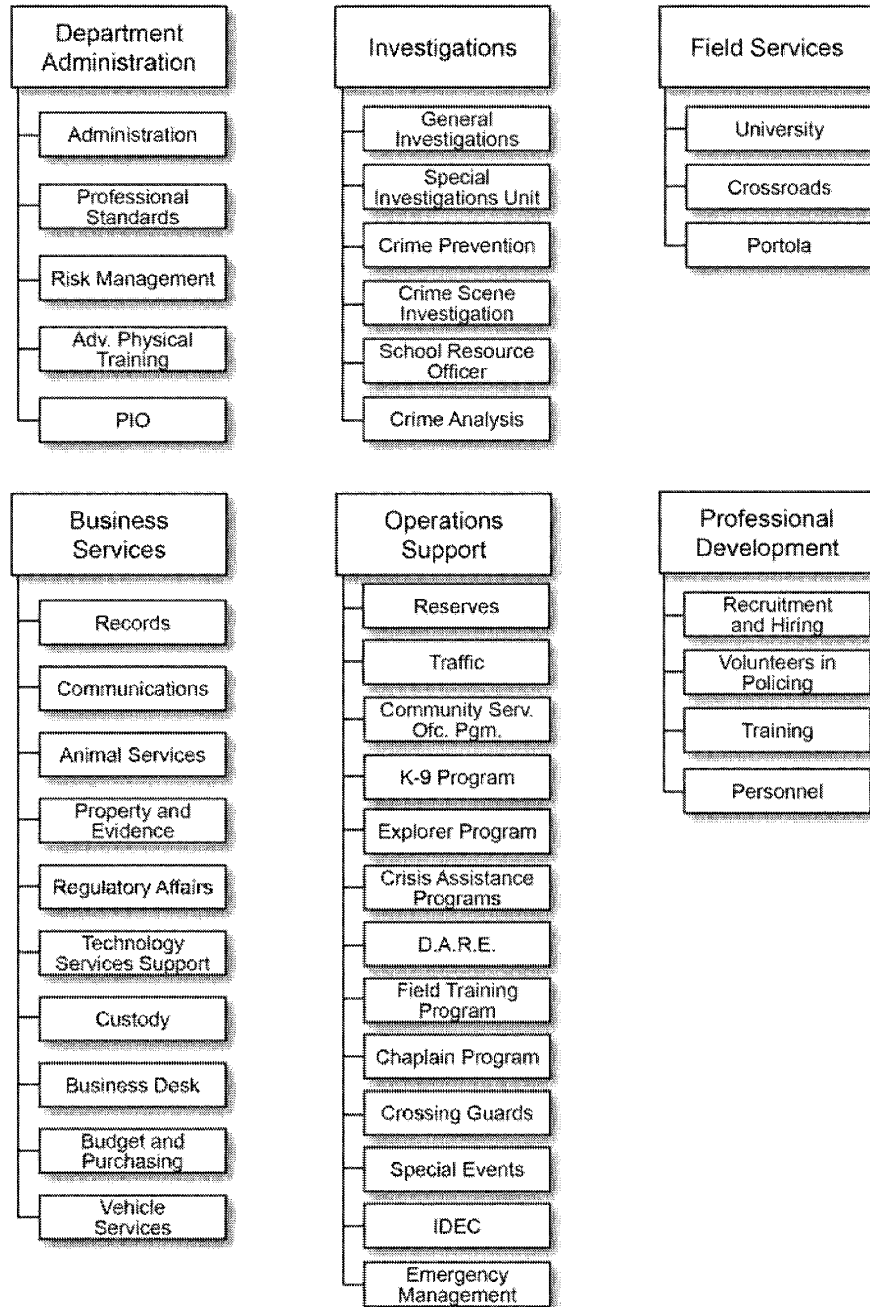
- Support local businesses and non-profit organizations through collaboration and coordination of activities that enhance community safety.

Promote effective government

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

Public Safety Department

Services to the Community:



Public Safety Department

Department Budget Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$42,773,250	\$48,124,085	\$48,812,360
Services & Supplies	7,496,430	7,709,907	7,430,182
Capital Equipment	361,069	155,000	0
Subtotal	\$50,630,749	\$55,988,992	\$56,242,542
Cost Allocated	(367,716)	0	0
REVENUES	(4,417,478)	(4,321,006)	(3,650,706)
GENERAL FUND SUPPORT	\$45,845,554	\$51,667,986	\$52,591,836
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,169,089	\$792,047	\$1,305,621
Services & Supplies	193,747	1,293,962	910,015
Capital Equipment	853,576	398,135	200,000
Subtotal	\$2,216,412	\$2,484,144	\$2,415,636
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$43,942,338	\$48,916,132	\$50,117,981
Services & Supplies	7,690,178	9,003,869	\$8,340,197
Capital Equipment	1,214,645	553,135	\$200,000
Cost Allocated	(367,716)	0	0
TOTAL COST	\$52,479,445	\$58,473,136	\$58,658,178
STAFFING SUMMARY			
Full Time	283.0	295.0	295.0
Part Time	29.3	29.3	33.8
Non-Hourly	30.4	30.4	30.4
TOTAL STAFFING	342.7	354.7	359.2

Public Safety Department

Administration and Professional Development

Goal:

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

Description:

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

2009-10 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	2007-08	2008-09	2009-10
Services			
• Community-initiated calls (# of calls)	77,254	78,685	80,116
• Officer-initiated calls (# of calls)	93,801	94,663	95,525
• Total calls for service	171,055	173,348	175,641
Efficiency			
• Percent of calls initiated by the Community	45.16%	45.39%	45.61%
• Percent of activity initiated by officers	54.84%	54.61%	54.39%
• Percent change in community and officer-initiated calls for service from the previous year	5.74%	1.34%	1.32%
Unit Cost			
• Percent of Public Safety Department budget dedicated to Administration and Professional Development	6.2%	5.3%	5.3%
Effectiveness			
• Part I Uniform Crime Rates – Violent crimes per 1,000 residents	.64	.69	NA
• Part I Uniform Crime Rates – Property crimes per 1,000 residents	16.18	15.34	NA

Public Safety Department

Administration and Professional Development

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,509,202	\$2,352,365	\$2,310,902
Services & Supplies	616,074	611,861	644,366
Capital Equipment	24,331	0	0
Subtotal	\$3,149,606	\$2,964,226	\$2,955,268
Cost Allocated	0	0	0
Revenues	(357,216)	(365,000)	(213,635)
NET GENERAL FUND SUPPORT	\$2,792,390	\$2,599,226	\$2,741,633
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$51,753	\$0	\$0
Services & Supplies	7,247	13,646	13,646
Capital Equipment	0	0	0
Subtotal	\$59,000	\$13,646	\$13,646
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,560,955	\$2,352,365	\$2,310,902
Services & Supplies	623,321	625,507	658,012
Capital Equipment	24,331	0	0
Cost Allocated	0	0	0
TOTAL	\$3,208,606	\$2,977,872	\$2,968,914

Public Safety Department

Administration and Professional Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
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	1.00	1.00	1.00
Senior Management Analyst	1.00	0.00	0.00
Special Assistant To Chief Of Police	1.00	1.00	1.00
Subtotal:	12.00	11.00	11.00
PART TIME			
PS Assistant-PT	0.15	0.15	0.38
Subtotal:	0.15	0.15	0.38
TOTAL STAFFING:	12.15	11.15	11.38

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 2007-08, while patrolling 66 square miles, Patrol and Traffic Enforcement investigated 1,509 traffic collisions, responded to 86% of the Priority I calls within 10 minutes, and issued over 26,196 traffic citations.

2009-10 Standards:

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

Measurements

Services

	2007-08	2008-09	2009-10
• Priority E calls (# of calls)	295	312	329
• Priority I calls (# of calls)	3,014	2,916	2,965
• Arrestees processed (# of arrestees)	2,855	3,012	3,169
• Traffic citations (# of citations)	26,196	26,905	27,614
• Traffic collisions (# of traffic collisions)	1,509	1,494	1,479

Efficiency

• Percent of Priority E calls responded to within established timeframe	85%	86%	86%
• Percent of Priority I calls responded to within established timeframe	86%	85%	85%
• Percent change in arrestees processed from the previous year	-4.13%	5.50%	5.21%
• Percent change in traffic citations from the previous year	-4.15%	2.72%	2.64%
• Percent change in traffic collisions from the previous year	2.51%	-0.99%	-1.00%

Unit Cost

• Percent of Public Safety Department General Fund operating budget devoted to the police operations division	69.1%	70.6%	74.0%
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Effectiveness

• Traffic Index (hazardous citations divided by number of injury collisions)	39.28	39.58	NA
• Traffic collisions per 1,000 population	7.47	7.12	NA

Public Safety Department

Police Operations

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$32,298,793	\$36,594,958	\$38,726,572
Services & Supplies	2,597,137	2,777,993	2,870,393
Capital Equipment	80,027	155,000	0
Subtotal	\$34,975,957	\$39,527,951	\$41,596,965
Cost Allocated	(367,716)	0	0
Revenues	(2,899,060)	(2,883,206)	(2,271,210)
NET GENERAL FUND SUPPORT	\$31,709,181	\$36,644,745	\$39,325,755
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,100,957	\$792,047	\$1,305,621
Services & Supplies	186,500	1,255,316	891,869
Capital Equipment	853,576	398,135	200,000
Subtotal	\$2,141,034	\$2,445,498	\$2,397,490
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$33,399,751	\$37,387,005	\$40,032,193
Services & Supplies	2,783,637	4,033,309	3,762,262
Capital Equipment	933,603	553,135	200,000
Cost Allocated	(367,716)	0	0
TOTAL	\$36,749,275	\$41,973,449	\$43,994,455

Public Safety Department

Police Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Civilian Investigator I	4.00	3.00	3.00
Civilian Investigator II	4.00	5.00	5.00
Crime Analyst	1.00	1.00	1.00
Emergency Mgmt Coordinator	1.00	1.00	1.00
Forensic Specialist I	3.00	3.00	3.00
Forensic Specialist II	1.00	1.00	1.00
Forensic Supervisor	1.00	1.00	1.00
Police Commander	3.00	3.00	3.00
Police Lieutenant	3.00	4.00	4.00
Police Officer	142.00	160.00	160.00
Police Sergeant	23.00	25.00	25.00
Program Specialist	4.00	4.00	4.00
PS Assistant	3.00	3.00	3.00
Senior Police Officer	3.00	2.00	2.00
Senior Public Safety Assistant	1.00	1.00	1.00
Subtotal:	198.00	218.00	218.00
PART TIME			
Civilian Investigator I-PT	0.35	0.35	0.48
GIS Analyst - PT	0.74	0.75	0.48
PS Aide-PT	0.20	0.20	0.54
PS Assistant-EPT	6.40	3.75	3.20
PS Assistant-PT	5.08	7.78	13.75
Senior PS Assistant - EPT	1.29	0.75	0.80
Senior PS Assistant - PT	0.44	0.92	0.96
Subtotal:	14.50	14.50	20.21
NON-HOURLY			
Crossing Guard-EPT	21.00	21.00	21.00
Crossing Guard-RPT	9.40	9.40	9.40
Subtotal:	30.40	30.40	30.40
TOTAL STAFFING:	242.90	262.90	268.61

Public Safety Department

Business Services

Goal:

To maintain a support network for Police Operations.

Description:

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

2009-10 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	2007-08	2008-09	2009-10
Services			
• Business licenses processed (# of licenses)	14,915	15,779	15,000
• Evidence/property received (# of items received into Property)	9,587	10,214	10,841
• Records processed (# of records)	20,418	23,690	26,962
• Animal Control service calls (# of calls)	7,288	8,184	9,080
Efficiency			
• % change in the number of business licenses processed from previous year	-8.03%	5.79%	-4.94%
• % change in the number of property items processed from previous year	-1.63%	6.54%	6.14%
• % change in the number of records processed from previous year	7.35%	16.03%	13.81%
• % change in number of calls for Animal Services from previous year	10.06%	12.29%	10.95%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget devoted to Business Services	24.7%	24.1%	20.8%
Effectiveness			
• % of 9-1-1 emergency calls answered by call receivers within 10 seconds	98.10%	97.30%	99.00%

Public Safety Department

Business Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$7,965,255	\$9,176,762	\$7,774,886
Services & Supplies	4,283,220	4,320,053	3,915,423
Capital Equipment	256,711	0	0
Subtotal	\$12,505,185	\$13,496,815	\$11,690,309
Cost Allocated	0	0	0
Revenues	(1,161,202)	(1,072,800)	(1,165,861)
NET GENERAL FUND SUPPORT	\$11,343,983	\$12,424,015	\$10,524,448
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$16,378	\$0	\$0
Services & Supplies	0	25,000	4,500
Capital Equipment	0	0	0
Subtotal	\$16,378	\$25,000	\$4,500
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$7,981,633	\$9,176,762	\$7,774,886
Services & Supplies	4,283,220	4,345,053	3,919,923
Capital Equipment	256,711	0	0
Cost Allocated	0	0	0
TOTAL	\$12,521,563	\$13,521,815	\$11,694,809

Public Safety Department

Business Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Animal Services Officer	3.00	3.00	3.00
Animal Services Supervisor	1.00	1.00	1.00
Applications Programmer/analyst	1.00	1.00	1.00
Armorer	0.00	1.00	1.00
Business Services Administrator	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Computer Technician	1.00	0.00	0.00
Crime Analyst	1.00	1.00	1.00
License Specialist	4.00	4.00	4.00
Manager, Business Services	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00
Police Officer	8.00	2.00	2.00
Police Sergeant	2.00	2.00	2.00
Program Assistant	1.00	1.00	1.00
Program Specialist	3.00	2.00	2.00
Property & Evidence Specialist II	0.00	1.00	1.00
Property & Evidence Specialist I	0.00	1.00	1.00
PS Assistant	3.00	2.00	2.00
PS Dispatcher I	6.00	3.00	3.00
PS Dispatcher II	9.00	12.00	12.00
PS Lead Records Specialist	2.00	2.00	2.00
PS Records Specialist	8.00	8.00	8.00
PS Records Supervisor	1.00	1.00	1.00
PS Supervising Dispatcher	4.00	4.00	4.00
PS Technology Analyst	1.00	1.00	1.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Senior Animal Services Officer	2.00	2.00	2.00
Senior Management Analyst	0.00	1.00	1.00
Senior Public Safety Assistant	4.00	2.00	2.00
Senior Vehicle Installation Tech	1.00	1.00	1.00
Vehicle Installation Tech	1.00	1.00	1.00
Subtotal:	73.00	66.00	66.00

Public Safety Department

Business Services

Service Center Summary:

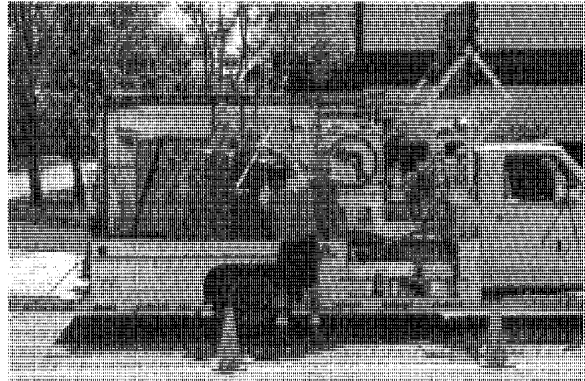
Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
PART TIME			
Administrative Secretary-PT	0.48	0.48	0.00
Animal Services Officer-PT	0.48	0.48	0.00
Computer Technician-PT	0.00	0.00	0.48
License Specialist-PT	0.92	0.96	1.21
Management Analyst I-PT	0.39	0.39	0.73
Office Assistant I-PT	0.75	0.73	0.60
Office Specialist-PT	1.44	1.92	2.40
PS Aide-PT	0.96	0.96	0.00
PS Assistant-EPT	0.80	0.80	0.80
PS Assistant-PT	5.93	4.98	4.99
PS Dispatcher II-PT	1.23	1.69	1.21
PS Records Specialist-EPT	0.80	0.80	0.80
PS Records Specialist-PT	0.48	0.48	0.00
Subtotal:	14.66	14.67	13.22
 TOTAL STAFFING:	 87.66	 80.67	 79.21

Public Works

Budget Summary:

The FY 2009-10 Public Works Department operating budget focuses resources on essential services to meet the City's strategic goals. The Public Works department is entrusted with developing, building, and maintaining public infrastructure. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$29,841,491 and revenues of \$1,687,800. The budget provides for a total of 144 full-time employees and 5 part-time employees (in FTE's).

The department's organizational structure, the services that it will provide during the



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

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

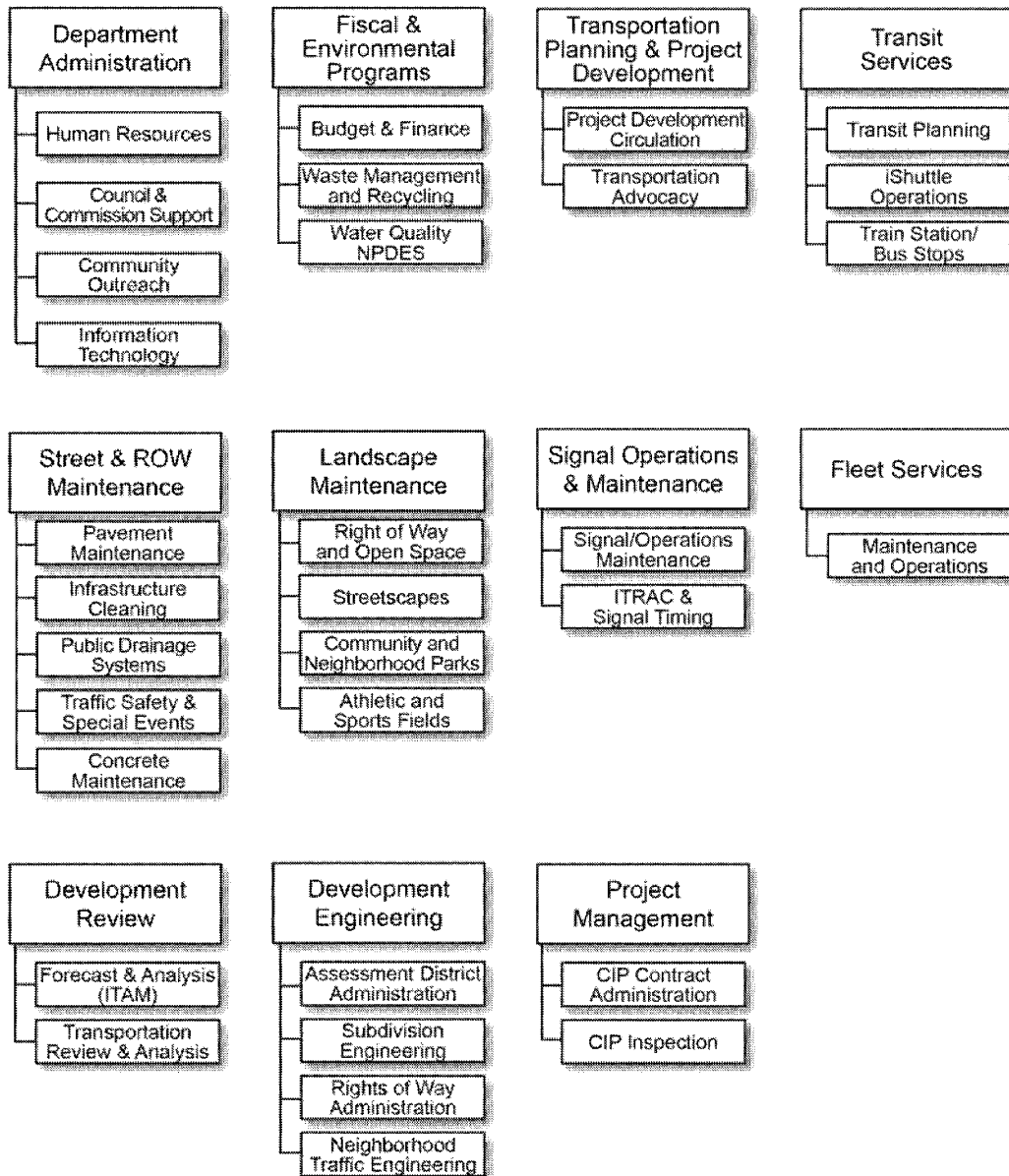
- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.
- Ensure the City's eligibility for transportation funding, and actively pursue funding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

Promote effective government

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

Public Works

Services to the Community:



Public Works

Department Budget Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$13,231,998	\$13,587,017	\$13,764,153
Services & Supplies	15,759,855	15,447,175	16,077,338
Capital Equipment	10,263	0	0
Subtotal	\$29,002,116	\$29,034,192	\$29,841,491
Cost Allocated	(281,067)	0	0
REVENUES	(1,711,816)	(1,445,836)	(1,687,800)
GENERAL FUND SUPPORT	\$27,009,233	\$27,588,356	\$28,153,691
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,126,807	\$4,944,222	\$3,880,793
Services & Supplies	11,677,394	15,765,222	8,686,942
Capital Equipment	0	5,818,561	1,168,016
Subtotal	\$15,804,201	\$26,528,005	\$13,735,751
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$17,358,805	\$18,531,239	\$17,644,946
Services & Supplies	27,437,248	31,212,397	\$24,764,280
Capital Equipment	10,263	5,818,561	\$1,168,016
Cost Allocated	(281,067)	0	0
TOTAL COST	\$44,525,250	\$55,562,197	\$43,577,242
STAFFING SUMMARY			
Full Time	154.0	152.0	144.0
Part Time	5.0	5.9	5.0
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	159.0	157.9	149.0

Public Works Administration

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.

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.

2009-10 Standards:

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

Measurements:

2007-08 2008-09 2009-10

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 | 90% | 90% | 95% |

Unit Cost

- | | | | |
|--|-------|-------|-------|
| • Public Works Department General Fund budget as percent of city-wide General Fund budget | 21.4% | 19.6% | 20.5% |
| • Public Works Department General Fund budget per capita | \$144 | \$140 | \$140 |
| • Percentage of Public Works Department General Fund Operating Budget expenditures devoted to Administration | 8.9% | 7.5% | 6.7% |

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 Administration

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$783,496	\$801,648	\$668,151
Services & Supplies	1,809,020	1,369,139	1,343,103
Capital Equipment	0	0	0
Subtotal	\$2,592,516	\$2,170,787	\$2,011,254
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$2,592,516	\$2,170,787	\$2,011,254
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$8,391	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$8,391	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$791,887	\$801,648	\$668,151
Services & Supplies	1,809,020	1,369,139	1,343,103
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$2,600,907	\$2,170,787	\$2,011,254

Public Works Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	0.00
Deputy Director, Public Works	1.00	1.00	1.00
Director, Public Works	1.00	1.00	1.00
Management Analyst I	0.00	1.00	1.00
Senior Management Analyst	1.00	0.00	0.00
Subtotal:	5.00	5.00	4.00
PART TIME			
Project Development Admin - PT	0.50	0.00	0.00
Subtotal:	0.50	0.00	0.00
TOTAL STAFFING:	5.50	5.00	4.00

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.

2009-10 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:

	2007-08	2008-09	2009-10
Services			
• Plan Checks Reviewed (# of plans)	900	700	300
• Assessment District Funds Reimbursed	\$80M	\$50M	\$15M
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	\$1,345 <i>per acre</i>	\$1,345 <i>per acre</i>	\$1,345 <i>per acre</i>
• Percent of Public Works Department General Fund operating budget expenditures devoted to Development Engineering	5.2%	5.7%	5.9%
Effectiveness			
• Percentage of customer service rating "Excellent" and "Good" according to s Division customer service survey	95%	95%	95%

Public Works

Development Engineering

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$875,645	\$1,261,276	\$1,386,341
Services & Supplies	637,113	399,350	367,641
Capital Equipment	0	0	0
Subtotal	\$1,512,758	\$1,660,626	\$1,753,982
Cost Allocated	(19,727)	0	0
Revenues	(28,317)	0	(4,000)
NET GENERAL FUND SUPPORT	\$1,464,714	\$1,660,626	\$1,749,982
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$802,180	\$1,142,751	\$623,941
Services & Supplies	1,942,521	4,365,240	1,375,900
Capital Equipment	0	0	0
Subtotal	\$2,744,701	\$5,507,991	\$1,999,841
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,677,825	\$2,404,027	\$2,010,282
Services & Supplies	2,579,634	4,764,590	1,743,541
Capital Equipment	0	0	0
Cost Allocated	(19,727)	0	0
TOTAL	\$4,237,732	\$7,168,617	\$3,753,823

Public Works Development Engineering

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	1.00	1.50	1.50
Assistant Engineer	1.00	1.00	2.00
Associate Engineer	1.00	2.00	0.00
City Engineer	1.00	1.00	0.50
Construction Inspection Supervisor	0.50	0.00	0.00
Engineering Technician	1.00	2.00	2.00
Program Assistant	1.00	1.00	0.00
Right-of-way Administrator	1.00	1.00	1.00
Senior Civil Engineer	6.00	6.00	5.00
Senior Project Manager	2.00	1.00	1.00
Senior Transportation Analyst	0.00	1.00	1.00
Senior Transportation Engineer	0.00	1.00	1.00
Subtotal:	15.50	18.50	15.00
PART TIME			
Office Assistant III-EPT	0.88	0.88	0.75
Subtotal:	0.88	0.88	0.75
TOTAL STAFFING:	16.38	19.38	15.75

Public Works

Development Review

Goal:

Guide the design and development of an efficient and safe vehicular and pedestrian circulation system which will meet the needs 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.

2009-10 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 (OCTAM). Provide traffic modeling support related to City departments, development community, and inter-jurisdictional activity.

Measurements:

2007-08 2008-09 2009-10

Services

• Discretionary Case Review (# of Cases)	170	90	81
• Traffic Study / Access Study (# of studies)	58	21	19
• Inter-jurisdictional Review	40	27	24
• Code Compliance/Permits	80	45	41

Efficiency

• Percentage of discretionary case reviews and traffic studies completed within designated timeframes	96%	96%	98%
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Unit Cost

• Percent of Public Works Department General Fund operating budget expenditures devoted to Development Review	2.1%	2.2%	2.5%
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Public Works Development Review

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$441,798	\$541,470	\$678,253
Services & Supplies	172,708	84,300	75,100
Capital Equipment	0	0	0
Subtotal	\$614,506	\$625,770	\$753,353
Cost Allocated	(1,242)	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$613,264	\$625,770	\$753,353
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$222,823	\$559,891	\$294,249
Services & Supplies	662,719	408,000	180,000
Capital Equipment	0	0	0
Subtotal	\$885,542	\$967,891	\$474,249
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$664,621	\$1,101,361	\$972,502
Services & Supplies	835,427	492,300	255,100
Capital Equipment	0	0	0
Cost Allocated	(1,242)	0	0
TOTAL	\$1,498,806	\$1,593,661	\$1,227,602

Public Works Development Review

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	0.00	0.50	0.50
Manager, Transportation	0.20	0.30	0.25
Project Development Admin	1.00	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	5.00	4.00	4.00
Supervising Transportation Analyst	1.00	1.00	1.00
Subtotal:	9.20	7.80	6.75
PART TIME			
Program Assistant-PT	0.00	0.50	0.50
Subtotal:	0.00	0.50	0.50
TOTAL STAFFING:	9.20	8.30	7.25

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 Watershed water quality programs and provide the Department Director with information on Adopted regulations, including potential and/or staffing impacts. Provide education and community outreach promoting renewable resource practices focusing on pollution prevention, water quality, waste management and recycling.

2009-10 Standards:

- Implement all budgetary, financial and purchasing processes according to City policies and established timeframes.
- Comply with the state mandate AB939 to divert a minimum of 50% of solid waste from landfills.
- Comply with all federal, state, and regional water quality regulations.
- Provide customers with accurate and timely information and analyses.
- 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:

2007-08 2008-09 2009-10

Efficiency

- | | | | |
|---|------|------|------|
| • Submit annual department budget within guidelines | 100% | 100% | 100% |
| • Divert 50% of the waste stream from landfills | 100% | 100% | 100% |
| • Compliance with all water quality regulations | 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 | 7.5% | 9.0% | 7.6% |
|---|------|------|------|

Effectiveness

- | | | | |
|--|-----|-----|-----|
| • Percentage of waste diverted from the landfill | 56% | 57% | 58% |
|--|-----|-----|-----|

Public Works

Fiscal & Environmental Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$895,134	\$911,168	\$920,787
Services & Supplies	1,290,972	1,705,798	1,348,178
Capital Equipment	0	0	0
Subtotal	\$2,186,106	\$2,616,966	\$2,268,965
Cost Allocated	0	0	0
Revenues	(998,039)	(850,717)	(922,000)
NET GENERAL FUND SUPPORT	\$1,188,067	\$1,766,249	\$1,346,965
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$39,452	\$36,847	\$34,896
Services & Supplies	1,225,000	900,000	0
Capital Equipment	0	0	0
Subtotal	\$1,264,452	\$936,847	\$34,896
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$934,586	\$948,015	\$955,683
Services & Supplies	2,515,972	2,605,798	1,348,178
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$3,450,558	\$3,553,813	\$2,303,861

Public Works

Fiscal & Environmental Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Fiscal & Environmental Admin	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	0.50	0.50	0.00
Office Assistant II-PT	0.68	0.50	0.50
Program Assistant-EPT	0.00	0.00	0.50
Program Assistant-PT	0.50	1.00	0.50
Project Development Admin - PT	0.00	0.00	0.50
Subtotal:	1.68	2.00	2.00
TOTAL STAFFING:	8.18	8.50	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.

2009-10 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:

	2007-08	2008-09	2009-10
Inventory			
• Community Parks (# of parks)	18	18	18
• Neighborhood Parks (# of parks)	35	36	37
• Athletic In-Fields (# of in-fields)	43	43	43
• Sports Fields (Acres)	126	129	129
• Streetscapes (Acres)	716	749	773
• Trees – Street/Ornamental (# of trees)	57,280	55,899	61,109*
* Based on new GBS System inventory			
Efficiency			
• Percentage of public service requests completed within 30 days	95%	95%	100%
• Percentage of parks & streetscapes meeting water usage guidelines	95%	95%	95%
Unit Cost			
• Per acre cost to maintain Community Parks	\$9,888	\$10,049	\$9,562
• Per acre cost to maintain Neighborhood Parks	\$9,898	\$10,128	\$9,651
• Per acre cost to maintain Streetscape	\$8,011	\$8,074	\$8,085
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	37.0%	38.4%	35.9%
Effectiveness			
• % 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 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,801,837	\$2,878,535	\$2,808,924
Services & Supplies	7,933,874	8,257,473	7,898,211
Capital Equipment	0	0	0
Subtotal	\$10,735,711	\$11,136,008	\$10,707,135
Cost Allocated	(476)	0	0
Revenues	(129,230)	(102,000)	(100,800)
NET GENERAL FUND SUPPORT	\$10,606,005	\$11,034,008	\$10,606,335
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$172,225	\$47,976	\$47,023
Services & Supplies	2,877,980	3,866,518	3,454,520
Capital Equipment	0	0	0
Subtotal	\$3,050,205	\$3,914,494	\$3,501,543
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,974,063	\$2,926,511	\$2,855,947
Services & Supplies	10,811,853	12,123,991	11,352,731
Capital Equipment	0	0	0
Cost Allocated	(476)	0	0
TOTAL	\$13,785,440	\$15,050,502	\$14,208,678

Public Works

Landscape Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
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	5.00	5.00	4.00
Lead Landscape Maintenance Tech	7.00	7.00	7.00
Management Analyst I	1.00	0.25	0.25
Manager, Public Services	0.33	0.25	0.25
Master Landscape Maintenance Specialist	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Subtotal:	27.83	27.00	26.00
TOTAL STAFFING:	27.83	27.00	26.00

Public Works

Project Management

Goal:

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

2009-10 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:

2007-08 2008-09 2009-10

Services

- | | | | |
|--|----|----|----|
| • CIP Projects Designed (# of projects) | 20 | 12 | 14 |
| • Contracts Awarded (# of contracts) | 15 | 13 | 14 |
| • CIP Projects Constructed (# of projects) | 20 | 20 | 18 |

Efficiency

- | | | | |
|---|-----|-----|------|
| • Percent of CIP projects started and completed according to project schedule | 90% | 92% | 100% |
|---|-----|-----|------|

Unit Cost

- | | | | |
|---|------|------|------|
| • Percent of Public Works Department General Fund operating budget expenditures devoted to Project Management | 2.6% | 2.0% | 1.6% |
|---|------|------|------|

Effectiveness

- | | | | |
|--|-----|-----|------|
| • Percentage of customer satisfaction ratings of "Excellent and Good" as defined by the City's most recent Citizen Satisfaction Survey | 95% | 96% | 100% |
|--|-----|-----|------|

Public Works

Project Management

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$590,420	\$427,970	\$373,938
Services & Supplies	166,056	154,100	97,612
Capital Equipment	0	0	0
Subtotal	\$756,475	\$582,070	\$471,550
Cost Allocated	(197,293)	0	0
Revenues	0	(36,819)	0
NET GENERAL FUND SUPPORT	\$559,182	\$545,251	\$471,550
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,397,691	\$1,726,150	\$1,637,857
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$1,397,691	\$1,726,150	\$1,637,857
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,988,110	\$2,154,120	\$2,011,795
Services & Supplies	166,056	154,100	97,612
Capital Equipment	0	0	0
Cost Allocated	(197,293)	0	0
TOTAL	\$1,956,873	\$2,308,220	\$2,109,407

Public Works Project Management

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	1.00
Associate Engineer	1.00	0.00	0.00
City Engineer	0.00	0.00	0.50
Construction Inspection Supervisor	0.50	1.00	1.00
Construction Inspector	2.00	2.00	2.00
Manager, Transportation	0.20	0.30	0.00
Program Assistant	1.00	1.00	1.00
Project Development Admin	1.00	1.00	1.00
Senior Civil Engineer	2.00	2.00	2.00
Senior Construction Inspector	4.00	4.00	3.00
Senior Project Manager	3.00	4.00	3.00
Subtotal:	16.70	17.30	15.50
PART TIME			
Intern II-PT	0.00	0.50	0.00
Intern I-PT	1.50	1.00	1.00
Subtotal:	1.50	1.50	1.00
TOTAL STAFFING:	18.20	18.80	16.50

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.

2009-10 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:

	2007-08	2008-09	2009-10
Services			
• Signalized Intersections (# of intersections)	295	317	327
• Cabling - copper & fiber optics (# of miles)	120	120	121
• CCTV Cameras (# of cameras)	155	160	160
• Information Responses (# of responses)	1,000	1,000	1,000
• Traffic Signal Service Requests	3,200	3,200	3,200
• # of signalized intersections with battery powered backup	100	122	130
Efficiency			
• % of signal timing requests processed within 2 business days	90%	90%	100%
• % of information requests processed within 2 business days	95%	95%	100%
Unit Cost			
• % of Department General Fund operating budget expenditures devoted to Signal Operations & Maintenance	13.0%	10.7%	10.1%
Effectiveness			
• 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 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$2,568,043	\$2,276,787	\$2,303,477
Services & Supplies	1,194,113	828,471	718,611
Capital Equipment	10,263	0	0
Subtotal	\$3,772,419	\$3,105,258	\$3,022,088
Cost Allocated	(14,321)	0	0
Revenues	(15,404)	(27,500)	(7,000)
NET GENERAL FUND SUPPORT	\$3,742,694	\$3,077,758	\$3,015,088
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$59,191	\$44,554	\$0
Services & Supplies	1,002,460	1,037,694	1,227,694
Capital Equipment	0	0	0
Subtotal	\$1,061,650	\$1,082,248	\$1,227,694
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,627,233	\$2,321,341	\$2,303,477
Services & Supplies	2,196,573	1,866,165	1,946,305
Capital Equipment	10,263	0	0
Cost Allocated	(14,321)	0	0
TOTAL	\$4,819,748	\$4,187,506	\$4,249,782

Public Works

Signal Operations & Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	1.00	0.50	0.50
Assistant Engineer	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
City Traffic Engineer	1.00	1.00	1.00
Engineering Technician	4.00	3.00	3.00
Management Analyst I	0.00	0.25	0.25
Manager, Public Services	0.00	0.25	0.25
Manager, Transportation	0.20	0.00	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	1.00	1.00
Senior Transportation Engineer	2.00	1.00	1.00
Supervising Traffic Systems Spec	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:	22.20	19.00	19.00
 TOTAL STAFFING:	 22.20	 19.00	 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 infrastructure.

Description:

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

2009-10 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:

Services

	2007-08	2008-09	2009-10
• Roadway (Asphalt - # of lane miles)	1675	1742	1757
• Bike Trails (Asphalt - # of lane miles)	43.1	43.1	43.9
• Parking Lots (Asphalt - acres)	53.32	60.91	60.91
• Curbs & Gutters (Concrete - # of miles)	1,369	1,424	1435
• Sidewalks (Concrete - # of miles)	844	878	887
• Storm Drain Lines (Concrete - # of miles)	529	550	556
• Storm Drain Catch Basins (# of basins)	3,745	3,895	4,128
• Street Sweeping (# of curb miles)	37,939	37,940	38,204

Efficiency

• % of storm drains cleaned or inspected annually	100%	100%	100%
• % of reported asphalt deficiencies repaired within 3 business days	100%	100%	100%
• % of reported stop sign damage repaired within 3 hours	100%	100%	100%
• % of curb miles swept per established schedule	100%	100%	100%

Unit Cost

• % of Public Works General Fund operating budget expenditures devoted to Street & R-O-W Maintenance	19.8%	20.7%	19.3%
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Effectiveness

• % of public roadways maintained at or above 65 PCI standard * Based on a new system of evaluation	85%	90%	82%*
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Public Works

Street and Right-of-Way Maintenance

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$3,486,702	\$3,728,486	\$3,655,369
Services & Supplies	2,241,481	2,284,294	2,096,988
Capital Equipment	0	0	0
Subtotal	\$5,728,183	\$6,012,780	\$5,752,357
Cost Allocated	(12,914)	0	0
Revenues	(5,288)	0	0
NET GENERAL FUND SUPPORT	\$5,709,981	\$6,012,780	\$5,752,357
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$104,017	\$13,400	\$13,400
Services & Supplies	501,947	516,600	516,600
Capital Equipment	0	0	0
Subtotal	\$605,965	\$530,000	\$530,000
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$3,590,719	\$3,741,886	\$3,668,769
Services & Supplies	2,743,429	2,800,894	2,613,588
Capital Equipment	0	0	0
Cost Allocated	(12,914)	0	0
TOTAL	\$6,321,234	\$6,542,780	\$6,282,357

Public Works

Street and Right-of-Way Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Equipment Operator I	6.00	5.00	5.00
Equipment Operator II	2.00	2.00	2.00
Lead Street Maintenance Technician	8.00	8.00	8.00
Management Analyst I	0.00	0.25	0.25
Manager, Public Services	0.34	0.25	0.25
Street Maintenance Specialist	2.00	4.00	4.00
Street Maintenance Superintend	1.00	1.00	1.00
Street Maintenance Supervisor	4.00	4.00	4.00
Street Maintenance Technician	9.00	8.00	8.00
Subtotal:	32.84	33.00	33.00
PART TIME			
Project Development Admin - PT	0.00	0.50	0.00
Subtotal:	0.00	0.50	0.00
TOTAL STAFFING:	32.84	33.50	33.00

Public Works

Transportation Planning & Project Development

Goal:

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

Description:

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

2009-10 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).
- Monitor regionally & nationally significant transportation initiatives to ensure City transportation interests are met.
- Develop capital improvement projects in order to ensure that local transportation needs are met.

Measurements:

	2007-08	2008-09	2009-10
Services			
• Grant Applications Submitted (# of applications)	29	12	20
• Grant Awards (# awarded)	10	5	12
Efficiency			
• % of requests resolved within designated timeframe	95%	95%	100%
• % of mandated reports completed in timeframe	96%	100%	100%
Unit Cost			
• % of Public Works Department General Fund operating budget expenditures devoted to Transportation Planning & Project Development	3.8%	3.9%	2.1%
Effectiveness			
• Maintained Measure M/CMP funding consistency	100%	100%	100%
• % of written citizen requests completed within 15 days	95%	95%	100%

Public Works

Transportation Planning & Project Development

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$788,924	\$759,677	\$532,111
Services & Supplies	314,517	364,250	80,894
Capital Equipment	0	0	0
Subtotal	\$1,103,441	\$1,123,927	\$613,005
Cost Allocated	(35,094)	0	0
Revenues	(535,539)	(428,800)	0
NET GENERAL FUND SUPPORT	\$532,808	\$695,127	\$613,005
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$452,273	\$405,960	\$221,200
Services & Supplies	632,912	3,036,000	200,000
Capital Equipment	0	4,308,000	0
Subtotal	\$1,085,185	\$7,749,960	\$421,200
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$1,241,197	\$1,165,637	\$753,311
Services & Supplies	947,429	3,400,250	280,894
Capital Equipment	0	4,308,000	0
Cost Allocated	(35,094)	0	0
TOTAL	\$2,153,532	\$8,873,887	\$1,034,205

Public Works

Transportation Planning & Project Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	1.50	1.00	1.00
Assistant Transportation Analyst	1.00	1.00	1.00
Associate Transportation Analyst	3.00	3.00	2.00
Manager, Transportation	0.40	0.40	0.25
Project Development Admin	2.00	1.00	1.00
Senior Transportation Analyst	1.00	2.00	1.00
Supervising Transportation Analyst	1.00	1.00	0.00
Subtotal:	9.90	9.40	6.25
TOTAL STAFFING:	9.90	9.40	6.25

Public Works Transit Services

Goal:

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

Description:

The Transit Division promotes transit initiatives that enable the transportation system to carry more people with less roadway congestion in order to improve the quality of life in the City and region and address transportation challenges resulting from current and planned economic growth. The Transit Division defines, develops, and coordinates the implementation of the City's initiated transit services, The *i* Shuttle, providing connections from Tustin Metrolink station to major employers, residential communities and amenities within the IBC, including John Wayne Airport, and over 150 restaurants and retailers. The Division is also in charge of developing and implementing plans for expansion of The *i* Shuttle to a Citywide Shuttle System. The division manages the Irvine Station leases and security contracts, oversees the project development phases of any future expansions of the station, and is in charge of maintenance and provision of bus stop amenities throughout the City. The Division also participates in regional transit studies that focus on alternative transportation strategies.

2009-10 Standards:

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

Measurements:

2007-08 2008-09 2009-10

Services

• Transit Grant Applications Submitted (applications)	N/A	N/A	4
• Transit Grant Awards (awarded)	N/A	N/A	2
• Irvine Station (# of work orders, inquiries)	N/A	200	175
• The <i>i</i> Shuttle peak boardings per revenue hours	N/A	6-7	8

Efficiency

• The <i>i</i> Shuttle On-time Performance	N/A	85%	90%
• The <i>i</i> Shuttle accidents per 100,000 miles	N/A	3	3

Unit Cost

• % of Public Works Department General Fund operating budget expenditures devoted to Transit Division	N/A	N/A	8.3%
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Effectiveness

• Annual increase in revenues	N/A	N/A	10%
• % of written citizen requests completed within 15 days	N/A	95%	100%

Public Works Transit Services

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$436,802
Services & Supplies	0	0	2,051,000
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$2,487,802
Cost Allocated	0	0	0
Revenues	0	0	(654,000)
NET GENERAL FUND SUPPORT	\$0	\$0	\$1,833,802
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$0	\$0	\$436,802
Services & Supplies	0	0	2,051,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$0	\$0	\$2,487,802

Public Works Transit Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Administrative Secretary	0.00	0.00	1.00
Manager, Transportation	0.00	0.00	0.50
Senior Transportation Analyst	0.00	0.00	1.00
Transit Programs Administrator	0.00	0.00	1.00
Subtotal:	0.00	0.00	3.50
PART TIME			
Program Assistant-EPT	0.00	0.00	0.25
Subtotal:	0.00	0.00	0.25
TOTAL STAFFING:	0.00	0.00	3.75

Orange County Great Park

Budget Summary:

The Orange County Great Park is a multi-year development project encompassing 1,145 acres of the 1,347 received by the City of Irvine as part of the Heritage Fields Development Agreement.

The Orange County Great Park Corporation is a 501(c) (3) Non-Profit Public Benefit Corporation whose mission is to develop, operate, preserve, and protect the Orange County Great Park 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 23 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 2009-10 budget supports the mission of the Great Park by funding the continuation of essential work efforts with expenditures of \$20,587,784 and revenues/contributions of \$7,084,594. Seven capital improvement projects (CIP) are funded this fiscal year with combined expenditures of \$76,860,000. The Department's organizational structure, the work efforts that will occur during the year, and the revenue and expenditures required to implement those work efforts are detailed in the subsequent pages.

Strategic Goals:

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

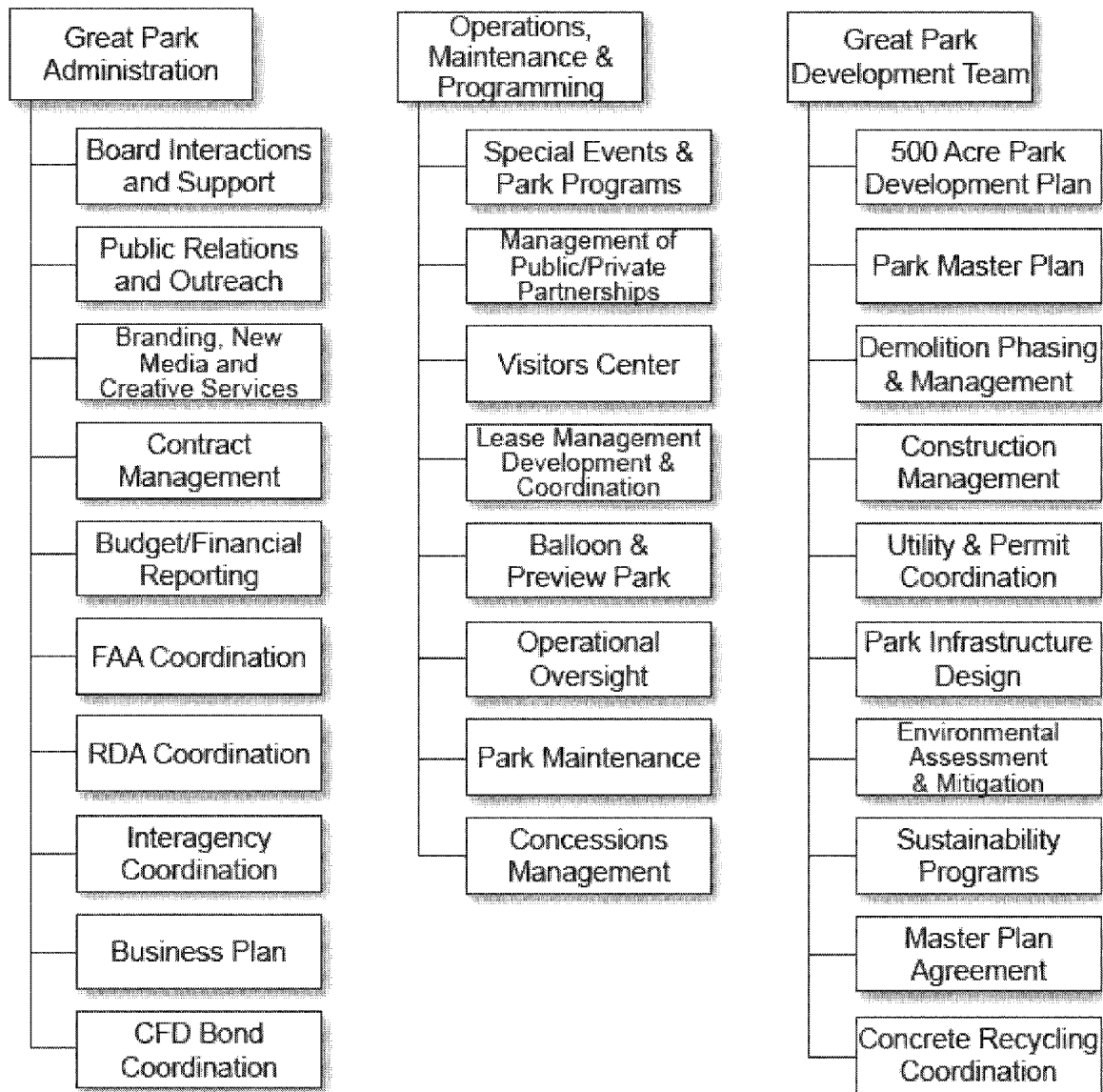
- Ensure the fiscal sustainability of the Orange County Great Park.
- Maximize the economic potential of the Orange County Great Park as a world-class park and its value as a long-term asset.

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

Department Budget Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FUNDS SUMMARY			
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	\$2,702,529	\$3,570,071	\$3,777,882
Services & Supplies	9,226,667	16,848,519	16,204,902
Capital Equipment	275,108	294,000	605,000
Subtotal	\$12,204,304	\$20,712,590	\$20,587,784
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,702,529	\$3,570,071	\$3,777,882
Services & Supplies	9,226,667	16,848,519	\$16,204,902
Capital Equipment	275,108	294,000	\$605,000
Cost Allocated	0	0	0
TOTAL COST	\$12,204,304	\$20,712,590	\$20,587,784

Orange County Great Park 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 implementation; provide regular financial reports; investigate and analyze public/private funding opportunities; seek grant opportunities, and update the multi-year business plan. Human resources, purchasing, and general administrative functions are also coordinated by this division.

2009-10 Standards:

- Investigate & analyze public funding and grant opportunities to develop the Great Park.
- Continue to present regular financial reports during the fiscal year.
- Update and adopt the multi-year Business Plan based on the 500 Acre Park Development Plan.
- Assist the City office of Administrative Services in implementing a Community Facilities District in coordination with Heritage Fields, LLC, to build the Joint Backbone Infrastructure.

Measurements

2007-08 2008-09 2009-10

Services

- | | | | |
|--|-----|-----|----|
| • Conducted Orange County Great Park Board Meetings | 16 | 12 | 12 |
| • Adopt the Orange County Great Park Operating and CIP Budget | 1 | 1 | 1 |
| • Present regular financial reports during the FY (number of reports provided) | 11 | 11 | 11 |
| • Adopt the Orange County Great Park Strategic Business Plan | N/A | N/A | 1 |

Efficiency

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

Unit Cost

- | | | | |
|--|-------|------|------|
| • Administration division budget as a percentage of the OCGP budget as a whole | 18.7% | 8.8% | 5.4% |
|--|-------|------|------|

Effectiveness

- | | | | |
|---|------|------|------|
| • Percentage of Standards Achieved | 100% | 100% | 100% |
| • Reduced cost of General & Administrative Budget | N/A | Yes | Yes |

Orange County Great Park Administration

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
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	\$2,448,533	\$2,469,449	\$1,937,123
Services & Supplies	3,711,421	4,166,104	3,271,226
Capital Equipment	63,391	25,000	100,000
Subtotal	\$6,223,345	\$6,660,553	\$5,308,349
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$2,448,533	\$2,469,449	\$1,937,123
Services & Supplies	3,711,421	4,166,104	3,271,226
Capital Equipment	63,391	25,000	100,000
Cost Allocated	0	0	0
TOTAL	\$6,223,345	\$6,660,553	\$5,308,349

Orange County Great Park Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
Administrative Secretary	2.00	2.00	2.00
Assistant to OCGP CEO	0.00	1.00	0.00
Board Services Assistant/clerk	0.00	1.00	1.00
CEO, Great Park Corporation	0.95	1.00	0.40
Deputy CEO, Great Park Corporation	1.95	1.10	1.20
Deputy City Clerk	1.00	0.00	0.00
Executive Secretary	1.00	1.00	1.00
Great Park Manager	4.10	2.75	1.70
Management Analyst I	1.00	0.00	0.00
Management Analyst II	0.95	0.00	0.00
Media Services Coordinator	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00
Program Specialist	2.00	1.00	0.00
Public Information Officer	0.00	0.00	1.00
Senior Management Analyst	0.00	1.90	1.70
Senior Office Specialist	1.00	1.00	0.00
Subtotal:	17.95	15.75	12.00
PART TIME			
Senior Office Specialist-EPT	0.00	0.00	0.80
CS Senior Leader	0.00	1.60	0.00
Management Analyst I-PT	0.60	0.60	0.00
Subtotal:	0.60	2.20	0.80
NON-HOURLY			
OCGP Board Member	9.00	9.00	9.00
Subtotal:	9.00	9.00	9.00
TOTAL STAFFING:	27.55	26.95	21.80

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 operations and maintenance of the Park's amenities and facilities. Coordinates base-wide facility and landscape maintenance projects; coordinates and produces community events and the Ambassador program; seeks opportunities to generate interim revenue sources; manages existing leases; analyzes and projects future operational costs; and manages other day-to-day operational activities.

2009-10 Standards:

- Continue to manage the Park's current and future amenities and facilities in order to provide services that enhance the visitor's experience at the Great Park with reasonable cost and with high customer satisfaction.
- Activate current and future Park areas by coordinating and producing high quality special events, educational and cultural programs, and recreational activities that service the Orange County community.
- Manage existing onsite leases to maximize revenues as Park construction phases are implemented.
- Identify, develop, and enhance interim revenue sources.
- Develop and implement plans that allow newly constructed areas of the Park to be effectively and efficiently incorporated into the current operational and maintenance program.

Measurements	2007-08	2008-09	2009-10
Services			
• Production of public programming & special events	2	26	26
• Days Park open to the Public	128	170	200
• Acres of Park open to public & maintained during FY	23.5	27.5	46.5
Efficiency			
• Number of Visitors to the park during public programming & special events	9,000	71,000	76,500
• Number of Balloon passengers	36,334	48,137	50,000
Unit Cost			
• Operations division budget as a percent of the OCGP budget as a whole	8.4%	13.1%	11.0%
Effectiveness			
• Percentage of Standards Achieved	100%	100%	100%
• Reduced Cost of Operations per visitor to the Park	N/A	Yes	Yes

Orange County Great Park Operations

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
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	\$488,720	\$983,852
Services & Supplies	2,570,518	9,174,728	9,233,676
Capital Equipment	211,717	269,000	505,000
Subtotal	\$2,782,235	\$9,932,448	\$10,722,528

ALL FUNDS: APPROPRIATIONS TOTAL

Salaries & Benefits	\$0	\$488,720	\$983,852
Services & Supplies	2,570,518	9,174,728	9,233,676
Capital Equipment	211,717	269,000	505,000
Cost Allocated	0	0	0
TOTAL	\$2,782,235	\$9,932,448	\$10,722,528

Orange County Great Park Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
CS Specialist	2.00	2.00	2.00
Deputy CEO, Great Park Corporation	0.00	0.00	0.05
Great Park Manager	0.00	0.50	1.05
Management Analyst I	0.00	1.00	1.00
Program Specialist	0.00	1.00	2.00
Senior Management Analyst	0.00	0.00	0.05
Senior Office Specialist	0.00	0.00	1.00
Subtotal:	2.00	4.50	7.15
PART TIME			
Administrative Secretary-PT	0.00	0.00	0.73
CS Senior Leader-EPT	0.00	0.00	3.20
Subtotal:	0.00	0.00	3.93
NON-HOURLY			
OCGP Ambassador	0.00	30.00	30.00
Subtotal:	0.00	30.00	30.00
TOTAL STAFFING:	2.00	34.50	41.08

Orange County Great Park

Great Park Capital Development

Goal:

Ensure that the Great Park serves the needs and interests of all areas of the County by creating realistic development standards and guidelines, while incorporating energy efficient and sustainable features that protect the long-term viability of the Park's natural resources.

Description:

The Great Park Development Team was established to facilitate the development and construction of the Orange County Great Park. The Team combines staff, landscape architects, engineers, and other professionals to ensure the successful completion of ongoing capital projects including: the Site Prep and Demolition project; the Preview Park; the 2009 Capital Improvement Project; and the 500 Acre Park Development Plan. Taken together these projects along with the completion of Park Programming and Feasibility Studies total \$76.86 million in the FY 2009-10 Great Park Budget. An additional \$4.56 million, as shown on the next page, funds staff salaries and supporting contractual services.

2009-10 Standards:

- The Great Park Capital Development Division has been organized to ensure that realistic development standards, guidelines, energy efficiency, and sustainable features are designed, engineered, and constructed in compliance with approved plans and specifications and within budget.

Measurements

2007-08 2008-09 2009-10

Services

- | | | | |
|-------------------------------|---|---|---|
| • Number of Park CIP projects | 2 | 5 | 7 |
|-------------------------------|---|---|---|

Efficiency

- | | | | |
|--|------|------|------|
| • Percent of Park projects completed on time | 100% | 100% | 100% |
| • Percent of Park projects completed on budget | 100% | 100% | 100% |

Unit Cost

- | | | | |
|---|-------|-------|-------|
| • Great Park Capital Development division budget as a percent of the OCGP budget as a whole | 72.9% | 78.1% | 83.5% |
|---|-------|-------|-------|

Effectiveness

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

Orange County Great Park

Great Park Capital Development

Service Center Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS & REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	0	0	0
Capital Equipment	0	0	0
Subtotal	\$0	\$0	\$0
Cost Allocated	0	0	0
Revenues	0	0	0
NET GENERAL FUND SUPPORT	\$0	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$253,996	\$611,902	\$856,907
Services & Supplies	2,944,728	3,507,687	3,700,000
Capital Equipment	0	0	0
Subtotal	\$3,198,723	\$4,119,589	\$4,556,907
ALL FUNDS: APPROPRIATIONS TOTAL			
Salaries & Benefits	\$253,996	\$611,902	\$856,907
Services & Supplies	2,944,728	3,507,687	3,700,000
Capital Equipment	0	0	0
Cost Allocated	0	0	0
TOTAL	\$3,198,723	\$4,119,589	\$4,556,907

Orange County Great Park

Great Park Capital Development

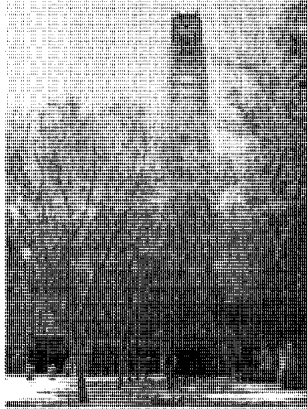
Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL TIME			
Ceo, Great Park Corporation	0.05	0.00	0.60
Deputy CEO, Great Park Corporation	0.05	0.90	0.75
Great Park Manager	0.90	1.75	2.25
Management Analyst II	0.05	0.00	0.00
Senior Management Analyst	0.00	0.10	0.25
Subtotal:	1.05	2.75	3.85
TOTAL STAFFING:	1.05	2.75	3.85

Non-Departmental

Budget Summary:

The FY 2009-10 Non-Departmental budget of \$7,638,386 provides funds for the continuation of essential, mandated and City Council directed services. In particular, the Non-Departmental budget includes General Fund debt service for the Civic Center, legal services and litigation reserve, Sales Tax and Property Tax



audits, property taxes and assessments on City properties, and the City's contribution to Adult Day Care Health Services and the Irvine Barclay Theatre.

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

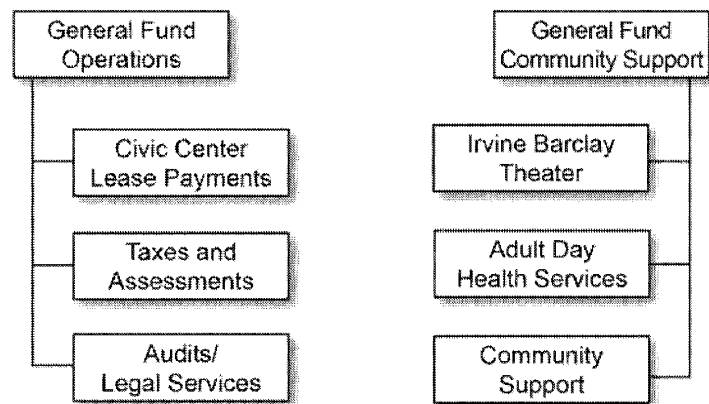
- Provide funding to continue the City's ongoing Non-Departmental programs that enhance economic prosperity in the community.

Promote effective government

- Provide the highest quality service at the most cost-effective rate.
- Maximize property and sales tax revenues by using auditors to correct misallocation of taxes.

Non-Departmental

Services to the Community:



Non-Departmental

Department Budget Summary:

Funds Summary	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	6,868,491	8,871,066	7,638,386
Capital Equipment	0	0	0
Subtotal	\$6,868,491	\$8,871,066	\$7,638,386
Cost Allocated	0	0	0
REVENUES	0	0	0
GENERAL FUND SUPPORT	\$6,868,491	\$8,871,066	\$7,638,386
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$771,110	\$721,949
Services & Supplies	64,517,469	27,581,902	31,781,639
Capital Equipment	0	0	0
Subtotal	\$64,517,469	\$28,353,012	\$32,503,588
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$771,110	\$721,949
Services & Supplies	71,385,960	36,452,968	\$39,420,025
Capital Equipment	0	0	\$0
Cost Allocated	0	0	0
TOTAL COST	\$71,385,960	\$37,224,078	\$40,141,974
STAFFING SUMMARY			
Full Time	0.0	0.0	0.0
Part Time	0.0	0.0	0.0
Non-Hourly	0.0	0.0	0.0
TOTAL STAFFING	0.0	0.0	0.0

Non-Departmental

Service Center Summary:

Staffing Detail – All Funds	Actuals 2007-08	Adjusted Budget 2008-09	Adopted Budget 2009-10
FULL & PART TIME	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

Special Funds

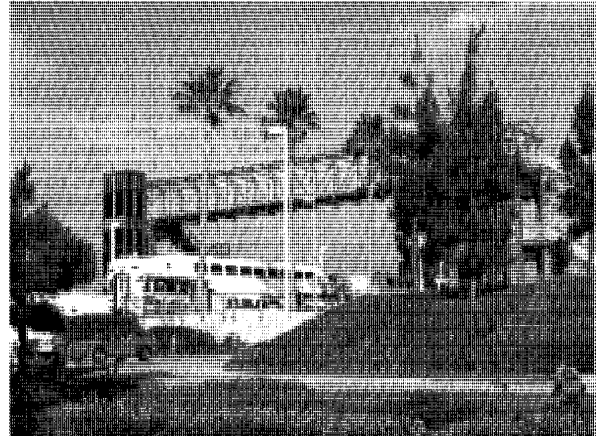
Introduction

The FY 2009-10 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 2009-10 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 2009-10, General Reserve Fund revenues are estimated to be \$12,218,807



and appropriations are \$20,020,286 (not including transfers).

Special Revenue

The 25 Special Revenue Funds are established to account for financial transactions from restricted revenue sources, as determined by law or administrative action. Irvine Redevelopment, Redevelopment Agency Housing, Gas Tax, Measure M Sales Tax, Systems Development Charge (SDC), Maintenance Assessment District, Irvine Business Complex (IBC), Community Development Block Grants (CDBG), and numerous other grant related funds are included in this classification. For FY 2009-10, Special Revenue Fund revenues are estimated to be \$53,128,174 and appropriations are \$57,422,481 (not including transfers).

Capital Projects

The 25 Capital Projects Funds are established to account for infrastructure and public facility improvements. Typically,

Special Funds

budgets in these funds span several years. For FY 2009-10, Capital Projects revenues are estimated to be \$33,163,828 and appropriations are \$144,845,869 (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 2009-10, Debt Service Fund revenues are estimated to be \$20,673,431 and appropriations are \$26,678,635 (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 2009-10, Internal Service Fund revenues are estimated to be

\$19,717,930 and appropriations are \$20,586,577 (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

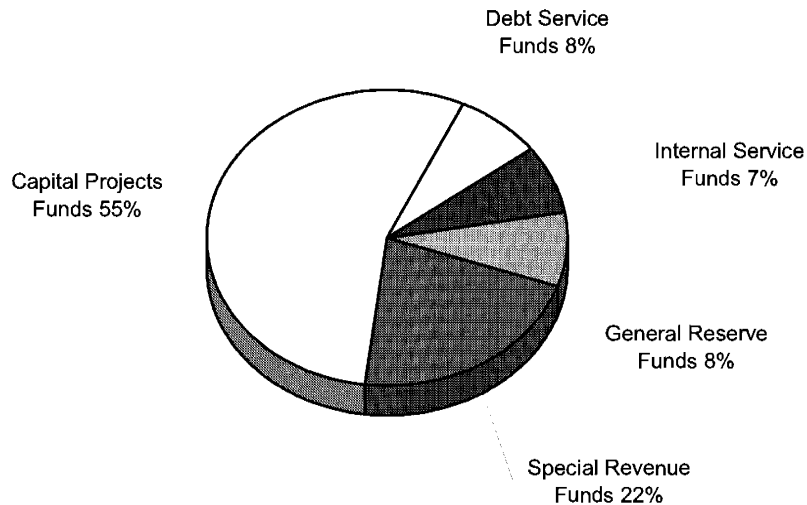
For FY 2009-10, estimated Special Fund revenues and transfers-in (exclusive of the General Fund) are \$266,072,561 and appropriations and transfers-out amount to \$413,180,212. The majority of these revenues and appropriations are restricted as to their use in Capital Improvement and Special Revenue Funds.

Special Funds Summary Table

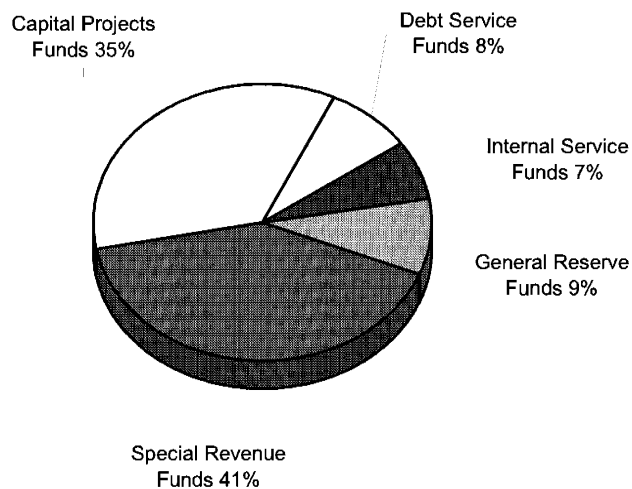
Catagory Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	\$21,436,307	\$36,240,526
Special Revenue Funds	57,336,424	169,311,105
Capital Projects Funds	146,878,469	144,845,869
Debt Service Funds	20,673,431	34,396,135
Internal Service Funds	19,747,930	28,386,577
Total	\$266,072,561	\$413,180,212

Special Funds Revenue & Appropriations

Revenues & Transfers-In - \$266,072,561



Appropriations & Transfers-Out - \$413,180,212



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 \$63.1 million on June 30, 2009, which, when combined with the \$3.7 million debt service reserve in the Infrastructure Authority Fund (349), results in a \$51 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, 2009 is estimated to be \$1,750,000. During FY 2008-09, the required reserve fund was reduced to \$3.7 million from \$4.2 million in accordance with the bond indentures. As a result, the surplus returned to the AMP from the Infrastructure Authority Fund is \$500,000 higher than it would have otherwise been. The FY 2009-10 allocation for rehabilitation funding is \$2.5 million, and the allocation for Civic Center debt services is \$7,525,000.

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. Departments are charged a percentage of their salaries for the liability upon separation and this amount provides the funding. Separation liability revenue for FY 2009-2010 is budgeted to be \$1,347,435. FY 2009-2010 projected payouts upon

separation are \$721,949. Fund balance at the end of FY 2009-2010 is expected to be about \$2.77 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 2013-2014. To meet this goal, funds in excess of annual liabilities will be allocated each year, accounting for the 32% increase in Ending Fund Balance in FY 2009-10 (over the beginning Fund Balance.) The current estimated liability is \$10.3 million.

FUND 005: DEVELOPMENT SERVICES

The Development Services Fund accounts for the financial transactions related to development case processing. Developers are required to make an initial deposit upon opening a case project. The deposit is drawn down upon as processing costs are incurred until the balance reaches the minimum required deposit as established by the City. Any costs incurred in excess of the minimum required deposit are billed to and paid directly by the developer. Fees for development processing costs, such as those related to General Plan amendments, zone changes, master plans, transportation impacts, development agreements, tentative tract and parcel maps, and sign programs, are based on the direct costs required to review, check and inspect development applications submitted to the City for approval, plus applicable overhead costs. These fees are set and approved by City Council action. When a development case is completed and all related costs have been billed, any balance remaining in the developer's deposit account is refunded. In FY 2009-10, this fund is decreasing by 27% (Beginning Fund Balance to Ending Fund Balance) due to the slowdown in development activity.

Special Funds

General Reserve Funds Narrative

FUND 006: CONTINGENCY RESERVE

The City has an established policy that sets aside 15% of its General Fund operating expenditures as a contingency reserve that may be used during an economic downturn to support services while expenditure reductions are implemented. In response to the current recession, the City's Strategic Business Plan includes a "bridge plan" that uses reserves in concert with strategic expenditure reductions over the next three years that leads to a balanced budget by FY 2012-13. The FY 2009-10 Adopted budget includes the transfer of \$5.6 million from the Contingency Reserve Fund to the General Fund. After the transfer, which reduces the Contingency Reserve by 30%, the Contingency Reserve Fund will have a balance of \$12.7 million.

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 boundary. The funding source for this program is contributed from General Fund Year-End Surpluses. Distributions from the Fund are made to eligible organizations resulting from an annual application process, subject to City Council approval. This fund shows a decrease (Beginning Fund Balance to Ending Fund Balance) because the funding source is the Year-End Surplus which, when available, is allocated in November.

FUND 008: 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 \$530,000 loan made to the Irvine Redevelopment Agency (RDA) will be repaid with interest (\$343,053) to the General Fund in FY 2009-10 from RDA tax increment, and this fund will be closed.

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.

FUND 010: INFRASTRUCTURE & 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.

Special Funds

General Reserve Funds Narrative

As a result of the FY 2007-08 carryover review, approximately \$4.7 million was transfer to the General Fund due to either savings from early completion of projects or deferment of constructions. For FY 2009-2010, approximately \$1.9 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 \$1.4 million has been budgeted within the fund to pay for facility maintenance efforts. It is typical to see fluctuations in spending levels due to project needs and funding availability.

FUND 024: BUILDING AND SAFETY

The Building and Safety Fund was created in FY 03-04 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 03-04, these fees and related costs were accounted for in the General Fund as part of the Community Development Department budget. In the FY 08-09 estimated and FY 09-10 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 charged in order to recoup the cost of services. The rate structure for the fees imposed for these services is based on the 2005 full cost study analysis, adjusted for inflation in 2007 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.

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

Special Funds

General Reserve Funds Narrative

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. A maximum of fifteen percent of the funds may be spent to combat drug abuse and divert gang activity. 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. 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. These funds may only be spent for law enforcement purposes and are intended to supplement, not supplant, existing funds. Revenues may not be budgeted until actually received due to the uncertainty of the timing and amounts of the forfeitures; appropriations are funded by the available fund balance. 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 RDA amounting to \$8.2 million for the RDA'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 approximately \$155 million at June 30, 2009. 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 RDA will begin repaying these loans in FY 2015-16.

In December 2006, the RDA began receiving tax increment, which is initially deposited in the RDA Debt Service Fund (390) and the RDA Housing Fund (109). Funds from the Debt Service Fund are then transferred to the Irvine Redevelopment Fund as needed to fund projects and operations.

FUND 109: REDEVELOPMENT AGENCY HOUSING

Twenty percent of Redevelopment Agency (Agency) tax increment receipts are required to be set aside for affordable housing uses in the project area and, per the redevelopment plan, may also be used for other citywide affordable housing activities. The RDA Housing Fund, Fund 109, accumulates those set aside amounts

and accounts for Agency housing related activities. Additional efforts include financial and economic planning in anticipation of affordable housing activities.

FUND 110: MEASURE M LOCAL TURNBACK

This fund was created to account for the Measure M sales tax revenues available to fund local transportation improvements. Section 7 of the Orange County Local Transportation Authority's Ordinance No. 2 includes the maintenance of effort (MOE) requirement as a condition to receiving the Measure M funds. The City monitors the maintenance expenditures to ensure continued eligibility. The current and projected levels of required MOE funding are sufficient to assure the continued receipt of Measure M revenues. Funds for projects approved in previous fiscal years but not completed by June 30, 2009 have been reallocated in FY 2009-10 (\$5.7 million) and New Measure M Turnback appropriations in FY 2009-2010 amount to \$3.2 million. The two largest of these new appropriations are \$1.7 million for the FY 09-10 Local Street Rehabilitation and \$0.4 million for Jamboree Road/I-5 Ramps project.

FUND 111: GAS TAX

The City receives Gas Tax funds from Sections 2105, 2106, 2107, and 2107.5 of the Streets and Highways Code. State law requires these funds be utilized solely for street-related purposes such as: new street construction, rehabilitation, or maintenance. This fund is also used to account for Traffic Congestion Relief funding provided by Assembly Bill 2928 and the Local Streets and Roads Improvement, Congestion Relief, and Traffic Safety fund provided by Proposition 1B. Funds for projects approved in previous fiscal years but not

Special Funds

Special Revenue Funds Narrative

completed by June 30, 2009 have been reallocated in FY 2009-10 (\$10 million), approximately \$3 million will be transferred out to the Slurry Seal Fund, and approximately \$5.1 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 & 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 2009-10, 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 \$0.9 million to the Jamboree Road / I-5 Ramps and \$0.2 million to the Culver Drive Widening: Scottsdale to I-5 SB Off Ramp projects. The non-circulation appropriations include \$0.8 million to the Northwood Community Park Community Center Design, and \$0.7 million to the Oakcreek Community Park - Phase II, Community Center projects. FY 2009-10 fund balance is decreasing as funds are used for circulation and non-circulation projects.

Special Funds

Special Revenue Funds Narrative

FUND 119: LANDSCAPE, LIGHTING & PARK MAINTENANCE DISTRICT

This fund accounts for the collection and distribution of maintenance assessments levied for street lighting, community park and neighborhood park landscape, lighting, and maintenance. Projected revenues include \$2.37 million of ad valorem property taxes for lighting and an estimated \$5.09 million in Landscape, Lighting, and Park Maintenance special assessments. Total service costs are estimated at \$14.9 million and exceed funds available through these assessments; therefore, an additional \$7.38 million of expenditures for the balance of costs are budgeted within the General Fund. Receipt of assessment and property tax revenues are cyclical, while fund expenditures occur fairly evenly throughout the fiscal year. As a result, the anticipated fund balance reserve of \$2.92 million provides funds needed to meet normal cash flow demands of this fund. The fund balance is decreasing due to the carryover and reallocation of funding for previously approved projects.

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 2009-2010 total approximately \$0.8 million and include \$413,219 and \$436,440 of accumulated NITM fees for the Trabuco Road Widening: Sand Canyon to SR-133 and the Sand Canyon/Trabuco Road Intersection Improvement, respectively.

FUND 123: IRVINE BUSINESS COMPLEX

This fund was established to account for fee revenues generated by development activity within the Irvine Business Complex (IBC) area of the City and also to track infrastructure spending within the same area. Over the years, the City has received numerous grants from State, County, and Federal agencies that the City has used to supplement its fee revenue in the development of infrastructure projects within the IBC area. To date the City has received more than \$30 million in such outside grant funding to supplement these efforts. For FY 2009-2010, only \$0.2 million is expected to be received from Measure M Growth Management Area. Existing IBC area Capital Improvement Project design and construction activities are expected to continue into FY 2009-2010 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. During FY 09-10 a report will be presented to the City Council that 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.

Special Funds

Special Revenue Funds Narrative

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.

FUND 128: NUTRITION PROGRAM

This fund was established in FY 1998-1999 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 Health & Human Services. Funding is supplemented by donations from the National Charity League for the home deliveries and from those served at the Lakeview Senior Center.

FUND 130: AB2766 - 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 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. In FY 2009-10, funds are budgeted to be spent on the *i*-Shuttle and conversion of two vehicles from gasoline to CNG.

FUND 131: TRANSPORTATION DEVELOPMENT ACT ARTICLE III

Transportation Development Act - Article III (TDA) revenues, formerly known as SB 821, can be used only in conjunction with bike trail or pedestrian related projects. 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. FY 2009-2010 Slurry Seal program will receive \$1.4 million from Prop 42 in addition to \$0.5 million from the Slurry Seal

Special Funds

Special Revenue Funds Narrative

surcharge. The fund balance is decreasing due to reallocation in FY 2009-10 of funds from previously approved projects not yet completed by the end of FY 2008-09.

FUND 136: MAJOR SPECIAL EVENTS

This fund's revenue is based on projected attendance at major special events such as Verizon Wireless Amphitheater, Pacific Symphony, and non-major special events, as well as revenue from intergovernmental services such as security provided at the Orange County Great Park. These activities require the direct application of police skills and place a burden on current equipment inventory. Fund expenditures are budgeted to serve as a vehicle to recover direct labor and operating costs, and purchase and maintenance of equipment necessary to provide direct services for these activities without infringing upon daily Public Safety operations. The City recovers the full cost of these services.

FUND 138: IBC TRANSPORTATION MANAGEMENT PROGRAM

In 1985, as part of the environmental review for the Irvine Business Complex (IBC) development, the City Council approved an IBC area-wide fee program. During FY 1989-1990, the Transportation Management Program Fund was established to account for expenditure activity of implementing transportation demand management strategies within the IBC area. For FY 2008-2009, the City was awarded additional grant funding of approximately \$750,000 for the continued development of the IBC Sidewalk Enhancements. The fund balance is decreasing due to reallocation in FY 2009-10 of funds from previously approved projects not yet completed by the end of FY 2008-09, and the transfer of \$400,000 to the General Fund to support the operation of

the IBC *i*-Shuttle.

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 to be used for "front line law enforcement services" which includes antigang, community crime prevention, and juvenile justice programs. This funding has been renewed each year since 1996, although the funding amount to the City of Irvine varies year to year. A county oversight committee monitors expenditures to ensure that all funds are expended in accordance with AB3229 provisions to supplement and not supplant front line local law enforcement needs. Effective April 1, 2009, the programs authorized by California Government Code Section 30061 to 30065 shall be funded from the Local Safety and Protection Account in the Transportation Fund authorized by Section 10752.2 of the Revenue and Taxation Code. These amounts shall be allocated in two installments, one on April 1, 2009 and one on July 1, 2009. In the FY 2009-10, and each fiscal year thereafter, the State Controller shall allocate funds on a quarterly basis, beginning October 1. Funds received shall be expended or encumbered no later than June 30 of the following fiscal year. Because the availability and amount of grant funding is unknown until after the budget is completed, no grant revenue has been budget for FY 2009-10, resulting in an apparent decrease in fund balance. If grant funds become available, a Budget Adjustment will be submitted to the City Council for approval.

Special Funds

Special Revenue Funds Narrative

FUND 143: COPS GRANTS

This fund was established in FY 2000-01 to account for several sources of federally funded grants for supplementary law enforcement activities, which were previously included in the General Fund. In FY 2009-10, the fund will be expanded to include all federal, state, and local grants for Public Safety. Any additional federal, state, or local grant awards received by the City will be added to the fund as obtained and approved. For FY 2009-10, Urban Area Security Initiative (UASI) 07 will spend \$100,000 on supplies and \$100,000 on capital equipment; UASI 08 will spend \$10,000 on overtime, \$100,000 on supplies, \$60,000 on training, and \$100,000 on capital equipment; Sobriety Checkpoint and DUI Task Force will spend \$30,000 on overtime; Vehicle Abatement program will spend \$47,000 on salaries and benefits and \$92,000 on supplies; and, Advisory Council 39 will spend \$14,000 on supplies and Rio Hondo grant \$5,000 on training supplies.

FUND 145: STRUCTURAL FIRE

The Orange County Fire Authority (OCFA) established its Structural Fire Entitlement Fund on July 22, 1999, to compensate certain cities for being net financial contributors to overall OCFA operations. Irvine, as a "donor" city, will receive approximately \$3.4 million of the initial Entitlement Fund allocation in total. These funds may only be used for OCFA Board approved and OCFA related service or response enhancements. The City and OCFA must agree upon and approve all qualifying projects in advance.

FUND 146: SHUTTLE SERVICES

This fund was established in fiscal year 2007-08 to account for the implementation

and operation of *i*-Shuttle services operating in the IBC area. The program is to be accounted for within the General Fund effective FY 2009-10. Available funds are recommended for transfer to the General Fund to support the continuation of *i*-Shuttle services. Any residual fund balance will be transferred to the General Fund in FY 2009-2010.

FUND 147: IRVINE LAND TRUST

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

FUND 180: ORANGE COUNTY GREAT PARK

This fund is used to account for administrative, operating, maintenance, and programming 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, maintenance, and activation of the Orange County Great Park.

Special Funds

Special Revenue Funds Narrative

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. The fund balance is decreasing as funds (\$80 million) are transferred out to the Capital Improvements Fund to support initial construction of the Orange County Great Park.

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, is being used to track approximately \$22 million in infrastructure improvements associated with the Community Facilities District (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 is providing the inspection and reimbursement functions. The fund balance is increasing temporarily due to the timing of payments for and completion of capital projects.

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. The developer has advanced \$250,000 towards the bridge which will be refunded from the sale of bonds.

FUND 206: AD84-6 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: AD85-7 TECH CENTER/IRV CENTER/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. City staff is currently in discussion with the County of Orange regarding the County's acceptance of the improvement of the San Diego Creek between Sand Canyon Avenue and State Highway 133.

Special Funds

Capital Projects Funds Narrative

FUND 208: AD87-8 SPECTRUM 5 NORTH

This fund was created to account for bond construction proceeds under the 1915 Improvement Act and the related expenditures incurred in the construction of circulation improvements in and around Spectrum 5 North. The developer is responsible for the construction activity, while City staff is providing the inspection and reimbursement functions. Major construction activity in this district includes improvements to Irvine Center Drive, Lake Forest Drive, Research Drive, Bake Parkway, and several other smaller streets. During FY 2008-2009, the City Council approved the resolution for Changes and Modifications to include the improvements in the Bake Parkway and Lake Forest Drive Extension. This is the last anticipated construction item for this district.

FUND 209: AD89-9 & 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 identified potential improvements following a field review. The Assessment Engineer determined that the potential improvements are eligible for district funding. Once all the improvements are complete, the City Engineer and staff will prepare to close this district.

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 contributed to the Jeffrey Road/Railroad Grade Separation project and negotiation is ongoing with the Irvine Company for the district's contribution to the Sand Canyon Railroad Crossing/Grade Separation project.

FUND 215: AD 97-16 NORTHWEST IRVINE

This fund was formed to account for costs associated with Assessment District 97-16 in Planning Areas 4, 7, and 10 (Lower Peters Canyon). In September 1997, bonds were issued in the amount of \$73.1 million, with construction proceeds of \$52.2 million. Major construction activity in this district consists of improvements to various roadways, bridges, traffic signals, flood control, drainage facilities, and utilities on and around Jamboree, Portola, Irvine Blvd, and Bryan Ave. Construction activity is being performed by the developer, while City staff is providing the inspection and

Special Funds

Capital Projects Funds Narrative

reimbursement functions. The Cities of Irvine and Tustin and the developer approved an agreement to fund a portion of the improvements at Tustin Ranch Road and Edinger Avenue. The agreement identifies the costs to be borne by this Assessment District and Assessment District 97-17, Lower Peters Canyon East. These expenditures will be incurred at the completion of the road improvements.

FUND 216: AD 97-17 LOWER PETERS CANYON EAST

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

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. The fund balance is decreasing due to payments for ongoing and completed capital projects.

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 lands on the northeast. Bonds have been issued in phases in order to reduce borrowing costs, with the first phase issued in May 2005 and the second phase issued in August 2006. Construction activities are being performed by the developer, while

Special Funds

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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. Bonds will be sold to fund key public roadways, sanitary sewer, domestic water, reclaimed water, and flood control improvements within, and adjacent to Planning Areas 1 and 2. These include Portola Parkway, Orchard Hills Loop Road, and interior public streets for four planned neighborhoods. Bonds will be issued in phases in order to reduce borrowing costs, with the first phase issued in May 2006. Construction activities are being performed by the developer, while City staff is providing the inspection and reimbursement functions. The fund balance is decreasing due to payments for ongoing and completed capital projects.

FUND 221: AD 07-22 STONEGATE

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

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 be located south of the I-405 and State Highway 133 and will fund public improvements for a planned residential community located in Planning Area 18.

FUND 250: CAPITAL IMPROVEMENTS PROJECTS 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 FY 2009-2010, the largest new allocations budgeted within the fund are for the Laguna Canyon Road/I-405 Overcrossing project, \$3.2 million; the FY 2009-10 Local Street Rehabilitation projects, \$2.7 million; and, the Jamboree Road/I-5 Ramps project, \$1.4 million. Total new allocations within the fund for FY 2009-2010 are approximately \$11.3 million, \$6.7 of which are from a mix of gas tax, Measure M sales tax, and development fees with the balance coming from outside competitive grants. Changes in fund balance reflect CIP accounting procedures that show prior year unrealized estimated future grant funds as revenues (rather than beginning fund balance).

FUND 254 : RAILROAD GRADE SEPARATION

This fund is used to account for the City's various railroad grade separation projects.

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Capital Projects Funds Narrative

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 2004-2005 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. The City is completing its remaining swap funds obligations related to the Jeffrey Grade Separation project in FY 2008-2009. The current estimated completion date for the Jeffrey Grade Separation project is December 2010. The majority of FY 09-10 expenditures are related to the completion of the Jeffrey Grade Separation project. A new contribution of \$3.1 million is budgeted for the Sand Canyon Grade Separation project for FY 2009-2010. Changes in fund balance reflect CIP accounting procedures that show prior year unrealized estimated future grant funds as revenues (rather than beginning fund balance).

FUND 260: CAPITAL IMPROVEMENTS PROJECTS 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 affecting this fund, however, total new budgeted appropriations within the fund in FY 2009-2010 total approximately \$5.1 million. The largest new appropriations within the fund for next fiscal year are \$0.8 million for the Northwood Community Park's Community Center design and \$0.7 million for Oak Creek Community Park's Community Center construction projects. Changes in fund balance reflect CIP accounting procedures that show prior year unrealized estimated future grant funds as revenues (rather than beginning fund balance).

FUND 262: COL 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 complete and includes tennis courts, picnic areas, an open play area, expansive playground, amphitheater, and a formal garden. Funding for Phase III design and construction drawings is included in FY 2009-10, and the actual construction of the Community Center facility buildings and associated facilities will occur as funding becomes available.

FUND 267: CITY INFRASTRUCTURE

This fund accounts for the construction and enhancement of several infrastructure needs such as a new Police facility. Police facility planning and design costs are allocated in the FY 2009-10 budget using funds from the Fees & Extractions Fund and System Development Charge Fund that were allocated in FY 2008-09

Special Funds

Capital Projects Funds Narrative

FUND 280: ORANGE COUNTY GREAT PARK (OCGP) INFRASTRUCTURE 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 OCGP. It is anticipated that some of these costs will be reimbursed through the issuance of Community Facilities District Bonds. The Great Park Communities Backbone Infrastructure Project (CFD Backbone Infrastructure) is a multi-year project that includes the demolition of structures, foundations, and existing hardscape along the alignment of the future infrastructure facilities in the project area; the construction of wet and dry utilities, streets, and right-of-way development including street lights and traffic signalization; 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's widening of the I-5/I-405 confluence. Fees are collected at the time building permits are approved for each specific parcel within the benefit district. To accomplish this project, right-of-way was acquired, but not yet paid for. The cash payment may be surrendered in exchange for relieving the subject properties of the associated fees.

FUND 282: FEE DISTRICT NO. 92-1

This fund was established in FY 1991-1992 to account for activity within Fee District 92-1, which was formed to fund equipment and a portion of the construction costs for Fire Station No. 6 located in Westpark North. This fire station serves planning area 38 (Westpark North) and portions of planning areas 14 (Westpark), and 36 (Irvine Business Complex). Fees are collected at the time permits are issued for development of the parcels within the district. In order to fund District expenditures prior to collection of fees, the developer was bound by an agreement to advance an equal amount of the fee district's contribution toward the construction of the Fire Station. The developer is reimbursed as the anticipated fees are received.

FUND 286: ORANGE COUNTY GREAT PARK (OCGP) DEVELOPMENT

This fund is used to account for expenditures related to the planning, design, demolition, and construction of the OCGP. The original funding source was, and continues to be, a transfer from the OCGP Fund 180. Prior appropriations have included site preparation and demolition of existing structures in the OCGP, Wildlife Corridor enhancements, schematic design of the Great Park, Phase 1C Preview Park Enhancements, 2009 Capital Improvement Projects, and preservation of special historical elements of the former MCAS El Toro. The areas contained in the OCGP Joint Backbone Infrastructure Project, including the Agua Chinon Channel, and Wildlife Corridor grading, arterial streets, backbone utilities and drainage structure are included in the OCGP Infrastructure CFD Fund 280. This fund also contains the appropriations to support the 36 month plan to develop 500 acres of the Great Park.

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 for debt service payments. For FY 2009-2010, debt service is estimated to be \$7,755,845, which includes principal of \$7,525,000, interest expense and other costs of \$203,755, and letter of credit fees of \$27,090. The estimates are based on the current Asset Management Plan (AMP) model, which has been updated for the FY 2009-2010 budget. The General Fund will provide \$5,873,386 in non-departmental rent revenue, and the Asset Management Plan will contribute \$7,525,000, with any surplus returned to the AMP. A Reserve Fund is maintained in the amount of \$3,684,550. The principal payment to be made on November 1, 2009, will bring the outstanding principal amount of the bonds to \$8.26 million. During FY 2008-09, the required reserve fund was reduced to \$3.7 million from \$4.2 million in accordance with the bond indentures. As a result, the surplus returned to the AMP from the Infrastructure Authority Fund is \$500,000 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 2009-10. Any issuance of debt will be brought to the Finance Commission and City Council in a separate action. This fund balance is decreasing as allocated funds are used to develop and implement the financing plan.

FUND 390: REDEVELOPMENT AGENCY GENERAL DEBT SERVICE

Fund 390 is the Debt Service fund for the Irvine Redevelopment Agency (Agency). This fund accumulates tax increment receipts, makes debt service payments, statutory pass through payments of property tax to affected agencies, such as special districts. Annually, the Agency receives revenues in the form of tax increment and deposits 80% of those revenues in the RDA Debt Service Fund (390) and the remaining 20% into the RDA Housing Fund (109). Between 1999 and 2007, the City made a series of loans to the Agency amounting to \$8.2 million for the Agency's operating expenses and proposed capital projects. In September 2007, the Agency borrowed \$134 million from the Orange County Great Park 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 \$155 million. It is anticipated that the Agency will begin repaying these loans in FY 2015-16.

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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

The Insurance Fund administers a loss prevention program with protection against financial loss from on-the-job injuries; accumulates resources and administers the City's general risk and loss exposure program; administers the Citywide Wellness program; and, accounts for unemployment insurance. This fund is financed from self-insurance premiums paid by the departments as a percentage of its salaries. In FY 2008-09, \$1.2 million was transferred to the General Fund for rebate of overpayments in prior years, and \$7.6 million will be transferred back to General Fund in FY 2009-2010.

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, 2008, fund capital assets totaled \$9.7 million with accumulated depreciation of \$7.3 million. FY 2008-09 vehicle purchases are estimated at \$0.9 million, and recommended purchases for FY 2009-10

total \$0.7 million.

FUND 577: MISC. 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. The funds remaining will be used to purchase vests for new Public Safety staff and replacement vests for current Public Safety staff. The change in fund balance reflects the allocation of \$114,000 to purchase vests in FY 2009-10.

FUND 578: TELEPHONE, MAIL, DUPLICATING SERVICE

This fund was established to centralize Telecommunications, Mail, and Duplicating Services. The Telecommunications program provides coordination and administration of all telephone lines, voice mail functions and design, equipment administration, paging, and cellular services. The Duplicating division provides for the administration of a centralized duplicating center, all copier acquisition and contract negotiations, networking equipment, training, and maintenance. The Mail Center processes all incoming and outgoing mail Citywide. This Center is also responsible for all bulk and regular mailings as well as assisting in the design and creation of mailers to ensure compliance with United States Postal Service requirements. The Mail Center provides services for City Hall and its 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

Special Funds

Internal Service Funds Narrative

services. FY 2009-10 budgeted expenditures for these service areas are as follows: \$901,346 for duplicating costs, \$719,896 for mail costs, and \$787,077 for telecommunications costs.

FUND 579: STRATEGIC TECHNOLOGY PLAN

The Strategic Technology Plan Fund receives revenue from the departments, whose costs are based on the number of workstations connected to the network. The Strategic Technology Fund uses those revenues to plan, build, maintain and expand the City's intra and internet networks and technology hardware, software, training, and support systems. As we move into FY 2009-2010, the Strategic Technology Plan will continue the interfacing of packaged systems with a centralized, Citywide, GIS (geographical information system) Computerized Maintenance Management Systems

(CMMS). Due to the economic situation, new information technology initiatives to advance the City's information technology goals have been deferred to FYs 2010-2011 and 2011-2012. The major focuses in the Strategic Technology Plan for FY 2009-2010 will be maintaining the current infrastructure, maintaining the current software, and connecting new facilities to the network.

FUND 580: CIVIC CENTER MAINTENANCE & 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 recorded in this fund with supporting revenues from the general fund as well as other funds which use this service.

Special Funds Revenue Table

FUND	PROPERTY TAX	SALES TAX	OTHER TAXES & FEES	REVENUE/ OTHER AGENCIES	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	1,750,476
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 & REHABILITATION FUND	0	0	0	0
024	BUILDING AND SAFETY FUND	0	0	0	3,800,000
027	DEVELOPMENT ENGINEERING	0	0	0	240,000
030	COMMUNITY SERVICES FUND	0	0	0	0
051-053	ASSET FORFEITURES	0	0	0	0
108	IRVINE REDEVELOPMENT FUND	0	0	0	0
109	RDA HOUSING	1,740,000	0	0	0
110	MEASURE M LOCAL TURNBACK FUND	0	2,766,621	0	0
111	GAS TAX FUND	0	0	3,394,379	2,474,191
112	LOCAL PARK FEES FUND	0	0	0	0
113	FEES & EXACTIONS FUND	0	0	10,000	752,124
114	HOME GRANT FUND	0	0	0	1,480,193
118	SYSTEMS DEVELOPMENT FUND	0	0	1,500,000	0
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	2,372,453	0	0	0
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	0	0	0	0
123	IRVINE BUSINESS COMPLEX	0	0	200,000	2,940,745
125	COMM DEVELOP BLOCK GRANT FUND	0	0	0	2,272,469
126	SENIOR SERVICE FOUNDATION	0	0	0	0
128	NUTRITION PROGRAM FUND	0	0	0	151,200
130	AB2766 - AIR QUALITY IMPROVEMENT	0	0	0	235,000
131	TRANSP DEVELOPMENT ACT ARTICLE III	0	0	0	171,810
132	SLURRY SEAL SUR-CHARGE FUND	0	0	0	0
136	MAJOR SPECIAL EVENTS FUND	0	0	0	0
138	IBC TRANSPORTATION MGMT PROGRAM	0	0	0	700,000
139-144	LAW ENFORCEMENT GRANTS	0	0	0	590,688
145	STRUCTURAL FIRE FUND	0	0	0	35,000
147	IRVINE LAND TRUST	0	0	0	1,473,335
180	ORANGE COUNTY GREAT PARK	0	0	0	0
203-205	COMMUNITY FACILITIES DISTRICTS	0	0	0	0
206-221	ASSESSMENT DISTRICTS	0	0	0	0
223	AD 08-23 LAGUNA CROSSING	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIRC	0	0	0	4,628,825
254	RAILROAD GRADE SEPARATION	0	0	0	11,934,849
260	CAPITAL IMPROV PROJ FUND-NON CIRC	0	0	0	1,718,070
262	COL BILL BARBER MC MEMORIAL PK	0	0	0	0
267	CITY INFRASTRUCTURE	0	0	0	0
280	OCGP INFRASTRUCTURE CFD	0	0	0	0
281-282	FEE DISTRICTS	0	0	8,000	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	6,960,000	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 INTERNAL SERVICES	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 MAINTENANCE & OPS	0	0	0	0
TOTAL		11,072,453	2,766,621	5,112,379	31,558,499
					5,790,476

Special Funds Revenue Table

FUND	COMM SERVICES FEES	CIP REVENUE	FEES FOR SERVICES	MISC REVENUES	ASSMNT. REVENUE	INTERNAL SERVICES	TRANSFERS IN	TOTAL RESOURCES
002	0	0	0	1,210,000	0	0	6,717,500	7,927,500
003	0	0	0	46,275	0	1,347,435	0	1,393,710
005	0	0	0	25,000	0	0	0	1,775,476
006	0	0	0	163,270	0	0	0	163,270
007	0	0	0	16,001	0	0	0	16,001
009	0	0	0	696,422	0	0	0	696,422
010	0	0	0	102,395	0	0	2,500,000	2,602,395
024	0	0	0	0	0	0	0	3,800,000
027	0	0	0	-6,884	0	0	0	233,116
030	128,500	0	0	212,320	2,151,500	0	0	2,492,320
051-053	0	0	0	2,450	0	0	0	2,450
108	0	0	0	72,394	0	0	1,000,000	1,072,394
109	0	0	0	103,632	0	0	0	1,843,632
110	0	0	0	68,230	0	0	0	2,834,851
111	0	0	0	179,963	0	0	0	6,048,533
112	0	0	0	620,370	0	0	0	620,370
113	0	0	0	133,453	0	0	0	895,577
114	0	0	0	0	0	0	0	1,480,193
118	0	0	0	30,999	0	0	0	1,530,999
119	0	0	0	39,919	5,097,712	0	0	7,510,084
122	0	0	0	448,955	0	0	0	448,955
123	0	11,453,610	0	1,061,609	0	0	76,914	15,732,878
125	0	0	0	0	0	0	0	2,272,469
126	0	0	0	27,200	0	0	0	27,200
128	33,708	0	0	131,360	0	0	0	316,268
130	0	0	0	20,580	0	0	0	255,580
131	0	0	0	0	0	0	0	171,810
132	0	0	0	103,432	0	0	2,959,526	3,062,958
136	0	0	1,109,292	16,533	0	0	0	1,125,825
138	0	137,017	0	18,869	0	0	171,810	1,027,696
139-144	0	0	0	2,735	0	0	0	593,423
145	0	0	0	0	0	0	0	35,000
147	0	0	0	1,800	0	0	0	1,475,135
180	60,100	0	250,000	6,644,494	0	0	0	6,954,594
203-205	0	0	0	417,467	0	0	0	417,467
206-221	0	0	0	3,673,066	0	0	0	3,673,066
223	0	0	0	76	0	0	0	76
250	0	79,756	0	165,604	0	0	28,164,317	33,038,502
254	0	9,490,357	0	-1,315	0	0	197,508	21,621,399
260	0	454,210	0	174,379	0	0	5,442,816	7,789,475
262	0	0	0	117,294	0	0	250,000	367,294
267	0	0	0	62,756	0	0	0	62,756
280	0	0	0	80,000	0	0	0	80,000
281-282	0	0	0	110,434	0	0	0	118,434
286	0	0	0	50,000	0	0	79,660,000	79,710,000
349	0	0	0	13,452,386	0	0	0	13,452,386
367	0	0	0	1,890	0	0	0	1,890
390	0	0	0	259,155	0	0	0	7,219,155
501	0	0	0	365,133	0	0	0	365,133
570	0	0	0	336,888	0	5,028,220	0	5,365,108
574	0	0	0	4,073,283	0	0	30,000	4,103,283
577	0	0	0	5,915	0	0	0	5,915
578	0	0	0	52,970	0	2,432,638	0	2,485,608
579	0	0	150	84,837	0	5,782,557	0	5,867,544
580	0	0	0	7,923	0	1,601,198	0	1,609,121
TOTAL	222,308	21,614,950	1,359,442	35,683,917	7,249,212	16,192,048	127,170,391	265,792,696

Special Funds

Appropriation Tables

				SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICE	TRAINING/ BUSINESS EXPENSE	REPAIR/ MAINT.
FUND									
002	ASSET MANAGEMENT PLAN FUND		0	0	0	7,525,000	0	0	
003	COMPENSATED ABSENCES FUND		721,949	0	0	0	0	0	
005	DEVELOPMENT SERVICES FUND		1,442,523	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		441,660	0	1,025	0	4,840	0	
010	INFRASTRUCTURE & REHABILITATION		406,406	0	36,774	13,226	250	0	
024	BUILDING AND SAFETY FUND		3,038,212	72,000	56,000	167,886	2,000	7,000	
027	DEVELOPMENT ENGINEERING		96,909	0	0	0	0	0	
030	COMMUNITY SERVICES FUND		251,664	0	884,756	0	8,700	0	
051-053	ASSET FORFEITURES		0	0	348,000	0	0	0	
108	IRVINE REDEVELOPMENT FUND		715,181	500	16,500	97,147	20,750	0	
109	RDA HOUSING		511,346	500	10,700	0	15,600	0	
110	MEASURE M LOCAL TURNBACK FUND		23,899	0	0	0	0	0	
111	GAS TAX FUND		23,899	13,400	0	0	0	87,640	
113	FEES & EXACTIONS FUND		0	0	0	0	0	0	
114	HOME GRANT FUND		33,861	0	0	0	0	0	
118	SYSTEMS DEVELOPMENT FUND		0	0	0	0	0	0	
119	LANDSCAPE, LIGHTING & PARK MAINT DIST		380,673	0	157,126	18,616	3,600	45,000	
122	NORTH IRVINE TRANSP MITIGATION PROGRAM		137,656	0	0	0	0	0	
123	IRVINE BUSINESS COMPLEX		237,102	0	0	0	0	0	
125	COMM DEVELOP BLOCK GRANT FUND		118,731	0	0	0	0	0	
126	SENIOR SERVICE FOUNDATION		5,891	0	64,500	0	500	0	
128	NUTRITION PROGRAM FUND		176,498	0	119,770	0	0	0	
130	AB2766 - AIR QUALITY IMPROVEMENT		0	0	0	0	0	0	
131	TRANSP DEVELOPMENT ACT ARTICLE III		0	0	0	0	0	0	
132	SLURRY SEAL SUR-CHARGE FUND		121,356	0	0	0	0	0	
136	MAJOR SPECIAL EVENTS FUND		252,474	819,433	0	28,063	0	0	
138	IBC TRANSPORTATION MGMT PROGRAM		84,748	0	0	0	0	0	
139-144	LAW ENFORCEMENT GRANTS		47,522	173,712	310,146	0	60,000	0	
145	STRUCTURAL FIRE FUND		0	16,000	19,000	0	0	0	
146	SHUTTLE SERVICES FUND		0	0	0	0	0	0	
147	IRVINE LAND TRUST		0	0	2,700	0	6,000	0	
180	ORANGE COUNTY GREAT PARK		3,383,545	47,000	428,000	327,852	94,050	0	
203	CFD 05-2 IMPROVEMENTS		0	0	0	0	0	0	
206-221	ASSESSMENT DISTRICTS		442,098	0	0	0	0	0	
250	CAPITAL IMPROV PROJ FUND - CIRC		942,468	0	0	0	0	0	
254	RAILROAD GRADE SEPARATION		231,238	0	0	0	0	0	
260	CAPITAL IMPROV PROJ FUND-NON CIRC		509,820	0	0	0	0	0	
262	COL BILL BARBER MC MEMORIAL PK		0	0	0	0	0	0	
267	CITY INFRASTRUCTURE		74,854	0	0	0	0	0	
280	OCGP INFRASTRUCTURE CFD		144,892	0	0	0	0	0	
281-282	FEE DISTRICTS		27,510	0	0	0	0	0	
286	OCGP DEVELOPMENT FUND		723,450	0	0	0	0	0	
349	INFRASTRUCTURE AUTHORITY FUND		3,809	0	0	0	0	0	
367	INFRASTRUCTURE FINANCING PLAN		0	0	0	0	0	0	
390	RDA GENERAL DEBT SERVICE		0	0	0	0	0	0	
501	INVENTORY		0	0	373,500	0	0	0	
570	INSURANCE FUND		713,305	0	82,550	113,750	8,350	0	
574	FLEET SERVICES FUND		1,078,776	0	1,524,861	17,747	1,500	0	
577	MISC. EQUIPMENT INTERNAL. SERVICES		0	0	114,668	0	0	0	
578	TELEPHONE, MAIL, DUPLIC SRV FUND		360,156	1,000	601,000	19,525	300	154,038	
579	STRATEGIC TECHNOLOGY PLAN FUND		155,107	0	492,000	113,000	1,250	1,010,679	
580	CIVIC CENTER MAINT. & OPERATIONS		186,909	0	76,592	34,200	0	0	
TOTAL			18,248,097	1,143,545	5,720,168	8,476,012	227,690	1,304,357	

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	2,500,000	10,025,000
003	0	0	0	0	0	0	0	0	721,949
005	0	0	0	0	0	212,500	0	241,500	1,896,523
006	0	0	0	0	0	0	0	10,000,000	10,000,000
007	0	0	0	0	0	516,863	0	0	516,863
009	0	0	0	0	0	248,897	0	0	696,422
010	0	0	0	0	0	1,371,141	0	6,400,314	8,228,111
024	20,000	5,000	0	0	0	44,000	0	418,000	3,830,098
027	0	0	0	0	0	103,500	0	40,800	241,209
030	550	0	0	1,729,125	0	363,750	0	0	222,719
051-053	0	0	0	0	0	0	0	0	348,000
108	0	0	0	0	0	859,700	0	0	1,709,778
109	0	0	360,000	0	0	835,000	47,250	0	1,780,396
110	0	0	0	0	0	200,000	0	8,864,962	9,088,861
111	0	0	0	0	0	563,960	0	18,070,030	18,758,929
113	0	0	0	0	0	952,124	0	0	952,124
114	0	0	0	0	0	1,446,332	0	0	1,480,193
118	0	0	0	0	0	0	0	3,730,953	3,730,953
119	2,398,055	0	0	0	0	4,627,206	0	0	7,630,276
122	0	0	0	0	4,710,423	50,000	0	0	4,898,079
123	0	0	0	0	10,702,822	150,000	0	0	11,089,924
125	0	0	0	0	17,809	2,135,929	0	0	2,272,469
126	0	0	0	0	0	53,000	0	0	123,891
128	0	0	0	0	0	20,000	0	0	316,268
130	0	0	0	0	0	0	0	554,822	554,822
131	0	0	0	0	0	0	0	171,810	171,810
132	0	0	0	0	3,207,644	0	0	0	3,329,000
136	0	0	0	0	0	10,138	0	0	1,110,108
138	0	0	0	0	1,358,151	0	0	400,000	1,842,899
139-144	0	200,000	0	0	0	0	0	0	791,380
145	0	0	0	0	0	0	0	0	816,716
146	0	0	0	0	0	0	0	336,047	336,047
147	1,300	0	0	0	0	1,463,335	0	0	1,473,335
180	133,000	1,125,000	0	190,000	0	10,457,000	0	79,760,000	95,945,447
203	0	0	0	0	5,000,000	0	0	0	10,961,800
206-221	0	0	0	0	7,718,540	0	626,824	0	52,004,162
250	0	0	0	0	12,117,713	0	0	0	13,060,181
254	0	0	0	0	16,963,762	0	0	0	17,195,000
260	0	0	0	0	10,124,440	0	0	0	10,634,260
262	0	0	0	0	2,177,494	0	0	0	2,177,494
267	0	0	0	0	6,522,731	0	0	0	6,597,585
280	0	0	0	0	1,200,000	0	0	0	1,344,892
281-282	0	0	0	0	0	0	0	0	25,765
286	0	0	0	0	75,660,000	3,700,000	0	0	80,083,450
349	0	0	0	0	0	0	7,752,036	6,717,500	14,473,345
367	0	0	0	0	0	0	91,931	0	91,931
390	0	0	1,440,000	0	0	2,418,351	14,972,672	1,000,000	19,831,023
501	0	0	0	0	0	0	0	0	373,500
570	0	0	2,580,825	0	0	2,928,713	0	7,600,000	14,027,493
574	2,000	1,168,016	0	0	0	166,120	20,000	0	3,979,020
577	0	0	0	0	0	0	0	0	114,668
578	510,000	25,000	0	0	0	737,300	0	0	2,408,319
579	0	1,457,352	0	0	0	2,499,170	0	200,000	5,928,558
580	609,100	6,461	0	0	0	691,736	0	0	1,604,998
TOTAL	3,674,005	3,986,829	4,380,825	1,919,125	157,481,529	39,825,765	23,510,713	147,006,738	416,905,398

Capital Improvement Program

CIP Budget Introduction:

Capital assets include property, plant, equipment, and infrastructure. The City of Irvine defines capital property, plant and equipment as assets with an initial individual cost of at least \$5,000 and an estimated useful life in excess of two years. Infrastructure components, which include the street, bridge, traffic signal, landscape, and trail networks, are defined as assets with an initial individual cost of at least \$50,000 and an estimated useful life in excess of two years.

Total capital expenditures budgeted in FY 2009-10 is \$24.6 million (Table 1), consisting of \$4.0 million in property and



equipment, and \$20.6 million in capital infrastructure improvements.

Table 1
FY 2009-10 Total Budgeted Capital Expenditures

Routine Capital Expenditures (Property and Equipment)	
Capital Equipment - Office Furniture	\$60,000
Capital Equipment - Personal Computers	718,000
Capital Equipment - Computer Software	937,352
Capital Equipment - Vehicles	772,000
Capital Equipment - Miscellaneous	1,175,000
Lease Purchase Agreement	326,016
Sub-Total: Routine Capital Expenditures	\$3,988,368
Significant, Non-Routine Capital Expenditures (Infrastructure)	
Circulation Related Infrastructure (Streets, Traffic Signals, etc.)	\$14,679,778
Facility and Park Infrastructure	3,622,250
Landscape Infrastructure	1,445,000
Offstreet Bike Trail Construction and Rehabilitation	500,800
Transit Infrastructure	320,000
Sub-Total: Infrastructure Capital Expenditures	\$20,567,828
Total Budgeted Capital Expenditures	<u>\$24,556,196</u>

Routine capital expenditures for the purchase of new vehicles, computer hardware and other equipment (property and equipment purchases) are primarily accounted for in City special funds, such as

the Fleet Services and the Strategic Technology Plan funds, with the costs ultimately charged to the departments that benefit from their services.

Capital Improvement Program

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

The City's CIP Budget provides funding for the development and rehabilitation of City infrastructure and functions as an extension of the City's long-term capital and operating plan as outlined in the 2009 SBP. The CIP Budget supports the City's strategic goals identified in the 2009 SBP which are to: 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 2009-10 CIP Budget of \$20.6 million in capitalizable costs provides funding for 40 projects (21 new construction and 19 rehabilitation projects). Project categories are summarized in Table 2. In general, the City's CIP Budget provides funding for infrastructure construction and rehabilitation while the City's operating budget, and other special funds, provide funding for routine and ongoing facility and landscape maintenance.

Table 2
FY 2009-10 Capital Improvement Program

Project Type	Projects	New Construction	Rehabilitation	Total
Bicycle Trails	2	\$423,800	\$77,000	\$500,800
Bridges	1	0	200,000	200,000
Facilities	2	0	152,000	152,000
Facilities - Public Buildings	6	2,650,000	106,018	2,756,018
Landscape - Parks	3	0	725,000	725,000
Landscape - Streetscapes	1	0	720,000	720,000
Parks	3	714,232	0	714,232
Streets and Drainage	17	9,576,118	3,411,000	12,987,118
Traffic Signals	4	42,460	1,450,200	1,492,660
Transit	1	320,000	0	320,000
Totals	40	\$13,726,610	\$6,841,218	\$20,567,828

The FY 2009-10 CIP projects and the project dollar amounts (the City's significant and non-routine budgeted capital

expenditures) are individually described in the later half of this chapter.

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

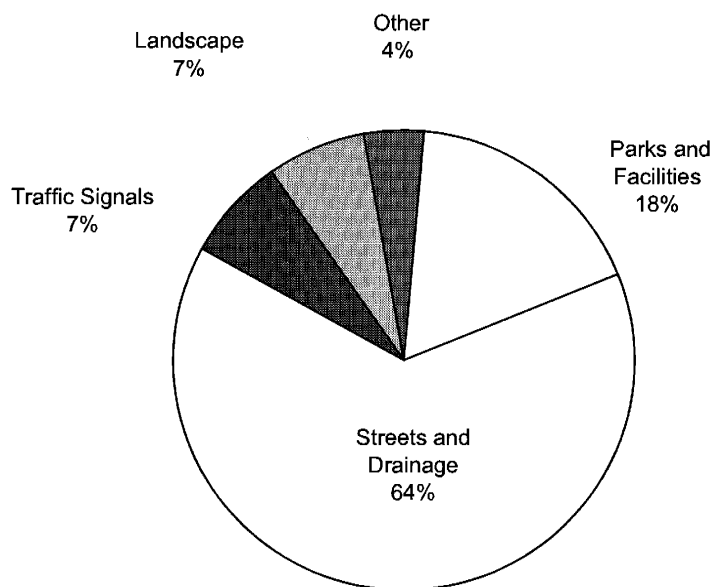
maintenance efforts to ensure that all streets, landscaping, and facilities are built, maintained, and rehabilitated according to best practices. By placing an emphasis on rehabilitation and effective maintenance practices, deterioration and costly remedial

Capital Improvement Program

efforts are minimized or avoided. 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 40 capital 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 3 (on the next page), approximately 34% of this year's CIP Budget is derived from grants, developer contributions to build specific projects, and other one-time revenue sources (Other Sources), while the rest is derived from recurring revenues such as Gasoline Tax or

North Irvine Transportation Mitigation (NITM) fee revenue (City Sources). 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 3
CIP Resources – Internal and External

Project Classification	City Sources	Other Sources	Total
New Construction	\$6,745,023	\$6,981,587	\$13,726,610
Rehabilitation	6,735,200	106,018	6,841,218
Total	\$13,480,223	\$7,087,605	\$20,567,828
Total %	66%	34%	100%

Table 4 provides a summary of FY 2009-10 revenue sources and the allocation of funding between new construction and rehabilitation projects.

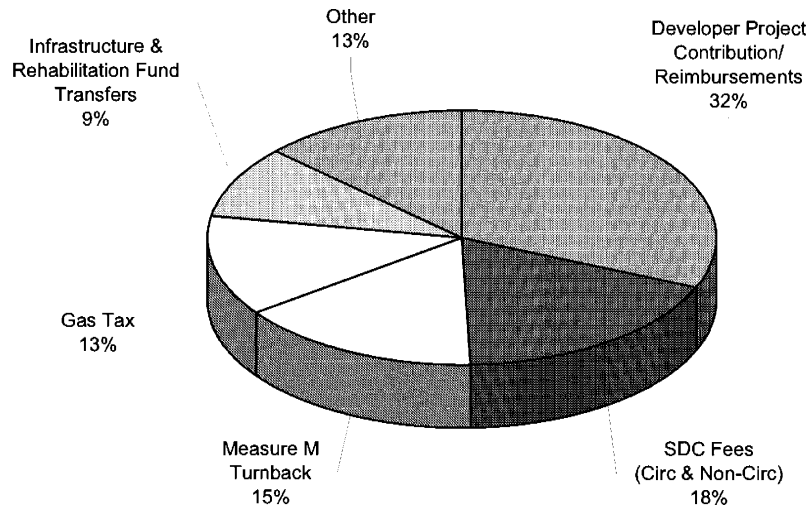
Table 4
Revenue Sources by CIP Category

Funding Sources	New Construction	Rehabilitation	Total
Developer Project Contribution/Reimbursements	6,329,103	106,018	6,435,121
Gas Tax	0	2,653,326	2,653,326
IBC Fees	130,000	0	130,000
IBC TMP	30,712	0	30,712
M - Growth Management	316,675	0	316,675
M - Signal Improvement Program	31,838	0	31,838
M - Transportation Demand Management	303,971	0	303,971
M Turnback	1,074,388	2,110,777	3,185,165
NITM Fees	849,659	0	849,659
Prop 42-County	0	489,675	489,675
Proposition 42 - State	0	527,422	527,422
Rehab. Reserve	929,311	954,000	1,883,311
SDC Fees - Circ	1,080,953	0	1,080,953
SDC Fees - Non Circ	2,650,000	0	2,650,000
Total	\$13,726,610	\$6,841,218	\$20,567,828

Capital Improvement Program

Chart 2 illustrates CIP Budget revenues by funding source.

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 2009-10 CIP Budget of \$20.6 million provides appropriations to new projects and also additional appropriations for ongoing projects. The FY 2009-10 CIP Budget does not, however, reauthorize funding appropriated in previous years as this is instead accomplished at the end of each fiscal year as part of the annual CIP and Special Funds Carryover Report to the City Council.

Project funding over many budget cycles may be necessary when the cost of a large project is so great that funds must be accumulated over several years. An example of this is the Sand Canyon Grade Separation project (project #18), which already has an existing budget of \$2.6 million. With the additional funding of

\$3,075,000, the project will have a total budget of \$5.7 million. The additional funding is necessary to complete the final design phase of the project.

This year's CIP Budget funds 40 new and continuing construction and rehabilitation projects through a variety of internal and external revenue sources including developer contribution funding of \$3.1 million for the Sand Canyon Grade Separation 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 \$14.7 million has been allocated in FY 2009-10 for circulation projects. Circulation projects include new street construction and rehabilitation projects, new traffic signal installations, and signal rehabilitation efforts.

New construction allocations total \$9.6 million which include the following appropriations: \$3.3 million for the Laguna Canyon Road/I-405 Overcrossing project to improve the overcrossing from a two-lane undivided arterial to a four-lane divided arterial; \$3.1 million for the Sand Canyon Grade Separation project to widen the overcrossing at Interstate 405 from a two-lane undivided arterial to a four-lane divided arterial; and \$1.4 million to widen Jamboree Road to provide four through lanes in each direction from Michele Drive to the I-5 northbound ramps. A complete listing of new circulation projects is provided at the end of this chapter.

Rehabilitation allocations total \$5.1 million and include projects such as: \$2.7 million for the rehabilitation of local streets in the villages of Northwood and The Ranch; \$1.9 million for citywide slurry seal and roadway preventative maintenance efforts, \$1.1 million for the upgrade of outdated traffic signal controllers, cabinets, closed circuit television cameras and communication infrastructure (a component of the Irvine Transportation Engineering Management System multi-year program). A complete listing of all rehabilitation and maintenance circulation projects is provided at the end of this chapter.

Facilities and Parks: For FY 2009-10, \$3.6 million has been allocated for facility and park related projects including, most notably: \$0.8 million for Northwood Community Park community center design efforts; \$0.7 million for design and construction drawings for a new community center at Oak Creek Community Park; and \$0.7 million for a loan to the University Community Park project to commence construction, required after the project's California Proposition 40 grant funding was delayed.

In addition to the CIP projects noted above, approximately \$1.8 million has been allocated from the Infrastructure and Rehabilitation Fund for the City's routine facility maintenance programs.

Landscape: A total of \$1.4 million has been allocated for landscaping projects including most significantly: \$0.7 million for street landscape rehabilitation in West Irvine and in Northpark Village; and \$0.3 million for rehabilitation of the landscaping at Hicks Canyon Community Park.

Other: For FY 2009-10, \$0.8 million has been allocated to other types of projects, with the most significant being a \$0.4 million appropriation to construct an 11-foot off-street bicycle trail along the west side of Jeffrey Road, from the Venta Spur to Bryan Avenue.

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 5 identifies capital projects that have been identified by staff as being Non-Routine and Significant Projects which 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 5.

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 projects in its projections. As a result, the long-term operating impact of this year's capital projects was included in this year's Strategic Business Plan forecast adopted by the City Council on March 24, 2009.

Table 5
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
16	Laguna Canyon Road/I-405 Overcrossing	400	500	900
18	Sand Canyon Avenue/Trabuco Road Intersection Improvement	160	210	370
19	Trabuco Road Widening: Sand Canyon Avenue to the SR-133	670	900	1,570
21	Harvard Avenue At-Grade Railroad Crossing Safety Project	\$ -	\$ 9,600	\$ 9,600
Total		\$ 1,230	\$ 11,210	\$ 12,440

Note: the project number in the first column of the table above corresponds to the project number in the detailed project descriptions found at the end of this chapter.

The total estimated impact on the City's operating budget in future years from FY 2009-10 significant and non-routing capital projects is \$12,440 per year. There are no additional expected recurring revenues or cost savings resulting from these projects.

The projects do provide efficiency and safety improvements, however, by helping to mitigate traffic congestion throughout the City, and also by helping to enhance railroad crossing safety at Harvard Avenue.

Capital Improvement Program

The most prominent expense resulting from these projects is a \$9,600 annual fee that the City has agreed to pay to the Orange County Transportation Authority (OCTA), for inspection services related to the Harvard Avenue At-Grade Railroad Crossing Safety Project, once the project has been completed. Service and supply costs for the three remaining street-related projects include the cost of striping, pot-hole repair and overlay treatments expected over time as the new infrastructure ages. While no additional personnel will need to be hired next year as a result of the new projects, incremental salary costs are projected because if enough new street inventory is added over time, new staff may eventually need to be hired to assist with street maintenance and traffic circulation efforts.

Several projects identified in the listing of the City's significant and non-routine capital expenditures (projects 1-40) are expected to have an impact on the City's operating budget when built, but there is no operating

and maintenance cost estimate for these projects provided in Table 5 if no construction funding has yet been appropriated. Projects such as the Northwood Community Park Community Center Design (project #3) or the Sand Canyon Grade Separation Project (project #18), for example, may have a significant operating budget impact when they are completed, but at this time only design activities have been funded. The appropriation of design funding does not authorize construction of the project and therefore cannot result in a long-term operating budget impact on the City. Estimated operating costs for these projects will be provided in the future when more is known about the potential operating impact of the projects, when project design is further advanced, and at the time the decision must be made whether or not to build the project via the appropriation of construction funds.

Conclusion

Overall, the FY 2009-10 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 2009 Strategic

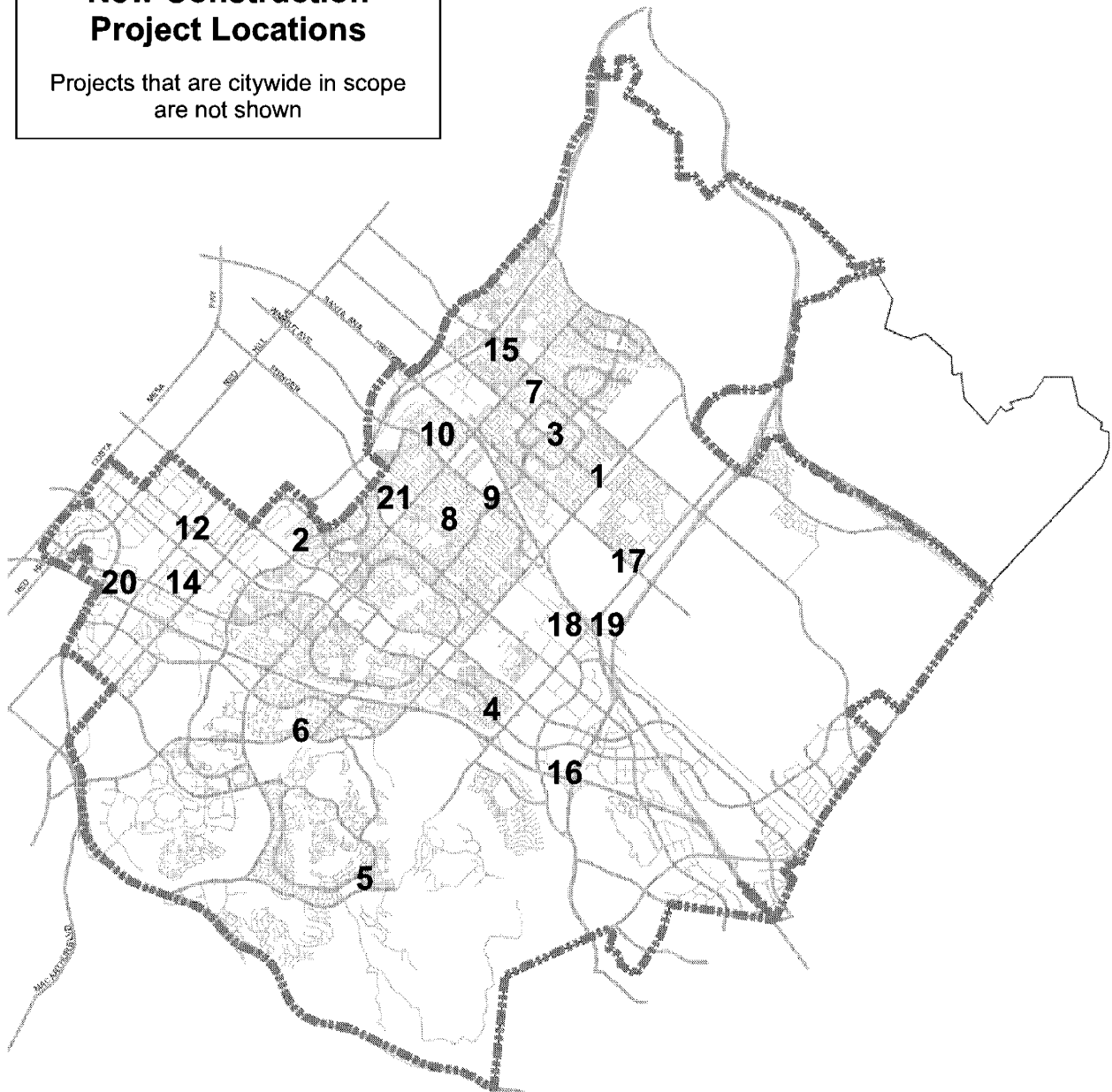
Business Plan document adopted by the City Council on March 24, 2009. A description of all 40 capitalizable CIP projects, including location maps, is provided on the following pages. In addition, a description of 3 additional non-capitalizable projects (Maintenance and Other category projects) is provided on the last page of this chapter.

Capital Improvement Program

New Construction Projects

City of Irvine New Construction Project Locations

Projects that are citywide in scope
are not shown



Capital Improvement Program

New Construction Projects

The following projects (projects 1-40) are considered by the City to be significant and non-routine capital expenditure projects:

Bicycle Trails

- | | | |
|----|--|-----------|
| 1. | Jeffrey Off-Street Bikeway: Venta Spur - Bryan Avenue | \$423,800 |
| | Construction of an 11-foot off-street bicycle trail along the west side of Jeffrey Road from the Venta Spur to Bryan Avenue. | |

Facilities – Public Buildings

- | | | |
|----|---|-----------|
| 2. | Bill Barber Community Park - Phase III, Community Center/Gym | \$250,000 |
| | Bill Barber Community Park - Phase III Design and Construction Drawings for Community Center/Gym: Park Design, CEQA, Public Facility Review Drawings, Construction Drawings, Plan Check/Fees, and Staff Time. | |
| 3. | Northwood Community Park Community Center Design | \$800,000 |
| | Northwood Community Park is an older community park. The facility requires modernization to comply with new accessibility requirements, as well as to increase electrical, energy, and mechanical efficiencies. The project will allow for Community Center Drawings: Park Design, Public Facility Review Drawings, Construction Drawings, Plan Check/Fees, and Staff Time. | |
| 4. | Oak Creek Community Park - Phase II, Community Center | \$700,000 |
| | Oak Creek Community Park - Phase II Design and Construction Drawings for Community Center: Park Design, CEQA, Public Facility Review Drawings, Construction Drawings, Plan Check/Fees, and Staff Time. | |
| 5. | Quail Hill Community Park: Phase II, Community Center | \$250,000 |
| | Quail Hill Community Park - Phase II Design and Construction Drawings for Community Center: Park Design, CEQA, Public Facility Review Drawings, Construction Drawings, Plan Check/Fees, and Staff Time. | |
| 6. | University Community Park: Funding Swap Loan | \$650,000 |
| | Due to the delay and potential loss of Prop 40 funding, a funding swap is necessary to support this project. Bids were accepted on construction and work ready to commence. | |

Capital Improvement Program

New Construction Projects

Parks

- | | | |
|----|--|-----------|
| 7. | Fiscal Year 2009-10 Neighborhood Park ADA Playground Equipment Upgrade - Silkwood | \$217,216 |
| | Due to regional development, as well as Americans with Disabilities Act (ADA) and state safety requirements, new playground equipment will be installed at Silkwood Neighborhood Park. | |
| 8. | Fiscal Year 2009-10 Neighborhood Park ADA Playground Equipment Upgrade - Willows | \$350,000 |
| | Due to regional development, as well as Americans with Disabilities Act (ADA) and state safety requirements, new playground equipment will be installed at Willows Neighborhood Park. | |
| 9. | Heritage Park Design Study for New Amenity to Replace Slide | \$147,016 |
| | Consistent with the Community Services Commission direction, initiate design studies for an alternative park amenity to replace the water tower slide. | |

Streets and Drainage

- | | | |
|-----|---|-----------|
| 10. | Culver Drive Widening: Scottsdale Avenue to the I-5 SB Off-Ramp | \$300,000 |
| | Final Design to provide one northbound through lane on Culver Drive from Scottsdale Avenue to the I-5 SB Off-Ramp. | |
| 11. | Fiscal Year 2009-10 IBC Project Development | \$130,000 |
| | Initiate environmental documentation, preliminary engineering, feasibility studies, and preparation of grant applications and analysis of fee program for projects in the IBC area. | |
| 12. | Fiscal Year 2009-10 IBC Sidewalk Improvement | \$125,962 |
| | Final design and right-of-way phase for construction of 2,222 linear feet of missing sidewalks along Dupont, Michelson Drive, Richter & Noyes and Von Karman Avenue. | |
| 13. | Fiscal Year 2009-10 Project Development | \$200,000 |
| | Initiate environmental studies, feasibility studies, and preliminary engineering phases of project work for circulation related projects. | |
| 14. | Jamboree Road Corridor (Main Street-Barranca Parkway) | \$200,000 |
| | Initiate the preliminary engineering to implement improvements along Jamboree to reduce congestion and increase capacity along this corridor. | |

Capital Improvement Program

New Construction Projects

- | | | |
|-----|---|-------------|
| 15. | Jamboree Road/I-5 Ramps | \$1,441,394 |
| | Project will widen Jamboree Road to provide four through lanes in each direction from Michele Drive to the I-5 NB Ramps. | |
| 16. | Laguna Canyon Road/I-405 Overcrossing | \$3,254,103 |
| | 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. | |
| 17. | Sand Canyon Avenue/Trabuco Road Intersection Improvement | \$436,440 |
| | Convert east-bound right-turn lane to a free right-turn lane at Sand Canyon Avenue/Trabuco Road. Reimbursement to Assessment District 03-19 for work performed on behalf of NITM Program. | |
| 18. | Sand Canyon Grade Separation Project | \$3,075,000 |
| | Final design and update of environmental documents for the construction of an undercrossing on Sand Canyon Avenue at the railroad tracks. | |
| 19. | Trabuco Road Widening: Sand Canyon Avenue to the SR-133 | \$413,219 |
| | Project includes widening of Trabuco Road from Sand Canyon Avenue to the SR-133. Reimbursement to Assessment District 03-19 for work performed on behalf of NITM Program. | |

Traffic Signals

- | | | |
|-----|---|----------|
| 20. | MacArthur Boulevard Signal Coordination: SR-55 to Campus Drive | \$42,460 |
| | Final design for project that will include traffic signal cabinets, hardware modifications, and communications cables upgrade. While the project does not appear to meet the City's \$50,000 capitalization threshold requirement, this threshold will be met next year after adding \$265,400 to the project per the City's 2009 Strategic Business Plan (2009 SBP), the City's 5 year capital and operating plan. This year's appropriation is for design efforts, and an appropriation for construction will be considered in next years budget. | |

Transit

- | | | |
|-----|--|-----------|
| 21. | Harvard Avenue At-Grade Railroad Crossing Safety Project | \$320,000 |
| | Project will include the implementation of safety enhancements to the railroad at-grade crossings at Harvard Avenue. | |

New Construction Funding Total	\$13,726,610
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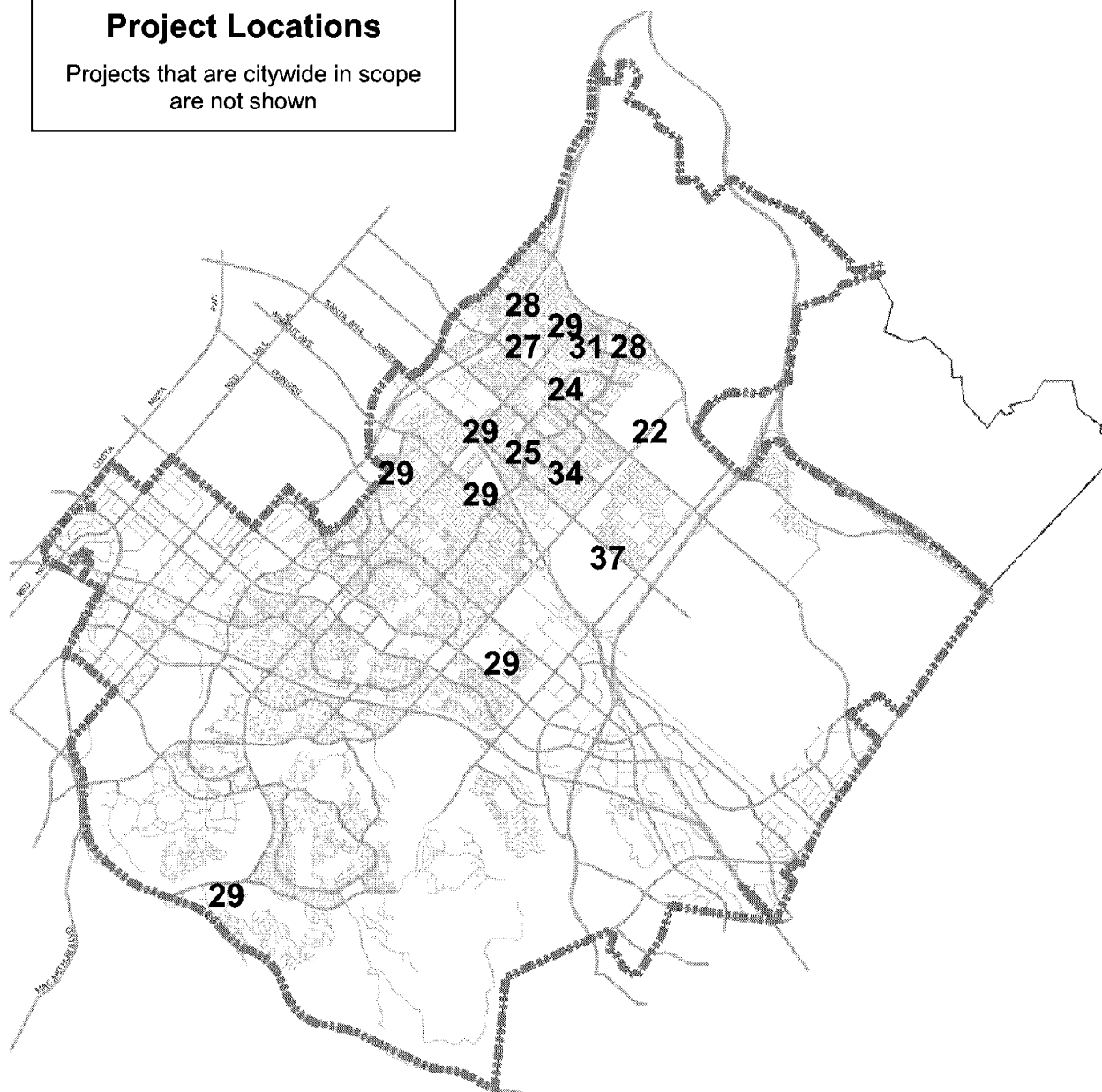
Capital Improvement Program Rehabilitation Projects

**City of Irvine
Rehabilitation
Project Locations**

Projects that are citywide in scope
are not shown

**City of Irvine
Rehabilitation
Project Locations**

Projects that are citywide in scope
are not shown



Capital Improvement Program Rehabilitation Projects

Bicycle Trails

- | | | |
|-----|---|----------|
| 22. | Fiscal Year 2009-10 Off-street Bicycle Trails Rehabilitation
Rehabilitation of the Peter's Canyon Bicycle Trail from Portola Parkway to Hicks Canyon Wash and from Irvine Boulevard to Bryan Avenue. | \$77,000 |
|-----|---|----------|

Bridges

- | | | |
|-----|---|-----------|
| 23. | Fiscal Year 2009-10 Bridge Rehabilitation
Bridge maintenance and repair/rehabilitation citywide. | \$200,000 |
|-----|---|-----------|

Facilities

- | | | |
|-----|--|-----------|
| 24. | Deerfield Community Park Modification Plan
Deerfield Community Park Modification Plan to be prepared for Community Services Commission review regarding safety issues relating to the Frisbee golf course. | \$75,000 |
| 25. | Fiscal Year 2009-10 Parking Lot Rehabilitation
Rehabilitation and repair of Harvard Park and Northwood Park-Bryan Lot. | \$77,000 |
| 26. | Fiscal Year 2009-10 Irvine Child Care Project (ICCP) Rehabilitation
Rehabilitation of portable units for the ICCP. Work includes the replacement and repair of interior and exterior portable units to prevent signs of visible deterioration and extend the useful life of the units. The Irvine Child Care Project reimburses the City for all costs. | \$106,018 |

Landscape – Parkscares

- | | | |
|-----|--|-----------|
| 27. | Fiscal Year 2009-10 Community Park Landscape Rehabilitation
Landscape rehabilitation for Hicks Canyon Community Park. | \$300,000 |
| 28. | Fiscal Year 2009-10 Neighborhood Park Landscape Rehabilitation
Rehabilitation of irrigation systems and landscaping at Citrus Glen, Comstock, and Valencia Parks. | \$225,000 |
| 29. | Fiscal Year 2009-10 Turf Athletic Field Rehabilitation
Landscape rehabilitation of turf athletic fields at Las Lomas, Windrow, Hicks Canyon, Oak Creek, Lower Peters, Heritage, and Harvard Park. | \$200,000 |

Capital Improvement Program Rehabilitation Projects

Landscape – Streetscapes

- | | | |
|-----|--|-----------|
| 30. | Fiscal Year 2009-10 Street Landscape Rehabilitation | \$720,000 |
| | Street landscape rehabilitation in West Irvine and in Northpark Village. | |

Streets and Drainage

- | | | |
|-----|---|-------------|
| 31. | Culver Drive Pavement Rehabilitation (Railroad Tracks to Walnut Avenue) | \$150,000 |
| | Final design for pavement rehabilitation on Culver Drive from north of the Metrolink Railroad tracks to Walnut Avenue. | |
| 32. | Fiscal Year 2009-10 ADA Handicap Ramps | \$55,000 |
| | Rehabilitation and upgrades to various access ramps throughout the City. | |
| 33. | Fiscal Year 2009-10 Curbs, Gutters, and Sidewalks | \$136,000 |
| | Rehabilitation and repair of various curbs, gutters, and sidewalks citywide. | |
| 34. | Fiscal Year 2009-10 Local Street Rehabilitation | \$2,720,000 |
| | Local street pavement rehabilitation for the villages of Northwood and The Ranch. | |
| 35. | Fiscal Year 2009-10 Rehabilitation Program Development | \$100,000 |
| | Initiate preliminary engineering, data integration, and related studies for subsequent arterial and local street rehabilitation projects. Materials reports are used to determine cost estimates and recommend pavement treatments. | |
| 36. | Fiscal Year 2009-10 Storm Drain Rehabilitation and Upgrades | \$100,000 |
| | Rehabilitation and upgrades of storm drains citywide. | |
| 37. | Trabuco Road Pavement Rehabilitation (Jeffrey Road to Sand Canyon Avenue) | \$150,000 |
| | Final design for pavement rehabilitation on Trabuco Road from Jeffrey Road to Sand Canyon Avenue. | |

Capital Improvement Program Rehabilitation Projects

Traffic Signals

- | | |
|---|-------------|
| 38. Fiscal Year 2009-10 Citywide Traffic Signal Rehabilitation and Upgrades | \$300,000 |
| Citywide rehabilitation of signal head, overhead street name signs, communications, CCTV cameras, in-pavement lighted cross walks, and vehicle detection. | |
| 39. Fiscal Year 2009-10 ITEMS Equipment and Communication Systems Upgrades | \$1,085,200 |
| Upgrade of outdated controllers, cabinets, CCTV cameras, and communications infrastructure. | |
| 40. Fiscal Year 2009-10 ITRAC System Upgrades | \$65,000 |
| Scheduled component rehabilitation of ITRAC systems including video wall, workstations servers, and central control software. | |

Rehabilitation Funding Total	\$6,841,218
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Infrastructure Capital Total (New Construction plus Rehabilitation)	<u>\$20,567,828</u>
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Capital Improvement Program

Maintenance and Other (Non-Capital Projects)

The following projects (projects 41-43) will be established as projects in the City's job ledger system for accounting and grant tracking purposes, but the cost of these projects will not be capitalized as they do not meet the City's definition of a capital expenditure as described at the beginning of this chapter. Specifically, these projects are excluded because they are either too small to meet the City's capitalization threshold, or because the projects are maintenance or programmatic rather than capital construction and rehabilitation efforts. The budgets for these three projects, therefore, are not included in the City's total budgeted capital expenditure amount of \$24.6 million presented for FY 2009-10 in Table 1. The budgeted revenues and expenditures for these projects are also excluded from the other tables and charts in this chapter.

Streets and Drainage

- | | |
|---|-------------|
| 41. Fiscal Year 2009-10 Slurry Seal, Street Preparation and Maintenance | \$1,900,000 |
| Preventative maintenance of the villages of Northwood and the Ranch and several arterial roadways throughout the City. This project is funded by \$500,000 in slurry seal fee revenue and \$1,400,000 in Proposition 42 funding from the State of California. | |

Miscellaneous – Other

- | | |
|--|-----------|
| 42. Fiscal Year 2009-10 GMA Administration | \$3,500 |
| City staff administration of Growth Management Area 8. This project is funded by a Measure M Growth Management Area grant. | |
| 43. Comprehensive Bicycle/Walking Safety Education and Sustainable Program | \$500,000 |
| Implementation of a Federal Safe-Routes to School Program for a walking, school bus and safety education program. This project is funded by a federal grant. | |

Maintenance and Other Funding Total (not to be capitalized)	\$2,403,500
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**Strategic Business
Plan**

Strategic Business Plan Summary

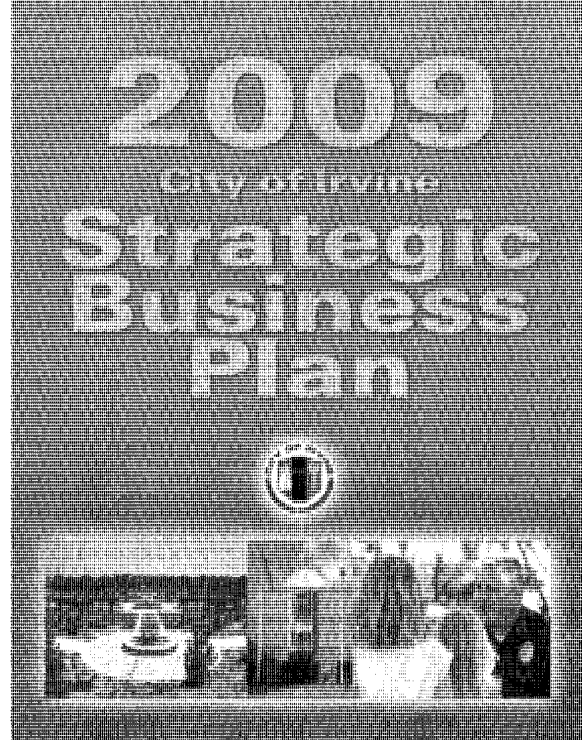
2009 Strategic Business Plan

The City of Irvine's Strategic Business Plan is a separate and distinct document from the City's annual budget. This year's Strategic Business Plan document, the 2009 Strategic Business Plan, was recommended for adoption by the City's Finance Commission on March 5, 2009, and then adopted by Irvine's City Council on March 24, 2009. This chapter provides a brief summary of the 2009 Strategic Business Plan. The complete document is available for download from the City of Irvine's website (located in the "About Irvine" section of the website).

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. FY 2009-10 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

Strategic Business Plan Summary

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.

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:

- The national economy is experiencing a severe recession.
- The State of California is grappling with significant budget deficits that may result in trickle-down impacts to the City.
- The City has prepared a plan to mitigate the projected impact of the recession on its budget while continuing to provide a high level of services to the community.
- City leaders set aside a significant amount of accumulated surpluses during better economic times (more than tripling reserves in the past 3 years) helping the City weather this downturn.
- The City will pursue opportunities to benefit in the near-term from Federal stimulus spending on infrastructure and green technology development.

Economic Climate

In December 2008, the National Bureau of Economic Research (NBER) committee, the official arbiter of economic cycles, not only proclaimed that the United States was then in a recession, but also that the recession began a full year earlier, in December 2007. The consensus forecast from economists has been that Irvine may be facing one of the longest and most severe recessions that has been experienced in this country in recent times.

Fortunately, City policy makers have had the foresight to set aside the surpluses enjoyed in better economic times. At the end of FY 2008-09, it is projected that the City will have at least \$30 million set aside, combined from its Contingency Reserve Fund and from surplus self-insurance fund contributions. These funds can, for a period of time, provide a crucial buffer to the City to mitigate the effects of the recession. In addition, the City also has substantial funding set aside in its Asset Management Plan fund (AMP), though this funding has been designated to help meet long-term City rehabilitation needs.

FY 2009-10 General Fund Budget

Based on the financial projection contained in the 2009 Strategic Business Plan (finalized months before the budget document was completed), the FY 2009-10 General Fund Budget was expected to be balanced by utilizing a combination of expenditure reductions and by the strategic use of accumulated surpluses. Expenditure reductions in FY 2009-10 were expected to be \$5.4 million, or 3.5% of the expenditures that would otherwise have been projected for the year based on the current forecast plan. The extent and mechanics of how these expenditure reductions would be made was left to the context of the FY 2009-

Strategic Business Plan Summary

10 budget deliberations. The budget is expected to provide funding for:

- Maintenance of 1,790 lane miles of streets.
- Maintenance of 726 acres of parks and special facility inventory, including the new Sweet Shade Neighborhood Park and community center.
- Maintenance of 718,200 square feet of facilities.
- Maintenance of 4,537 acres of open space, assuming responsibility for 942 new acres.

Five Year Fiscal Outlook

The City's five-year fiscal forecast is balanced by a combination of expenditure reductions and by the use of accumulated surpluses. Beyond the first year, additional expenditure reductions of \$3.6 million and \$1.8 million are expected to be required in the second and third years of the plan respectively, based on the current forecast and economic outlook (as presented in the 2009 Strategic Business Plan). By the fourth and fifth year of the forecast it is expected that, given the current forecast and the implementation of expenditure reductions, the City will be operating at a slight surplus and will be able to begin to restore its reserves with renewed contributions to its Unallocated Strategic Surplus Fund, and also make annual transfers to its infrastructure and rehabilitation fund from its annual operating budget.

The City's fiscal forecast includes the following assumptions:

- Continuation of the City's exceptionally high level of services provided to the community.
- No employee cost-of-living (COLA) increases.

- Merit and other benefit increases as contractually required by the bargaining unit Memorandums of Understanding (MOU) currently in force.
- Continuation of debt service payments of \$6.0 million per year after FY 2010-11, 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.
- Ongoing funding for replacement of the traffic signal system.
- Funding for storm water run-off mandates.
- Funding of the Strategic Technology Plan.
- The utilization of up to \$2.5 million annually from the Asset Management Plan to help pay for infrastructure rehabilitation.

As previously noted, despite the difficult economic environment, the City has a plan to balance its budget over each of the next five years by a combination of expenditure reductions and by strategically utilizing its accumulated surpluses. The summary table on the next page presents the plan and the forecast given the assumptions outlined in more detail in the Financial Condition Chapter, and in Appendix B, SBP Overview & Assumptions of the full 2009 Strategic Business Plan document. It is important to note that in any given fiscal year the level of revenues, expenditures, and year-end surpluses (Carryover) are the result of numerous variables including the condition of the always changing national and state economies, legislative mandates, tax policies, changing land use or building intensity patterns, and City Council priorities. To the extent that these factors

Strategic Business Plan Summary

vary from forecast assumptions, the outcomes will also vary. City staff will carefully monitor these factors and adjust its operational strategies so that the City is adaptive to the changing fiscal environment going forward.

The first opportunity to revise the forecast has been in conjunction with the FY 2009-10 budget development process, where the revenue forecast has been updated with the most current information available. In addition, the City's policy response will be adjusted, as necessary going forward, to reflect either a more or less optimistic outlook than what is now prevailing. The near-term financial forecast and the City's operational strategy in response to this forecast will also be revised and recalibrated in next year's update of the Strategic Business Plan.

Given the uncertainty surrounding the economy now, it is entirely likely that the economy could either improve significantly beyond present expectations, or conversely

the macro-economic environment could deteriorate further and faster than what is now projected. One hallmark of this recession so far has been that it has consistently exceeded expectations to the downside. A great deal of hope, however, now rides on the prospects of the February 2009 Federal economic stimulus package as a brace for the economy. The full impact of this stimulus on the economy is not expected to be felt immediately, but it is hoped that business and consumer confidence will improve over time with the infusion of additional federal spending.

Presented below is the General Fund Fiscal Summary Forecast for revenues and expenditures over the next five years from the 2009 Strategic Business Plan. The forecast projects increasing revenues and expenditures at a compound average annual rate of 3.1%. A detailed breakdown of revenues and expenditures can be found in the Projected Financial Condition chapter of the complete 2009 Strategic Business Plan document.

Summary of 5-Year General Fund Projected Financial Condition

Summary Forecast	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Total Revenues	\$149,072,000	\$147,895,000	\$153,060,000	\$158,998,000	\$168,597,000
Total Expenses	\$149,039,000	\$147,925,000	\$153,079,000	\$158,998,000	\$168,581,000
Forecast Balance	\$33,000	(\$30,000)	(\$19,000)	\$0	\$16,000
% Reductions	3.5%	2.4%	1.2%		
\$ Reductions	\$5,387,000	\$3,597,000	\$1,814,000		

Capital Improvement Program

The 2009 five-year Capital Improvement Program (CIP) forecasts project expenditures based on anticipated residential, commercial and industrial development, and the current condition of Irvine's infrastructure. CIP revenue projections are based on the current

economic outlook, development estimates, existing special fund balances, and grants that have been awarded to the City. This forecast does not assume any structural change to the City's recurring revenues or expenditures. This forecast evaluates the City's financial needs and resources as

Strategic Business Plan Summary

projected maintenance, rehabilitation, and new infrastructure development takes place over the next five years.

Implementation of these proposed projects over the next five years is expected to 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, in addition to new road construction and continued investment in City transit programs.

Though there is an imbalance in the outer years of the forecast, funding is fully in place for the first year. It is typical for 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 thirty-year renewal of Orange County's Measure M transportation funding program, a potential new "call for projects" for federal grant funding, including Arterial Highway Rehabilitation Program (AHRP) and Regional Surface Transportation Program (RSTP) funds, and also the potential to receive funding from the Federal economic stimulus legislation. While not all of the information about these funding opportunities is available now, significant revenue opportunities are anticipated over the next several years. The City is well situated to obtain grants from these and other programs that would significantly improve the City's five-year funding plans for arterial roadways and circulation projects.

Summary of 5-Year Rehabilitation and CIP Program

Summary Forecast	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Total Revenues	\$21,695,471	\$83,703,835	\$16,809,197	\$25,448,733	\$54,555,862
Total Expenditures	\$21,695,471	\$91,409,328	\$36,222,452	\$36,319,015	\$65,147,719
Forecast Need	\$0	(\$7,705,493)	(\$19,413,255)	(\$10,870,282)	(\$10,591,857)

Conclusion

City of Irvine policy makers have taken proactive steps in the last several years to prepare for an economic downturn. In addition to the City's long standing practice of conservative and responsible budgeting, the City Council has also set aside significant amounts of accumulated surpluses over time. These reserves will help the City sustain its high level of services to the community, despite the current severe recession. Coupled with

planned expenditure reductions, the reserves provide the City with a certain level of protection to bridge to better economic times.

In the long-term the City's financial future is bright. Our goals are clear: 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

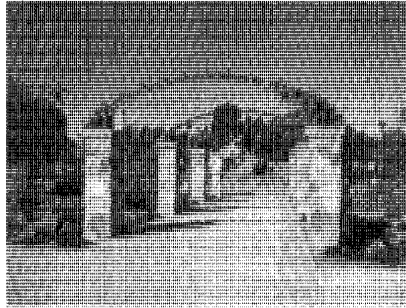
Strategic Business Plan Summary

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 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 and capital facilities and prevent their deterioration;
- To set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public;
- To enhance the policy-making ability of the City Council by providing accurate information on program costs;
- To employ revenue policies that seek to prevent undue or unbalanced reliance on one or a relatively few revenue sources; and,
- To implement a system of internal controls that ensures the legal use of all City funds.

Financial Policies

Accounting and Reporting Policies

Accounting and Annual Reporting Procedures

The City's Comprehensive Annual Financial Report presents the government and its component units (entities for which the government is considered to be financially accountable) financial and operating activities. The City's blended component units, although legally separate entities, are, in substance, part of the City's operations and financial data from these units are combined with data of the City.

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All City activities are governmental; no business-type activities are reported in the statements.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized

as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Direct expenses have not been eliminated from the functional categories; indirect expenses and internal payments have been eliminated.

Amounts reported as program revenues include; 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual, and

Financial Policies

Accounting and Reporting Policies

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

The City reports major governmental funds and the following fund types:

- Special Revenue funds account for proceeds of specific revenue sources that are legally restricted or otherwise designated for specific purposes;
- Debt Service funds account for the accumulation of resources for and the payment of principal and interest on general long-term debt;
- Capital Projects funds account for financial resources used for the acquisition or construction of infrastructure and major capital facilities;
- Permanent funds account for resources that are legally restricted, to the extent that only earnings, and not principal, may be used for purposes that support City programs. Adult day health services and senior 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 services, and the central supplies warehouse;
- Pension and Employee Benefit Trust funds account for the activities of the City's Defined Benefit Pension Plan for sworn employees, the Defined Contribution Pension Plan for non-sworn employees; and,
- Agency funds are used to account for various activities in which the City acts as an agent, not as a principal. 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 of a material nature and subject to findings of independent audits. An audit verified carryover balance will be available at the end of

Financial Policies

Accounting and Reporting Policies

October and will be included within the Year-End budget analysis report.

- 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 Comprehensive 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 1st fiscal quarter, and monthly thereafter, a financial report, which evaluates and details financial performance relative to the adjusted budget shall be provided to the Finance Commission and City Council.

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. The purpose of these reports is as follows:

- Provide an early warning of potential concerns and problems.
- Identify, investigate, and correct accounting errors.
- Evaluate and explain significant 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 was only available to those Public Safety Sworn employees hired before February 2002 who elected to remain in this plan. This plan is now closed.
 - A Board of Trustees comprised of 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 investor 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

Financial Policies

Accounting and Reporting Policies

Manager, and to the Board of Trustees.

- The Defined Benefit Plan shall have a bi-annual Actuarial Study performed.
- CalPERS Defined Benefit Pension Plan for Sworn Employees.
 - This Plan was available to those sworn employees employed on February 28, 2002 who elected to transfer from the City's Defined Benefit 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 was only available to those Miscellaneous Non-Sworn employees hired before July 2003 who elected to remain in this plan. This plan is now closed.
 - The City and an appointed Trustee shall administer the Defined Contribution 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 was available to those non-sworn employees employed on July 1, 2003 who elected to transfer from the City's Defined Contribution Plan and is mandatory for those Miscellaneous employees hired after July 1, 2003.
 - CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and City ordinance.

Financial Policies

Budget Policies

The City utilizes the following policies to govern budget development and operations.

Balanced Budget

- The City of Irvine Charter, Article X, Section No. 1001 sets the legal requirement for the City Manager to submit to the City Council a proposed budget for the ensuing fiscal year, and an accompanying message at such time as the City Council shall prescribe. It is the policy of the City Manager that this budget proposal be balanced. A balanced budget will be adopted by the City Council before the beginning of the fiscal year.
- It is the City's policy to fund current year operating expenses with current year revenues. The budget proposal as presented by the City Manager shall be balanced, with recurring revenues meeting or exceeding recurring expenditures for ongoing operations. Non-recurring revenues may not be used to fund recurring expenditures without the approval of the City Council.
- It is the City's policy to maintain a reserve of 15% or more of General Fund expenditures, with a minimum reserve of 3%.
- The City Council may authorize the use of reserves and/or non-recurring revenues to balance the budget when unforeseen events occur that reduce the City's reoccurring revenues, and to direct the City Manager to make budgetary recommendations that will re-balance the budget within a specified timeframe.

Budget Process

- Article X of the Irvine City Charter and Section I-3-210 of the Code of

Ordinances sets forth the legal requirements for the preparation of the annual budget.

- The fiscal budget is prepared by the City Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the City Council prior to the beginning of each fiscal year.
- The Budget Office shall prepare and disseminate a budget preparation calendar that provides clear and concise direction on tasks and due dates.
- Departmental Budget Coordinators have responsibility for ensuring compliance with budget development policies, procedures, and timelines.
- Public input/review of the proposed budget is encouraged. The entire budget document shall also be available at City Hall for review. All Commissions shall hold at least one public meeting regarding the City Manager's proposed budget. After providing public notice and opportunity for public review and comment, the City Council shall adopt the annual budget at a public meeting prior to July 1.
- The budget proposal presented by the City Manager shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document.

Reporting Responsibilities

- The City Manager will be held accountable for assuring departmental expenditures stay within the

Financial Policies

Budget Policies

department's budget. The City Manager will notify the City Council immediately of the necessity to over-expend any department appropriation, or to transfer funds between Departments.

- The City Manager will submit regularly scheduled budgetary reports to the City Council and Finance Commission comparing actual revenues and expenditures to the adjusted budget, explaining variances greater than \$100,000 or 10%. This report is to be prepared for the first quarter of the fiscal year and monthly thereafter, and shall include a written analysis and a re-projection, if appropriate.

General Fund Budgeting

- The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments, or other organizations. All assumptions, transfers, and other relevant budget data shall be clearly stated.
- The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- Where possible, the budget and subsequent status reports will integrate performance measurement and productivity indicators.
- In instances where specific activities/purchases are authorized by the City Council in a certain fiscal year and remain incomplete and/or unexpended, revenues and/or fund balance may be carried forward, at City

Council's discretion, into the next fiscal year to support such activities/purchases.

- Provisions will be made for adequate maintenance of the capital plant and equipment and for their orderly rehabilitation and replacement within available revenue and budgetary limits.
- To show true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided by Special Funds to General Fund activities will be budgeted as an expense in the General Fund and as revenue to the Special Fund.
- Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

Special Fund Budgeting

- The term "Special Funds" shall be used to identify all funds other than the General Fund, inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service, and Internal Service Funds.
- Special Funds shall be created when legally required, requested by the City Council, recommended by the Finance Commission, or to facilitate internal accounting and financial reporting procedures.
- The annual budget for each Special Fund shall be prepared in conjunction with the General Fund budget and shall be submitted to the City Council for adoption prior to the beginning of the fiscal year. Special Funds budgetary and accounting procedures will conform to GAAP.

Financial Policies

Budget Policies

- Activities of the Special Funds shall be reported to the Finance Commission and City Council on a regular basis consistent with General Fund reporting responsibilities.
- To show true cost of services, revenues and expenditures will be budgeted and account for directly in the appropriate Fund. Costs for services provided between funds will be budgeted as an expense in the fund receiving the services and as revenue to the fund providing the services.

Contract Budgeting

Staff will enter into the budget system specific line item detail describing the nature of the contract services requested, the dollar value, and when known, the contractor's name. The City Council retains the authority to specifically identify any contract during the fiscal year budget process for further review and approval prior to contract implementation.

From time to time, unanticipated circumstances may arise during the fiscal year that requires the City to enter into a contractual agreement for services not identified in the adopted budget. This includes new contract requirements, as well as contract amendments for additional scope of work and/or costs when the additional scope and/or costs are not consistent with items in the adopted budget. When scope of work and/or increased costs are inconsistent with the adopted budget, approval for the amendment and/or increased costs must be obtained according to the following guidelines:

- Up to \$5,000 – No formal approval required
- \$5,001 to \$30,000 – Director's Approval

\$30,001 to \$100,000 – City Manager approval

Over \$100,001 – Finance Commission review and City Council approval

To request the additional budgetary approval, a memo should be prepared explaining the justification for the new contract or contract amendment. This memo should be directed to the Purchasing Agent, and include an acknowledgement signature line, where the appropriate City representative signs in accordance with the limits set forth above. The memo should be attached to the contract folder when obtaining contract signatures. In cases exceeding \$100,000, a copy of the staff report or minutes from the City Council meeting approving the action should be attached.

Leasing

Lease purchases shall be considered only when the useful life of the item is equal to or greater than the length of the lease. If the item may become technologically obsolete or is likely to require major repair during the lease purchase period, then the item should be either purchased or placed on a term operating lease.

Insurance Fund

The City's Insurance Fund is an internal service fund designed to recover the full cost of the Risk Management Program through a percentage of payroll charges to the user departments. The major components of the City's risk management program are the self-insured worker's compensation and liability claims, excess insurance premiums, property insurance premiums and deductibles, unemployment

Financial Policies

Budget Policies

claim payments, claims administration and wellness programs.

Purpose

Provide a method of assessment, accounting and funding for the City's risk management program.

Policy

The City manages risk by self-insuring claims up to \$300,000 for workers' compensation claims and \$350,000 for general liability claims. The City purchases additional coverage up to \$42,000,000 through the California Insurance Pool Authority. The City purchases insurance for property and automobile damage risks which carry a \$25,000 deductible. Earthquake losses are subject to a 5% deductible.

The City will maintain reserves to fund its outstanding self-insured liabilities at the 90% confidence level. This target applies to the outstanding liabilities in total, not on an individual program year basis. All estimates of the future costs of the program are uncertain due to the random nature of the events that will determine those costs. Actual results may vary, perhaps significantly, from the estimates underlying the actuarial report. Any additional funding will be designated for future catastrophic losses and regular fund operations.

Procedure

The City utilizes professional actuarial services to assess the self-insured liability associated with workers' compensation and general liability claims and follows Governmental Accounting Standards Board (GASB) guidelines with regard to reporting. An annual actuarial study shall be conducted to provide an estimate of the self-insured liability to be recorded by the

City in accordance with GASB Statement #10. GASB #10 requires the City to accrue a liability on its financial statements for a reasonable estimate of the cost of claims and expenses associated with all reported and unreported claims. For financial reporting purposes, the City is required to present a liability at an "expected" amount, which corresponds to approximately a 55% confidence level. The actuarially determined liability amounts may be adjusted for claim information available subsequent to the actuarial report and up to 15% for administrative expenses associated with the program, known as unallocated loss adjustment expenses.

The City establishes the funding level for its self-insurance fund more conservatively than the GASB #10 minimum liability accrual standard, maintaining reserves at the 90% confidence level, meaning the actuary believes funding will be sufficient to pay claims in nine years out of ten.

Funding is provided by charging a percentage of payroll to all City departments. The percentage of payroll will be evaluated annually.

Internal Service Funds

Internal Service Funds account for the financing of goods or services provided by one Department to another on a cost reimbursement basis. These functions include Self Insurance, Inventory, Equipment, Fleet, Mail/Telephone and Duplicating, Civic Center Maintenance & Operation, and Strategic Technology funds.

Inventory Fund

- This Fund provides for the acquisition of materials and supplies maintained at the City's central warehouse. Materials and

Financial Policies

Budget Policies

supplies are “sold” as needed to various user Departments. The City uses the “First In, First Out (FIFO) method of inventory costing.

Fleet and Equipment Funds

- The City shall maintain two Equipment Internal Service Funds to account for the original acquisition, replacement and ongoing maintenance, and operation of significant equipment. Significant equipment is defined as equipment costing \$5,000 or more, having a useful life of more than two years. The Fleet Services Fund shall own and maintain all rolling stock. All other equipment shall be accounted for in the Miscellaneous Equipment Fund.
- 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. 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, and fuel island maintenance costs where applicable, and any lease payment costs, loan amortization or related financing costs.

- Within the annual budget document, new and replacement equipment is individually identified.

Telephone, Mail and Duplicating Fund

- The Telecommunications program provides coordination and administration of all telephone lines, voice mail functions and design, equipment administration, paging and cellular services. The Duplicating division centrally administers all copier acquisition and contract negotiations, networking equipment, training, maintenance and an on-site Contractor's Representative, who performs server maintenance and assistance with customer service. The Mail Center processes bulk and regular mailings as well as assisting in the design and creation of mailers to ensure we meet the United States Postal Service requirements. This division is also responsible for all mail services within City Hall and all of its satellite facilities, such as the parks and senior centers. These services include support staff and contract oversight for all mail and duplicating operations. Expenses associated with these services are charged to user Departments based on utilization.

Strategic Technology Fund

- This internal service fund shall acquire and own Information Technology capital equipment, including workstation and network hardware, software applications and licenses, and related infrastructure. The fund shall also provide maintenance support of the assets, staff training services, supplies and services for related government wide needs, and administer the project management, programming, and training services

Financial Policies

Budget Policies

contract with the City's third-party Information Systems provider.

- The Strategic Technology Plan, like the City's Strategic Business Plan, is a five-year projection of technological capital equipment and service needs. This Plan will be updated annually and presented for the City Council's review as part of the budgetary process. The Plan's multi-year projects shall be incorporated into the fund's annual operating budget, along with related administration costs.
- Annual technology costs are budgeted in the General Fund in each Department on a pro-rata basis, and expensed to the Strategic Technology Fund.

Civic Center Facility Maintenance Fund

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

Inter-fund Transfers

- To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or services shall revert to the General Fund's fund balance, unless City Council direction establishing the transfer for other items is enacted.

Fund Balances/Reserves

- To maintain the City's credit rating and meet seasonal cash flow shortfalls, economic downturns or a local disaster, the budget shall provide for an anticipated fund balance for general government and enterprise fund types. Fund balance shall be exclusive of all reserves not available for use in emergencies and contingencies.
- A Contingency Reserve of 15% or more of the General Fund Operations Budget shall be maintained, with a minimum reserve of 3%.
- The Contingency Reserve may be used at the discretion of the City Council to:
 - Provide resources to make up for temporarily decreased revenues, such as State subventions.
 - Provide temporary resources in the event of an economic downturn while expenditure reductions are implemented.

Financial Policies

Budget Policies

- Provide resources to meet emergency expenditures in the case of flood, fire, earthquake, slides, or other disasters.
- Whenever Contingency Reserve funds are used, the Reserve shall be replenished as soon as possible. Up to 50% of available carryover funds may be allocated to the Contingency 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.

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 the lower of population changes and the change in

Financial Policies

Budget Policies

the U.S. Consumer Price Index or California per capita personal income. 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

Annually during the City's financial audit, the auditors apply agreed-upon procedures to ensure the City meets the requirements of section 1.5 of Article XIII-B of the California Constitution. The City Council shall pass a resolution annually certifying the City is 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 recorded 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 more conservatively than the GASB #10 minimum liability accrual standard. 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 such as insurance, duplicating, mail, telephone, equipment, vehicles, and technology will be charged to the end user (Fund/Section/Service), using the most appropriate allocation method (number of computers, employees, phones, etc.).

To ensure that appropriate fees for services and cost recovery level goals are being met, the City will conduct formal Cost of Services studies on a regular basis. A Cost of

Financial Policies

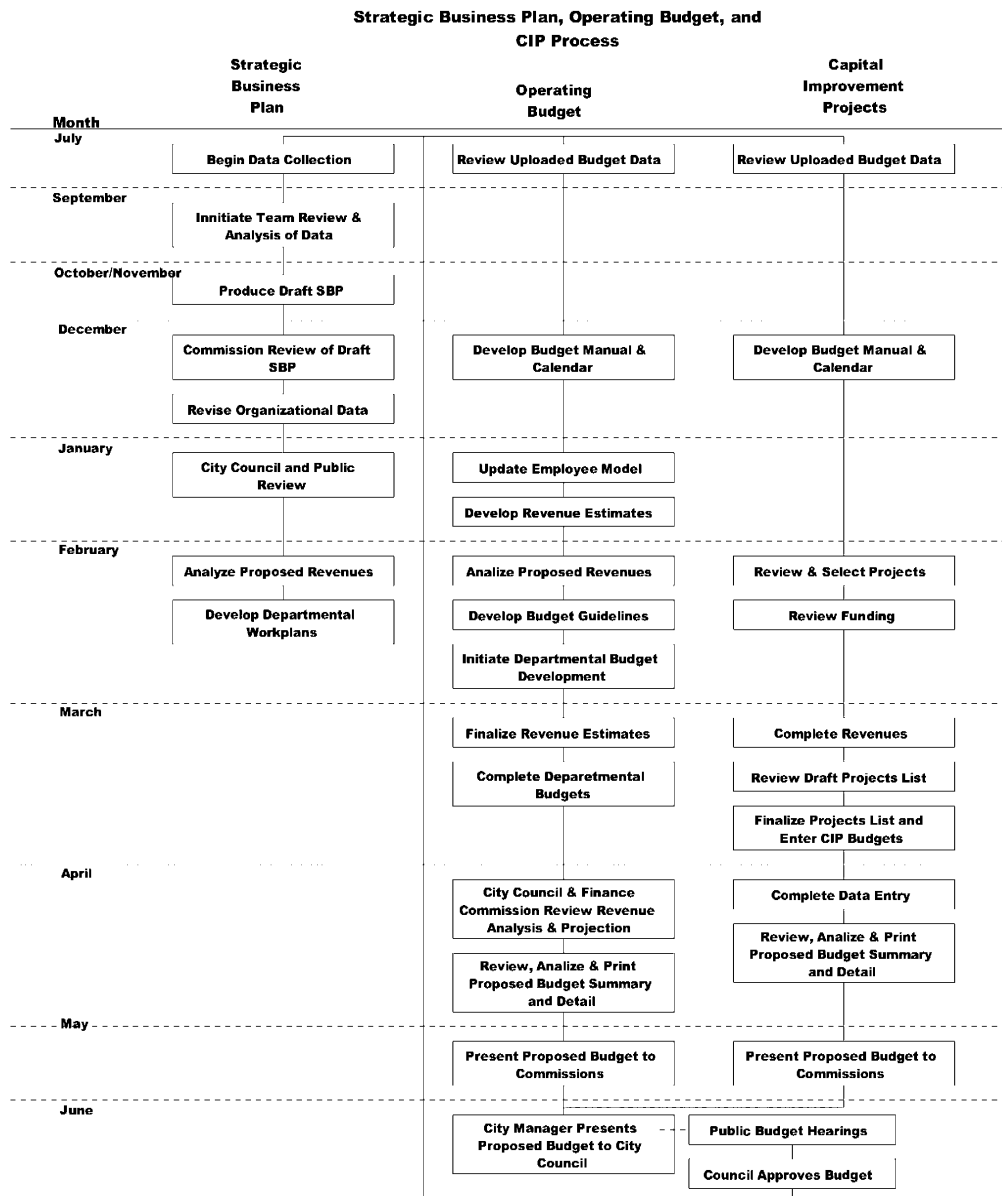
Budget Policies

Services analysis for Development Services shall be conducted at least every four years and at most every two years. Based on the Cost of Services study, Development Services and other fees as designated by

the City Council shall include the cost of Departmental and general City overhead costs. A Cost of Services analysis for Community Services programs and services shall be conducted every five years.

Budget Calendar

Development of the City's annual budget will occur in a planned and consistent manner. The Budget Office shall publish an annual budget preparation calendar:



Financial Policies

Budget Adjustments

Budget Adjustments

Purpose

To provide an administrative process and budget and accounting control of the General and Special Funds budgets, exclusive of the Capital Improvement Program budget.

Policy

Adjustments to the Adopted or Adjusted budget may be made within the following limitations:

- No Budget Adjustments for less than \$5,000 will be approved (unless legally required or to close a Capital Project).
- Budget Adjustments 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 of 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 Adjustments

Budget Adjustment Procedure

The originating department's personnel will either generate the Budget Adjustment Form or request Fiscal Services staff prepare the Form. The Budget Officer will initiate budget adjustments that affect more than one department (such as carryover funds and Citywide salary and benefit changes). The Budget Adjustment request form must be filled out completely and include the following:

- General Information: department, division, section, service, name of person initiating request, and date of Commission and Council Meetings (only for those that require this level of review);
- 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 Finance Commission and/or City Council approval, one of the Recommended Actions should be to approve, or recommend approval of, the Budget Adjustment. If the City Council report does not clearly authorize the Adjustment, it will be necessary to return to the City Council with another report for authorization for the Adjustment.

Budget Office and Fiscal Services Review

The Budget Officer and Manager of Fiscal Services shall review all budget adjustments for availability of funds and compliance with budget policy. The Department Director, Budget Officer, and Manager of Fiscal

Services or their designees shall sign the Budget Adjustment Form prior to inclusion in the Finance Commission and/or City Council agenda packet. If the request is denied, it will be returned to the department with an explanation of why it was rejected. The request may then be revised and resubmitted or withdrawn by the department.

Final Signatures, Distribution and Posting

After the request has the appropriate approvals and signatures, it will be forwarded to Fiscal Services for posting. Fiscal Services will post the budget adjustment to the City's financial reporting system.

Budget adjustments will be posted to the City's financial system by month-end if all approvals are obtained and the budget adjustment is submitted to the Budget Office on or before the last business day of the month (for requests that do not require City Council approval) or in the month the City Council approved the budget adjustment (for requests that require City Council approval).

General Fund Budget Adjustments initiated by the City Manager (Type 7) will be reported to the Finance Commission and City Council in the next scheduled Monthly Financial Report.

Fiscal Services shall retain the original copy of all budget adjustments in accordance with the City's records retention schedule.

Continuous Auditing

Each month, the budget will be reconciled to the approved budget adjustments. Prior to the distribution of the monthly reports, the Fiscal Services designee shall verify the

Financial Policies Budget Adjustments

City's financial records reflect approved budget adjustments. Each month, the City's Budget Officer will also verify all approved

budget adjustments have been reflected in the budget model and are accounted for in the monthly financial report.

Financial Policies

Capital Improvement Project Policies

The City utilizes the following policies to govern its Capital Improvement Program and the use of special funds that address community capital 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. As a result, monies are allocated to projects in the fiscal year the funding sources are identified and available even though actual project construction may begin in later years. Annual appropriations for capital projects are contained in the appropriate Special Funds Budget.
- The City's capital program will recognize the borrowing limitation of not only the City but also the debt tolerance (direct and overlapping debt) of the City as a whole.
- The proposed annual budget shall contain a five-year summary projection of revenues and expenditures which specifies the revenue sources and anticipated allocation schedule for the five-year CIP program. This multi-year

plan shall be updated on an annual basis.

- Individual capital improvement projects shall include a budgeted amount for City administration, whereby project estimates reflect the total cost of the project.
- The City shall actively pursue outside funding sources for all capital improvement projects.

Capital Improvement Funding

- Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test required to achieve City goals and to the extent that projects must be placed in priority in order to utilize outside funding.
- Unexpended project balances shall be carried forward to future fiscal years to complete the intent of the original budget, contingent upon approval by the City Council.
- Upon completion of capital projects, unspent funds shall be reported to the City Council through the year-end Carryover Report. The City Manager shall provide recommendations to redirect the use of unspent capital project funds in the Carryover Report and the Annual Budget.
- In no case shall projects incur a funding deficit without the express approval of the City Council.

Financial Policies

Capital Improvement Project Policies

Resident Budget Requests

Purpose

To promote Resident participation in maintaining and enhancing City owned or maintained infrastructure such as, but not limited to, roadways, storm drains, bike trails, parks, and facilities.

Policy

The City will facilitate resident input into the 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), such as the 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 resident participation, staff will implement the following procedures:

- When a resident contacts the City with a capital improvement project request, it will be the responsibility of the Department contacted to forward a Resident Budget Request Form to the resident, as well as assist them in correctly filling out the form. After the form has been completed and returned, the responsible department will forward a copy of the completed form to Business Planning and Budget. The completed form shall contain cost estimates for the project developed by the appropriate department.
- If the resident's request does not fall within the contacted department's operations, the initial staff contacted will direct the resident to return the Resident Budget Request Form to the appropriate Department, or to the City Manager's office. Resident 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 Resident Budget Request Form, it will be given a unique number for tracking purposes. Requests received before September 30th 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 Resident Budget Requests recommended for funding will then have a detailed cost estimate prepared by the Department.
- Once the status of the Resident Budget Request has been determined, the appropriate Department will prepare and send a detailed letter to the requester. This letter will include a restatement of the request, a detailed analysis of why the request is being recommended or

Financial Policies

Capital Improvement Project 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 Resident Budget Request.

The Business Planning and Budget section will prepare a summary report of the Resident Budget Requests and their status for the City Council to review prior to the budget hearings.

Financial Policies

Capital Improvement Finance Policies

The City uses the following policies relating to long-term financing of the City's Capital Improvement Programs.

Capital Improvement Financing

- The City of Irvine's debt management shall conform to all other budgeting and financial reporting policies where applicable. All debt issuance shall comply with the Federal, State, and City Charter requirements.
- The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness issues and utilize this reporting system as a performance criterion for the administration of the City's outstanding indebtedness.
- Debt issuance is an acceptable method of financing infrastructure and public facility projects within the City; however, should only be used if current revenues cannot cover the costs.
- The term of any City debt issue shall not exceed the useful life of the assets being acquired by the debt issue.
- The City should take a proactive approach to improving and enhancing the City's bond rating and institute financial reporting processes to enhance the marketability of the City debt.

- Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget; commitments to future operations, maintenance costs and reliable debt retirement sources will also be identified.

Use of Debt Financing

- Debt financing shall generally be limited to one-time Capital Improvement Projects and only under the following circumstances:
 - When the project's useful life will exceed the term of the financing;
 - When project revenue or resources will be sufficient to service the debt; and,
 - When the project will benefit the residents of Irvine.
- Debt financing shall not be considered appropriate for:
 - Investment leveraging purposes;
 - Current operating and maintenance expenses except for issuing short-term instruments such as revenue anticipation notes or tax anticipation notes; and,
 - Any recurring purpose (except as indicated above).

Financial Policies

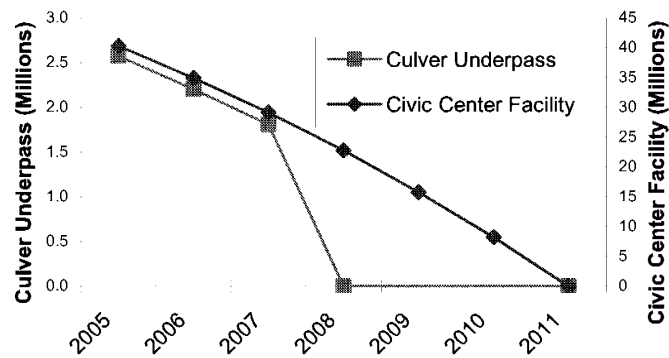
Debt Limits

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

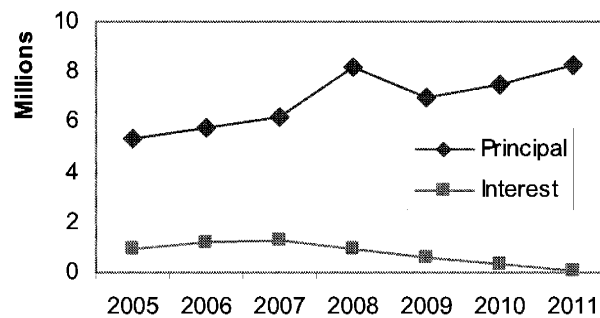
Outstanding City Debt
Fiscal Years ended 2006 through 2010

Type of Debt	2006	2007	2008	2009	2010
Certificates of Participation					
<i>Culver Drive Underpass</i>	\$2,205,000	\$1,810,000	\$0	\$0	\$0
Lease Revenue Bonds					
<i>Civic Center Facility</i>	\$34,965,000	\$29,135,000	\$22,775,000	\$15,785,000	\$8,260,000
Total City Debt	\$37,170,000	\$30,945,000	\$22,775,000	\$15,785,000	\$8,260,000

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. The City has no outstanding general obligation bonds. The table below summarizes the City's debt limit margin over a three-year period:

Computation of debt limit margin
Years ended 2006 through 2010

	2006	2007	2008	2009	2010
Assessed Valuation	\$41,117,011,207	\$44,331,408,804	\$47,088,490,864	\$47,088,490,864	\$47,183,132,993
Debit Limit - 15% of Assessed Valuation	\$6,167,551,681	\$6,649,711,321	\$7,063,273,630	\$7,063,273,630	\$7,077,469,949
Less - Outstanding Debt	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Legal Debt Margin	\$6,167,551,681	\$6,649,711,321	\$7,063,273,630	\$7,063,273,630	\$7,077,469,949

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 and meeting daily cash flow demands.
- The investment policy is in conformance with all Federal, State, and local laws governing the investment of monies under the control of the City Treasurer.
- The investment policy applies to the City's Pooled Investment Portfolio, Bond Proceeds Portfolio, and Special District Portfolio. These portfolios encompass all monies under the direct oversight of the Treasurer and include the following funds:

General Fund
Debt Service
Proprietary
Special Revenue
Reserve Funds

Capital Project
Trust & Agency
Redevelopment Agency
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.

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.

Prudence

- The Treasurer operates the City's pooled cash investment program under Section 53600.3, of the California Government Code, applicable State

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

Financial Policies

Investment Policies

objectives in the following order of priority: safety, liquidity, and yield.

Maximum Maturities

- Maturities of investments will be selected based on liquidity requirements to minimize interest rate risk and maximize earnings. Current and expected yield curve analysis will be monitored and the portfolio will be invested accordingly.
- In no event will securities with maximum maturities beyond four years exceed 40% of the portfolio's total carrying cost at the time of purchase.

Portfolio Reporting

On a quarterly basis, or as otherwise requested by the City Manager, the Treasurer shall provide to the City Council and the Investment Advisory Committee a report indicating each of the City's investments. The report shall include a statement certifying the ability of the City to meet its expenditure requirements for the

next six months, or provide an explanation as to why sufficient money shall, or may not be available. The investment portfolio report shall include market information for all investments.

Investment Advisory Committee

The City has a five-member Investment Advisory Committee. The committee advises the City on matters relating to the City's Investment Policies and the investment of City funds. The committee meets at least quarterly and reports directly to the City Council. Each City Council member appoints one member.

Authorized Investments

The City is governed by the California Government Code, Sections 53600 et. seq. Within the context of these limitations, and based on the cost at time of purchase, the following investments are authorized, as further limited herein:

<u>Category</u>	<u>Percent</u>
US Treasuries	no limit
US Agencies	no limit
Banker's Acceptances	25%
Commercial Paper	15%
Repurchase Agreements	25%
Reverse Repurchase Agreement	15%
LAIF	25%
Municipal Bonds	no limit
Corporate Medium Term Notes	15%
Money Market Mutual Funds	20%

Financial Policies

Revenue Policies

Introduction

The City utilizes the following policies to govern its operations and methods regarding revenues that are used for operations.

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.

Sources of Revenue

- The City will strive to maintain a diversified and stable revenue system to provide protection from short-run fluctuations in any single revenue source and ensure its ability to provide for ongoing service.
- Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in operating budget forecasts.
- Programs and services funded by restricted revenue will be clearly designated as such. Restricted revenue shall only be used for the purposes legally permissible and in a fiscally responsible manner.
- Restricted revenues shall be used prior to unrestricted revenue as legally permissible.
- The City shall develop and maintain methods of forecasting future revenues and expenditures. These methods shall project the City's future revenues and expenditures through a variety of methods including but not limited to forecasts of the economy and future development of the City.
- That portion of revenue from development fees that supports city-

Revenue Collection

The City shall strive to improve its tax collection rate through legislative initiative and advocacy at the state level and cooperative effort at the County level.

Revenue Projection

The Office of Budget and Business Planning will estimate General Fund revenues using an objective and analytical process, as well as documenting and maintaining specific assumptions. In instances where there is uncertainty as to assumptions, conservative revenue projections shall be provided.

Fees and Cost Recovery

- User fees and charges shall be established at a level related to the direct and indirect cost of providing the service, wherever possible. The City will recalculate the full cost of activities supported by user fees to identify the impact of inflation and other cost increases. Fees shall be adjusted where appropriate to reflect these increases.
- Development process costs and related administrative expense shall be totally offset by development fees, wherever possible.

Financial Policies

Revenue Policies

Community Services Department Fees

The City shall set Community Service program fees that recover costs under the following guidelines:

- Self-Sufficient Activities (up to 100% recovery of direct, indirect, and Department overhead costs)
 - Contract Activities for Adults, Adult Recreation, Excursions for Adults, and Contract Excursions.
- Partially-Supported Activities (up to 100% recovery of direct and indirect costs)
 - Staffed Excursions for Children, Youth, and Families; Contract Activities for Children, Youth, and Families; Contract Activities for Seniors and Persons with Disabilities, and Animal Adoptions.
- Substantially-Supported Activities (up to 100% recovery of direct costs)
 - Child and Youth Recreation, Learn-to-Swim, Special Events, Senior Recreation, Recreation for Persons with Disabilities, Community Safety Educations, TRIPS, Kids Klub, Animal Licenses, and Sheltering.
- Reasonable fees for individual activities and/or services may be set above and below these standards at the discretion of the Director, not to exceed the Department Cost Level.
- Fees for NON-RESIDENT users of Community Services fee-based activities and services such as those itemized on the approved fees list shall be determined to recover \$5 in administrative cost per participant and activity in addition to the Resident Fees; the total paid shall not result in cost recovery exceeding the Department Cost Level.

- Fees to residents for activities and services categorized as "MISCELLANEOUS" in the approved List of Community Services Fees shall be set with the goal to recover 100% of costs at the Indirect Cost Level, with exceptions as noted in said list above.
- Non-resident fees for activities and services categorized as "MISCELLANEOUS" in the approved List of Community Services Fees shall be set to recover an administrative cost of \$5 per participant in addition to the Resident Fees, with exceptions as noted in said list; the total fee shall not result in cost recovery exceeding the Department Cost Level.

Grants and Federal Funds

The City shall aggressively pursue all grant opportunities; however, before accepting grants, the City will consider the current and future implications of both accepting and rejecting the monies, including:

- The amount of matching funds required;
- In-kind services to be provided;
- Requirements for reporting, earmarking and level of effort requirements;
- The related operating expenses; and,
- Length of grant and consequential disposition of service (i.e., is the City obliged to continue the services after the grant has ended).

Gifts, Bequests and Donations to the City

- Gifts and donations will be evaluated to determine what, if any, obligations are to be placed upon the City. Gifts and

Financial Policies

Revenue Policies

bequests will be considered as “over and above” basic City appropriations.

- Gifts, donations and/or bequests given to the City for the use of any of its departments or divisions and accepted shall be solely for the purpose intended by the donor. Unrestricted gifts will be expended on the recommendation of the related commission or other advisory board.
- Gifts, donations and bequests shall be recorded in accordance with the Generally Accepted Accounting Principles.

Development Fee Deferrals

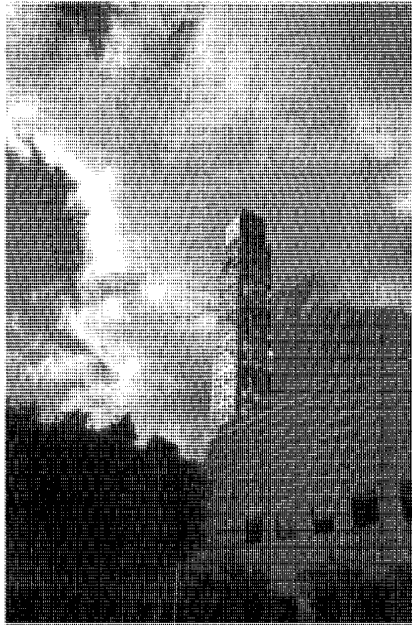
Recognizing some fees are collected in advance of the work being performed and revenue collected in the prior year funds current expenses, a budget and accounting methodology for the recognition and deferral of Development fees is necessary. By recognizing and deferring Development fees on an established basis, the revenue activity will be more accurate relative to the revenue budget.

- The Development Fee deferred revenues from the prior fiscal year will be recognized and posted to the appropriate current year revenue accounts during the new fiscal year.
- Beginning in April of each fiscal year, Community Development and Public Works Staff will provide an estimate by the 10th of the month to Fiscal Services for the fee amount and accounts collected during the month that should be deferred to the next fiscal year.
- Fiscal Services will process journal entries recognizing prior year deferred revenues and deferring appropriate current year revenues as appropriate.
- At the end of each fiscal year, the total amount deferred will be reallocated to the next fiscal year based on this procedure.
- The development revenue and deferral policies are recognized in the City's budget model.

General Information and Irvine Profile

City of Irvine:

The City of Irvine, located 40 miles southeast of Los Angeles and six miles from the ocean in Orange County, California, was incorporated as a Charter City in 1971 with a City Council-City Manager form of government. The first City Council revised the master plan that had been developed by world-famous architect William Pereira for the landowner, the Irvine Company, thereby creating the Irvine General Plan that is the basis for all development in the City. As one of the nation's largest planned urban communities, the City of Irvine will increase from its current size of 66 square miles to 74 square miles at build-out. Irvine is the largest city in Orange



County (in square miles). The City contracts for fire and medical services with the Orange County Fire Authority (a joint-powers organization), and has three independent districts: library, educational, and utility services. The Irvine Ranch Water District provides water and sewer service. Services provided by the City include animal control; building and safety regulation and inspection; general administrative services; planning and zoning; police; public facility and capital improvement construction; recreation and cultural programs; open space administration; street lighting; street maintenance; landscape maintenance; and transportation management.

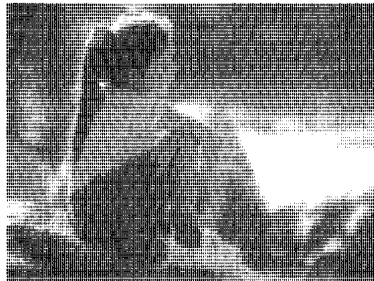
City of Irvine Data:

Date of Incorporation	December 28, 1971
Form of Government	Charter Law, City Council – City Manager
Incorporated Area	66 miles
Sphere of Influence Area	74 miles
Parks and Landscape Areas	
Community Parks	18
Neighborhood Parks	35
Athletic Infields	43
Sports Fields (acres)	129
Open Space / Greenbelts (acres)	5,250
Streetscape (acres)	749
Circulation System	1,745 lane miles
Population	
FY 2009-10 (Est.)	212,793
FY 2008-09	207,848
FY 2007-08	201,154

General Information and Irvine Profile

Ethnicity¹	White	47%
	Asian	37%
	Hispanic	10%
	African American	2%
	Other/Multiple	4%
Median Age¹	Irvine Residents	35
Registered Voters²	as of March 2009	110,640
Education¹	High School Graduates	96%
	College Graduates	64%
Housing	Dwelling Units ³	74,329
	Median Value ⁴ (Single Family & Condominiums)	\$538,000
	Median Gross Rent ¹	\$1,829
Median Household Income¹		\$98,923

City of Irvine General Information:



Irvine Unified School District		<u>Enrollment</u>
22	Elementary schools	13,700
5	Junior High schools	3,800
6	High schools	8,900

Colleges		<u>Enrollment</u>
	University of California, Irvine	27,000
	Concordia University	2,400
	Irvine Valley College	14,800

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:	\$47,257,608,206
	Secured:	\$43,638,080,547
	Unsecured:	\$ 3,619,527,659

Employment Base⁶ 211,900

Top Employers⁷		<u>Company</u>	<u>Employees</u>
		University of California, Irvine (Education)	16,000
		Irvine Unified School District (Education)	2,500
		Celco Partnership (Communications)	2,100

¹Source: 2007 American Community Survey

²Source: City of Irvine, Clerk's Office

³Source: City of Irvine Landuse Database, as of January 2008. Excludes UCI institutional housing.

⁴Source: DataQuick: Home sales recorded in February 2009

⁵Source: Irvine Community Development Department

⁶Source: CA EDD and 2007 American Community Survey (Includes payroll jobs and self-employed individuals)

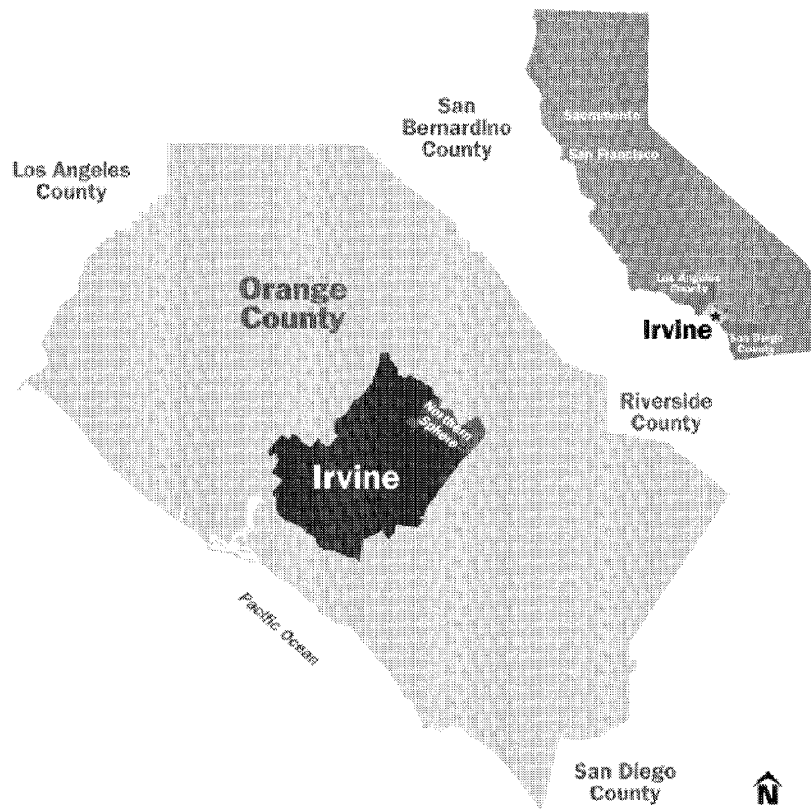
⁷Source: City of Irvine Comprehensive Financial Report for the Year Ended June 30, 2008

General Information and Irvine Profile

Top Employers (continued)	Broadcom (Semiconductors)	2,000
	St. John Knits (Apparel)	2,000
	Allergan (Medical Technology)	1,900
	Edwards Lifesciences (Medical Technology)	1,800

Recreation & Entertainment	Irvine Barclay Theatre
	Irvine Meadow Amphitheater
	Spectrum Entertainment Center
	Wild Rivers Water Park
	Boomer's Recreation Center
	William Woollett Jr. Aquatics Center

Data & Information Sources	State of California, Department of Finance	
	2007 American Community Survey	
	City of Irvine:	Budget and Business Planning Regulatory Affairs Finance Division Community Development City Clerks Office



Glossary

Terms:

Accrual Basis of Accounting:	A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.
AD:	Assessment District – a separate unit of government that manages specific resources within defined boundaries. Through self-financing, they can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services, often parks and recreation.
Adjusted Budget:	The Adopted budget plus any modifications (increases, decreases, and transfers) approved by the City Council during the fiscal year.
ADT:	Average Daily Trips
AHFP:	Arterial Highway Financing Program – a Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.
Allocation of Funds:	Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.
Appropriation:	A specific amount of money authorized by the City Council for an approved work program.
AQMD:	Air Quality Management District – the air pollution control agency for the four-county region including Los Angeles and Orange counties and parts of Riverside and San Bernardino counties.
AQMP:	Air Quality Management Plan – plan developed by the AQMD that serves as the blueprint for all the future rules necessary to bring the area into compliance with federal and state clean air standards.
Assessed Property:	The value set upon real estate or other property by the County Tax Assessor.
Assessed Valuation:	A measure of the taxable value of property located within the City against which the tax rate is applied.
Assessed Valuation (Secured):	That part of the assessment roll containing state assessed property and property the taxes on which are a lien on real property sufficient to secure payment of taxes.

Glossary

Assessed Valuation (Unsecured):	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.
AT&SF:	Atchison Topeka & Santa Fe Railroad
Balanced Budget:	A budget in which planned expenditures do not exceed planned revenues.
Bonds:	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
Bond Refinancing:	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.
Brown Act:	The Ralph M. Brown Act is a California law that insures that the public can attend and participate in meetings of local government.
Budget Surplus:	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).
Capital Equipment:	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.
Capital Expenditure:	An expenditure for tangible property with an expected life greater than 2 years and a value greater than \$5,000 per item.
Capital Improvement Program Budget (CIP):	A multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities.
CC:	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.
CDBG:	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

CEQA:	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.
CERT:	Community Emergency Response Training
CFD:	A special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.
CIP:	Capital Improvement Program, see <i>Capital Improvement Program Budget</i> .
CMP:	Congestion Management Plan – defines a network of state highways and arterials, level of service standards and related procedures.
Consumer Price Index (CPI):	A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.
Contingency Reserve:	The City has established policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve:
COPS:	Community Oriented Policing Services – a grant program that provides partial funding of salaries for several front line law enforcement positions.
Cost Allocated:	A method used to charge General Fund costs budgeted in one department to another department or another fund.
CTC:	California Transportation Commission – agency responsible for the programming and allocating of funds for the construction of highway, passenger rail and transit improvements throughout California.
CUP:	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.
DARE:	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

Debt Service:	The payment of principal and interest on borrowed funds such as bonds.
Department, (Function) Division, Section:	Organizational units within the Operations Budget that group resources together for providing related types of services.
Discretionary Funding Opportunities:	Pertains to funds, grants, or other resources that are not restricted as to use.
EEMP:	Environmental Enhancement Mitigation – state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.
E/FTC:	Eastern/Foothill Transportation Corridor – network of toll roads extending from Anaheim Hills south to Coto de Caza.
EIR:	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.
Encumbrance:	An amount of money committed for the payment of goods and services not yet received or paid for.
ETRPA:	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.
Expenditure:	The actual payment for goods and services.
Fees:	A general term used for any charge levied by government for providing a service or permitting an activity.
Fiscal Year:	Any period of 12 consecutive months designated as the budget year. The City's budget year begins on July 1 and ends on June 30.
"FOR" Families Program:	A Community Service program designed to strengthen families by providing support to individuals and families experiencing stress through short-term support, peer advisement and referral services, self-help groups, and information related to parenting, stress reduction, substance abuse, and money management.

Glossary

Fringe Benefits:	These include retirement/pension, health, life, and disability insurance, workers' compensation, and vacation, administrative, medical, and special leave of absence time.
Fund:	A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.
Fund Balance:	Within a specific Fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).
GASB:	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.
Gas Tax:	State tax received from gasoline sales, utilized solely for street related purposes, such as new construction, rehabilitation, or maintenance.
GDP:	Real Gross Domestic Product – the total of the goods and services produced by labor and property located in the United States.
General Plan:	A comprehensive, long-range, policy document required by State law. The document establishes the City's overall spatial and temporal development pattern.
GIS:	Geographical Information System – a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information.
GMA:	Growth Management Area – one of eleven inter-jurisdictional planning regions within Orange County.
GMP:	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.
Goal:	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
GPA:	General Plan Amendment – see General Plan .
Grants:	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

Glossary

GSP:	Gross State Product – the total of the goods and services produced by labor and property located in the State of California.
HOME Program:	Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately owned dwellings.
HUD:	U.S. Department of Housing and Urban Development
IADHS:	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
IBC:	Irvine Business Complex
IBTOC:	Irvine Barclay Theater Operating Company – a private not-for-profit performing arts organization.
ICCC:	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.
ICDCOC:	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.
IFAC:	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.
IFAS:	Integrated Financial Accounting System – computerized accounting system used to coordinate the City's purchasing and general accounting procedures.
Inputs:	Resources (e.g. dollars, staff, and other assets) required to accomplish a job or provide a service.
Inter-Fund Transfers:	Payments from one fund to another fund, primarily for work or services provided.

Glossary

IRWD:	Irvine Ranch Water District – provides domestic water service, sewage collection, and water reclamation for the city of Irvine and portions of surrounding communities.
ITA:	Irvine Transportation Authority – a decision-making body that can be activated to address current transportation issues within the City.
ITAM:	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.
ITC:	Irvine Transportation Center – a regional multi-modal transportation center served by Amtrak and Metrolink trains and OCTA buses.
ITRAC:	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.
IUSD:	Irvine Unified School District – local school district comprised of 22 elementary schools, 5 middle schools, 4 comprehensive high schools, and 1 continuation high school.
IVC:	Irvine Valley College – two year Public Community College located in Irvine.
LAEDC:	Los Angeles Economic Development Corporation
LAFCO:	Local Agency Formation Commission – reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies.
LAIF:	Local Agency Investment Fund – a voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
Lease-Purchase Agreement:	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
Level of Effort:	Generally used to identify the number of staff providing a particular service.

Glossary

Level of Services:	Generally used to define the existing or current services, programs and facilities provided by government.
Levy:	To impose taxes, special assessments, or service charges, for the support of governmental activities.
LLEBG:	Local Law Enforcement Block Grant
LLPM:	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
Long-term Debt:	Debt with a maturity of more than one year after issuance.
MCAS:	Marine Corps Air Station
Measure M:	Countywide sales tax measure used to fund a variety of transportation-related projects.
M-GMA:	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.
M-RIP:	Measure M Regional Interchange Program – county grant program that provides funding for freeway and transit way interchanges with arterial highways.
M-SIP:	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.
M-Turnback:	The non-competitive portion of the sales tax revenue generated through Measure M that is "turned back" to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.

Glossary

Modified Accrual Basis of Accounting:	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
MOU:	Memorandum of Understanding – agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
(N):	Identifies a budgeted staff position as new.
NITM:	North Irvine Transportation Mitigation project.
Non-routine Capital Expenditures:	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.
NPDES:	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.
Objective:	Describes an outcome to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.
OCFA:	Orange County Fire Authority – agency that provides fire prevention/suppression and emergency services to 23 jurisdictions within Orange County.
OCFHC:	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.
OCGP:	Orange Country Great Park
OCGPC:	Orange County Great Park Corporation
OCIP:	Orange County Investment Pool – a pooling of cash by county, local agencies and school districts for investment purposes run by the County Treasurer.

Glossary

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

Glossary

PQI:	Pavement Quality Index – a scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.
Priority E Calls:	Refers to the most serious calls for emergency response for serious emergencies, in-progress calls, and potentially life-threatening incidents that require a Code 3 response.
Priority I Calls:	Refers to calls for emergency response for serious emergencies, in-progress calls, and potentially life-threatening incidents that do not require a Code 3 response.
Program:	Represents major areas or support functions; they are defined as a service provided to citizens, other departments, or other agencies.
Program Budget:	A budget wherein expenditures are displayed primarily on programs of work and only secondarily by the character and object class of the expenditure.
Property Tax:	A tax levied on the assessed value of real property; also known as ad valorem tax. In California, this tax is limited to 1% with the exception of pre-Proposition 13 approved bond debt service.
Proposition 218:	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.
RDA:	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.
Resolution:	A special or temporary order of a legislative body (e.g., City Council and Planning Commission) requiring less formality than an ordinance.
Resources:	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.
Revenue:	Annual income received by the City.
ROW:	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

RSTP:	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.
SCAG:	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.
SDC:	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.
Service Center:	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.
SJHTC:	San Joaquin Hills Transportation Corridor – toll road extending from Costa Mesa south to Laguna Niguel.
SLTPP:	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.
Strategic Business Plan:	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.
Strategic Technology Plan:	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.
TCA:	Transportation Corridor Agency – agency formed in 1986 to plan, finance, construct and operate Orange County's 67-mile public toll road system.

Glossary

TEA:	Tax Equity Allocation
TIC:	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.
TMA:	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.
TMP:	Transportation Management Plan – a plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion.
TOT:	Transient Occupancy Tax – an 8% tax added to the cost of renting a hotel room within the City. Also known as Hotel Tax.
Traffic Enforcement Index:	The number of moving citations divided by the number of injury accidents.
Transportation Subventions:	Funds from outside sources used to construct transportation improvements that must be used for specific projects.
TRIPS:	A transit service for Irvine seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.
TRO:	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.
TW2:	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.
UCI:	University of California, Irvine – traditional four-year and graduate level research university that offers courses of study in a variety of subject areas.
Unencumbered Appropriation:	That portion of an allocation not yet expended or committed to a specific purpose.
Unexpended Appropriation	That portion of an allocation not yet actually paid.

Glossary

(V): Identifies a budgeted staff position as vacant.

VoIP: Voice Over Internet Protocol – used to manage the delivery of voice information over the Internet.

Year-End Surplus: Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases (not for on-going programs or services).